Southwestern Public Service Company

Transmission

Formula Rate Template

and Supporting Worksheets

Schedule 1 Annual Revenue Requirement

2021

2021 Project	tion	Rate Formula Te Utilizing Projecte For rates effective 0	d Data		Table 1
	SOUTHWESTERN PUBLIC SERVICE COMPANY				
	(1)	(2)	(3)	(4)	(5)
Line No. 1	PROJECTED REVENUE REQUIREMENT	(In 45)			Transmission Amount \$ 150,363,268
2 3 4 5	PRIOR YEAR TRUE UP ADJUSTMENT INTEREST ON PRIOR YEAR TRUE UP ADJUSTMENT - Input PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT - (Worksheet A.1 I INTEREST ON PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT - (\$ (7,697,756) \$ (757,464) \$1,192 \$240
6	PROJECTED REVENUE REQUIREMENT WITH TRUE UP & PRIOR PERIO	D CORRECTION (In 1 + sum lines 2 t	through 5)		\$ 141,909,479
7 8	DIVISOR Transmission Network Load	(Worksheet C)			4,683,000
9 10 11	RATES Annual Cost (\$/kW/Yr) Network & P-to-P Rate (\$/kW/Mo)	(In 6 / In 8) (In 10 / 12)	30.303 2.525		
12 13 14	Weekly P-To-P Rate (\$/kW/Wk) Daily P-To-P Rate (\$/kW/Day) Hourly P-To-P Rate (\$/MWh)	(ln 10 / 52; ln 10 / 52) (ln 12 / 6; ln 12 / 7) (ln 13 / 16; ln 13 / 24 both x 1,000)		Capped at weekly rate Capped at weekly & daily rate	<u>Off-Peak</u> 0.583 0.083 3.458
15 16 17 18 19	METER CHARGE Revenue Requirement Number of Delivery Points Annual Meter Charge (\$ per delivery point) (In 16 / In 17) Monthly Meter Charge (\$ per delivery point) (In 18 / 12)	(Worksheet N) (Worksheet N)			<u>Charge</u> \$166,323 220 \$756 \$63
20	RADIAL LINE CHARGE (Worksheet A.2)		(Annual Charge)		Monthly Charge
21 22 23 23a 23b 24 25 26 27 27a 27a 27b	Bailey County Big Country CVEC Deaf Smith Farmers Green Belt Lamb County Lighthouse LPL Lyntegar Rita Blanca	(Worksheet A.2, Ln 39, Col m) (Worksheet A.2, Ln 40, Col m) (Worksheet A.2, Ln 41, Col m) (Worksheet A.2, Ln 42, Col m) (Worksheet A.2, Ln 43, Col m) (Worksheet A.2, Ln 44, Col m) (Worksheet A.2, Ln 45, Col m) (Worksheet A.2, Ln 46, Col m) (Worksheet A.2, Ln 48, Col m) (Worksheet A.2, Ln 48, Col m)	\$ 42 \$ 107,104 \$ 230,240 \$ 167,379 \$ 2,268 \$ 162,831 \$ 127 \$ 37,659 \$ 114,650 \$ 222,246 \$ 97		\$ 4 \$ 8,925 \$ 19,187 \$ 13,948 \$ 18,948 \$ 13,669 \$ 111 \$ 3,138 \$ 9,554 \$ 18,521 \$ 8
27c	South Plains Tri County	(Worksheet A.2 , Ln 50, Col m) (Worksheet A.2 , Ln 51, Col m)	\$ 3,864 \$ 139		\$ 322 \$ 12

Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2021 to 12/31/2021

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No. 28	(1) PROJECTED REVENUE REQUIREMENT (w/o ince	(2) nti(ln 141)	(3)	(4)		T \$	(5) Transmission Amount 386,866,485
29 30 31 31.1 31.2 32	REVENUE CREDITS Account No. 454 Account No. 456.1 Account No. 421.1(or other applicable acct) Account No. 456.0 Total Revenue Credits	(Note A) (Worksheet B) (Worksheet B) (Worksheet B) (Worksheet B)	Total 4,014 16,058,203 - 51,988	DA DA DA DA DA	locator 1.00000 1.00000 1.00000 1.00000	\$	4,014 16,058,203 - 51,988 16,114,205
33	NET REVENUE REQUIREMENT (w/o incentives)	(In 28 less In 32)				\$	370,752,280
34 35 36	NET PLANT CARRYING CHARGE (w/o incentives) Annual Rate Monthly Rate	(Note B) (In 33 / In 62 x 100) (In 35 / 12)					12.22% 1.02%
37 38	GROSS PLANT CARRYING CHARGE (w/o incentive Annual Rate	es) (Note B) (In 33 / In 48 x 100)					10.55%
39 40	NET PLANT CARRYING CHARGE, W/O DEPRECIA Annual Rate	ATION (w/o incentives) (Note B) ((In 33 - In 114)/ In 62 x 100)					9.41%
40.1	BPU Depreciation Rate	(In 114 / In 48)					2.42%
41 42	NET PLANT CARRYING CHARGE, W/O DEPRECIA Annual Rate	ATION, INCOME TAXES AND RETURN (N ((In 33 - In 114) - In 138 - In 139) / In 62					1.77%
43	ADDITIONAL REVENUE REQUIREMENT (w/incenti	ves) (Note C - Worksheet R)				\$	-
44 44a 44b 44c	SPP Base Plan Upgrades Revenue Requirement SPP Base Plan Upgrades Revenue Requirement Pri SPP Base Plan Upgrades Revenue Requirement Into SPP Base Plan Upgrades Revenue Requirement (Ar	erest on Prior Year True-up Adjustment (In		1 44b)		\$ \$ \$	221,892,539 (1,368,833) (134,693) 220,389,012
45	PROJECTED REVENUE REQUIREMENT	(In 33 + In 43 - In 44c)				\$	150,363,268

PROJECTED

Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2021 to 12/31/2021

SOUTHWESTERN PUBLIC SERVICE COMPANY

		Data Sources				Total
	RATE BASE CALCULATION	(See "General Notes")	Total	Allocate	or	Transmission
Line	(1)	(2)	(3)	(4)		(5)
No.				()		
46	GROSS PLANT IN SERVICE					
47	Production	(WsD.1 , Ln 6)	3,776,392,009	NA		-
48	Transmission	(WsD.1 , Ln 11)	3,752,142,404	TP	0.93621	3,512,793,240
49	Distribution	(WsD.1 , Ln 16)	1,681,744,140	NA		-
50	General Plant	(WsD.1 , Ln 21)	\$583,377,365	W/S	0.14127	82,413,720
51	Intangible Plant	(WsD.1 , Ln 25)	\$254,207,296	W/S	0.14127	35,911,865
52	TOTAL GROSS PLANT	(sum Ins 47 to 51)	10,047,863,214			3,631,118,825
53	ACCUMULATED DEPRECIATION					
54	Production	(WsD.1 , Ln 41)	1,593,823,683	NA		-
55	Transmission	(WsD.1 , Ln 46)	510,434,074	TP	0.93621	477,873,484
56	Distribution	(WsD.1 , Ln 51)	410,706,198	NA		-
57	General Plant	(WsD.1 , Ln 56)	278,995,653	W/S	0.14127	39,413,716
58	Intangible Plant	(WsD.1 , Ln 60)	160,023,063	W/S	0.14127	22,606,458
59	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 54 to 58)	2,953,982,671			539,893,658
60	NET PLANT IN SERVICE					
61	Production	(ln 47 - ln 54)	2,182,568,326	NA		-
62	Transmission	(In 48 - In 55)	3,241,708,330			3,034,919,756
63	Distribution	(ln 49 - ln 56)	1,271,037,942	NA		-
64	General Plant	(ln 50 - ln 57)	304,381,712			43,000,004
65	Intangible Plant	(In 51 - In 58)	94,184,233			13,305,407
66	TOTAL NET PLANT IN SERVICE	(sum Ins 61 to 65)	7,093,880,543			3,091,225,167
67	ADJUSTMENTS TO RATE BASE	(Note D)				
68	Account No. 281 (enter negative)	273.8.k (Worksheet E)	-	NA		-
69	Account No. 282 (enter negative)	275.2.k (Worksheet E)	(612,460,081)	DA		(612,460,081)
70	Account No. 283 (enter negative)	277.9.k (Worksheet E)	(4,563,053)	DA		(4,563,053)
71	Account No. 190	234.8.c (Worksheet E)	38,414,765	DA		38,414,765
72	Account No. 255 (enter negative)	267.8.h	-	DA		-
72.1	Account No. 254 Excess ADIT	(Worksheet E)	(563,141)	DA		(563,141)
72.2	Account No. 182.3 Deficient ADIT	(Worksheet E)	11,530,579	DA		11,530,579
73	Account No. 107	(WsQ , Ln 15, Col C)	-	TP	0.93621	-
74	Net Pre-Funded AFUDC on CWIP included in Rate Base (enter negative)	(Note E) (Worksheet Q, In 30)	-	TP	0.93621	-
75	Unamortized Balance of Abandoned Incentive Plant		-	TP	0.93621	-
76	Unamortized Balance of Extraordinary Property Loss	(Note E) (Worksheet E)		TP	0.93621	
77	TOTAL ADJUSTMENTS	(sum Ins 68 to 76)	(567,640,932)			(567,640,932)
78	LAND HELD FOR FUTURE USE (Note F)	(WsD , In 84, Col d)	-	TP	0.93621	-
79	WORKING CAPITAL					
80	CWC	(Note G)	-			-
81	Materials & Supplies - Transmission	(WsF , In 71, Col d)	117,474	TP	0.93621	109,980
82	Materials & Supplies - Other	(WsF , In 77, Col d)	(110,447)	GP	0.36138	(39,913)
83	Prepayments (Account 165) Plant Related	(WsF , In 12, Col d)	2,154,916	GP	0.36138	778,744
84	Prepayments (Account 165) Labor Related	(WsF , In 18, Col d)	492,097	W/S	0.14127	69,519
85	Prepayments (Account 165) Transmission Related	(WsF , In 23, Col d)		TP	0.93621	-
86	Prepayments (Account 165) Other Not Allocated	(WsF , In 31, Col d)	1,197,369	NA	0.00000	-
87	TOTAL WORKING CAPITAL	(sum Ins 80 to 86)	3,851,409			918,330
87.1	UNFUNDED RESERVES					
87.2	Unfunded Reserves	WsF.1, Total Proj., Col 11	(2,179,654)	DA		(2,179,654)
88	BALANCE OF NETWORK CREDITS (enter negative)	(Note H)	-	TP	0.93621	-
89	RATE BASE (sum Ins 66, 77, 78, 87, 87.2, 88)		6,527,911,366			2,522,322,911
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Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2021 to 12/31/2021

SOUTHWESTERN PUBLIC SERVICE COMPANY

PROJECTED

	EXPENSE, TAXES, RETURN & REVENUE	Data Sources			Total
	REQUIREMENTS CALCULATION	(See "General Notes")	Total	Allocator	Transmission
Line	(1)	(2)	(3)	(4)	(5)
No.					
90	OPERATION & MAINTENANCE EXPENSE				
91	Transmission	(WsG , Ln 34, Col c)	220,453,558		
92	Less Total Account 561	(WsG , Ln 36, Col c)	9,337,827		
93	Add Back Account 561.6	(WsG , Ln 37, Col c)	203,333		
94	Add Back Account 561.7	(WsG , Ln 38, Col c)	149,584		
95	Less Total Account 565	(WsG , Ln 39, Col c)	190,275,363		
96	Transmission O&M Expense Adjustment	(WsG , Ln 40, Col c)	(147,235)		
97	Transmission Subtotal	(ln 91 - ln 92 + ln 93 + ln 94 -	21,046,050	TP 0.93621	19,703,522
		ln 95 + ln 96)			
98	Administrative and General	(WsG , Ln 69, Col c)	103,511,855		
99	Less: Acc. 928, Reg. Com. Exp.	(WsG , Ln 53, Col c)	4,858,224		
100	Acct. 930.1, Gen. Advert. Exp.	(WsG , Ln 55, Col c)	1,411,435		
101	Acct. 930.2, Miscellaneous Gen. Exp.	(WsG , Ln 56, Col c)	1,464,438		
102	Acc. 924, Property Insurance	(WsG , Ln 50, Col c)	3,945,716		
103	Balance of A & G	(In 98 - sum In 99 to In 102)	91,832,042	W/S 0.14127	12,973,113
104	Plus: Acct. 924, Property Insurance	(ln 102)	3,945,716	GP 0.36138	1,425,903
105	Acct. 928 - Transmission Specific	(Note K) (WsH In 10, col d)	755,109	DA 1.00000	755,109
106	Acct. 928 - Transmission Allocated	(Note K) (WsH In 10, col e)	-	TP 0.93621	-
107	Acct. 930.2 - Transmission Specific	(Note K) (WsH In 21, col d)	_	TP 0.93621	· · · · · ·
108	Acct. 930.2 - Transmission Allocated	(Note K) (WsH In 21, col e)	707,536	W/S 0.14127	99,954
109	Transmission Safety and Siting Advertising	(Note K) (WsH In 30, col b)	-	TP 0.93621	-
110					
111	A & G Subtotal	(sum Ins 103 to 109)	97,240,404		15,254,079
112	TOTAL O & M EXPENSE	(ln 97 + ln 111)	118,286,454		34,957,601
113	DEPRECIATION AND AMORTIZATION EXPENSE				
114	Transmission	(Wsl, Ln 8, Col e)	90,948,692	TP 0.93621	85,147,075
115	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, In 31)	-	TP 0.93621	-
116	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.93621	-
117	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)		TP 0.93621	-
118	General	(Wsl, In 16, Col e)	28,404,987	W/S 0.14127	4,012,773
119	Intangible	(Wsl, In 20, Col e)	21,994,835	W/S 0.14127	3,107,210
120	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 114 to 119)	141,348,513		92,267,058
121	TAXES OTHER THAN INCOME	(Note L)			
122	Labor Related				
123	Payroll	(Worksheet J) 263.i	9,145,666	W/S 0.14127	1,292,008
124	Plant Related				
125	Property	(Worksheet J) 263.i	72,960,000	GP 0.36138	26,366,285
126	Franchise & Gross Receipts	(Worksheet J) 263.i	14,812,655	NA	-
127	Other Tax	(Worksheet J) 263.i	49,462	GP 0.36138	17,875
128	TOTAL OTHER TAXES	(sum Ins 123 to 127)	96,967,783		27,676,168
129	INCOME TAXES	(Note M)			
130	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		22.64%		
131	CIT=(T/1-T) * (1-(WCLTD/R)) =		21.97%		
132	where WCLTD=(In 176) and R= (In 179)				
133	and FIT, SIT & p are as given in Note M.		4 0007		
134	1/(1 - T) = (from ln 130)		1.2927		
135	Amortized Investment Tax Credit (enter negative)	(Worksheet J) 266.8.f	(52,421)		
135.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	(2,007,103)		
135.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	125,476		
100		(101 t 1 100)	100 001 070		10 000 501
136	Income Tax Calculation	(In 131 * In 139)	109,284,678		42,226,561
137	ITC adjustment	(In 134 * In 135)	(67,765)	NP 0.43576	(29,529)
137.1	(Excess)/Deficient ADIT Amort Adjustment - Plant	(In 134 * In 135.1)	(2,594,583)	DA	(2,594,583)
137.2	(Excess)/Deficient ADIT Amort Adjustment - Non-Plan		162,202	DA	162,202
138	TOTAL INCOME TAXES	(sum lns 136 to 137.2)	106,784,533		39,764,652
400		(l= 00 + l= 470)	407 400 040		400 004 005
139	RETURN (Rate Base * Rate of Return)	(ln 89 * ln 179)	497,426,846		192,201,006
4.40		41		TD 0.0000	
140	INTEREST ON NETWORK CREDITS	(Note H)	-	TP 0.93621	-
		2 429 420 440	000 011 100		000 000 405
141	REVENUE REQUIREMENT (sum lns 112, 120, 12)	5, 136, 139, 140)	960,814,129		386,866,485

Table 5

Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2021 to 12/31/2021

PROJECTED

SOUTHWESTERN PUBLIC SERVICE COMPANY

	SUPPORTING CALCULATIONS				
Line No.	(1)	(2)	(3)	(4)	(5)
142	TRANSMISSION PLANT INCLUDED IN OATT Tran	smission Rate (Note N)			
143	Total transmission plant	(In 48)			3,752,142,404
144	Less Generator Step-up facilities	(WsD.1 , Ln 153)			121,156,411
145	Less Radial Line facilities	(Worksheet O)			118,208,947
146	Transmission plant included in OATT Trans Rate	(In 143 - In 144 - In 145)			3,512,777,046
147	Percent of transmission plant in OATT Trans Rate	(In 146 / In 143)		TP	= 0.93621
148	WAGES & SALARY ALLOCATOR (W/S)	(Note O)			
149	Production	(WsG , Ln 75, Col e)	50,382,496	NA	-
150	Transmission	(WsG , Ln 76, Col e)	14,160,085	TP 0.93621	13,256,813
151 152	Regional Market Distribution	(WsG , Ln 77, Col e)	529,065 20.316.477	NA NA	-
152	Other	(WsG , Ln 78, Col e) (WsG , Ln 79, Col e)	8,448,836	NA	-
154	Total	(sum lns 149 to 153)	93,836,959	NA	13,256,813
			00,000,000		
155	W/S Allocator			W/S	6= 0.14127
156	GROSS PLANT ALLOCATOR (GP)				
157	Production	(WsD.1, Ln 6 - WsD.1, Ln 5)	3,776,392,009	(Ln 47)	-
158	Transmission	(WsD.1, Ln 11 - WsD.1, Ln 10)	3,752,162,014	(Ln 48)	3,512,793,240
159 160	Distribution General	(WsD.1, Ln 16 - WsD.1, Ln 15) (WsD.1, Ln 21 - WsD.1, Ln 20)	1,681,748,114 589,781,203	(Ln 49) (Ln 50)	- 82,413,720
161	Intangible	(WsD.1, Ln 25 - WsD.1, Ln 20) (WsD.1, Ln 25 - WsD.1, Ln 24)	258,692,998	(Ln 50) (Ln 51)	35,911,865
162	TOTAL GROSS PLANT (Less Adjustments)	(sum Lns 157 to 161)	10,058,776,338	(2.1.0.1)	3,631,118,825
163	Gross Plant Allocator			GF	P= 0.36099
	GROSS PLANT IN SERVICE				
	Production		3,776,392,009	NA	-
	Transmission		3,752,142,404	TP 0.93621	3,512,793,240
	Distribution General Plant		1,681,744,140 583,377,365	NA W/S 0.14127	- 82,413,720
	Intangible Plant		254,207,296	W/S 0.14127 W/S 0.14127	35,911,865
	TOTAL GROSS PLANT	-	10,047,863,214	GP= 0.36138	3,631,118,825
164	NET PLANT ALLOCATOR (NP)		0 400 500 000	(1 - 04)	
165 166	Production Transmission	Ln 157 - (WsD.1, Ln 41 - WsD.1, Ln 40) Ln 158 - (WsD.1, Ln 46 - WsD.1, Ln 45)	2,182,568,326 3,241,727,925	(Ln 61) (Ln 62)	- 3,034,919,756
167	Distribution	Ln 159 - (WsD.1, Ln 40 - WsD.1, Ln 43) Ln 159 - (WsD.1, Ln 51 - WsD.1, Ln 50)	1,271,041,888	(Ln 63)	3,034,919,750
168	General	Ln 160 - (WsD.1, Ln 56 - WsD.1, Ln 55)	310,663,941	(Ln 64)	43,000,004
169	Intangible	Ln 161 - (WsD.1, Ln 60 - WsD.1, Ln 59)	97,469,466	(Ln 65)	13,305,407
170	TOTAL NET PLANT (Less Adjustments)	(sum Lns 165 to 169)	7,103,471,546	()	3,091,225,167
		· · · · ·			
171	Net Plant Allocator NET PLANT IN SERVICE			NF	°= 0.43517
	Transmission		2,182,568,325		-
	Distribution		3,241,708,330		3,034,919,756
	General		1,271,037,942		-
	Intangible		304,381,712		43,000,004
	TOTAL NET PLANT (Less Adjustments)		94,184,233		13,305,407
	TOTAL NET PLANT IN SERVICE		7,093,880,542	NP= 0.43576	3,091,225,167
172	RETURN (R)				\$
173		Long Term Interest (Worksheet K, Ln 51,	Col d)		121,292,543
174		Preferred Dividends (Worksheet K, Ln 56			-
175			\$	% Cost	Weighted
176	Long Term Debt (Worksheet K, Ln 17, Col o)	—	2,915,384,615 4	45.57% 0.0416	0.0190
177	Preferred Stock (Worksheet K, Ln 5, Col o)		-	0.00% 0.0000	0.0000
178	Common Stock (Worksheet K, Ln 9, Col o)	_		54.43% 0.1050	0.0572
179	Total (sum Ins 176 to 178)		6,398,242,480		R 0.0762

Rate Formula Template Utilizing Projected Data For the Billing Period 01/01/2021 to 12/31/2021

SOUTHWESTERN PUBLIC SERVICE COMPANY

General Notes: a) References to data from FERC Form 1 are indicated as: page#.line#.col.#

Note Letter	
А	The revenues credited shall include amounts received directly from the SPP for service under this tariff reflecting SPS's integrated transmission facilities.
	Revenues associated with FERC annual charges, gross receipts taxes, ancillary services or other facilities revenues shall be excluded from the
	definition of transmission facilities under this tariff shall not be included as revenue credits. Revenue from coincident peak loads included
	in the DIVISOR are also not included as revenue credits unless this revenue is offset by a corresponding expense. See Worksheet B for details.
В	The annual and monthly net and gross plant carrying charges on page 2 are to be used to compute the revenue requirement for directly assigned facilities, any Base Plan Upgrades, distribution facilities, and radial lines.
С	This additional revenue requirement is determined using a net plant carrying charge (fixed carrying charge or FCR) approach. Worksheet R shows the calculation of the additional revenue requirements for each project receiving incentive rate treatment, as accepted by FERC by a separate docket. These individual additional revenue requirements shall be summed, for the then current year, and included here.
D	Reflects the transmission related portion of balances in Accounts 281, 282, 283, 190, and 255 as adjusted by any amounts in contra accounts identified as
5	regulatory assets or liabilities related to FASB 106, 109, 133,158 or FASB Interpretation No. 48. Balance of Account 255 is reduced by prior flow throughs and completely excluded if the utility chose to utilize amortization of tax credits against taxable income as discussed in Note M.
	The calculation of ADIT for both the true-up and the annual projection will be performed in accordance with IRS regulation Section 1.167(I)-1(h)(6).
	The Annual True-Up for a given year will use the same methodology that was used to project that year's rates. (Except for ADIT Proration which is described on Table 21A of the template.)
Е	Includes any incentive Construction Work in Progress (CWIP), any related Allowance for Funds Used During Construction (AFUDC), any unamortized balances
	related to the recovery of abandoned incentive plant costs, any extraordinary property losses and any related depreciation and amortization expense amounts.
	Formula amounts for all of the foregoing items will remain at \$0 until approved by FERC under a separate docket.
F	Includes only transmission related or functionally booked as transmission land held for future use.
G	Cash Working Capital will be set at and remain \$0 until such time as SPS files and receives FERC approval for a lead/lag study.
н	Equal to the balance of Network Facilities Upgrades Credits, net of accumulated depreciation, due transmission customers that made lump-sum payments
	towards the construction of Network Transmission Facilities consistent with Paragraph 657 of Order 2003-A. Excludes interest since interest is added to the revenue requirement on line 140.
I	The base plan upgrade revenue requirement will be updated annually based on actual data for the prior billing period. The updated revenue requirement will be provided to the SPP no later than October 20 for billings effective January 1.
J	(Reserved for future use)
К	Includes all Regulatory Commission expense itemized in FERC Form 1 at 351.h. Show in Worksheet H how these expense items are assigned to transmission. FERC Assessment Fees, General Advertising, and Industry Association Dues and Research and Developments costs recorded in 930.2 shall not be assigned to transmission. A & G expenses shall Include specific transmission safety-related advertising and transmission siting advertising costs.
	The annual PBOP expense amount will be based on the PBOP expense amount reported in SPS's most recent annual actuarial valuation report as of the date of SPS's Annual Update. SPS will provide a copy of that actuarial report as part of its Annual Update and its Annual Informational Filing to the Commission.
	NERC fees recorded in Acct. 928, Regulatory Commission Expenses, or in Acct. 165, Prepayments, shall be excluded from the formula.
L	NERC less recorded in Acc. 320, regulatory commission expenses, or in Acc. 100, repayments, shari be excluded informate. Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax, taxes related to income,
L	retail and non-transmission related taxes are excluded.
М	The currently effective income tax rate, where FIT is the Federal income tax rate; SIT is the State income tax rate, and p =
	"the percentage of federal income tax deductible for state income taxes". If the utility is taxed in more than one state, it must attach a
	work paper showing the name of each state and how the blended or composite ST was developed. Furthermore, a utility that
	elected to utilize amortization of tax credits against taxable income, rather than book tax credits to Account No. 255 and reduce
	rate base, must reduce its income tax expense by the amount of the Amortized Investment Tax Credit (Form 1, 266.8.f)
	In 135) multiplied by $(1/1-1)$. If the applicable tax rates are zero enter 0.
	Inputs Required: FIT = 21.00%

FII =	21.00%	
SIT= (Worksheet L)	2.08% (State Inc	come Tax Rate or Composite SIT)
p =	0.00% (percent	of FIT deductible for state purposes)

Facilities, or is booked to transmission (e.g. step-up transformers) that is included in the development of OATT ancillary service rates, or is otherwise not eligible to be recovered under this Tariff. Enter dollar amounts. Includes service company labor. Does not include contract labor.

- O P Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)).

Rate Formula Template Utilizing FERC Form 1 Actual Data For the Billing Period 01/01/2021 to 12/31/2021

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.		(2)	(3)	(4)			(5) Fransmission Amount
180	REVENUE REQUIREMENT (w/o incentives)	(ln 293)				\$	381,159,158
181 182 183 183.1 183.2 184	REVENUE CREDITS Account No. 454 Account No. 456.1 Account No. 421.1(or other applicable acct) Account No. 456.0 Total Revenue Credits	(Note A) (Worksheet B) (Worksheet B) (Worksheet B) (Worksheet B)	Total 907 20,847,648 - 64,903	A DA DA DA DA	llocator 1.00000 1.00000 1.00000 1.00000	\$ \$ \$ \$ \$	907 20,847,648 - 64,903 20,913,457
185	NET REVENUE REQUIREMENT (w/o incentives)	(In 180 less In 184)				\$	360,245,701
186 187 188	NET PLANT CARRYING CHARGE (w/o incentives) (Note B) Annual Rate Monthly Rate	(in 185 / in 214 x 100) (in 187 / 12)					11.88% 0.99%
189 190	GROSS PLANT CARRYING CHARGE (w/o incentives) (Note E Annual Rate	3) (In 185 / In 200 x 100)					10.27%
191 192	NET PLANT CARRYING CHARGE, W/O DEPRECIATION (w/ Annual Rate	o incentives) (Note B) ((In 185 - In 266)/ In 214 x 100)					9.07%
192.1	BPU Depreciation Rate	(In 266/ In 200)					2.42%
193 194	NET PLANT CARRYING CHARGE, W/O DEPRECIATION, IN Annual Rate	COME TAXES AND RETURN (Note B) ((In 185 - In 266 - In 290 - In 291) / In 21	14 x 100)				1.41%
195	ADDITIONAL REVENUE REQUIREMENT (w/incentives) (Note	e C - Worksheet R)				\$	-
196	LESS SPP Base Plan Upgrades Revenue Requirement					\$	216,179,604
197	ACTUAL REVENUE REQUIREMENT	(ln 185 + ln 195 - ln 196)				\$	144,066,097

ACTUAL

Rate Formula Template Utilizing FERC Form 1 Actual Data For the Billing Period 01/01/2021 to 12/31/2021

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line Chi (1) Line Tetal Allocator Tetal Allocator Bit PROSS PLANT N SERVICE (2) 3,74,375,094 NA 0.93287 Bit Process PLANT N SERVICE (1) 0.93287 3,568,7262.00 NA 0.93287 Bit Process PLANT (1) 220 1,689,7482.00 NA 0.93287 Bit Antension (1) 220,01033 W/S 0.1378 3,558,722.40 Bit Commission (1) 1.111 1.042,803,727 NA				Data Sources				Total
No. Chi		RATE BASE CALCULATION			Total	Allocate	or	
189 ORCOSS PLANT IN SERVICE 199 Production (W4D 1, Ln 82) 3.745,175,094 NA 0 200 Transmission (W4D 1, Ln 82) 1.688,574,682 NA 0 201 Destruction (W4D 1, Ln 97) 543,003,023 W1S 0.13978 73,943,026 202 Bernpal Fam (W4D 1, Ln 97) 543,003,023 W1S 0.13978 73,943,026 203 Integration (W4D 1, Ln 97) 543,003,023 W1S 0.13978 73,943,026 204 Tornamission (W4D 1, Ln 197) 543,003,027 NA - - 206 Production (W4D 1, Ln 191) 1.642,383,273 NA -	Line	(1)		(2)	(3)	(4)		(5)
199 Poduction (Wb 1, Ln 82) 3.764_375.084 NA A								
200 Taramission (W401.167) 3,76121627 TP 0.93287 3.508,720.427 201 Distribution (W401.167) 364.000.434 WK 0.13978 7.804.026 202 General Pint (W401.167) 364.000.434 WK 0.13978 3.3230.168 204 TOTAL GROSS PLANT (som its 194 b.233) 10.0402.812.330 WK 0.13978 3.3230.168 206 ACCUMLATED DEPRECIATION (w401.16.116) 1.042.838.275 NA -					0 704 075 004			•
201 Distribution (W4D 1, L n 92) 17.686.374.8822 NA 202 General Plant (W4D 1, L n 97) 364.050.334 W/S 0.13978 78.43.026 203 Intangable Plant (W4D 1, L n 97) 362.04.00.33 W/S 0.13978 78.43.026 204 TOTAL GROSS FLANT (wab 1, L n 92) 10.0402.051.25 NA 38.227.04.22 205 ACCUMULATED DEPRECIATION (W4D 1, L n 121) 10.942.838.275 NA - 206 Production (W4D 1, L n 121) 10.942.838.275 NA - 207 Transmission (W4D 1, L n 121) 10.942.838.275 NA - 208 Production (W4D 1, L n 131) 256.857.741 W/S 0.13978 27.158.414 201 Intangable Plant (W4D 1, L n 32) 258.857.141 W/S 0.13978 27.159.414 211 TOTAL ACCUMULATED DEPRECIATION (wab 1, L n 32) 21.217.858.413 NA 22.217.211.215 22.217.211.215 22.217.211.215 22.217.211.215 22.217.211.215 <							0.00007	
202 General Plant (W4D 1, I. n 97) F664.006.44 WS 0.13978 78,453.05 204 TOTAL, GROSS PLANT (sum ins 198 to 203) 10.040 251.230 WS 0.13978 53.522.753.422 205 ACCUMULATED DEPRECIATION (W4D 1, I. n 116) 1.422.838.275 NA - 207 Transmission (W4D 1, I. n 116) 1.542.838.275 NA - 207 Transmission (W4D 1, I. n 113) 50.866.700 TF 0.93287 475.460.761 209 General Plant (W4D 1, I. n 130) 155.567.741 W/S 0.13978 27.159.414 210 Intangtile Plant (W4D 1, I. n 130) 155.567.741 W/S 0.13978 27.457.60.761 211 TOTAL ACCUMULATED DEPRECIATION (aum ins 206 to 210) 2.873.114.975 0.344.606.607 244.606.607 211 TOTAL ACCUMULATED DEPRECIATION (aum ins 206 to 210) 2.873.61.827 NA 4.475.407.61 211 TOTAL ACCUMULATED DEPRECIATION (aum ins 206 to 210) 2.873.61.667 NA 4.475.407.61							0.93287	3,508,720,240
203 Intrangulae Plant (W4D 1, Ln 101) 222,000,033 WS 0.13978 35,220,156 204 TOTAL GROSS PLANT (wm Ins 199 to 23) 10,040,251,230 NA . 205 ACCUMULATED DEPRECIATION (W4D, 1, Ln 16) 1,442,253,275 NA . 206 Production (W4D, 1, Ln 16) 1,642,253,275 NA . 207 Transmission (W4D, 1, Ln 131) 256,862,138 W/S 0.13978 27,150,414 211 TOTAL ACCUMULATED DEPRECIATION (aum Ins 206 to 210) 2,973,114,575 W/S 0.13978 22,168,792 211 TOTAL ACCUMULATED DEPRECIATION (aum Ins 206 to 210) 2,373,114,575 W/S 0.13978 23,303,239,479 213 Production (in 120 - in 206) 2,121,538,319 NA 3,033,239,479 214 Transmission (in 202 - in 207) 3,251,513,879 NA 3,033,239,479 214 Totanetission (in 202 - in 207) 3,251,513,879 NA 4,458,435 214 Account No, 250							0 13078	78 843 026
204 TOTAL GROSS PLANT (sum his 199 to 203) 10.040.251.230 3.822.793.422 206 ACCUMULATED DERRECIATION (WaD.1, Ln 16) 1.642.638.275 NA - 207 Transmission (WaD.1, Ln 12) 30.696.700 TP 0.93267 475.400.761 208 Instruction (WaD.1, Ln 12) 30.696.700 TP 0.93267 475.400.761 209 Instruction (WaD.1, Ln 12) 30.696.700 TP 0.93267 475.400.761 201 Instruction (WaD.1, Ln 12) 30.696.700 TP 0.93267 475.400.761 201 Instruction (WaD.1, Ln 130) 195.897.741 WiS 0.13978 22.169.792 211 TOTAL ACCUMULATED DEPRECIATION (sum his 206 to 210) 2.973.58.519 NA 3.033.239.479 212 NET PLANT IN SERVICE (sum his 21 to 277) 2.067.686.55 41.683.612 213 Production (h 202 - h 209) 2.212.538.619 NA 4.083.612 214 Accourt No.226 (metrin englive) 273.54 (WotkhetE				. ,				
ACCUMULATED DEPRECIATION (WaD 1, Ln 16) 1.642,832,75 NA - 205 ACCUMULATED DEPRECIATION (WaD 1, Ln 12) 509,086,700 TP 0.93287 475,480,761 206 Distribution (WaD 1, Ln 13) 226,542,139,720 NA 0.93287 475,480,761 206 General Plant (WaD 1, Ln 13) 226,542,139,720 NA 0.93287 475,480,761 201 Intrangibe Plant (WaD 1, Ln 13) 126,542,139,720 NA 0.13378 37,156,414 211 TOTAL ACCUMULATED DEPRECIATION (sum ins 206 to 210) 2,973,114,575 VVS 0.13378 32,163,406,3507 212 NET PLANT IN SERVICE (n 190 - in 206) 2,121,536,819 NA 3,033,239,479 214 Transmission (n 201 - in 206) 2,826,856 NA 3,043,226,173 216 General Plant (n 202 - in 206) 2,928,026,865 1,3,041,844 217 Intrangible Plant (n 203 - in 210) 9,3442,220 13,043,284,475 2216 Account No.254 Kontho 10 <td></td> <td></td> <td></td> <td></td> <td></td> <td>11/0</td> <td>0.10070</td> <td></td>						11/0	0.10070	
200 Production (Wb0 1, Ln 116) 16.42.838.275 NA - 207 Tirasmission (Wb0 1, Ln 12) 509.66;700 TP 0.93287 475.400.761 208 Distribution (Wb0 1, Ln 13) 255.842;725 W/S 0.13978 221.66;792 211 TOTAL ACCUMULATED DEPRECIATION (sum lin 206 to 210) 2.973.114.575 V/S 0.13978 221.66;792 212 NET PLANT IN SERVICE (n 199 - In 206) 2.121.536.819 NA 3.033.239.479 214 Toratamission (n 1201 - In 201) 3.251.515.857 3.033.239.479 215 Distribution (ln 201 - In 201) 1.302.435.262 NA 4.1,683.612 216 Central Plant (ln 203 - In 210) 3.442.282 1.3061.341 3.047.445.55 3.087.445.455 219 ADJUSTMENTS TO RATE BASE (Note D) (1.054.797) NA (4.581.152) 3.087.445.455 220 Account No. 235 (enter negative) 277.5 k (Worksheet E) (4.581.152) DA (4.476.1.552) 3.487.407.044 <tr< td=""><td>204</td><td></td><td></td><td></td><td>10,040,201,200</td><td></td><td></td><td>0,022,100,422</td></tr<>	204				10,040,201,200			0,022,100,422
207 Transmission (Wb 0, 1, In 121) 506 96 96 7.00 TP 0.32287 475.40.761 208 Distribution (Wb 0, 1, In 131) 255.542, 139 W/S 0.13978 37, 159,414 210 Intargible Plant (Wb 0, 1, In 131) 255.542, 139 W/S 0.13978 37, 159,414 211 TOTAL ACCUMULATED DEPRECIATION (am ins 206 to 210) 2.073,114,575 V/S 0.13978 37, 159,414 212 NET PLANT IN SERVICE (am ins 206 to 210) 2.073,114,575 V/S 0.303,239,479 214 Transmission (in 200 - in 207) 3.22,151,35,87 3.003,329,479 215 Distribution (in 203 - in 201) 23,442,202 13,061,394 217 Pratinglike Plant (in 203 - in 210) 23,442,202 13,061,394 218 TOTAL NET PLANT IN SERVICE (sum ins 21 to 217) 7,067,136,655 3.0087,984,485 219 ADJUSTMENTS TO RATE BASE (Note D) 277,9.4. (Worksheet E) (d,68,475,084) DA (d,68,475,084) 219 ADJUSTMENT BOR REIT Regative	205	ACCUMULATED DEPRECIATION						
200 Distribution (WaD 1, Ln 126) 396 (39,720) NA 200 General Plant (WaD 1, Ln 131) 265,842,139 W/S 0.13976 22,168,792 211 TOTAL ACCUMULATED DEPRECIATION (win in 206 to 210) 2.973,114,575 W/S 0.13976 22,168,792 212 NET PLANT IN SERVICE (in 199 - in 206) 2.121,536,819 NA 3.033,239,479 213 Production (in 201 - in 207) 3.251,515,587 3.033,239,479 214 Transmission (in 201 - in 201) 3.242,432,582 NA 214 Transmission (in 202 - in 201) 3.2442,432 1.3061,384 217 Intangible Plant (in 202 - in 201) 3.2442,282 1.3061,384 218 TOTAL NET PLANT IN SERVICE (warm in 21 to 217) 7.067,718,685 3.087,884,455 219 AQUISTMENTS TO RATE BASE (Note D) (278,8,4 (Worksheet E) (606,475,084) DA (46,81,152) 220 Account No. 235 (enter negative) 2276,2 k (Worksheet E) (606,475,084) DA (44,876,137)	206	Production		(WsD.1, Ln 116)	1,642,838,275	NA		-
200 General Plant (WSD 1, Ln 131) 265,842,139 W/S 0.13978 37,159,41 211 TOTAL ACCUMULATED DEPRECIATION (sum ins 206 to 210) 2,973,114,575 W/S 0.13978 37,159,41 213 Production (in 199 - in 266) 2,121,536,819 NA 213 Production (in 200 - in 207) 3,251,513,587 3,033,239,479 214 Transmission (in 200 - in 207) 3,251,513,587 3,033,239,479 215 Distribution (in 200 - in 207) 3,251,513,587 3,033,239,479 216 General Plant (in 200 - in 207) 3,244,2322 NA 217 Intragble Plant (in 200 - in 207) 3,045,344 218 218 TOTAL NET PLANT IN SERVICE (sum ins 213 to 217) 7,067,136,655 41,683,6134 218 TOTAL NET PLANT IN SERVICE (sum ins 213 to 217) 7,067,136,655 3,087,984,455 219 ADJUSTMENTS TO RATE BASE (Nole D) (d,581,152) DA (d,4581,152) 224 Account No. 283 (enther negative) <td< td=""><td>207</td><td>Transmission</td><td></td><td>(WsD.1, Ln 121)</td><td>509,696,700</td><td>TP</td><td>0.93287</td><td>475,480,761</td></td<>	207	Transmission		(WsD.1, Ln 121)	509,696,700	TP	0.93287	475,480,761
210 Intengble Plant (WsD.1.Ln 135) 158.597.741 Wis 0.13978 22,168.782 211 TOTAL ACCUMULATED DEPRECIATION (sum ins 206 to 210) 2,973.114.575 Wis 0.13978 22,168.782 213 Production (in 199 - in 206) 2,121.536.819 NA 3,033.239.479 214 Transmission (in 201 - in 206) 3,261.513.677 NA 3,033.239.479 216 General Plant (in 203 - in 206) 2382.08.655 NA 4,1683.612 217 Intangble Plant (in 203 - in 206) 238.20.8655 NA 3,087.984.455 219 ADJUSTMENTS TO RATE BASE (Nole D) 7,067.136.655 NA 41,683.612 219 Account No. 282 (enter negative) 275.8.k (Worksheet E) (d.561.152) DA (d.463.152) 220 Account No. 282 (enter negative) 275.8.k (Worksheet E) (d.33.099) DA (d.964.475.684) 224 Account No. 282 (enter negative) 275.8.k (Worksheet E) (d.33.099) DA (d.83.099) 224 Account No.	208	Distribution		(WsD.1, Ln 126)	396,139,720	NA		-
211 TOTAL ACCUMULATED DEPRECIATION (sum ins 206 to 210) 2,973,114,575 534,808,967 212 NET PLANT IN SERVICE (sum ins 206 to 210) 2,121,536,819 NA 213 Production (in 199 - in 206) 3,215,13,887 3,033,239,479 214 Transmission (in 200 - in 207) 3,251,513,887 NA 216 Distribution (in 202 - in 206) 298,208,665 41,633,6134 217 Inlingble Plant (in 202 - in 206) 298,208,665 3,087,984,455 219 ADJUSTMENTS TO RATE BASE (Note D) 3,047,984,455 3,087,984,455 219 ADJUSTMENTS TO RATE BASE (Note D) 273,8.K (Worksheet E) (4,581,152) DA (4,581,152) 220 Account No. 281 (enter negative) 273,8.K (Worksheet E) (4,476,877 DA 44,476,77 224 Account No. 255 (enter negative) 273,8.K (Worksheet E) (4,481,41,909 DA (383,099) DA (383,099) DA (384,41,909 CA 44,476,479 CACount No. 182,3 Deficient ADT (Worksheet E) (Workshe	209	General Plant		(WsD.1, Ln 131)	265,842,139	W/S	0.13978	37,159,414
212 NET PLANT IN SERVICE (n 199 - in 206) 2.121.536.819 NA 214 Transmission (in 200 - in 207) 3.251.513.867 3.033.239.479 215 Distribution (in 201 - in 206) 1.302.435.262 NA 41.683.612 216 General Plant (in 203 - in 210) 93.442.292 13.061.364 218 TOTAL NET PLANT IN SERVICE (sum ins 213 to 217) 7.067.136.655 3.087.984.455 219 ADJUSTMENTS TO RATE BASE (Note D) 273.24. (Worksheet E) (1.064.797) NA 220 Account No. 282 (enter negative) 277.34. (Worksheet E) (4.678.733 DA 44.476.873 221 Account No. 255 (enter negative) 276.2.K. (Worksheet E) (48.476.873 DA 44.476.873 224 Account No. 255 (enter negative) 267.8.h DA 10.322.87 - 224 Account No. 125.2 befciant ADIT (Worksheet E) (383.099) DA (383.099) 225 Account No. 125.2 befciant ADIT (Worksheet E) - TP 0.93287 - <td>210</td> <td>Intangible Plant</td> <td></td> <td>(WsD.1, Ln 135)</td> <td>158,597,741</td> <td>W/S</td> <td>0.13978</td> <td>22,168,792</td>	210	Intangible Plant		(WsD.1, Ln 135)	158,597,741	W/S	0.13978	22,168,792
213 Production (In 199 - In 206) 2,12,153,68,19 NA 214 Transmission (In 206) - In 207) 3,251,513,587 3,333,239,479 215 Distribution (In 201 - In 206) 2,98,206,696 NA 216 General Plant (In 203 - In 206) 298,206,696 NA 218 TOTAL NET PLANT IN SERVICE (sum Ins 213 to 217) 7,067,136,655 NA 219 ADJUSTMENTS TO RATE BASE (Note D) 3,442,292 13,061,384 219 Account No. 28 (enter negative) 275 2, K/Worksheet E) (1,054,797) NA 221 Account No. 28 (enter negative) 275 2, K/Worksheet E) (4,476,873) DA (4,476,873) 222 Account No. 28 (enter negative) 277 3, K/Worksheet E) (4,476,873) DA (4,476,873) 224 Account No. 25 (enter negative) 267,8 h - DA - 224.1 Account No. 123 Deficient ADT (Worksheet E) (1,81,41,909) DA (138,099) 224.2 Account No. 107 (Worksheet E) - TP 0,93287 - 225 Account No.	211	TOTAL ACCUMULATED DEPRECIATION		(sum lns 206 to 210)	2,973,114,575			534,808,967
213 Production (In 199 - In 206) 2,12,153,68,19 NA 214 Transmission (In 206) - In 207) 3,251,513,587 3,333,239,479 215 Distribution (In 201 - In 206) 2,98,206,696 NA 216 General Plant (In 203 - In 206) 298,206,696 NA 218 TOTAL NET PLANT IN SERVICE (sum Ins 213 to 217) 7,067,136,655 NA 219 ADJUSTMENTS TO RATE BASE (Note D) 3,442,292 13,061,384 219 Account No. 28 (enter negative) 275 2, K/Worksheet E) (1,054,797) NA 221 Account No. 28 (enter negative) 275 2, K/Worksheet E) (4,476,873) DA (4,476,873) 222 Account No. 28 (enter negative) 277 3, K/Worksheet E) (4,476,873) DA (4,476,873) 224 Account No. 25 (enter negative) 267,8 h - DA - 224.1 Account No. 123 Deficient ADT (Worksheet E) (1,81,41,909) DA (138,099) 224.2 Account No. 107 (Worksheet E) - TP 0,93287 - 225 Account No.								
214 Transmission (In 200 - In 207) 3.251 ± 51.887 3.033.239.479 216 Distribution (In 202 - In 209) 2.98 ± 208.695 NA 217 Inlangible Plant (In 202 - In 209) 2.98 ± 208.695 NA 218 TOTAL NET PLANT IN SERVICE (sum ins 213 to 217) 7.067.136.655 3.087.984.455 219 ADJUSTMENTS TO RATE BASE (Nole D) (10.54.797) NA 220 Account No. 281 (enter negative) 273 & K (Worksheet E) (606.475.084) DA (666.475.084) 221 Account No. 281 (enter negative) 277 & K (Worksheet E) (d.581.152) DA (4.581.152) 223 Account No. 283 (enter negative) 277 & K (Worksheet E) (d.581.152) DA (4.581.672) 224 Account No. 253 (enter negative) 236 & K (Worksheet E) (d.581.152) DA (d.581.152) 224 Account No. 253 (enter negative) 236 & K (Worksheet E) (d.547.504) (d.581.152) DA (d.547.504) 224.2 Account No. 253 (enter negative) 237 & K (Worksheet E) (d.544.505)								
216 Distribution (n 201 - n 206) 1 202 435 262 NA 217 Intangible Plant (n 203 - n 200) 298 208 696 NA 218 TOTAL NET PLANT IN SERVICE (sum ins 213 to 217) 7,067,136,655 3,087,984,455 219 ADJUSTMENTS TO RATE BASE (Note D) 273 8.4 (Worksheet E) (1,054,797) NA 221 Account No. 28 (enter negative) 273 8.4 (Worksheet E) (4,476,873) DA (4,476,873) 222 Account No. 28 (enter negative) 277 9.4 (Worksheet E) (4,476,873) DA (4,476,873) 224 Account No. 283 (enter negative) 277 9.4 (Worksheet E) (4,476,873) DA (4,476,873) 224 Account No. 283 (enter negative) 277.8 k. (Worksheet E) (4,476,873) DA (4,476,873) 224.1 Account No. 182 (access ADT) (Worksheet E) (83.099) DA (33.099) 225.2 Account No. 182 (anter negative) 257 8.h - TP 0.93287 - 226 Net Pre-Funded AFUDC on CWIP included in (Note E) (Worksheet				. ,		NA		
216 General Plant (n 202 - n 209) 298,208,695 41,683,612 217 Intangible Plant (n 203 - n 210) 93,442,222 13,061,384 218 TOTAL NET PLANT IN SERVICE (sum ins 213 to 217) 7,067,136,655 3,087,984,455 219 ADJUSTMENTS TO RATE BASE (Note D) (Note D) 0,064,475,084) DA (606,475,084) 220 Account No. 281 (enter negative) 273,8,16 (Worksheet E) (4,451,152) DA (4,551,152) 223 Account No. 253 (enter negative) 275,2,16 (Worksheet E) (4,476,873) DA 44,476,873 224,1 Account No. 255 (enter negative) 267,8,h DA (333,099) DA (333,099) 224,2 Account No. 107 (Worksheet E) 18,441,909 DA (4,581,152) 226 Account No. 107 (Note E) (Worksheet E) 10,93287 - - 227 Unamortized Balance of Abandoned Incentive Plant (Note E) (Worksheet E) - TP 0,93287 - 228 TOTAL ADJUSTMENTS (Sum ins 220 to 228)								3,033,239,479
217 Intangibe Plant (in 203 - in 210) 93.442.292 13.061.384 218 TOTAL NET PLANT IN SERVICE (sum Ins 213 to 217) 7.067.136.655 3.087.984.455 219 ADJUSTMENTS TO RATE BASE (Note D) 273.8. (Worksheet E) (1.054.797) NA 220 Account No. 281 (enter negative) 273.8. (Worksheet E) (606.475.084) DA (4.6581.152) 223 Account No. 253 (enter negative) 277.9.K (Worksheet E) (4.476.873 DA 44.476.873 224.1 Account No. 190 234.8.C (Worksheet E) (383.099) DA (383.99) 224.2 Account No. 182.3 Deficient ADIT (Worksheet E) 18.441,909 DA 18.441,909 225 Account No. 182.3 Deficient ADIT (Worksheet E) - TP 0.93287 - 226 Net Pre-Funded AFUDC on CWIP included in (Note E) (Worksheet E) - TP 0.93287 - 227 Unamortized Balance of Astandinary Property Loss (sum Ins 220 to 228) (549.575.349) (545.520.552) - 230						NA		
218 TOTAL NET PLANT IN SERVICE (sum Ins 213 to 217) 7.067,136,655 3.087,984,455 219 ADJUSTMENTS TO RATE BASE (Noise D) (1,054,797) NA (606,475,084) DA (606,475,084) 220 Account No. 281 (enter negative) 273.8 k (Worksheet E) (4,054,152) DA (4,458,152) 223 Account No. 190 234.8 c (Worksheet E) (4,476,873 DA 44,476,873 224 Account No. 254 (enter negative) 277.8 k (Worksheet E) (383,099) DA (383,099) 224.1 Account No. 107 (Worksheet E) (1,054,797) NA (383,099) 225 Account No. 107 (Worksheet E) (1,8441,909) DA (18,441,309) 226 Net Pre-funded AFUDC on CWP Included in (Note E) (Worksheet E) - TP 0.93287 - 229 TOTAL ADJUSTMENTS (Sum Ins 220 to 228) (549,575,349) (548,520,552) - 230 LAND HELD FOR FUTURE USE (Note F) (Work f, In 77, Col d) 850,075 TP 0.93287 - <								
219 ADJUSTMENTS TO RATE BASE (Note D) 220 Account No. 281 (enter negative) 273.8 k (Worksheet E) (1.054,797) NA 221 Account No. 282 (enter negative) 277.5 k (Worksheet E) (4.581,152) DA (4.581,673) 223 Account No. 283 (enter negative) 277.5 k (Worksheet E) (4.476.873) DA 44.476.873 224 Account No. 190 234.8 c (Worksheet E) (4.581,152) DA 44.476.873 224.1 Account No. 192.3 Deficient ADIT (Worksheet E) (383.099) DA (383.099) 225 Account No. 162.3 Deficient ADIT (Worksheet E) (1.054,797) TP 0.93287 - 226 Net Pre-Funded AFUDC on CWIP included in (Note E) (Worksheet E) - TP 0.93287 - 227 Unamortized Biance of Atandoned Incentive Plant (Note E) (Worksheet E) - TP 0.93287 - 228 Unamortized Biance of Atandoned Incentive Plant (Note E) (Worksheet E) - TP 0.93287 - 230 LAND HELD FOR FUTURE USE (Note F) (Wsb _ In 72, Col d) 10.314 GP		5		. ,				
220 Account No. 281 (enter negative) 273.8.k (Worksheet E) (1.054.767) NA 221 Account No. 282 (enter negative) 275.2.k (Worksheet E) (606.475.084) DA (606.475.084) 222 Account No. 283 (enter negative) 277.3.k (Worksheet E) (4.581.152) DA (4.581.152) 223 Account No. 283 (enter negative) 234.8.c (Worksheet E) 44.476.873 DA 44.476.873 224 Account No. 256 (enter negative) 267.8.h - DA - 224.1 Account No. 182.3 Deficient ADIT (Worksheet E) (18.44.1909) DA (18.44.1909) 225 Account No. 107 (Worksheet E) - TP 0.93287 - 226 Net Pre-Funded AFUDC on CWIP included in (Note E) (Worksheet E) - TP 0.93287 - 227 Unamortized Balance of Abandoned Incentive Plant (Note E) (Worksheet E) - TP 0.93287 - 228 Unamortized Balance of Futraordinary Property Loss (sum Ins 220 to 228) (549.575,349) (548.520,552) <	218	TOTAL NET PLANT IN SERVICE		(sum ins 213 to 217)	7,067,136,655			3,087,984,455
220 Account No. 281 (enter negative) 273.8.k (Worksheet E) (1.054.767) NA 221 Account No. 282 (enter negative) 275.2.k (Worksheet E) (606.475.084) DA (606.475.084) 222 Account No. 283 (enter negative) 277.3.k (Worksheet E) (4.581.152) DA (4.581.152) 223 Account No. 283 (enter negative) 234.8.c (Worksheet E) 44.476.873 DA 44.476.873 224 Account No. 256 (enter negative) 267.8.h - DA - 224.1 Account No. 182.3 Deficient ADIT (Worksheet E) (18.44.1909) DA (18.44.1909) 225 Account No. 107 (Worksheet E) - TP 0.93287 - 226 Net Pre-Funded AFUDC on CWIP included in (Note E) (Worksheet E) - TP 0.93287 - 227 Unamortized Balance of Abandoned Incentive Plant (Note E) (Worksheet E) - TP 0.93287 - 228 Unamortized Balance of Futraordinary Property Loss (sum Ins 220 to 228) (549.575,349) (548.520,552) <	210			(Noto D)				
221 Account No. 282 (enter negative) 275.2.k (Worksheet E) (606,475,084) DA (606,475,084) 222 Account No. 180 277.9.k (Worksheet E) (4.581,152) DA (4.581,152) 223 Account No. 255 (enter negative) 267.8.h DA - - 224.1 Account No. 182.3 Deficient ADIT (Worksheet E) (18,441,909) DA (183,099) 224.2 Account No. 182.3 Deficient ADIT (Worksheet E) (18,441,909) DA (18,441,909) 225 Account No. 182.3 Deficient ADIT (Worksheet E) (18,441,909) DA (18,441,909) 226 Net Pre-Funded AFUDC on CWIP included in<(Note E) (Worksheet E)					(1.054.707)	NA		
222 Account No. 283 (enter negative) 277 9 k (Worksheet E) (4,881,152) DA (4,581,152) 223 Account No. 255 (enter negative) 234.8 c (Worksheet E) 44,476,873 DA 44,476,873 224 Account No. 255 (enter negative) 267.8 h DA . . 224.1 Account No. 255 (enter negative) 267.8 h DA . . 224.2 Account No. 182.3 Deficient ADIT (Worksheet E) 18,441,909 DA . . 225 Account No. 107 (Worksheet E) 18,441,909 DA . . 226 Net Pre-Funded AFUDC on CWIP included in (Note E) (Worksheet E) - TP 0.93287 - 227 Unamortized Balance of Abandoned Incentive Plant (Note E) (Worksheet E) - TP 0.93287 - 228 Unamortized Balance of Abandoned Incentive Plant (Note G) - TP 0.93287 - 230 LAND HELD FOR FUTURE USE (Note F) (WsD , In 82, Col h) - TP 0.93287 793.009<								(606 475 084)
223 Account No. 190 234.8.c (Worksheet E) 44.476,873 DA 44.476,873 224.1 Account No. 255 (enter negative) 267.8.h DA - 0.333.099 224.1 Account No. 182.3 Deficient ADIT (Worksheet E) (333.099) DA 18.441.909 225 Account No. 177 (Worksheet E) 18.441.909 DA 18.441.909 226 Net Pre-Funded AFUDC on CWIP included in (Note E) (Worksheet E) - TP 0.93287 - 227 Unamortized Balance of Abandoned Incentive Plant (Note E) (Worksheet E) - TP 0.93287 - 228 Unamortized Balance of Extraordinary Property Loss (Note E) (Worksheet E) - TP 0.93287 - 229 TOTAL ADJUSTMENTS (sum Ins 220 to 228) (549,575,349) (548,520,552) 230 LAND HELD FOR FUTURE USE (Note F) (WsE f, Ln 77, Col d) 850.075 TP 0.93287 - 232 CWC (Note G) - - - - - -				,				
224 Account No. 255 (enter negative) 267.8.h DA 224.1 Account No. 254 Excess ADIT (Worksheet E) (383,099) DA (383,099) 224.2 Account No. 182.3 Deficient ADIT (Worksheet E) 18.441,099 DA (383,099) 225 Account No. 107 (Worksheet E) 18.441,099 DA 226 Net Pre-Funded AFUDC on CWIP included in Rote El (Worksheet Q, In 61) TP 0.93287 227 Unamortized Balance of Abandoned Incentive Plant Unamortized Balance of Abandoned Incentive Plant (Note E) (Worksheet E) TP 0.93287 229 TOTAL ADJUSTMENTS (Note E) (Worksheet E) 230 LAND HELD FOR FUTURE USE (Note F) (WsD, In 82, Col h) TP 0.93287 231 WORKING CAPITAL 232 CWC (Note G) 233 Materials & Supplies - Transmission (WsF, Ln 78, Col d) 10.314 GP <								
221.1 Account No. 254 Excess ADT (Worksheet E) (383.099) DA (383.099) 224.2 Account No. 182.3 Deficient ADT (Worksheet E) 18,441,909 DA 18,441,909 225 Account No. 107 (Worksheet E) 18,441,909 DA 18,441,909 226 Net Pre-Funded AFUDC on CWIP included in (Note E) (Worksheet E) - TP 0.93287 - 227 Unamortized Balance of Abandoned Incentive Plant (Note E) (Worksheet E) - TP 0.93287 - 228 Unamortized Balance of Extraordinary Property Loss (Note E) (Worksheet E) - TP 0.93287 - 229 TOTAL ADJUSTMENTS (sum ins 220 to 228) (549,575,349) (548,520,552) 230 LAND HELD FOR FUTURE USE (Note F) (WsF , Ln 77, Col d) 850,075 TP 0.93287 - 233 Materials & Supplies - Transmission (WsF , Ln 78, Col d) 10,314 GP 0.36071 3,720 234 Materials & Supplies - Transmission Related (WsF , Ln 43, Col d) 70,165				,				
224.2 Account No. 182.3 Deficient ADIT (Worksheet E) 18,441,909 DA 18,441,909 225 Account No. 107 (Wsq. L n 46, Col C) - TP 0.93287 - 226 Net Pre-Funded AFUDC on CWIP included in (Note E) (Worksheet Q, In 61) - TP 0.93287 - 227 Unamortized Balance of Abandoned Incentive Plant (Note E) (Worksheet E) - TP 0.93287 - 228 Unamortized Balance of Extraordinary Property Loss (Note E) (Worksheet E) - TP 0.93287 - 229 TOTAL ADJUSTMENTS (sum Ins 220 to 228) (549,575,349) (548,520,552) - 230 LAND HELD FOR FUTURE USE (Note F) (WsF, Ln 77, Col d) 850,075 TP 0.93287 - 231 WORKING CAPITAL - <td></td> <td></td> <td></td> <td></td> <td>(383 099)</td> <td></td> <td></td> <td>(383 099)</td>					(383 099)			(383 099)
225 Account No. 107 (WsQ, Ln 46, Col C) - TP 0.93287 - 226 Net Pre-Funded AFUDC on CWIP included in (Note E) (Worksheet Q, In 61) - TP 0.93287 - 227 Unamortized Balance of Abandoned Incentive Plant (Note E) (Worksheet E) - TP 0.93287 - 228 Unamortized Balance of Extraordinary Property Loss (Note E) (Worksheet E) - TP 0.93287 - 229 TOTAL ADJUSTMENTS (sum Ins 220 to 228) (549,575,349) - (548,520,552) 230 LAND HELD FOR FUTURE USE (Note F) (WsD, In 82, Col h) - TP 0.93287 - 231 WORKING CAPITAL - TP 0.93287 793,009 - 233 Materials & Supplies - Other (WsF, Ln 77, Col d) 850,075 TP 0.93287 - 233 Materials & Supplies - Other (WsF, Ln 78, Col d) 70,314 GP 0.36071 2,725,000 234 Materials & Cocunt 165) Plant Related (WsF, Ln 78, Col d)				,				
Rate Base (enter negative) INA WARKING CAPITAL INA WARKING CAPITAL TP 0.93287 - 229 TOTAL ADJUSTMENTS (Note E) (Worksheet E) - TP 0.93287 - 230 LAND HELD FOR FUTURE USE (Note F) (WsD , In 82, Col h) - TP 0.93287 - 231 WORKING CAPITAL (Note G) - TP 0.93287 793.009 233 Materials & Supplies - Transmission (WsF , Ln 77, Col d) 850.075 TP 0.93287 793.009 234 Materials & Supplies - Transmission (WsF , Ln 78, Col d) 10.314 GP 0.36071 2.725.000 235 Prepayments (Account 165) Flant Related (WsF , Ln 78, Col d) 700.165 W/S 0.39287 - 236 Prepayments (Account 165) Itah Related (WsF , Ln 78, Col d) 70.165 W/S 0.36071 2.725.000 237 Prepayments (Account 165) Itah Related (WsF , Ln 61, Col d) - TP 0.93287 - 238 Prepayments (Account 165) Other Not Allocated (WsF , Ln 61, Col d) 2.150.994 NA 0.00000 -					-		0.93287	-
227 Unamortized Balance of Abandoned Incentive Plant Unamortized Balance of Extraordinary Property Loss TOTAL ADJUSTMENTS (Note E) (Worksheet E) - TP 0.93287 - 229 TOTAL ADJUSTMENTS (sum Ins 220 to 228) (549,575,349) - (548,520,552) 230 LAND HELD FOR FUTURE USE (Note F) (WsD , In 82, Col h) - TP 0.93287 - 231 WORKING CAPITAL (Note G) - TP 0.93287 - 233 Materials & Supplies - Other (WsF, Ln 77, Col d) 850,075 TP 0.93287 - 234 Materials & Supplies - Other (WsF, Ln 78, Col d) 10.314 GP 0.36071 3.720 235 Prepayments (Account 165) Plant Related (WsF, Ln 78, Col d) 7,554,546 GP 0.36071 2.725,000 236 Prepayments (Account 165) Labor Related (WsF, Ln 61, Col d) 70,165 W/S 0.13978 97,869 237 Prepayments (Account 165) Cher Not Allocated (WsF, Ln 61, Col d) 2,150,994 NA 0.00000 - 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) 11,266,094 NA <td< td=""><td>226</td><td></td><td>in</td><td>(Note E) (Worksheet Q, In 61)</td><td>-</td><td>TP</td><td>0.93287</td><td>-</td></td<>	226		in	(Note E) (Worksheet Q, In 61)	-	TP	0.93287	-
229 TOTAL ADJUSTMENTS (sum Ins 220 to 228) (549,575,349) (548,520,552) 230 LAND HELD FOR FUTURE USE (Note F) (WsD , In 82, Col h) - TP 0.93287 - 231 WORKING CAPITAL - - - - - 232 CWC (Note G) - - - - 233 Materials & Supplies - Transmission (WsF , Ln 77, Col d) 850,075 TP 0.93287 793,009 234 Materials & Supplies - Other (WsF , Ln 78, Col d) 10,314 GP 0.36071 3,720 235 Prepayments (Account 165) Itans Related (WsF , Ln 48, Col d) 700,165 W/S 0.13978 97,869 236 Prepayments (Account 165) Transmission Related (WsF , Ln 53, Col d) - TP 0.93287 - 238 Prepayments (Account 165) Transmission Related (WsF , Ln 61, Col d) 2,150,994 NA 0.00000 - 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) 11,266,094 3,619,598 - <	227			(Note E) (Worksheet E)	-	TP	0.93287	-
230 LAND HELD FOR FUTURE USE (Note F) (WsD, In 82, Col h) - TP 0.93287 - 231 WORKING CAPITAL (Note G) - - - - 233 Materials & Supplies - Transmission (WsF, Ln 77, Col d) 850,075 TP 0.93287 793,009 234 Materials & Supplies - Other (WsF, Ln 78, Col d) 10,314 GP 0.36071 3,720 235 Prepayments (Account 165) Plant Related (WsF, Ln 42, Col d) 7,554,546 GP 0.36071 2,725,000 236 Prepayments (Account 165) Labor Related (WsF, Ln 48, Col d) 700,165 W/S 0.13978 97,869 237 Prepayments (Account 165) Transmission Related (WsF, Ln 61, Col d) 2,150,994 NA 0.00000 - 238 Prepayments (Account 165) Other Not Allocated (WsF, Ln 61, Col d) 2,150,994 NA 0.00000 - 239.1 UNFUNDED RESERVES (sum Ins 232 to 238) 11,266,094 3,619,598 239.2 Unfunded Reserves WsF.1, Total Actual, Col 11 (2,088,918) DA (2,088,918) 240 BALANCE O	228	Unamortized Balance of Extraordinary Property Loss		(Note E) (Worksheet E)	-			-
231 WORKING CAPITAL (Note G) - 232 CWC (Note G) - 233 Materials & Supplies - Transmission (WsF, Ln 77, Col d) 850,075 TP 0.93287 793,009 234 Materials & Supplies - Other (WsF, Ln 78, Col d) 10,314 GP 0.36071 3,720 235 Prepayments (Account 165) Plant Related (WsF, Ln 42, Col d) 7,554,546 GP 0.36071 2,725,000 236 Prepayments (Account 165) Labor Related (WsF, Ln 48, Col d) 700,165 W/S 0.13978 97,869 237 Prepayments (Account 165) Transmission Related (WsF, Ln 53, Col d) - TP 0.93287 - 238 Prepayments (Account 165) Other Not Allocated (WsF, Ln 61, Col d) 2,150,994 NA 0.00000 - 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) 11,266,094 3,619,598 239.1 UNFUNDED RESERVES WsF.1, Total Actual, Col 11 (2,088,918) DA (2,088,918) 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.93287 -	229	TOTAL ADJUSTMENTS		(sum Ins 220 to 228)	(549,575,349)			(548,520,552)
232 CWC (Note G) - - 233 Materials & Supplies - Transmission (WsF, Ln 77, Col d) 850,075 TP 0.93287 793,009 234 Materials & Supplies - Other (WsF, Ln 78, Col d) 10,314 GP 0.36071 3,720 235 Prepayments (Account 165) Plant Related (WsF, Ln 42, Col d) 7,554,546 GP 0.36071 2,725,000 236 Prepayments (Account 165) Transmission Related (WsF, Ln 48, Col d) 700,165 W/S 0.13978 97,869 237 Prepayments (Account 165) Other Not Allocated (WsF, Ln 53, Col d) - TP 0.93287 - 238 Prepayments (Account 165) Other Not Allocated (WsF, Ln 51, Col d) 2,150,994 NA 0.00000 - 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) 11,266,094 3,619,598 3,619,598 239.1 UNFUNDED RESERVES WsF.1, Total Actual, Col 11 (2,088,918) DA (2,088,918) 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.9328	230	LAND HELD FOR FUTURE USE (Note F)		(WsD , In 82, Col h)	-	TP	0.93287	-
233 Materials & Supplies - Transmission (WsF, Ln 77, Col d) 850,075 TP 0.93287 793,009 234 Materials & Supplies - Other (WsF, Ln 78, Col d) 10,314 GP 0.36071 3,720 235 Prepayments (Account 165) Plant Related (WsF, Ln 42, Col d) 7,554,546 GP 0.36071 2,725,000 236 Prepayments (Account 165) Labor Related (WsF, Ln 48, Col d) 700,165 W/S 0.13978 97,869 237 Prepayments (Account 165) Cher Not Allocated (WsF, Ln 53, Col d) - TP 0.93287 - 238 Prepayments (Account 165) Other Not Allocated (WsF, Ln 61, Col d) 2,150,994 NA 0.00000 - 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) 11,266,094 3,619,598 3,619,598 239.1 UNFUNDED RESERVES WsF.1, Total Actual, Col 11 (2,088,918) DA (2,088,918) 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.93287 -								
234 Materials & Supplies - Other (WsF, Ln 79, Col d) 10,314 GP 0.36071 3,720 235 Prepayments (Account 165) Plant Related (WsF, Ln 42, Col d) 7,554,546 GP 0.36071 2,725,000 236 Prepayments (Account 165) Labor Related (WsF, Ln 48, Col d) 700,165 W/S 0.13978 97,869 237 Prepayments (Account 165) Transmission Related (WsF, Ln 53, Col d) - TP 0.93287 - 238 Prepayments (Account 165) Other Not Allocated (WsF, Ln 61, Col d) 2,150,994 NA 0.00000 - 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) 11,266,094 3,619,598 3,619,598 239.1 UNFUNDED RESERVES WsF.1, Total Actual, Col 11 (2,088,918) DA (2,088,918) 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.93287 -				. ,	-			-
235 Prepayments (Account 165) Plant Related (WsF, Ln 42, Col d) 7,554,546 GP 0.36071 2,725,000 236 Prepayments (Account 165) Labor Related (WsF, Ln 48, Col d) 700,165 W/S 0.13978 97,869 237 Prepayments (Account 165) Transmission Related (WsF, Ln 53, Col d) - TP 0.93287 - 238 Prepayments (Account 165) Other Not Allocated (WsF, Ln 61, Col d) 2,150,994 NA 0.00000 - 239 TOTAL WORKING CAPITAL (sum ins 232 to 238) 11,266,094 3,619,598 239.1 UNFUNDED RESERVES WsF.1, Total Actual, Col 11 (2,088,918) DA (2,088,918) 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.93287 -	233	Materials & Supplies - Transmission		(WsF , Ln 77, Col d)	850,075		0.93287	793,009
236 Prepayments (Account 165) Labor Related (Ws F, Ln 48, Col d) 700,165 W/S 0.13978 97,869 237 Prepayments (Account 165) Transmission Related (Ws F, Ln 53, Col d) - TP 0.93287 - 238 Prepayments (Account 165) Other Not Allocated (Ws F, Ln 61, Col d) 2,150,994 NA 0.00000 - 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) 11,266,094 NA 0.00000 - 239.1 UNFUNDED RESERVES wsF.1, Total Actual, Col 11 (2,088,918) DA (2,088,918) 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.93287 -				,	,			,
237 Prepayments (Account 165) Transmission Related (WsF, Ln 53, Col d) - TP 0.93287 - 238 Prepayments (Account 165) Other Not Allocated (WsF, Ln 61, Col d) 2,150,994 NA 0.00000 - 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) 11,266,094 NA 0.00000 - 239.1 UNFUNDED RESERVES wsF.1, Total Actual, Col 11 (2,088,918) DA (2,088,918) 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.93287 -								
238 Prepayments (Account 165) Other Not Allocated 239 (WsF, Ln 61, Col d) (sum Ins 232 to 238) 2,150,994 NA 0.00000 - 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) 11,266,094 3,619,598 3,619,598 239.1 UNFUNDED RESERVES WsF.1, Total Actual, Col 11 (2,088,918) DA (2,088,918) 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.93287 -				,	700,165			97,869
239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) 11,266,094 3,619,598 239.1 UNFUNDED RESERVES WsF.1, Total Actual, Col 11 (2,088,918) DA (2,088,918) 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.93287 -					-			-
239.1 UNFUNDED RESERVES 239.2 Unfunded Reserves 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H)						NA	0.00000	-
239.2 Unfunded Reserves WsF.1, Total Actual, Col 11 (2,088,918) DA (2,088,918) 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.93287 -	239	TOTAL WORKING CAPITAL		(sum lns 232 to 238)	11,266,094			3,619,598
240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.93287 -								
	239.2	Unfunded Reserves		WsF.1, Total Actual, Col 11	(2,088,918)	DA		(2,088,918)
241 RATE BASE (sum lns 218, 229, 230, 239, 239, 2, 240) 6,526,738,482 2,540,994,583	240	BALANCE OF NETWORK CREDITS (enter negative) (N	lote H)		-	TP	0.93287	-
	241	RATE BASE (sum Ins 218, 229, 230, 239, 239.2, 240)			6,526,738,482			2,540,994,583

ACTUAL

Rate Formula Template Utilizing FERC Form 1 Actual Data For the Billing Period 01/01/2021 to 12/31/2021

SOUTHWESTERN PUBLIC SERVICE COMPANY

	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	Total	Allocator	Total Transmission
Line	(1)	(2)	(3)	(4)	(5)
No.	(1)	(2)	(0)	(-)	(0)
242	OPERATION & MAINTENANCE EXPENSE				
243	Transmission	(WsG , Ln 34, Col e)	204,331,713		
244	Less Total Account 561	(WsG , Ln 36, Col e)	10,102,785		
245	Add Back Account 561.6	(WsG , Ln 37, Col e)	104,423		
246	Add Back Account 561.7	(WsG , Ln 38, Col e)	109,094		
247 248	Less Total Account 565 Transmission O&M Expense Adjustment	(WsG, Ln 39, Cole)	175,994,020		
240	Transmission Subtotal	(WsG , Ln 40, Col e) (In 243 - In 244 + In 245 + In	(37,906) 18,410,519	TP 0.93287	17,174,621
245		246 - ln 247 + ln 248)	10,410,515	11 0.33207	17,174,021
250	Administrative and General	(WsG , Ln 69, Col e)	106,549,373		
251	Less: Acc. 928, Reg. Com. Exp.	(WsG , Ln 53, Col e)	5,882,647		
252	Acct. 930.1, Gen. Advert. Exp.	(WsG , Ln 55, Col e)	1,200,875		
253	Acct. 930.2, Miscellaneous Gen. Exp.	(WsG , Ln 56, Col e)	1,567,818		
254	Acc. 924, Property Insurance	(WsG , Ln 50, Col e)	6,376,140		
255	Balance of A & G	(In 250 - sum In 251 to In 254)	91,521,893	W/S 0.13978	12,792,930
256	Plus: Acct. 924, Property Insurance	(In 254)	6,376,140	GP 0.36071	2,299,937
257	Acct. 928 - Transmission Specific	(Note K) (WsH , Ln 10, Col h)	665,346	DA 1.00000	665,346
258 259	Acct. 928 - Transmission Allocated Acct. 930.2 - Transmission Specific	(Note K) (WsH , Ln 10, Col i) (Note K) (WsH , Ln 21, Col h)	-	TP 0.93287 TP 0.93287	-
260	Acct. 930.2 - Transmission Specific	(Note K) (WsH , Ln 21, Col i)	587,118	W/S 0.13978	82,067
261	Transmission Safety and Siting Advertising	(Note K) (WsH , Ln 30, Col f)	-	TP 0.93287	-
262	transmoster earley and entry rater terry	(
263	A & G Subtotal	(sum Ins 255 to 261)	99,150,496		15,840,280
264	TOTAL O & M EXPENSE	(ln 249 + ln 263)	117,561,016		33,014,901
265	DEPRECIATION AND AMORTIZATION EXPENSE				
266	Transmission	(Wsl, Ln 36, Col e)	91,102,337	TP 0.93287	84,986,637
267	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, In 62)	-	TP 0.93287	-
268	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.93287	-
269	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.93287	
270 271	General	(Wsl, Ln 44, Col e)	25,885,320	W/S 0.13978	3,618,250
271	Intangible TOTAL DEPRECIATION AND AMORTIZATION	(Wsl, Ln 48, Col e) (sum lns 266 to 271)	21,738,829 138,726,486	W/S 0.13978	3,038,654 91,643,541
212	TOTAL DEFRECIATION AND AMORTIZATION	(sum ins 200 to 271)	130,720,400		91,043,541
273	TAXES OTHER THAN INCOME	(Note L)			
274	Labor Related	(
275	Payroll	(Worksheet J) 263.i	8,587,147	W/S 0.13978	1,200,311
276	Plant Related				
277	Property	(Worksheet J) 263.i	63,208,006	GP 0.36071	22,799,760
278	Franchise & Gross Receipts	(Worksheet J) 263.i	16,133,032	NA	-
279	Other Tax	(Worksheet J) 263.i	(11,301)	GP 0.36071	(4,076)
280	TOTAL OTHER TAXES	(sum lns 275 to 279)	87,916,884		23,995,995
281	INCOME TAXES	(Note M)			
282	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} =		22.70%		
283	CIT=(T/1-T) * (1-(WCLTD/R)) =		22.16%		
284	where WCLTD=(In 328) and R= (In 331)				
285 286	and FIT, SIT & p are as given in Note M. 1 / (1 - T) = (from In 282)		1.2937		
287	Amortized Investment Tax Credit (266.8.f) (enter negative)	(Worksheet J) 266.8.f	(52,413)		
287.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	(2,341,105)		
287.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	211,671		
288	Income Tax Calculation	(In 283 * In 291)	109,631,454		42,681,797
289	ITC adjustment	(In 286 * In 287)	(67,807)	NP 0.43677	(29,616)
289.1	(Excess)/Deficient ADIT Amort Adjustment - Plant	(In 286 * In 287.1)	(3,028,687)	DA	(3,028,687)
289.2	(Excess)/Deficient ADIT Amort Adjustment - Non-Plant	(In 286 * In 287.2)	273,839	DA	273,839
290	TOTAL INCOME TAXES	(sum lns 288 to 289.2)	106,808,798		39,897,332
291	RETURN (Rate Base * Rate of Return)	(ln 241 * ln 331)	494,726,777		192,607,389
292	INTEREST ON NETWORK CREDITS	(Note H)	-	TP 0.93287	-
293	REVENUE REQUIREMENT (sum Ins 264, 272, 280, 290,	291, 292)	945,739,961		381,159,158

Table 10

ACTUAL

Rate Formula Template Utilizing FERC Form 1 Actual Data For the Billing Period 01/01/2021 to 12/31/2021

SOUTHWESTERN PUBLIC SERVICE COMPANY

	SUPPORTING CALCULATIONS				
Line	(1)	(2)	(3)	(4)	(5)
No.					
294	TRANSMISSION PLANT INCLUDED IN OATT Transmission				
295	Total transmission plant	(In 200)			3,761,210,287
296	Less Generator Step-up facilities	(WsD.1 , Ln 155)			118,804,271
297	Less Radial Line facilities	(Worksheet O)			133,584,289
297.a	Plus Radial Line facilities true-up	(Worksheet M)			105,188
298	Transmission plant included in OATT Trans Rate	(In 295 - In 296 - In 297 - In 297.a)			3,508,716,539
299	Percent of transmission plant in OATT Trans Rate	(In 298 / In 295)		TP:	0.93287
300	WAGES & SALARY ALLOCATOR (W/S)	(Note O)			
301	Production	(WsG , Ln 75, Col i)	45,570,777	NA	-
302	Transmission	(WsG , Ln 76, Col i)	12,596,808	TP 0.93287	11,751,184
303	Regional Market	(WsG , Ln 77, Col i)	491,872	NA	-
304	Distribution	(WsG , Ln 78, Col i)	16,242,811	NA	-
305	Other	(WsG , Ln 79, Col i)	9,164,438	NA	-
306	Total	(sum lns 301 to 305)	84,066,705		11,751,184
307	W/S Allocator			W/S=	0.13978
308	GROSS PLANT ALLOCATOR (GP)				
309	Production	(WsD.1, Ln 82 - WsD.1, Ln 81)	3,764,375,094	(Ln 199)	-
310	Transmission	(WsD.1, Ln 87 - WsD.1, Ln 86)	3,761,210,287	(Ln 200)	3,508,720,240
311	Distribution	(WsD.1, Ln 92 - WsD.1, Ln 91)	1,698,574,982	(Ln 201)	-
312	General	(WsD.1, Ln 97 - WsD.1, Ln 96)	565,291,089	(Ln 202)	78,843,026
313	Intangible	(WsD.1, Ln 101 - WsD.1, Ln 100)	254,127,497	(Ln 203)	35,230,156
314	TOTAL GROSS PLANT (Less Adjustments)	(sum Lns 309 to 313)	10,043,578,949		3,622,793,422
315	Gross Plant Allocator			GP	= 0.36071
316	NET PLANT ALLOCATOR (NP)				
317	Production	Ln 309 - (WsD.1, Ln 116 - WsD.1, Ln	2,121,536,819	(Ln 213)	
318	Transmission	Ln 310 - (WsD.1, Ln 121 - WsD.1, Ln	3,251,513,587	(Ln 214)	3,033,239,479
319	Distribution	Ln 311 - (WsD.1, Ln 126 - WsD.1, Ln	1,302,435,262	(Ln 215)	-
320	General	Ln 312 - (WsD.1, Ln 131 - WsD.1, Ln	299,441,449	(Ln 216)	41,683,612
321	Intangible	Ln 313 - (WsD.1, Ln 135 - WsD.1, Ln	95,091,558	(Ln 217)	13,061,364
322	TOTAL NET PLANT (Less Adjustments)	(sum Lns 317 to 321)	7,070,018,675	()	3,087,984,455
323	Net Plant Allocator			NP	= 0.43677
324	RETURN (R)				\$
325		Long Term Interest (Worksheet K, Ln 51	1. Col h)		122,208,875
326		Preferred Dividends (Worksheet K, Ln 5			-
327			\$	% Cost	Weighted
328	Long Term Debt (Worksheet K, Ln 36, Col o)	-	2,992,307,692	45.57% 0.0408	0.0186
329	Preferred Stock (Worksheet K, Ln 23, Col o)		-	0.00% 0.0000	0.0000
330	Common Stock (Worksheet K, Ln 27, Col o)		3,574,519,627	54.43% 0.1050	0.0572
331	Total (sum Ins 328 to 330)	—	6,566,827,319	F	0.0758

Rate Formula Template Utilizing FERC Form 1 Actual Data For the Billing Period 01/01/2021 to 12/31/2021

SOUTHWESTERN PUBLIC SERVICE COMPANY

General Notes: a) References to data from FERC Form 1 are indicated as: page#.line#.col.#

Note				
Letter	The revenues credited shall include amounts rece	ved directly from the SPP for service under this tariff	reflecting SPS's integ	rated transmission facilities
~		gross receipts taxes, ancillary services or other facilit	• •	
	•	hall not be included as revenue credits. Revenue fro		
		credits unless this revenue is offset by a correspondi		
в		ng charges on page 7 are to be used to compute the	0 1	
	any Base Plan Upgrades, distribution facilities, ar			
С	10	using a net plant carrying charge (fixed carrying char	ge or FCR) approach	. Worksheet R shows the calculation
		roject receiving incentive rate treatment, as accepted		
	additional revenue requirements shall be summe	d, for the then current year, and included here.		
D	Reflects the transmission related portion of balance	es in Accounts 281, 282, 283, 190, and 255 as adjust	ted by any amounts ir	contra accounts identified as
	regulatory assets or liabilities related to FASB 10	6, 109, 133,158 or FASB Interpretation No. 48. Bala	ince of Account 255 is	reduced by prior flow throughs and
	completely excluded if the utility chose to utilize a	mortization of tax credits against taxable income as o	discussed in Note M.	
		he annual projection will be performed in accordance	•	., ., .,
		same methodology that was used to project that year	r's rates. (Except for	ADIT Proration which is
_	described on Table 21A of the template.)			
E		ess (CWIP), any related Allowance for Funds Used D		
		int costs, any extraordinary property losses and any r		nu amonization expense amounts.
F	Includes only transmission related or functionally b	remain at \$0 until approved by FERC under a separa	ale uuckel.	
G		until such time as SPS files and receives FERC appr	roval for a lead/lag stu	Idv
н	0	s Credits, net of accumulated depreciation, due trans	0	,
		n Facilities consistent with Paragraph 657 of Order 20		
	revenue requirement on line 292.	5 1 4 4		
I	The base plan upgrade revenue requirement will b	e updated annually based on actual data for the prior	r billing period. The u	pdated revenue requirement will be
	provided to the SPP no later than October 20 for I	illings effective January 1.		
J	(Reserved for future use)			
к	o j i	zed in FERC Form 1 at 351.h. Show in Worksheet H		5
		nd Industry Association Dues and Research and Dev		
		ecific transmission safety-related advertising and tran	•	•
	•	on the PBOP expense amount reported in SPS's mo		•
		de a copy of that actuarial report as part of its Annual mmission Expenses, or in Acct. 165, Prepayments, s		5
L		erty and other assessments charged in the current ye		
-	retail and non-transmission related taxes are exclu			
м		is the Federal income tax rate; SIT is the State incon	ne tax rate, and p =	
	•	for state income taxes". If the utility is taxed in more		t attach a
		now the blended or composite SIT was developed. F		
	elected to utilize amortization of tax credits again	at taxable income, rather than book tax credits to Acc	ount No. 255 and red	uce
	rate base, must reduce its income tax expense by	the amount of the Amortized Investment Tax Credit	(Form 1, 266.8.f)	
	(In 287) multiplied by (1/1-T). If the applicable ta			
	Inputs Required:	FIT =	21.00%	
		SIT= (Worksheet L)		(State Income Tax Rate or Composite SIT)
N	Demoves the dellars of plant healed to the second	p =		(percent of FIT deductible for state purposes)
Ν		on plant that is excluded from the Tariff because it do		
	or is otherwise not eligible to be recovered under	up transformers) that is included in the development of the transformers (U UATI anciliary serv	nue raies,
	or is otherwise not eligible to be recovered under			

O Enter dollar amounts. Includes service company labor. Does not include contract labor.

P Includes the amortization of any excess/deficient deferred income taxes resulting from changes to income tax laws, income tax rates (including changes in apportionment) and other actions taken by a taxing authority. Excess and deficient deferred income taxes will reduce or increase tax expense by the amount of the excess or deficiency multiplied by (1/(1-T)).

Schedule 1 Rate Formula Template Southwestern Public Service Company

41 42	<u>Months</u> January - Yr 2021		Interest Rates 3.25%	Rat 0
40			Quarterly	Inter
39	Calculation:		FERC	Mont
		. ,		
38	Interest True-up Amount	(Ln 68)	(\$4,056)	
37	Net Schedule 1 True-up Adjustment (Over Recovery = credit; under recovery = debit)	(Ln 29 + Ln 36)	(\$62,481)	
36	Volume Revenue Adjustment (Over recovery = credit; under recovery = debit)	(Ln 33 * Ln 34)	\$48,860	
34 35	Projected Zonal Rate per kw-yr for the Billing Period Actual Zonal Rate per kw-yr for the Billing Period	(Ln 28 / Ln 32) (Ln 27 / Ln 31)	\$0.7293 \$0.7157	
32	Volume Adjustment	(Ln 12) (Ln 32 - Ln 31)	4,683,000	_KVV
31	Projected Divisor Load for the Billing Period	(Ln 12)	4,683,000	
31	Actual Divisor Load for the Billing Period	WsC Divisor	4,616,000	kW
30	Volume True-Up:			
23	Anny mue-up Amount (Over recovery – credit, under recovery – debit)	(LII 27 - LII 20)	(\$111,341)	
20 29	ARR True-up Amount (Over recovery = credit; under recovery = debit)	(LII 8) (Ln 27 - Ln 28)	(\$111,341)	_
28	Projected Schedule 1 ARR calculated above	(Ln 8)	\$3,415,080	
20	Actual Schedule 1 ARR calculated above	(Ln 25)	\$3,303,739	
26	Revenue Requirement True-Up:			
	from Billing Period to be Included in Projected Schedule 1 ARR:	(\$0,000,100	
25	Actual Schedule 1 ARR	(Ln 23 - Ln 24)	\$3,303,739	
24	Less: Schedule 1 Point to Point Actual Revenues Billed	WsB Rev Credits	\$159,044	
22	Total 561 Costs for Actual Schedule 1 ARR	(Ln 18 - Sum of Lines 19 through 22)	\$3,462,783	-
22	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$2,766,134	
21	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$109,094	
20	Less: Transmission Service Studies	WsG - Acct 561.6	\$104,423	
19	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$3,660,351	
Schedule 18	1 - Actual ARR for the Billing Period 01/01/2021 to 12/31/2021 Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$10,102,785	
17	**SECTIONS C AND D USED ONLY FOR TRUE-UP, ANNUAL UPDATE WILL BE BLAN	IK**		
16	Hourly Point to Point Rate in \$/mW - Hourly	((Line 11 /Line 12) /8760 * 1000)	\$0.069	mW
15	Daily Point to Point Rate in \$/kW - Day	((Line 11 /Line 12) /365)	\$0.002	
14	Weekly Point to Point Rate in \$/kW - Weekly	((Line 11 /Line 12) /52)	\$0.012	
13	Monthly Point to Point Rate in \$/kW - Month	((Line 11 /Line 12) /12)	\$0.051	
12	Projected Average 12-Mo. Demand	WsC Divisor	4,683,000	kW
Schedule	1 Rate Calculations			
11	Projected Schedule 1 ARR	(Ln 8 + Ln 9 + Ln 10)	\$2,847,887	
10	Interest On Prior Year True-up Adjustment	Input from Prior Year	(\$50,808)	
9	Prior Year True-up Adjustment	Input from Prior Year True-up	(\$516,385)	
8	Projected Schedule 1 ARR Without True-up Adjustments	(Ln 6 - Ln 7)	\$3,415,080	
7	Less: Schedule 1 Point to Point Projected Revenues	WsB Rev Credits	\$148,361	
6	Total 561 Costs for Projected Schedule 1 ARR	(Ln 1 - Sum of Lines 2 through 5)	\$3,563,441	-
5	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$1,639,049	
4	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$149,584	
3	Less: Transmission Service Studies	WsG - Acct 561.6	\$203,333	
	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$3,782,421	
1 2	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$9,337,827	

41	Months		Interest Rates	Rate
42	January - Yr 2021		3.25%	0.0028
43	February		3.25%	0.0025
44	March		3.25%	0.0028
45	April		3.25%	0.0027
46	May		3.25%	0.0028
47	June		3.25%	0.0027
48	July		3.25%	0.0028
49	August		3.25%	0.0028
50	September		3.25%	0.0027
51	October		3.25%	0.0028
52	November		3.25%	0.0027
53	December		3.25%	0.0028
54	January - Yr 2022		3.25%	0.0028
55	February		3.25%	0.0025
56	March		3.25%	0.0028
57	April		3.25%	0.0027
58	May		3.25%	0.0028
59	June		3.25%	0.0027
60	July		3.25%	0.0028
61	August		3.25%	0.0028
62	September		3.25%	0.0027
63	Average Monthly Interest Rate			0.0027
64	Over/Under Recovery Amount	(Line 37)		(\$62,481)
65	Average Monthly Interest Rate	(Line 63)	_	0.0027
66	Monthly Interest Recovery Amount	(Line 64 * Line 65)		(\$169)
67	Number of Months for Interest Recovery Amount			24
68	Interest Recovery Amount	(Line 67 * Line 66)		(\$4,056)
69 70 71	Note: The interest is calculated using the interest rate posted on the FERC website. See link to website below.			

72 http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub

Southwestern Public Service Company

Worksheet A - Projected Billing Year True-Up Adjustment and Interest Calculation 2021 Projecti

Worksheet A Table 13

2021 Proj	jection					
Line						
No.						2021
1	I. Revenue Requirement True-	up:				
2	Projected Revenue Requirement		e Year - (ARR F	Projected Data In 33 + In 43)	\$ 3	370,752,280
3	Actual Revenue Requirement for the True-up Rate Year - (ARR Actual Data In 185 + In 195)			\$ 3	360,245,701	
4	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit)			Credit, Under Recovery is a Debit)	\$	(10,506,579)
			•			, <u>, ,</u>
5	II. SPP Base Plan Upgrades Re	evenue Requireme	nt True-up:			
6	Projected Revenue Requirement	nt for the Prior Rate	e Year - (ARR F	Projected Data In 44 col (5))	\$ 2	221,892,539
7	Actual Revenue Requirement for	or the True-up Rate	e Year - (ARR A	Actual Data In 196 col (5))	\$ 2	216,179,604
8	SPP BPU True-up (Over Recov	very is a Credit, Un	der Recovery is	a Debit) (In 6 - In 7)	\$	5,712,935
9	Net Revenue Requirement True	e-up Adjustment (C	Over Recovery is	s a Credit, Under Recovery is a Debit)	\$	(4,793,644)
10	III. Volume True-up:					
11	Projected Divisor Load for the F	rior Rate Year - (WsC Divisor In	14 * 1 000)		4,683,000 kw
12	Actual Divisor Load for the Prior					4,616,000 kw
13	Volume Adjustment (line 11 - lir					67,000 kw
					•	
14	Projected Zonal Rate per kW-yr	f for the Prior Rate	Year - (Rate In	10 col (3))	\$	30.3030
15	Actual Zonal Rate per kW-yr for the Prior Rate Year ((In 3 - In 7) / In 12))			\$	31.2100	
16	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 13 x line 14)			\$	2,030,301	
17	Net True-up Adjustment (Over F	Recovery is a Crec	lit, Under Recov	very is a Debit) (sum lines 4 + 8+ 16)	\$	(2,763,343)
18	IV. Interest Calculation:	was section III, n	ow section IV			
19		Projected Billing				
20		Year				
21		FERC	Monthly			
22		Quarterly	Interest			
23	Months	Interest Rates	Rate			
24	January - Yr 2021	3.25%	0.0028			
25	February	3.25%	0.0025			
26	March	3.25%	0.0028			
27	April	3.25%	0.0027			
28	Мау	3.25%	0.0028			
29	June	3.25%	0.0027			
30	July	3.25%	0.0028			
31	August	3.25%	0.0028			
32	September	3.25%	0.0027			
33	October	3.25%	0.0028			
34	November	3.25%	0.0027			
35	December	3.25%	0.0028			
36	January - Yr 2022	3.25%	0.0028			
37	February	3.25%	0.0025			
38	March	3.25%	0.0028			

42 43 44	July August September	3.25% 3.25% 3.25%	0.0028 0.0028 0.0027						I	ATRR Revenue		SPP BPU Revenue
45	Average Monthly Interest Rate		0.0027						Re	quirement	Re	quirement
									True	-up	Tru	e-up
46	Over/Under Recovery Amount (ARR from In 4 & Ir	n 16 BPU from In 8 amount)	line	e reference change				\$	(8,476,278)	\$	(5,712,935)
47	Average Monthly Interest Rate ((ln 45)							\$	0	\$	0
48	Monthly Interest Recovery Amo	unt (ln 46 x ln 47)							\$	(22,886)	\$	(15,425)
49	Number of Months for Interest R	Recovery Amount								24		24
					ATRR	:	SPP BPU					
50	Interest Recovery Amount (In 49	9 times In 48)			Revenue		Revenue		\$	(549,264)	\$	(370,200)
					Requirement	Re	equirement					
51	Prior Year True-up Adjustment ((line 46)		\$	(8,476,278)	\$	(5,712,935)	(Input to Annu	al Upd	ate)		
52	Interest on Prior Year True-up A			\$	(549,264)			(Input to Annu				

53 Note:

April

. Мау

June

39

40

41

The interest is calculated using the interest rate posted on the FERC website. 54

3.25%

3.25%

3.25%

0.0027

0.0028

0.0027

55 See link to website below.

56 http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub

Southwestern Public Service Company Worksheet A.1 - Prior Period Correction True-Up with Interest Calculation

Line			
<u>No.</u> 1	Explanation of Prior Period Correction:		
2	Software Allocator - Correction of ADIT Balances on 2020 Prior Period Correction		
3			
4	Rate Year Prior Period Correction Applicable to (input year)	2014	
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)	2016	
6	Year Prior Period Correction Settled/Agreed (input)	2020	
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)	2021	
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)	84	
9	I. Revenue Requirement True-up:		
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$ 109,168,841	
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$ 109,168,861	
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	\$20	
13	II. Volume True-up:		
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)	kw	
15	Divisor for True-up Year with Prior Period Correction (input)	kw	
16	Volume Adjustment (line 14 - line 15)	0 kw	
17	Actual Zonal Rate (line 10 / line 14)	\$0.0000	
18	Revised Zonal Rate (line 11 / line 15)	\$0.0000	
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	\$0	
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)	\$20	
21			

21 III. Interest Calculation:

22		FERC	Number	Monthly
23		Quarterly	of Days	Interest
24	<u>Month/Year</u>	Interest Rates	in Month	Rate
25	January - True-up Yr Yr 2014	3.25%	31	0.0028
26	February	3.25%	28	0.0025
27	March	3.25%	31	0.0028
28	April	3.25%	30	0.0027
29	Мау	3.25%	31	0.0028
30	June	3.25%	30	0.0027
31	July	3.25%	31	0.0028
32	August	3.25%	31	0.0028
33	September	3.25%	30	0.0027
34	October	3.25%	31	0.0028
35	November	3.25%	30	0.0027
36	December	3.25%	31	0.0028
37	January - True-up Yr Yr 2015	3.25%	31	0.0028
38	February	3.25%	28	0.0025
39	March	3.25%	31	0.0028
40	April	3.25%	30	0.0027
41	Мау	3.25%	31	0.0028
42	June	3.25%	30	0.0027
43	July	3.25%	31	0.0028
44	August	3.25%	31	0.0028
45	September	3.25%	30	0.0027
46	October	3.25%	31	0.0028
47	November	3.25%	30	0.0027
48	December	3.25%	31	0.0028

49	January - True-up Yr 2016	3.25%	31	0.0028
50	February	3.25%	29	0.0026
51	March	3.25%	31	0.0028
52	April	3.46%	30	0.0028
53	May	3.46%	31	0.0029
54	June	3.46%	30	0.0028
55	July	3.50%	31	0.0030
56	August	3.50%	31	0.0030
57	September	3.50%	30	0.0029
58	October	3.50%	31	0.0030
59	November	3.50%	30	0.0029
60	December	3.50%	31	0.0030
61	January - True-up Yr 2017	3.50%	31	0.0030
62	February	3.50%	28	0.0027
63	March	3.50%	31	0.0027
64	April	3.71%	30	0.0030
65	•	3.71%	30	
	May			0.0032
66	June	3.71%	30	0.0030
67	July	3.96%	31	0.0034
68	August	3.96%	31	0.0034
69	September	3.96%	30	0.0033
70	October	4.21%	31	0.0036
71	November	4.21%	30	0.0035
72	December	4.21%	31	0.0036
73	January - True-up Yr 2018	4.25%	31	0.0036
74	February	4.25%	28	0.0033
75	March	4.25%	31	0.0036
76	April	4.47%	30	0.0037
77	May	4.47%	31	0.0038
78	June	4.47%	30	0.0037
79	July	4.69%	31	0.0040
80	August	4.69%	31	0.0040
81	September	4.69%	30	0.0039
82	October	4.96%	31	0.0042
83	November	4.96%	30	0.0041
84	December	4.96%	31	0.0042
85	January - True-up Yr 2019	5.18%	31	0.0044
86	February	5.18%	28	0.0040
87	March	5.18%	31	0.0044
88	April	5.45%	30	0.0045
89	May	5.45%	31	0.0046
90	June	5.45%	30	0.0045
91	July	5.50%	31	0.0047
92	August	5.50%	31	0.0047
93	September	5.50%	30	0.0045
93 94	October	5.42%	31	0.0045
94 95	November	5.42%	30	0.0040
95 96	December	5.42%	30	0.0045
96 97			31	
	January - True-up Yr 2020	4.96%		0.0042
98	February	4.96%	29	0.0039
99	March	4.96%	31	0.0042
100	April	4.75%	30	0.0039
101	May	4.75%	31	0.0040
102	June	4.75%	30	0.0039
103	July	3.43%	31	0.0029
104	August	3.43%	31	0.0029
105	September	3.43%	30	0.0028
106	Average Monthly Interest Rate			0.0034

107 Over/Under Recovery Amount (In 20 amount)

108 Average Monthly Interest Rate (In 106)

Monthly Interest Recovery Amount (In 107 x In 108) 109

110 Number of Months for Interest Recovery Amount (from line 8)

Interest Recovery Amount (In 110 times In 109) 111

112 Prior Period Correction Adjustment (In 20)

Interest on Prior Period Correction Adjustment (In 111) 113

114 Note:

115 The interest is calculated using the interest rate posted on the FERC website.

See link to website below. 116

http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub 117

\$20 0.0034 \$0 84 \$0

\$20 (Input to Annual Update) \$0 (Input to Annual Update) Southwestern Public Service Company Worksheet A.1 - Prior Period Correction True-Up with Interest Calculation Worksheet A.1 Table 14

Line <u>No.</u> 1 2 3	Explanation of Prior Period Correction: Software Allocator - Correction of ADIT Balances on 2020 Prior Period Correction			
4 5	Rate Year Prior Period Correction Applicable to (input year) Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)		<mark>201</mark> 201	
5 6	Year Prior Period Correction Settled/Agreed (input)		201	
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)		202	
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)		6	0
9 10	I. Revenue Requirement True-up: Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$	108,910,661	I
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$	108,910,668	3
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	_	\$7	7
13	II. Volume True-up:			
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)			kw
15	Divisor for True-up Year with Prior Period Correction (input)			kw
16	Volume Adjustment (line 14 - line 15)		C) kw
17	Actual Zonal Rate (line 10 / line 14)		\$0.0000)
18	Revised Zonal Rate (line 11 / line 15)		\$0.0000)
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	_	\$0)
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)		\$7	1

21	III. Interest Calculation:			
22		FERC	Number	Monthly
23		Quarterly	of Days	Interest
24	Month/Year	Interest Rates	in Month	Rate
25	January - True-up Yr Yr 2015	3.25%	31	0.0028
26	February	3.25%	28	0.0025
27	March	3.25%	31	0.0028
28	April	3.25%	30	0.0027
29	May	3.25%	31	0.0028
30	June	3.25%	30	0.0027
31	July	3.25%	31	0.0028
32	August	3.25%	31	0.0028
33	September	3.25%	30	0.0027
34	October	3.25%	31	0.0028
35	November	3.25%	30	0.0027
36	December	3.25%	31	0.0028
37	January - True-up Yr 2016	3.25%	31	0.0028
38	February	3.25%	29	0.0026
39	March	3.25%	31	0.0028
40	April	3.46%	30	0.0028
41	May	3.46%	31	0.0029
42	June	3.46%	30	0.0028
43	July	3.50%	31	0.0030
44	August	3.50%	31	0.0030
45	September	3.50%	30	0.0029
46	October	3,50%	31	0.0030
47	November	3.50%	30	0.0029
48	December	3.50%	31	0.0030
49	January - True-up Yr 2017	3.50%	31	0.0030
50	February	3,50%	28	0.0027
51	March	3.50%	31	0.0030
52	April	3.71%	30	0.0030
53	May	3.71%	31	0.0032
54	June	3.71%	30	0.0030
55	July	3.96%	31	0.0034
56	August	3.96%	31	0.0034
57	September	3.96%	30	0.0033
58	October	4.21%	31	0.0036
59	November	4.21%	30	0.0035
60	December	4.21%	31	0.0036
			5.	

61	January - True-up Yr 2018	4.25%	31	0.0036
62	February	4.25%	28	0.0033
63	March	4.25%	31	0.0036
64	April	4.47%	30	0.0037
65	May	4.47%	31	0.0038
66	June	4.47%	30	0.0037
67	July	4.69%	31	0.0040
68	August	4.69%	31	0.0040
69	September	4.69%	30	0.0039
70	October	4.96%	31	0.0042
71	November	4.96%	30	0.0041
72	December	4.96%	31	0.0042
73	January - True-up Yr 2019	5.18%	31	0.0044
74	February	5.18%	28	0.0040
75	March	5.18%	31	0.0044
76	April	5.45%	30	0.0045
77	May	5.45%	31	0.0046
78	June	5.45%	30	0.0045
79	July	5.50%	31	0.0047
80	August	5.50%	31	0.0047
81	September	5.50%	30	0.0045
82	October	5.42%	31	0.0046
83	November	5.42%	30	0.0045
84	December	5.42%	31	0.0046
85	January - True-up Yr 2020	4.96%	31	0.0042
86	February	4.96%	29	0.0039
87	March	4.96%	31	0.0042
88	April	4.75%	30	0.0039
89	May	4.75%	31	0.0040
90	June	4.75%	30	0.0039
91	July	3.43%	31	0.0029
92	August	3.43%	31	0.0029
93	September	3.43%	30	0.0028
58	Average Monthly Interest Rate			0.0035

Over/Under Recovery Amount (In 20 amount) Average Monthly Interest Rate (In 58) 59

60

61 Monthly Interest Recovery Amount (In 59 x In 60)

62 Number of Months for Interest Recovery Amount (from line 8)

63 Interest Recovery Amount (In 62 times In 61)

64 Prior Period Correction Adjustment (In 20)

65 Interest on Prior Period Correction Adjustment (In 63)

66	Note:

66 67 The interest is calculated using the interest rate posted on the FERC website.

68 See link to website below.

69 http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub 0.0035 \$0 60 \$0

\$7 (Input to Annual Update)\$0 (Input to Annual Update)

\$7

Southwestern Public Service Company Worksheet A.1 - Prior Period Correction True-Up with Interest Calculation Worksheet A.1 Table 14

Line <u>No.</u> 1 2 3	Explanation of Prior Period Correction: Software Allocator - Correction of ADIT Balances on 2020 Prior Period Correction	
4 5 6 7 8	Rate Year Prior Period Correction Applicable to (input year) Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years) Year Prior Period Correction Settled/Agreed (input) Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year) Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)	2016 2018 2020 2021 60
9 10	I. Revenue Requirement True-up: Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$ 119,670,035
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$ 119,670,014
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	(\$21)
13 14	II. Volume True-up: Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)	kw
15	Divisor for True-up Year with Prior Period Correction (input)	kw
16	Volume Adjustment (line 14 - line 15)	0 kw
17	Actual Zonal Rate (line 10 / line 14)	\$0.0000
18	Revised Zonal Rate (line 11 / line 15)	\$0.0000
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	\$0
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)	(\$21)

21 III. Interest Calculation:

21				
22		FERC	Number	Monthly
23		Quarterly	of Days	Interest
24	Month/Year	Interest Rates	in Month	Rate
25	January - True-up Yr 2016	3.25%	31	0.0028
26	February	3.25%	29	0.0026
27	March	3.25%	31	0.0028
28	April	3.46%	30	0.0028
29	May	3.46%	31	0.0029
30	June	3.46%	30	0.0028
31	July	3.50%	31	0.0030
32	August	3.50%	31	0.0030
33	September	3.50%	30	0.0029
34	October	3.50%	31	0.0030
35	November	3.50%	30	0.0029
36	December	3.50%	31	0.0030
37	January - True-up Yr 2017	3.50%	31	0.0030
38	February	3.50%	28	0.0027
39	March	3.50%	31	0.0030
40	April	3.71%	30	0.0030
41	May	3.71%	31	0.0032
42	June	3.71%	30	0.0030
43	July	3.96%	31	0.0034
44	August	3.96%	31	0.0034
45	September	3.96%	30	0.0033
46	October	4.21%	31	0.0036
47	November	4.21%	30	0.0035
48	December	4.21%	31	0.0036
49	January - True-up Yr 2018	4.25%	31	0.0036
50	February	4.25%	28	0.0033
51	March	4.25%	31	0.0036
52	April	4.47%	30	0.0037
53	May	4.47%	31	0.0038
54	June	4.47%	30	0.0037
55	July	4.69%	31	0.0040
56	August	4.69%	31	0.0040
57	September	4.69%	30	0.0039
58	October	4.96%	31	0.0042
59	November	4.96%	30	0.0041
60	December	4.96%	31	0.0042

61	January - True-up Yr 2019	5.18%	31	0.0044
62	February	5.18%	28	0.0040
63	March	5.18%	31	0.0044
64	April	5.45%	30	0.0045
65	May	5.45%	31	0.0046
66	June	5.45%	30	0.0045
67	July	5.50%	31	0.0047
68	August	5.50%	31	0.0047
69	September	5.50%	30	0.0045
70	October	5.42%	31	0.0046
71	November	5.42%	30	0.0045
72	December	5.42%	31	0.0046
73	January - True-up Yr 2020	4.96%	31	0.0042
74	February	4.96%	29	0.0039
75	March	4.96%	31	0.0042
76	April	4.75%	30	0.0039
77	May	4.75%	31	0.0040
78	June	4.75%	30	0.0039
79	July	3.43%	31	0.0029
80	August	3.43%	31	0.0029
81	September	3.43%	30	0.0028
82	Average Monthly Interest Rate			0.0036

Over/Under Recovery Amount (In 20 amount) 83

84 Average Monthly Interest Rate (In 82)

85 Monthly Interest Recovery Amount (In 83 x In 84)

86 Number of Months for Interest Recovery Amount (from line 8)

87 Interest Recovery Amount (In 86 times In 85)

88 Prior Period Correction Adjustment (In 20)

Interest on Prior Period Correction Adjustment (In 87) 89

90 91 92 Note: The interest is calculated using the interest rate posted on the FERC website.

See link to website below.

93 http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub

(\$21) 0.0036 \$0 60 \$0

(\$21) (Input to Annual Update) \$0 (Input to Annual Update)

Southwestern Public Service Company Worksheet A.1 - Prior Period Correction True-Up with Interest Calculation Worksheet A.1 Table 14

Line <u>No.</u> 1 2 3	Explanation of Prior Period Correction: Software Allocator - Correction of ADIT Balances on 2020 Prior Period Correction			
4 5 6 7 8	Rate Year Prior Period Correction Applicable to (input year) Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years) Year Prior Period Correction Settled/Agreed (input) Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year) Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)		2017 2019 2020 2021 48))
9 10	I. Revenue Requirement True-up: Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$	<mark>121,703,413</mark>	
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$	121,704,707	
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)		\$1,294	-
13 14	II. Volume True-up: Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)			kw
15	Divisor for True-up Year with Prior Period Correction (input)			kw
16	Volume Adjustment (line 14 - line 15)		0	kw
17	Actual Zonal Rate (line 10 / line 14)		\$0.0000	
18	Revised Zonal Rate (line 11 / line 15)		\$0.0000	
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	_	\$0	-
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)		\$1,294]

21	III. Interest Calculation:			
22		FERC	Number	Monthly
23		Quarterly	of Days	Interest
24	Month/Year	Interest Rates	in Month	<u>Rate</u>
25	January - True-up Yr 2017	3.50%	31	0.0030
26	February	3.50%	28	0.0027
27	March	3.50%	31	0.0030
28	April	3.71%	30	0.0030
29	Мау	3.71%	31	0.0032
30	June	3.71%	30	0.0030
31	July	3.96%	31	0.0034
32	August	3.96%	31	0.0034
33	September	3.96%	30	0.0033
34	October	4.21%	31	0.0036
35	November	4.21%	30	0.0035
36	December	4.21%	31	0.0036
37	January - True-up Yr 2018	4.25%	31	0.0036
38	February	4.25%	28	0.0033
39	March	4.25%	31	0.0036
40	April	4.47%	30	0.0037
41	May	4.47%	31	0.0038
42	June	4.47%	30	0.0037
43	July	4.69%	31	0.0040
44	August	4.69%	31	0.0040
45	September	4.69%	30	0.0039
46	October	4.96%	31	0.0042
47	November	4.96%	30	0.0041
48	December	4.96%	31	0.0042
49	January - True-up Yr 2019	5.18%	31	0.0044
50	February	5.18%	28	0.0040
51	March	5.18%	31	0.0044
52	April	5.45%	30	0.0045
53	May	5.45%	31	0.0046
54	June	5.45%	30	0.0045
55	July	5.50%	31	0.0047
56	August	5.50%	31	0.0047
57	September	5.50%	30	0.0045
58	October	5.42%	31	0.0046
59	November	5.42%	30	0.0045
60	December	5.42%	31	0.0046
00	2 cooningi	0.1270	51	0.0040

61	January - True-up Yr 2020	4.96%	31	0.0042
62	February	4.96%	29	0.0039
63	March	4.96%	31	0.0042
64	April	4.75%	30	0.0039
65	May	4.75%	31	0.0040
66	June	4.75%	30	0.0039
67	July	3.43%	31	0.0029
68	August	3.43%	31	0.0029
69	September	3.43%	30	0.0028
70	Average Monthly Interest Rate			0.0038

Over/Under Recovery Amount (In 20 amount) Average Monthly Interest Rate (In 70) 71

72

73 Monthly Interest Recovery Amount (In 71 x In 72)

74 Number of Months for Interest Recovery Amount (from line 8)

75 Interest Recovery Amount (In 74 times In 73)

76 Prior Period Correction Adjustment (In 20)

77 Interest on Prior Period Correction Adjustment (In 75)

78 Note:

79 The interest is calculated using the interest rate posted on the FERC website.

80 See link to website below.

81 http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub \$1,294 0.0038 \$5 48

\$240

\$1,294 (Input to Annual Update) \$240 (Input to Annual Update)

Southwestern Public Service Company Worksheet A.1 - Prior Period Correction True-Up with Interest Calculation

Worksheet A.1 Table 14

Line			
<u>No.</u> 1	Explanation of Prior Period Correction:		
2	Software Allocator - Correction of ADIT Balances on 2020 Prior Period Correction		
3			
4	Rate Year Prior Period Correction Applicable to (input year)	2018	5
5	Effective True-up Year for Rate Year Prior Period Correction (line 4 year + 2 years)	2020)
6	Year Prior Period Correction Settled/Agreed (input)	2020)
7	Rate Year Prior Period Correction Will be Included in ATRR (line 6 year + 1 year)	2021	
8	Number of Months Prior Period Correction Subject to Interest ((In 7 year - In 4 year) * 12)	36	5
9	I. Revenue Requirement True-up:		
10	Revenue Requirement for Prior Period Correction True-up Year without Prior Period Correction (input)	\$ 269,231,214	
11	Revised Revenue Requirement for True-up Year with Prior Period Correction (input)	\$ 269,231,106	
		(* (* *	_
12	Revenue Requirement True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (In 11 - In 10)	(\$108))
13	II. Volume True-up:		
14	Divisor for Prior Period Correction True-up Year without Prior Period Correction (input)		kw
••			
15	Divisor for True-up Year with Prior Period Correction (input)		kw
16	Volume Adjustment (line 14 - line 15)	0	kw
. –			
17	Actual Zonal Rate (line 10 / line 14)	\$0.0000	
18	Revised Zonal Rate (line 11 / line 15)	\$0.0000	
		<i>Q</i> 0.0000	
19	Volume Revenue Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 16 x line 17)	\$0	_
			_
20	Net Prior Period Correction True-up Adjustment (Over Recovery is a Credit, Under Recovery is a Debit) (line 12 + line 19)	(\$108))

21	III. Interest Calculation:			
22		FERC	Number	Monthly
23		Quarterly	of Days	Interest
24	Month/Year	Interest Rates	in Month	Rate
25	January - True-up Yr 2018	4.25%	31	0.0036
26	February	4.25%	28	0.0033
27	March	4.25%	31	0.0036
28	April	4.47%	30	0.0037
29	May	4.47%	31	0.0038
30	June	4.47%	30	0.0037
31	July	4.69%	31	0.0040
32	August	4.69%	31	0.0040
33	September	4.69%	30	0.0039
34	October	4.96%	31	0.0042
35	November	4.96%	30	0.0041
36	December	4.96%	31	0.0042
37	January - True-up Yr 2019	5.18%	31	0.0044
38	February	5.18%	28	0.0040
39	March	5.18%	31	0.0044
40	April	5.45%	30	0.0045
41	May	5.45%	31	0.0046
42	June	5.45%	30	0.0045
43	July	5.50%	31	0.0047
44	August	5.50%	31	0.0047
45	September	5.50%	30	0.0045
46	October	5.42%	31	0.0046
47	November	5.42%	30	0.0045
48	December	5.42%	31	0.0046
49	January - True-up Yr 2020	4.96%	31	0.0042
50	February	4.96%	29	0.0039
51	March	4.96%	31	0.0042
52	April	4.75%	30	0.0039
53	May	4.75%	31	0.0040
54	June	4.75%	30	0.0039
55	July	3.43%	31	0.0029
56	August	3.43%	31	0.0029
57	September	3.43%	30	0.0028
58	Average Monthly Interest Rate			0.0040

59 60

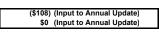
Over/Under Recovery Amount (In 20 amount) Average Monthly Interest Rate (In 58) Monthly Interest Recovery Amount (In 59 x In 60) 61

62 Number of Months for Interest Recovery Amount (from line 8)

63 Interest Recovery Amount (In 62 times In 61)

64 Prior Period Correction Adjustment (In 20)

Interest on Prior Period Correction Adjustment (In 63) 65



66 Note:

67 The interest is calculated using the interest rate posted on the FERC website.

See link to website below. http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub 68 69

0.0040 36 \$0

(\$108)

Southwestern Public Service Company Worksheet A.2 - Radial Line True-Up with Interest Calculation

Worksheet A.2 Table 14.1

Line <u>No.</u> I. Radial Line Interest on True-Up Calculatio

1	I. Radial Line Interest on True-Up Calculation						
2	· · ·	(a)	(b)	(c)	(d)	(e)	(f)
3		Revenue	Month	Months	Average		Interest
4		Requirement	Radial Line	Subject to	Interest	Monthly	Recovery
5		True-Up	Changed	Interest	Rate	Interest	Amount
6		(Worksheet M)	(Input)	(12 - Col b)	(Col i)	(Col a * Col d)	(Col c * Col e)
7			(1, <i>)</i>	· · · · ·	0.00275		
8							
9						C) 0
10						-	-
11							
12							
13	Total	\$0	_				\$0
14			-				
15	II. Interest Rates:						
16		(g)	(h)	(i)			
17		FERC	Number	Monthly			
18		Quarterly	of Days	Interest		•	
19	Month/Year	Interest Rates	in Month	Rate			
20	January - Actual Yr 2019	3.25%					
21	February	3.25%					
22	March	3.25%					
23	April	3.25%					
24	May	3.25%					
25	June	3.25%					
26	July	3.25%					
27	August	3.25%					
28	September	3.25%					
29	October	3.25%					
30	November	3.25%					
31	December	3.25%					
32	Average Monthly Interest Rate			0.00275			
33	5 ,						
34	III. Total Radial Line Charges						
35				(j)	(k)	(I)	(m)
36				Annual	()	Interest on	Total Annual
37				Charge	True-Up	True-Up	Charge
38				(Worksheet M)	(Col a)	(Col f)	(Sum Col j - I)
39	Bailey County			\$42	\$0	\$0	\$42
40	Big Country			\$107,104	\$0	\$0	\$107,104
41	CVEC			\$230,240	\$0	\$0	\$230,240
42	Deaf Smith			\$167,379	\$0	\$0	\$167,379
43	Farmers			\$2,268	\$0	\$0	\$2,268
44	Green Belt			\$162,831	\$0	\$0	\$162,831
45	Lamb County			\$127	\$0	\$0	
46	Lighthouse			\$37,659	\$0	\$0	\$37,659
47	LPL			\$114,650	\$0	\$0	\$114,650
48	Lyntegar			\$222,246	\$0	\$0	\$222,246
49	Rita Blanca			\$97	\$0	\$0	
50	South Plains			\$3,864	\$0	\$0	\$3,864
51	Tri County			\$139	\$0	\$0	\$139
52							
53	Total			\$1,048,646	\$0	\$0	\$1,048,646

Note: The interest is calculated using the interest rate posted on the FERC website. See link to website below. http://www.ferc.gov/enforcement/acct-matts/interest-rates.asp

Southwestern Public Service Company Worksheet B - Revenue Credits

Line No. 1

2

3

Line No. 4 Table 15

Gain on Disposition of Property, Projected for Billing Year =

(Revenue related to sale of transmission assets)

related to sale of transmission assets)			
	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
			Adjusted Total
	Total	Adjustments	Amount
Amortization of Gain on the Sale (Allocated to Transmission) (Note 1)			0
Gain on disposition of property (Other Related)			0
Total 421.1 (or other applicable acct)	0	C) 0

Gain on Disposition of Property, Actual for Billing Year =

(Revenue related to sale of transmission assets

Revenue	e related to sale of transmission assets)			
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
				Adjusted Total
ne No.		Total	Adjustments	Amount
4	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1)	0		0
5	Gain on disposition of property (Other Related)	331	-331	0
6	Total 421.1 (FF 1, p. 117, In. 40, col. C) (or other applicable acct)	331	-331	0

2021

2021

Note 1: In prior transactions, on a case-by-case basis, the Public Utilities Commission of Texas (PUCT) has required SPS to credit to SPS's Texas retail ratepayers a specified percentage of gains on SPS's disposition of certain property. Effective January 1, 2016, for each transmission sale or transfer transaction resulting in a gain recorded in Account 421.1 (gain on disposition of property) or other applicable account, the amount of the gain included in Column (c) on Lines 1 and 4 for that transaction will equal the (i) total amount of the gain for that transaction recorded in Account 421.1 or other applicable account, (ii) multiplied by the Texas retail gain sharing percentage specified by the PUCT for that transaction.

Accoun	t 454, Rent from Electric Property, Projected for Billing	Year	- =	2021		Tot	al Company
(Revenu	e related to transmission facilities for pole attachments, rentals, etc.)					\$	8,467,151
			<u>(a)</u>	<u>(b)</u>	<u>(c)</u>		<u>(d)</u>
						,	Allocated
Line No.			<u>Amount</u>	Allocator			Amount
1	Rent from Electric Property Classified as General	\$	25,921	W/S	0.14127	\$	3,662
2	Rent from Electric Property Classified as Distribution	\$	8,440,878	NA			
3	Rent from Electric Property Classified as Transmission						
3a	Related to Network Transmission Facilities	\$	352	DA	1.00000	\$	352
3b	Related to Non-Network Transmission Facilities	\$	-	NA			
4	Rent from Electric Property Classified as Production	\$	-	NA			
5	Total Account 454 Rent from Electric Property	\$	8,467,151			\$	4,014 Net Transmission C

	tt 454, Rent from Electric Property, Actual for Billing Yes e related to transmission facilities for pole attachments, rentals, etc.)	ar =		2021		<u>Tot</u> \$	<u>al Company</u> 8,750,806 (FF1, p. 300, in. 19, col. b)
			<u>(a)</u>	<u>(b)</u>	<u>(c)</u>		<u>(d)</u>
							Allocated
Line No.			Amount	Allocator			Amount
6	Rent from Electric Property Classified as General	\$	3,850	W/S	0.13978	\$	538
7	Rent from Electric Property Classified as Distribution	\$	8,746,587	NA			
8	Rent from Electric Property Classified as Transmission						
8a	Related to Network Transmission Facilities	\$	369	DA	1.00000	\$	369
8b	Related to Non-Network Transmission Facilities			NA			
9	Rent from Electric Property Classified as Production	\$	-	NA			
10	Total Account 454 Rent from Electric Property	\$	8,750,806			\$	907 Net Transmission Credits

Data Source - Account 454 General Ledger Detail Analysis

Account	456.0, Other Electric Revenue, Projected for Billing Ye	ar =			
			<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
Line No.			Amount	Allocator	
1	Schedule 18- Annual Interconnection Customer O&M Charge	\$	51,988	DA	1
2	Other Electric Revenue	\$	-	NA	
3	Total Account 456.0 Other Electric Revenue	\$	51,988		
Account	456.0, Other Electric Revenue, Actuals for Billing Year	-	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>
Line No.			<u>Amount</u>	Allocator	
4	Schedule 18- Annual Interconnection Customer O&M Charge	\$	64,903	DA	1
5	Other Electric Revenue	\$	-	NA	
6	Total Account 456.0 Other Electric Revenue	\$	64,903		

		2021
<u>(c)</u>	<u>(d)</u>	
	Allocated	
	Amount	
1.00000	\$ 51,988	
	\$ 51,988	
		2021
<u>(c)</u>	<u>(d)</u>	
	Allocated	
	Amount	
1.00000	\$ <u>Amount</u> 64,903	

Worksheet B

			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(i)
					Scheduling, System	Reactive Supply &	Regulation	Network &	Network & Interco.	Supplemental	FERC Assess	Total of
e).	Type	Description	RTO	Network Transmission	Control & Dispatch	Voltage Control	and Frequency	Energy Imbalance	Spinning Reserve	Spinning Reserve	Pass Through	Line <u>Items</u>
	Divisor	Golden Spread Electric Cooperative	0	22,896,755	0	0						22,896,7
	Ancillary	Golden Spread Electric Cooperative	755,652	0	601,847	0						1,357,4
	Credit	Southwest Power Pool - Point to Point		4,331,258	148,361	120,552						4,600,1
	Divisor	Southwest Power Pool - Network		24,349,978	0	0						24,349,9
	Ancillary	Southwest Power Pool - Network	322,782	0	778,898	22,664						1,124,
	Credit	Sch. 11 - Point to Point	0	11,726,945	0	0						11,726,
	Divisor	Sch. 11 - Base Plan	0	216,121,900	0	0						216,121,
		Total	1,078,434	279,426,835	1,529,107	143,216	0	() 0	0	0	282,177
	Summarized by Credit	/ Type: Note 2	о Г	16,058,203	148,361	120,552	0) 0	0	0	16,327
	Divisor		٥ ١	263,368,633	146,361	120,552	0	(0	263,368
	Ancillary		1,078,434	203,300,033	1,380,746	22,664	0	(0	203,300, 2,481,
	,		1,010,404									2,401,
	Other		0	0	0	0	0	() 0	0	0	

41 Description of Revenue Types:

42 Ancillary Ancillary services includes regulation & frequency, control & dispatch, voltage

43 control, reactive, spinning reserve, scheduling and generation step-up.

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

45 Credit Revenue credit because load not included in divisor.

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

unt	456.1, Rev	enues from Transmission of Electricity of Othe	rs, Actual for I	Billing Year =		2021	(Total Company - FF1, p 330, col. n)					Workshee Table 17	
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(1
•	Туре	Description	RTO	Network Transmission & Facilities - Meter Charges	Scheduling, System Control & Dispatch	Reactive Supply & Voltage Control	Regulation and Frequency	Network & Energy Imbalance	Network & Interco. Spinning Reserve	Supplemental Spinning Reserve	FERC Assess Pass Through	Total of Line <u>Items</u>	To P FERC <u>No</u>
	Divisor	Golden Spread Electric Cooperative		26,782,648								26,782,648	
	Ancillary	Golden Spread Electric Cooperative	822,573		537,572							1,360,145 0	
	Credit	Southwest Power Pool - Point to Point		6,165,323	159,044	208,679						6,533,047	
	Credit	Southwest Power Pool - Z2 Ongoing PTP Revenue Clawback		(98,552)								(98,552)	
	Divisor	Southwest Power Pool - Network	040 404	20,116,981	500.070	(0.540)						20,116,981	
	Ancillary	Southwest Power Pool - Network	816,124		599,972	(3,546)						1,412,549 0	
	Credit	Sch. 11 - Point to Point		14,780,876								14,780,876	
	Divisor	Sch. 11 - Base Plan		216,505,871								216,505,871	
												0	
												0 0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
												0	
		Total	1,638,697	284,253,147	1,296,588	205,133	0		0 0	0	0	287,393,565	
	Summarized by Credit	y Type: Note 2	0	20,847,648	159,044	208,679	0		0 0	0	0	21,215,371	
	Divisor		0	263,405,500	159,044	208,879	0		0 0		0	263,405,500	
	Ancillary		1,638,697	200,100,000	1,137,543	(3,546)	0		0 0		0	2,772,694	
	Other		0	0	0	0	0		0 0	0	0	0	

83 84 85

Description of Revenue Types: Ancillary Ancillary services includes regulation & frequency, control & dispatch, voltage control, reactive, spinning reserve, scheduling and generation step-up.

Divisor Load associated with these revenues are included in the formula divisor. Revenue credit because load not included in divisor.

86 87 Credit

88 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 Worksheet C - Divisor

I. Transmission Network Load (mW) Projected for Billing Year =

2021

Line No.	Month	Network Load ¹	Plus: Intertie Demand²	TO's Transmission Network Load
1	January	4,321		4,321
2	February	4,330		4,330
3	March	4,219		4,219
4	April	4,427		4,427
5	May	5,061		5,061
6	June	5,341		5,341
7	July	5,799		5,799
8	August	5,558		5,558
9	September	4,895		4,895
10	October	4,064		4,064
11	November	3,991		3,991
12	December	4,186		4,186
13	Total	56,191	0	56,191
14	12-CP	4,683	0	4,683

II. Transmission Network Load (mW) Actual for Billing Year =

Line No.	Month, Day and Year ¹	Hour Ending ¹	Network Load ¹	Plus: Intertie Demand ²	TO's Transmission Network Load
15	January 15, 2021	8:00	4,143		4,143
16	February 12, 2021	10:00	4,403		4,403
17	March 25, 2021	8:00	4,118		4,118
18	April 6, 2021	19:00	4,328		4,328
19	May 26, 2021	17:00	4,693		4,693
20	June 23, 2021	18:00	5,450		5,450
21	July 31, 2021	18:00	5,289		5,289
22	August 9, 2021	18:00	5,619		5,619
23	September 1, 2021	16:00	5,327		5,327
24	October 9, 2021	17:00	4,229		4,229
25	November 19, 2021	9:00	3,876		3,876
26	December 7, 2021	8:00	3,913		3,913
27	Total		55,388	0	55,388
28	12-CP		4,616	0	4,616

III. Notes

1 These are the dates, hour ending and loads at the time of the transmission peak, as reported in FERC Form 1, page 400. 2 Reserved capacity associated with SPS-Public Service Company of Colorado Interties.

IV. Firm Network Service for Others (mW) for Billing Year =

		Drainated	Actual Wholesale
Line No.	Month	Projected Wholesale Load	Load ³
29	January	1,343	1,247
30	February	1,349	1,397
31	March	1,413	1,403
32	April	1,639	1,661
33	May	1,805	1,606
34	June	1,773	1,778
35	July	2,060	1,831
36	August	1,902	1,981
37	September	1,477	1,802
38	October	1,173	1,120
39	November	1,047	1,019
40	December	1,103	1,070
41	Total	18,086	17,915
42	12 month Average	1,507	1,493

V. Notes

3 These are the Wholesale Loads by month, as reported in FERC Form 1, page 400.

2021

2021

Worksheet C Table 18 Southwestern Public Service Company Worksheet D Average Rate Base Inputs for Average Rate Base Calculations

			Year = 2021				Year = 2021	
Line	(a)	(b)	(C)	(d)	(e)	(f)	(g)	(h)
No.		Projected	Projected	Projected Avg.	References for	Actual	Actual	Actual Avg.
		Beg of Year	End of Year	Balance		Beg of Year	End of Year	Balance
		Balance	Balance	<u>(b+c)/2</u>	Actual Data	Balance	Balance	<u>(f+g)/2</u>
1	Deferred Taxes - Account 281							
2	Tax Amortization - Pollution Control Facilities	(1,074,423)	(1,037,564)	(1,055,994)		(1,073,958)	(1,035,635)	(1,054,797)
3				0				0
4				0				0
5 6	Total Associat 201	(1,074,423)	(4.027.564)	(1.055.004)		(1,073,958)	(4.025.025)	0
7	Total Account 281	(1,074,423)	(1,037,564)	(1,055,994)	FF1, p 273, ln 8, col k	(1,073,956)	(1,035,635)	(1,054,797)
8	Deferred Taxes - Account 282							
9	Liberalized Depreciation:							
10	Electric Distribution	(267,308,669)	(269,616,036)	(268.462.353)		(268,333,157)	(271,367,039)	(269.850.098)
11	Electric Transmission	(637,144,446)	(655,550,826)	(646,347,636)		(633,675,355)	(651,285,927)	(642,480,641)
12	Electric Production	(344,927,116)	(420,383,735)	(382,655,425)		(347,317,018)	(416,637,300)	(381,977,159)
13	Electric General	(55,706,767)	(55,112,780)	(55,409,773)		(54,326,834)	(53,229,092)	(53,777,963)
14	Electric Intangible	(1,214,065)	(1,056,777)	(1,135,421)		(1,437,433)	(2,473,139)	(1,955,286)
15	Electric Non Utility	(3,044,610)	(3,036,730)	(3,040,670)		(3,050,947)	(3,041,028)	(3,045,987)
16								
17	Subtotal Liberalized Depreciation	(1,309,345,672)	(1,404,756,885)	(1,357,051,279)		(1,308,140,744)	(1,398,033,525)	(1,353,087,134)
18								
19	FAS 109 Plant AFUDC Equity	569,591,494	553,677,947	561,634,721		(41,986,944)	(40,984,628)	(41,485,786)
20	FAS 109 Plant Prior Flow Through	(27,882,557)	(34,062,390)	(30,972,474)		532,054,329	510,039,582	521,046,956
21 22	Excess ADIT FAS 109 Plant Excess ADIT - Protected	466,692,252	455,545,376	461,118,814		440,628,934	423,841,983	432,235,459
22	FAS 109 Plant Excess ADIT - Protected	103,216,501	98,443,184	100,829,843		91,425,395	86,197,600	88,811,498
23	Total Account 282	(197,727,982)	(331,152,767)	(264,440,375)	FF1, p 275, ln 9, col k	(286,019,030)	(418,938,988)	(352,479,007)
25	Total / Robotine Ede	(101,121,002)	(001,102,101)	(201,110,010)	11 1, p 210, in 0, 001 k	(200,010,000)	(110,000,000)	(002,110,001)
26	Deferred Taxes - Account 283	•						
27	Liberalized Depreciation - Software	(184,372)	(171,331)	(177,852)		(182,257)	(167,486)	(174,871)
28	Liberalized Depreciation - Software Electric Intangible	(21,966,887)	(19,657,650)	(20,812,268)		(21,516,716)	(18,802,291)	(20,159,504)
29	SchM-107 - Pension Expense	(33,436,933)	(34,387,903)	(33,912,418)		(33,237,689)	(34,247,373)	(33,742,531)
30	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(4,664,739)	(4,478,229)	(4,571,484)		(4,684,461)	(4,510,539)	(4,597,500)
31	SchM-138 - Rate Case Expense	(450,050)	(3,730,263)	(2,090,157)		(588,654)	(15,978,743)	(8,283,698)
32	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	0	0	-		(368,309)	0	(184,154)
33	SchM-179 - DSM/CIP	0	0	-		0	(1,911)	(955)
34 35	SchM-186 - Deferred Fuel Costs SchM-187 - Reg Asset/Liability Transmission Attachment O	0 (1,097,440)	0 (484,240)	(790,840)		0	(33,705,654)	(16,852,827) (77,069)
36	SchM-189 - OCI Treasury	(1,097,440) (596)	(404,240)	(790,840) (596)		(598)	(154,138) (600)	(77,009) (599)
00	SchM-192 - Texas Margin Tax	(000)	(000)	(000)		(112,956)	(851,600)	(482,278)
37	SchM-195 - Renewable Energy Standard	(44,960)	Ő	(22,480)		(981,900)	(760,343)	(871,121)
38	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	0	Ō	(,,		0	0	-
39	SchM-207 - Mark to Market Adjust	0	0	-		0	(176,594)	(88,297)
40	SchM-217 - Reg Asset - Texas Surcharge (DTL)	0	0	-		0	0	-
41	SchM-270 - Non Plant Rate Change	0	0	-		0	0	-
42	SchM-275 - Reg Asset - Miscellaneous	(1,300,443)	(1,185,089)	(1,242,766)		(17,238,929)	(6,806,500)	(12,022,715)
43	SchM-293 - Rate Change	0	0	-		(11,874,051)	(11,506,710)	(11,690,381)
	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	0	0	-		2	2	2
44 45	SchM-299 - Operating Lease	(109,779,289) (490,843)	(103,515,375)	(106,647,332)		(109,423,742)	(103,461,034)	(106,442,388)
45 46	SchM-300 - Reg A/L - Emergency Spec Response Non-Utility	(490,643)	0	(245,422)		(406,209) (95,889)	(769,402) (77,136)	(587,805) (86,513)
40	Total Account 283	(173,416,552)	(167,610,675)	(170,513,615)	FF1, p 277, ln 9, col k	(200,712,358)	(231,978,051)	(216,345,204)
48		(110,110,002)	(101,010,010)	(110,010,010)	, p 211, in 0, 001 K	(200,1.12,000)	(_01,010,001)	(210,010,204)
40	Deferred Taxes - Account 190							
50	Basis Difference - Electric Distribution	7,202,135	7,033,867	7,118,001		7,243,119	7,064,180	7,153,649
51	Basis Difference - Electric Transmission	23,747,825	23,126,901	23,437,363		23,961,852	23,541,453	23,751,652
52	Basis Difference - Electric Production	14,820,538	14,199,320	14,509,929		14,645,485	14,144,208	14,394,846
53	Basis Difference - Electric General	957,400	921,185	939,293		950,875	951,470	951,173
54	Basis Difference - Electric Intangible	3,020	2,187	2,604		3,020	2,202	2,611
55				-				-
56 57	Subtotal Basis Difference	46,730,918	45,283,461	46,007,190		46,804,351	45,703,512	46,253,932
51	Cubicial Dasis Dillefelice	40,750,910	40,200,401	40,007,130		40,004,331	40,700,012	40,200,002

Southwestern Public Service Company Worksheet D Average Rate Base Inputs for Average Rate Base Calculations

			Year = 2021				Year = 2021	
Line No.	(a)	(b) Projected	(c) Projected	(d) Projected Avg.	(e) References for	(f) Actual	(g) Actual	(h) Actual Avg.
140.		Beg of Year	End of Year	Balance		Beg of Year	End of Year	Balance
58		Balance	Balance	<u>(b+c)/2</u>	Actual Data	Balance	Balance	<u>(f+g)/2</u>
59	Basis Difference - CIAC Elec Distribution	21,557,945	20,587,561	21,072,753		22,681,704	20,554,187	21,617,946
60	Basis Difference - CIAC Elec Transmission	12,818,973	14,017,041	13,418,007		10,637,721	10,826,558	10,732,140
61 62	Basis Difference - CIAC Elec Production Basis Difference - CIAC Elec General	20,055 8,707	17,694 9,401	18,874 9,054		20,040 8,766	16,891 9,254	18,465 9,010
63	Basis Difference - CIAC Elec Non Utility	11,620,210	12,391,368	12,005,789		11,602,448	13,804,360	12,703,404
64								
65 66	Subtotal Basis Difference - CIAC	46,025,889	47,023,065	46,524,477		44,950,678	45,211,250	45,080,964
67	SchM-102 - Fuel Tax Credit - Inc Addback	1,559	1,559	1,559		1,493	3,052	2,273
68	SchM-103 - Environmental Remediation	5,671	3,832	4,752		718,719	172,507	445,613
69 70	SchM-108 - Accrued Vacation Paid SchM-109 - Employee Incentive	957,945 678,450	957,945 710,425	957,945 694,438		1,016,350 670,256	1,044,895 637,578	1,030,622 653,917
71	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	2,799,785	2,754,028	2,776,907		2,785,195	2,560,847	2,673,021
72	SchM-112 - Post Employment Benefits FAS 112	67,011	45,070	56,041		76,648	51,540	64,094
73 74	SchM-116 - Bad Debt SchM-118 - Inventory Reserve	1,477,844 64,953	1,328,247 64,953	1,403,045 64,953		1,874,873 72,581	2,684,096 64,288	2,279,485 68,434
75	SchM-119 - Electric Vehicle Credit	7,500	7,500	7,500		7,500	7,500	7,500
76	SchM-127 - Litigation Reserve	273,792	273,792	273,792		22,256	0	11,128
77 78	SchM-130 - Deferred Compensation Plan Reserve SchM-134 - Non-Qualified Pension Plans - 190	915,220 86,564	978,095 83,461	946,657 85,012		1,114,022 104,880	1,321,435 84,510	1,217,729 94,695
70	SchM-136 - Performance Share Plan	136,683	119,861	128,272		143,453	97,461	120,457
80	SchM-137 - R&E Credit	10,273,993	11,786,993	11,030,493		10,202,963	12,577,851	11,390,407
81 82	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	397,122	397,122	397,122		5,684 0	37,171	21,428
62	SchM-152 - Rate Refund SchM-171 - Employee Retention	512,972 0	501,016 0	506,994		0	2,019	1,010
83	SchM-174 - New Hire Retention Credit	11,000	11,000	11,000		11,000	11,000	11,000
84 85	SchM-178 - Interest Income on Disputed Tax SchM-179 - DSM/CIP	61,948	61,948	61,948		406,359	465,213	435,786
86	SchM-179 - DSM/CIP SchM-180 - ITC Grant	333,770 0	148,342 0	241,056		335,181 0	149,413 0	242,297
87	SchM-186 - Deferred Fuel Costs	9,172,511	9,172,511	9,172,511		8,546,086	Ő	4,273,043
88	SchM-187 - Reg Asset/Liability Transmission Attachment O	0	0	-		529,590	0	264,795
89 90	SchM-188 - Contributions Carryover SchM-189 - OCI Treasury	716 380,920	169,703 359,692	85,209 370,306		54 386,481	64,262 347,090	32,158 366,786
91	SchM-192 - Texas Margin Tax	299,054	299,054	299,054		0	0	-
92	SchM-195 - Renewable Energy Standard	0	251,516	125,758		0	0	-
93 94	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48 SchM-205 - State Only NOL	0 59,951	0 59,951	- 59,951		101,388 58,759	197,461 5,166,750	149,425 2.612.755
95	SchM-207 - Mark to Market Adjust	0	0	-		119,723	0	59,861
96	SchM-213 - Rate Refund Reserve	0	0	-		515,134	2,675,149	1,595,142
97 98	SchM-223 - Unamortized ITC SchM-226 - Performance Recognition Award	0 11,072	0 11,183	- 11,128		15,005 20,563	0 22,838	7,502 21,701
99	SchM-220 - Performance Recognition Award SchM-261 - Section 59e Adjustment	12,178,842	12,422,544	12,300,693		14,213,855	14,660,405	14,437,130
100	SchM-262 - Federal Only NOL - Non Operating	0	0	-		0	(695,289)	(347,644)
101 102	SchM-263 - Federal Only NOL - Production	0	1,899,186 6,173,529	949,593 3,086,765		0	52,688,968 14,138,014	26,344,484 7,069,007
102	SchM-264 - Federal Only NOL - Transmission SchM-265 - Federal Only NOL - General	0	1,661,788	830,894		0	19.821	9,911
104	SchM-266 - Federal Only NOL - Distribution	0	2,017,885	1,008,942		0	4,424,968	2,212,484
105 106	SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg SchM-293 - Rate Change	0	0	-		(3) 3,089,089	(3) 1,906,752	(3) 2,497,921
106	SchM-293 - Rate Change SchM-299 - Operating Lease	109,779,289	103,515,375	106,647,332		109,423,742	103,461,034	106,442,388
	SchM-301 - Cares Act Payroll Deferral	0	0	-		1,082,180	536,207	809,194
108 109	SchM-PTC - Deferred PTCs - Hale SchM-PTC - Deferred PTCs - Sagamore	76,085,477 146,375	132,134,477 61,648,375	104,109,977 30,897,375		74,861,194 21,300	126,335,149 51,224,809	100,598,172 25,623,055
110	onimier to - Defender tos - daganore	140,375	01,040,375			21,300	01,224,009	-
111	Deficient ADIT							
112 113	FAS 109 Plant Deficient ADIT - Protected FAS 109 Plant Deficient ADIT - Unprotected	0 (34,327,486)	0 (32,931,900)	- (33,629,693)		(27,719,263)	(26,801,014)	- (27,260,138)
114	Total Account 190	285,607,310	411,406,584	348,506,948	FF1, p 234, In 18, col c	296,589,323	463,260,511	379,924,921
115			-					
116 117	Total Deferred Taxes		=	(87,503,036)			=	(189,954,087)
117	Unamortized Balance of Abandoned Incentive Plant							
119	(See Formula Template Note E found on pages 6 and 11.)			-				-
120	Total Abandoned Incentive Plant	0	0		Company Records	0	0	
121 122		0	0	-	Company Records	U	0	-
123	Unamortized Balance of Extraordinary Property Loss (Note E)							
124	(See Formula Template Note E found on pages 6 and 11.)			-				-
125 126	Total Extraordinary Property Loss	0	0		Company Records	0	0	
120	dorandry r roporty 2000	0	0		company neodrad	5	5	-
128								
129	Land Held for Future Use	0	0		FF1, p 214		0	

Southwestern Public Service Company Worksheet D.1 Rate Base - 13 Month Average Input for 13 Month Average Rate Base Calculations

PROJE	ECTED BAL	ANCES PL	ANT IN	SERVICE

	PROJECTED	PROJECTED BALANCES PLANT IN SERVICE													
Line										•					13 Mo Average
No.		1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	Balance
1	Production Steam	1,983,181,210	1.984.550.049	1.984.932.959	1.986.754.968	1.987.436.122	1.990.337.756	1.990.938.054	1,992,908,258	1,993,763,093	1.995.875.746	2,004,515,291	2,013,646,371	2,016,324,107	1.994.243.383
2	Less Asset Retirement Costs (Note 1)	28,046,786	28.046.786	28,046,786	28.046.786	28,046,786	28.046.786	28,046,786	28,046,786	28,046,786	28.046.786	28.046.786	28,046,786	28,046,786	28.046.786
3	Production Other	1,824,575,607	1,824,654,093	1,824,732,722	1.824.751.511	1,824,785,277	1,824,927,138	1,825,460,400	1,825,493,958	1,825,564,504	1.825.875.690	1.829.741.262	1.830.577.835	1,831,387,350	1,826,348,257
4	Less Asset Retirement Costs	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845	16,152,845
5	Adjustment to Production (WsD.5, Ins 1+2)	0	10,102,010	0	0	0	10,102,010	10,102,010	0,102,010	0	0	0	0	10,102,010	0
6	Production Net of ARC and Adj.	3,763,557,186	3.765.004.511	3.765.466.050	3.767.306.848	3.768.021.768	3.771.065.264	3.772.198.824	3.774.202.585	3.775.127.966	3.777.551.805	3.790.056.921	3.800.024.575	3.803.511.826	3.776.392.009
7	riodadion not on nito and naj.	0,100,001,100	0,700,001,011	0,100,100,000	0,101,000,010	0,700,021,700	0,111,000,201	0,112,100,021	0,111,202,000	0,110,121,000	0,111,001,000	0,700,000,021	0,000,021,010	0,000,011,020	0,110,002,000
. 8	Transmission	3,694,892,106	3.696.175.302	3.697.038.682	3.701.511.075	3,718,579,787	3.750.863.133	3.750.617.647	3,750,542,740	3,751,025,705	3,752,945,627	3,755,403,168	3.868.081.215	3.890.755.367	3.752.187.043
q	Less Asset Retirement Costs	25.029	25.029	25.029	25.029	25,029	25.029	25.029	25.029	25,029	25.029	25,029	25.029	25.029	25.029
10		20,020	20,020	20,020	20,020	20,020	20,020	20,020	20,020	20,020	20,020	20,020	20,020	(254,932)	(19,610)
11		3,694,867,077	3.696.150.274	3.697.013.654	3,701,486,046	3.718.554.758	3.750.838.105	3,750,592,618	3.750.517.711	3.751.000.677	3,752,920,598	3.755.378.140	3.868.056.187	3.890.475.406	3.752.142.404
12		0,001,001,011	0,000,100,211	0,001,010,001	0,101,100,010	0,710,001,700	0,100,000,100	0,100,002,010	0,100,011,111	0,101,000,011	0,102,020,000	0,100,010,110	0,000,000,101	0,000,110,100	0,102,112,101
13		1,640,727,011	1,649,105,002	1,654,689,303	1,660,294,993	1,673,227,826	1,684,422,293	1,689,896,379	1,696,521,035	1,704,679,243	1,712,617,763	1,721,754,728	1,730,046,069	1,741,819,620	1.689.215.482
14		7.467.368	7,467,368	7.467.368	7.467.368	7.467.368	7.467.368	7.467.368	7.467.368	7.467.368	7.467.368	7,467,368	7.467.368	7,467,368	7.467.368
	Adjustment to Distribution (WsD.5, In 4)	1,401,000	(115)	(305)	(544)	(815)	(1.571)	(2.644)	(3,896)	(5.292)	(6,782)	(8.333)	(9.897)	(11.464)	(3.974)
16	Distribution Net of ARC and Adi.	1.633.259.643	1.641.637.520	1.647.221.630	1,652,827,082	1.665.759.644	1,676,953,355	1.682.426.367	1.689.049.772	1.697.206.583	1.705.143.613	1.714.279.027	1.722.568.804	1.734.340.788	1.681.744.140
17	Distribution Net of Arto and Adj.	1,000,200,040	1,041,001,020	1,047,221,000	1,002,021,002	1,000,700,044	1,010,300,000	1,002,420,007	1,003,043,112	1,037,200,000	1,700,140,010	1,114,213,021	1,722,000,004	1,704,040,700	1,001,744,140
18	General	557,210,362	567,806,637	569,003,174	573,163,423	575,942,433	578,681,257	583,433,475	599.474.653	601.897.132	607.095.475	612,514,904	615.518.157	626.251.675	589.845.597
19		64,394	64.394	64,394	64,394	64,394	64,394	64,394	64.394	64,394	64,394	64,394	64.394	64,394	64,394
20		04,004	04,004	04,004	04,004	04,004	04,004	04,004	(13.874.983)	(13.874.983)	(13.874.983)	(13.874.983)	(13.874.983)	(13.874.983)	(6.403.838)
21	General Net of ARC and Adi.	557,145,968	567,742,243	568.938.780	573.099.029	575.878.038	578.616.863	583,369,081	585.535.275	587.957.755	593,156,097	598.575.526	601.578.779	612.312.298	583,377,365
22	Contra not of raito and ridj.		007,7 12,2 10	000,000,100	010,000,020	010,010,000	010,010,000	000,000,001	000,000,210	001,001,100	000,100,001	000,010,020	001,010,110	012,012,200	000,011,000
23	Intangible - Software	252.854.688	252,094,659	251,637,386	251,545,222	253,581,446	254,880,953	258,684,939	260,164,555	260,182,184	260,294,876	263,933,976	265,828,659	277,325,434	258,692,998
24		(4,327,889)	(4.371.915)	(4,385,940)	(4.399.966)	(4,413,991)	(4.428.017)	(4,442,042)	(4.456.068)	(4,470,093)	(4,484,119)	(4,498,144)	(4,512,170)	(5,123,776)	(4,485,702)
25		248,526,798	247,722,745	247,251,446	247.145.257	249,167,455	250,452,936	254,242,896	255,708,487	255,712,090	255,810,757	259,435,832	261,316,489	272,201,658	254,207,296
26	rotal mangible not of raj.	210,020,100	217,722,710	211,201,110	211,110,201	210,101,100	200, 102,000	201,212,000	200,100,101	200,112,000	200,010,101	200,100,002	201,010,100	272,201,000	201,201,200
27	Total Gross Plant In Service	9,953,440,983	9,974,385,743	9,982,034,226	9,998,021,193	10,033,552,891	10,084,112,531	10,099,030,893	10,125,105,198	10,137,111,861	10,154,705,176	10,187,863,329	10,323,698,306	10,383,863,553	10,110,532,760
28		51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421	51,756,421
29															
30	Total Gross Plant in Service Net of ARC	9.901.684.562	9.922.629.322	9.930.277.805	9.946.264.771	9.981.796.470	10.032.356.109	10.047.274.472	10.073.348.777	10.085.355.439	10.102.948.754	10.136.106.907	10.271.941.885	10.332.107.131	10.058.776.339
31															
32	(Note 1 - ARC not included in projected balance	e amounts.)													
33		,													
34	PROJECTED						PROJECTE	D BALANCES DEPR	ECIATION & AMORT	ZATION					
35	Accumulated Depreciation & Amortization														13 Mo Average
36	Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	Balance
37	Production Steam	1,367,241,065	1,371,299,216	1,374,971,152	1,379,480,001	1,383,331,796	1,387,004,178	1,390,629,587	1,394,467,158	1,398,091,651	1,401,319,966	1,404,785,860	1,408,492,385	1,412,182,272	1,390,253,561
38	Production Other	161,308,538	167,420,575	173,532,882	179,645,348	185,757,884	191,868,661	197,976,014	204,084,369	210,192,878	216,302,288	222,425,909	228,560,209	234,701,131	197,982,822
39		5,367,710	5,404,308	5,440,907	5,477,505	5,514,104	5,550,702	5,587,301	5,623,899	5,660,498	5,697,096	5,733,694	5,770,293	5,806,891	5,587,301
40	Adjustment to Production (WsD.5, Ins 11+12)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41		1,533,917,313	1,544,124,099	1,553,944,940	1,564,602,855	1,574,603,784	1,584,423,541	1,594,192,902	1,604,175,426	1,613,945,027	1,623,319,350	1,632,945,464	1,642,822,887	1,652,690,294	1,593,823,683
42															
43	Transmission	444 452 982	449, 194, 990	454 427 428	458,784,605	464 181 280	469,865,470	475.801.250	481,757,868	487,659,531	493 477 110	499,292,953	505 115 646	510,639,398	476.511.578

40	Adjustment to Production (vvsD.5, Ins 11+12)	0	0	U	U	0	0	0	0	0	0	0	0	0	0
41	Total Production	1,533,917,313	1,544,124,099	1,553,944,940	1,564,602,855	1,574,603,784	1,584,423,541	1,594,192,902	1,604,175,426	1,613,945,027	1,623,319,350	1,632,945,464	1,642,822,887	1,652,690,294	1,593,823,683
42															
43	Transmission	444,452,982	449,194,990	454,427,428	458,784,605	464,181,280	469,865,470	475,801,250	481,757,868	487,659,531	493,477,110	499,292,953	505,115,646	510,639,398	476,511,578
44	Transmission - Intangible Amortization	33,008,961	33,161,364	33,313,822	33,466,339	33,618,888	33,771,466	33,923,584	34,075,252	34,226,956	34,378,707	34,530,504	34,682,373	34,834,430	33,922,511
45	Adjustment to Transmission (WsD.5, In 13)	0	0	0	0	0	0	0	0	0	0	0	0	(191)	(15)
46	Total Transmission	477,461,943	482,356,354	487,741,250	492,250,943	497,800,168	503,636,936	509,724,834	515,833,121	521,886,487	527,855,817	533,823,457	539,798,019	545,473,636	510,434,074
47															
48	Distribution	396,995,625	399,037,675	401,100,011	403,049,744	404,940,750	406,971,189	408,954,198	410,908,485	412,714,002	414,616,811	416,594,254	418,530,587	420,188,233	408,815,505
49	Distribution - Intangible Amortization	1,765,037	1,784,633	1,804,560	1,824,841	1,845,598	1,866,833	1,888,401	1,910,256	1,932,356	1,954,791	1,977,588	2,000,616	2,023,861	1,890,721
50	Adjustment to Distribution (WsD.5, In 14)	0	(0)	(1)	(2)	(3)	(6)	(11)	(18)	(29)	(43)	(61)	(82)	(107)	(28)
51	Total Distribution	398,760,661	400,822,308	402,904,570	404,874,584	406,786,345	408,838,016	410,842,589	412,818,722	414,646,329	416,571,559	418,571,781	420,531,121	422,211,988	410,706,198
52															
53		259,626,649	262,574,879	265,471,620	268,396,527	271,346,781	274,317,169	277,331,444	280,375,722	283,445,692	286,533,864	289,622,268	292,723,863	295,864,981	277,510,112
	General - Intangible Amortization	1,514,445	1,529,896	1,545,346	1,560,797	1,576,248	1,591,699	1,607,150	1,622,601	1,638,052	1,653,502	1,668,953	1,684,404	1,699,855	1,607,150
	Adjustment to General (WsD.5, In 15)	0	0	0	0	0	0	0	(43,914)	(131,743)	(219,571)	(307,400)	(395,228)	(483,057)	(121,609)
56	Total General	261,141,094	264,104,775	267,016,966	269,957,324	272,923,029	275,908,868	278,938,594	281,954,409	284,952,001	287,967,795	290,983,822	294,013,039	297,081,780	278,995,653
57															
58	Intangible - Software	149,956,121	151,808,399	153,652,548	155,489,867	157,345,830	159,214,778	161,128,904	163,067,561	165,004,827	166,905,984	168,851,809	170,823,320	172,655,972	161,223,532
	Adjustment to Intangible (WsD.5, In 16)	(849,149)	(906,740)	(964,826)	(1,023,159)	(1,081,738)	(1,140,563)	(1,199,633)	(1,258,723)	(1,317,967)	(1,377,457)	(1,437,193)	(1,494,786)	(1,554,165)	(1,200,469)
	Total Intangible	149,106,971	150,901,659	152,687,722	154,466,708	156,264,092	158,074,216	159,929,270	161,808,838	163,686,861	165,528,527	167,414,616	169,328,535	171,101,806	160,023,063
61															
62	Total Accumulated Depreciation	2,629,624,858	2,649,527,335	2,669,503,093	2,689,356,225	2,709,558,492	2,730,026,667	2,750,692,494	2,771,593,603	2,792,103,754	2,812,250,039	2,832,721,245	2,853,422,690	2,873,576,015	2,751,073,578
63	Total Accumulated Amortization	191,612,273	193,688,600	195,757,183	197,819,349	199,900,668	201,995,478	204,135,340	206,299,569	208,462,689	210,590,080	212,762,549	214,961,006	217,021,009	204,231,215
64															
65	Total Accumulated Depr & Amortization	2,821,237,131	2,843,215,935	2,865,260,276	2,887,175,574	2,909,459,159	2,932,022,145	2,954,827,834	2,977,893,172	3,000,566,443	3,022,840,119	3,045,483,794	3,068,383,696	3,090,597,024	2,955,304,792
66															
67	PROJECTED NET PLANT IN SERVICE														
68	Production	2,229,639,873	2,220,880,412	2,211,521,109	2,202,703,994	2,193,417,984	2,186,641,722	2,178,005,922	2,170,027,158	2,161,182,939	2,154,232,454	2,157,111,457	2,157,201,688	2,150,821,532	2,182,568,326
	Transmission	3,217,405,134	3,213,793,920	3,209,272,403	3,209,235,103	3,220,754,591	3,247,201,169	3,240,867,784	3,234,684,590	3,229,114,190	3,225,064,782	3,221,554,682	3,328,258,168	3,345,256,511	3,241,727,925
	Distribution	1,234,498,982	1,240,815,327	1,244,317,365	1,247,953,041	1,258,974,111	1,268,116,903	1,271,586,411	1,276,234,927	1,282,565,517	1,288,578,793	1,295,715,519	1,302,047,498	1,312,140,158	1,271,041,889
	General	296,004,874	303,637,468	301,921,814	303,141,705	302,955,009	302,707,995	304,430,486	317,411,935	316,748,994	318,843,714	321,159,288	321,045,496	328,622,444	310,663,940
	Intangible	102,898,567	100,286,260	97,984,838	96,055,355	96,235,616	95,666,175	97,556,035	97,096,994	95,177,357	93,388,892	95,082,167	95,005,339	104,669,462	97,469,466
73			3 0 30 1 10 0 03	3 005 013 500	3 050 000 103	2 020 002 010	=			2 00 / 200 000		3 000 000 110	3 000 550 100		3 100 131 510
74	Total Projected Net Plant in Service	7,080,447,431	7,079,413,387	7,065,017,529	7,059,089,197	7,072,337,310	7,100,333,964	7,092,446,638	7,095,455,604	7,084,788,996	7,080,108,635	7,090,623,113	7,203,558,189	7,241,510,107	7,103,471,546
75			2 0 20 1 10 0 0 2				=	=			=	=			
76	Net Plant in Service Check Total	7,080,447,431	7,079,413,387	7,065,017,529	7,059,089,197	7,072,337,310	7,100,333,964	7,092,446,638	7,095,455,604	7,084,788,996	7,080,108,635	7,090,623,113	7,203,558,189	7,241,510,107	7,103,471,546

Southwestern Public Service Company Worksheet D.1 Rate Base - 13 Month Average

Input for 13 Month Average Rate Base Calculations

147 Intangible

150 151

148 149 Total Projected Net Plant in Service

Net Plant in Service Check Total 152 153 GSU PLANT IN SERVICE PROJECTED 154

155 GSU PLANT IN SERVICE ACTUAL

98,710,009

7,028,420,536

7,028,420,536

115,792,825

115,189,996

97,676,970

7,028,937,519

7,028,937,519

115,738,828

115,457,329

97,941,805

7,030,406,532

7,030,406,532

115,684,832

115,018,538

96,656,647

7,031,615,816

7,031,615,816

115,630,835

115,422,624

95,715,044

7,062,028,511

7,062,028,511

115,576,838

115,448,991

94,384,002

7,096,772,172

7,096,772,172

120,678,810

121,588,660

92,659,873

7,068,086,953

7,068,086,953

120,624,814

121,564,808

92,544,535

7,062,490,086

7,062,490,086

120,570,817

120,780,790

90,981,753

7,054,955,904

7,054,955,904

120,516,820

120,734,842

90,871,995

7,045,015,997

7,045,015,997

120,462,824

120,816,084

91,086,333

7,048,661,644

7,049,458,868

120,408,827

120,809,665

91,886,101

7,142,953,090

7,143,751,868

135,096,512

120,807,085

105,075,189

7,193,872,202

7,208,302,005

138,249,760

120,816,107

95,091,558

7,068,785,920

7,070,018,674

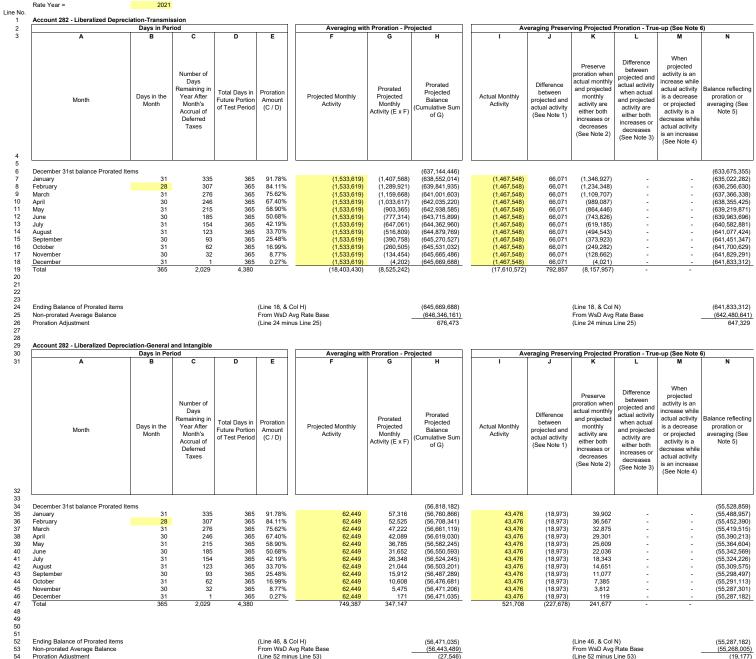
121,156,411

118,804,271

Worksheet D.1

Lin		41410004	4/04/0004	0/00/0004	0/04/0004	4/00/0004		CTUAL BALANCES		0/04/0004	0/00/0004	40/04/0004	44/20/2024	10/04/0004	13 Mo Average
<u>No</u>	Production Steam	<u>1/1/2021</u> 1,969,351,999	1/31/2021 1,970,155,423	2/28/2021 1,972,364,285	3/31/2021 1,974,129,864	4/30/2021 1,976,092,935	5/31/2021 1,981,048,558	6/30/2021 1,990,298,564	7/31/2021 1,989,178,255	8/31/2021 1,989,421,228	9/30/2021 1,990,863,463	10/31/2021 1,989,571,579	11/30/2021 1,990,862,358	12/31/2021 1,997,635,080	Balance 1,983,151,815
78	Less Asset Retirement Costs	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,794,491	25,842,882	25,798,214
	Production Other	1,851,456,790	1,854,766,469	1,854,739,597	1,854,804,646	1,854,665,706	1,855,370,449	1,855,093,288	1,858,533,748	1,854,554,797	1,854,940,661	1,860,964,665	1,861,010,884	1,859,422,903	1,856,178,816
80	Less Asset Retirement Costs	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323	49,157,323
81	Adjustment to Production (WsD.5, Ins 27+28)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
82		3,745,856,975	3,749,970,078	3,752,152,067	3,753,982,696	3,755,806,826	3,761,467,192	3,770,440,038	3,772,760,189	3,769,024,211	3,770,852,310	3,775,584,430	3,776,921,427	3,782,057,777	3,764,375,094
83															
84		3,692,252,143	3,695,801,309	3,700,825,456	3,708,994,430	3,736,848,553	3,766,378,482	3,765,873,372	3,761,449,009	3,761,278,850	3,761,367,757	3,774,496,626	3,878,048,003	3,892,445,109	3,761,235,315
85 86	Less Asset Retirement Costs Adjustment to Transmission (WsD.5, In 29)	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029	25,029
87	Transmission Net of ARC and Adj.	3,692,227,114	3,695,776,280	3,700,800,427	3,708,969,401	3,736,823,525	3,766,353,454	3,765,848,344	3,761,423,980	3,761,253,821	3,761,342,729	3,774,471,598	3,878,022,975	3,892,420,080	3,761,210,287
88	Hanamaalon Net of Arto and Adj.	0,002,227,114	0,000,110,200	3,700,000,421	3,700,303,401	0,700,020,020	3,700,000,404	3,703,040,044	3,701,423,300	0,701,200,021	3,701,342,723	0,774,471,000	0,010,022,010	0,002,420,000	5,701,210,207
89	Distribution	1,632,284,718	1,645,039,347	1,656,969,876	1,664,128,387	1,682,738,625	1,696,739,592	1,708,174,731	1,723,059,999	1,736,457,960	1,745,472,376	1,753,537,638	1,760,644,284	1,773,303,015	1,706,042,350
90	Less Asset Retirement Costs	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368	7,467,368
91		0	0	0	0	0	0	0	0	0	0	0	0	0	0
92		1,624,817,351	1,637,571,979	1,649,502,509	1,656,661,020	1,675,271,258	1,689,272,224	1,700,707,363	1,715,592,631	1,728,990,593	1,738,005,008	1,746,070,271	1,753,176,916	1,765,835,647	1,698,574,982
93 94		558,873,333	560,552,839	562,123,126	565,049,418	566,582,917	568,587,679	566,188,661	566,620,197	566,878,341	561,271,966	562,808,417	567,390,939	E7E 9E6 207	565,291,089
94	Less Asset Retirement Costs	000,070,000	000,002,009	02,123,120	005,049,410	500,562,917	500,507,079	500,100,001	566,620,197	000,070,341	01,271,900	502,000,417	0 01,390,939	575,856,327	005,291,009
96	Adjustment to General (WsD.5, In 31)	0	0	0	0	0	0	0	0	0	0	(803,774)	(818,552)	(14,500,988)	(1,240,255)
97		558,873,333	560,552,839	562,123,126	565,049,418	566,582,917	568,587,679	566,188,661	566,620,197	566,878,341	561,271,966	562,004,643	566,572,387	561,355,339	564,050,834
98															
99		247,106,854	247,873,925	249,971,537	250,516,672	251,425,854	251,948,821	252,052,705	253,792,757	254,087,749	255,814,438	257,944,771	260,634,500	270,486,878	254,127,497
100		(2,003,948)	(2,067,183)	(2,067,841)	(2,078,027)	(2,075,453)	(2,091,323)	(2,107,721)	(2,107,384)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,087,464)
10	Total Intangible Net of Adj.	245,102,906	245,806,742	247,903,696	248,438,645	249,350,401	249,857,497	249,944,984	251,685,373	251,980,120	253,706,809	255,837,141	258,526,870	268,379,248	252,040,033
	Total Gross Plant In Service	9,951,325,838	9,974,189,311	9,996,993,877	10,017,623,417	10,068,354,591	10,120,073,580	10,137,681,322	10,152,633,965	10,162,678,926	10,169,730,661	10,199,323,697	10,318,590,967	10,369,149,311	10,126,026,882
	Less Total Asset Retirment Costs	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,444,211	82,492,601	82,447,933
10			. , ,			., ,				- / /			- / /		. , ,
106	Total Gross Plant in Service Net of ARC	9,868,881,627	9,891,745,101	9,914,549,666	9,935,179,206	9,985,910,380	10,037,629,370	10,055,237,111	10,070,189,754	10,080,234,715	10,087,286,451	10,116,879,487	10,236,146,757	10,286,656,710	10,043,578,949
107															
108															
109 110							ACTUAL	BALANCES DEPREC	CIATION & AMORTIZ	ATION					
		1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	0/30/2021	10/31/2021	11/30/2021	12/31/2021	13 Mo Average Balance
11	Function	<u>1/1/2021</u> 1.398.239.405	1/31/2021 1 401 828 098	2/28/2021 1.405.144.941	3/31/2021 1.408.196.299	4/30/2021 1 410 595 903	5/31/2021 1.412.123.480	6/30/2021 1.451.309.545	7/31/2021 1.454.969.443	8/31/2021 1.460.835.035	9/30/2021 1.465.307.688	10/31/2021 1.468.291.105	11/30/2021 1 473 155 763	<u>12/31/2021</u> 1 475 992 805	Balance
11 ⁻ 112		<u>1/1/2021</u> 1,398,239,405 165,314,036	<u>1/31/2021</u> 1,401,828,098 171,352,299	<u>2/28/2021</u> 1,405,144,941 177,398,891	3/31/2021 1,408,196,299 182,465,053	<u>4/30/2021</u> 1,410,595,903 187,917,776	<u>5/31/2021</u> 1,412,123,480 193,776,782	6/30/2021 1,451,309,545 198,955,516	7/31/2021 1,454,969,443 204,227,235	8/31/2021 1,460,835,035 205,773,559	9/30/2021 1,465,307,688 216,052,515	10/31/2021 1,468,291,105 226,291,165	<u>11/30/2021</u> 1,473,155,763 232,364,412	12/31/2021 1,475,992,805 227,561,398	
111 112 113 114	Function Production Steam Production Other Production - Intangible Amortization	1,398,239,405	1,401,828,098	1,405,144,941	1,408,196,299	1,410,595,903	1,412,123,480	1,451,309,545	1,454,969,443	1,460,835,035	1,465,307,688	1,468,291,105	1,473,155,763	1,475,992,805	Balance 1,437,383,809
111 112 113 114 114	Eunction Production Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39)	1,398,239,405 165,314,036 5,367,653 0	1,401,828,098 171,352,299 5,404,242 0	1,405,144,941 177,398,891 5,440,831 0	1,408,196,299 182,465,053 5,477,420 0	1,410,595,903 187,917,776 5,514,003 0	1,412,123,480 193,776,782 5,550,585 0	1,451,309,545 198,955,516 6,827,735 0	1,454,969,443 204,227,235 6,870,999 0	1,460,835,035 205,773,559 6,914,264 0	1,465,307,688 216,052,515 6,957,528 0	1,468,291,105 226,291,165 7,000,793 0	1,473,155,763 232,364,412 7,044,058 0	1,475,992,805 227,561,398 7,087,322 0	Balance 1,437,383,809 199,188,510 6,265,956 0
111 112 113 114 114 115	Eunction Production Other Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production	1,398,239,405 165,314,036 5,367,653	1,401,828,098 171,352,299	1,405,144,941 177,398,891 5,440,831	1,408,196,299 182,465,053	1,410,595,903 187,917,776 5,514,003	1,412,123,480 193,776,782 5,550,585	1,451,309,545 198,955,516 6,827,735	1,454,969,443 204,227,235 6,870,999	1,460,835,035 205,773,559 6,914,264	1,465,307,688 216,052,515 6,957,528	1,468,291,105 226,291,165 7,000,793	1,473,155,763 232,364,412 7,044,058	1,475,992,805 227,561,398 7,087,322	Balance 1,437,383,809 199,188,510 6,265,956
111 112 113 114 114 114 116 117	Eunction Production Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production	1,398,239,405 165,314,036 5,367,653 0 1,568,921,094	1,401,828,098 171,352,299 5,404,242 0 1,578,584,639	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662	1,408,196,299 182,465,053 5,477,420 0 1,596,138,772	1,410,595,903 187,917,776 5,514,003 0 1,604,027,683	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847	1,451,309,545 198,955,516 6,827,735 0 1,657,092,796	1,454,969,443 204,227,235 6,870,999 0 1,666,067,677	1,460,835,035 205,773,559 6,914,264 0 1,673,522,859	1,465,307,688 216,052,515 6,957,528 0 1,688,317,731	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063	1,473,155,763 232,364,412 7,044,058 0 1,712,564,232	1,475,992,805 227,561,398 7,087,322 0 1,710,641,525	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275
111 112 113 114 114 114 116 117	Eunction Production Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission	1,398,239,405 165,314,036 5,367,653 0 1,568,921,094 444,724,676	1,401,828,098 171,352,299 5,404,242 0 1,578,584,639 450,465,139	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882	1,408,196,299 182,465,053 5,477,420 0 1,596,138,772 461,837,053	1,410,595,903 187,917,776 5,514,003 0 1,604,027,683 468,282,795	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697	1,451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472	1,454,969,443 204,227,235 6,870,999 0 1,666,067,677 480,449,747	1,460,835,035 205,773,559 6,914,264 0 1,673,522,859 483,846,726	1,465,307,688 216,052,515 6,957,528 0 1,688,317,731 488,802,300	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622	1,473,155,763 232,364,412 7,044,058 0 1,712,564,232 501,341,629	1,475,992,805 227,561,398 7,087,322 0 1,710,641,525 507,905,442	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475
111 112 113 114 114 114 116 117 118	Eunction Production Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production	1,398,239,405 165,314,036 5,367,653 0 1,568,921,094	1,401,828,098 171,352,299 5,404,242 0 1,578,584,639	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662	1,408,196,299 182,465,053 5,477,420 0 1,596,138,772	1,410,595,903 187,917,776 5,514,003 0 1,604,027,683	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847	1,451,309,545 198,955,516 6,827,735 0 1,657,092,796	1,454,969,443 204,227,235 6,870,999 0 1,666,067,677	1,460,835,035 205,773,559 6,914,264 0 1,673,522,859	1,465,307,688 216,052,515 6,957,528 0 1,688,317,731	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063	1,473,155,763 232,364,412 7,044,058 0 1,712,564,232	1,475,992,805 227,561,398 7,087,322 0 1,710,641,525	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275
111 112 113 114 115 116 117 118 118 119 120	Eunction Production Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission	1,398,239,405 165,314,036 5,367,653 0 1,568,921,094 444,724,676 32,934,599	1,401,828,098 171,352,299 5,404,242 0 1,578,584,639 450,465,139 33,088,285	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987	1,408,196,299 182,465,053 5,477,420 0 1,596,138,772 461,837,053 33,395,730	1,410,595,903 187,917,776 5,514,003 0 1,604,027,683 468,282,795 33,549,516	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319	1,451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116	1,454,969,443 204,227,235 6,870,999 0 1,666,067,677 480,449,747 34,010,905	1,460,835,035 205,773,559 6,914,264 0 1,673,522,859 483,846,726 34,164,695	1,465,307,688 216,052,515 6,957,528 0 1,688,317,731 488,802,300 34,318,521	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530	1,473,155,763 232,364,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714	1,475,992,805 227,561,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225
111 112 113 114 114 115 115 115 115 120 122 122	Eunction E Production Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission	1,398,239,405 165,314,036 5,367,653 0 1,568,921,094 444,724,676 32,934,599 0 477,659,275	1,401,828,098 171,352,299 5,404,242 0 1,578,584,639 450,465,139 33,088,285 0 483,553,423	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869	1,408,196,299 182,465,053 5,477,420 0 1,596,138,772 461,837,053 33,395,730 0 495,232,782	1,410,595,903 187,917,776 5,514,003 0 1,604,027,683 468,282,795 33,549,516 0 501,832,311	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 0 505,359,016	1,451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588	1,454,969,443 204,227,235 6,870,999 0 1,666,067,677 480,449,747 34,010,905 0 514,460,652	1,460,835,035 205,773,559 6,914,264 0 1,673,522,859 483,846,726 34,164,695 0 518,011,420	1,465,307,688 216,052,515 6,957,528 0 1,688,317,731 488,802,300 34,318,521 0 523,120,821	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530 0 529,281,153	1,473,155,763 232,364,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 0 535,959,344	1,475,992,805 227,561,388 7,087,322 0 1,710,641,525 507,905,442 34,766,013 0 542,671,455	Balance 1,437,383,809 19,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700
111 112 113 114 114 115 116 117 120 122 122 122	Eunction Production Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution	1,398,239,405 165,314,036 5,367,653 0 1,568,921,094 444,724,676 32,934,599 0 477,659,275 385,283,108	1,401,828,098 177,352,299 5,404,242 0 1,578,584,639 450,465,139 33,088,285 0 483,553,423 387,544,453	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941	1,408,196,299 182,465,053 5,477,420 0 1,596,138,772 461,837,053 3,3,95,730 0 495,232,782 389,433,611	1,410,595,903 187,917,776 5,514,003 0 1,604,027,683 468,282,795 33,549,516 0 501,832,311 390,416,495	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 0 505,359,016 391,667,123	1,451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354	1,454,969,443 204,227,235 6,870,999 0 1,666,067,677 480,449,747 34,010,905 0 514,460,652 395,660,744	1,460,835,035 205,773,559 6,914,264 0 1,673,522,859 483,846,726 34,164,695 0 518,011,420 397,606,142	1,465,307,688 216,052,515 6,957,528 0 1,688,317,731 488,802,300 34,318,521 0 523,120,821 399,277,872	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530 0 529,281,153 400,392,372	1,473,155,763 232,364,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 0 535,959,344 403,112,896	1,475,992,805 227,561,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 0 542,671,455 401,451,759	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067
111 112 113 114 114 115 116 117 120 122 122 122 124	Eunction Eventuction Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission Adjustment to Transmission Total Transmission Distribution - Intangible Amortization	1,398,239,405 165,314,036 5,367,653 0 1,568,921,094 444,724,676 32,934,599 0 477,659,275 385,283,108 1,832,664	1,401,828,098 171,352,299 5,404,242 0 1,578,584,639 450,465,139 33,088,285 0 483,553,423	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372	1,408,196,299 182,465,053 5,477,420 0 1,596,138,772 461,837,053 33,395,730 0 495,232,782	1,410,595,903 187,917,776 5,514,003 0 1,604,027,683 33,549,516 0 501,832,311 390,416,495 1,913,109	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 0 505,359,016 391,667,123 1,933,785	1,451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365	1,454,969,443 204,227,235 6,870,999 0 1,666,067,677 480,449,747 34,010,905 0 514,460,652 395,660,744 1,975,557	1,460,835,035 205,773,559 6,514,264 0 1,673,522,859 483,846,726 34,164,695 0 518,011,420 397,606,142 1,997,000	1,465,307,688 216,052,515 6,657,528 0 1,688,317,731 488,802,300 34,318,521 0 523,120,821 399,277,872 2,018,707	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530 0 529,281,153 400,392,372 2,040,679	1,473,155,763 232,364,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 0 535,959,344 403,112,896 2,062,900	1,475,992,805 227,561,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 0 542,671,455 401,451,759 2,090,322	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,865,225 0 509,696,700 394,183,067 1,956,653
111 112 113 114 115 116 117 118 119 120 122 122 122 122 122 122	Eunction Production Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution Distribution - Intangible Amortization Adjustment to Distribution (WsD.5, In 41)	1,398,239,405 165,314,036 5,367,653 0 1,568,921,094 444,724,676 32,934,599 0 477,659,275 385,283,108 1,832,664 0	1.401,828,098 171,352,299 5,404,242 0 1,578,584,639 450,465,139 33,088,285 0 483,553,423 387,544,453 1,852,433 0	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372 0	1408.196.299 182.465.053 5.477,420 0 1.596.138.772 461.837,053 3.395,730 0 495,232,782 389,433,611 1.892,594 0	1,410,595,903 187,917,776 5,514,003 0 1,604,027,683 468,282,795 33,549,516 0 501,832,311 390,416,495 1,913,109 0 0	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 505,359,016 391,667,123 1,933,785 0 0	1,451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365 0	1,454,969,443 204,227,235 6,870,999 0 1,666,067,677 480,449,747 34,010,905 0 514,460,652 395,660,744 1,975,557 0	1,460,835,035 205,773,559 6,914,264 0 1,673,522,859 483,846,726 34,164,695 0 518,011,420 397,606,142 1,997,000	1.465.307.688 216.052.515 6.957.528 0 1.688.317.731 488.802.300 34.318.521 0 523.120.821 399.277.872 2.018.707 0	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530 0 529,281,153 400,392,372 2,040,679 0	1,473,155,763 232,384,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 0 535,959,344 403,112,896 2,062,900 0	1,475,992,805 227,561,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 0 542,671,455 401,451,759 2,090,322 0	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,956,653 0
111 112 113 114 115 116 117 118 119 120 122 122 122 122 122 122	Eunction Production Steam Production Other Production Other Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution Distribution - Intangible Amortization Adjustment to Distribution (WsD.5, In 41) Total Distribution	1,398,239,405 165,314,036 5,367,653 0 1,568,921,094 444,724,676 32,934,599 0 477,659,275 385,283,108 1,832,664	1,401,828,098 177,352,299 5,404,242 0 1,578,584,639 450,465,139 33,088,285 0 483,553,423 387,544,453	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372	1,408,196,299 182,465,053 5,477,420 0 1,596,138,772 461,837,053 3,3,95,730 0 495,232,782 389,433,611	1,410,595,903 187,917,776 5,514,003 0 1,604,027,683 33,549,516 0 501,832,311 390,416,495 1,913,109	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 0 505,359,016 391,667,123 1,933,785	1,451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365	1,454,969,443 204,227,235 6,870,999 0 1,666,067,677 480,449,747 34,010,905 0 514,460,652 395,660,744 1,975,557	1,460,835,035 205,773,559 6,514,264 0 1,673,522,859 483,846,726 34,164,695 0 518,011,420 397,606,142 1,997,000	1,465,307,688 216,052,515 6,657,528 0 1,688,317,731 488,802,300 34,318,521 0 523,120,821 399,277,872 2,018,707	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530 0 529,281,153 400,392,372 2,040,679	1,473,155,763 232,364,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 0 535,959,344 403,112,896 2,062,900	1,475,992,805 227,561,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 0 542,671,455 401,451,759 2,090,322	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,865,225 0 509,696,700 394,183,067 1,956,653
111 112 113 114 114 115 116 115 120 122 122 122 122 122 122 122 122 122	Eunction E-Induction Steam Production Other Production Other Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution - Intangible Amortization Adjustment to Distribution Adjustment to Distribution Adjustment to Distribution General	1,388,239,405 165,314,036 5,367,653 0 1,568,921,094 444,724,676 32,934,599 0 0 477,659,275 385,283,108 1,832,664 1,832,664 0 387,115,772 257,652,591	1.401.828.098 171.352.299 5.404.242 0 1.578.584.639 3.3,088,285 0 483,553.423 387,544.453 1.852.433 1.852.433 389,396.886 260,344.462	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,239,644	1,408,196,299 182,465,053 5,477,420 0 1,596,138,772 4,61,837,053 33,395,730 0 4,95,232,782 389,433,611 1,892,594 1,892,594 0 391,326,205 266,242,995	1,410,595,903 187,917,776 5,514,003 0 1,604,027,683 468,282,795 33,549,516 0 501,832,311 390,416,495 1,913,109 392,329,604 269,203,152	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 0 505,359,016 391,667,123 1,933,785 0 393,600,908 272,087,603	1,451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365 1,954,365 0 395,595,718 264,723,497	1454.969.443 204.227.235 6.870.999 0 1.866.067.677 480.449.747 34,010,905 0 514.460.652 395,660.744 1.975,557 0 397,636.301 267,463,414	1,460,835,035 205,773,559 6,914,264 0 1,673,522,859 483,846,726 34,164,695 0 518,011,420 397,606,142 1,997,000 399,603,142 270,196,314	1,465,307,688 216,052,515 6,957,528 0 1,688,317,731 488,802,300 34,318,521 0 523,120,821 399,277,872 2,018,707 0 401,296,580 263,738,122	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530 0 529,281,153 400,392,372 2,040,679 402,433,051 266,394,481	1,473,155,763 232,364,412 7,7044,058 0 1,7712,644,058 0 1,7712,644,322 501,341,629 34,617,714 0 535,959,344 403,112,896 2,062,900 0 405,175,796 269,061,009	1,475,992,805 227,561,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 0 542,671,455 401,451,759 2,090,322 2,090,322 0 403,542,081	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,556,653 0 396,139,720 265,041,035
111 112 113 114 114 115 116 117 122 122 122 122 122 122 122 122 122	Eunction Eunction Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution - Intangible Amortization Adjustment to Distribution (WsD.5, In 41) Total Distribution General - Intangible Amortization	1.388,239,405 165,314,036 5.367,653 0 1.568,921,094 444,724,676 32,934,599 0 477,659,275 365,283,108 1.832,664 0 367,115,772 257,652,591 715,515	1.401,828,098 171,352,299 5,404,242 0 1,578,584,639 450,465,139 33,088,285 0 483,553,423 387,544,453 1,852,433 1,852,433 0 0 389,396,886	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,239,644 746,915	1.408.196.299 182.465.053 5.477.420 0 1.596.138.772 461.837.053 33.395.730 0 495.232.782 389.433.611 1.892.594 0 391.326.205	1,410,595,603 187,917,776 5,514,003 0 1,604,027,683 468,282,795 33,549,516 0 501,832,311 390,416,495 1,913,109 0 392,329,604 269,203,152 778,309	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 0 505,359,016 391,667,123 1,933,785 0 393,600,908 272,087,603 794,005	1451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 509,537,588 393,641,354 1,954,365 0 396,595,718 264,723,497 807,726	1.454.969.443 204.227.235 6.870,999 0 1.666.067.677 480,449,747 34,010,905 0 514,460.652 395,660,744 1,975,557 0 397,636,301 267,463,414 823,402	1.460.835.035 205.773.559 6.914.264 0 1.673.522.859 483.846,726 34.164.695 518.011.420 397.606.142 1.997.000 0 399.603.142 270,196.314 839.079	1.465.307.688 216.052.515 6.957.528 6.957.528 0 1.688.317.731 488.802,300 34.318.521 0 523.120.821 399.277.872 2,018.707 0 401.296.580 263.738,122 854.756	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530 0 529,281,155 400,392,372 2,040,679 0 402,433,051 266,394,481 870,433	1473,155,763 232,364,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 2,062,900 405,175,796 269,061,009 886,110	1,475,992,805 227,661,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 542,671,455 401,451,759 2,090,322 0 403,542,081 255,186,169 901,787	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,956,663 0 396,139,720 265,041,035 808,605
111 112 113 114 116 111 118 119 122 122 122 122 122 122 122 122 122	Eunction Enduction Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution Distribution Distribution Distribution Intangible Amortization Adjustment to General General General - Intangible Amortization Adjustment to General (WsD.5, In 42)	1,388,239,405 165,314,036 5,367,653 0 1,568,921,094 444,724,676 32,934,599 0 477,659,275 385,283,108 1,832,664 0 387,115,772 257,652,591 715,515 0	1401,828,098 171,352,299 5,404,242 0 1,578,884,639 450,465,139 33,088,285 0 483,553,423 387,544,453 1,852,433 1,852,433 389,396,886 260,344,462 731,218 0	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,239,644 746,915 0	1.408.196.299 182.465.053 5.477.420 0 1.596.138.772 4.61.837.053 3.3.395.730 4.95.232.782 389.433.611 1.892.594 0 391.326.205 266.242.995 762.612 0	1,410,595,903 187,917,776 5,514,003 0 1,604,027,683 468,282,795 33,549,516 0 501,832,311 390,416,495 1,913,109 0 392,329,604 269,203,152 778,309 0	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 505,359,016 391,667,123 1,933,785 0 393,600,908 272,087,603 794,005 0	1451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365 0 395,595,718 264,723,497 807,726 0 0	1454.969.443 204.227.235 6,870,999 0 1,666,067,677 480,449,747 34,010,905 514,460,652 395,660,744 1,975,557 0 397,636,301 267,463,414 823,402 0	1.460.835.035 205.773.559 6.914,264 0 1.673.522.859 483.846,726 34,164.695 518.011.420 397.606,142 1.997.000 0 399.603.142 270,196.314 839.079 0 0	1.465,307,688 216,652,515 6,957,528 0 1,688,317,731 1,688,317,731 488,802,300 34,318,521 399,277,872 2,018,707 0 401,296,580 263,738,122 854,756 0	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530 529,281,153 400,392,372 2,040,679 402,433,051 266,394,481 870,433 (6,550)	1,473,155,763 232,84,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 2,062,900 0 405,175,796 269,061,009 886,110 (19,774)	1,475,992,805 227,561,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 542,671,455 401,451,759 2,090,322 0 403,542,081 255,186,169 901,787 (71,185)	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,956,653 0 396,139,720 265,041,035 808,605 (7,501)
111 112 113 114 115 116 115 116 117 122 122 122 122 122 122 122 122 122	Eunction Evention Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution - Intangible Amortization i Adjustment to Distribution (WsD.5, In 41) Total Distribution General General Intangible Amortization Adjustment to General (WsD.5, In 42) Total Ceneral	1.388,239,405 165,314,036 5.367,653 0 1.568,921,094 444,724,676 32,934,599 0 477,659,275 365,283,108 1.832,664 0 367,115,772 257,652,591 715,515	1.401,828,098 171,352,299 5,404,242 0 1,578,584,639 33,088,285 0 483,553,423 387,544,453 1,852,433 1,852,433 1,852,433 289,396,886 260,344,462	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,239,644 746,915	1,408,196,299 182,465,053 5,477,420 0 1,596,138,772 4,61,837,053 33,395,730 0 4,95,232,782 389,433,611 1,892,594 1,892,594 0 391,326,205 266,242,995	1,410,595,603 187,917,776 5,514,003 0 1,604,027,683 468,282,795 33,549,516 0 501,832,311 390,416,495 1,913,109 0 392,329,604 269,203,152 778,309	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 0 505,359,016 391,667,123 1,933,785 0 393,600,908 272,087,603 794,005	1451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 509,537,588 393,641,354 1,954,365 0 396,595,718 264,723,497 807,726	1.454.969.443 204.227.235 6.870,999 0 1.666.067.677 480,449,747 34,010,905 0 514,460.652 395,660,744 1,975,557 0 397,636,301 267,463,414 823,402	1.460.835.035 205.773.559 6.914.264 0 1.673.522.859 483.846,726 34.164.695 518.011.420 397.606.142 1.997.000 0 399.603.142 270,196.314 839.079	1.465.307.688 216.052.515 6.957.528 6.957.528 0 1.688.317.731 488.802,300 34.318.521 0 523.120.821 399.277.872 2,018.707 0 401.296.580 263.738,122 854.756	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530 0 529,281,155 400,392,372 2,040,679 0 402,433,051 266,394,481 870,433	1473,155,763 232,364,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 2,062,900 405,175,796 269,061,009 886,110	1,475,992,805 227,661,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 542,671,455 401,451,759 2,090,322 0 403,542,081 255,186,169 901,787	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,956,663 0 396,139,720 265,041,035 808,605
111 112 113 114 115 116 117 117 122 122 122 122 124 124 126 122 126 122 126 127 126 127 126 127 126 127 126 127 126 127 126 127 126 127 126 127 126 126 126 126 126 126 126 126 126 126	Eunction Enduction Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution Distribution Distribution Distribution Distribution Distribution General General - Intangible Amortization Adjustment to General (WsD.5, In 42) Total General	1,388,239,405 165,314,036 5,367,653 0,058,921,094 444,724,676 32,934,599 4477,659,275 385,283,108 1,832,664 0 387,115,772 257,652,591 715,515 0 258,368,106	$\begin{array}{r} 1.401.828.098\\171.352.299\\5.404.242\\0\\1.578.584.639\\3.088.285\\3.088.285\\3.088.285\\0\\483.553.423\\387.544.453\\1.852.433\\0\\389.396.886\\260.344.462\\731.218\\0\\260.344.462\\731.218\\0\\0\\261.075.679\end{array}$	$\begin{array}{r} 1,405,144,941\\177,398,861\\5,440,831\\0\\0\\1,587,984,662\\1,587,984,662\\33,241,987\\0\\489,377,869\\388,891,941\\1,872,372\\0\\390,764,313\\263,239,644\\746,915\\0\\263,986,559\\\end{array}$	1.408.196.299 182.465.053 5.477,420 0 1.596.138.772 461.837.053 33.395.730 0 495.232.782 389.433.611 1.892.594 0 391.326.205 266.242.995 762.612 0 267.005.606	1.410.595.903 1.87,017,776 5.514,003 0 1.604.027,683 3.549,516 3.549,516 3.549,516 3.90,416,495 1,913,109 0 392,329,604 269,203,152 778,309 0 269,981,461	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 505,359,016 391,667,123 1,933,785 0 393,600,908 272,087,603 794,005 0 272,881,608	1.451,309,545 198,955,516 6,827,735 0 1.657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,955,595,718 264,723,497 807,726 0 265,531,223	1.454.969.443 204.227.235 6,870,999 0 1,666.067,677 480,449,747 34,010,905 0 514,460,652 395,660,744 1,975,557 0 397,636,301 267,463,414 823,402 0 268,286,817	1460,835,035 205,773,559 6,914,264 0 1,673,522,859 483,846,726 34,164,695 34,164,695 34,164,695 34,164,695 34,164,695 0 518,011,420 397,606,142 1,997,000 0 399,603,142 270,196,314 839,079 0 271,035,393	1.465.307.688 216.052.515 6.957.528 0 1.688.317.731 488.802.300 34.318.521 399.277.872 2.018.707 0 523.120.821 399.277.872 2.018.707 0 401.296.580 263.738.122 854.756 0 264.592.878	1.468.291.105 226.291.165 7,000.793 0 1,701.583.063 494.811.622 34.469.530 0 529.281.153 400.392.372 2.040.679 0 402.433.051 266.394.481 870.433 (6.550) 267.258.363	1.473,155,763 232,84,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 2,062,900 0 405,175,796 269,061,009 886,110 (19,774) 269,927,344	1.475,992,805 227,681,388 7,087,322 0 1,710,641,525 507,905,442 34,766,013 34,766,013 34,766,013 0 542,671,455 401,451,759 2,090,322 0 403,542,081 255,186,169 901,787 (71,185) 256,016,770	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,956,653 0 396,139,720 265,041,035 808,605 (7,501) 265,842,139
111 112 114 115 116 117 118 119 122 122 122 122 122 122 122 122 122	Eunction Enduction Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution Distribution Distribution Distribution I of Distribution General General General - Intangible Amortization Adjustment to General (WsD.5, In 42) Total General Intangible - Software Adjustment to Intangible (WsD.5, In 43)	1,388,239,405 165,314,036 5,367,653 0 1,568,921,094 444,724,676 32,934,599 0 477,659,275 385,283,108 1,832,664 0 387,115,772 257,652,591 715,515 0	1401,828,098 171,352,299 5,404,242 0 1,578,884,639 450,465,139 33,088,285 0 483,553,423 387,544,453 1,852,433 1,852,433 389,396,886 260,344,462 731,218 0	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,239,644 746,915 0	1.408.196.299 182.465.053 5.477.420 0 1.596.138.772 4.61.837.053 3.3.395.730 4.95.232.782 389.433.611 1.892.594 0 391.326.205 266.242.995 762.612 0	1,410,595,903 187,917,776 5,514,003 0 1,604,027,683 468,282,795 33,549,516 0 501,832,311 390,416,495 1,913,109 0 392,329,604 269,203,152 778,309 0	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 505,359,016 391,667,123 1,933,785 0 393,600,908 272,087,603 794,005 0	1451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365 0 395,595,718 264,723,497 807,726 0 0	1454.969.443 204.227.235 6,870,999 0 1,666,067,677 480,449,747 34,010,905 514,460,652 395,660,744 1,975,557 0 397,636,301 267,463,414 823,402 0	1.460.835.035 205.773.559 6.914,264 0 1.673.522.859 483.846,726 34,164.695 518.011.420 397.606,142 1.997.000 0 399.603.142 270,196.314 839.079 0 0	1.465,307,688 216,652,515 6,957,528 0 1,688,317,731 1,688,317,731 488,802,300 34,318,521 399,277,872 2,018,707 0 401,296,580 263,738,122 854,756 0	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530 529,281,153 400,392,372 2,040,679 402,433,051 266,394,481 870,433 (6,550)	1,473,155,763 232,84,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 2,062,900 0 405,175,796 269,061,009 886,110 (19,774)	1,475,992,805 227,561,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 542,671,455 401,451,759 2,090,322 0 403,542,081 255,186,169 901,787 (71,185)	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,956,653 0 396,139,720 265,041,035 808,605 (7,501)
111 112 114 115 114 116 111 118 119 120 122 122 122 122 122 122 122 122 122	Eunction Eunction - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Oistribution Distribution Distribution Distribution - Intangible Amortization Adjustment to Distribution (WsD.5, In 41) Total Distribution General General - Intangible Amortization Adjustment to General (WsD.5, In 42) Total General Intangible - Software Adjustment to Intangible (WsD.5, In 43) Total Intangible	1.388,239,405 165,314,036 5.367,653 0 1.568,921,094 444,724,676 32,934,599 0 477,659,275 385,283,108 1.832,664 0 387,115,772 257,652,591 715,515 0 258,368,106 148,396,845	1.401.828.098 171.352.299 5,404.242 0 1.578.584.639 450,465,139 33,088,285 0 483,553,423 387,544,453 389,396,886 260,344,462 731,218 0 261,076,679 150,196,955	1,405,144,941 177,398,891 5,440,831 15,847,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,239,644 746,915 0 263,289,644 746,915 0 263,289,644	1.408.196.299 182.465.053 5,477,420 0 1.596.138.772 461.837.053 33.395,730 0 495.232,782 389.433.611 1.892.594 0 391.326,205 762.612 0 266,242.995 762.612 0 267.005.606 153.860.025	1,410,595,903 187,917,776 5,514,003 5,514,003 0 1,604,027,683 468,282,795 33,549,516 0 501,832,311 390,416,495 1,913,109 269,203,152 778,309 0 269,981,461 155,710,811	1.412,123,480 193,776,782 5,550,585 0 1.611,450,847 471,655,697 33,703,319 0 505,359,016 391,667,123 391,667,123 391,667,123 393,600,908 272,087,603 794,005 0 272,887,603 1794,005 0 272,887,603 157,564,819	1451.309.545 198.955.516 198.955.516 6,827,735 0 1.657,092.796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365 0 395,595,718 264,723,497 807,726 0 265,531,223 159,392,833	1454.969.443 204.227.235 6.870.999 0 1.666.067.677 480.449.747 34.010.905 514.460.652 395.660.744 1.975.557 0 397.636.301 267.463.414 823.402 0 268.286.617 161.248.222	1.460.835.035 205,773.559 6,914,264 0 1.673.522,859 483.846,726 34.164.695 0 518,011,420 397,606,142 1.997,000 0 399,603,142 270,196,314 839,079 0 271,035,393 163,105,996	1465.307.688 216.052.515 6.957.528 6.957.528 0 1.688.317.731 488.802.300 34.318.521 0 523.120.821 399.277.872 2018.707 0 401.296.580 263.738.122 854.756 0 264.592.878 164.942.443	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530 0 529,281,153 400,392,372 2,040,679 0 402,433,051 266,394,481 870,433 (6,550) 267,258,363 166,858,438	1,473,155,763 222,364,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 403,5175,796 269,061,009 886,110 (19,774) 269,927,344 168,748,399	1475,992,805 227,561,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 0 542,671,455 401,451,759 2,090,322 0 403,542,081 255,186,169 901,787 (71,185) 256,016,770 165,411,689	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,865,225 0 509,696,700 394,183,067 1,956,653 0 396,139,720 265,041,035 808,605 (7,501) 265,842,139 159,035,339
111 112 113 114 114 116 111 118 122 122 122 122 122 122 122 122	Eunction Eunction Other Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution - Intangible Amortization Adjustment to Distribution (WsD.5, In 41) Total Distribution General - Intangible Amortization Adjustment to General (WsD.5, In 42) Total General Intangible - Software Adjustment to Intangible (WsD.5, In 43) Total Intangible	1.388,239,405 165,314,036 5.367,653 0 1.568,921,094 444,724,676 32,934,599 0 477,659,275 385,283,108 1.832,664 0 387,115,772 257,652,591 775,515 0 258,368,106 148,396,845 (230,234) 148,166,611	1.401.828.098 1.71.352.299 5.404.242 0 1.578.584.639 450.465.139 3.3088.285 0 483.553.423 387.544.453 1.852.433 0 389.396.886 260.344.462 731.218 0 261.075.679 150.196.955 (264.160) 149.932.795	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,239,644 746,915 0 263,986,559 152,029,732 (298,618) 151,731,113	1.408.196.299 182.465.053 5,477,420 0 1,596,138,772 461,837,053 33,395,730 0 495,232,782 389,433,611 1,892,594 0 391,326,205 266,242,995 762,612 0 267,005,606 153,860,025 (33,167) 153,526,857	$\begin{array}{r} 1,410.595.903\\187,917,776\\5,514,003\\0\\0\\1,604,027,683\\\hline 468,282,795\\33,549,516\\0\\0\\501,832,311\\\hline 390,416,495\\1,913,109\\0\\392,329,604\\269,203,152\\778,309\\0\\269,981,461\\155,710,811\\(367,780)\\155,343,031\\\hline \end{array}$	1,412,123,480 193776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 505,359,016 391,667,123 1,933,785 0 393,600,908 272,087,603 0 272,087,603 0 272,881,608 157,564,819 (402,503) 157,162,316	1451.309.545 198.955.516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365 0 395,595,718 264,723,497 807,726 0 265,531,223 159,392,833 (437,495) 158,955,338	1.454.969.443 204.227.235 6.870,999 0 1.666.067.677 480,449,747 34,010,905 0 514,460,652 395,660,744 1.975,557 0 397,636,301 267,463,414 823,402 0 268,286,817 161,248,222 (472,621) 160,775,601	1.460.835.035 205.773.559 6,914,264 0 1,673.522,859 483,846,726 34,164,695 0 518,011,420 397,606,142 1,997,000 0 399,603,142 270,196,314 839,079 0 271,035,393 163,105,996 (507,746) 162,598,251	1.465.307.688 216.052.515 6.957.528 0 1.688.317.731 488.802.300 34.318.521 0 523,120.821 399.277.872 2.018.707 0 401.296.580 263,738,122 854.756 0 264.592.878 164.942.443 (542.873) 164.399.570	$\begin{array}{r} 1,468,291,105\\226,291,165\\7,000,793\\0\\0\\1,701,583,063\\494,811,622\\34,469,530\\0\\529,281,153\\400,392,372\\2,040,679\\0\\0\\402,433,051\\266,394,481\\870,433\\(6,550)\\267,256,363\\166,858,438\\(578,000)\\166,280,438\\\end{array}$	1,473,155,763 232,364,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 2,062,900 0 405,175,796 289,061,009 886,110 (19,774) 269,927,344 168,748,399 (613,127) 168,135,272	1.475,992,805 227,681,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 542,671,455 401,451,759 2,090,322 0 403,542,081 255,186,169 9901,787 (71,185) 256,016,770 165,411,689 (648,254) 164,763,434	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,956,653 0 396,139,720 265,041,035 808,605 (7,501) 265,842,139 159,035,939 (438,198) 158,597,741
11111111111111111111111111111111111111	Eunction Function Steam Production Other Production Other Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution Distribution - Intangible Amortization Adjustment to Distribution (WsD.5, In 41) Total Distribution General General General - Intangible Amortization Adjustment to General (WsD.5, In 42) Total General Intangible - Software Adjustment to Intangible (WsD.5, In 43) Total Intangible Total Accumulated Depreciation	1,388,239,405 165,314,036 5,367,653 0 1,568,921,094 444,724,676 32,934,599 477,659,275 385,283,108 1,832,664 0 387,115,772 257,652,591 715,515 0 258,368,106 148,396,845 148,3166,611 2,651,213,816	1401,828,098 171,352,299 5,404,242 0 1,578,884,639 450,465,139 33,088,285 0 483,553,423 387,544,453 1,852,433 0 389,396,886 260,344,462 731,218 0 261,075,679 150,196,955 (264,160) 149,932,795 2,671,534,450	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,239,644 746,915 0 263,986,559 152,029,732 (298,618) 151,731,113 2,690,811,298	1,408,196,299 182,65053 5,477,420 0 1,596,138,772 4,61,837,053 33,395,730 0 495,232,782 389,433,611 1,892,594 0 391,326,205 266,242,995 762,612 0 266,242,995 762,612 0 266,242,995 762,612 0 266,242,995 762,612 153,860,025 153,860,025 153,860,025 153,826,857 2,708,175,010	1,410,595,903 187,917,776 5,514,003 0 1,604,027,683 468,282,795 33,549,516 501,832,311 390,416,495 1,913,109 0 392,329,604 269,203,152 778,309 0 269,981,461 155,710,811 (367,780) 155,543,031 2,726,416,122	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 505,359,016 391,667,123 1,933,785 0 393,600,908 272,087,603 794,005 0 272,881,608 157,564,819 (402,503) 157,162,316 2,741,310,685	1451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365 0 395,595,718 264,723,497 807,726 0 265,531,223 159,392,833 (437,495) 158,955,338 2,784,310,384	1.454.969.443 204.227.235 6.870,999 0 1.666,667,677 480,449,747 34,010,905 514,460,652 395,660,744 1.975,557 0 397,636,301 267,463,414 823,402 0 268,286,817 161,248,222 (472,621) 160,775,601 2,802,770,582	1.460.835.035 205.773.559 6.914.264 0 1.873.522.859 483.846,726 34.164.695 518.011.420 397.606.142 1.997.000 0 399.603.142 270.196.314 839.079 0 271.035.393 163.105.996 (507.746) 162.598.251 2.818.257.776	1.465.307.688 216.65.215 6.957.528 0 1.688.317.731 1.688.317.731 488.802.300 34,318.521 399.277.872 2.018.707 0 401.296.580 263.738.122 854.756 0 264.592.878 164.399.570 2.833.178.497	1.468.291.105 226.291.165 7.00,793 0 1.701.583.063 4.94.811.622 34.469.530 529.281.153 400,392,372 2.040,679 0 402,433,051 266,394,481 870,433 (6,550) 267,258,363 166,858,438 (578,000) 166,280,438 2,856,180,746	1,473,155,763 232,864,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 2,062,900 0 405,175,796 269,061,009 886,110 (19,774) 269,927,344 168,748,399 (613,127) 168,135,272 2,879,035,708	1,475,992,805 227,561,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 542,671,455 401,451,759 2,090,322 0 403,542,081 255,186,169 901,787 (71,185) 256,016,770 185,411,689 (648,254) 164,763,434 2,868,097,573	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,596,653 0 396,139,720 265,041,035 808,605 (7,551) 265,842,139 159,035,939 (438,198) 158,597,741 2,771,637,896
$\begin{array}{c} 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11$	Eunction Eunction Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution Distribution - Intangible Amortization i Adjustment to Distribution (WsD.5, In 40) Total Distribution Obstribution - Intangible Amortization i Adjustment to Distribution (WsD.5, In 41) Total Distribution General General General Intangible - Software Adjustment to Intangible (WsD.5, In 42) Total General Intangible - Software Adjustment to Intangible (WsD.5, In 43) Total Accumulated Amortization	1.388,239,405 165,314,036 5.367,653 0 1.568,921,094 444,724,676 32,934,599 0 477,659,275 385,283,108 1.832,664 0 387,115,772 257,652,591 775,515 0 258,368,106 148,396,845 (230,234) 148,166,611	1.401.828.098 1.71.352.299 5.404.242 0 1.578.584.639 450.465.139 3.3088.285 0 483.553.423 387.544.453 1.852.433 0 389.396.886 260.344.462 731.218 0 261.075.679 150.196.955 (264.160) 149.932.795	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,239,644 746,915 0 263,986,559 152,029,732 (298,618) 151,731,113	1.408.196.299 182.465.053 5,477,420 0 1,596,138,772 461,837,053 33,395,730 0 495,232,782 389,433,611 1,892,594 0 391,326,205 266,242,995 762,612 0 267,005,606 153,860,025 (33,167) 153,526,857	$\begin{array}{r} 1,410.595.903\\187,917,776\\5,514,003\\0\\0\\1,604,027,683\\\hline 468,282,795\\33,549,516\\0\\0\\501,832,311\\\hline 390,416,495\\1,913,109\\0\\392,329,604\\269,203,152\\778,309\\0\\269,981,461\\155,710,811\\(367,780)\\155,343,031\\\hline \end{array}$	1,412,123,480 193776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 505,359,016 391,667,123 1,933,785 0 393,600,908 272,087,603 0 272,087,603 0 272,881,608 157,564,819 (402,503) 157,162,316	1451.309.545 198.955.516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365 0 395,595,718 264,723,497 807,726 0 265,531,223 159,392,833 (437,495) 158,955,338	1.454.969.443 204.227.235 6.870,999 0 1.666.067.677 480,449,747 34,010,905 0 514,460,652 395,660,744 1.975,557 0 397,636,301 267,463,414 823,402 0 268,286,817 161,248,222 (472,621) 160,775,601	1.460.835.035 205.773.559 6,914,264 0 1,673.522,859 483,846,726 34,164,695 0 518,011,420 397,606,142 1,997,000 0 399,603,142 270,196,314 839,079 0 271,035,393 163,105,996 (507,746) 162,598,251	1.465.307.688 216.052.515 6.957.528 0 1.688.317.731 488.802.300 34.318.521 0 523,120.821 399.277.872 2.018.707 0 401.296.580 263,738,122 854.756 0 264.592.878 164.942.443 (542.873) 164.399.570	$\begin{array}{r} 1,468,291,105\\226,291,165\\7,000,793\\0\\0\\1,701,583,063\\494,811,622\\34,469,530\\0\\529,281,153\\400,392,372\\2,040,679\\0\\0\\402,433,051\\266,394,481\\870,433\\(6,550)\\267,256,363\\166,858,438\\(578,000)\\166,280,438\\\end{array}$	1,473,155,763 232,364,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 2,062,900 0 405,175,796 289,061,009 886,110 (19,774) 269,927,344 168,748,399 (613,127) 168,135,272	1.475,992,805 227,681,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 542,671,455 401,451,759 2,090,322 0 403,542,081 255,186,169 9901,787 (71,185) 256,016,770 165,411,689 (648,254) 164,763,434	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,956,653 0 396,139,720 265,041,035 808,605 (7,501) 265,842,139 159,035,939 (438,198) 158,597,741
11111111111111111111111111111111111111	Eunction Eunction Production Other Production Other Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution Distribution - Intangible Amortization Adjustment to Distribution (WsD.5, In 41) Total Distribution General General - Intangible Amortization Adjustment to General (WsD.5, In 42) Total General Intangible - Software Adjustment to General (WsD.5, In 43) Total Intangible Total Accumulated Depreciation Total Accumulated Amortization	1,388,239,405 165,314,036 5,367,653 0 1,568,921,094 444,724,676 32,934,599 477,659,275 385,283,108 1,832,664 0 387,115,772 257,652,591 715,515 0 258,368,106 148,396,845 148,3166,611 2,651,213,816	1401,828,098 171,352,299 5,404,242 0 1,578,884,639 450,465,139 33,088,285 0 483,553,423 387,544,453 1,852,433 0 389,396,886 260,344,462 731,218 0 261,075,679 150,196,955 (264,160) 149,932,795 2,671,534,450	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,239,644 746,915 0 263,986,559 152,029,732 (298,618) 151,731,113 2,690,811,298	1,408,196,299 182,65053 5,477,420 0 1,596,138,772 4,61,837,053 33,395,730 0 495,232,782 389,433,611 1,892,594 0 391,326,205 266,242,995 762,612 0 266,242,995 762,612 0 266,242,995 762,612 0 266,242,995 762,612 153,860,025 153,860,025 153,860,025 153,826,857 2,708,175,010	1,410,595,903 187,917,776 5,514,003 0 1,604,027,683 468,282,795 33,549,516 501,832,311 390,416,495 1,913,109 0 392,329,604 269,203,152 778,309 0 269,981,461 155,710,811 155,710,811 155,743,031 2,726,416,122	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 505,359,016 391,667,123 1,933,785 0 393,600,908 272,087,603 794,005 0 272,881,608 157,564,819 (402,503) 157,162,316 2,741,310,685	1451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365 0 395,595,718 264,723,497 807,726 0 265,531,223 159,392,833 (437,495) 159,395,538 2,784,310,384	1454.969.443 204.227.235 6,870,999 0 1,666,667,677 480,449,747 34,010,905 514,460,652 395,660,744 1,975,557 0 397,636,301 267,463,414 823,402 0 268,286,817 161,248,222 (472,621) 160,775,601 2,802,770,582	1.460.835.035 205.773.559 6.914.264 0 1.873.522.859 483.846,726 34.164.695 518.011.420 397.606.142 1.997.000 0 399.603.142 270.196.314 839.079 0 271.035.393 163.105.996 (507.746) 162.598.251 2.818.257.776	1.465.307.688 216.65.215 6.957.528 0 1.688.317.731 1.688.317.731 488.802.300 34,318.521 399.277.872 2.018.707 0 401.296.580 263.738.122 854.756 0 264.592.878 164.399.570 2.833.178.497	1.468.291.105 226.291.165 7.00,793 0 1.701.583.063 4.94.811.622 34.469.530 529.281.153 400,392,372 2.040,679 0 402,433,051 266,394,481 870,433 (6,550) 267,258,363 166,858,438 (578,000) 166,280,438 2,856,180,746	1,473,155,763 232,864,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 2,062,900 0 405,175,796 269,061,009 886,110 (19,774) 269,927,344 168,748,399 (613,127) 168,135,272 2,879,035,708	1,475,992,805 227,561,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 542,671,455 401,451,759 2,090,322 0 403,542,081 255,186,169 901,787 (71,185) 256,016,770 185,411,689 (648,254) 164,763,434 2,868,097,573	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,596,653 0 396,139,720 265,041,035 808,605 (7,551) 265,842,139 159,035,939 (438,198) 158,597,741 2,771,637,896
111 111 111 111 111 111 111 111 111 11	Eunction Evenduction Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution Distribution Distribution - Intangible Amortization Adjustment to Distribution (WsD.5, In 41) Total Distribution General - Intangible Amortization Adjustment to General (WsD.5, In 42) Total Ceneral Intangible - Software Adjustment to Intangible (WsD.5, In 43) Total Intangible Total Intangible Total Accumulated Depreciation Total Accumulated Depr & Amortization	1,388,239,405 165,314,036 5,367,653 0,06 1,568,921,094 444,724,676 32,934,599 0 477,659,275 385,283,108 1,832,664 0 387,115,772 257,652,591 715,515 0 258,368,106 148,396,845 (230,234) 148,166,611 2,651,213,816 189,247,275	1.401,828,098 1.71,352,299 5,404,242 0 1,578,584,639 33,088,285 33,088,285 0 483,553,423 387,544,453 1,852,433 0 389,396,886 260,344,462 731,218 0 261,075,679 150,196,955 (264,160) 149,932,795 2,671,534,450 191,273,132	1,405,144,941 1,77,398,891 5,440,831 0 1,587,984,662 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,239,644 746,915 0 263,986,559 152,029,732 (298,618) 151,731,113 2,690,811,298 193,331,836	1.408.196.299 182.65053 5.477,420 0 1.596.138.772 461.837,053 33,395,730 495,232,782 389,433,611 1.892,594 0 391,326,205 266,242,995 762,612 0 267,005,606 153,860,025 (33,167) 153,526,857 2,708,175,010 195,388,380	1.410.595.003 1.87.917.776 5.514.003 0 1.604.027.683 468.282.795 33.549.516 0 501.832.311 390.416.495 1.913.109 0 392.329.604 269.981.461 155.710.811 135.77.0.811 135.740.811 2764.34.031 2.726.4416.122 197.465.748	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 505,359,016 391,667,123 1,933,785 0 393,600,908 272,087,603 794,005 0 272,881,608 157,564,819 (402,503) 157,162,316 2,741,310,685 199,546,513	1451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365 0 395,595,718 266,531,223 159,392,833 (437,495) 158,955,338 2,784,310,384 202,839,774	1.454.969.443 204.227.235 6,870,999 0 1,666,067,677 480,449,747 34,010,905 395,660,744 1,975,557 0 397,636,301 266,286,817 161,248,222 (47,2621) 160,775,601 2,802,770,582 204,929,086	1.460.835.035 205.773.559 6.914,264 0 0 1,673.522.859 483.846,726 34,164.695 518.011.420 397.606,142 1,997.000 0 399.603,142 270,196.314 839.079 0 2771,035.393 163.105.996 (507.746) 162.598,251 2.818.25.776 207.021,035	1.465.307.688 216.052.515 6.957.528 0 1.688.317.731 488.802.300 34.318.521 399.277.872 2.018.707 0 523.120.821 399.277.872 2.018.707 0 401.296.580 263.738.122 854.756 0 264.592.678 164.942.443 (542.2673) 164.399.570 2.833.178.497 209.091.956	1.468.291.105 226.291.165 7,000.793 0 1,701.583.063 494.811.622 34.469.530 529.281.153 400,392.372 2,040.679 0 402.433.051 266.394.481 870.433 (6.550) 267.258.363 166.858.438 (678.000) 166.280.438 2.856.180.746 211.239.873	1.473,155,763 232,84,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 2,062,900 0 405,175,796 269,061,009 886,110 (19,774) 269,927,344 168,748,399 (613,127) 168,135,272 2,879,035,708 213,359,181	1.475,992,805 227,681,388 7,087,322 0 1,710,641,525 507,905,442 34,766,013 34,766,013 2,090,322 0 403,542,081 255,186,189 901,787 (71,185) 256,016,770 165,411,689 964,8254) 164,763,434 2,868,097,573 210,257,132	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,956,653 0 265,041,035 808,605 (7,501) 265,842,139 159,035,939 (438,198) 158,587,741 2,771,637,896 201,922,379
$\begin{array}{c} 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11\\ 11$	Eunction Function Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution Distribution Distribution Distribution Distribution General General - Intangible Amortization Adjustment to General (WsD.5, In 42) Total Stribution Intangible - Software Adjustment to Intangible (WsD.5, In 42) Total Intangible (WsD.5, In 43) Total Intangible Total Accumulated Depreciation Total Accumulated Depr & Amortization	1,388,239,405 165,314,036 5,367,653 0,06 1,568,921,094 444,724,676 32,934,599 0 477,659,275 385,283,108 1,832,664 0 387,115,772 257,652,591 715,515 0 258,368,106 148,396,845 (230,234) 148,166,611 2,651,213,816 189,247,275	1.401,828,098 1.71,352,299 5,404,242 0 1,578,584,639 33,088,285 33,088,285 0 483,553,423 387,544,453 1,852,433 0 389,396,886 260,344,462 731,218 0 261,075,679 150,196,955 (264,160) 149,932,795 2,671,534,450 191,273,132	1,405,144,941 1,77,398,891 5,440,831 0 1,587,984,662 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,239,644 746,915 0 263,986,559 152,029,732 (298,618) 151,731,113 2,690,811,298 193,331,836	1.408.196.299 182.65053 5.477,420 0 1.596.138.772 461.837,053 33,395,730 495,232,782 389,433,611 1.892,594 0 391,326,205 266,242,995 762,612 0 267,005,606 153,860,025 (33,167) 153,526,857 2,708,175,010 195,388,380	1.410.595.003 1.87.917.776 5.514.003 0 1.604.027.683 468.282.795 33.549.516 0 501.832.311 390.416.495 1.913.109 0 392.329.604 269.981.461 155.710.811 135.77.0.811 135.740.811 2764.34.031 2.726.4416.122 197.465.748	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 505,359,016 391,667,123 1,933,785 0 393,600,908 272,087,603 794,005 0 272,881,608 157,564,819 (402,503) 157,162,316 2,741,310,685 199,546,513	1451,309,545 198,955,516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365 0 395,595,718 266,531,223 159,392,833 (437,495) 158,955,338 2,784,310,384 202,839,774	1.454.969.443 204.227.235 6,870,999 0 1,666,067,677 480,449,747 34,010,905 395,660,744 1,975,557 0 397,636,301 266,286,817 161,248,222 (47,2621) 160,775,601 2,802,770,582 204,929,086	1.460.835.035 205.773.559 6.914,264 0 0 1,673.522.859 483.846,726 34,164.695 518.011.420 397.606,142 1,997.000 0 399.603,142 270,196.314 839.079 0 2771,035.393 163.105.996 (507.746) 162.598,251 2.818.25.776 207.021,035	1.465,307,688 216,652,515 6,957,528 0 1,688,317,731 488,802,300 34,318,521 399,277,872 2,018,707 0 523,120,821 399,277,872 2,018,707 0 401,296,580 264,592,878 164,942,443 (542,2873) 164,399,570 2,833,178,497 209,091,956	1.468.291.105 226.291.165 7,000.793 0 1,701.583.063 494.811.622 34.469.530 529.281.153 400,392.372 2,040.679 0 402.433.051 266.394.481 870.433 (6.550) 267.258.363 166.858.438 (678.000) 166.280.438 2.856.180.746 211.239.873	1.473,155,763 232,84,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 2,062,900 0 405,175,796 269,061,009 886,110 (19,774) 269,927,344 168,748,399 (613,127) 168,135,272 2,879,035,708 213,359,181	1.475,992,805 227,681,388 7,087,322 0 1,710,641,525 507,905,442 34,766,013 34,766,013 2,090,322 0 403,542,081 255,186,189 901,787 (71,185) 256,016,770 165,411,689 964,8254) 164,763,434 2,868,097,573 210,257,132	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,956,653 0 265,041,035 808,605 (7,501) 265,842,139 159,035,939 (438,198) 158,587,741 2,771,637,896 201,922,379
$\begin{array}{c} 111\\ 111\\ 111\\ 111\\ 111\\ 111\\ 111\\ 11$	Eunction Production Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution Distribution Distribution Distribution Distribution Distribution General General - Intangible Amortization Adjustment to Distribution (WsD.5, In 41) Total Distribution General (WsD.5, In 42) Total General Intangible - Software Adjustment to Intangible (WsD.5, In 42) Total Intangible Total Accumulated Depreciation Total Accumulated Depre Amortization Total Accumulated Depre Amortization Total Accumulated Depre Amortization Actual NET PLANT IN SERVICE Production	1.388,239,405 165,314,036 5.367,653 0.568,921,094 444,724,676 32,934,599 0.477,659,275 385,283,108 1.832,684 1.832,684 0.387,115,772 257,652,591 775,515 0 258,368,106 148,396,845 (230,234) 148,166,611 2,651,213,816 189,247,275 2,840,461,091 2,176,935,881	1.401.828.098 171.352.299 5.404.242 0 1.578.584.639 450.465.139 33.088.285 0 483.553.423 387.544.453 1.852.433 1.852.433 0 389.396.886 260.344.462 731.218 0 261.075.679 150.196.955 (264.160) 149.932.795 2.671.534.450 191.273.132 2.862.807.582 2.171.385.439	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,239,644 746,915 0 263,239,644 746,915 0 263,239,644 151,731,113 2,690,811,298 193,331,836 2,884,143,135 2,164,167,405	1.408.196.299 182.465.053 5.477.420 0 1.596.138.772 461.837.053 3.3.95,730 0 495.232,782 389.433.611 1.892,594 0 391.326,205 266,242,995 762,612 0 267,005,606 153.860,025 (33.167) 153.262,657 2,708,175,010 195,388,380 2,903,563,390 2,157,843,924	1,410,595,903 187,017,776 5,514,003 0 1,604,027,683 468,282,795 33,549,516 30,416,495 1,913,109 0 392,329,604 269,203,152 778,309 0 269,981,461 155,710,811 (367,780) 155,343,031 2,726,416,122 197,465,748 2,923,881,870 2,151,779,144	1,412,123,480 1937/76,762 5,550,585 0 1,611,450,847 471,655,697 33,703,319 30,667,123 1,933,785 1,933,785 1,933,785 0 393,600,908 272,087,603 0 272,087,603 157,564,819 (402,503) 157,162,316 2,741,310,685 199,546,513 2,940,857,198 2,150,016,345	1451.309.545 198.955.516 198.955.516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365 0 395,595,718 264,723,497 807,726 0 265,531,223 159,392,833 (437,495) 158,955,338 2,784,310,384 202,839,774 2,987,150,158 2,113,347,242	1454.969.443 204.227.235 6.870,999 0 1.666.067.677 480,449,747 34,010,905 514,460,652 395,660,744 1.975,557 0 397,636,301 267,463,414 823,402 0 268,286,817 161,248,222 (472,621) 160,775,601 2.802,770,582 2.04,929,086 3,007,699,669	1.460.835.035 205.773.559 6.914.264 0 1.673.522,859 483.846,726 34.164.695 518.011.420 397.606.142 1.997.000 0 399.603.142 270.196.314 839.079 0 2711.035.393 163.105.996 (507.746) 162.598.251 2.818.257.776 207.021.035 3.025.278.811	1.465.307.688 216.052.515 6.957.528 0 1.688.317.731 488.802.300 34.318.521 0 523.120.821 399.277.872 2.018.707 0 401.296.580 263.738.122 854.756 0 264.592.878 164.942.443 (542.873) 164.399.570 2.33.178.497 20.9.91.956 3.042.270.453 2.082.534.579	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530 529,281,153 400,392,372 2,040,679 0 402,433,051 266,394,481 870,433 (6,550) 267,256,363 166,858,438 (578,000) 166,280,438 2,856,180,746 211,239,873 3,067,420,619	1473,155,763 232,364,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 2,062,900 0 405,175,796 269,027,344 168,748,399 (613,127) 168,135,272 2,879,035,708 213,359,181 3,092,394,889 2,064,357,195	1.475,992,805 227,661,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 542,671,455 401,451,759 2,090,322 0 403,542,081 255,186,169 9901,787 (71,185) 256,016,770 165,411,689 (648,254) 164,763,434 2,868,097,573 210,257,132 3,078,354,705 2,071,416,252	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,956,653 0,396,139,720 265,041,035 808,605 (7,501) 265,842,139 159,035,399 (438,188) 158,597,741 2,771,637,896 201,922,379 2,973,560,275 2,121,536,818
$\begin{array}{c} 111\\ 111\\ 111\\ 111\\ 111\\ 111\\ 111\\ 11$	Eunction Production Steam Production Other Production Other Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution Distribution - Intangible Amortization Adjustment to Distribution (WsD.5, In 41) Total Distribution General General General - Intangible Amortization Adjustment to General (WsD.5, In 42) Total General Intangible - Software Adjustment to General (WsD.5, In 42) Total Accumulated Depreciation Total Accumulated Amortization Total Accumulated Depre Amortization Cotal Accumulated Depre Amortization Actual Methyle Amortization	1.388,239,405 165,314,036 5.367,653 0 1.568,921,094 444,724,676 32,934,599 0 477,659,275 385,283,108 1.832,664 0 387,115,772 257,652,591 715,515 0 258,368,106 148,396,845 (230,234) 148,166,611 2,651,213,816 189,247,275 2,840,461,091 2,176,935,881 3,214,567,840	1.401.828.098 171.352.299 5.404.242 0 1.578.584.639 450.465,139 33.088,285 0 483,553,423 387,544,453 387,544,453 387,544,453 1.852,433 0 260.344,462 731,218 260,344,462 731,218 0 261,075,679 150,196,955 (264,160) 149,932,795 2,671,534,450 191,273,132 2,862,807,582 2,171,385,439 3,212,222,857	1,405,144,941 177,398,891 5,440,831 15,847,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,289,644 746,915 0 263,986,659 152,029,732 (298,618) 151,731,113 2,690,811,298 193,331,836 2,884,143,135 2,164,167,405 3,211,422,558	1.408.196.299 182.465.053 5,477,420 0 1.596.138,772 461.837,053 33,395,730 0 495,232,782 389,433,611 1,892,594 0 391,326,205 762,612 0 266,242,995 762,612 0 153,860,025 (333,167) 153,526,857 2,708,175,010 195,388,380 2,903,563,390 2,157,843,924 3,213,736,619	1,410,595,603 187,917,776 5,514,003 5,514,003 5,514,003 1,604,027,683 468,282,795 33,549,516 0 501,832,311 390,416,495 1,913,109 0 392,329,604 269,203,152 778,309 0 269,9203,152 778,303 155,710,811 (367,780) 155,343,031 2,726,416,122 197,465,748 2,923,881,870 2,151,779,144 3,234,991,214	1,412,123,480 193,776,782 5,550,585 0 1,611,450,847 471,655,697 33,703,319 0 505,339,016 391,667,123 391,667,123 391,667,123 1,933,785 0 393,600,908 272,087,603 7794,005 0 272,881,608 157,564,819 (402,503) 157,162,316 2,741,310,685 199,546,513 2,940,857,198 2,150,016,345 3,260,994,438	1451.309.645 198.955.516 198.955.516 6,827,735 0 1.657,092.796 475,680,472 33,857,116 30 509,537,588 393,641,354 1,954,365 0 395,595,718 284,723,497 807,726 0 265,531,223 159,392,833 (437,495) 158,955,338 2,784,310,384 2028,7754 2,987,150,158 2,113,347,242 3,256,310,756	1454.969.443 204.227.235 6.870.999 0 1.666.067.677 480.449.747 34.010.905 0 514.460.652 395.660.744 1.975.557 0 395.660.744 1.975.557 0 397.636.301 2667.483.414 823.402 0 268.286.817 161.248.222 (472.621) 160.775.601 2.802.770.582 204.929.086 3.007.699.669 2.106.692.512 3.246.963.328	1.460.835.035 205,773.559 6.914.264 0 1.673.522.859 483.846,726 34.164.695 518.011.420 397.606.142 1.997.000 0 399.603.142 270.196.314 839.079 0 271.035.393 163.105.996 (507.746) 162.598.251 2.818.257.776 2.818.257.776 2.818.257.776	1465.307.688 216.052.515 6.957.528 0 1.688.317.731 488.802.300 34.318.521 0 523.120.821 399.277.872 2.018.707 0 401.296.582 64592.878 164.942.443 (542.873) 164.395.570 2.83.178.497 20,9091.956 3.042.270.453 2.082.534.579 3.238.221.907	1.468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530 0 529,281,153 400,392,372 2,040,679 0 402,433,051 266,394,481 870,433 (6,550) 267,258,363 166,858,438 (578,000) 166,280,438 2,856,180,746 211,239,873 3,067,420,619 2,074,001,367 3,245,190,445	1,473,155,763 232,364,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 403,55,959,344 403,112,896 403,5175,796 269,061,009 886,110 (19,774) 269,927,344 168,748,399 (613,127) 168,135,272 2,879,035,708 213,359,181 3,092,394,889 2,064,357,195 3,342,063,631	1475,992,805 227,561,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 542,671,455 401,451,759 2,090,322 0 403,542,081 255,186,189 901,787 (71,185) 256,016,770 165,411,689 (648,254) 164,763,434 2,868,097,573 2,10,257,132 3,078,354,705 2,071,416,252 2,071,416,252	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,956,653 0 396,139,720 265,041,035 808,605 (7,551) 265,842,139 159,035,939 (438,198) 158,557,741 2,771,637,896 201,922,379 2,973,560,275 2,121,536,818 3,251,513,586
$\begin{array}{c} 111\\ 111\\ 111\\ 111\\ 111\\ 111\\ 111\\ 11$	Eunction Production Steam Production Other Production - Intangible Amortization Adjustment to Production (WsD.5, Ins 38+39) Total Production Transmission - Intangible Amortization Adjustment to Transmission (WsD.5, In 40) Total Transmission Distribution Distribution Distribution Distribution Distribution Distribution General General - Intangible Amortization Adjustment to Distribution (WsD.5, In 41) Total Distribution General (WsD.5, In 42) Total General Intangible - Software Adjustment to Intangible (WsD.5, In 42) Total Intangible Total Accumulated Depreciation Total Accumulated Depre Amortization Total Accumulated Depre Amortization Total Accumulated Depre Amortization Actual NET PLANT IN SERVICE Production	1.388,239,405 165,314,036 5.367,653 0.568,921,094 444,724,676 32,934,599 0.477,659,275 385,283,108 1.832,684 1.832,684 0.387,115,772 257,652,591 775,515 0 258,368,106 148,396,845 (230,234) 148,166,611 2,651,213,816 189,247,275 2,840,461,091 2,176,935,881	1.401.828.098 171.352.299 5.404.242 0 1.578.584.639 450.465.139 33.088.285 0 483.553.423 387.544.453 1.852.433 1.852.433 0 389.396.886 260.344.462 731.218 0 261.075.679 150.196.955 (264.160) 149.932.795 2.671.534.450 191.273.132 2.862.807.582 2.171.385.439	1,405,144,941 177,398,891 5,440,831 0 1,587,984,662 456,135,882 33,241,987 0 489,377,869 388,891,941 1,872,372 0 390,764,313 263,239,644 746,915 0 263,239,644 746,915 0 263,239,644 151,731,113 2,690,811,298 193,331,836 2,884,143,135 2,164,167,405	1.408.196.299 182.465.053 5.477.420 0 1.596.138.772 461.837.053 3.3.95,730 0 495.232,782 389.433.611 1.892,594 0 391.326,205 266,242,995 762,612 0 267,005,606 153.860,025 (33.167) 153.262,657 2,708,175,010 195,388,380 2,903,563,390 2,157,843,924	1,410,595,903 187,017,776 5,514,003 0 1,604,027,683 468,282,795 33,549,516 30,416,495 1,913,109 0 392,329,604 269,203,152 778,309 0 269,981,461 155,710,811 (367,780) 155,343,031 2,726,416,122 197,465,748 2,923,881,870 2,151,779,144	1,412,123,480 1937/76,762 5,550,585 0 1,611,450,847 471,655,697 33,703,319 30,555,359,016 391,667,123 1,933,785 1,933,785 0 393,600,908 272,087,603 0 272,087,603 157,564,819 (402,503) 157,162,316 2,741,310,685 199,546,513 2,940,857,198 2,150,016,345	1451.309.545 198.955.516 198.955.516 6,827,735 0 1,657,092,796 475,680,472 33,857,116 0 509,537,588 393,641,354 1,954,365 0 395,595,718 264,723,497 807,726 0 265,531,223 159,392,833 (437,495) 158,955,338 2,784,310,384 202,839,774 2,987,150,158 2,113,347,242	1454.969.443 204.227.235 6.870,999 0 1.666.067.677 480,449,747 34,010,905 514,460,652 395,660,744 1.975,557 0 397,636,301 267,463,414 823,402 0 268,286,817 161,248,222 (472,621) 160,775,601 2.802,770,582 2.04,929,086 3,007,699,669	1.460.835.035 205.773.559 6.914.264 0 1.673.522,859 483.846,726 34.164.695 518.011.420 397.606.142 1.997.000 0 399.603.142 270.196.314 839.079 0 2711.035.393 163.105.996 (507.746) 162.598.251 2.818.257.776 207.021.035 3.025.278.811	1.465.307.688 216.052.515 6.957.528 0 1.688.317.731 488.802.300 34.318.521 0 523.120.821 399.277.872 2.018.707 0 401.296.580 263.738.122 854.756 0 264.592.878 164.942.443 (542.873) 164.399.570 2.33.178.497 20.9.91.956 3.042.270.453 2.082.534.579	1,468,291,105 226,291,165 7,000,793 0 1,701,583,063 494,811,622 34,469,530 529,281,153 400,392,372 2,040,679 0 402,433,051 266,394,481 870,433 (6,550) 267,256,363 166,858,438 (578,000) 166,280,438 2,856,180,746 211,239,873 3,067,420,619	1473,155,763 232,364,412 7,044,058 0 1,712,564,232 501,341,629 34,617,714 403,112,896 2,062,900 0 405,175,796 269,027,344 168,748,399 (613,127) 168,135,272 2,879,035,708 213,359,181 3,092,394,889 2,064,357,195	1.475,992,805 227,661,398 7,087,322 0 1,710,641,525 507,905,442 34,766,013 542,671,455 401,451,759 2,090,322 0 403,542,081 255,186,169 9901,787 (71,185) 256,016,770 165,411,689 (648,254) 164,763,434 2,868,097,573 210,257,132 3,078,354,705 2,071,416,252	Balance 1,437,383,809 199,188,510 6,265,956 0 1,642,838,275 475,841,475 33,855,225 0 509,696,700 394,183,067 1,956,653 0,396,139,720 265,041,035 808,605 (7,501) 265,842,139 159,035,399 (438,188) 158,597,741 2,771,637,896 201,922,379 2,973,560,275 2,121,536,818

Southwestern Public Service Company Accumulated Deferred Income Taxes Proration Factor WsD.2 ADIT Proration Factor Table 21A



54 Proration Adjustment (Line 52 minus Line 53)

(27,546)

(Line 52 minus Line 53)

					Averaging with	th Proration - Pro	al a at a d	Á.		uing Droisstad		e-up (See Note	C)
A	Days in Per B	C	D	Е	Averaging with	G G	H	A	J	K	L	M	6) N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both	Difference between projected and actual activity when actual and projected activity are either both	actual activity is a decrease or projected activity is a	Balance reflec proration or averaging (S Note 5)
		Deferred Taxes							(increases or decreases (See Note 2)	increases or decreases (See Note 3)	decrease while actual activity is an increase (See Note 4)	
December 31st balance Prorated Ite January February March April May June July August	ems 31 31 30 31 30 31 31 31	335 307 276 246 215 185 154 123	365 365 365 365 365 365 365	91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70%	229,123 229,123 229,123 229,123 229,123 229,123 229,123 229,123 229,123	210,291 192,714 173,255 154,423 134,963 116,131 96,671 77,211	(21,879,676) (21,669,385) (21,476,671) (21,303,416) (21,148,994) (21,014,031) (20,897,900) (20,801,229) (20,724,018)	227,433 227,433 227,433 227,433 227,433 227,433 227,433 227,433	(1,690) (1,690) (1,690) (1,690) (1,690) (1,690) (1,690) (1,690)	208,740 191,293 171,977 153,284 133,967 115,274 95,958 76,642	-	-	(21,698,9 (21,490,2 (21,298,9 (21,126,9 (20,973,6 (20,839,7 (20,724,4 (20,628,4 (20,551,8
September October November December Total	30 31 30 <u>31</u> 365	93 62 32 1 2,029	365 365	25.48% 16.99% 8.77% 0.27%	229,123 229,123 229,123 229,123 229,123 2,749,476	58,379 38,920 20,087 628 1,273,673	(20,665,638) (20,626,719) (20,606,631) (20,606,004)	227,433 227,433 227,433 227,433 227,433 2,729,196	(1,690) (1,690) (1,690) (1,690) (20,280)	57,949 38,632 19,939 623		- - - -	(20,493,8 (20,455,2 (20,435,3 (20,434,6)
Ending Balance of Prorated items Non-prorated Average Balance				(Line 74, & From WsD	Col H) Avg Rate Base		(20,606,004) (20,504,938)			(Line 74, & Col From WsD Avg			(20,434,6 (20,334,
Proration Adjustment Account 190 - Basis Difference-Tr	ransmission				nus Line 81)		(101,066)			(Line 85 minus			(100,
	Days in Per												
						th Proration - Pro		Av				e-up (See Note	
A	В	iod C	D	E	Averaging wit F	th Proration - Pro G	bjected H	Av I	veraging Preser J	ving Projected K	Proration - Tru	e-up (See Note M	6) N
A			D Total Days in Future Portion of Test Period	E Proration Amount (C / D)				Actual Monthly Activity				M When projected activity is an increase while actual activity is a decrease	
Month December 31st balance Prorated Ite January February	B Days in the Month	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307	Total Days in Future Portion of Test Period 365 365	Proration Amount (C / D) 91.78% 84.11%	F Projected Monthly Activity (51,744) (51,744)	G Prorated Projected Monthly Activity (E x F) (47,491) (43,521)	H Prorated Projected Balance (Cumulative Sum of G) 23,747,825 23,700,335 23,656,813	I Actual Monthly Activity (35,033) (35,033)	J Difference between projected and actual activity (See Note 1) 16,710 16,710	K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) (32,154) (29,466)	L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance refle proration (averaging (Note 5) 23,961 23,929 23,900
Month December 31st balance Prorated Ite January February March April May June June Juny September	B Days in the Month 31 30 31 31 31 31 31 31	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 185 185 185 185 185 185 393	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 50.68% 50.68% 50.63% 50.63%	F Projected Monthly Activity (51,744) (51,744) (51,744) (51,744) (51,744) (51,744) (51,744) (51,744) (51,744)	G Projected Monthly Activity (E x F) (47,491) (43,521) (38,127) (38,727) (38,729) (26,226) (21,832) (17,437) (13,184)	H Prorated Projected Balance (Cumulative Sum of G) 23,747,825 23,700,335 23,656,813 23,656,813 23,657,833 23,552,813 23,552,713 23,552,713 23,552,713 23,552,713 23,552,713 23,552,713 23,552,713 23,552,713 23,552,713 23,552,713 23,552,713 23,552,713 23,552,713 23,552,713 23,552,715 24,552,715 24,552,715 24,552,715 24,552,715 24,552,715 24,552,715 24,552,715 24,552,715 24,552,715 24,552,715 24,552,715 24,552,75	I Actual Monthly Activity (35,033) (35,033) (35,033) (35,033) (35,033) (35,033) (35,033) (35,033) (35,033) (35,033) (35,033)	J Difference between projected advit actual activity (See Note 1) 16,710 16,710 16,710 16,710 16,710 16,710 16,710 16,710	K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) (32,154) (29,466) (26,491) (23,611) (23,611) (20,636) (17,757) (14,781) (11,806) (8,926)	L Difference between projected and actual activity when actual and projected activity are either both increases or decreases	When projected activity is an increase while actual activity is a decrease decrease while actual activity is an increase (See Note 4)	N Balance refle proration (averaging (Note 5) 23,961 23,929 23,873 23,875 23,876 23,765 23,765 23,776
Month December 31st balance Prorated Ite January February March April May June July August	B Days in the Month 31 30 31 30 31 31 31	C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2767 246 246 215 185 154 123	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 88.90% 84.219% 33.70%	F Projected Monthly Activity (51,744) (51,744) (51,744) (51,744) (51,744) (51,744) (51,744) (51,744) (51,744)	G Prorated Projected Monthly Activity (E x F) (47,491) (43,521) (39,127) (34,874) (30,479) (26,226) (21,832) (17,437)	H Prorated Projected Balance (Cumulative Sum of G) 23,747,825 23,700,335 23,656,813 23,656,813 23,522,333 23,522,107 23,522,107 23,522,107 23,526,273	I Actual Monthly Activity (35,033) (35,033) (35,033) (35,033) (35,033) (35,033) (35,033) (35,033) (35,033)	J Difference between projected and actual activity (See Note 1) 16,710 16,710 16,710 16,710 16,710 16,710 16,710 16,710 16,710 16,710	K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) (32,154) (29,466) (26,491) (28,611) (26,636) (17,757) (11,787) (11,806)	L Difference between projected and actual activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is an increase while actual activity is an increase (See Note 4)	N Balance refle proration (averaging () Note 5) 23,961 23,929 23,850 23,850 23,850 23,850 23,850 23,850 23,850 23,850 23,850 23,851

A		iod				h Proration - Pr			eraging Preser				
	В	С	D	E	F	G	н	I	J	к	L	м	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Curnulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance rel proration averaging Note 5
December 31st balance Prorated Ite	ms						960.420						. 95
January	31	335	365	91.78%	(3,087)	(2,834)	957,587	(19)	3,069	(17)	-	-	95
February	28	307	365	84.11%	(3,087)	(2,597)	954,990	(19)	3,069	(16)	-	-	95
March	31	276 246	365	75.62%	(3,087)	(2,335)	952,655	(19)	3,069	(14)	-	-	95
April	30 31	246	365 365	67.40% 58.90%	(3,087) (3,087)	(2,081) (1,819)	950,575	(19) (19)	3,069 3,069	(12)	-	-	95
May June	30	215	365	50.68%	(3,087)	(1,565)	948,756 947,191	(19)	3,069	(11) (9)	-	-	9
July	31	154	365	42.19%	(3,087)	(1,303)	945.889	(13)	3,069	(8)			9
August	31	123	365	33.70%	(3,087)	(1,000)	944,848	(13)	3,069	(6)	-	-	9
September	30	93	365	25.48%	(3,087)	(787)	944,062	(19)	3,069	(5)	-	-	9
October	31	62	365	16.99%	(3,087)	(524)	943,537	(19)	3,069	(3)	-	-	9
November	30	32	365	8.77%	(3,087)	(271)	943,266	(19)	3,069	(2)	-	-	9
December Total	31	2,029	365 4,380	0.27%	(3,087) (37,048)	(8) (17,162)	943,258	(19) (223)	3,069 36,825	(0) (103)	-	-	9
Ending Balance of Prorated items Non-prorated Average Balance Proration Adjustment				(Line 130, & From WsD A (Line 136 mir	vg Rate Base		943,258 941,897 1,361			(Line 130, & Co From WsD Avg (Line 136 minus	Rate Base		99
Account 190 - Basis Difference-Cl	AC Transmiss Days in Per				Averaging wit	h Proration - Pr	oiected	Av	veraging Preser	ving Projected	Proration - Tru	e-up (See Note	6)
A	В	С	D	E	F	G	н	I	J	ĸ	L	м	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly	Prorated Projected Balance	Actual Monthly	Difference between projected and	Preserve proration when actual monthly and projected monthly	Difference between projected and actual activity when actual	actual activity	Balance re
		Deferred Taxes				Activity (E x F)	(Cumulative Sum of G)	Activity	actual activity (See Note 1)	activity are either both increases or decreases (See Note 2)	and projected activity are either both increases or decreases (See Note 3)	is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	proratio averaging Note
		Taxes	395	91 78%	00.820	Activity (E x F)	of G) 12,818,973		actual activity (See Note 1)	either both increases or decreases (See Note 2)	activity are either both increases or decreases	or projected activity is a decrease while actual activity is an increase	proratio averagin Note
January	31		365	91.78% 84.11%	99,839 99,839		of G)	15,736	actual activity	either both increases or decreases	activity are either both increases or decreases	or projected activity is a decrease while actual activity is an increase	proratio averagin Note
January February		Taxes 335		84.11% 75.62%		Activity (E x F) 91,633	of G) 12,818,973 12,910,606		actual activity (See Note 1) (84,103) (84,103) (84,103)	either both increases or decreases (See Note 2) 14,443	activity are either both increases or decreases	or projected activity is a decrease while actual activity is an increase	proration averagin Note
January February March	31 28 31 30	Taxes 335 307 276 246	365 365 365	84.11% 75.62% 67.40%	99,839 99,839 99,839	Activity (E x F) 91,633 83,974 75,495 67,289	of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,384	15,736 15,736	actual activity (See Note 1) (84,103) (84,103) (84,103)	either both increases or decreases (See Note 2) 14,443 13,236 11,899 10,606	activity are either both increases or decreases	or projected activity is a decrease while actual activity is an increase	proratic averagin Note 10,6 10,6 10,6 10,6 10,6
January February March April May	31 28 31 30 31	Taxes 335 307 276 246 215	365 365 365 365	84.11% 75.62% 67.40% 58.90%	99,839 99,839 99,839 99,839 99,839	Activity (E x F) 91,633 83,974 75,495 67,289 58,809	of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173	15,736 15,736 15,736 15,736 15,736	actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103)	either both increases or decreases (See Note 2) 14,443 13,236 11,899 10,606 9,269	activity are either both increases or decreases	or projected activity is a decrease while actual activity is an increase	proratic averagin Note 10,6 10,6 10,6 10,6 10,6 10,6
January February March April May June	31 28 31 30 31 30	Taxes 335 307 276 246 215 185	365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68%	99,839 99,839 99,839 99,839 99,839 99,839	Activity (E x F) 91,633 83,974 75,495 67,289 58,809 50,603	of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173 13,246,776	15,736 15,736 15,736 15,736 15,736 15,736	actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	either both increases or decreases (See Note 2) 14,443 13,236 11,839 10,606 9,269 7,976	activity are either both increases or decreases	or projected activity is a decrease while actual activity is an increase	proratic averagin Note 10,6 10,6 10,6 10,6 10,6 10,6 10,6
January February March April May June July	31 28 31 30 31 30 31	Taxes 335 307 276 246 215 185 154	365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68% 42.19%	99,839 99,839 99,839 99,839 99,839 99,839	Activity (E x F) 91,633 83,974 75,495 67,289 56,809 50,603 42,124	of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173 13,246,776 13,248,900	15,736 15,736 15,736 15,736 15,736 15,736 15,736	(84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	either both increases or decreases (See Note 2) 14,443 13,236 11,899 10,606 9,269 7,976 6,639	activity are either both increases or decreases	or projected activity is a decrease while actual activity is an increase (See Note 4)	proratic averagin Note 10,6 10,6 10,6 10,6 10,6 10,6 10,6 10,6
December 31st balance Prorated Ite January February March April May June July August Octoor bas	31 28 31 30 31 30 31 31 31	Taxes 335 307 276 246 215 185 154 123	365 365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70%	99,839 99,839 99,839 99,839 99,839 99,839 99,839	Activity (E x F) 91,633 83,974 75,495 67,289 58,809 50,603 42,124 33,644	of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173 13,246,776 13,288,900 13,322,545	15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	(84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	either both increases or decreases (See Note 2) 14,443 13,236 11,839 10,606 9,269 7,976 6,639 5,303	activity are either both increases or decreases	or projected activity is a decrease while actual activity is an increase	proratic averagin; Note 10,6 10,6 10,6 10,6 10,6 10,6 10,6 10,6
January February March April May June July August September	31 28 31 30 31 30 31 31 31 30	Taxes 335 307 276 246 215 185 185 154 123 93	365 365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48%	99,839 99,839 99,839 99,839 99,839 99,839 99,839 99,839 99,839	Activity (E x F) 91,633 83,974 75,495 67,289 56,603 42,124 33,644 25,438	of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173 13,246,776 13,288,900 13,322,545 13,347,983	15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	either both increases or decreases (See Note 2) 14,443 13,236 11,899 10,606 9,269 7,976 6,639 5,303 4,010	activity are either both increases or decreases	or projected activity is a decrease while actual activity is an increase (See Note 4)	10,6 10,6 10,6 10,6 10,6 10,6 10,6 10,6
January February March April May June July August September October	31 28 31 30 31 30 31 31 31 30 31	Taxes 335 307 276 246 215 185 154 123 93 62	365 365 365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48% 16.99%	99,839 99,839 99,830 99,839 99,839 99,839 99,839 99,839 99,839 99,839	Activity (E x F) 91,633 83,974 75,495 67,289 58,809 50,603 42,124 33,644 25,438 16,959	of G) 12,818,973 12,910,606 12,94,581 13,070,075 13,137,384 13,196,173 13,246,776 13,228,900 13,322,545 13,347,983 13,364,942	15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	either both increases or decreases (See Note 2) 14,443 13,236 11,899 10,606 9,269 7,976 6,639 5,303 4,010 2,673	activity are either both increases or decreases	or projected activity is a decrease while actual activity is an increase (See Note 4)	10,6 10,6 10,6 10,6 10,6 10,6 10,6 10,7 10,7 10,7 10,7 10,7
January February March April May June July August September October November December	31 28 31 30 31 30 31 30 31 30 31	Taxes 335 307 276 246 215 185 154 123 93 62 32 2 1	365 365 365 365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 33.70% 25.48%	99,839 99,839 99,839 99,839 99,839 99,839 99,839 99,839 99,839 99,839 99,839	Activity (E x F) 91,633 83,974 75,495 67,289 56,809 50,603 42,124 33,644 25,438 816,959 8,753 274	of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,196,173 13,246,776 13,288,900 13,322,545 13,347,983	15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	either both increases of decreases (See Note 2) 14,443 13,236 11,899 10,606 9,269 7,976 6,639 5,303 4,010 2,673 1,380 4,3	activity are either both increases or decreases	or projected activity is a decrease while actual activity is an increase (See Note 4)	proratid averagin Note 10,6 10,6 10,6 10,6 10,6 10,6 10,7 10,7 10,7 10,7 10,7
January February March April May June July August September October November	31 28 31 30 31 30 31 31 30 31 30 31 30	Taxes 335 307 276 246 215 185 154 123 93 62	365 365 365 365 365 365 365 365 365 365	84.11% 75.62% 67.40% 58.90% 42.19% 33.70% 25.48% 16.99% 8.77%	99,839 99,839 99,839 99,839 99,839 99,839 99,839 99,839 99,839 99,839	Activity (E x F) 91,633 83,974 75,495 67,289 56,603 42,124 33,644 25,438 16,959 8,753	of G) 12,818,973 12,910,606 12,994,581 13,070,075 13,137,364 13,246,776 13,288,900 13,322,545 13,347,983 13,364,942 13,373,685	15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736 15,736	actual activity (See Note 1) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103) (84,103)	either both increases or decreases (See Note 2) 14,443 13,236 11,899 10,606 9,269 5,303 4,010 2,673 1,380	activity are either both increases or decreases	or projected activity is a decrease while actual activity is an increase (See Note 4)	proratic averagin; Note 10,6 10,6 10,6 10,6 10,6 10,6 10,6 10,6

	Days in Per				Averaging wi	th Proration - Pr		A)	relaging Freser			e-up (See Note	J)
Α	В	с	D	E	F	G	н		J	к	L	м	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance ref proratior averaging Note 5
December 31st balance Prorated Ite	ems						8.707						8
January	31	335	365	91.78%	58	53	8,760	41	(17)	37	-	-	
February	28	307	365	84.11%	58	49	8,809	41	(17)	34	-	-	
March	31	276	365	75.62%	58	44	8,852	41	(17)	31	-	-	
April	30	246	365	67.40%	58	39	8,891	41	(17)	27	-	-	
May	31	215	365	58.90%	58	34	8,925	41	(17)	24	-	-	
lune	30	185	365	50.68%	58	29	8,955	41	(17)	21	-	-	
July	31	154	365	42.19%	58	24	8,979	41	(17)	17	-	-	
August	31	123	365	33.70% 25.48%	58	19	8,999	41	(17)	14	-	-	
September October	30 31	93 62	365 365	25.48% 16.99%	58 58	15 10	9,013 9,023	41 41	(17) (17)	10 7	-	-	
November	30	32		8.77%	58	5	9,023	41	(17)	4		-	
lecember	31	1	365	0.27%	58	0	9,029	41	(17)	0	-	-	
otal	365	2,029	4,380		694	322	.,	488	(206)	226	-	-	
					wg Rate Base nus Line 193)		9,054 (25)			From WsD Avg (Line 192 minus			
Proration Adjustment	Days in Per	iod		(Line 192 mi	nus Line 193) Averaging wi	th Proration - Pr	(25) ojected	A	veraging Preser	(Line 192 minus	s Line 193) Proration - Tru	e-up (See Note	6)
Von-prorated Average Balance Proration Adjustment Account 190 - Federal Only NOL - A					nus Line 193)	th Proration - Pr G	(25)	A\	reraging Preser	(Line 192 minus	s Line 193)	e-up (See Note	
Proration Adjustment Account 190 - Federal Only NOL -	Days in Per	iod		(Line 192 mi	nus Line 193) Averaging wi		(25) ojected	Atual Monthly Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	(Line 192 minus	s Line 193) Proration - Tru		6)
Proration Adjustment Account 190 - Federal Only NOL - A Month December 31st balance Prorated Ite January	Days in Per B Days in the Month	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	D Total Days in Future Portion of Test Period 365	(Line 192 mi	Averaging wi F Projected Monthly Activity 514,461	G Prorated Projected Monthly Activity (E x F) 472,176	(25) ojected H Prorated Projected Balance (Cumulative Sum of G) 472,176	I Actual Monthly Activity	J Difference between projected and actual activity (See Note 1) 663,707	(Line 192 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 472,176	Proration - Tru L Difference between projected and actual activity when actual activity are either both increases or decreases (See Note 3) 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratio averaging Note
Proration Adjustment Account 190 - Federal Only NOL - A Month December 31st balance Prorated Ite January	Days in Per B Days in the Month ems 31 28	In the second se	D Total Days in Future Portion of Test Period 365 365	(Line 192 mi E Proration Amount (C / D) 91.78% 84.11%	Averaging wi F Projected Monthly Activity 514,461 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711	(25) ojected H Projected Balance (Cumulative Sum of G) 472,176 904,887	I Actual Monthly Activity 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707	(Line 192 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176 432,711	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases (See Note 3) 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note 80 1,56
Proration Adjustment Account 190 - Federal Only NOL - A Month December 31st balance Prorated Ite faruary Pebruary Morch	Days in Per B Days in the Month ems 31 28 31	iod C Number of Days Remaining in Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276	D Total Days in Future Portion of Test Period 365 365 365	(Line 192 mi E Proration Amount (C / D) 91.78% 84.11% 75.62%	Averaging wi F Projected Monthly Activity 514,461 514,461 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017	(25) ojected H Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,239,904	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168	J Difference between projected advid actual activity (See Note 1) 663,707 663,707	(Line 192 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176 432,711 389,017	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note 86 1,55 2,28
Proration Adjustment Account 190 - Federal Only NOL - A Month December 31st balance Prorated Ite January Harch April	Days in Per B Days in the Month ems 31 28 31 30	In the second se	D Total Days in Future Portion of Test Period 365 365 365	(Line 192 mi E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40%	Averaging wi F Projected Monthly Activity 514,461 514,461 514,461 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732	(25) ojected H Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,904 1,640,683	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707	(Line 192 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) 472,176 432,711 389,017 346,732	Proration - Tru L Difference between projected and actual activity are either both activity are either both increases (See Note 3) 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratio averaging Note 80 1,56 2,28 2,29
Proration Adjustment Account 190 - Federal Only NOL - A Month December 31st balance Prorated Ite January February Aarch April May	Days in Per B Days in the Month ems 31 30 31	iod C Number of Days Remaining in Month's Accrual of Deferred Taxes 336 337 276 246 215	D Total Days in Future Portion of Test Period 365 365 365 365	(Line 192 mi E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90%	Averaging wi F Projected Monthly Activity 514,461 514,461 514,461 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039	(25) ojected H Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,904 1,640,635 1,943,675	I Actual Monthly Activity	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707	(Line 192 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) 472,176 432,711 389,017 346,732 303,039	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratio averaging Note 800 1,55 2,22 2,96 3,60
Proration Adjustment Account 190 - Federal Only NOL - A Month December 31st balance Prorated Ite January February Varch April Vary Une	Days in Per B Days in the Month arms 31 28 31 30 31 30 31 30	In the second se	D Total Days in Future Portion of Test Period 365 365 365 365 365 365	(Line 192 mi E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68%	Averaging wi F Projected Monthly Activity 514,461 514,461 514,461 514,461 514,461 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754	(25) ojected H Prorated Projected Balance (Cumulative Sum of G) 472, 176 904,887 1,293,904 1,644,038 1,943,675 2,204,429	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707	(Line 192 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754	Proration - Tru L Difference between projected and actual activity when actual activity are either both increases (See Note 3) 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratio averaging Note 80 1,56 2,28 2,29 2,96 3,60 4,15
Proration Adjustment Account 190 - Federal Only NOL - A Month December 31st balance Prorated Ite January February Aarch April May June July	Days in Per B Days in the Month ems 31 30 31	iod C Number of Days Remaining in Month's Accrual of Deferred Taxes 336 337 276 246 215	D Total Days in Future Portion of Test Period 365 365 365 365	(Line 192 mi E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90%	Averaging wi F Projected Monthly Activity 514,461 514,461 514,461 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039	(25) ojected H Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,904 1,640,635 1,943,675	I Actual Monthly Activity	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707	(Line 192 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) 472,176 432,711 389,017 346,732 303,039	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratio averaging Note 800 1,56 2,28 2,96 3,60 4,15 4,15 4,15
Proration Adjustment Account 190 - Federal Only NOL - A Month December 31st balance Prorated Ite January February Varch April Vary Une	Days in Per B Days in the Month 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 307 276 246 215 185	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365	(Line 192 mi E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19% 53.70% 25.48%	Averaging wi F Projected Monthly Activity 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 203,039 260,754 217,060	(25) ojected H Prorated Projected Balance (Cumulative Sum of G) 472, 176 904,887 1,233,904 1,640,638 1,943,675 2,242,429 2,422,1489	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707	(Line 192 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 472,176 432,711 388,017 346,732 200,039 260,754 217,060	Proration - True L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratio averaging Note 80 1,56 2,22 2,96 3,66 4,15 4,4,14 4,74 5,24
Account 190 - Federal Only NOL - A A Month December 31st balance Prorated Ite anuary Afarch ayril Aay une uy uy ugust september	Days in Per B Days in the Month 31 30 31 31 31 31 31	iod C Number of Days Remaining in Month's Accrual of Deferred Taxes 335 307 2767 246 2151 215 158 154 153 23 93 62	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	(Line 192 mi E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 53.08% 42.19% 33.70% 25.48% 16.99%	Averaging wi F Projected Monthly Activity 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388	(25) ojected H Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,283,904 1,540,638 1,943,875 2,204,429 2,421,489 2,421,489 2,424,489 2,424,485 2,725,937 2,813,325	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	(Line 192 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note 80 1.566 2.28 2.96 3.66 4.73 4.74 5.24 4.571 6,13
Proration Adjustment Account 190 - Federal Only NOL - A Month December 31st balance Prorated Ite anuary February Aarch Ayril May Iune Iuly August September Schoer Schoer Schoer	Days in Per B Days in the Month 28 31 28 31 30 31 31 31 30 31 31 31 31 31 31 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 185 185 185 185 185 393	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	(Line 192 mi E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 84.219% 33.70% 42.19% 33.74% 16.99% 8.77%	Averaging wi F Projected Monthly Activity 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461	G Prorated Projected Monthiy Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103	(25) ojected H Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,904 1,540,636	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	(Line 192 minu: ving Projected K Preserve proration when actual monthly and projected monthly actual monthly actual m	Proration - Tru L Difference between projected and actual activity are either both increases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratio averaging Note 86 1,56 2,28 2,96 3,66 3,66 4,19 4,74 5,22 3,66 3,66 3,66 3,67 1,6,13 6,57
Proration Adjustment Account 190 - Federal Only NOL - A A Month December 31st balance Prorated Ite fanuary Pebruary Adarch April Adarch April Vagust September Cotober Sober Soberer Sober Soberer Soberer Soberer Soberer Sob	Days in Per B Days in the Month 31 30 31 30 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 154 185 154 123 93 62 2 2 1	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	(Line 192 mi E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 53.08% 42.19% 33.70% 25.48% 16.99%	Averaging wi F Projected Monthly Activity 514,461 514,	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 200,754 217,060 173,366 131,082 87,388 45,103 1,409	(25) ojected H Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,283,904 1,540,638 1,943,875 2,204,429 2,421,489 2,421,489 2,424,489 2,424,485 2,725,937 2,813,325	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	(Line 192 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,866 131,082 87,388 45,103 1,409	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note 88 1,56 2,25 2,99 3,66 4,11 4,74 4,74 4,74 5,22 5,71 6,13
Proration Adjustment Account 190 - Federal Only NOL - A Month December 31st balance Prorated Ite January February Varch April Vary Une Luiy Vagust	Days in Per B Days in the Month 28 31 28 31 30 31 31 31 30 31 31 31 31 31 31 31	iod C Number of Days Remaining in Month's Accrual of Deferred Taxes 335 307 2767 246 2151 215 158 154 153 23 93 62	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	(Line 192 mi E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 84.219% 33.70% 42.19% 33.74% 16.99% 8.77%	Averaging wi F Projected Monthly Activity 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461 514,461	G Prorated Projected Monthiy Activity (E x F) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,366 131,082 87,388 45,103	(25) ojected H Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,904 1,540,636	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	(Line 192 minu: ving Projected K Preserve proration when actual monthly and projected monthly actual monthly actual m	Proration - Tru L Difference between projected and actual activity are either both increases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratio averaging Note 86 1,56 2,28 2,96 3,66 3,66 4,19 4,74 5,22 3,66 3,66 3,66 3,67 1,6,13 6,57
Proration Adjustment Account 190 - Federal Only NOL - A Month December 31st balance Prorated Ite January February Varch April Vary Vary September Joctober Socember Joctober Sovember December Total	Days in Per B Days in the Month 31 30 31 30 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 154 185 154 123 93 62 2 2 1	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	(Line 192 mi E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 67.40% 63.90% 25.48% 16.99% 8.77% 0.27%	Averaging wi F Projected Monthly Activity 514,461 514,	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 200,754 217,060 173,366 131,082 87,388 45,103 1,409	(25) ojected H Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 2,203,904 1,440,636 1,243,4636 2,204,429 2,421,489 2,454,429 2,454,429 2,455,838	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	(Line 192 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) 472,176 432,711 389,017 346,732 303,039 303,039 260,754 217,060 173,366 131,082 87,388 45,103 1,409 2,859,838	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 7,964,485	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	N Balance re proratic averaging Note 86 1,56 2,22 2,96 3,66 4,15 4,74 5,22 9,96 3,66 4,15 4,74 5,22 9,96 3,66 4,15 6,57 6,84
Proration Adjustment Account 190 - Federal Only NOL - A A Month December 31st balance Prorated Ite famuary Aarch Arril Ag Une Uuty Vugust September December December December Total Ending Balance of Prorated Items	Days in Per B Days in the Month 31 30 31 30 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 154 185 154 123 93 62 2 2 1	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	(Line 192 mi E Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 58.90% 83.70% 25.48% 16.99% 8.77% (Line 214, &	Averaging wi F Projected Monthly Activity 514,461 514,	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 200,754 217,060 173,366 131,082 87,388 45,103 1,409	(25) ojected H Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 1,293,904 1,640,638 2,859,838	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	(Line 192 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) 472,176 432,711 389,017 346,732 303,039 260,754 217,060 173,386 131,082 87,388 45,103 1,409 2,859,838 (Line 214, & Co	Proration - True L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 7,964,485	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	5) N Balance re proratio averaging Note 1,56 2,28 2,96 3,60 4,19 4,74 5,74 5,74 5,74 5,74 5,74 5,74 5,74
Proration Adjustment Account 190 - Federal Only NOL - A A Month December 31st balance Prorated Ite fanuary Pebruary Adarch April Adarch April Vagust September Cotober Sober Soberer Sober Soberer Soberer Soberer Soberer Sob	Days in Per B Days in the Month 31 30 31 30 31 30 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 215 154 185 154 123 93 62 2 2 1	D Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	(Line 192 mi F Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 67.40% 58.90% 83.70% 25.48% 16.99% 8.77% 0.27% (Line 214, & From WSD A	Averaging wi F Projected Monthly Activity 514,461 514,	G Prorated Projected Monthly Activity (E x F) 472,176 432,711 389,017 346,732 200,754 217,060 173,366 131,082 87,388 45,103 1,409	(25) ojected H Prorated Projected Balance (Cumulative Sum of G) 472,176 904,887 2,203,904 1,440,636 1,243,4636 2,204,429 2,421,489 2,454,429 2,454,429 2,455,838	I Actual Monthly Activity 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168 1,178,168	J Difference between projected and actual activity (See Note 1) 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707 663,707	(Line 192 minu: ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) 472,176 432,711 389,017 346,732 303,039 303,039 260,754 217,060 173,366 131,082 87,388 45,103 1,409 2,859,838	Proration - Tru L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) 663,707 7,964,485 N) Rate Base	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase	5) N Balance rei proratio averaging

	Days in Per					h Proration - Pr						e-up (See Note	
Α	В	с	D	E	F	G	н	1	J	к	L	м	N
Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthiy Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected ad actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases (See Note 3)	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	Balance refl proration averaging Note 5
December 31st balance Prorated Ite							-						
anuary	31	335	365		138,482	127,100	127,100	1,652	(136,831)	1,516	-	-	1
ebruary ⁄/arch	28 31	307 276	365 365	84.11% 75.62%	138,482 138,482	116,477 104,715	243,577 348,292	1,652 1,652	(136,831) (136,831)	1,389 1,249	-	-	4
April	30	246	365		138,482	93,333	441,626	1,652	(136,831)	1,113	-	-	į
May	31	215	365		138,482	81,572	523,197	1,652	(136,831)	973	-	-	e
lune	30	185	365		138,482	70,190	593,387	1,652	(136,831)	837	-	-	7
uly	31	154	365		138,482	58,428	651,815	1,652	(136,831)	697	-	-	7
August	31	123	365		138,482	46,667	698,482	1,652	(136,831)	557	-	-	8
September October	30 31	93 62	365 365		138,482 138,482	35,285 23,523	733,766 757,289	1,652 1,652	(136,831) (136,831)	421 281	-	-	8
lovember	30	32	365		138,482	12,141	769,430	1,652	(136,831)	145			9
December	31	1	365		138,482	379	769,810	1,652	(136,831)	5	-	-	ç
otal	365	2,029	4,380		1,661,788	769,810	· · · ·	19,821	(1,641,966)	9,182	-	-	
					Col H)		769.810			(Line 242, & Co			
				(Line 242, & 0						Energy MAC D. Arres			
lon-prorated Average Balance				From WsD Av	vg Rate Base		830,894			From WsD Avg			
Ion-prorated Average Balance roration Adjustment					vg Rate Base					From WsD Avg (Line 248 minus			
Inding Balance of Prorated Items kon-prorated Average Balance Proration Adjustment	Days in Per	iod		From WsD Av (Line 248 min	vg Rate Base nus Line 249)	h Proration - Pr	830,894 (61,084)	Αν	veraging Preser	(Line 248 minus	s Line 249) Proration - True	e-up (See Note	6)
Ion-prorated Average Balance Proration Adjustment			D	From WsD Av	vg Rate Base nus Line 249)	h Proration - Pr G	<u>830,894</u> (61,084)	Av	reraging Preser J	(Line 248 minus	s Line 249)	e-up (See Note M	
Ion-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder	Days in Per	iod	D Total Days in Future Portion of Test Period	From WsD Av (Line 248 min	vg Rate Base nus Line 249)	h Proration - Pr G Prorated Projected Monthly Activity (E x F)	830,894 (61,084)	Av I Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	(Line 248 minus	s Line 249) Proration - True		6) N Balance refl proration averaging Note 5
kon-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month	Days in Per B Days in the Month	In the second se	Total Days in Future Portion of Test Period	From WsD A: (Line 248 min E Proration Amount (C / D)	vg Rate Base nus Line 249) Averaging wil F Projected Monthly Activity	G Prorated Projected Monthly Activity (E x F)	0jected H Prorated Projected Balance (Cumulative Sum of G) 12,243,517	I Actual Monthly Activity	J Difference between projected and actual activity (See Note 1)	ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Proration - True L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	6) N Balance ref proratior averaging Note 5
kon-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite anuary	Days in Per B Days in the Month ems 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335	Total Days in Future Portion of Test Period 365	From WsD Ai (Line 248 min Proration Amount (C / D) 91.78%	yg Rate Base nus Line 249) Averaging wit F Projected Monthly Activity (24,293)	G Prorated Projected Monthly Activity (E x F) (22,296)	ejected H Prorated Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221	I Actual Monthly Activity (36,406)	J Difference between projected and actual activity (See Note 1) (12.114)	(Line 248 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) (22,296)	Proration - True L Difference between projected and actual activity when actual activity are either both increases (See Note 3) (12.114)	M When projected activity is an increase while is a decrease or projected activity is a decrease while is an increase (See Note 4)	6) N Balance rei proratio averaging Note : 19,92 19,88
kon-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month	Days in Per B Days in the Month ems 31 28	In the second se	Total Days in Future Portion of Test Period	From WsD Ai (Line 248 min Proration Amount (C / D) 91.78%	Projected Monthly Activity (24,293) (24,293) (24,293)	G Prorated Projected Monthly Activity (E x F) (22,296) (20,432)	0jected H Prorated Projected Balance (Cumulative Sum of G) 12,243,517	I Actual Monthly Activity (36,406) (36,406)	J Difference between actual activity (See Note 1) (12,114) (12,114)	Ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) (22,296) (20,432)	Proration - True L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) (12,114) (12,114)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	6) N Balance rei proratio averaging Note t 19,85 19,85 19,85
Ano-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite anuary	Days in Per B Days in the Month ems 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307	Total Days in Future Portion of Test Period 365 365	From WsD Ai (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62%	yg Rate Base nus Line 249) Averaging wit F Projected Monthly Activity (24,293)	G Prorated Projected Monthly Activity (E x F) (22,296)	830.894 (61.084) Prorated Projected Balance (Cumulative Sum of G) 12.243.517 12.221.221 12.202.78	I Actual Monthly Activity (36,406) (36,406) (36,406)	J Difference between projected and actual activity (See Note 1) (12.114)	(Line 248 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) (22,296)	Proration - True L Difference between projected and actual activity when actual activity are either both increases (See Note 3) (12.114)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	6) N Balance rel proration averaging Note 5 19,92 19,83 19,84
Account 182 - Excess ADIT Feder Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite anuary ebruary Arch	Days in Per B Days in the Month 31 28 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276	Total Days in Future Portion of Test Period 365 365 365	From WsD A: (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40%	yg Rate Base nus Line 249) Averaging wit F Projected Monthly Activity (24,293) (24,293) (24,293) (24,293)	G Prorated Projected Monthiy Activity (E x F) (22,296) (20,432) (18,362)	830.894 (61.084) Prorated Projected Balance (Cumulative Sum of G) 12.243.517 12.224.221 12.220.788 12.42.412	I Actual Monthly Activity (36,406) (36,406)	J Difference between projected and actual activity (See Note 1) (12,114) (12,114) (12,114)	(Line 248 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) (22,296) (20,432) (18,369)	Proration - True L Difference between projected and actual activity when actual activity are either both increases or decreases (See Note 3) (12,114) (12,114)	M When projected activity is an increase while actual activity is decrease while actual activity is an increase (See Note 4)	6) N Balance ret proration averaging Note 19,82 19,83 19,84 19,84 19,84 19,84
Ano-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite anuary rebruary farch Agy une	Days in Per B Days in the Month ems 31 28 31 30 31 30 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 185	Total Days in Future Portion of Test Period 365 365 365 365 365 365	From WsD Ai (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 58.89% 50.68%	g Rate Base nus Line 249) Averaging wit F Projected Monthly Activity (24,293) (2	G Prorated Projected Monthy Activity (E x F) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313)	0jected H Prorated Projected Balance (Currulative Sum of G) 12,243,517 12,221,221 12,200,788 12,162,419 12,166,046 12,151,737 12,139,424	I Actual Monthly Activity (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406)	J Difference between projected and actual activity (See Note 1) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114)	(Line 248 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases (See Note 2) (22,296) (20,432) (18,363) (16,373) (14,309) (12,313)	Proration - True L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114)	M When projected activity is an increase while actual activity is an ecrease or projected actuity is an decrease while actual activity is an increase (See Note 4)	 A Balance ref proration averaging Note 5 19,82 19,83 19,84 19,82 19,84 19,82 19,82
Account 182 - Excess ADIT Feder Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite anuary Aarch Ayril Aay une uy	Days in Per B Days in the Month 28 31 30 31 30 31	iod C Number of Days Remaining Remaining Month's Accrual of Deferred Taxes 3355 307 246 246 215 185	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365	From WsD Ai (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.68% 42.19%	Vg Rate Base hus Line 249)	G Prorated Projected Monthly Activity (E x F) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250)	830,894 (61,084) H Prorated Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221 12,204,517 12,221,221 12,204,517 12,204,517 12,210,214 12,004 12,182,419 12,182,419 12,182,419 12,182,419 12,182,419 12,182,419 12,210,212 12,210,212 12,212,124 12,212,124 12,212,124 12,212,124 12,212,124 12,212,124 12,212,124 12,212,124 12,212,124 12,212,124 12,212,124 12,212,124 12,122,124 12,122,124 12,122,124 12,122,124 12,122,124 12,122,124 12,122,124 12,122,124 12,1254	I Actual Monthly Activity (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406)	J Difference between projected and actual activity (See Note 1) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114)	ving Projected K Preserve proration when actual monthly and projected monthly and projected monthly activity are either both increases or decreases (See Note 2) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313) (12,250)	Proration - True L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	6) N Balance ref proration averaging Note 5 19,82 19,83 19,84 19,82 19,84 19,82 19,84 19,82 19,84 19,82 19,82 19,82
Ano-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite anuary rebruary Jarch April Jay Une Uly Wugust	Days in Per B Days in the Month 28 31 31 30 31 31 31 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 276 246 245 215 1854 154	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365	From WsD Ai (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.66% 42.19% 33.70%	Projected Monthly Activity (24,293) (24,293) (24,293) (24,293) (24,293) (24,293) (24,293) (24,293) (24,293) (24,293) (24,293) (24,293) (24,293) (24,293) (24,293) (24,293) (24,293) (24,293) (24,293)	G Prorated Projected Monthiy Activity (E x F) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313) (14,309) (12,313) (12,213) (12,213)	830.894 (61,084) H Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221 12,200,788 12,151,737 12,151,737 12,139,424 12,129,175 12,129,978	I Actual Monthly Activity (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406)	J Difference between projected and actual activity (See Note 1) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114)	(Line 248 minus ving Projected K Preserve proration when actual monthly and projected monthly are either both increases (See Note 2) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250) (8,186)	Proration - True L Difference between projected and actual activity are either both increases or decreases (See Note 3) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	5) N Balance ref proration averaging Note 5 19,82 19,88 19,88 19,88 19,88 19,87 19,87 19,77 19,77
Account 182 - Excess ADIT Feder Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite anuary Varit Agy une Uy ugust September	Days in Per B Days in the Month 28 31 30 30 31 31 31 31 31 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 276 2464 245 185 185 185 185 933	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A: (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 58.90% 58.90% 59.90% 59.90% 59.90% 51.91% 33.70% 25.48%	Projected Monthly Activity (24,293)	G Prorated Projected Monthly Activity (E x F) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250) (8,186) (6,190)	830,894 (61,084) (61,084) (61,084) H Projected Projected Salance (Cumulative Sum of G) 12,243,517 12,221,221 12,221,221,122 12,20,788 12,182,419 12,166,046 12,151,737 12,139,424 12,122,175 12,122,175 12,122,175 12,122,175 12,122,135 12,147,799	I Actual Monthly Activity (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406)	J Difference between projected and actual activity (See Note 1) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114)	Ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250) (6,190)	Proration - True L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	5) N Balance ref proration averaging Note 5 19,83 19,83 19,84 19,82 19,83 19,84 19,82 19,80 19,77 19,77
Ano-prorated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite anuary rebruary Jarch April Jay Une Uly Wugust	Days in Per B Days in the Month 31 30 31 30 31 31 30 31	iod C Days Remaining in Year After Month's Accrual of Deferred Taxes 335 307 2766 246 215 155 154 153 154 153 93 62	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD Ai (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 63.80% 42.19% 25.84% 16.99%	(24,293) (24	G Prorated Projected Monthiy Activity (E x F) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313) (12,313) (10,250) (8,186) (6,190) (4,126)	830,894 (61,084) (61,084) Projected Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221 12,200,788 12,182,419 12,160,046 12,151,737 12,139,424 12,139,424 12,139,425 12,139,425 12,139,425 12,139,425 12,139,455 1	I Actual Monthly Activity (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406)	J Difference between projected and actual activity (See Note 1) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114)	(Line 248 minus ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or (See Note 2) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313)	Proration - True Difference between projected and actual activity when actual activity are either both increases or decreases (See Note 3) (12,114	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	6) N Balance rel proration averaging Note 5 19,85 19,87 19,84 19,86 19,87 19,84 19,86 19,77 19,77 19,77 19,74
Ano-pororated Average Balance Proration Adjustment Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite anuary rebruary february farch hypil May une uly wigust september Sclober Stovember	Days in Per B Days in the Month 28 31 30 30 31 31 31 31 31 31	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 276 2464 245 185 185 185 185 933	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD Ai (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 63.80% 42.19% 25.84% 16.99%	Projected Monthly Activity (24,293)	G Prorated Projected Monthly Activity (E x F) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250) (8,186) (6,190) (4,126) (2,130)	830,894 (61,084) (61,084) Prorated Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221 12,200,788 12,142,419 12,166,046 12,151,737 12,139,424 12,129,175 12,120,988 12,114,799 12,110,672	I Actual Monthly Activity (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406)	J Difference between projected and actual activity (See Note 1) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114)	Ving Projected K Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250) (6,190)	Proration - True L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114)	M When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	5) N Balance ref proration averaging Note 5 19,82 19,83 19,84 19,86 19,77 19,77 19,77 19,77 19,77
Account 182 - Excess ADIT Feder Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite anuary ebruary farch Arch Agay une uly ugust uspetember Scober	Days in Per B Days in the Month ems 31 30 31 30 31 30 31 30 31 30 31 30	iod C Number of Days Remaining in Year After Month's Accrual of Deferred Taxes 3355 307 276 246 215 185 154 153 153 153 153 153 153 153 153 153 153	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD Ai (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 88.90% 50.68% 42.19% 33.00% 55.48% 16.99% 8.77%	vg Rate Base nus Line 249) Averaging wit F Projected Monthly Activity (24,293) (G Prorated Projected Monthiy Activity (E x F) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313) (12,313) (10,250) (8,186) (6,190) (4,126)	830,894 (61,084) (61,084) Projected Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221 12,200,788 12,182,419 12,160,046 12,151,737 12,139,424 12,139,424 12,139,425 12,139,425 12,139,425 12,139,425 12,139,455 1	I Actual Monthly Activity (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406) (36,406)	J Difference between projected and actual activity (See Note 1) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114) (12.114)	(Line 248 minus ving Projected K Preserve proration when actual monthly and projected monthly and projected monthly activity are either both increases or decreases (See Note 2) (22,296) (22,296) (22,296) (16,373) (14,369) (16,373) (14,309) (12,313) (10,250) (8,186) (6,190) (4,126) (2,130) (67)	Proration - True L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114)	M When projected activity is an increase while actual activity is a decrease while activity is a decrea	5) N Balance ref proration averaging Note 5 19,82 19,83 19,84 19,86 19,77 19,77 19,77 19,77 19,77
Account 182 - Excess ADIT Feder Account 182 - Excess ADIT Feder A Month December 31st balance Prorated Ite anuary rebruary Arch Arch Arch Verification Content	Days in Per B Days in the Month 31 30 31 30 31 30 31 31 30 31	iod C Days Remaining in Year Alter Month's Accrual of Deferred Taxes 335 307 2766 246 2151 188 188 188 188 188 183 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 246 246 246 246 246 246 246 246 246	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD Ai (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 88.90% 50.68% 42.19% 33.00% 55.48% 16.99% 8.77%	vg Rate Base nus Line 249) Averaging wit F Projected Monthly Activity (24,293) (G Prorated Projected Monthly Activity (E x F) (20,422) (18,369) (16,373) (14,309) (12,313) (10,250) (8,186) (6,190) (4,126) (2,130) (67)	830,894 (61,084) (61,084) Prorated Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221 12,200,788 12,142,419 12,166,046 12,151,737 12,139,424 12,129,175 12,120,988 12,114,799 12,110,672	I Actual Monthly Activity (36,406) (36,	J Difference between projected and actual activity (See Note 1) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114)	(Line 248 minus ving Projected K Preserve proration when actual monthly and projected monthly and projected monthly activity are either both increases or (See Note 2) (22,296) (22,296) (22,296) (16,373) (14,369) (16,373) (14,309) (12,313) (10,250) (8,186) (6,190) (4,126) (2,130) (67)	Proration - True L Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114)	M When projected activity is an increase while actual activity is a decrease while activity is a decrea	5) N Balance rei proration averaging Note 1 19,82 19,83 19,84 19,83 19,84 19,87 19,77 19,77 19,77 19,77
Ano-prorated Average Balance Proration Adjustment A A A A A A A A A A A A A A A A A A	Days in Per B Days in the Month 31 30 31 30 31 30 31 31 30 31	iod C Days Remaining in Year Alter Month's Accrual of Deferred Taxes 335 307 2766 246 2151 188 188 188 188 188 183 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 246 246 246 246 246 246 246 246 246	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD A: (Line 248 min Proration Amount (C / D) 91.78% 84.11% 75.62% 67.40% 88.90% 50.68% 42.19% 33.70% 0.27%	vg Rate Base hus Line 249)	G Prorated Projected Monthly Activity (E x F) (20,422) (18,369) (16,373) (14,309) (12,313) (10,250) (8,186) (6,190) (4,126) (2,130) (67)	830.84 (61.084) (61.084) Prorated Projected Balance (Cumulative Sum of G) 12.243.517 12.221,221 12.200,788 12,163,424 12,129,175 12,108,476	I Actual Monthly Activity (36,406) (36,	J Difference between projected and actual activity (See Note 1) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114)	(Line 248 minut ving Projected K Preserve proration when actual monthly and projected monthly ard projected increases (See Note 2) (22,296) (20,432) (18,369) (16,373) (14,309) (16,373) (14,309) (12,313) (10,250) (8,186) (6,190) (4,126) (2,130) (6,190) (4,126) (2,135,041) (Line 272, & Co	Proration - True L Difference between projected and actual activity when actual and projected and activity are either both increases or (See Note 3) (12,114) (12,11	M When projected activity is an increase while actual activity is a decrease while activity is a decrea	 6) N Balance ret proration averaging Note 1 19,92 19,83 19,84 19,84 19,84 19,85 19,87 19,77 19,77 19,77 19,77 19,77 19,77 19,77 19,71
Ano-prorated Average Balance Proration Adjustment	Days in Per B Days in the Month 31 30 31 30 31 30 31 31 30 31	iod C Days Remaining in Year Alter Month's Accrual of Deferred Taxes 335 307 2766 246 2151 188 188 188 188 188 183 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 215 246 246 246 246 246 246 246 246 246 246	Total Days in Future Portion of Test Period 365 365 365 365 365 365 365 365 365 365	From WsD Ai (Line 248 min Amount (C / D) 91.78% 84.11% 75.62% 67.40% 58.90% 50.66% 42.19% 33.19% 50.66% 42.319% 33.17% 60.27%	yg Rate Base nus Line 249) Averaging wit F Projected Monthly Activity (24,293) (G Prorated Projected Monthly Activity (E x F) (20,422) (18,369) (16,373) (14,309) (12,313) (10,250) (8,186) (6,190) (4,126) (2,130) (67)	830,894 (61,084) (61,084) Projected Balance (Cumulative Sum of G) 12,243,517 12,221,221 12,200,788 12,182,419 12,166,048 12,151,737 12,238,424 12,166,048 12,114,799 12,110,672 12,108,476	I Actual Monthly Activity (36,406) (36,	J Difference between projected and actual activity (See Note 1) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114) (12,114)	(Line 248 minut ving Projected K Preserve proration when actual monthly and projected monthly ard projected monthly activity are either both increases (See Note 2) (22,296) (20,432) (18,369) (16,373) (14,309) (12,313) (10,250) (8,186) (6,190) (4,126) (2,130) (135,041)	Proration - True L Difference between projected and actual activity are either both increases or decreases (See Note 3) (12,114)	M When projected activity is an increase while actual activity is a decrease while activity is a decrea	5) N Balance ref proration averaging Note 5 19,92 19,88 19,88 19,88 19,88 19,87 19,87 19,87 19,77 19,77

		Days in Per	riod			Averaging wit	th Proration - Pr	rojected	Av	veraging Preser	ving Projected	Proration - Tru	e-up (See Note		
	Α	В	С	D	E	F	G	н	I	J	к	L	м	N	
	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note 2)	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note 3)	When projected activity is an increase while actual activity is a decrease while actual activity is an increase (See Note 4)	Balance reflectin proration or averaging (See Note 5)	
Dee	ember 31st balance Prorated Ite														
Janu		31	335	365	91.78%	-			-	-	-	-	-		
	ruary	28	307	365	84.11%						-	-	-		
Mar		31	276	365	75.62%		-				-	-	-		
Apri	1	30	246	365	67.40%		-	-	-	-	-	-	-	-	
May	/	31	215	365	58.90%		-			-	-	-	-	-	
June		30	185	365	50.68%		-	-	-	-	-	-	-	-	
July		31	154	365	42.19%		-	-		-	-	-	-	-	
Aug		31	123	365	33.70%		-	-		-	-	-	-	-	
	tember	30	93	365	25.48%		-	-		-	-	-	-	-	
Octo		31	62	365	16.99%		-	-		-	-	-	-	-	
	rember	30	32	365	8.77%		-	-	-	-	-	-	-	-	
	ember	31	1	365	0.27%	-	-	-	-	-	-	-	-	-	
Tota	al	365	2,029	4,380		-	-		-	-	-	-	-		
End	ling Balance of Prorated items				(Line 300, &	Col H)		-			(Line 300, & Co	I NI)		_	
	-prorated Average Balance				From WsD.3						From WsD.3 E				
	ration Adjustment				(Line 306 mir			<u> </u>			(Line 306 minu				
1101	rauori Aujusunorit				(Line 300 mil	us Line our j		-			(Line 500 minu	s Ellio 007)			

NOTES

1) Column J is the difference between projected monthly and actual monthly activity (Column I minus Column F). Specifically, if projected and actual activity are both positive, a negative in Column J represents over-projection (amount of projected activity that did not occur) and a positive in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity). If projected and actual activity are both negative, a negative in Column J represents under-projection (excess of actual activity over projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of projected activity) and a positive in Column J represents over-projection (amount of project

2) Column K preserves proration when actual monthly and projected monthly activity are either both increases or decreases. Specifically, if Column J is over-projected, enter Column G x [Column I/Column F]. If Column J is under-projected, enter the amount from Column G and complete Column L). In other situations, enter zero.

3) Column L applies when (1) Column J is under-projected AND (2) actual monthly and projected monthly activity are either both increases or decreases. Enter the amount from Column J. In other situations, enter zero.

4) Column M applies when (1) projected monthly activity is an increase while actual monthly activity is a decrease OR (2) projected monthly activity is a decrease while actual monthly activity is an increase. Enter actual monthly activity (Col I). In other situations, enter zero.

5) Column N is computed by adding the prorated monthly activity, if any, from Column K to 50 percent of the portion of monthly activity, if any, from Column L or M to the balance at the end of the prior month. The activity in columns L and M is multiplied by 50 percent to reflect averaging of rate base to the extent that the proration requirement has not been applied to a portion of the monthly activity.

6) The methodolgy to remove double averaging from the true-up ADIT Proration calculation is effective June 27, 2018.

Southwestern Public Service Company Worksheet D.3 Non-Plant Excess ADIT Inputs for Average Rate Base Calculations

		Year = 2021					Year = 2021			
Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
No.		Projected	Projected	Projected Avg.	ADIT	References for	Actual	Actual	Actual Avg.	ADIT
		Beg of Year Balance	End of Year Balance	Balance (b+c)/2	ADIT Amortization	Actual Data	Beg of Year Balance	End of Year Balance	Balance (f+g)/2	Amortization
1	Excess Deferred Taxes - Liabilities Account 254 (Notes 1		Dalarice	(D+C)/2	Amonuzation	Actual Data	Dalarice	Dalalice	<u>(I+g)/2</u>	Amonuzation
2	SchM-107 - Pension Expense	(10,493,236)	(6,995,491)	(8,744,364)	(3,497,745)		(8,500,648)	(5,410,314)	(6,955,481)	(3,090,334)
3	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(1,764,760)	(1,176,507)	(1,470,634)	(588,253)		(1,292,456)	(726,474)	(1,009,465)	(565,982)
4	SchM-138 - Rate Case Expense	(1,389,056)	(926,037)	(1,157,547)	(463,019)		(925,554)	(462,374)	(693,964)	(463,180)
5	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(105,207)	(70,138)	(87,673)	(35,069)		(70,138)	(35,069)	(52,603)	(35,069)
6	SchM-168 - Reg Asset-NOx	(2,695)	(1,797)	(2,246)	(898)		(1,798)	(899)	(1,348)	(899)
7	.	() /	() -)		(/		(/ · · · /	(,	-	(,
8				-					-	
9				-					-	
10				-					-	
11				-					-	
12				-					-	
13				-					-	
14									-	
15				-					-	
16				-					-	
17				-					-	
18				-					-	
19	Excess ADIT Liabilities Subject to Proration						Excess ADIT Liabilit	ies Subject to Pro	oration	
20									-	
21 22				-					-	
22				-					-	
23									-	
24										
26									_	
27									-	
28				-					-	
29				-					-	
30				-					-	
31				-					-	
32				-					-	
33				-					-	
34				-					-	
35	Total Account 254	(13,754,955)	(9,169,970)	(11,462,463)	(4,584,985)		(10,790,593)	(6,635,129)	(8,712,861)	(4,155,464)
36										
37	Acct 254 Gross Up	1.284307052	1.284727798				1.286276205	1.287372421		
38							(10.000.000)	(0 = 1 + 000)		
39 40	Total Acct 254 Grossed Up	(17,665,586)	(11,780,916)			FF1, p 278, Footnote	(13,879,683)	(8,541,882)		

Southwestern Public Service Company Worksheet D.3 Non-Plant Excess ADIT Inputs for Average Rate Base Calculations

		Year = 2021					Year = 2021			
Line	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
<u>No.</u>		Projected Beg of Year	Projected End of Year	Projected Avg. Balance	ADIT	References for	Actual Beg of Year	Actual End of Year	Actual Avg. Balance	ADIT
		Balance	Balance	(b+c)/2	Amortization	Actual Data	Balance	Balance	(f+g)/2	Amortization
41	Excess Deferred Taxes - Assets Account 182.3 (Notes 2									
42 43	SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation	477 5,558	318 3,705	397 4,631	159 1,854		416 4,338	286 2,607	351 3,473	130 1,731
43	SchM-108 - Accrued Vacation Paid	131,821	87,855	109,838	43,966		143,397	117,230	130,314	26,167
45	SchM-109 - Employee Incentive	237,340	158,226	197,783	79,113		163,232	83,655	123,443	79,578
46	SchM-111 - Post Employment Benefits - FAS 106(Short		719,004	898,755	359,502		741,750	380,137	560,944	361,613
47	SchM-112 - Post Employment Benefits FAS 112	60,167	40,111	50,139	20,056		41,381	21,207	31,294	20,174
48 49	SchM-116 - Bad Debt SchM-118 - Inventory Reserve	162,054 25,926	108,005 17,284	135,029 21,605	54,049 8,642		219,642 18,987	202,633 10,672	211,138 14,830	17,009 8,315
50	SchM-130 - Deferred Compensation Plan Reserve	19.391	12,924	16,157	6,467		12,930	6,465	9.697	6,465
51	SchM-134 - Non-Qualified Pension Plans - 190	14,855	9,850	12,353	5,005		16,202	13,233	14,717	2,969
52	SchM-136 - Performance Share Plan	6,282	4,186	5,234	2,095		4,188	2,094	3,141	2,094
53 54	SchM-146 - State Tax Deduction Cash Vs Accrual - 190 SchM-179 - DSM/CIP	13,039 80,987	8,692 53,991	10,866 67,489	4,346 26,996		8,692 53,991	4,346 26,996	6,519 40,494	4,346 26,996
55	SchM-192 - Texas Margin Tax	(14,300)	(9,533)	(11,917)	(4,767)		(20,029)	(18,697)	(19,363)	(1,332)
56	SchM-201 - State Tax Deduction Cash vs Accrual - Fin		2,348	2,935	1,174		2,349	1,174	1,761	1,174
57	SchM-203 - Fed NOL Benefit	0	0	0	0		13,035,221	12,749,437	12,892,329	285,784
58	SchM-226 - Performance Recognition Award	2,972	1,981	2,477	991		2,820	2,099	2,459	722
59 60	SchM-263 - Federal Only NOL - Production	4,363,161	4,259,276	4,311,219	103,885		7,101,236	6,945,549	7,023,392	155,687
61										
62									-	
63				-					-	
64				-					-	
65 66										
67										
68				-					-	
69				-					-	
70 71				-					-	
71				-					-	
73				-					-	
74				-					-	
75				-					-	
76 77				-					-	
78										
79				-					-	
80	Excess ADIT Assets Subject to Proration						Excess ADIT Assets			
81	SchM-264 - Federal Only NOL - Transmission	12,243,517	11,952,004	12,097,761	291,512		19,926,859	19,489,984	19,708,422	436,876
82 83				-					-	
84				-					-	
85				-					-	
86				-					-	
87 88				-					-	
89										
90				-					-	
91				-					-	
92 93				-					-	
93 94				-					-	
95				-					-	
96				-					-	
97				-					-	
98 99				-					-	
99 100				-					-	
101										
102	Total Account 182.3	18,435,275	17,430,230	17,932,751	1,005,045		41,477,605	40,041,108	40,759,355	1,436,497
103		4 00 1007052	1 00 1707760				4 000070005	4 007070404		
104 105	Acct 182.3 Gross Up	1.284307052	1.284727798				1.286276205	1.287372421		
105	Total Acct 182.3 Grossed Up	23,676,554	22,393,101			FF1, p 278, Footnote	53,351,656	51,547,818		
		,0.0,004	,500,101			.,,	11,001,000	2.,511,010		

Note 1: All Excess ADIT Balances recorded in FERC Account 254 are Unprotected Note 2: The Deficient ADIT balances associated with prior Net Operating Loss deferred tax assets are protected. The other Deficient ADIT items in FERC 182.3 are unprotected. Note 3: Excess/deficient ADIT resulting from the enactment of the Tax Reform and Jobs Act is included beginning January 1, 2018 (with the 2018 True-Up)

Southwestern Public Service Company Worksheet D.4 - (Excess)/Deficient ADIT Amortization

Worksheet D.4 Table 21C

Plant Excess ADIT Amortization, Projected for Billing Year = 2021

(b)	(c) Retail, Production	(d)	(e)	(f)	(g) Total Included	(h) Remaining
Total (Note 1)	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Income Tax Expense (d)+(e)+(f)	Amortization Period (Note 2)
(1,259,404)	(1,259,404)	-	-	-		ARAM
(1,541,434)	-	(1,541,434)	-	-		ARAM
(3,681,967)	(3,681,967)	-	-	-		ARAM
(2,012,313)	-	-	-	(2,012,313)		ARAM
(1,980,021)		-	-	(1,980,021)		ARAM
-	-	-	-	-		ARAM
	-	-	-	-		
-	-	-	-	-		
-	-	-	-	-		
-	-	-	-	-		
(10,475,140)	(4,941,370)	(1,541,434)	-	(3,992,335)		
	0.0000%	93.6210%	36.1380%	14.1270%		
	0	(1,443,106)	0	(563,997)	(2,007,103)	
	Total (Note 1) (1.259,404) (1.541,434) (3.681,967) (2.012,313) (1.980,021) - - -	Retail, Production & Other Related Total (Note 1) & Other Related (1,259,404) (1,259,404) (1,541,434) - (3,681,967) (3,681,967) (2,012,313) - (1,980,021) - - - <	Retail, Production & Other Transmission Related Total (Note 1) & Other Transmission (1,259,404) (1,259,404) - (1,541,434) - (1,541,434) (3,681,967) (3,681,967) - (2,012,313) - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -	Retail, Production & Other Transmission Related Plant Related 1(1.259.404) (1.259.404) - (1,541.434) (1.541.434) - (3.681.967) (3.681.967) - (2.012.313) - - - - - (1.980.021) - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - <tr< td=""><td>Retail, Production & Other Transmission Related Plant Related Labor Related (1,259,404) (1,259,404) - - - (1,1,541,434) - (1,541,434) - - (3,681,967) (3,681,967) - - - - (2,012,313) - - - (2,012,313) - - - (1,1980,021) - - - (1,1980,021) -</td><td>Retail, Production Transmission Plant Labor Total included 101al (Note 1) & Other Related Related Related Labor in Income Tax Expense (1,259,404) (1,259,404) - - - - (1,1,541,434) - (1,541,434) - - - (2,012,313) - - - (2,012,313) - - (1,980,021) - - (1,1980,021) - - - (1,980,021) - - - - - - - - - - - - - - -</td></tr<>	Retail, Production & Other Transmission Related Plant Related Labor Related (1,259,404) (1,259,404) - - - (1,1,541,434) - (1,541,434) - - (3,681,967) (3,681,967) - - - - (2,012,313) - - - (2,012,313) - - - (1,1980,021) - - - (1,1980,021) -	Retail, Production Transmission Plant Labor Total included 101al (Note 1) & Other Related Related Related Labor in Income Tax Expense (1,259,404) (1,259,404) - - - - (1,1,541,434) - (1,541,434) - - - (2,012,313) - - - (2,012,313) - - (1,980,021) - - (1,1980,021) - - - (1,980,021) - - - - - - - - - - - - - - -

Southwestern Public Service Company

Worksheet D.4 - (Excess)/Deficient ADIT Amortization

Non-Plant Excess ADIT Amortization, Projected for Billing Year = 2021

(a)	(b)	(c) Retail, Production & Other	(d) Transmission	(e) Plant	(f) Labor	(g) Total Included in Income Tax Expense	(h) Remaining Amortization
Identification	Total (Note 1)	Related	Related	Related	Related	(d)+(e)+(f)	Period (Note 2)
SchM-107 - Pension Expense	(3,497,745)	(3,497,745)					2 Years
SchM-128 - Book Unamort. Cost Of Reacquired Debt	(588,253)			(588,253)			2 Years
SchM-138 - Rate Case Expense	(463,019)	(463,019)					2 Years
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(35,069)			(35,069)			2 Years
SchM-168 - Reg Asset-NOx	(898)	(898)					2 Years
	0 -	-					
	0 -	-					
	0 -	-					
	0 -	-					
SchM-102 - Fuel Tax Credit - Inc Addback SchM-103 - Environmental Remediation	159	1.854		159			2 Years
SchM-103 - Environmental Remediation	43,966	1,854			43,966		2 Years 2 Years
SchM-108 - Accrued Vacation Paid SchM-109 - Employee Incentive	79,113				43,966 79,113		2 Years 2 Years
SchM-111 - Post Employment Benefits - FAS 106(Short Term)	359,502				359,502		2 Years
SchM-112 - Post Employment Benefits FAS 100(Short Term)	20,056				20,056		2 Years
SchM-112 - Fost Employment Benefits FAO 112	54.049	54.049			20,000		2 Years
SchM-118 - Inventory Reserve	8,642	04,043		8,642			2 Years
SchM-130 - Deferred Compensation Plan Reserve	6,467			0,0 ·	6,467		2 Years
SchM-134 - Non-Qualified Pension Plans - 190	5,005				5,005		2 Years
SchM-136 - Performance Share Plan	2,095				2,095		2 Years
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	4,346			4,346			2 Years
SchM-179 - DSM/CIP	26,996	26,996					2 Years
SchM-192 - Texas Margin Tax	(4,767)	(4,767)					2 Years
SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	1,174	1,174					2 Years
SchM-226 - Performance Recognition Award	991				991		ARAM
SchM-263 - Federal Only NOL - Production	103,885	103,885					2 Years
	-	-					
	0 -	-					
	0 -	-					
	0 -	-					
	0 -	-					
	0 -	-					
	0 -						
	0 -						
	0 -	-					
SchM-264 - Federal Only NOL - Transmission	291,512		291,512	-	-		
	0 -				-		
Subtotal	(3,579,940)	(3,778,472)	291,512	(610,175)	517,195		
Transmission Allocator [TP, GP or W/S]		0.0000%	<u>93.6210%</u>	<u>36.1380%</u>	14.1270%		
Total		0	272,917	(220,505)	73,064	125,476	

Southwestern Public Service Company Worksheet D.4 - (Excess)/Deficient ADIT Amortization

Plant Excess ADIT Amortization, Actual for Billing Year = 2021

(a)	(b)	(c) Retail, Production	(d)	(e)	(f)	(g) Total Included	(h) Remaining
Identification	Total (Note 1)	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Income Tax Expense (d)+(e)+(f)	Amortization Period (Note 2)
Excess ADIT Amortization - Distribution ARAM	(707,903)	(707,903)	-	-	-		ARAM
Excess ADIT Amortization - Transmission ARAM	(1,934,576)	-	(1,934,576)		-		ARAM
Excess ADIT Amortization - Production ARAM	(6,584,783)	(6,584,783)	-		-		ARAM
Excess ADIT Amortization - General ARAM	(1,918,137)	-	-	-	(1,918,137)		ARAM
Excess ADIT Amortization - Intangible ARAM	(1,919,299)		-		(1,919,299)		ARAM
Excess ADIT Amortization - Non-Utility ARAM		-	-		-		ARAM
		-	-	-	-		
	-	-	-		-		
	-	-	-		-		
	-	-	-		-		
Subtotal	(13,064,698)	(7,292,686)	(1,934,576)		(3,837,436)		
Transmission Allocator [TP, GP or W/S]		0.0000%	<u>93.2870%</u>	<u>36.0710%</u>	<u>13.9780%</u>		
Total		0	(1,804,708)	0	(536,397)	(2,341,105)	

Southwestern Public Service Company Worksheet D.4 - (Excess)/Deficient ADIT Amortization

Non-Plant Excess ADIT Amortization, Actual for Billing Year = 2021

(a) Identification	(b) <u>Total (Note 1)</u>	(c) Retail, Production & Other <u>Related</u>	(d) Transmission <u>Related</u>	(e) Plant <u>Related</u>	(f) Labor <u>Related</u>	(g) Total Included in Income Tax Expense <u>(d)+(e)+(f)</u>	(h) Remaining Amortization <u>Period (Note 2)</u>
SchM-107 - Pension Expense	(3,090,334)	(3,090,334)					2 Years
SchM-107 - Pension Expense SchM-128 - Book Unamort. Cost Of Reacquired Debt	(3,090,334) (565,982)	(3,090,334)		(565,982)			2 Years 2 Years
SchM-128 - Book Onamort, Cost of Reacquired Debt	(463,180)	(463,180)		(303,962)			2 Years
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(463,180) (35,069)	(403,100)		(35,069)			2 Years
SchM-168 - Reg Asset-NOx	(899)	(899)		(33,009)			2 Years
Schwertoo - Reg Asset-NOX	0 -	(099)					2 Years
	0 -						2 16415
	0 -						
	0 -						
SchM-102 - Fuel Tax Credit - Inc Addback	130			130			2 Years
SchM-103 - Environmental Remediation	1,731	1,731					2 Years
SchM-108 - Accrued Vacation Paid	26,167				26,167		2 Years
SchM-109 - Employee Incentive	79,578				79,578		2 Years
SchM-111 - Post Employment Benefits - FAS 106(Short Term)	361,613	361,613					2 Years
SchM-112 - Post Employment Benefits FAS 112	20,174				20,174		2 Years
SchM-116 - Bad Debt	17,009	17,009					2 Years
SchM-118 - Inventory Reserve	8,315	8,315					2 Years
SchM-130 - Deferred Compensation Plan Reserve	6,465				6,465		2 Years
SchM-134 - Non-Qualified Pension Plans - 190	2,969				2,969		2 Years
SchM-136 - Performance Share Plan	2,094				2,094		2 Years
SchM-146 - State Tax Deduction Cash Vs Accrual - 190	4,346			4,346			2 Years
SchM-179 - DSM/CIP	26,996	26,996					2 Years
SchM-192 - Texas Margin Tax	(1,332)	(1,332)					2 Years
SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	1,174	1,174					2 Years
SchM-226 - Performance Recognition Award	285,784	285,784					ARAM
SchM-263 - Federal Only NOL - Production	722				722		2 Years
	155,687	155,687					
	0 -	-					
	0 -	-					
	0 -	-					
	0 -	-					
	0 -	-					
	0 -	-					
	0 -	-					
	- 0						
	- 0						
SchM-264 - Federal Only NOL - Transmission	436,876		436,876	-	-		
	0 -				-		
Subtotal	(2,718,967)	(2,697,436)	436.876	(596,575)	138.169		
Subtotal Transmission Allocator [TP, GP or W/S]	(2,718,907)	(2,697,436)	436,876 93.2870%	(596,575) 36.0710%	138,169		
		0.0000%	<u>93.2870%</u> 407,548	(215,190)	13.9780%	211.671	
Total		0	407,548	(215,190)	19,313	∠11,6/1	

Note 1: Excess and Deficient ADIT is amortized to FERC Accounts 410.1 and 411.1 Note 2: The amortization of Excess and Deficient ADIT balances began January 1, 2018

Southwestern Public Service Company

Worksheet D.5 Adjustments to Rate Base

Worksheet D.5 Table 21D

Image: bar			(a)	(b)	(c)	(d)	(e)	(f)	(g) PROJECTED BA	(h) LANCES	(1)	(j)	(k)	(I)	(m)	(n)					
P Print P <th>No.</th> <th></th> <th>1/1/2021</th> <th>1/31/2021</th> <th>2/28/2021</th> <th>3/31/2021</th> <th>4/30/2021</th> <th>5/31/2021</th> <th>6/30/2021</th> <th>7/31/2021</th> <th>8/31/2021</th> <th>9/30/2021</th> <th>10/31/2021</th> <th>11/30/2021</th> <th>12/31/2021</th> <th></th>	No.		1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021						
1 Nome 0																0					
0 0			0	0	0	0	0	0	0	0	0	0	0	0	(254.022)						
0 0																					
0 100001 14207.000										(13.874.983)	(13.874.983)	(13,874,983)	(13,874,983)			(6.403.838)					
1 1			(4.327.889)	(4.371.915)	(4.385.940)	(4.399.966)	(4.413.991)	(4.428.017)	(4.442.042)												
Particity Function 11/2021 29/2021 29/2021 89/2021 89/2021 89/2021 109/2021			(4,327,889)	(4,372,030)	(4,386,245)	(4,400,510)			(4,444,686)		(18,350,368)										
Image Production State Image	8 9 Accu	- umulated Depreciation & Amortization Adjustme														13 Mo Average					
12 Open (1) Control Control <thcontrol< th=""> Control <thcont< th=""><th></th><th></th><th>1/1/2021</th><th>1/31/2021</th><th>2/28/2021</th><th>3/31/2021</th><th>4/30/2021</th><th>5/31/2021</th><th>6/30/2021</th><th>7/31/2021</th><th>8/31/2021</th><th>9/30/2021</th><th>10/31/2021</th><th>11/30/2021</th><th>12/31/2021</th><th></th></thcont<></thcontrol<>			1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021						
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $																-					
Instrum 0 0 0 0 <th></th> <th></th> <th>0</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>0</th> <th></th> <th></th> <th>0</th> <th>0</th> <th></th> <th></th>			0							0			0	0							
16 168																					
Total Accounted by A Americation (881.848) (983.748) (138.048) (1																					
Projected NLT PLANT N SERVICE Image: Control of the service of the serv																					
Procent but Procent in Service		Accumulated Depr & Amortization	(049,149)	(906,740)	(904,027)	(1,023,101)	(1,001,741)	(1,140,569)	(1,199,044)	(1,302,035)	(1,449,739)	(1,597,071)	(1,744,054)	(1,690,096)	(2,037,520)	(1,322,121)					
21 Polation Chine 0	19		0	<u>^</u>	0	0	0	2	0	<u>^</u>	0	0	0	0	0	0					
21 Data 0 <th></th> <th></th> <td>0</td> <td>0</td> <td>0</td> <td>0</td> <td></td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td></td> <td>0</td> <td>0</td> <td>0</td> <td></td>			0	0	0	0			0	0	0		0	0	0						
22 Distribution 0 (115) (04) (42,2) (12,0) (13,43) (13,43,43) (13,43,43) (13,43,74)			0	0	0			0	-	0			0	0	(254 741)						
24 Genral 0 </th <th></th> <th></th> <th>0</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>(3.877)</th> <th>0</th> <th></th> <th></th> <th></th> <th></th> <th></th>			0							(3.877)	0										
Ball manglebe (3,477,470) (3,467,770) (3,471,114) (3,377,349) (3,328,071) (3,248,014) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (3,247,344) (1,242,37) (1,68,06,27) (1,68,06			0	(113)	(304)			(1,505)													
All Teal Projected Met Plant in Service (3,478,740) (3,468,250) (3,28,116) (3,233,085) (3,280,12) (15,002,282) (15,006,050) (17,227,656)			(3.478.740)	(3.465.175)	(3.421.114)	(3.376.807)	(3.332.253)	(3 287 454)	(3 242 409)												
Attraction Adjustments Tatal Accumales Deprés de la Anoritzation Adjustments Tatal de la Anoritzation Adjustment Tatal de la Anoritzation Adjustments Tatal de la Anoritzation Adju																					
Plant is according and according and according and according ac						1										<u>, , , , ,</u>					
No. Function 11/1/2021 10/31/2021 3/31/2021 6/30/2021 7/31/2021 8/31/2021 9/30/2021 10/31/2021 11/30/2021									ACTUAL BALA	ANCES											
27 Policital Other 0		Diant in Camilas Adjustments																			
28 Production Other 9 0			1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	0/30/2021	10/31/2021	11/30/2021	12/31/2021						
30 Debulation 0 0	No.	Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021						
index 0 <th>lo. 27 Produ</th> <th>Function Inclusion</th> <th>1/1/2021</th> <th>1/31/2021</th> <th>2/28/2021</th> <th>3/31/2021</th> <th>4/30/2021</th> <th>5/31/2021</th> <th>6/30/2021</th> <th>7/31/2021</th> <th>8/31/2021</th> <th>9/30/2021</th> <th>10/31/2021</th> <th>11/30/2021</th> <th>12/31/2021</th> <th></th>	lo. 27 Produ	Function Inclusion	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021						
120 Intraplier (2.003.948) (2.007.941) (2.007.943) (2.007.943) (2.107.830) <th< th=""><th>No. 27 Produ 28 Produ</th><th>Function luction Steam luction Other</th><th></th><th></th><th>2/28/2021</th><th>3/31/2021</th><th></th><th>5/31/2021</th><th></th><th>7/31/2021</th><th>8/31/2021</th><th></th><th></th><th>11/30/2021</th><th>12/31/2021</th><th></th></th<>	No. 27 Produ 28 Produ	Function luction Steam luction Other			2/28/2021	3/31/2021		5/31/2021		7/31/2021	8/31/2021			11/30/2021	12/31/2021						
31 Total Gross Plant in Service (2.003,948) (2.067,183) (2.077,027) (2.07,721) (2.107,730) (2.107,630) (2.017,630) <th>lo. 27 Produ 28 Produ 29 Trans</th> <th>Function luction Steam luction Other smission</th> <th>0</th> <th>0</th> <th>2/28/2021 0 0</th> <th>3/31/2021 0 0</th> <th>0</th> <th>0</th> <th>0</th> <th>7/31/2021 0 0</th> <th>0</th> <th>0</th> <th>0</th> <th>0</th> <th>12/31/2021 0 0</th> <th></th>	lo. 27 Produ 28 Produ 29 Trans	Function luction Steam luction Other smission	0	0	2/28/2021 0 0	3/31/2021 0 0	0	0	0	7/31/2021 0 0	0	0	0	0	12/31/2021 0 0						
3 Total Gross Plant in Service (2,003,948) (2,007,830) (2,007,830) (2,007,830) (2,007,830) (2,007,830) (2,007,830) (2,007,830) (2,007,830) (2,017,630) <th>lo. 27 Produ 28 Produ 29 Trans 30 Distri</th> <th>Function luction Steam smission ibution</th> <th>0 0</th> <th>0 0</th> <th>2/28/2021 0 0</th> <th>0 0</th> <th>0 0</th> <th>0 0</th> <th>0 0</th> <th>7/31/2021 0 0</th> <th>0 0</th> <th>0 0</th> <th>0 0</th> <th>0 0</th> <th>0</th> <th>Balance 0 0 0 0 0</th>	lo. 27 Produ 28 Produ 29 Trans 30 Distri	Function luction Steam smission ibution	0 0	0 0	2/28/2021 0 0	0 0	0 0	0 0	0 0	7/31/2021 0 0	0 0	0 0	0 0	0 0	0	Balance 0 0 0 0 0					
35 Production & Amoritzation Adjustment 10 A Decretation & Amoritzation Adjustment Production Skam Production Skam 0 0 0 0 0 0 0 0 0 0 0 <th <="" colspan="5" th=""><th>No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene</th><th>Function uction Steam uction Other smission sibution eral</th><td>0 0 0</td><td>0 0 0</td><td>0 0 0</td><td>0 0 0</td><td>0 0 0</td><td>0 0 0</td><td>0 0 0</td><td>0 0 0</td><td>0 0 0</td><td>0 0 0</td><td>0 0 (803,774)</td><td>0 0 (818,552)</td><td>0 0 (14,500,988)</td><td>Balance 0 0 0 0 (1,240,255)</td></th>	<th>No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene</th> <th>Function uction Steam uction Other smission sibution eral</th> <td>0 0 0</td> <td>0 0 (803,774)</td> <td>0 0 (818,552)</td> <td>0 0 (14,500,988)</td> <td>Balance 0 0 0 0 (1,240,255)</td>					No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene	Function uction Steam uction Other smission sibution eral	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 (803,774)	0 0 (818,552)	0 0 (14,500,988)	Balance 0 0 0 0 (1,240,255)
A concursation A durantization A duranti durantizati durantization A durantization A durantization A durant	No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intang	Function uction Neter smission bution eral gjoble	0 0 (2,003,948)	0 0 0 (2,067,183)	0 0 (2,067,841)	0 0 (2,078,027)	0 0 (2,075,453)	0 0 (2,091,323)	0 0 (2,107,721)	0 0 (2,107,384)	0 0 (2,107,630)	0 0 (2,107,630)	0 0 (803,774) (2,107,630)	0 0 (818,552) (2,107,630)	0 0 (14,500,988) (2,107,630)	Balance 0 0 0 (1,240,255) (2,087,464)					
38 Production Steam 0	No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intang 33 Total 34	Function uction Neter smission bution eral gjoble	0 0 (2,003,948)	0 0 0 (2,067,183)	0 0 (2,067,841)	0 0 (2,078,027)	0 0 (2,075,453)	0 0 (2,091,323)	0 0 (2,107,721)	0 0 (2,107,384)	0 0 (2,107,630)	0 0 (2,107,630)	0 0 (803,774) (2,107,630)	0 0 (818,552) (2,107,630)	0 0 (14,500,988) (2,107,630)	Balance 0 0 0 (1,240,255) (2,087,464)					
39 Production Other -	No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intany 33 Total 34 35 36 Accu	Function Judion Other smission ibution aral I Gross Plant in Service umulated Depreciation & Amortization Adjustme	0 0 (2,003,948) (2,003,948) nt	0 0 (2,067,183) (2,067,183)	0 0 (2.067,841) (2.067,841)	0 0 (2.078,027) (2.078,027)	0 0 (2.075,453) (2.075,453)	0 0 (2,091,323) (2,091,323)	0 0 (2.107,721) (2.107,721)	0 0 (2,107,384) (2,107,384)	0 0 (2,107,630) (2,107,630)	0 0 (2,107,630) (2,107,630)	0 0 (803,774) (2,107,630) (2,911,404)	0 0 (818,552) (2,107,630) (2,926,182)	0 (14,500,988) (2,107,630) (16,608,618)	Balance 0 0 0 (1,240,255) (2,087,464) (3,327,719) 13 Mo Average					
40 Transmission 0 <	No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intang 33 Total 34 35 36 Accu 37	Function Juction Steam Juction Other smission Bution eral I Gross Plant in Service umulated Depreciation & Amortization Adjustme Function	0 0 (2,003,948) (2,003,948) nt	0 0 (2,067,183) (2,067,183)	0 0 (2.067,841) (2.067,841)	0 0 (2.078,027) (2.078,027)	0 0 (2.075,453) (2.075,453)	0 0 (2,091,323) (2,091,323)	0 0 (2.107,721) (2.107,721)	0 0 (2,107,384) (2,107,384)	0 0 (2,107,630) (2,107,630)	0 0 (2,107,630) (2,107,630)	0 0 (803,774) (2,107,630) (2,911,404)	0 0 (818,552) (2,107,630) (2,926,182)	0 (14,500,988) (2,107,630) (16,608,618)	Balance 0 0 0 (1,240,255) (2,087,464) (3,327,719) 13 Mo Average					
41 Distribution 0 <	No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intang 33 Total 34 35 36 Accu 37 38	Function Luction Other smission ibution eral gible Gross Plant in Service unulated Depreciation & Amortization Adjustme Function Luction Steam	0 0 (2,003,948) (2,003,948) nt	0 0 (2,067,183) (2,067,183)	0 0 (2.067,841) (2.067,841)	0 0 (2.078,027) (2.078,027)	0 0 (2.075,453) (2.075,453)	0 0 (2,091,323) (2,091,323)	0 0 (2.107,721) (2.107,721)	0 0 (2,107,384) (2,107,384)	0 0 (2,107,630) (2,107,630)	0 0 (2,107,630) (2,107,630)	0 0 (803,774) (2,107,630) (2,911,404)	0 0 (818,552) (2,107,630) (2,926,182)	0 (14,500,988) (2,107,630) (16,608,618)	Balance 0 0 0 (1,240,255) (2,087,464) (3,327,719) 13 Mo Average					
42 General 0<	No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intany 33 Total 34 35 36 Accu 37 38 Produ 39 Produ	Function uction Steam uction Other smission bibution eral I Gross Plant in Service unulated Depreciation & Amortization Adjustme Function Uction Steam uction Steam	0 0 (2,003,948) (2,003,948) (2,003,948) nt 1/1/2021	0 0 (2,067,183) (2,067,183) 1/31/2021	0 0 (2.067,841) (2.067,841)	0 0 (2.078.027) (2.078.027) 3/31/2021	0 0 (2,075,453) (2,075,453) 4/30/2021	0 0 (2.091.323) (2.091.323) 5/31/2021	0 0 (2,107,721) (2,107,721) 6/30/2021	0 0 (2,107,384) (2,107,384)	0 0 (2,107,630) (2,107,630) 8/31/2021	0 0 (2.107.630) (2.107.630) (2.107.630) 9/30/2021	0 0 (803,774) (2,107,630) (2,911,404)	0 0 (818,552) (2,107,630) (2,926,182)	0 (14,500,988) (2,107,630) (16,608,618)	Balance 0 0 0 (1,240,255) (2,087,464) (3,327,719) 13 Mo Average					
43 Intraplible - Software (230,234) (264,160) (238,618) (333,167) (367,780) (402,503) (437,495) (472,621) (507,746) (542,873) (578,000) (613,127) (648,254) (438,198) 45 Actual Accumulated Depr & Montization (230,234) (264,160) (238,618) (333,167) (367,780) (402,503) (437,495) (472,621) (507,746) (542,873) (578,000) (613,127) (648,254) (438,198) 47 Actual Net PLANT IN SERVICE *	No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intany 33 Total 34 35 36 Accu 37	Function Uction Steam Uction Other smission bibution eral igible I Gross Plant in Service umulated Depreciation & Amortization Adjustme Function Uction Steam Uction Other smission	0 0 (2,003,948) (2,003,948) nt 1/1/2021	0 0 (2,067,183) (2,067,183) 1/31/2021	0 0 (2,067,841) (2,067,841) 2/28/2021	0 0 (2,078,027) (2,078,027) 3/31/2021	0 0 (2,075,453) (2,075,453) 4/30/2021	0 0 (2,091,323) (2,091,323) 5/31/2021 0	0 0 (2,107,721) (2,107,721) 6/30/2021	0 0 (2,107,384) (2,107,384) 7/31/2021	0 0 (2,107,630) (2,107,630) 8/31/2021 0	0 0 (2,107,630) (2,107,630) 9/30/2021	0 (803,774) (2,107,630) (2,911,404) 10/31/2021	0 0 (818,552) (2,107,630) (2,926,182) 11/30/2021 0	0 (14,500,988) (2,107,630) (16,608,618)	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1240.255) 0 13 Mo Average Balance 0 0 0 0					
44 Total Accumulated Depr & Amortization (230,234) (284,160) (238,618) (333,167) (367,780) (402,503) (437,495) (472,621) (507,746) (542,873) (584,550) (632,901) (719,440) (445,699) ACTUAL NET PLANT IN SERVICE A CTUAL NET PLANT IN SERVICE 47 Production Steam 0 <th< th=""><th>No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intany 33 Total 34 35 36 Accu 37 </th><th>Function Judion Steam Judion Other smission bibution eral I Gross Plant in Service Junulated Depreciation & Amortization Adjustme Function Judion Steam Judion Other smission Bibution</th><th>0 0 (2.003.948) (2.003.948) (2.003.948) nt 1/1/2021 0 0</th><th>0 0 (2,067,183) (2,067,183) 1/31/2021 0 0</th><th>0 0 (2,067,841) (2,067,841) 2/28/2021</th><th>0 0 (2.078.027) (2.078.027) 3/31/2021 0 0</th><th>0 0 (2.075.453) (2.075.453) 4/30/2021 0 0</th><th>0 0 (2.091.323) (2.091.323) 5/31/2021 0 0</th><th>0 0 (2,107,721) (2,107,721) 6/30/2021 0 0</th><th>0 0 (2,107,384) (2,107,384) 7/31/2021</th><th>0 0 (2,107,630) (2,107,630) 8/31/2021 0 0</th><th>0 0 (2.107.630) (2.107.630) 9/30/2021 0 0</th><th>0 0 (803,774) (2,107,630) (2,911,404) 10/31/2021 0 0</th><th>0 0 (818,552) (2,107,630) (2,926,182) 11/30/2021 0 0</th><th>0 0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 0</th><th>Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 13 Mo Average Balance 0 0 0 0 0</th></th<>	No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intany 33 Total 34 35 36 Accu 37	Function Judion Steam Judion Other smission bibution eral I Gross Plant in Service Junulated Depreciation & Amortization Adjustme Function Judion Steam Judion Other smission Bibution	0 0 (2.003.948) (2.003.948) (2.003.948) nt 1/1/2021 0 0	0 0 (2,067,183) (2,067,183) 1/31/2021 0 0	0 0 (2,067,841) (2,067,841) 2/28/2021	0 0 (2.078.027) (2.078.027) 3/31/2021 0 0	0 0 (2.075.453) (2.075.453) 4/30/2021 0 0	0 0 (2.091.323) (2.091.323) 5/31/2021 0 0	0 0 (2,107,721) (2,107,721) 6/30/2021 0 0	0 0 (2,107,384) (2,107,384) 7/31/2021	0 0 (2,107,630) (2,107,630) 8/31/2021 0 0	0 0 (2.107.630) (2.107.630) 9/30/2021 0 0	0 0 (803,774) (2,107,630) (2,911,404) 10/31/2021 0 0	0 0 (818,552) (2,107,630) (2,926,182) 11/30/2021 0 0	0 0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 0	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 13 Mo Average Balance 0 0 0 0 0					
ACTUAL NET PLANT IN SERVICE ACTUAL NET PLANT IN SERVICE 47 ACTUAL NET PLANT IN SERVICE 47 Production Steam 0	No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intany 33 Total 34 35 36 Accu 37 Trans 38 Produ 39 Produ 40 Trans 42 Gene	Function Uction Steam Uction Other smission Bioution eral I Gross Plant in Service Function Function Uction Steam Uction Steam Uction Other smission Bioution Biou	0 (2.003.948) (2.003.948) nt 1/1/2021 0 0 0	0 0 (2.067,183) (2.067,183) 1/31/2021 0 0 0	0 0 (2,067,841) (2,067,841) 2/28/2021 0 0 0	0 0 (2.078.027) (2.078.027) 3/31/2021 0 0 0	0 0 (2.075.453) (2.075.453) 4/30/2021 0 0 0	0 0 (2.091,323) (2.091,323) 5/31/2021 0 0 0	0 0 (2,107,721) (2,107,721) 6/30/2021 0 0 0	0 0 (2,107,384) (2,107,384) 7/31/2021 0 0 0	0 0 0 (2,107,630) (2,107,630) 8/31/2021 0 0 0	0 0 (2,107,630) (2,107,630) 9/30/2021 0 0 0	0 (803,774) (2,107,630) (2,911,404) 10/31/2021 0 0 0 (6,550)	0 0 (818,552) (2,107,630) (2,926,182) 11/30/2021 0 0 (19,774)	0 0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 0 (71,185)	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0					
Name Name <th< th=""><th>No. Produ 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intang 33 Total 34 35 36 Accu 38 Produ 39 Produ 40 Trans 41 Distril 42 Gene 43 Intang</th><th>Function Judion Other mission bution Other rail I Gross Plant in Service function J Gross Plant in Service function f</th><td>0 0 (2,003,948) (2,003,948) nt 1/1/2021 0 0 0 0 0 0 0 0 0 0 0 0 0</td><td>0 0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td><td>0 0 (2.067.841) (2.067.841) 2/28/2021 0 (298.618)</td><td>0 0 (2.078,027) (2.078,0278,027) (2.078,027) (2.078,027) (2.078,027) (2.078,027) (2.078,02</td><td>0 0 (2.075.453) (2.075.453) 4/30/2021 0 0 (367.780)</td><td>0 0 0 (2,091,323) (2,091,323) 5/(31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td><td>0 0 (2.107.721) (2.107.721) 6/30/2021 0 (437.495)</td><td>0 0 0 (2,107,384) (2,107,384) 7/31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td><td>0 0 (2.107,630) (2.107,630) 8/31/2021 0 0 (507,746)</td><td>0 0 0 (2,107,630) (2,107,630) 9/30/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0</td><td>0 (803,774) (2,107,630) (2,107,630) (2,107,630) (2,107,630) (2,107,630) (0,550) (578,000)</td><td>0 (818,552) (2,107,830) (2,926,182) 11/30/2021 0 (19,774) (613,127)</td><td>0 0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 0 (71,185) (648,254)</td><td>Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 327,719 13 Mo Average Balance 0</td></th<>	No. Produ 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intang 33 Total 34 35 36 Accu 38 Produ 39 Produ 40 Trans 41 Distril 42 Gene 43 Intang	Function Judion Other mission bution Other rail I Gross Plant in Service function J Gross Plant in Service function f	0 0 (2,003,948) (2,003,948) nt 1/1/2021 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.067.841) (2.067.841) 2/28/2021 0 (298.618)	0 0 (2.078,027) (2.078,0278,027) (2.078,027) (2.078,027) (2.078,027) (2.078,027) (2.078,02	0 0 (2.075.453) (2.075.453) 4/30/2021 0 0 (367.780)	0 0 0 (2,091,323) (2,091,323) 5/(31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.107.721) (2.107.721) 6/30/2021 0 (437.495)	0 0 0 (2,107,384) (2,107,384) 7/31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.107,630) (2.107,630) 8/31/2021 0 0 (507,746)	0 0 0 (2,107,630) (2,107,630) 9/30/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (803,774) (2,107,630) (2,107,630) (2,107,630) (2,107,630) (2,107,630) (0,550) (578,000)	0 (818,552) (2,107,830) (2,926,182) 11/30/2021 0 (19,774) (613,127)	0 0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 0 (71,185) (648,254)	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 327,719 13 Mo Average Balance 0					
48 Production Other 0	No. 27 Produ 28 Produ 29 Trans 30 Distrii 31 Gene 32 Intany 33 Total 34 S 35 Accu 36 Accu 37 Trans 40 Trans 41 Distrii 42 Gene 43 Intany 44 Total	Function Judion Other smission Ibution Ibution Iral I Gross Plant in Service umulated Depreciation & Amortization Adjustme Function Judion Steam Judion Steam J	0 0 (2,003,948) (2,003,948) nt 1/1/2021 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.067.841) (2.067.841) 2/28/2021 0 (298.618)	0 0 (2.078,027) (2.078,0278,027) (2.078,027) (2.078,027) (2.078,027) (2.078,027) (2.078,02	0 0 0 (2.075.453) (2.075.453) 4/30/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 (2,091,323) (2,091,323) 5/(31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.107.721) (2.107.721) 6/30/2021 0 (437.495)	0 0 0 (2,107,384) (2,107,384) 7/31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.107,630) (2.107,630) 8/31/2021 0 0 (507,746)	0 0 0 (2,107,630) (2,107,630) 9/30/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (803,774) (2,107,630) (2,107,630) (2,107,630) (2,107,630) (2,107,630) (0,550) (578,000)	0 (818,552) (2,107,830) (2,926,182) 11/30/2021 0 (19,774) (613,127)	0 0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 0 (71,185) (648,254)	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 327,719 13 Mo Average Balance 0					
49 Transmission 0 <	No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intany 33 Total 34	Function uction Steam uction Other smission bution eral I Gross Plant in Service function uction Steam uction Steam uction Other smission bution eral gible - Software Accumulated Depr & Amortization accumulated Depr & Amortization	0 0 (2,003,948) (2,003,948) nt 1/1/2021 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.067.841) (2.067.841) 2/28/2021 0 (298.618)	0 0 (2.078,027) (2.078,0278,027) (2.078,027) (2.078,027) (2.078,027) (2.078,027) (2.078,02	0 0 (2.075,453) (2.075,453) 4/30/2021 0 0 (367,780) (367,780)	0 0 0 (2,091,323) (2,091,323) 5/(31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.107.721) (2.107.721) 6/30/2021 0 (437.495)	0 0 0 (2,107,384) (2,107,384) 7/31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.107,630) (2.107,630) 8/31/2021 0 0 (507,746)	0 0 (2,107,630) (2,107,630) 9/30/2021 0 0 0 (542,873) (542,873)	0 (803,774) (2,107,630) (2,107,630) (2,107,630) (2,107,630) (2,107,630) (0,550) (578,000)	0 (818,552) (2,107,830) (2,926,182) 11/30/2021 0 (19,774) (613,127)	0 0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 0 (71,185) (648,254)	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 327,719 13 Mo Average Balance 0					
50 Distribution 0 <	No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intany 33 Total 34 Accu 35 Accu 36 Accu 37 - 38 Produ 39 Produ 41 Distril 42 Gene 43 Intany 44 Total 45 - 46 - 47 Produ	Function Uuction Other smission ibution Other smission ibution I Gross Plant in Service umulated Depreciation & Amortization Adjustme Function Uuction Other smission ibution eral Accumulated Depr & Amortization Accumulated Depr & Amortization	0 0 (2,003,948) (2,003,948) nt 1/1/2021 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.067.841) (2.067.841) 2/28/2021 0 (298.618)	0 0 (2.078,027) (2.078,0278,027) (2.078,027) (2.078,027) (2.078,027) (2.078,027) (2.078,02	0 0 (2,075,453) (2,075,453) 4/30/2021 0 0 (367,780) (367,780) 0	0 0 0 (2,091,323) (2,091,323) 5/(31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.107.721) (2.107.721) 6/30/2021 0 (437.495)	0 0 0 (2,107,384) (2,107,384) 7/31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.107,630) (2.107,630) 8/31/2021 0 0 (507,746)	0 0 (2,107,630) (2,107,630) 9/30/2021 0 (542,873) (542,873) (542,873)	0 (803,774) (2,107,630) (2,107,630) (2,107,630) (2,107,630) (2,107,630) (0,550) (578,000)	0 (818,552) (2,107,830) (2,926,182) 11/30/2021 0 (19,774) (613,127)	0 0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 0 (71,185) (648,254)	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 13 Mo Average Balance 0 0 0 0 0 0 0 (7.501) (438,108) (445,699) 0					
51 General 0<	No. 27 Produ 28 Produ 29 Trans 30 Distrii 31 Gene 32 Intang 33 Total 34 34 35 Accu 36 Accu 37 Produ 38 Produ 39 Produ 42 Gene 43 Intang 44 Total 45 46 46 Produ 48 Produ	Function uction Steam uction Other smission bibution eral I Gross Plant in Service unulated Depreciation & Amortization Adjustmen Function uction Steam uction Other smission bibution eral I Accumulated Depr & Amortization ACTUAL NET PLANT IN SERVICE Uction Steam Uction Other	0 0 (2,003,948) (2,003,948) nt 1/1/2021 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.067.841) (2.067.841) 2/28/2021 0 (298.618)	0 0 (2.078,027) (2.078,0278,027) (2.078,027) (2.078,027) (2.078,027) (2.078,027) (2.078,02	0 0 (2.075,453) (2.075,453) 4/30/2021 0 0 (367,780) (367,780) 0 0 0	0 0 0 (2,091,323) (2,091,323) 5/(31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.107.721) (2.107.721) 6/30/2021 0 (437.495)	0 0 0 (2,107,384) (2,107,384) 7/31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 (2,107,630) (2,107,630) 8/31/2021 0 0 0 (507,746) (507,746) 0 0	0 0 (2,107,630) (2,107,630) 9/30/2021 0 (542,873) (542,873) 0 0 0	0 (903,774) (2,107,630) (2,911,404) 10/31/2021 0 0 (6,550) (578,000) (584,550) 0 0 0	0 (816,552) (2,107,630) (2,526,162) 11/30/2021 0 (19,774) (613,127) (613,127) (632,901) 0 0 0	0 0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 0 (71,185) (648,254)	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 13 Mo Average Balance 0 0 0 0 0 0 0 (7.501) (438,108) (445,699) 0					
52 Intangible (1,773,714) (1.803,023) (1,769,223) (1,707,674) (1,688,820) (1,670,227) (1,634,763) (1,564,757) (1,529,630) (1,494,502) (1,459,375) (1,649,266) 53 Total Actual Net Plant in Service (1,773,714) (1,803,023) (1,744,860) (1,707,674) (1,688,820) (1,670,227) (1,634,763) (1,564,757) (2,232,854) (2,293,280) (15,889,178) (2,882,020)	No. 27 Produ 28 Produ 29 Trans 30 Distril 31 Gene 32 Intang 33 Total 34 Trans 35 Accu 36 Accu 37 Tradi 38 Produ 40 Trans 41 Distril 42 Gene 43 Intang 44 Total 45 Total 44 Total 45 Produ 48 Produ 49 Trans	Function Unden Steam Unden Other Smission Unden Other Smission Unden Steam Unden Other Smission Unden Steam Unden Other Smission Unden Other Smission Unden Steam Unden Other Smission	0 0 (2,003,948) (2,003,948) nt 1/1/2021 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.067.841) (2.067.841) 2/28/2021 0 (298.618)	0 0 (2.078,027) (2.078,0278,027) (2.078,027) (2.078,027) (2.078,027) (2.078,027) (2.078,02	0 0 (2,075,453) (2,075,453) (2,075,453) (2,075,453) (2,075,453) (3,07,780) (3,07,780) (3,07,780) (3,07,780) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 (2,091,323) (2,091,323) 5/(31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.107.721) (2.107.721) 6/30/2021 0 (437.495)	0 0 0 (2,107,384) (2,107,384) 7/(31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,107,630) (2,107,630) 8/31/2021 0 (507,746) (507,746) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,107,630) (2,107,630) 9/30/2021 0 0 (542,873) (542,873) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (903,774) (2,107,630) (2,911,404) 10/31/2021 0 0 (6,550) (578,000) (584,550) 0 0 0	0 (816,552) (2,107,630) (2,526,162) 11/30/2021 0 (19,774) (613,127) (613,127) (632,901) 0 0 0	0 0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 0 (71,185) (648,254)	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 13 Mo Average Balance 0 0 0 0 0 0 0 (7.501) (438,108) (445,699) 0					
53 Total Actual Net Plant in Service (1,773,714) (1,803,023) (1,769,223) (1,744,860) (1,707,674) (1,688,820) (1,670,227) (1,634,763) (1,599,884) (1,564,757) (2,326,854) (2,293,280) (15,889,178) (2,882,020)	No. 27 Produ 28 Produ 29 Trans 30 Distrii 31 Gene 32 Intany 33 Total 34 Frodu 35 Produ 36 Accu 37 Produ 38 Produ 39 Produ 40 Trans 41 Distrii 42 Gene 43 Intany 44 Total 45 Produ 46 Produ 47 Produ 48 Produ 49 Trans 50 Distrii	Function Judion Steam Judion Other smission Judion Other aral I Gross Plant in Service Junulated Depreciation & Amortization Adjustme Function Judion Steam Judion Other smission Judion Other aral John PLANT IN SERVICE Judion Other ACTUAL NET PLANT IN SERVICE Judion Other Smission Judion Other Smission Judion Other Smission Judion Other Smission Judion Other Smission Judion Other Smission Judion Other Smission	0 0 (2,003,948) (2,003,948) nt 1/1/2021 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 (2,067,183) (2,067,183) 1/31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.067.841) (2.067.841) 2/28/2021 0 (298.618)	0 0 (2.078,027) (2.078,0278,027) (2.078,027) (2.078,027) (2.078,027) (2.078,027) (2.078,02	0 0 (2,075,453) (2,075,453) 4/30/2021 0 0 (367,780) (367,780) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 (2,091,323) (2,091,323) 5/(31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.107.721) (2.107.721) 6/30/2021 0 (437.495)	0 0 0 (2,107,384) (2,107,384) 7/(31/2021 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,107,630) (2,107,630) 8/31/2021 0 0 (507,746) (507,746) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,107,630) (2,107,630) 9/30/2021 0 (542,873) (542,873) (542,873) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (903,774) (2,107,630) (2,911,404) 10/31/2021 0 0 (5,550) (584,550) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (816,552) (2,107,630) (2,326,182) 11/30/2021 0 (19,774) (613,127) (632,901) 0 0 0 0 0 0 0 0 0 0 0	0 0 (14,500,988) (2,107,630) (16,606,618) 12/31/2021 0 0 0 (71,185) (648,254) (648,254) (71,9,440) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 13 Mo Average Balance 0					
	No. 27 Produ 28 Produ 29 Trans 30 Distrii 31 Gene 32 Intany 33 Total 34 Trans 35 Produ 36 Accu 37 Total 38 Produ 40 Trans 41 Distrii 42 Gene 43 Intany 44 Total 45 Produ 48 Produ 48 Produ 49 Trans 50 Distrii 51 Gene	Function Uuction Other smission ibution Other smission ibution raral Gross Plant in Service Function Uuction Steam Smission ibution ibution ibution ibution ibution ibution Cher Software ral AcCUAL NET PLANT IN SERVICE Uuction Steam Composition Service Composition Composition Service Composition Compos	0 (2,003,948) (2,003,948) (2,003,948) nt 1/1/2021 0 (230,234) (230,234) (230,234) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.067,183) (2.067,183) 1/31/2021 0 0 0 (264,160) (264,160) (264,160) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,067,841) (2,067,841) 2/28/2021 0 (298,618) (298,618) (298,618) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,078,027) (2,078,027) 3/31/2021 0 0 (333,167) (333,167) (333,167) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,075,453) (2,075,453) (2,075,453) (2,075,453) (2,075,453) (3,07,780) (3,07,780) (3,07,780) (3,07,780) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,091,323) (2,091,323) 5/31/2021 0 (402,503) (402,503) (402,503) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,107,721) (2,107,721) 6/30/2021 0 (437,495) (437,495) (437,495) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,107,384) (2,107,384) 7/31/2021 0 0 (472,621) (472,621) (472,621) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,107,630) (2,107,630) 8/31/2021 0 (507,746) (507,746) (507,746) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,107,630) (2,107,630) 9/30/2021 0 0 (542,873) (542,873) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (803,774) (2,107,630) (2,911,404) 10/31/2021 0 0 (6,550) (578,000) (584,550) 0 0 0 0 (797,224)	0 0 (818,552) (2,107,630) (2,926,182) 11/30/2021 0 0 (19,774) (613,127) (632,901) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (14,500,988) (2,107,630) (16,608,618) 12/31/2021 0 0 (71,185) (648,254) (719,440) 0 0 0 0 (14,429,803)	Balance 0 </th					
	No. 27 Produ 28 Produ 29 Trans 30 Distriit 31 Gene 32 Intany 33 Total 34 Trans 35 Accu 36 Accu 37 Produ 38 Produ 40 Trans 41 Distriit 42 Gene 43 Intany 44 Total 45 Produ 46 Produ 47 Produ 48 Produ 49 Trans 50 Distriit 51 Gene 52 Intany	Function Judion Steam Judion Other smission Judion Other aral I Gross Plant in Service Judion Steam Judion Steam Judion Other smission Judion Other Software I Accumulated Depr & Amortization CCTUAL NET PLANT IN SERVICE Judion Steam Judion	0 (2,003,948) (2,003,948) nt 1/1/2021 0 (230,234) (230,234) (230,234) (230,234) (230,234) (230,234)	0 0 (2.067.183) (2,067.183) 1/31/2021 1/31/2021 0 0 0 (264.160) (264.160) (264.160) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,067,841) (2,067,841) 2/28/2021 0 0 (298,618) (298,618) (298,618) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.078.027) (2.078.027) 3/31/2021 0 0 (333.167) (333.167) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,075,453) (2,075,453) 4/30/2021 4/30/2021 0 0 0 0 (367,780) (367,780) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.091.323) (2.091.323) 5/31/2021 5/31/2021 0 0 (402.503) (402.503) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2,107,721) (2,107,721) 6/30/2021 0 0 (437,495) (437,495) (437,495) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.107.384) (2.107.384) 7/31/2021 7/31/2021 0 0 (472.621) (472.621) (472.621) (472.621) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.107,630) (2.107,630) 8/31/2021 0 0 (507,746) (507,746) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 (2.107,630) (2.107,630) 9/30/2021 0 0 0 (542,873) (542,873) 0 0 0 0 0 0 0 0 0 0 0 0 0	0 (903,774) (2,107,630) (2,911,404) 10/31/2021 0 (6,550) (578,000) (578,000) (584,550) 0 0 0 0 0 (797,224) (1,529,630)	0 (818,552) (2,107,630) (2,526,162) 11/30/2021 0 0 (19,774) (613,127) (632,901) 0 0 0 0 (798,778) (1,494,502)	0 0 (14,500,983) (2,107,630) (16,680,618) 12/31/2021 0 0 0 (71,185) (648,254) (719,440) 0 0 0 0 0 0 0 0 0 0 0 0 0	Balance 0 </th					

5 Accumulated Deferred Income Tax Adjustment 6 7 Account 281	Beginning Balance	JECTED BALANCES Ending Balance	Average Balance	Beginning Balar	ACTUAL BALANCES ace Ending Balance	Average Bala
8 Tax Amortization - Pollution Control Facilities						
9						
0 Account 282 1 Electric Distribution	0	75	37		0 0	
2 Electric Transmission	0	2,951	1,475		0 0	
3 Electric Production			-			
4 Electric Genera			-	132,8		333
5 Electric Intangible 6 Electric Non Utility	102,650	100,761	101,705	102,5	614 161,459	13
7						
Account 283						
9 Liberalized Depreciation - Software	134,486	441,940	288,213		0 0	
D Liberalized Depreciation - Software Electric Intangible	137,097	256,840	196,969		0 0	
1 SchM-107 - Pension Expense 2 SchM-128 - Book Unamort. Cost Of Reacquired Debt						
3 SchM-138 - Rate Case Expense						
SchM-146 - State Tax Deduction Cash Vs Accrual - 190						
5 SchM-179 - DSM/CIP			-			
6 SchM-186 - Deferred Fuel Costs			-			
7 SchM-187 - Reg Asset/Liability Transmission Attachmen 8 SchM-189 - OCI Treasury	10					
9 SchM-195 - Renewable Energy Standard						
SchM-201 - State Tax Deduction Cash vs Accrual - Fin 4	8					
1 SchM-207 - Mark to Market Adjust			-			
2 SchM-217 - Reg Asset - Texas Surcharge (DTL)			-			
3 SchM-270 - Non Plant Rate Change			-			
4 SchM-275 - Reg Asset - Miscellaneous 5 SchM-293 - Rate Change						
6 SchM-299 - Operating Lease						
7						
B Account 190						
9 Basis Difference - Electric Distribution Basis Difference - Electric Transmission			-			
Basis Difference - Electric Transmission Basis Difference - Electric Production						
2 Basis Difference - Electric General						
3 Basis Difference - Electric Intangible						
4 Basis Difference - CIAC Elec Distribution						
5 Basis Difference - CIAC Elec Transmission			-			
Basis Difference - CIAC Elec Production Basis Difference - CIAC Elec General			-			
Basis Difference - CIAC Elec General Basis Difference - CIAC Elec Non Utility						
9 SchM-102 - Fuel Tax Credit - Inc Addback						
0 SchM-103 - Environmental Remediation						
1 SchM-108 - Accrued Vacation Paid						
2 SchM-109 - Employee Incentive	- .		-			
 SchM-111 - Post Employment Benefits - FAS 106(Short SchM-112 - Post Employment Benefits FAS 112 	lerm)					
5 SchM-116 - Bad Debt						
6 SchM-118 - Inventory Reserve						
7 SchM-119 - Electric Vehicle Credit						
8 SchM-127 - Litigation Reserve			-			
9 SchM-130 - Deferred Compensation Plan Reserve 0 SchM-134 - Non-Qualified Pension Plans - 190			-			
0 SchM-134 - Non-Qualified Pension Plans - 190 1 SchM-136 - Performance Share Plan						
2 SchM-137 - R&E Credit						
3 SchM-146 - State Tax Deduction Cash Vs Accrual - 190						
4 SchM-174 - New Hire Retention Credit			-			
5 SchM-178 - Interest Income on Disputed Tax			-			
6 SchM-179 - DSM/CIP 7 SchM-180 - ITC Grant			-			
8 SchM-186 - Deferred Fuel Costs						
9 SchM-187 - Reg Asset/Liability Transmission Attachmen	10					
0 SchM-188 - Contributions Carryover						
1 SchM-189 - OCI Treasury			-			
2 SchM-192 - Texas Margin Tax			-			
SchM-195 - Renewable Energy Standard SchM-201 - State Tax Deduction Cash vs Accrual - Fin 4	8					
5 SchM-205 - State Only NOL						
6 SchM-207 - Mark to Market Adjust						
7 SchM-213 - Rate Refund Reserve			-			
8 SchM-223 - Unamortized ITC						
9 SchM-226 - Performance Recognition Award 00 SchM-261 - Section 59e Adjustment			-			
SchW-261 - Section 59e Adjustment SchM-262 - Federal Only NOL - Non Operating						
2 SchM-263 - Federal Only NOL - Production			-			
3 SchM-264 - Federal Only NOL - Transmission						
4 SchM-265 - Federal Only NOL - General			-			
5 SchM-266 - Federal Only NOL - Distribution	Dee		-			
6 SchM-276 - State Tax Deduction Cash Vs Accrual - Non 7 SchM-293 - Bate Change	Reg		-			
7 SchM-293 - Rate Change 8 SchM-299 - Operating Lease						
9 SchM-PTC - Deferred PTCs - Hale						
0						
1			-			
2 3						

	Depreciation and Amortization Expe	
e Balance		PROJECTED BALANCES Depreciation Expense
	Production Steam	Depreciation Expense
	Production Other	
	Transmission	(191)
	Distribution	(107)
	General	(107)
	Intangible - Software	
333.258	Total Depreciation Expense	(298)
131,986		()
-		Amortization Expense
	Production Steam	
	Production Other	
	Transmission	
	Distribution	
-	General	(483,057)
	Intangible - Software	(705,016)
-	Total Amortization Expense	(1,188,073)
-		
-		
-		

ACTUAL BALANCES Depreciation Expense
0 Amortization Expense
(71,185) (418,021) (489,206)

Southwestern Public Service Company

Workpaper 1 - AGIS

Plant in	n Service Adjustments	(a)	(b)	(c)	(d)	(e)	(f)	(g) PROJECTE	(h) D BALANCES	(i) 5	(j)	(k)	(1)	(m)	(n) 13 Mo Aver
Fidittin	Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	Balance
Transmission		0	0	0	0	0	0	0	0	0	0	0	0	(254,932)	
Distribution		0	(115)	(305)	(544)	(815)	(1,571)	(2,644)	(3,896)	(5,292)	(6,782)	(8,333)	(9,897)	(11,464)	
General Intangible		- (3,004,577)	- (3,034,577)	- (3,034,577)	- (3,034,577)	- (3,034,577)	- (3,034,577)	- (3,034,577)	(13,874,983) (3,034,577)	(13,874,983) (3,034,577)		(13,874,983) (3,034,577)		(13,874,983) (3,632,158)	(6, (3,
Ŭ	preciation & Amortization Adjustr		((,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	((1) (1)	(((((,	(,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	<u>(,,,,,,,,,</u>	13 Mo Ave
	Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	Balanc
Transmission		0	0	0	0	0	0	0	0	0	0	0	0	(191)	
Distribution		0	(0)	(1)	(2)	(3)	(6)	(11)	(18)	(29)	(43)	(61)	(82)	(107)	
General		0	0	0	0	0	0	0	(43,914)	(131,743)	(219,571)	(307,400)		(483,057)	(
Intangible - Softwar	re	(235,542)	(280,665)	(326,039)	(371,412)	(416,785)	(462,159)	(507,532)	(552,906)	(598,279)	(643,652)	(689,026)	(734,399)	(782,569)	
PROJECTE	D NET PLANT IN SERVICE														
Transmission		0	0	0	0	0	0	0	0	0	0	0	0	(254,741)	
Distribution		0	(115)	(304)	(542)	(812)	(1,565)	(2,633)	(3,877)	(5,263)	(6,739)	(8,273)	(9,815)	(11,357)	
General		0	0	0	0	0	0		(13,831,069)	(13,743,240)			(13,479,755)	(13,391,926)	(6,
Intangible		(2,769,035)	(2,753,912)	(2,708,538)	(2,663,165)	(2,617,792)	(2,572,418)	(2,527,045)		(2,436,298)	(2,390,925)	(2,345,551)	(2,300,178)	(2,849,589)	(2
Plant in	n Service Adjustments							ACTUAL	BALANCES						13 Mo Av
	Function	1/1/2021	1/31/2021	2/28/2021	3/31/2021	4/30/2021	5/31/2021	6/30/2021	7/31/2021	8/31/2021	9/30/2021	10/31/2021	11/30/2021	12/31/2021	Balanc
Transmission		0	0	0	0	0	0	0	0	0	0	0	0	0	
Distribution		0	0	0	0	0	0	0	0	0	0	0	0	0	
General		0	0	0	0	0	0	0	0	0	0	(803,774)		(14,500,988)	(1,
Intangible															
		(2,003,948)	(2,067,183)	(2,067,841)	(2,078,027)	(2,075,453)	(2,091,323)	(2,107,721)	(2,107,384)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,
· ·	preciation & Amortization Adjustr		(2,067,183)	(2,067,841)	(2,078,027)	(2,075,453)	(2,091,323)	(2,107,721)	(2,107,384)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2,107,630)	(2, 13 Mo Ave
· ·	preciation & Amortization Adjustr Function		(2,067,183) 1/31/2021	(2,067,841)	3/31/2021	(2,075,453)	(2,091,323) 5/31/2021	(2,107,721) 6/30/2021	(2,107,384)	(2,107,630) 8/31/2021	9/30/2021	(2,107,630)	(2,107,630)	(2,107,630)	13 Mo Ave
· ·		ment										, · · · ,		12/31/2021	13 Mo Ave
Accumulated Dep		ment									9/30/2021	10/31/2021		12/31/2021	13 Mo Ave
Accumulated Dep		ment 1/1/2021 0 0 0	1/31/2021 0 0 0	2/28/2021 0 0 0	<u>3/31/2021</u> 0 0 0	4/30/2021 0 0 0	5/31/2021 0 0 0	6/30/2021 0 0 0	7/31/2021 0 0 0	8/31/2021 0 0 0	9/30/2021 0 0 0	10/31/2021	11/30/2021 0 0 (19,774)	12/31/2021 0 0 (71,185)	13 Mo Av Baland
Accumulated Dep	Function	ment	1/31/2021 0 0	2/28/2021 0 0	<u>3/31/2021</u> 0 0 0	4/30/2021 0 0	5/31/2021 0 0	6/30/2021 0 0		8/31/2021 0 0	9/30/2021 0 0	10/31/2021 0 0	<u>11/30/2021</u> 0 0	12/31/2021 0 0	13 Mo Ave Balanc
Accumulated Dep Transmission Distribution General Intangible - Softwar	Function	ment 1/1/2021 0 0 0	1/31/2021 0 0 0	2/28/2021 0 0 0	<u>3/31/2021</u> 0 0 0	4/30/2021 0 0 0	5/31/2021 0 0 0	6/30/2021 0 0 0	7/31/2021 0 0 0	8/31/2021 0 0 0	9/30/2021 0 0 0	10/31/2021 0 (6,550)	11/30/2021 0 0 (19,774)	12/31/2021 0 0 (71,185)	13 Mo Av Baland
Accumulated Dep Transmission Distribution General Intangible - Softwar ACTUAL I Transmission	Function	ment 1/1/2021 0 0 0	1/31/2021 0 0 0	2/28/2021 0 0 0	<u>3/31/2021</u> 0 0 0	4/30/2021 0 0 0	5/31/2021 0 0 0	6/30/2021 0 0 0	7/31/2021 0 0 0	8/31/2021 0 0 0	9/30/2021 0 0 0	10/31/2021 0 (6,550)	11/30/2021 0 0 (19,774)	12/31/2021 0 0 (71,185)	13 Mo Ave Balanc
Accumulated Dep Transmission Distribution General Intangible - Softwar ACTUAL I	Function	ment 1/1/2021 0 0 0 (230,234)	1/31/2021 0 0 (264,160)	2/28/2021 0 0 0	3/31/2021 0 0 0 (333,167)	4/30/2021 0 0 (367,780)	5/31/2021 0 0 (402,503)	6/30/2021 0 0 (437,495)	7/31/2021 0 0 0	8/31/2021 0 0 0	9/30/2021 0 0 0 (542,873)	10/31/2021 0 (6,550) (578,000)	11/30/2021 0 (19,774) (613,127)	12/31/2021 0 (71,185) (648,254)_	13 Mo Av Baland
Accumulated Dep Transmission Distribution General Intangible - Softwar ACTUAL I Transmission	Function	ment 1/1/2021 0 0 (230,234) 0	1/31/2021 0 0 (264,160) 0	2/28/2021 0 0 (298,618) 0	3/31/2021 0 0 (333,167) 0	4/30/2021 0 0 (367,780) 0	5/31/2021 0 0 (402,503) 0	6/30/2021 0 0 (437,495) 0	7/31/2021 0 0 (472,621) 0	8/31/2021 0 0 (507,746) 0	9/30/2021 0 0 (542,873) 0	10/31/2021 0 (6,550) (578,000) 0	<u>11/30/2021</u> 0 (19,774) (613,127) 0	12/31/2021 0 (71.185) (648,254) 0	13 Mo Av Baland
Accumulated Dep Transmission Distribution General Intangible - Softwar ACTUAL I Transmission Distribution	Function	ment 1/1/2021 0 0 (230,234) 0	1/31/2021 0 0 (264,160) 0 0	2/28/2021 0 0 (298,618) 0 0 0 0	3/31/2021 0 0 (333,167) 0 0	4/30/2021 0 0 (367,780) 0	5/31/2021 0 0 (402,503) 0 0 0	6/30/2021 0 0 (437,495) 0 0 0 0	7/31/2021 0 0 (472,621) 0 0	8/31/2021 0 0 (507,746) 0 0 0	9/30/2021 0 0 0 (542,873) 0 0	10/31/2021 0 (6,550) (578,000) 0 0	11/30/2021 0 0 (19,774) (613,127) 0 0 (798,778)	12/31/2021 0 (71,185) (648,254) 0 0	13 Mo Ave Balanc
Accumulated Dep Transmission Distribution General Intangible - Softwar ACTUAL I Transmission Distribution General Intangible	Function	1/1/2021 0 0 (230,234) 0 0 0 (1,773,714) PROJJ	1/31/2021 0 0 (264,160) 0 (1,803,023) ECTED BALANCES	2/28/2021 0 0 0 (298,618) 0 0 (1,769,223) 3	3/31/2021 0 0 (333,167) 0 0 0 0	4/30/2021 0 0 (367,780) 0 0 (1,707,674) ACT	5/31/2021 0 0 (402,503) 0 (1,688,820) UAL BALANCES	6/30/2021 0 0 (437,495) 0 0 0 (1,670,227)	7/31/2021 0 0 (472,621) 0 0 0 (1,634,763)	8/31/2021 0 0 (507,746) 0 0 0	9/30/2021 0 0 (542,873) 0 0 (1,564,757) prization Expe	10/31/2021 0 (6,550) (578,000) 0 (797,224) (1,529,630) ense Adjustment	11/30/2021 0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	12/31/2021 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375)	13 Mo Ave Balanc
Accumulated Dep Transmission Distribution General Intangible - Softwar ACTUAL I Transmission Distribution General Intangible Accumulated Defe	Function re NET PLANT IN SERVICE	ment 1/1/2021 0 0 (230,234) 0 0 0 (1,773,714)	1/31/2021 0 0 (264,160) 0 (1,803,023) ECTED BALANCES	2/28/2021 0 0 0 (298,618) 0 0 (1,769,223) 3	3/31/2021 0 0 (333,167) 0 0 0 0	4/30/2021 0 (367,780) 0 0 (1,707,674)	5/31/2021 0 0 (402,503) 0 (1,688,820) UAL BALANCES	6/30/2021 0 0 (437,495) 0 0 0 (1,670,227)	7/31/2021 0 0 (472,621) 0 0 0 (1,634,763)	8/31/2021 0 0 (507,746) 0 0 0 (1,599,884)	9/30/2021 0 0 (542,873) 0 0 (1,564,757) prization Expe	10/31/2021 0 (6,550) (578,000) 0 (797,224) (1,792,28,030) 90056 Adjustment PROJECTED BALANCES	11/30/2021 0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	12/31/2021 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES	13 Mo Ave Balanc (
Accumulated Dep Transmission Distribution General Intangible - Softwar ACTUAL I Transmission Distribution General Intangible Accumulated Defe Account 282	Function re NET PLANT IN SERVICE erred Income Tax Adjustment	ment 1/1/2021 0 0 (230,234) 0 0 0 (1,773,714) PROJI Beginning Balance	1/31/2021 0 0 (264,160) 0 (1,803,023) ECTED BALANCES Ending Balance	2/28/2021 0 0 (298,618) 0 0 (1,769,223) S Average Balance	3/31/2021 0 0 (333,167) 0 0 0 0	4/30/2021 0 0 (367,780) 0 0 (1,707,674) ACT	5/31/2021 0 0 (402,503) 0 (1,688,820) UAL BALANCES	6/30/2021 0 0 (437,495) 0 0 0 (1,670,227)	7/31/2021 0 0 (472,621) 0 0 (1,634,763) De	8/31/2021 0 (507,746) 0 (1,599,884) preclation and Amo	9/30/2021 0 0 (542,873) 0 0 (1,564,757) prization Expe	10/31/2021 0 0 (6.550) (578,000) 0 0 (797,224) (1,529,630) ense Adjustment PROJECTED BALANCES Depreciation Expense	11/30/2021 0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	12/31/2021 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense	
Accumulated Dep Transmission Distribution General Intangible - Softwar ACTUAL Transmission Distribution General Intangible Accumulated Defo Account 282 Electric Distributio	Function re NET PLANT IN SERVICE erred Income Tax Adjustment	1/1/2021 0 0 (230,234) 0 (1,773,714) Beginning Balance 0	1/31/2021 0 0 (264,160) 0 (1,803,023) ECTED BALANCES Ending Balance	2/28/2021 0 0 (298,618) 0 0 (1,769,223) S Average Balance 37	3/31/2021 0 0 (333,167) 0 0 0 0	4/30/2021 0 0 (367,780) 0 0 (1,707,674) ACT	5/31/2021 0 0 (402,503) 0 (1,688,820) UAL BALANCES	6/30/2021 0 0 (437,495) 0 0 0 0 0 0 0 0 0 0 0 0 0	7/31/2021 0 0 (472,621) 0 (1,634,763) De	8/31/2021 0 0 (507,746) 0 0 0 0 (1,599,884) preciation and Amo	9/30/2021 0 0 (542,873) 0 0 (1,564,757) prization Expe	10/31/2021 0 0 (6,550) (578,000) 0 0 (797,224) (1,529,630) onse Adjustment PROJECTED BALANCES Depreciation Expense (1917)	11/30/2021 0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	12/31/2021 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense 0	13 Mo Ave Balanc (
Accumulated Dep Transmission Distribution General Intangible - Softwar Actual I Transmission Distribution General Intangible Accumulated Defe Account 282 Electric Distributic Electric Transmiss	Function re NET PLANT IN SERVICE erred Income Tax Adjustment	ment 1/1/2021 0 0 (230,234) 0 0 0 (1,773,714) PROJI Beginning Balance	1/31/2021 0 0 (264,160) 0 (1,803,023) ECTED BALANCES Ending Balance	2/28/2021 0 0 (298,618) 0 0 (1,769,223) S Average Balance	3/31/2021 0 0 (333,167) 0 0 0 0	4/30/2021 0 0 (367,780) 0 0 0 0 0 0 0 0 0 0 0 0 0	5/31/2021 0 0 (402,503) 0 0 (1,688,820) UAL BALANCES Ending Balance	6/30/2021 0 0 (437,495) 0 0 (1,670,227) Average Balance	7/31/2021 0 0 (472,621) 0 (1,634,763) De	8/31/2021 0 (507,746) 0 (1,599,884) preclation and Amo	9/30/2021 0 0 (542,873) 0 0 (1,564,757) prization Expe	10/31/2021 0 0 (6.550) (578,000) 0 0 (797,224) (1,529,630) ense Adjustment PROJECTED BALANCES Depreciation Expense	11/30/2021 0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	12/31/2021 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense	13 Mo Ave Balanc (
Accumulated Dep Transmission Distribution General Intangible - Softwar ACTUAL I Transmission Distribution General Intangible Accumulated Defe Account 282 Electric Distributic Electric General	Function re NET PLANT IN SERVICE erred Income Tax Adjustment on	1/1/2021 0 0 (230,234) 0 (1,773,714) Beginning Balance 0	1/31/2021 0 0 (264,160) 0 (1,803,023) ECTED BALANCES Ending Balance	2/28/2021 0 0 (298,618) 0 0 (1,769,223) S Average Balance 37	3/31/2021 0 0 (333,167) 0 0 0 0	4/30/2021 0 0 (367,780) 0 (1,707,674) ACT Beginning Balance 132,894	5/31/2021 0 0 (402,503) 0 (402,503) 0 (402,503) 0 0 (1,688,820) 10AL BALANCES Ending Balance 533,622	6/30/2021 0 0 (437,495) 0 0 0 0 0 0 0 0 0 0 0 0 0	7/31/2021 0 0 (472,621) 0 (1,634,763) De	8/31/2021 0 0 (507,746) 0 0 0 0 (1,599,884) preciation and Amo	9/30/2021 0 0 (542,873) 0 0 (1,564,757) prization Expe	10/31/2021 0 0 (6,550) (578,000) 0 0 (797,224) (1,529,630) onse Adjustment PROJECTED BALANCES Depreciation Expense (1917)	11/30/2021 0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	12/31/2021 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense 0	13 Mo Ave Balanc
Accumulated Dep Transmission Distribution General Intangible - Softwar ACTUAL I Transmission Distribution General Intangible Accumulated Defe Accumulated Defe Accumulated Defe Electric Distributic Electric Distributic Electric Intangible	Function re NET PLANT IN SERVICE erred Income Tax Adjustment on	1/1/2021 0 0 (230,234) 0 (1,773,714) Beginning Balance 0	1/31/2021 0 0 (264,160) 0 (1,803,023) ECTED BALANCES Ending Balance	2/28/2021 0 0 (298,618) 0 0 (1,769,223) S Average Balance 37	3/31/2021 0 0 (333,167) 0 0 0 0	4/30/2021 0 0 (367,780) 0 0 0 0 0 0 0 0 0 0 0 0 0	5/31/2021 0 0 (402,503) 0 0 (1,688,820) UAL BALANCES Ending Balance	6/30/2021 0 0 (437,495) 0 0 (1,670,227) Average Balance	7/31/2021 0 0 (472,621) 0 (1,634,763) De	8/31/2021 0 0 (507,746) 0 0 0 0 (1,599,884) preciation and Amo	9/30/2021 0 0 (542,873) 0 0 (1,564,757) prization Expe	10/31/2021 0 0 (6,550) (578,000) 0 0 (797,224) (1,529,630) onse Adjustment PROJECTED BALANCES Depreciation Expense (1917)	11/30/2021 0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	12/31/2021 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense 0	13 Mo Ave Balanc
Accumulated Dep Transmission Distribution General Intangible - Softwar ACTUAL I Transmission Distribution General Intangible Accumulated Defe Account 282 Electric Distributic Electric Ceneral Electric General Electric General Electric General Electric Intangible	Function re NET PLANT IN SERVICE erred Income Tax Adjustment on sion	1/1/2021 0 0 (230,234) 0 (230,234) 0 0 0 (1,773,714) PROJJ Beginning Balance	1/31/2021 0 0 0 (264,160) 0 0 0 0 0 0 0 0 0 0 0 0 0	2/28/2021 0 0 (298,618) 0 0 (1,769,223) 3 Average Balance 37 1,475 - -	3/31/2021 0 0 (333,167) 0 0 0 0	4/30/2021 0 0 (367,780) 0 (1,707,674) ACT Beginning Balance 132,894	5/31/2021 0 0 (402,503) 0 (402,503) 0 (402,503) 0 0 (1,688,820) 10AL BALANCES Ending Balance 533,622	6/30/2021 0 0 (437,495) 0 0 0 0 0 0 0 0 0 0 0 0 0	7/31/2021 0 0 (472,621) 0 (1,634,763) De	8/31/2021 0 0 (507,746) 0 0 0 0 (1,599,884) preciation and Amo	9/30/2021 0 0 (542,873) 0 0 (1,564,757) prization Expe	10/31/2021 0 0 (6,550) (578,000) 0 0 (797,224) (1,529,630) 0 0 (797,224) (1,529,630) 0 0 (797,224) (1,529,630) 0 0 0 (797,224) (1,529,630) 0 0 (1,529,630) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	11/30/2021 0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	12/31/2021 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense 0 0	13 Mo Ave Balanc
Accumulated Dep Transmission Distribution General Intangible - Softwar ACTUAL 1 Transmission Distribution General Intangible Accumulated Defe Account 282 Electric Distributic Electric Distributic Electric Distributic Electric Distributic Electric Intangible Account 283 Liberalized Depre	Function re NET PLANT IN SERVICE erred Income Tax Adjustment on	1/1/2021 0 0 (230,234) 0 0 0 (1,773,714) Beginning Balance 0 0 134,486	1/31/2021 0 0 (264,160) 0 (1,803,023) ECTED BALANCES Ending Balance	2/28/2021 0 0 (298,618) 0 0 (1,769,223) S Average Balance 37	3/31/2021 0 0 (333,167) 0 0 0 0	4/30/2021 0 0 (367,780) 0 (1,707,674) ACT Beginning Balance 132,894	5/31/2021 0 0 (402,503) 0 (402,503) 0 (402,503) 0 0 (1,688,820) 10AL BALANCES Ending Balance 533,622	6/30/2021 0 0 (437,495) 0 0 0 0 0 0 0 0 0 0 0 0 0	7/31/2021 0 0 0 (472,621) 0 0 (1,634,763) De Tra Dis	8/31/2021 0 0 (507,746) 0 0 0 0 (1,599,884) preciation and Amo	9/30/2021 0 0 (542,873) 0 0 (1,564,757) prization Expe	10/31/2021 0 0 (6,550) (578,000) 0 0 (797,224) (1,529,630) onse Adjustment PROJECTED BALANCES Depreciation Expense (1917)	11/30/2021 0 0 (19,774) (613,127) 0 0 (798,778) (1,494,502)	12/31/2021 0 (71,185) (648,254) 0 0 (14,429,803) (1,459,375) ACTUAL BALANCES Depreciation Expense 0	13 Mo Ave Balanc

Southwestern Public Service Company Worksheet E - Rate Base Adjustments

ADIT Account 281 Projected for Billing Year = 2021 (D) Retail, Production & Other (H) Total Included in Ratebase (A) (B) (C) (E) (F) (G) (I) Avg Balance Plant Labor Transmission Acc. No. Identification from WsD Related Related Related Related (E)+(F)+(G) Description 281 Tax Amortization - Pollution Control Facilities Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment. (1,055,994) (1,055,994 281 281 ADIT Adjustments (Avg. Balance from WsD.5)
281 Subtotal - Form 1, p273 Projected Less FASB 109 Above if not separately removed Less FASB 106 Above if not separately removed Total Transmission Allocator [TP, GP or W/S] Total (1,055,994) (1,055,994 (1,055,994) (1,055,994)

93.6210%

0

36.0990%

0

14.1270%

0

0.0000%

0

ADIT Account 282 Projected for Billing Year = 2021

(A)	(B)	(C) Avg Balance	(D) Retail, Production & Other	(E) Transmission	(F) Plant	(G) Labor	(H) Total Included in Ratebase	()
Acc. No.	Identification	from WsD	Related	Related	Related	Related	(E)+(F)+(G)	Description
282 Lit	eralized Depreciation - Distribution	(268,462,353)	(268,462,353)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 Lit	eralized Depreciation - Transmission	(646,347,636)	-	(646,347,636)	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 Lit	eralized Depreciation - Production	(382,655,425)	(382,655,425)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 Lit	eralized Depreciation - General	(55,409,773)	-	-	-	(55,409,773)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 Lit	eralized Depreciation - Intangible	(1,135,421)	-	-	-	(1,135,421)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 Lit	eralized Depreciation - Non-Utility	(3,040,670)	(3,040,670)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282 FA	S 109 Plant AFUDC Equity	561,634,721	561,634,721					Per FAS 109, regulated enterprises are required to record deferred taxes on AFUDC equity.
282 FA	S 109 Plant Prior Flow Through	(30,972,474)	(30,972,474)					Per FAS 109, regulated enterprises are required to record accumulated deferred income taxes on all temporary differences, whether flowed through or normalized. This item reflects ADIT on temporary differences previously flowed through based on their revenue impact.
ADIT Adjustme	nts (Avg. Balance from WsD.5)							
	actric Distribution	37	37					
	actric Transmission	1,475		1,475				
	actric Intangible	101,705				101,705		
	S 109 Plant Excess ADIT - Protected	461,118,814	461,118,814					
282 FA	S 109 Plant Excess ADIT - Unprotected	100,829,843	100,829,843					
Subtotal - Form	1, p275 Projected	(264.337.157)	438.452.493	(646.346.161)		(56.443.489)		
	Above if not separately removed	(204,337,137)	+30,432,493	(040,040,101)		(30,443,409)		
	Above if not separately removed							
	stment - Transmission (from WsD.2)	676.473	-	676.473				
	stment - General & Intangible (from WsD.2)	(27,546)		010,110		(27,546)		
Total		(263.688.230)	438.452.493	(645.669.688)	-	(56.471.035)		
Transmission /	Allocator [TP, GP or W/S]	, , ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	0.0000%	93.6210%	36.0990%	14.1270%		
Total	•		0	(604,482,418)	0	(7,977,663)	(612,460,081	

ADIT Account 283 Projected for Billing Year = 2021

Worksheet E Table 22

0

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission <u>Related</u>	Plant Related	Labor Related	in Ratebase (E)+(F)+(G)	Description
283	Liberalized Depreciation - Software	(177,852)				(177,852)		This item reflects ADIT on method/life depreciation differences between book basis plant in
283	Liberalized Depreciation - Software Electric Intangible	(20,812,268)				(20,812,268)		service and tax basis plant in service of computer software only. This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283	SchM-107 - Pension Expense	(33,912,418)	(33,912,418)					This item reflects ADIT on the net temporary timing difference between pension expense accrued and the actual cash funding of the trust. Since SPS did not include the prepaid
283	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(4,571,484)			(4,571,484)			pension asset in rate base, it has excluded ADIT on pension expense. This item reflects ADIT on the net temporary timing difference between the costs of reacquiring debt deducted for tax purposes and the cost of reacquiring debt deducted for book
283	SchM-138 - Rate Case Expense	(2,090,157)	(2,090,157)					purposes. This item reflects ADIT on the net temporary timing difference between rate case/restructuring costs deducted for tax purposes and rate case/restructuring costs deducted for book purposes.
283	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	-			-			This item reflects ADIT on the temporary timing difference between state income taxes
283	SchM-179 - DSM/CIP	-	-					accrued and state income taxes paid. For book purposes the deferal of the allowances expensed concurrent with the monthly emission of nitric oxide / nitrogen dioxide (NOX) in New Mexico as allowed in the 2011 New Mexico Rate Case. For tax purposes expense of the allowances are recognized as incurred.
	SchM-186 - Deferred Fuel Costs	-						This item reflects ADIT on the net temporary timing difference between net interest income on proposed audit adjustments that have been charged to book income and deducted for tax purposes, but cash has not yet been received.
283	SchM-187 - Reg Asset/Liability Transmission Attachment O	(790,840)	(790,840)					This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.
283	SchM-189 - OCI Treasury	(596)	(596)					For book purposes, items reported in Other Comprehensive Income (OCI) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivative instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are recorded at fair value. This ADFIT amount reflects the taxes on OCI related to these types of derivative instruments.
	SchM-192 - Texas Margin Tax	-	-					
283	SchM-195 - Renewable Energy Standard	(22,480)	(22,480)					For book purposes the value (real or imputed) of renewable energy certificates (REC) acquired from various windpower producers are recorded as an dfset to deferred costs which are set for recovery from customers, this offset to deferred cost expense is then held in inventory until such time as it is also recovered from customers. These RECS may also be sold to other companies which need them to meet state mandates for renewable energy.
283	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	-	-					This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
283	SchM-207 - Mark to Market Adjust	-						For book purposes, in complying with FASB Statement 133, "Accounting for Derivative Instruments and Hedging Activities", SPS has elected to treat most activity as balance sheet only (the "Settlement Basis") with entries being made between various asset and liability accounts and concurrent entries to other comprehensive income. However, with regards to wholesale regulated energy trading activities, SPS has elected "Mark to Market" accounting which requires periodic recognition of income or expense on the income statement with concurrent entries to asset accounts. For tax purposes, the Company has not elected to follow IRS Code Sec. 475, "Mark to market counting method for dealers in securities". This reconciling item reverses the book amounts for "Mark to Market" income or expense of the current period.
283	SchM-217 - Reg Asset - Texas Surcharge (DTL)	-	-					In September 2014, SPS received final orders allowing a rate increase effective retroactively to June 2014. For book purposes, income was accrued in 2014 and will be amortized off as collected from customer bills. For tax purposes, under Reg. § 1.451-1(a), income is recognized when SPS collected this rate increase in customer bills.
283	SchM-270 - Non Plant Rate Change	-	-					The Tax Cuts and Jobs Act was passed on 1222/2017. The faw lowered the federal tax rate from 35% to 21%. Accordingly, SPS's deferred tax assets and deferred tax liabilities were restated to the new 21% rate. A portion of the total rate change will be collected through rates and is therefore on SPS's books as a regulatory asset, including a gross-up.
	SchM-275 - Reg Asset - Miscellaneous	(1,242,766)	(1,242,766)					This item is the temporary timing difference associated with Federal NOL differences in rates between the unrecognized tax benefits (35%) vs accumulated deferred income taxes (21%) and will reverse when the underlying FIN 48 differences are reversed.
	SchM-293 - Rate Change	-	-					SPS has certain regulatory recovery mechanisms that are tax sensitive. For book purposes, income is accrued to a regulatory asset and then amortized off as collected from customer bills. For tax purposes, under C.F.R. § 1.451-1(a), income is recognized when SPS collects this rate increase in customer bills.
283	SchM-295 - Rate Change on Fin 48 Temp Items - Reg SchM-299 - Operating Lease	(106,647,332)	(106,647,332)					SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that PPAs should be included in lease payments for classification and measurement purposes. As
								a result of the guidance, SPS recognized a right-of-use asset for book purposes. This change in accounting treatment results in a book/tax timing difference. Correspondingly, SPS records a deferred tax liability to FERC 283 related to the right-of-use asset.
	SchM-300 - Reg A/L - Emergency Spec Response Non-Utility	(245,422)	(245,422)					
ADIT Adjustr	nents (Avg. Balance from WsD.5)							
	Liberalized Depreciation - Software	288,213				288,213		
283	Liberalized Depreciation - Software Electric Intangible	196,969				196,969		
Subtotal - Ec	rm 1, p277 Projected	(170,028,433)	(144,952,011)		(4,571,484)	(20,504,938)		
Less FASB 1	09 Above if not separately removed	(170,020,433)	(144,952,011)	-	(4,5/1,464)	(20,004,938)		
Less FASB 1	06 Above if not separately removed	-	-	-	-	-		
Proration Ad Total	justment - Software (from WsD.2)	(170,028,433)	(144,952,011)		(4,571,484)	(101,066) (20,606,004)		+
Transmissio	n Allocator [TP, GP or W/S]	, 1,111,130)	0.0000%	93.6210%	36.1380%	14.1270%		
Total			0	0	(1,652,043)	(2,911,010)	(4,563,053	

ADIT Account 254 Projected for Billing Year = 2021

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission Related	Plant Related	Labor Related	in Ratebase (E)+(F)+(G)	Description
254 SchM	-107 - Pension Expense	(8,744,364)	(8,744,364)					This item reflects the average non-plant excess ADIT liability balance.
254 SchM	-128 - Book Unamort. Cost Of Reacquired Debt	(1,470,634)			(1,470,634)			This item reflects the average non-plant excess ADIT liability balance.
254 SchM	-138 - Rate Case Expense	(1,157,547)	(1,157,547)					This item reflects the average non-plant excess ADIT liability balance.
	-146 - State Tax Deduction Cash Vs Accrual - 190	(87,673)			(87,673)			This item reflects the average non-plant excess ADIT liability balance.
	-168 - Reg Asset-NOx	(2,246)	(2,246)					This item reflects the average non-plant excess ADIT liability balance.
254		0 -	-					
254		0 -	-					
254		0 -	-					
254		0 -	-					
Excess ADIT Liabi	lities Subject to Proration							
Subtotal - Projecte	ed	(11,462,464)	(9,904,157)		(1,558,307)	-		
	ent - (from WsD.2)	-						
Total		(11,462,464)	(9,904,157)		(1,558,307)	-		
Transmission Allo	cator [TP, GP or W/S]		0.00000%	93.62100%	36.1380%	14.12700%		
Total			-		(563,141)	-	(563,141)	

Southwestern Public Service Company Worksheet E - Rate Base Adjustments

ADIT Account 190 Projected for Billing Year = 2021

Worksheet E Table 23

(A)	t 190 Projected for Billing Year = 2021 (B)	(C)	(D)	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Ratebase (E)+(F)+(G)	Description
190	Basis Difference - Distribution	7,118,001	7,118,001					This item reflects ADIT on tax only originating timing differences for avoided cost interest,
190	Basis Difference - Transmission	23,437,363		23,437,363				pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing differences for avoided cost interest,
190	Basis Difference - Production	14,509,929	14,509,929					pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing differences for avoided cost interest,
190	Basis Difference - General	939,293				939,293		pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing differences for avoided cost interest,
190	Basis Difference - Intangible	2,604				2,604		pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing differences for avoided cost interest,
190	Basis Difference - CIAC Distribution	21,072,753	21,072,753					pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid
190	Basis Difference - CIAC Transmission	13,418,007		13,418,007				of Construction (CIAC). This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid
190	Basis Difference - CIAC Production	18,874	18,874					of Construction (CIAC). This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid
190	Basis Difference - CIAC General	9,054				9,054		of Construction (CIAC). This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid
190	Basis Difference - CIAC Elec Non Utility	12,005,789	12,005,789					of Construction (CIAC). This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid
190	SchM-102 - Fuel Tax Credit - Inc Addback	1,559			1,559			of Construction (CIAC). This item adds back to income the amount of the credit claimed for federal tax paid on fuels
190	SchM-103 - Environmental Remediation	4,752	4,752					used in off-road equipment. For book purposes the costs incurred in the clean-up of various company and non-company
								sites from hazardous substances are accumulated and amortized over a period authorized by the PUC, generally 36 months. Per IRS Code Section 198, a taxpayer may elect to treat any
								qualified environmental remediation expenditure which is paid or incurred by the taxpayer as an expense which is not chargeable to a capital account. Any expenditure which is so treated
								shall be allowed as a deduction for the taxable year in which it is paid or incurred.
190	SchM-108 - Accrued Vacation Paid	957,945				957,945		For book purposes, the vacation liability is charged to book expense as employees earn vacation time. For tax purposes, a deduction can be claimed only when the vacation is
								actually taken unless it is taken within 2.5 months of the end of the accrual year. This item reverses the book vacation accrual for the current year, and takes as a deduction the amount
190	SchM-109 - Employee Incentive	694,438				694,438		of vacation pay actually used during the year plus the following 2.5 months. This item reflects the ADIT resulting from the net temporary difference on the incentives paid
	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	2,776,907				2,776,907		to employees accrued in one year and paid is the subsequent year. This item reflects the net of the OPEB expenses and contributions (added back to taxable
	SchM-112 - Post Employment Benefits FAS 112	56,041				56,041		income) and OPEB funding and distributions (which are deducted). This pertains to long-term disability (LTD) benefits. Expenses accrued for book purposes are
130		30,041				30,041		credited to a liability account and associated payments are debited to this account. For tax purposes, a deduction is allowed for payments charged to this liability account. This item
								reflects the current year changes to the LTD liability account (increase in the account balance are added to taxable income and decreases in the account balance are deducted from taxable
100	SchM-116 - Bad Debt	1,403,045	1,403,045					Book expense includes the amount of expected uncollectible accounts receivable. For tax
190		1,403,043	1,403,043					purposes, only those uncollectible accounts receivable actually written off are deductible. This item reflects the net of the bad debt provision (added back to taxable income) and
								uncollectible accounts receivable actually written off (which are deducted from taxable income.)
190	SchM-118 - Inventory Reserve	64,953			64,953			This item is the difference between the book accrual (which is an addition to taxable income) and write offs (deductions from taxable income).
190	SchM-119 - Electric Vehicle Credit	7,500			7,500			and write ons (deductions from taxable mome). This item reflects the deferred tax asset resulting from the excess or unused Electric Vehicle Credit. This item will be reversed at such time that the consolidated income tax liability
100	SchM-127 - Litigation Reserve	273.792				273.792		becomes great enough to begin using carryforward credits.
	SchW-127 - Litigation Reserve SchM-130 - Deferred Compensation Plan Reserve							This item reflects the ADIT resulting from the net temporary timing differences between book recognition of possible outcomes from litigation and the actual payments made.
190	Schw-130 - Deferred Compensation Plan Reserve	946,657				946,657		For book purposes, costs are accrued for a retirement plan for officers and certain key employees and currently charged against book income. Payments made to these retirees
								from the SERP Trust are not charged against book income but rather they are charged against the Trust account. IRC Section 404(a) allows a deduction to the employer for amounts
								paid to employees (retirees) in the year that the payment is includable in the employees (retirees) gross income. This amount is the net of the accrual (added back to taxable income)
190	SchM-134 - Non-Qualified Pension Plans - 190	85,012		-	-	85,012		and payments (which are deducted from taxable income). For book purposes an accrual is made to expense the supplemental compension for
								executives as instructed by FAS 158 - Employers' Accounting for Defined Benefit Plans and Other Postretirement Plans using short-term and long-term OCI; and for the utilities the
								amounts that are recoverable through the rate process and not currently in income are recorded as regulatory assets and regulatory liabilities. Periodic funds to the plans are made
								with a debit to these accounts and credits to cash. Per IRS Code Sec. 404(a) a deduction is allowed to the employer when payments are made.

ADIT Account 190 Projected for Billing Year = 2021

Image: schw 137 - R&E Credit11,030,49311,030,493Image: schw 137 - R&E Credit11,030,49311,030,493Image: schw 137 - R&E CreditResearch 100Research 100 <th>Description by purposes, the Performance Share Plan (performance awards are granted at the ning of a three-year cycle) expense is recorded currently over the plan period with a parent entry to fability accounts (short-term) and (brog-term) and paid out at the end of performance cycle. Per IRS Code Sec. S(N)) there table to a deduction allowed under poid to its house of the employer in which the option is exercised and value of poids is included in the taxable norme of the employer. In addition, any cash ment is deductible under section 162 in the year of payment per IRS Code Sec. 481. term reflects the deferred tax asser treasling from the excess or unavel Increased arch Expenditures ("R&F) Credit. This item will be reversed at such time that the didated income tax liability becomes great encay the begin using carrydavard credits. term reflects the toppose, only refunds actually made to customers are deductions. This justment everses the book income anglustments. term reflects ADIT on the net temporary timing difference between take purposes. There for the tax bean charged to book income and deducted for tax sess. Out cash has not yet been received. term reflects ADIT on the net temporary timing difference between DSM expenditures (adducted for tax purposes and those DSM expenditures being expensed/amontized for the reflects ADIT on the net temporary timing difference between DSM expenditures there for tax purposes and those DSM expenditures being expensed/amontized for the reflects ADIT on the net temporary timing difference between DSM expenditures (adducted for tax purposes and those DSM expenditures being expensed/amontized for the reflects ADIT on the net temporary timing difference between DSM expenditures (adducted for tax purposes and those DSM expenditures being expensed/amontized for the reflects ADIT on the net temporary timing difference between DSM expenditures (adducted for tax purposes and those DSM expenditures being expensed/amontized for the expensed adducted for tax purposes and those DSM ex</th>	Description by purposes, the Performance Share Plan (performance awards are granted at the ning of a three-year cycle) expense is recorded currently over the plan period with a parent entry to fability accounts (short-term) and (brog-term) and paid out at the end of performance cycle. Per IRS Code Sec. S(N)) there table to a deduction allowed under poid to its house of the employer in which the option is exercised and value of poids is included in the taxable norme of the employer. In addition, any cash ment is deductible under section 162 in the year of payment per IRS Code Sec. 481. term reflects the deferred tax asser treasling from the excess or unavel Increased arch Expenditures ("R&F) Credit. This item will be reversed at such time that the didated income tax liability becomes great encay the begin using carrydavard credits. term reflects the toppose, only refunds actually made to customers are deductions. This justment everses the book income anglustments. term reflects ADIT on the net temporary timing difference between take purposes. There for the tax bean charged to book income and deducted for tax sess. Out cash has not yet been received. term reflects ADIT on the net temporary timing difference between DSM expenditures (adducted for tax purposes and those DSM expenditures being expensed/amontized for the reflects ADIT on the net temporary timing difference between DSM expenditures there for tax purposes and those DSM expenditures being expensed/amontized for the reflects ADIT on the net temporary timing difference between DSM expenditures (adducted for tax purposes and those DSM expenditures being expensed/amontized for the reflects ADIT on the net temporary timing difference between DSM expenditures (adducted for tax purposes and those DSM expenditures being expensed/amontized for the reflects ADIT on the net temporary timing difference between DSM expenditures (adducted for tax purposes and those DSM expenditures being expensed/amontized for the expensed adducted for tax purposes and those DSM ex
Image: sector of the sector	ning of a three-year cycle) expense is recorded currently over the plan period with a urrent enty to liability accounts (short-term) and (ong-term) and paid out at the end of erformance cycle. Per IRS Code Sec. 83(h) there shall be a deduction allowed under on 162 for the taxable year of the employer in which the option is exercised and value of option is included in the taxable income of the employee. In addition, any cash ment is deductible under section 162 in the year of payment per IRS Code Sec. 481. term reflects the deferred tax asset resulting from the excess or unused Increased arch Expenditure (RRE): Cordit. This item will be reversed at such time that the bidated income tax liability becomes great enough to begin using carryforward credits. Ther reflect Short on the temporary timing difference between state income taxes revenue is adjucted currently for estimated amounts that will be refunded to customers future. For tax purposes, only refunds actually made to customers are deductions. This justiment reverses the book income adjustments. Item reflects ADIT on the net emporary timing difference between net interest income on seed, and tadjustments that have been charged to book income and deducted for tax sees, but cash has not yet been received. Item reflects ADIT on the net temporary timing difference between pSM expenditures inducted for tax purposes and those BDM expenditures being expensed/amortized for tem reflects ADIT on the interest mode SDM expenditures being expensed/amortized for tem reflects ADIT on the interest and base BDM expenditures being expensed/amortized for tem reflects ADIT on the interest was DBM expenditures being expensed/amortized for tem reflects ADIT on the interest mode and and the expensed/amortized for tem reflects ADIT on the interest tax credits taken which are deferred until a
Label	urrent entry to liability accounts (short-term) and (jong-term) and paid out at the end of enformance cycle. Per IRS Code See. 33(h) there shall be a deduction allowed under in 162 for the taxable year of the employer in which the option is exercised and value of option is included in the taxable income of the employee. In addition, any cash ment is deductible under section 162 in the year of payment per IRS Code Sec. 461. term reflects the deferred tax asset resulting from the excess or unused larch Expenditures ("R&E") Credit. This item will be reversed at such time that the skidated income tax liability becomes great enough to begin using carryforward credits. Item reflects DT on the temporary timing difference between state income taxes end and state income taxes paid. revenue is adjusted currently for estimated amounts that will be refunded to customers future. For tax purposes, only refunds actually made to customers are deductions. This justment reverses the book income adjustments. Item adds back to income the amount of the credit claimed for federal tax purposes. Item reflects ADIT on the net emporary timing difference between net interest income on seed, audit adjustments that have been charged to book income and deducted for tax sees, but cash has hot yet been received. Item reflects ADIT on the net temporary timing difference between DSM expenditures doducted for tax purposes, and those DSM expenditures being expensed/amortized for tem reflects ADIT on the interest made to access and anotized for tem reflects ADIT on the interest and the access Lines and have been charged to book income and deducted for tax tem contexts ADIT on the temporary timing difference between DSM expenditures doducted for tax purposes and those DSM expenditures being expensed/amortized for tem reflects ADIT on the interest tax credits taken which are deferred until a
Image: Constraint of the second sec	option is included in the taxable income of the employee. In addition, any cash ment is deductible under sector 102 in the year of payment per IRSC Code Sec. 461. tern reflects the deferred tax asset resulting from the excess or unused Increased arch Expenditures (RRET) Credit. This item will be reversed at such time that the bidated income tax liability becomes great enough to begin using carryforward credits. Item reflects ADIT on the temporary timing difference between state income taxes revenue is adjusted currently for estimated amounts that will be refunded to customers future. For tax purposes, only refunds actually made to customers are deductions. This justiment reverses the book income adjustments. Item adds back to income the amount of the credit claimed for federal tax purposes. Item reflects ADIT on the net temporary timing difference between net interest income on seed, audit adjustments that have been charged to book income and deducted for tax sees, but cash has not yet been received. Item reflects ADIT on the net temporary timing difference between DSM expenditures inducted for tax purposes and these DSM expenditures being expensed/amontized for tem reflects ADIT on the interest more and back there are between DSM expenditures inducted for tax purposes.
Image: Construction Cash Vs Accrual - 190397,122397,122Research Construction Cash Vs Accrual - 190397,122Series Construction Cash Vs Accrual - 190Series Construction Cash Vs Accrual - 190397,122Series Construction Cash Vs Accrual - 190Series Construct	arch Expenditures ("R&E") Credit. This term will be reversed at such time that the dialated income tax liability becomes great encough to begin using carryfoward credits. tern reflects ADIT on the temporary timing difference between state income taxes paid. Tervene is adjusted currently for estimated amounts that will be refunded to customers future. For tax purposes, only refunds actually made to customers are deductions. This guisment reverses the book income adjustments. The adds back to income the amount of the credit claimed for federal tax purposes. Item reflects ADIT on the net temporary timing difference between net interest income on sed audit adjustments that have been charged to book income and deducted for tax sees, but cash has not yet been received. Item reflects ADIT on the net temporary timing difference between DSM expenditures doducted for tax purposes and those DSM expenditures being expension/anditures doducted for tax purposes.
190 SchM-146 - State Tax Deduction Cash Vs Accrual - 190 397,122 This is a contract and contract and a contract and a contract and a contract	tern reflects ADIT on the temporary timing difference between state income taxes edd and state income taxes paid. revenue is adjusted currently for estimated amounts that will be refinded to customers. future. For tax purposes, only refunds actually made to customers are deductions. This justment reverses the book income adjustments. Item adds back to income the amount of the credit claimed for federal tax purposes. Tem reflects ADIT on the net temporary timing difference between net interest income on seed audit adjustments that have been charged to book income and deducted for tax sees, but cash has not yet been received. Tem reflects ADIT on the net temporary timing difference between DSM expenditures deducted for tax purposes and those DSM expenditures being expensed/amortized for tem reflects ADIT on the investment tax credits taken which are deferred until a
Image: Constraint of the second sec	future. For tax purposes, only refunds actually made to customers are deductions. This justment reverses the book income adjustments. tern adds back to income the amount of the credit claimed for federal tax purposes. tern reflects ADIT on the net temporary timing difference between net interest income on sed audit adjustments that have been charged to book income and deducted for tax sees, but cash has not yet been received. tern reflects ADIT on the net temporary timing difference between DSM expenditures idducted for tax purposes and those DSM expenditures being expensed/amortized for tern reflects ADIT on the investment tax credits taken which are deferred until a
Image: Construction of Disputed TaxImage:	tern reflects ADIT on the net temporary timing difference between net interest income on sed audit adjustments that have been charged to book income and deducted for tax sess, but cash has not yet been received. tern reflects ADIT on the net temporary timing difference between DSM expenditures deducted for tax purposes and those DSM expenditures being expensed/amortized for tern reflects ADIT on the investment tax credits taken which are deferred until a
Image: Constraint of the second sec	sed audit adjustments that have been charged to book income and deducted for tax bases, but cash has not yet been received. Im reflects ADIT on the net temporary timing difference between DSM expenditures deducted for tax purposes and those DSM expenditures being expensed/amortized for tem reflects ADIT on the investment tax credits taken which are deferred until a
190 SchM-179 - DSM/CIP 241,056 241,056 100 100 190 SchM-180 - ITC Grant -	tem reflects ADIT on the net temporary timing difference between DSM expenditures deducted for tax purposes and those DSM expenditures being expensed/amortized for tem reflects ADIT on the investment tax credits taken which are deferred until a
Image: Non-186 - Deferred Fuel Costs 9,172,511 9,172,511 9,172,511 9,172,511 11111 1111 11111	
190 SchM-186 - Deferred Fuel Costs 9,172,511 9,172,511 9,172,511 Initial inclusion 190 SchM-187 - Reg Asset/Liability Transmission Attachment O - - Initial inclusion 190 SchM-187 - Reg Asset/Liability Transmission Attachment O - - Initial inclusion 190 SchM-187 - Reg Asset/Liability Transmission Attachment O - - Initial inclusion 190 SchM-188 - Contributions Carryover 85,209 85,209 85,209 Englishing 190 SchM-189 - OCI Treasury 370,306 370,306 Initial inclusion	
Image: Non-Schw-188 - Contributions Carryover 85,209 85,209 And response of the schwarz of the sc	tem reflects the ADIT resulting from the net temporary timing difference between sion of cost for electric generation and eventual recovery of costs from customers.
190 SchM-189 - OCI Treasury 370,306 370,306 For bo sheet	tem reflects ADIT on the net temporary timing difference between the calculation of rates ecovery of rates for the FERC Transmission formula rates.
190 SchM-189 - OCI Treasury 370,306 370,306 For both sheet	ook purposes, charitable contributions are deducted currently from book income. For tax sees, contributions are deductible subject to certain limitations. This item adds back to le income, contributions deemed to be in excess of such limitations. This timing
	ence will reverse at such time when taxable income is sufficient enough. ook purposes, items reported in Other Comprehensive Income (OCI) on the balance
norma Deriva	must be reported net of tax. One such item included in OCI for SPS relates to derivative mensh used to mitigate market risk and to enhance operations not qualifying for the al purchases and normal sales exception, as defined by FAS No. 133 (Accounting for ative instruments and Hedging Activities), which are recorded at fair value. This ADFIT in reflects the taxes on OCI related to these types of derivative instruments.
Standi to adju	s Gross Margin Tax – For book purposes, per Statement of Financial Accounting lards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are required ust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances be calculated using the most recent income tax rates in effect as of the balance sheet Since under GAAP, the Texas Gross Margin Tax is considered an income tax this
ADIT timing (approximation)	Since under GAAP, the texas cross Margin 1 ax is considered an income tax, this balances reflects the difference between deferred taxes calculated on selected non-plant differences at a composite rate incorporating the Texas Gross Margin tax tritonemt and rate land deferred taxes calculated on selected non-plant timing ences at a composite rate excluding the Texas Gross Margin tax (apportionment and deferred taxes).
190 SchM-195 - Renewable Energy Standard 125,758 For bot from v for rec	ook purposes the value (real or imputed) of renewable energy certificates (REC) acquired various windpower producers are recorded as an offset to deferred costs which are set covery from customers, this offset to deferred cost expense is then held in inventory until time as it is also recovered from customers. These RECs may also be sold to other merica which becaute these handed tables mendeline for groupshild becaute the sold to other merica which becaute these handed tables mendeline for groupshild becaute the sold to other merica which becaute these handed tables mendeline for groupshild becaute the sold to other merica which becaute these handed tables mendeline for groupshild becaute the sold to other merica which becaute these handed tables mendeline for groupshild becaute the sold to other merica which becaute the sold to be an effective for groupshild becaute the sold to other merica which becaute these handed to be an effective for groupshild becaute the sold to be a sold to be an effective the sold to be sold to other merica which becaute the sold to be an effective for groupshild becaute the sold to be a merica the sold to be an effective for groupshild becaute the sold to be a merica the sold to be an effective for groupshild becaute the sold to be a merica the sold to be an effective the sold to be sold to be a merica the sold to be an effective for groupshild becaute the sold to be a sold to be an effective the sold to be sold to be a merica the sold to be an effective the sold to be sold to be sold to be a sold to be an effective the sold the sold to be sold to be a sold to be sold to
190 SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	anies which need them to meet state mandates for renewable energy. 8 Adjustment (Federal, State, & Credits) recognize the ongoing recognition of changes in urement of uncertain tax positions as reflected as a component of income tax expense re outside the test year.
190 SchM-205 - State Only NOL 59,951 59,951 This it	tem reflects the deferred tax asset resulting from SPS's allocated portion of the following s NOLs for Oklahoma, New Mexico, and Oklahoma.
190 SchM-213 - Rate Refund Reserve Book in the	revenue is adjusted currently for estimated amounts that will be refunded to customers future. For tax purposes, only refunds actually made to customers are deductions. This justment reverses the book income adjustments.
190 SchM-226 - Performance Recognition Award 11,128 The re 11,128 took r taxpur	ecipient of a Performance Recognition Award has up to two years to use the award. For purposes, a liability is recorded on the books and reversed when the award is used. For rposes, per Reg. Sec. 1.461-1(a)(2)(0), the award is deductible when economic
190 SchM-261 - Section 59e Adjustment 12,300,693 12,300,693 Per IR	rmance has occurred; therefore, a book/tax difference exists RS Code Sec. 461 the expenses for any amounts paid to retail customers for the table Constraint Development and the sector sector and the sector of t
190 SchM-262 - Federal Only NOL - Non Operating This it	buttive Generation Program are deducted in the current tax year for taxable income. tem reflects the deferred tax asset resulting from SPS's allocated portion of the federal s classified as non-operating.
190 SchM-263 - Federal Only NOL - Production 949,593 949,593 This it	tem reflects the deferred tax asset resulting from SPS's allocated portion of the federal s classified as production.
190 SchM-264 - Federal Only NOL - Transmission 3,086,765 3,086,765 NOL - Transmission NOL - Transmission 3,086,765 NOL - Transmission NOL - Transm	tem reflects the deferred tax asset resulting from SPS's allocated portion of the federal s classified as transmission.
NOL'S	tem reflects the deferred tax asset resulting from SPS's allocated portion of the federal s classified as general.
NOL'S	tem reflects the deferred tax asset resulting from SPS's allocated portion of the federal s classified as distribution.
custor	tem reflects ADIT on the temporary timing difference of the refund agreed to be paid to mers for the sale of Lubbock assets.
plant r calcula	ss Deferred Taxes (Federal and State) – This reconciling item is the difference between related deferred tax expense booked and "proforma" plant related deferred tax expense lated at the most recent composite federal and state income tax rate. Excess deferred
Average for the second s	
upinCo valish tsr vast vaste	are the direct result of plant related deferred tax expense being calculated using the age Rate Assumption Method ('ARAM') in lieu of using the most recent composite al and state income tax rate. Excess deferred taxes at Southwestern Public Service any ('SPS') at the present time are driven by changes in the state composite income tax taxes the state composite income tax taxes at the state composite income tax and taxes the state state and the state composite income tax taxes at the state state a

190 SchM-299 - Operating Lease 190 SchM-PTC - Deferred PTCs - Hale	106,647,332	106,647,332				SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that PPAs should be included in lease payments for classification and measurement purposes. As a result of the guidance, SPS recognized an operating lease liability for hook purposes. This change in accounting treatment results in a book/tax timing difference. Corresponding, SPS records a deferred tax asset to FERC 190 related to the operating lease liability. The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-
						kilowatt-hour (kWh) tax credit for electricity generated by qualified energy resources and sold by the taxpayer to an unrelated person during the taxable year. The credit is available for 10- years after the facility is placed in service. If the Company is unable to use its current year PTCs against its current year tax isbility. PTCs may be carried forward for 20 years.
190 SchM-PTC - Deferred PTCs - Sagamore	30,897,375	30,897,375				The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per- kilowath-four (KWh) tax credit for electricity generated by qualified energy resources and sold by the taxpayer to an unrelated person during the taxable year. The credit is available for 10- years after the facility is placed in service. If the Company is unable to use its current year PTCs against its current year tax kability. PTCs may be carried forward for 20 years.
ADIT Adjustments (Avg. Balance from WsD.5)						
190		-	-	-	-	
190		-	-	-	-	
190 0	-	-	-	-	-	
	-					
190 FAS 109 Plant Deficient ADIT - Protected	-	-				
190 FAS 109 Plant Deficient ADIT - Unprotected	(33,629,693)	(33,629,693)				
Subtotal - Form 1, p234 Projected	348,506,948	300,370,642	39,942,135	471,134	7,723,037	
Less FASB 109 Above if not separately removed		-	-	-	-	
Less FASB 106 Above if not separately removed	-	-	-	-		
Proration Adjustment - Transmission (from WsD.2)	(21,214)		(21,214)			
Proration Adjustment - General & Intangible (from WsD.2)	1,335				1,335	
Proration Adjustment - Tranmission NOL (from WsD.2)	(226,927)		(226,927)			
Proration Adjustment - General NOL (from WsD.2)	(61,084)				(61,084)	
Total	348,199,058	300,370,642	39,693,994	471,134	7,663,288	
Transmission Allocator [TP, GP or W/S]		0.0000%	93.6210%	<u>36.1380%</u>	<u>14.1270%</u>	
Total		0	37,161,914	170,258	1,082,593	38,414,765

Southwestern Public Service Company Worksheet E - Rate Base Adjustments

ADIT Account 182.3 Pro	jected for Billing Year = 2021							
(A)	(B)	(C)	(D) Retail. Production	(E)	(F)	(G)	(H) Total included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission Related	Plant Related	Labor Related	in Ratebase (E)+(F)+(G)	Description
182 3 SchM-102	- Fuel Tax Credit - Inc Addback	397			397			This item reflects the average non-plant excess ADIT asset balance.
	- Environmental Remediation	4.631	4.631					This item reflects the average non-plant excess ADIT asset balance.
	- Accrued Vacation Paid	109.838	.,			109.838		This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-109	- Employee Incentive	197,783				197,783		This item reflects the average non-plant excess ADIT asset balance.
	- Post Employment Benefits - FAS 106(Short Term)	898,755				898,755		This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-112	- Post Employment Benefits FAS 112	50,139				50,139		This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-116 -		135,029	135,029					This item reflects the average non-plant excess ADIT asset balance.
	- Inventory Reserve	21,605			21,605			This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-130	- Deferred Compensation Plan Reserve	16,157				16,157		This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-134	- Non-Qualified Pension Plans - 190	12,353				12,353		This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-136	- Performance Share Plan	5,234				5,234		This item reflects the average non-plant excess ADIT asset balance.
	- State Tax Deduction Cash Vs Accrual - 190	10,866			10,866			This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-179 -	- DSM/CIP	67,489	67,489					This item reflects the average non-plant excess ADIT asset balance.
	- Texas Margin Tax	(11,917)	(11,917)					This item reflects the average non-plant excess ADIT asset balance.
	- State Tax Deduction Cash vs Accrual - Fin 48	2,935	2,935					This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-226	- Performance Recognition Award	2,477				2,477		This item reflects the average non-plant excess ADIT asset balance.
182.3 SchM-263	- Federal Only NOL - Production	4,311,219	4,311,219					This item reflects the average non-plant excess ADIT asset balance.
182.3			-					This item reflects the average non-plant excess ADIT asset balance.
182.3		- 0	-					This item reflects the average non-plant excess ADIT asset balance.
182.3		- 0	-					This item reflects the average non-plant excess ADIT asset balance.
182.3		- 0	-					
182.3		- 0	-					
182.3		- 0	-					
182.3		- 0	-					
182.3		- 0	-					
182.3		- 0	-					
182.3		- 0						
Excess ADIT Assets Su								
	- Federal Only NOL - Transmission	12,097,761		12,097,761				This item reflects the average non-plant excess ADIT asset balance.
182.3		- 0				-		This item reflects the average non-plant excess ADIT asset balance.
Subtotal - Projected		17,932,751	4,509,386	12,097,761	32,868	1,292,736		
	Transmission NOL (from WsD.2)			10,715				
	General NOL (from WsD.2)					-		
Total		17,932,751	4,509,386	12,108,476	32,868	1,292,736	17,943,466	
Transmission Allocator	r [TP, GP or W/S]		0.0000%	<u>93.6210%</u>	36.1380%	14.1270%		
Total			-	11,336,076	11,878	182,625	11,530,579	

Worksheet E Table 23

Unamortized Balance of Abandoned Incentive Plant Projected for Billing Year = 2021

(A) <u>Acc. No.</u>	(B) Identification	(C) Average Unamortized Balance <u>from WsD</u>	(D) Current Year Amortization <u>Expense</u>	(E) Unamortized Balance End of <u>Current Year</u>
	None.	-	-	-
		-	-	-
		-	-	-
Total		-	-	-

Unamortized Balance of Extraordinary Property Loss Projected for Billing Year = 2021

(A) <u>Acc. No.</u>	(B) Identification	(C) Average Unamortized Balance <u>from WsD</u>	(D) Current Year Amortization <u>Expense</u>	(E) Unamortized Balance End of <u>Current Year</u>
	None	-	-	-
		-	-	-
		-	-	-
1				
Total		-	-	-

Southwestern Public Service Company

Southwestern Public Service Company Worksheet E Worksheet E - Rate Base Adjustments Table 24									
ADIT Account 281	Actual for Billing Year = 2021								
(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)	
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base (E)+(F)+(G)	Description	
	Amortization - Pollution Control Facilities	(1,054,797)	(1,054,797)	-	-	-		Property basis difference resulting from accelerated tax amortization versus book depreciation on qualified pollution control equipment.	
281		-	-	-	-	-			
	s (Avg. Balance from WsD.5)								
281									
Subtotal - Form 1		(1,054,797)	(1,054,797)		-	-			
	bove if not separately removed	-	-	-	-	-			
	bove if not separately removed	-	-	-	-	-			
Total		(1,054,797)	(1,054,797)	-	-	-			
Transmission Allo	ocator [TP, GP or W/S]		0.0000%	93.2870%	<u>36.0710%</u>	<u>13.9780%</u>			
Total			0	0	0	0	0		

ADIT Account 282 Actual for Billing Year = 2021

(A)	(B)	(C) Avg Balance	(D) Retail, Production & Other	(E) Transmission	(F) Plant	(G) Labor	(H) Total Included in Rate Base	()
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Related	Related	Related	In Rate Base (E)+(F)+(G)	Description
282	Liberalized Depreciation - Distribution	(269,850,098)	(269,850,098)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Transmission	(642,480,641)	-	(642,480,641)	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Production	(381,977,159)	(381,977,159)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - General	(53,777,963)	-	-	-	(53,777,963)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Intangible	(1,955,286)		-	-	(1,955,286)		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	Liberalized Depreciation - Non-Utility	(3,045,987)	(3,045,987)	-	-	-		Property basis difference resulting from accelerated tax depreciation versus book depreciation.
282	FAS 109 Plant AFUDC Equity	(41,485,786)	(41,485,786)					Per FAS 109, regulated enterprises are required to record deferred taxes on AFUDC equity.
								Per FAS 109, regulated enterprises are required to record accumulated deferred income taxes
								on all temporary differences, whether flowed through or normalized. This item reflects ADIT
								on temporary differences previously flowed through based on their revenue impact.
	nents (Avg. Balance from WsD.5)							
	Electric Distribution Adjustment							
	Electric General Adjustment Electric Intangible Adjustment	333,258				333,258		
		131,986				131,986		
	FAS 109 Plant Excess ADIT - Protected FAS 109 Plant Excess ADIT - Unprotected	432,235,459	432,235,459 88.811,498					
282	FAS 109 Plant Excess ADIT - Unprotected	88,811,498	88,811,498					
Subtotal - Fo	nm 1 n97E	(873.060.719)	(175,312,073)	(642,480,641)		(55,268,005)		
	09 Above if not separately removed	(0/3,000,719)	(173,312,073)	(042,400,041)	-	(33,208,003)		
	06 Above if not separately removed							
	liustment - Transmission (from WsD.2)			647.329	-			
	justment - General & Intangible (from WsD.2)			047,323		(19,177)		
Total		(873.060.719)	(175.312.073)	(641.833.312)	-	(55,287,182)		
Transmissio	n Allocator [TP, GP or W/S]	(,	0.0000%	93.2870%	36.0710%	13.9780%		
Total			0.000070	(598,747,041)	0	(7.728.042)	(606,475,084)	
Total			0	(398,747,041)	0	(1,720,042)	(000,475,084)	

ADIT Account 283 Actual for Billing Year = 2021

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission Related	Plant Related	Labor Related	in Rate Base (E)+(F)+(G)	Description
	Liberalized Depreciation - Software	(174,871)	Related	Kelateu	Kelateu	(174,871)	<u>(L)-(I)-(U)</u>	This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283	Liberalized Depreciation - Software Electric Intangible	(20,159,504)				(20,159,504)		This item reflects ADIT on method/life depreciation differences between book basis plant in service and tax basis plant in service of computer software only.
283	SchM-107 - Pension Expense	(33,742,531)	(33,742,531)					This item reflects ADIT on the net temporary timing difference between pension expense accrued and the actual cash funding of the trust. Since SPS did not include the prepaid pension asset in rate base, it has excluded ADIT on pension expense.
283	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(4,597,500)			(4,597,500)			This item reflects ADIT on the net temporary timing difference between the costs of reacquiring debt deducted for tax purposes and the cost of reacquiring debt deducted for book purposes.
283	SchM-138 - Rate Case Expense	(8,283,698)	(8,283,698)					This item reflects ADIT on the net temporary timing difference between rate case/restructuring costs deducted for tax purposes and rate case/restructuring costs deducted for book purposes.
283	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(184,154)			(184,154)			This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
	SchM-179 - DSM/CIP	(955)	(955)					This item reflects ADIT on the net temporary timing difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized for book.
	SchM-186 - Deferred Fuel Costs	(16,852,827)	(16,852,827)					This item reflects the ADIT resulting from the net temporary timing difference between inclusion of cost for electric generation and eventual recovery of costs from customers.
283	SchM-187 - Reg Asset/Liability Transmission Attachment O	(77,069)	(77,069)					This item reflects ADIT on the net temporary timing difference between the calculation of rates and recovery of rates for the FERC Transmission formula rates.

Image: Solution of the								
Second Control	283 SchM-189 - OCI Treasury	(599)	(599)					
28 SEAL 10 - Town Margin Tar (482.278)								
Bits Bits <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>								
Image: Set All 10 - Trees Murgh Tax (46.27)								
280 GMA 12 - Team Margin Tax (482.28) </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
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abs ball	283 SchM-192 - Texas Margin Tax	(482,278)	(482,278)					
20 Set 0 - 5 Image: Set 0 - 5 Imag	, i i i i i i i i i i i i i i i i i i i						s	tandards (FAS) No. 109 (Accounting for Income Taxes), regulated enterprises are required
Biologies Biologies <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances</td></t<>								adjust a deferred tax liability or asset for enacted changes in tax rates (i.e., ADIT balances
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28 Sold-10 - Remarked program (87112) (87112) (87112) 283 Sold-10 - State Tac Deduction Cash va Account - Fin 48 (87112) (87112) For tool approve three targets of the response three values of the response transmission of the re								
Bit Market Algust Control of the Control							ra	ite).
Image: Set Ad-27 - Next to Mest Adjust Image: Set Adjust Adj	283 SchM-195 - Renewable Energy Standard	(871,121)	(871,121)					or book purposes the value (real or imputed) of renewable energy certificates (REC) acquired
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Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 49 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 40 Image: Set Ad 201 - State Tax Detection Cash vs Accrual - Fin 40 Image: Set Ad 201 - State Tax Detection Fin 400								
283 SchW.201 - Stafe Tar. Dotaction Cent vs Accourd. Fin 48 - -								
Schw.207 - Mark to Market Adjust (B8.207) (B8.207) <th(b8.207)< th=""> (B8.207) <t< td=""><td>283 SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<></th(b8.207)<>	283 SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48							
283 SchM-207 - Mark to Market Adjust (88.297) (8	200 Comm 201 - Orace Fax Deduction Cash va Acordai - 1 11 40	-						
and your and the Settiment Easier youth entities being made between works. were, with regret to the comprehension of the settiment Easier youth entities being made between works. Set you the entities the entities and work of the entities and the entities and the entities of the entities and the entitis the entities and the entit and the entities and the en	283 SchM-207 - Mark to Market Adjust	(88,297)	(88,297)					
absolution absolut		, , , , , ,					Ir	struments and Hedging Activities", SPS has elected to treat most activity as balance sheet
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283 Sch4-270 - Nen Pairt Rate Change -								
Image: Set M-275 - Reg Asset - Texas Surcharge (DTL) -								
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SchW-217 - Rog Asset - Texas Surcharge (DTL) In September 2014, SPS recived that orders allowing a rate increase effective retractive durine 2014, For book purpose, income value and the emptreted of the set of the								
American Section American Section Additional section Additional section 283 SchM-270 - Non Plant Rate Change -							c	urrent period.
Image: Source of the constraint of the cons	283 SchM-217 - Reg Asset - Texas Surcharge (DTL)	-	-					September 2014, SPS received final orders allowing a rate increase effective retroactively to
283 SchM-270 - Non Plant Rate Change - - The Tax Cutck and Job Action Actio Action and Job Actio Action and Job Action and Ac								
283 SchM-270 - Non Plant Rate Change - - - Ime Tax Cub a 24%. Acids Acid wapp. SPS 3 deferred tax Sasks and deferred tax Sa								
283 SchW-275 - Reg Asset - Miscellaneous (12,022,715)	283 SchM-270 - Non Plant Pate Change							
Image: Constraint of the set of	200 Comm-270 - Non Flant Nate Onlange	-	-					
283 SchM-275 - Reg Asset - Miscellaneous (12,022,715) (12,022,715) (12,022,715) (12,022,715) SP5 has certain regulatory recovery mechanisms that are tax sensitive. For book purposes, inder CF, R.§ 1,451-1(a), income is recognized when SP5 collect bills. For tax purposes, under CF, R.§ 1,451-1(a), income is recognized when SP5 collect bills. For tax purposes, under CF, R.§ 1,451-1(a), income is recognized when SP5 collect bills. For tax purpose, the scores de customer bills. 283 SchM-293 - Rate Change (11,690,381) (11,690,381) This timing difference is the noplatory asset and the score score determined by the correst in customer bills. 283 SchM-295 - Rate Change on Fin 48 Temp Items - Reg 2 2 This timing difference will reverse. 283 SchM-299 - Operating Lease (106,442,388) (106,442,388) (106,442,388) SchM-299 - Operating Lease on the score particle of tax purposes. This chain and measurement purposes. This chain and the score particle when and the score particle weaks as the tax purpose. This chain and the score part of tax purpose. This chain and the score part of tax purposes. The chain and the score part of tax purpose. The chain and the score part of tax purpose. This chain and the score part of tax purpose. This chain and the score part of tax purpose. This chain and the score part of tax purpose. This chain and the score part of tax purpose. This chain and the score part of tax								estated to the new 21% rate. A portion of the total rate change will be collected through rates
and and a regulatory asset and then amorized of a coglated yasset and then amorized of a coglated yaster and yasset and then amorized of a cogl								
Image: Solution of the second secon	283 SchM-275 - Reg Asset - Miscellaneous	(12,022,715)	(12,022,715)					
Image: Construction of the second								
283 SchM-293 - Rate Change (11,690,381) (11,690,381) (11,690,381) 283 SchM-295 - Rate Change on Fin 48 Temp Items - Reg 2 2 This turing difference is the nonplant process, Amortaion periods are determined by th Carminission and eldermine the rate at which portions of this timing difference will reverse. 283 SchM-295 - Rate Change on Fin 48 Temp Items - Reg 2 2 This turing difference will reverse. 283 SchM-299 - Operating Lease (106,442,388) (106,442,388) (106,442,388) SchM-299 - Operating Lease SchM-299 - Operating Lease SchM-300 - Reg A/L - Emergency Spec Response (587,805) SchM-300 - Reg A/L - Emergency Spec Response (587,805) SchM-300 - Reg A/L - Emergency Spec Response (587,805) SchM-300 - Reg A/L - Emergency Spec Response (587,805) SchM-300 - Reg A/L - Emergency Spec Response (587,805) SchM-300 - Reg A/L - Emergency Spec Response (587,805) SchM-300 - Reg A/L - Emergency Spec Response (587,805) SchM-300 - Reg A/L - Emergency Spec Response (66,513) (86,513) SchM-300 - Reg A/L - Emergency Spec Response (66,513) SchM-300 - Reg A/L - Emergency Spec Response (587,805) SchW-300 - Reg A/L - Emergency Spec Response (66,513) SchW-300 - Reg A/L - Emergency Spec Response SchW-300 - Reg A/L - Emergency Spec Response SchW-300 - Reg A/L - Emer								
And a state of the second state of	283 SchM-203 - Pate Change	(11.600.294)	(11 600 201)					
283 SchM-295 - Rate Change on Fin 48 Temp Items - Reg 2 2 Channel Schwarz Ale Change on Fin 48 Temp Items - Reg 2 Channel Schwarz Ale Change on Fin 48 Temp Items - Reg 2 Channel Schwarz Ale Change on Fin 48 Temp Items - Reg 2 Channel Schwarz Ale Change on Fin 48 Temp Items - Reg 2 Channel Schwarz Ale Change on Fin 48 Temp Items - Reg 2 Channel Schwarz Ale Change on Fin 48 Temp Items - Reg 2 Channel Schwarz Ale Change on Fin 48 Temp Items - Reg Change on Fin 48 Temp Items - Reg - Reg on Fin 48 Temp Items Change on Fin 48 Temp Items	200 Comm-280 - Nate Orlange	(11,050,361)	(11,090,361)					
283 SchM-295 - Rate Change on Fin 48 Temp Items - Reg 2 2 283 SchM-295 - Rate Change on Fin 48 Temp Items - Reg 2 2 283 SchM-299 - Operating Lease (106,442,388) (106,442,388) SPS adopted the leasing guidance under ASC 642 on January 1, 2019 which states that 283 SchM-299 - Operating Lease (106,442,388) (106,442,388) SPS adopted the leasing guidance under ASC 642 on January 1, 2019 which states that 283 SchM-300 - Reg A/L - Emergency Spec Response (587,805) SPS schole the right-of-use asset. SPS adopted the leasing guidance to the right-of-use asset. 283 SchM-300 - Reg A/L - Emergency Spec Response (587,805) (587,805) For book purposes. This chain the response recognized as incurred. 283 SchM-300 - Reg A/L - Emergency Spec Response (587,805) (587,805) For book purposes. This chain the response recognized as incurred. 283 SchM-300 - Reg A/L - Emergency Spec Response (68,513) (68,513) Emergency Spec Response recognized as incurred. 283 Non-Utility (86,513) Emergency Spec Response recognized as incurred. Emergency Spec Response recognized as incurred. 283 Iberaileed Depreciation - Software Adjustment Emergency Spec Response r								
283 SchM-299 - Operating Lease (106,442,388) (106,442,388) (106,442,388) SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that the paragement of classification and measurement purposes. a result of the guidance, SPS recognized a right-of-use asset for book purposes. This char in accounting treatment results in a bookhax timing difference. Corresponding), SPS recognized a right-of-use asset. 283 SchM-300 - Reg A/L - Emergency Spec Response (587,805) (587,805) (587,805) FPA schedule included to the right-of-use asset. 283 SchM-300 - Reg A/L - Emergency Spec Response (587,805) (587,805) (587,805) For book purposes, the deferral of costs directly related to the pandemic are allowed for fur recovery there Public Utility Cormission of Faxas - Project N. S0664. For tax purpose these expenses are recognized as incurred. 283 Non-Unlity (86,513) Image: Cost of costs directly related to the pandemic are allowed for fur recovery these expenses are recognized as incurred. 283 Uberaized Depreciation - Software Adjustment Image: Cost of costs directly related to the pandemic are allowed for fur recovery the public Utility Cormission of Faxas - Project N. S0664. For tax purpose these expenses are recognized as incurred. 283 Uberaized Depreciation - Software Adjustment Image: Cost of cost directly related to the pandemic are allowed for fur recovery the public Utility Cormission of tax purpose these expenses are recognized as incured. 283	283 SchM-295 - Rate Change on Fin 48 Temp Items - Reg	2	2					his adjustment represents the federal TCJA rate change applied to temporary uncertain tax
Application Constraint Constraint <thconstraint< th=""> Constraint Constra</thconstraint<>								
And the set of the second s	283 SchM-299 - Operating Lease	(106,442,388)	(106,442,388)					
Image: Constraint of the sparse set of the								
Application Constraint Constraint </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
283 SchM-300 - Reg A/L - Emergency Spec Response (587,805) (587,805) reor book purposes, the deferral of costs directly related to the pandemic are allowed for fur recovery, per the Public Utility Commission of Faxas - Project No. 50864. For tax purposes these expenses are recognized as incurred. 283 Non-Utility (86,513) (86,513) recovery, per the Public Utility Commission of Faxas - Project No. 50864. For tax purposes these expenses are recognized as incurred. ADIT Adjustments (Avg. Balance from WsD.5) (86,513) 283 Uberalized Depreciation - Software Adjustment - 284 Uberalized Depreciation - Software Adjustment - 284 Uberalized Depreciation - Software Adjustment - - 284 Uberalized Depreciation - Software Adjustment - - 284 Uberalized Depreciation - Software Adjustment - - 284 Uberalized Depreciation - Software Adjustment - - - 284 Uberalized Depreciation - Software Adjustment - - - 284 Uberalized Depreciation - Software Adjustment - - - 284 Uberalized Depreciation - Software Adjustment - - - 285 Uberalized Depreciation - Software								
Image: Constraint of Decision of Decision of Texas - Project No. 50664. For tax purposes these expenses are recognized as incurred. 283 Non-Utility (86.513) (86.513) tese expenses are recognized as incurred. ADIT Adjustments (Arg. Balance from WsD.5) (86.513) 283 Liberalized Depreciation - Software Adjustment 283 Liberalized Depreciation - Software Adjustment Subtotal - Form 1, p277 (216.345.04) (191.29.175) (4.781.654) (20.334.375)	283 SchM-300 - Reg A/L - Emergency Spec Response	(587,805)	(587 805)					or book purposes, the deferral of costs directly related to the pandemic are allowed for future
Image: Constraint of the second of the se		(221,500)	(227,000)					
ADIT Adjustments (Avg. Balance from WsD.5) Image: Constraint of the state of the s								
283 Liberalized Depreciation - Software Adjustment - - - <t< td=""><td></td><td>(86,513)</td><td>(86,513)</td><td></td><td></td><td></td><td></td><td></td></t<>		(86,513)	(86,513)					
Subtotal - Form 1, p277 (216,345,204) (191,229,175) (4,781,654) (20,334,375) Less FASS 109 Above if not separately removed								0
Less FASB 109 Above if not separately removed	283 Liberalized Depreciation - Software Adjustment	-				-		
Less FASB 109 Above if not separately removed	Subtotal - Form 1 p277	(216 345 204)	(101 220 175)		(4 781 664)	(20 334 275)		
		(210,345,204)	(191,229,175)		(4,701,004)	(20,334,375)		
					-			
Proration Adjustment - Software (from WsD.2) (100.320) (100.320)								
Total (216,445,524) (191,229,175) (4,781,654) (20,434,695)	Total			-		(20,434,695)		
Transmission Allocator [TP, GP or W/S] 0.0000% 93.2870% 36.0710% 13.9780%				<u>93.2870%</u>				
Total 0 0 (1,724,790) (2,856,362) (4,581,152)	Total		0	0	(1,724,790)	(2,856,362)	(4,581,152)	

Southwestern Public Service Company Worksheet E - Rate Base Adjustments

ADIT Account 254, Actual for Billing Year = 2021

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	Total
Acc. No.	Identification	Avg Balance from WsD.3	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Ra (E)+
254	SchM-107 - Pension Expense	(6,955,481)	(6,955,481)				
254	SchM-128 - Book Unamort. Cost Of Reacquired Debt	(1,009,465)			(1,009,465)		
254	SchM-138 - Rate Case Expense	(693,964)	(693,964)				
254	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	(52,603)			(52,603)		
254	SchM-168 - Reg Asset-NOx	(1,348)	(1,348)				
254	0	-	-				
254	0	-	-				
254	0	-	-				
254	0	-	-				

(H)	
Total Included	
in Rate Base	
(E)+(F)+(G)	

Description

This item reflects the average non-plant excess ADIT liability balance.
This item reflects the average non-plant excess ADIT liability balance.
This item reflects the average non-plant excess ADIT liability balance.
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This item reflects the average non-plant excess ADIT liability balance.
This item reflects the average non-plant excess ADIT liability balance.

(I)

Worksheet E

Table 24

Excess ADI	Liabilities Subject to Proration							
Subtotal - A	ctual	(8,712,861)	(7,650,793)	-	(1,062,068)	-		
	ljustment - Software (from WsD.2)	- (8,712,861)						
Total	Total		(7,650,793)	-	(1,062,068)			
Transmission Allocator [TP, GP or W/S]			0.00000%	93.28700%	36.0710%	13.97800%		
Total				-	(383,099)	-	(383,099)	

ADIT Account 190 Actual for Billing Year = 2021

(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(1)
Acc. No.	Identification	Avg Balance from WsD	& Other Related	Transmission <u>Related</u>	Plant Related	Labor Related	in Rate Base (E)+(F)+(G)	Description
190	Basis Difference - Distribution	7,153,649	7,153,649					This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Transmission	23,751,652		23,751,652				This item reflects ADIT on tax only originating timing differences for avoided cost interest, pension and benefits capitalized, and ESOP dividends capitalized.
190	Basis Difference - Production	14,394,846	14,394,846					This item reflects ADIT on tax only originating timing differences for avoided cost interest,
190	Basis Difference - General	951,173				951,173		pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing differences for avoided cost interest,
190	Basis Difference - Intangible	2,611				2,611		pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing differences for avoided cost interest,
190	Basis Difference - CIAC Distribution	21,617,946	21,617,946					pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing differences for avoided cost interest,
190	Basis Difference - CIAC Transmission	10,732,140		10,732,140				pension and benefits capitalized, and ESOP dividends capitalized. This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid
190	Basis Difference - CIAC Production	18,465	18,465					of Construction (CIAC). This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid
190	Basis Difference - CIAC General	9,010				9.010		of Construction (CIAC). This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid
190	Basis Difference - CIAC Elec Non Utility	12,703,404	12,703,404					of Construction (CIAC). This item reflects ADIT on tax only originating timing difference for taxable Contributions In Aid
	SchM-102 - Fuel Tax Credit - Inc Addback	2,273	,,		2,273			of Construction (CIAC). This item adds back to income the amount of the credit claimed for federal tax paid on fuels
	SchM-103 - Environmental Remediation	445,613	445,613		2,213			used in off-road equipment. For book purposes the costs incurred in the clean-up of various company and non-company
190	Sofim- IUS - Environmental Remediation	445,013	445,013					For book purposes ine coals incurred in the centrup of various company and non-company sites from hazardous substances are accumulated and amortized over a period authorized by the PUC, generally 36 months. Per IRS Code Section 198, a taxgaver may elect to treat any qualified environmental remediation expenditure which is paid or incurred by the taxpayer as an expense which is not chargeable to a capital account. Any expenditure which is so treated shall be allowed as a deduction for the taxable year in which it is paid or incurred.
190	SchM-108 - Accrued Vacation Paid	1,030,622				1,030,622		For book purposes, the vacation liability is charged to book expense as employees earn vacation time. For tax purposes, a deduction can be claimed only when the vacation is actually taken outless it is taken within 2.5 months of the end of the accrual year. This item reverses the book vacation accrual for the current year, and takes as a deduction the amount of vacation pay actually used during the year plus the following 2.5 months.
190	SchM-109 - Employee Incentive	653,917				653,917		This item reflects the ADIT resulting from the net temporary difference on the incentives paid to employees accrued in one year and paid is the subsequent year.
190	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	2,673,021	2,673,021					This item reflects the net of the OPEB expenses and contributions (added back to taxable income) and OPEB funding and distributions (which are deducted).
190	SchM-112 - Post Employment Benefits FAS 112	64,094				64,094		This pertains to long-term disability (LTD) benefits. Expenses accrued for book purposes are credited to a liability account and associated payments are debited to this account. For tax purposes, a debutcion is allowed for payments charged to this lability account. This item reflects the current year changes to the LTD liability account finite account balance are added to taxable income and decreases in the account balance are deducted from taxable income).
	SchM-116 - Bad Debt	2,279,485	2,279,485					Book expense includes the amount of expected uncollectible accounts receivable. For tax purposes, only those uncollectible accounts receivable actually written off are deductible. This item reflects the net of the bad debt provision (added back to taxable income) and uncollectible accounts receivable actually written off (which are deducted from taxable income.)
	SchM-118 - Inventory Reserve	68,434	68,434					This item is the difference between the book accrual (which is an addition to taxable income) and write offs (deductions from taxable income).
190	SchM-119 - Electric Vehicle Credit	7,500			7,500			This item reflects the deferred tax asset resulting from the excess or unused Electric Vehicle Credit. This item will be reversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.
190	SchM-127 - Litigation Reserve	11,128	11,128					This item reflects the ADIT resulting from the net temporary timing differences between book recognition of possible outcomes from litigation and the actual payments made.
	SchM-130 - Deferred Compensation Plan Reserve	1,217,729				1,217,729		For book purposes, costs are accrued for a retirement plan for officers and certain key employees and currently charged against book income. Payments made to these retirees from the SERP Trust are not charged against book income but rather they are charged against the Trust account. IRC Section 404(a) allows a deduction to the employer for amounts paid to employees (retires) in the year that the payment is includable in the employees (retirees) gross income. This amount is the net of the accrual (added back to taxable income) and payments (which are deducted from taxable income).
190	SchM-134 - Non-Qualified Pension Plans - 190	94,695				94,695		For book purposes an accrual is made to expense the supplemental compension for executives as instructed by FAS 158 - Employers' Accounting for Defined Benefit Plans and Other Posterlierment Plans using short-term and long-term OCI, and for the utilities the amounts that are recoverable through the rate process and not currently in income are recorded as regulatory assets and regulatory liabilities. Periodic funds to the plans are made with a debit to these accounts and credits to cash. Per IRS Code Sec. 404(a) a deduction is allowed to the employer when payments are made.
	SchM-136 - Performance Share Plan	120,457				120,457		For book purposes, the Performance Share Plan (performance awards are granted at the beginning of a three-year cycle) expense is recorded currently over the plan period with a concurrent entry to liability accounts (short-term) and (plang-term) and paid out at the end of the performance cycle. Per IRS Code Sec. 83(h) there shall be a deduction allowed under section 162 for the taxable year of the employer in which the option is exercised and value of such option is included in the taxable income of the employee. In addition, any cash settlement is deductible under section 162 in the year of payment per IRS Code Sec. 461.
190	SchM-137 - R&E Credit	11,390,407	11,390,407					This item reflects the deferred tax asset resulting from the excess or unused Increased Research Expenditures (RRE) Credit. This item will be eversed at such time that the consolidated income tax liability becomes great enough to begin using carryforward credits.

400	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	21,428			21,428		This item reflects ADIT on the temporary timing difference between state income taxes accrued and state income taxes paid.
190	SchM-152 - Rate Refund SchM-171 - Employee Retention	1,010				1,010	For book purposes employee retention is expensed and accrued monthly. Cash payments to the employee are made at a later date provided the employee meets the service condition an certain performance conditions outlined in the employee stater. For tax purposes, retention payments are not considered part of the employee's salary. For tax purposes, employee retention is deductible when paid or incurred under Reg. §14.61-1(a)(2)(1), which states that a liability is incurred and deductible in the year the all events test is met, which consists of the following criteria: 1) liability must be fixed as of the end of the year. 2) the amount must be determined with reasonable accuracy; and 3) economic performance has occurred. Since economic performance has not occurred at the end of the year, the tax
190	SchM-174 - New Hire Retention Credit	11.000				11,000	deduction shall occur in the year the payment is made. This item adds back to income the amount of the credit claimed for federal tax purposes.
190	SchM-178 - Interest Income on Disputed Tax	435,786	435,786			11,000	This item reflects AUT on the net temporary timing difference between net interest income proposed audit adjustments that have been charged to book income and deducted for tax purposes, but cash has not way been received.
190	SchM-179 - DSM/CIP	242,297	242,297				This item reflects ADIT on the net temporary timing difference between DSM expenditures being deducted for tax purposes and those DSM expenditures being expensed/amortized fo book.
190	SchM-180 - ITC Grant	-	-				This item reflects ADIT on the investment tax credits taken which are deferred until a subsequent period because of company allocated NOL's.
190	SchM-186 - Deferred Fuel Costs	4,273,043	4,273,043				This item reflects the ADIT resulting from the net temporary timing difference between
	SchM-187 - Reg Asset/Liability Transmission Attachment O	264,795	264,795				inclusion of cost for electric generation and eventual recovery of costs from customers. This item reflects ADIT on the net temporary timing difference between the calculation of ra and recovery of rates for the FERC Transmission formula rates.
190	SchM-188 - Contributions Carryover	32,158	32,158				For book purposes, charitable contributions are deducted currently from book income. For purposes, contributions are deductible subject to certain limitations. This item adds back taxable income, contributions deemed to be in excess of such limitations. This timing difference will reverse at such time when taxable income is sufficient enough.
190	SchM-189 - OCi Treasury	366,786	366,786				For book purposes, items reported in Other Comprehensive Income (OCI) on the balance sheet must be reported net of tax. One such item included in OCI for SPS relates to derivat instruments used to mitigate market risk and to enhance operations not qualifying for the normal purchases and normal sales exception, as defined by FAS No. 133 (Accounting for Derivative Instruments and Hedging Activities), which are recorded at fair value. This ADFIT amount reflects the taxes on OCI related to these types of derivative instruments.
190	SchM-192 - Texas Margin Tax	-					Texas Gross Margin Tax – For book purposes, per Statement of Financial Accounting Standards (FAS) No. 109 (Accounting for income Taxes), regulated enterprises are required to adjust a deferred tax liability or asset for enacted changes in tax rates (i.e. ADIT balances must be calculated using the most recent income tax rates in effect as of the balance sheet date). Since under GAAP, the Texas Gross Margin Tax is considered an income tax, this ADIT balances reflexts the difference between deferred taxes calculated on selected non-pla timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes calculated on selected non-plat timing differences at a composite rate incorporating the Texas Gross Margin tax (apportionment and rate) and deferred taxes Gross Margin tax (apportionment and rate).
190	SchM-195 - Renewable Energy Standard	-	-				For book purposes the value (real or imputed) of renewable energy certificates (REC) acqui from various windpower producers are recorded as an offset to deferred costs which are se for recovery from customers, this offset to deferred cost separate is then held in inventory u such time as it is also recovered from customers. These REC's may also be sold to other companies which need them to meet state mandates for renewable energy.
190	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	149,425	149,425				FIN 48 Adjustment (Federal, State, & Credits) recognize the ongoing recognition of changes measurement of uncertain tax positions as reflected as a component of income tax expense and are outside the test year.
190	SchM-205 - State Only NOL	2,612,755	2,612,755				This item reflects the deferred tax asset resulting from SPS's allocated portion of the follow states NOLs for Oklahoma, New Mexico, and Oklahoma.
190	SchM-207 - Mark to Market Adjust	59,861	59,861				For book purposes, in complying with FASB Statement 133, "Accounting for Derivative Instruments and Hedging Activities", SPS has elected to treat most activity as balance shee only (the "Statement Basis") with entries being made between various asset and ilability accounts and concurrent entries to other comprehensive income. However, with regards to wholesale regulated energy trading activities, SPS has elected "Mark to Market" accounting which requires periodic recognition of income or expense on the income statement with concurrent entries to asset accounts. For tax purposes, the Company has not elected to follow IRS Code Sec. 475, "Mark to market accounting method for dealers in securities". Treconcing item reverses the book amounts for "Mark to Market" income or expense for the current period.
190	SchM-213 - Rate Refund Reserve	1,595,142	1,595,142				Book revenue is adjusted currently for estimated amounts that will be refunded to customer in the future. For tax purposes, only refunds actually made to customers are deductions. Ti tax adjustment reverses the book income adjustments.
190	SchM-223 - Unamortized ITC	7,502	7,502				This item reflects ADIT on unamortized ITC based on revenue requirement impact (i.e., "grossed-up" for taxes). This timing difference will be reversed over the remaining life of the underlying utility property to which the investment tax credits relate. The ITC will be fully amortized in 2021.
190	SchM-226 - Performance Recognition Award	21,701				21,701	The recipient of a Performance Recognition Award has up to two years to use the award. Fo book purposes, a liability is recorded on the books and reversed when the award is used. Fo tax purposes, per Reg. Scc. 14.611-(a)(2)(0), the award is deductible when economic
190	SchM-261 - Section 59e Adjustment	14,437,130			14,437,130		performance has occurred; therefore, a book/tax difference exists Per IRS Code Sec. 461 the expenses for any amounts paid to retail customers for the
190	SchM-262 - Federal Only NOL - Non Operating	(347,644)	(347,644)				Distributive Generation Program are deducted in the current tax year for taxable income. This item reflects the deferred tax asset resulting from SPS's allocated portion of the federa
190	SchM-263 - Federal Only NOL - Production	26,344,484	26,344,484				NOL's classified as non-operating. This item reflects the deferred tax asset resulting from SPS's allocated portion of the federa
	SchM-264 - Federal Only NOL - Transmission	7,069,007		7,069,007			NOL's classified as production. This item reflects the deferred tax asset resulting from SPS's allocated portion of the federa
190	SchM-265 - Federal Only NOL - General	9,911				9,911	NOL's classified as transmission. This item reflects the deferred tax asset resulting from SPS's allocated portion of the federa
	SchM-266 - Federal Only NOL - Distribution	2,212,484	2,212,484				NOL's classified as general. This item reflects the deferred tax asset resulting from SPS's allocated portion of the federa
190							NOL's classified as distribution.

190 SchM-293 - Rate Change	2,497,921	2,497,921	Excess Deferred Taxes (Federal and State) - This reconciling item is the difference between
			plant related deferred tax expense booked and "proforma" plant related deferred tax expense
			calculated at the most recent composite federal and state income tax rate. Excess deferred
			taxes are the direct result of plant related deferred tax expense being calculated using the
			Average Rate Assumption Method ("ARAM") in lieu of using the most recent composite
			federal and state income tax rate. Excess deferred taxes at Southwestern Public Service
			Company ("SPS") at the present time are driven by changes in the state composite income tax
			rate; which takes into account both state apportionment information and statutory state income
			tax rates. The SPS composite federal and state income tax rate is revised annually after all
			state income tax returns have been filed.

100 0 1 M 000 0 F	106.442.388	106.442.388					
190 SchM-299 - Operating Lease	100,442,300	100,442,300					SPS adopted the leasing guidance under ASC 842 on January 1, 2019 which states that PPAs should be included in lease payments for classification and measurement purposes. As
							a result of the guidance, SPS recognized an operating lease liability for book purposes. This
							change in accounting treatment results in a book/tax timing difference. Correspondingly, SPS
							records a deferred tax asset to FERC 190 related to the operating lease liability.
							······································
190 SchM-301 - Cares Act Payroll Deferral	809,194				809,194		Section 2302 of the CARES Act passed in 2020 provided that employers may defer the
							deposit and payment of the employer's portion of Social Security taxes. The deferral applies to
							deposits and payments of the employer's share of Social Security tax that would otherwise be
							required to be made during the period beginning on March 27, 2020, and ending December
							31, 2020. 50% of these amounts are required to be paid by 12/31/2021 and the remaining
							50% by 12/31/2022, which Benefits Accounting has confirmed is our tentative plan for repayment. For book purposes, the employer's portion of FICA Social Security taxes are
							accrued as incurred. For tax purposes, these taxes are deductible as paid. This reconciling
							item adds back to taxable income the accrued book expenses that won't be paid until 2021.
							This timing difference creates a deferred tax asset for tax purposes.
							о С
190 SchM-PTC - Deferred PTCs - Hale	100,598,172	100,598,172					The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-
							kilowatt-hour (kWh) tax credit for electricity generated by qualified energy resources and sold
							by the taxpayer to an unrelated person during the taxable year. The credit is available for 10-
							years after the facility is placed in service. If the Company is unable to use its current year
190 SchM-PTC - Deferred PTCs - Sagamore	25.623.055	25.623.055					PTCs against its current year tax liability, PTCs may be carried forward for 20 years. The federal renewable electricity production tax credit (PTC) is an inflation-adjusted per-
130 Schwer 10 - Deleneu F 105 - Sagamore	23,023,055	25,623,055					kilowatt-hour (kWh) tax credit for electricity generated by qualified energy resources and sold
							by the taxpayer to an unrelated person during the taxable year. The credit is available for 10-
							years after the facility is placed in service. If the Company is unable to use its current year
							PTCs against its current year tax liability, PTCs may be carried forward for 20 years.
ADIT Adjustments (Avg. Balance from WsD.5)							
190		-					
190		-					
190 190		-					
190 190							
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190							
190							
190 190							
190							
190 FAS 109 Plant Deficient ADIT - Protected		-					
190 FAS 109 Plant Deficient ADIT - Unprotected	(27,260,138)	(27,260,138)					
Subtotal - Form 1, p234	379,924,921	318,906,667	41,552,799	14,468,331	4,997,124		
Less FASB 109 Above if not separately removed		-	-	-	-		
Less FASB 106 Above if not separately removed	-	-	-	-	-	-	
Proration Adjustment - Transmission (from WsD.2)			8,512				
Proration Adjustment - General & Intangible (from WsD.2) Proration Adjustment - Tranmission NOL (from WsD.2)	<u>↓</u>		(226,927)		(10)		
Proration Adjustment - Tranmission NOL (from WsD.2) Proration Adjustment - General NOL (from WsD.2)			(226,927)		(729)		
Proration Adjustment - General NOL (from WSD.2)	379.924.921	318.906.667	41.334.384	14.468.331	4.996.385		
Transmission Allocator [TP, GP or W/S]	010,024,021	0.0000%	93.2870%	36.0710%	13.9780%		
Total	<u> </u>	0.0000 /0	38.559.607	5,218,872	698.395	44.476.873	
		0	50,555,007	5,210,072	030,335	44,410,015	

ADIT Account 182.3, Actual for Billing Year = 2021

(A) <u>Acc. No.</u>	(B) Identification	(C) Avg Balance <u>from WsD.3</u>	(D) Retail, Production & Other <u>Related</u>	(E) Transmission <u>Related</u>	(F) Plant <u>Related</u>	(G) Labor <u>Related</u>	(H) Total Included in Rate Base <u>(E)+(F)+(G)</u>	(I) Description
100 2 Cob	M-102 - Fuel Tax Credit - Inc Addback	351			351			This item reflects the average non-plant excess ADIT asset balance.
	M-103 - Environmental Remediation	3.473	3.473		331			This item reflects the average non-plant excess ADIT asset balance.
	M-108 - Accrued Vacation Paid	130.314	5,475			130.314		This item reflects the average non-plant excess ADIT asset balance.
	M-109 - Employee Incentive	123,443				123.443		This item reflects the average non-plant excess ADIT asset balance.
	M-111 - Post Employment Benefits - FAS 106(Short Term)	560,944	560.944			120,440		This item reflects the average non-plant excess ADIT asset balance.
	M-112 - Post Employment Benefits FAS 112	31.294	500,344			31.294		This item reflects the average non-plant excess ADIT asset balance.
	M-116 - Bad Debt	211.138	211.138			51,234		This item reflects the average non-plant excess ADIT asset balance.
	M-118 - Inventory Reserve	14.830	14.830					This item reflects the average non-plant excess ADIT asset balance.
	M-130 - Deferred Compensation Plan Reserve	9.697	14,000			9.697		This item reflects the average non-plant excess ADIT asset balance.
	M-134 - Non-Qualified Pension Plans - 190	14,717				14,717		This item reflects the average non-plant excess ADIT asset balance.
	M-136 - Performance Share Plan	3.141				3.141		This item reflects the average non-plant excess ADIT asset balance.
	M-146 - State Tax Deduction Cash Vs Accrual - 190	6.519			6.519	3,141		This item reflects the average non-plant excess ADIT asset balance.
	M-179 - DSM/CIP	40.494	40.494		0,519			This item reflects the average non-plant excess ADIT asset balance.
	M-192 - Texas Margin Tax	(19.363)	(19.363)					This item reflects the average non-plant excess ADIT asset balance.
	M-201 - State Tax Deduction Cash vs Accrual - Fin 48	(19,303)	(19,363)					This item reflects the average non-plant excess ADIT asset balance.
	M-201 - State Tax Deduction Cash vs Accruai - Fin 46 M-203 - Fed NOL Benefit	12.892.329	12.892.329					This item reflects the average non-plant excess ADIT asset balance.
			12,692,329			0.450		
	M-226 - Performance Recognition Award	2,459	7 000 000			2,459		This item reflects the average non-plant excess ADIT asset balance.
	M-263 - Federal Only NOL - Production	7,023,392	7,023,392					This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-	-					This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-	-					This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-	-					
182.3	0	-	-					
182.3	0	-	-					
182.3	0	-	-					
182.3	0	-	-					
182.3	0	-	-					
182.3	0	-						

	Assets Subject to Proration							
182.3	SchM-264 - Federal Only NOL - Transmission	19,708,422		19,708,422				This item reflects the average non-plant excess ADIT asset balance.
182.3	0	-				-		This item reflects the average non-plant excess ADIT asset balance.
Subtotal - Ad		40,759,355	20,728,998	19,708,422	6,870	315,065		
	ljustment - Transmission NOL (from WsD.2)			10,715				
Proration Ac	ljustment - General NOL (from WsD.2)					-		
Total		40,759,355	20,728,998	19,719,137	6,870	315,065		
Transmissio	Transmission Allocator [TP, GP or W/S]		0.0000%	93.2870%	<u>36.0710%</u>	<u>13.9780%</u>		
Total			-	18,395,391	2,478	44,040	18,441,909	

Southwestern Public Service Company Worksheet E - Rate Base Adjustments

(A) <u>Acc. No.</u>	(B) Identification	(C) Average Unamortized Balance <u>from WsD</u>	(D) Prior Year Amortization <u>Expense</u>	(E) Unamortized Balance End of <u>Prior Year</u>
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total	-	-	

Unamortized Balance of Extraordinary Property Loss Actual for Billing Year = 2021

(A) <u>Acc. No.</u>	(B) Identification	(C) Average Unamortized Balance <u>from WsD</u>	(D) Prior Year Amortization <u>Expense</u>	(E) Unamortized Balance End of <u>Prior Year</u>
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
	Total			

Southwestern Public Service Company Worksheet F - Working Capital

Worksheet F Table 26

Line No.

- 1 I. PREPAYMENTS:

2	Calculation of Projected Average Balances Based on	Actual Prior Year	Beginning & En	dina
3	Balances	Actual Filer Fear	Deginning & En	lang
4	(a)	(b)	(c)	(d)
5				Projected
6		Balance at	Balance at	Average
7		<u>1/1/2021</u>	12/31/2021	Balance
8	Plant Related:			
9	16510-Prepayments-Insurance	2,154,916	2,154,916	2,154,916
10	16515-Prepayments-Auto Licensing			0
11 12	Total Plant Related:	2 454 040	0.454.040	0
12	Total Plant Related.	2,154,916	2,154,916	2,154,916
14	Labor Related:			
15	16519-Prepayments-Benefits	(91)	(91)	(91)
16	165295-Prepayments Hardware Maintenance	(57)	(57)	(57)
17	16516-Prepayments-I/T Related	492,245	492,245	492,245
18	Total Labor Related:	492,098	492,098	492,097
19				
20	Transmission Related:			
21				0
22	Total Techemicaian Delated:	0	0	0
23	Total Transmission Related:	0	0	0
24 25	Other - Not Included:			
25	16512-Prepayments-NERC Fees	282,588	282,588	282,588
27	16526-Prepayments-Other Distribution Utility	(0)	(0)	202,000
28	16518-Prepayments-Pollution Emissions	914,781	914,781	914,781
29				0
30				0
31				0
32				0
33			4 407 000	0
34	Total Other Not Included:	1,197,368	1,197,368	1,197,369
35 36	Total Branaymanta Balanasa;	3,844,382	2 044 202	2 0 4 4 2 0 2
37	Total Prepayments Balances:	3,044,302	3,844,382	3,844,382
38	Calculation of Actual Average Balances for the Billing	Period 01/01/202	1 to 12/31/2021	
39	Calculation of Actual Average Datances for the Dinni		1 10 12/51/2021	
40		Beginning of	End of	Actual Average
41	Plant Related:	Year Balance	End of Year Balance	Balance
	Plant Related: 16510-Prepayments-Insurance			
41 42 43		Year Balance	Year Balance	<u>Balance</u> 7,554,546 0
41 42 43 44	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing	<u>Year Balance</u> 6,045,671 0	Year Balance 9,063,421 0	<u>Balance</u> 7,554,546 0 0
41 42 43 44 45	16510-Prepayments-Insurance	Year Balance 6,045,671	Year Balance 9,063,421	<u>Balance</u> 7,554,546 0
41 42 43 44 45 46	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related:	<u>Year Balance</u> 6,045,671 0	Year Balance 9,063,421 0	<u>Balance</u> 7,554,546 0 0
41 42 43 44 45 46 47	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related:	Year Balance 6,045,671 0 6,045,671	Year Balance 9,063,421 0 9,063,421	Balance 7,554,546 0 0 7,554,546
41 42 43 44 45 46 47 48	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits	Year Balance 6,045,671 0 6,045,671 18,684	Year Balance 9,063,421 0 9,063,421 9,297	Balance 7,554,546 0 0 7,554,546 13,991
41 42 43 44 45 46 47 48 49	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance	Year Balance 6,045,671 0 6,045,671 18,684 11,262	Year Balance 9,063,421 0 9,063,421 9,063,421 9,297 189,175	Balance 7,554,546 0 0 7,554,546 13,991 100,219
41 42 43 44 45 46 47 48	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits	Year Balance 6,045,671 0 6,045,671 18,684	Year Balance 9,063,421 0 9,063,421 9,297	Balance 7,554,546 0 0 7,554,546 13,991
41 42 43 44 45 46 47 48 49 50	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance	Year Balance 6,045,671 0 6,045,671 18,684 11,262	Year Balance 9,063,421 0 9,063,421 9,063,421 9,297 189,175	Balance 7,554,546 0 0 7,554,546 13,991 100,219
41 42 43 44 45 46 47 48 49 50 51	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060	Year Balance 9,063,421 0 9,063,421 9,063,421 9,297 189,175 378,850	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955
41 42 43 44 45 46 47 48 49 50 51 52	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060	Year Balance 9,063,421 0 9,063,421 9,063,421 9,297 189,175 378,850	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related:	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060	Year Balance 9,063,421 0 9,063,421 9,063,421 9,297 189,175 378,850	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Transmission Related:	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006	Year Balance 9,063,421 0 9,063,421 9,063,421 9,297 189,175 378,850 577,321	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related:	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060	Year Balance 9,063,421 0 9,063,421 9,063,421 9,297 189,175 378,850	Balance 7,554,546 0 7,554,546 13,991 100,219 585,955 700,165
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Transmission Related: Total Transmission Related:	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006	Year Balance 9,063,421 0 9,063,421 9,063,421 9,297 189,175 378,850 577,321	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0
41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Transmission Related: Total Transmission Related: Other - Not Included:	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006	Year Balance 9,063,421 0 9,063,421 9,063,421 9,297 189,175 378,850 577,321 0 0 0	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0
$\begin{array}{c} 41 \\ 42 \\ 43 \\ 44 \\ 45 \\ 46 \\ 47 \\ 48 \\ 49 \\ 50 \\ 51 \\ 52 \\ 53 \\ 54 \\ 55 \\ 56 \\ 57 \\ 58 \\ 59 \\ 60 \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Transmission Related: Total Transmission Related: Other - Not Included: 16512-Prepayments-NERC Fees	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 0 0 292,356	Year Balance 9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 0 301,877
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Transmission Related: Other - Not Included: 16512-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539	Year Balance 9,063,421 0 9,297 189,175 378,850 577,321 0 0 311,398 0	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 0 0 301,877 52,269
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 55\\ 56\\ 57\\ 58\\ 60\\ 61\\ 62\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: Other - Not Included: 16522-Prepayments-UREC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepayments-Other Stribution Utility	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491	<u>Year Balance</u> 9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 0 301,877 52,269 8,925
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Transmission Related: Other - Not Included: 16512-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539	Year Balance 9,063,421 0 9,297 189,175 378,850 577,321 0 0 311,398 0	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 0 0 301,877 52,269
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 89\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 7\\ 89\\ 60\\ 61\\ 62\\ 63\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Other - Not Included: 16512-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepayments - Commercial Paper Prepaids - Income Taxes - Federal	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0	Year Balance 9,063,421 0 9,063,421 189,175 378,850 577,321 0 0 311,398 0 4,360 0	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 0 301,877 52,269 8,925 0
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 89\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 89\\ 60\\ 61\\ 62\\ 63\\ 64\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: 16519-Prepayments-Benefits 165295-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: Other - Not Included: 1652-Prepayments-NERC Fees 1652-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-Stere 16527-Prepayments-Stere Prepaids - Income Taxes - Federal 16520-Prepayments-Pollution Emissions	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0 0	Year Balance 9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 0 301,877 52,269 8,925 0 0
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 5\\ 6\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 56\\ 57\\ 89\\ 61\\ 62\\ 63\\ 64\\ 56\\ 67\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Transmission Related: Other - Not Included: 16512-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16523-Prepayments-Pollution Emissions 16518-Prepayments-Pollution Emissions	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 0 292,356 104,539 13,491 0 0 0 878,850 0 0	Year Balance 9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 0 8,560 2,688,436 0	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 5\\ 5\\ 52\\ 53\\ 54\\ 55\\ 57\\ 58\\ 9\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 68\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: 16519-Prepayments-Benefits 165295-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: Other - Not Included: 1652-Prepayments-NERC Fees 1652-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-VERC Fees 16527-Prepayments-Stere 16527-Prepayments-Stere Prepaids - Income Taxes - Federal 16520-Prepayments-Pollution Emissions	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0 0 0	Year Balance 9,063,421 0 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 8,560	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 301,877 52,269 8,925 0 0 4,280
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 5\\ 6\\ 47\\ 48\\ 49\\ 50\\ 52\\ 53\\ 54\\ 55\\ 6\\ 57\\ 58\\ 9\\ 60\\ 1\\ 62\\ 66\\ 66\\ 66\\ 68\\ 69\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Total Transmission Related: 0ther - Not Included: 16512-Prepayments-NERC Fees 16526-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16523-Prepayments-Energy Eff. 16518-Prepayments-Energy Eff. 16518-Prepayments-Pollution Emissions Interest - Credit Facility Fee Total Other Not Included:	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0 0 0 878,850 0 1,289,236	Year Balance 9,063,421 0 9,063,421 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 4,360 0 0 8,560 2,688,436 0 0,012,753	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0 2,150,994
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 9\\ 51\\ 52\\ 53\\ 4\\ 55\\ 56\\ 57\\ 58\\ 9\\ 60\\ 12\\ 63\\ 66\\ 66\\ 66\\ 70\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Transmission Related: Other - Not Included: 16512-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16523-Prepayments-Pollution Emissions 16518-Prepayments-Pollution Emissions	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 0 292,356 104,539 13,491 0 0 0 878,850 0 0	Year Balance 9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 0 8,560 2,688,436 0	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 95\\ 51\\ 52\\ 53\\ 55\\ 56\\ 57\\ 58\\ 96\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ 68\\ 90\\ 71\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Transmission Related: Other - Not Included: 1652-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16523-Prepayments-Pollution Emissions 16518-Prepayments-Pollution Emissions 16529-Prepayments-Pollution Emissions 16523-Prepayments-Pollution Emissions 16518-Prepayments-Pollution Emissions 16519-Prepayments-Balances:	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 0 292,356 104,539 13,491 0 0 0 0 878,850 0 1,289,236 8,157,913	Year Balance 9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 0 311,398 0 4,360 0 0 0 8,560 0 0 0 8,560 0 3,012,753 12,653,496	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0 2,150,994
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 89\\ 50\\ 51\\ 52\\ 55\\ 56\\ 57\\ 89\\ 60\\ 12\\ 63\\ 64\\ 65\\ 66\\ 68\\ 99\\ 70\\ 1\\ 72\end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: 16519-Prepayments-Benefits 165295-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Other - Not Included: 16528-Prepayments-NERC Fees 16526-Prepayments-NERC Fees 16527-Prepayments-NERC Fees 16528-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16520-Prepayments-Selet 16520-Prepayments-Selet 16523-Prepaid Taxes State 16523-Prepayments-Penelytion Emissions Interest - Credit Facility Fee Total Other Not Included: Total Other Not Included: Total Prepayments Balances: Calculation of Projected Average Balances Based on	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 292,356 104,539 13,491 0 0 0 878,850 0 1,289,236 8,157,913 Actual from Prior	Year Balance 9,063,421 0 9,297 189,175 378,850 577,321 577,321 0 0 311,398 0 4,360 0 0 4,360 0 0 4,360 0 0 0 4,360 0 0 3,012,753 12,653,496 Year FF1:	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0 2,150,994 10,405,705
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 7\\ 12\\ 53\\ 54\\ 55\\ 57\\ 58\\ 90\\ 61\\ 62\\ 63\\ 66\\ 67\\ 68\\ 69\\ 70\\ 1\\ 72\\ 73\\ \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: Labor Related: 16519-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Transmission Related: Other - Not Included: 1652-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16523-Prepayments-Pollution Emissions 16518-Prepayments-Pollution Emissions 16529-Prepayments-Pollution Emissions 16523-Prepayments-Pollution Emissions 16518-Prepayments-Pollution Emissions 16519-Prepayments-Balances:	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 292,356 104,539 13,491 0 0 878,850 0 1,289,236 8,157,913 Actual from Prior (b)	Year Balance 9,063,421 0 9,063,421 9,297 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 8,560 2,688,436 0 3,012,753 12,653,496 Year FF1: (C)	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0 2,150,994 10,405,705 (d)
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 45\\ 66\\ 71\\ 52\\ 53\\ 54\\ 55\\ 60\\ 61\\ 62\\ 63\\ 64\\ 66\\ 66\\ 70\\ 71\\ 72\\ 73\\ 74 \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: 16519-Prepayments-Benefits 165295-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Other - Not Included: 16528-Prepayments-NERC Fees 16526-Prepayments-NERC Fees 16527-Prepayments-NERC Fees 16528-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16520-Prepayments-Selet 16520-Prepayments-Selet 16523-Prepaid Taxes State 16523-Prepayments-Penelytion Emissions Interest - Credit Facility Fee Total Other Not Included: Total Other Not Included: Total Prepayments Balances: Calculation of Projected Average Balances Based on	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 292,356 104,539 13,491 0 0 878,850 0 1,289,236 8,157,913 Actual from Prior (b) FF1 2019	Year Balance 9,063,421 0 9,063,421 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 4,360 0 0 4,360 0 0 2,688,436 0 3,012,753 12,653,496 Year FF1: (c) FF1 2019	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 0 301,877 52,269 8,925 0 0 0 4,280 1,783,643 0 2,150,994 10,405,705 (d) Projected Average
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 556\\ 57\\ 58\\ 90\\ 61\\ 23\\ 64\\ 65\\ 66\\ 76\\ 89\\ 71\\ 72\\ 73\\ 475 \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: 16519-Prepayments-Benefits 165295-Prepayments-Benefits 165295-Prepayments-Hardware Maintenance 16516-Prepayments-Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Transmission Related: Other - Not Included: 16529-Prepayments-NERC Fees 16526-Prepayments-Other Distribution Utility 16527-Prepaid Interest - Commercial Paper Prepaids - Income Taxes - Federal 16523-Prepayments-Pollution Emissions 16518-Prepayments-Pollution Emissions 16528-Prepayments-Pollution Emissions 16529-Prepayments-Pollution Emissions 16529-Prepayments-Pollution Emissions 16529-Prepayments-Balances: Calculation of Projected Average Balances Based on (a)	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 823,006 0 823,006 0 0 292,356 104,539 13,491 0 0 0 878,850 0 1,289,236 8,157,913 Actual from Prior (b) FF1 2019 Beg of Year	Year Balance 9,063,421 0 9,297 189,175 378,850 577,321 577,321 0 0 311,398 0 4,360 0 4,360 0 0 4,360 0 0 8,560 2,688,436 0 0 3,012,753 12,653,496 Year FF1: (c) FF1 2019 End of Year	Balance 7,554,546 0 0 7,554,546 13,991 100,219 586,955 700,165 0 0 0 0 301,877 52,269 8,925 0 0 4,280 1,783,643 0 2,150,994 10,405,705 (d) Projected Average Balance
$\begin{array}{c} 41\\ 42\\ 43\\ 44\\ 45\\ 66\\ 71\\ 52\\ 53\\ 54\\ 55\\ 60\\ 61\\ 62\\ 63\\ 64\\ 66\\ 66\\ 70\\ 71\\ 72\\ 73\\ 74 \end{array}$	16510-Prepayments-Insurance 16515-Prepayments-Auto Licensing Total Plant Related: 16519-Prepayments-Benefits 165295-Prepayments-Benefits 165295-Prepayments Hardware Maintenance 16516-Prepayments Hardware Maintenance 16516-Prepayments-I/T Related Total Labor Related: Total Labor Related: Other - Not Included: 16528-Prepayments-NERC Fees 16526-Prepayments-NERC Fees 16527-Prepayments-NERC Fees 16528-Prepayments-VERC Fees 16529-Prepayments-VERC Fees 16520-Prepayments-Selet 16523-Prepaid Taxes State 16523-Prepayments-Energy Eff. 16518-Prepayments-Polyution Emissions Interest - Credit Facility Fee Total Other Not Included: Total Prepayments Balances: Calculation of Projected Average Balances Based on	Year Balance 6,045,671 0 6,045,671 18,684 11,262 793,060 823,006 292,356 104,539 13,491 0 0 878,850 0 1,289,236 8,157,913 Actual from Prior (b) FF1 2019	Year Balance 9,063,421 0 9,063,421 189,175 378,850 577,321 0 0 311,398 0 4,360 0 0 4,360 0 0 4,360 0 0 2,688,436 0 3,012,753 12,653,496 Year FF1: (c) FF1 2019	Balance 7,554,546 0 0 7,554,546 13,991 100,219 585,955 700,165 0 0 0 0 301,877 52,269 8,925 0 0 0 4,280 1,783,643 0 2,150,994 10,405,705 (d) Projected Average

77 78 79 80 81 Materials and Supplies - Other - FF1 - 227.11

Calculation of Actual Average Balances Based on Actual from FF1:

82		FF1 2021	FF1 2021	Actual Average
83		Beg of Year	End of Year	Balance
84	Materials and Supplies - Transmission - FF1 - 227.8	692,372	1,007,778	850,075
85	Materials and Supplies - Other - FF1 - 227.11	(76,723)	97,351	10,314

Southwestern Public Service Company Worksheet F.1 - Unfunded Reserves

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
List of all reserves:	FERC Account for Accrual/Balance	Beginning Balance	Ending Balance	Average Balance	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	Enter 1 if the accrual account is included in the formula rate, enter (0) if the accrual account is NOT included in the formula rate	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Allocation Factor	Allocated to Transmission
2244031-AP - NonQualified Pen Post 158	182.3, 219, 228.3	(275,000)	(275,000)	(275,000)) 0	1	1	Labor	14.13%	
2246036-Pole Contact Rentals	589	(24,600)	(24,600)	(24,600)) 1	0	1	Plant	43.58%	
2252001-Environmental Liability	253, O&M expense	(16,910)	(16,910)	(16,910)) 1	0	1	Plant	43.58%	
2143011-Current Inc Tx Pay-UnrecogTxBenefit-Fed Perm	283, 410.1	(1,499,124)	(1,499,124)	(1,499,124)) 1	0	1	Plant	43.58%	
2143031-Current Inc Tx Pay-UnrecogTxBenefit-St Perm	283, 410.1	(349,649)	(349,649)	(349,649)) 1	0	1	Plant	43.58%	
2246071-Liability Miscellaneous	131, 142, 232, 451	(6,137)	(6,137)	(6,137)) 1	0	1	Plant	43.58%	
2246041-Provision for Inj and Dam - Suits Pending	228.3, 925	(1,310,383)	(1,310,383)	(1,310,383)) 1	1	1	Labor	14.13%	(185
2246046-Provision for Penalties Pending	426.3	(33,333)	(33,333)	(33,333)) 1	0	1	Plant	43.58%	
	131, 182.3, 228.3,									
2421006-Accrued Qualified Pen Post 158	254, 926*	(60,640,000)	(60,640,000)	(60,640,000)) 0	1	1	Labor	14.13%	
2421036-Accrued Nonqualified Pension - SERP	182.3, 232, 926*	(1,783,000)	(1,783,000)	(1,783,000)) 1	1	1	Labor	14.13%	(251
2421021-Accrued Postemployment - FAS 112	232, 926*	(395,364)	(395,364)	(395,364)) 1	1	1	Labor	14.13%	(55
1242001-Prepaids - VEBA Trust		1,038,358	1,038,358	1,038,358	0	1	1	Labor	14.13%	
2027266-AP - IBNR Medical Claims		(573,728)	(573,728)	(573,728)) 1	1	1	Labor	14.13%	(81
2030001-AP - Unclaimed AP Checks		(208,707)	(208,707)	(208,707)) 1	0	1	Plant	43.58%	
	131, 142, 232, 234,									
2030006-AP - Unclaimed CRS Property	242 O&M expense	(222,455)	(222,455)	(222,455)) 1	0	1	Plant	43.58%	
2030021-AP - Unclaimed UHC Checks		(1,501)	(1,501)	(1,501)) 1	0	1	Plant	43.58%	
2243006-AP - Non Union Incentive Plan	107, 184, 232, 920	(2,755,808)	(2,755,808)	(2,755,808)) 1	1	1	Labor	14.13%	(389
2243021-AP - Executive PSP - Current	232, 253, 920	(354,507)	(354,507)	(354,507)) 1	1	1	Labor	14.13%	(50
2244001-AP - Vacation Liability		(5,459,835)	(.)	(5,459,835)) 1	1	1	Labor	14.13%	(77
2244011-AP - 401K - Co Match		(2,766,244)		(2,766,244)) 1	1	1	Labor	14.13%	(390
2026002-Freight - Accrual		(9,768)	(9,768)	(9,768)	1	1	1	Plant	43.58%	(4

Notes:

A The Formula Rate shall include a credit to rate base for each unfunded reserve. An unfunded reserve is a reserve where an escrow, trust, or restricted account has not been established for a fund whose balance is collected from customers through cost accruals to accounts that are recovered under the Formula Rate. Each unfunded reserve will be included on the lines above. The allocator in Col. (9) will be the same allocator used in the Formula Rate for the cost accruals to the account that is recovered under the Formula Rate

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(1
List of all reserves:	FERC Account for Accrual/Balance	Beginning Balance End	ding Balance	Average Balance	Enter 1 if NOT in a trust or reserved account, enter zero (0) if included in a trust or reserved account	(0) if the accrual account is NOT	Enter the percentage paid for by customers, 1 less the percent associated with an offsetting liability on the balance sheet	Allocation (Plant or Labor Allocator)	Allocation Factor	Alloca Transn
A/P NonQualified Pen Post 158	182.3, 219, 228.3	(273,000)	(220,000)	(246,500)	0	1	1	Labor	13.98%	
Pole Contact Rentals	589, 172	(196,770)	(172,165)	(184,467)	1	0	1	Plant	43.68%	
Environmental Liability	253, O&M expense	(17,411)	(20,964)	(19,187)	1	0	1	Plant	43.68%	
FIN 48-Curr Fed Inc Tax: Perm	253, 409.1, 409.2	(407,596)	(97,411)	(252,504)	1	0	1	Plant	43.68%	
FIN 48-Curr St Inc Tx-TX: Perm	253, 409.1	(124,208)	(476,470)	(300,339)	1	0	1	Plant	43.68%	
Liability Miscellaneous	131, 142, 232, 419, 451	0	1,153	576	1	0	1	Plant	43.68%	
Provision for Injuries and Damages - Suits Pending	143, 925	(100,000)	1,155	(50,000)		1	1	Labor	13.98%	
Provision for Penalties Pending	426.3	(43,333)	(73,333)	(58,333)		0	1	Plant	43.68%	
Accrd Qual Pen Post 158	131, 182,3, 926*	(35,038,000)	(15,555)	(17,519,000)		1	1	Labor	13.98%	
	143, 186, 232, 234,	(55,050,000)	(0)	(17,515,600)		1		Labor		
Accrd Postretire Med Post 158	253, 254	(0)	(0)	(0)	1	1	1	Labor	13.98%	
	182.3, 219, 232, 242,	(-)	(*)	(-)						
Accrued Nonqual Pension (SERP)	926*	(1,765,000)	(1,396,000)	(1,580,500)	1	1	1	Labor	13.98%	
Accrd Postemployment-FAS 112	232, 926*	(344,390)	(230,887)	(287,639)	1	1	1	Labor	13.98%	
Prepaids - VEBA Trust	232, 926*	1,147,901	789,342	968,621	0	1	1	Labor	13.98%	
AP - IBNR Medical Claims	107, 131, 232, 921	(715,307)	(1,060,350)	(887,828)	1	1	1	Labor	13.98%	
	131, 142, 144, 232,		())	(,						
AP - Unclaimed AP Checks	242 O&M expense	(122,367)	(129,173)	(125,770)	1	0	1	Plant	43.68%	
AP - Unclaimed CRS Property	232	(568,069)	(609,483)	(588,776)		0	1	Plant	43.68%	
	107, 184, 232, 234,	(,	(,,,,,,,,)	(
AP - Unclaimed UHC Checks	920	(2,057)	(2,815)	(2,436)	1	0	1	Plant	43.68%	
AP - Non Union Incentive Plan	232, 253, 920	(3,011,547)	(2,856,225)	(2,933,886)		1	1	Labor	13.98%	
AP - Executive PSP - Current	184	(333,568)	(329,415)	(331,491)		1	1	Labor	13.98%	
AP - Vacation Liability	131, 184, 232, 926*	(5,768,327)	(5,912,747)	(5,840,537)		1	1	Labor	13.98%	
	107, 154, 163, 184,			(-,,						
	232, 236, O&M									
AP - 401K - Co Match	expense	(3,028,475)	(3,036,418)	(3,032,447)	1	1	1	Labor	13.98%	
	107, 154, 163, 184,									
	232, 236, O&M									
Freight -Accrual	expense	(13,334)	30.622	8.644	1	0	1	Plant	43.68%	

Notes:

A The Formula Rate shall include a credit to rate base for each unfunded reserve. An unfunded reserve is a reserve where an escrow, trust, or restricted account has not been established for a fund whose balance is collected from customers through cost accruals to accounts that are recovered under the Formula Rate. Each unfunded reserve will be included on the lines above. The allocator in Col. (9) will be the same allocator used in the Formula Rate for the cost accruals to the account that is recovered under the Formula Rate

Southwestern Public Service Company Worksheet G - O&M Expenses and Wages and Salaries

e . /	(a) FERC Account No.	(b) Description	(c) Projected Amount	(d) Reference for Actual	(e) Actual Amount	(f)	(g)	(h)	(i)
		TRANSMISSION EXPENSES							
	500	OPERATION	0.007.507	004 00 h	7 070 000				
	560 561.0	Supervision and Engineering Load Dispatching	9,837,567	321.83.b 321.84.b	7,376,922				
	561.1	Load Dispatching - Reliability	0	321.85.b	1,447				
	561.2	Load Dispatching - Monitor & Operate Transmission System	3,563,441	321.86.b	3,460,977				
	561.3	Load Dispatching - Transmission Service & Scheduling	0	321.87.b	0				
	561.4	Scheduling, System Control & Dispatch Services	3,782,421	321.88.b	3,660,351				
	561.5	Reliability, Planning and Standards Development	0	321.89.b	359				
	561.6 561.7	Transmission Service Studies Generation Interconnection Studies	203,333 149,584	321.90.b 321.91.b	104,423 109,094				
	561.8	Reliability, Planning and Standards Development Services	1,639,049	321.91.b	2,766,134				
	562	Station Expenses	1,717,132	321.93.b	1,356,458				
	563	Overhead Line Expenses	1,097,443	321.94.b	850,620				
	564	Underground Line Expenses	0	321.95.b	369				
	565 566	Transmission of Electricity by Others Miscellaneous Transmission Expenses	190,275,363 3,647,744	321.96.b	175,994,020 4,401,798				
	567	Rents	1,776,017	321.97.b 321.98.b	1,668,125				
		Total Operation	217,689,094	02110015	201,751,097				
		MAINTENANCE							
	568	Supervision and Engineering	0	321.101.b	0				
	569 569.1	Structures Computer Hardware	0	321.102.b 321.103.b	3,052 0				
	569.1	Computer Software	0	321.103.b 321.104.b	0				
	569.3	Communication Equipment	Ő	321.105.b	ő				
	569.4	Miscellaneous Regional Transmission Plant	0	321.106.b	0				
	570	Station Equipment	1,369,597	321.107.b	1,714,568				
	571 572	Overhead Lines Underground Lines	1,394,867	321.108.b 321.109.b	862,996 0				
	573	Miscellaneous Transmission Plant	0	321.110.b	0				
	0.0	Total Maintenance	2,764,464	021111015	2,580,616				
		Total Transmission O&M	220,453,558	1	204,331,713				
		Less All EC4 Assessments	0 227 027		10 100 705				
		Less: All 561 Accounts Add Back: Account 561.6 - Transmission Service Studies	9,337,827 203,333		10,102,785 104,423				
		Add Back: Account 561.7 - Generation Interconnection Studies	149,584		109,094				
		Less: Account 565 - Transmission of Electricity by Others	190,275,363		175,994,020				
		Transmission O&M Expense Adjustment (Note 1)	(147,235)		(37,906)				
		Table Net Terrariation Frances	01 0 10 0 50		40,440,540				
		Total Net Transmission Expense	21,046,050		18,410,519				
		ADMINISTRATIVE AND GENERAL							
		OPERATION							
	920	Administrative and General Salaries	38,215,501	323.181.b	35,415,902				
	921	Office Supplies and Expense	22,650,628	323.182.b	22,475,308				
	922 923	(Less) Administrative Expense Transferred Outside Services Employed	24,530,016 6,022,230	323.183.b 323.184.b	24,313,407 7,421,204				
	924	Property Insurance	3,945,716	323.185.b	6,376,140				
	925	Injury and Damages	7,323,521	323.186.b	5,491,093				
	926	Employee Pensions and Benefits	28,519,822	323.187.b	28,763,243				
	928	Regulatory Commission Expenses	4,858,224	323.189.b	5,882,647				
	929 930.1	(Less) Duplicate Charges-Cr. General Advertising Expenses	1,339,392 1,411,435	323.190.b 323.191.b	1,278,681 1,200,875				
	930.1 930.2	Miscellaneous General Expenses	1,411,435	323.191.b 323.192.b	1,567,818				
	931	Rents	14,246,853	323.193.b	17,416,568				
		Total Operation	102,788,960		106,418,711				
		MAINTENANCE							
	935	MAINTENANCE Maintenance of General Plant	542,573	323.196.b	472,576				
	900	manushande UI General Fidili	042,073	323.190.0	4/2,3/6				
		Less: Account 926 Retail Pension Tracker	1,970,949	323 Footnote Data	267,703				
		Less: Account 926 Retail Pension Tracker Amortization		323 Footnote Data	0				
		Less: O&M Expenses (Note 1)	29,888		74,210				
		Less: Retail Advanced Grid A&G Costs (Note 2)	(400.000)		244.040				
			(180,322)		341,913				
		TOTAL ADMINISTRATIVE AND GENERAL	103,511,855		106,549,373				
				1		1			
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
				Projected	THUR			Actual	
		Wages and Salaries Allocator	Direct	Payroll Billed from Service Corp.	Total Projected Amount		Direct	Payroll Billed	Total Actua Amount
		Production	Payroll 37,835,977	12,546,519	50,382,496	354.20.b	Payroll 33,765,949	from Service Corp. 11,804,828	45,570,
		Transmission	6,432,897	7,727,188	14,160,085	354.20.b	6,011,753	6,585,055	45,570, 12,596,
		Regional Market	21	529,043	529,065	354.22.b	(0)	491,872	491,
		Distribution	18,704,956	1,611,521	20,316,477	354.23.b	14,355,981	1,886,830	16,242,
		Other	5,019,469	3,429,367	8,448,836	354.24,25,26.b	5,891,691	3,272,747	9,164,
		Total	67,993,320	25,843,639	93,836,959	· <u> </u>	60,025,374	24,041,331	84,066,

Worksheet	ern Public Service Company H - Miscellaneous Expenses	Projected				Southwestern Public Service Company Worksheet H - Miscellaneous Expenses	Actual					Worksheet H Table 28
Line <u>No.</u> 1 2 3	(a)	Acct 928 Projected (b)	(c)	(d)	2021 (e)		Acct 928 Actual for Billing Ye (f)	(g)	(h)	2021 (i)		(i)
4 5 Description	n		100% Non- Transmission		Transmission Allocated		100% Non- Expense Transmiss		100% Transmission Specific	Transmission Allocated	Explanation	
6 Non-Trans	mission Related ion Related	4,103,115 755,109 -	4,103,115	- 755,109 -	-	Non-Transmission Related Transmission Related		5,217,301	665,346		Explanation	
10 Total 928 11 12		4,858,224	4,103,115	755,109	-		-	5,217,301	665,346			
15 Balance of 16 17 18 19	ssociation Dues Account 930.2	Acct 930.2 Project 756,902 707,536 - -	ed for Billing Year <u>=</u> 756,902 - - - -	-		Industry Association Dues Balance of Account 930.2	Acct 930.2 Actual for Billing	<u>rear =</u> 980,700		2021 587,118		
20 21 Total 930.2 22		1,464,438	756,902	-	707,536			980,700	-	587,118		
	<u>ion Safety & Siting Advertising (Other Than in A</u>	Acct 930.1) Projected - - - -	for Year =		2021		Actual Transmission Safety & - - - -	Siting for Year	<u>·=</u>	2021		
	mission Safety & Siting Adv.	-										

Southwestern Public Service Company Worksheet I - Depreciation and Amortization Expense

Worksheet I Table 29

	(a)	(b)	Projected Year = (c) Projected	2021 (d) Projected	(e) Projected Total
Line No.	Description	Reference	Depreciation Expense	Amortization Expense	Depr. & Amort. Expense
1 2	Steam Production Other Production		47,091,468 73,449,474	439,181 0	47,530,649 73,449,474
3	Adjustment to Production	WsD.5, Ins 58 + 59, col (k) and WsD.5, Ins 67 + 68, col (k)	0	0	0
3 4 5	Total Production	$WSD.3$, $HIS 07 \pm 00$, $COI(K)$	120,540,942	439,181	120,980,123
6	Transmission		89,123,415	1,825,468	90,948,883
7	Adjustment to Transmission	WsD.5, In 60, col (k) and WsD.5, In 69, col (k)	(191)	0	(191)
8 9	Total Transmission		89,123,224	1,825,468	90,948,692
10	Distribution	WsD.5, In 61, col (k) and WsD.5,	42,232,791	258,825	42,491,615
11	Adjustment to Distribution	In 70, col (k)	(107)	0	(107)
12 13	Total Distribution		42,232,684	258,825	42,491,508
14	General	WsD.5, In 62, col (k) and WsD.5,	28,702,633	185,411	28,888,044
15	Adjustment to General	In 71, col (k)	0	(483,057)	(483,057)
16 17	Total General		28,702,633	(297,646)	28,404,987
18	Intangible - Computer Software			22,699,851	22,699,851
19	Adjustment to Intangible	WsD.5, ln 63, col (k) and WsD.5, ln 72, col (k)		(705,016)	(705,016)
20 21	Total Intangible	1117 <u>2</u> , 001(k)	0	21,994,835	21,994,835
22 23	Total		280,599,482	24,220,663	304,820,145
24			Actual Year =	2021	
25			• • •		
26			Actual Depreciation	Actual Amortization	Actual Total Depr. & Amort.
				Actual	
26 27	Steam Production Other Production	FF1, p.336-337, footnote FF1, p.336-337, footnote	Depreciation	Actual Amortization	Depr. & Amort.
26 27 28 29 30	Other Production	FF1, p.336-337, footnote WsD.5, lns 58 + 59, col (m) and	Depreciation Expense 95,199,646 72,658,217	Actual Amortization Expense 599,282 0	Depr. & Amort. Expense 95,798,928
26 27 28 29 30 31 32		FF1, p.336-337, footnote	Depreciation Expense 95,199,646	Actual Amortization Expense 599,282	Depr. & Amort. Expense 95,798,928
26 27 28 29 30 31	Other Production Adjustment to Production	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote	Depreciation Expense 95,199,646 72,658,217 0	Actual Amortization Expense 599,282 0	Depr. & Amort. Expense 95,798,928 72,658,217 0
26 27 28 29 30 31 32 33 34	Other Production Adjustment to Production Total Production Transmission	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 60, col (m) and	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923	Actual Amortization Expense 599,282 0 0 0 599,282 1,831,414	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145
26 27 28 29 30 31 32 33 34 35 36	Other Production Adjustment to Production Total Production	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote	Depreciation Expense 95,199,646 72,658,217 0 167,857,863	Actual Amortization Expense 599,282 0 0 0 599,282	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145
26 27 28 29 30 31 32 33 34 35	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 60, col (m) and WsD.5, In 69, col (m) FF1, p.336-337, footnote	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0	Actual Amortization Expense 599,282 0 0 0 599,282 1,831,414 0	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337
26 27 28 29 30 31 32 33 34 35 36 37	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 60, col (m) and WsD.5, In 69, col (m)	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923	Actual Amortization Expense 599,282 0 0 0 599,282 1,831,414 0 1,831,414	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 60, col (m) and WsD.5, In 69, col (m) FF1, p.336-337, footnote WsD.5, In 61, col (m) and	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923 42,701,996	Actual Amortization Expense 599,282 0 0 0 599,282 1,831,414 0 1,831,414 252,989	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337
26 27 28 29 30 31 32 33 34 35 36 37 38 39	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 60, col (m) and WsD.5, In 69, col (m) FF1, p.336-337, footnote WsD.5, In 61, col (m) and WsD.5, In 70, col (m) FF1, p.336-337, footnote	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923 42,701,996 0	Actual Amortization Expense 599,282 0 0 0 599,282 1,831,414 0 1,831,414 252,989 0	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337 42,954,985
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution	FF1, p.336-337, footnote WsD.5, lns 58 + 59, col (m) and WsD.5 lns 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, ln 60, col (m) and WsD.5, ln 69, col (m) FF1, p.336-337, footnote WsD.5, ln 61, col (m) and WsD.5, ln 70, col (m)	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923 42,701,996 0 42,701,996 25,768,623 0	Actual Amortization Expense 599,282 0 0 599,282 1,831,414 0 1,831,414 252,989 0 0 252,989 0 187,882 (71,185)	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337 91,102,337 42,954,985 42,954,985 25,956,505 (71,185)
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution General	FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 60, col (m) and WsD.5, In 69, col (m) FF1, p.336-337, footnote WsD.5, In 61, col (m) and WsD.5, In 70, col (m) FF1, p.336-337, footnote WsD.5, In 62, col (m) and	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923 42,701,996 0 42,701,996 25,768,623	Actual Amortization Expense 599,282 0 0 599,282 1,831,414 0 1,831,414 252,989 0 252,989 0 252,989	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337 42,954,985 42,954,985 25,956,505
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution General Adjustment to General	 FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 69, col (m) FF1, p.336-337, footnote WsD.5, In 61, col (m) and WsD.5, In 62, col (m) FF1, p.336-337, footnote WsD.5, In 62, col (m) and WsD.5, In 71, col (m) FF1, p.336-337, footnote 	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923 42,701,996 0 42,701,996 25,768,623 0	Actual Amortization Expense 599,282 0 0 599,282 1,831,414 0 1,831,414 252,989 0 0 252,989 0 187,882 (71,185)	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337 91,102,337 42,954,985 42,954,985 25,956,505 (71,185)
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution General Adjustment to General Total General Intangible - Computer Software	 FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 69, col (m) FF1, p.336-337, footnote WsD.5, In 61, col (m) and WsD.5, In 62, col (m) FF1, p.336-337, footnote WsD.5, In 71, col (m) FF1, p.336-337, footnote WsD.5, In 63, col (m) and 	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923 42,701,996 0 42,701,996 25,768,623 0	Actual Amortization Expense 599,282 0 0 599,282 1,831,414 0 1,831,414 252,989 0 252,989 0 252,989 187,882 (71,185) 116,697 22,156,850	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337 91,102,337 42,954,985 25,956,505 (71,185) 25,885,320 22,156,850
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46	Other Production Adjustment to Production Total Production Transmission Adjustment to Transmission Total Transmission Distribution Adjustment to Distribution Total Distribution General Adjustment to General Total General	 FF1, p.336-337, footnote WsD.5, Ins 58 + 59, col (m) and WsD.5 Ins 67 + 68, col (m) FF1, p.336-337, footnote WsD.5, In 69, col (m) FF1, p.336-337, footnote WsD.5, In 61, col (m) and WsD.5, In 62, col (m) FF1, p.336-337, footnote WsD.5, In 62, col (m) and WsD.5, In 71, col (m) FF1, p.336-337, footnote 	Depreciation Expense 95,199,646 72,658,217 0 167,857,863 89,270,923 0 89,270,923 42,701,996 0 42,701,996 25,768,623 0	Actual Amortization Expense 599,282 0 0 599,282 1,831,414 0 1,831,414 252,989 0 252,989 0 252,989 187,882 (71,185) 116,697	Depr. & Amort. Expense 95,798,928 72,658,217 0 168,457,145 91,102,337 91,102,337 42,954,985 25,956,505 (71,185) 25,885,320

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

Worksheet J Table 30

		Projected for Bi	lling Year =	2021	
Line	(A)	(B)	(C) Excluded from	(D) Included in	
Line <u>No.</u>	Description	Expense	Rev Requirement	Included in <u>Rev Requirement</u>	
1	LABOR RELATED:				
2	Payroll Taxes	9,145,666	-	9,145,666	
3 4					
5	Subtotal Labor Related	9,145,666	-	9,145,666	
6					
7 8	PLANT RELATED: Texas Property Tax				
9	New Mexico Property Tax		-	-	
10	Oklahoma Property Tax		-	-	
11	Kansas Property Tax	70.000.000	-	-	
12 13	Subtotal Plant Related - Property	72,960,000	-	72,960,000	
14	OTHER:				
15	Texas Use	29,462		29,462	
16		-		-	
17 18	FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts	6,060,630	6,060,630	-	
19	New Mexico Franchise	-	-,	-	
20	Oklahoma Franchise	20,000		20,000	
21 22	Kansas Franchise	- 8,752,025	8,752,025	-	
22	City Franchise Fees	0,752,025	0,752,025	-	
24	Subtotal Franchise & Gross Receipts	14,832,655	14,812,655	49,462	
25		~~~~~~~~~			
26 27	Total Taxes Other Than Income	96,967,783	14,812,655	82,155,128	
28		-			
29					
30 31	Investment Tax Credit Amortized	52,421		52,421	
32		Actual for Billin	a Year =	2021	
33	(A)	(B)	(C)	(D)	(E)
33 34		(B) FF1	(C)	Excluded from	Included in
33 34 35	(A) <u>Description</u>	(B)	-		
33 34		(B) FF1	(C)	Excluded from	Included in
33 34 35 36	Description	(B) FF1 <u>Reference</u> 262-263.	(C)	Excluded from	Included in
33 34 35 36 37	Description	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	C) <u>Expense</u>	Excluded from	Included in <u>Rev Requirement</u>
33 34 35 36 37	Description	(B) FF1 <u>Reference</u> 262-263.	(C)	Excluded from	Included in
33 34 35 36 37 38 39 40	Description LABOR RELATED: Payroll Taxes	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	(C) <u>Expense</u> 8,587,147	Excluded from	Included in <u>Rev Requirement</u> 8,587,147
33 34 35 36 37 38 39 40 41	Description	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	C) <u>Expense</u>	Excluded from	Included in <u>Rev Requirement</u>
33 34 35 36 37 38 39 40	Description LABOR RELATED: Payroll Taxes	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1	(C) <u>Expense</u> 8,587,147	Excluded from	Included in <u>Rev Requirement</u> 8,587,147
 33 34 35 36 37 38 39 40 41 42 43 44 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.I	(C) <u>Expense</u> 8,587,147 8,587,147 46,090,060	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060
 33 34 35 36 37 38 39 40 41 42 43 44 45 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1	(C) <u>Expense</u> 8,587,147 8,587,147 46,090,060 15,215,962	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962
 33 34 35 36 37 38 39 40 41 42 43 44 45 46 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1	(C) <u>Expense</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473
 33 34 35 36 37 38 39 40 41 42 43 44 45 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1	(C) <u>Expense</u> 8,587,147 8,587,147 46,090,060 15,215,962	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962
 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Kansas Property Tax Subtotal Plant Related - Property	(B) FF1 <u>Reference</u> 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1	(C) <u>Expense</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Coklahoma Property Tax Subtotal Plant Related - Property OTHER:	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1	(C) <u>Expense</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1	(C) <u>Expense</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 9 50 51 52 53	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax ERANCHISE & GROSS RECEIPTS:	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.31.1	(C) <u>Expense</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651)	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006
 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1	(C) <u>Expense</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350	Excluded from	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006
33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.28.29.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651)
 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.31.1	(C) <u>Expense</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651)	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 950\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ \end{array}$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax ERANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.28.29.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651)
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Oklahoma Franchise Oklahoma Franchise City Franchise Fees	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020 20,000 9,590,012	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 (66,651) 20,000
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 950\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ \end{array}$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Kansas Franchise	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020 20,000	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651)
$\begin{array}{c} 33\\ 34\\ 35\\ 36\\ 37\\ 38\\ 39\\ 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 55\\ 56\\ 57\\ 58\\ 96\\ 61\\ 62\\ \end{array}$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Oklahoma Franchise Oklahoma Franchise City Franchise Fees	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020 20,000 9,590,012	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 (66,651) 20,000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax PANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Kansas Franchise City Franchise Fees Subtotal Franchise & Gross Receipts Total Taxes Other Than Income	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020 20,000 9,590,012 16,153,032 87,916,884	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 (66,651) 20,000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax FRANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise City Franchise Fees Subtotal Franchise & Gross Receipts	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020 20,000 9,590,012 16,153,032	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 (66,651) 20,000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Description LABOR RELATED: Payroll Taxes Subtotal Labor Related PLANT RELATED: Texas Property Tax New Mexico Property Tax Oklahoma Property Tax Subtotal Plant Related - Property OTHER: Texas Use Miscellaneous Use Tax PANCHISE & GROSS RECEIPTS: Texas Gross Receipts New Mexico Franchise Oklahoma Franchise Kansas Franchise City Franchise Fees Subtotal Franchise & Gross Receipts Total Taxes Other Than Income	(B) FF1 Reference 262-263. 3.4.5.6.8.9.10.1 1.1 262-263.14.15.1 262-263.19.20.1 262-263.24.25.1 262-263.28.29.1 262-263.32.1 262-263.31.1 262-263.31.1 262-263.31.1	(C) Expense 8,587,147 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 35,350 (66,651) 6,543,020 20,000 9,590,012 16,153,032 87,916,884	Excluded from Rev Requirement	Included in <u>Rev Requirement</u> 8,587,147 8,587,147 46,090,060 15,215,962 616,473 1,285,511 63,208,006 (66,651) 20,000

Worksheet K - Capital Structure

Line <u>No.</u> 1	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	(h) PROJECTED	BALANCES	<u>(i)</u>	<u>(k)</u>	<u>(I)</u>	<u>(m)</u>	<u>(n)</u>	<u>(o)</u>
2	Common Equity - Projected														13 Month
3 4 5	Proprietary Capital Less Preferred Stock	<u>1/1/2021</u> 3,307,914,250	<u>1/31/2021</u> 3,381,629,250 0	<u>2/28/2021</u> 3,450,407,250 0	<u>3/31/2021</u> 3,487,927,250 0	<u>4/30/2021</u> 3,504,796,250 0	<u>5/31/2021</u> 3,524,331,250 0	<u>6/30/2021</u> 3,488,071,250 0	<u>7/31/2021</u> 3,530,546,250 0	<u>8/31/2021</u> 3,572,457,250	<u>9/30/2021</u> 3,488,048,250 0	<u>10/31/2021</u> 3,508,388,250 0	<u>11/30/2021</u> 3,528,119,250 0	<u>12/31/2021</u> 3,487,918,250 0	Average Balance 3,481,581,096
6 7	Less Acct 216.1 Unapprop. Undist. Sub. Earnings Less Acct 219.1-Accum Other Compre. Income	0 (1,301,000)	0 (1,297,000)	0 (1,293,000)	0 (1,289,000)	0 (1,285,000)	0 (1,281,000)	0 (1,277,000)	0 (1,273,000)	0 (1,269,000)	0 (1,265,000)	0 (1,260,000)	0 (1,256,000)	0 (1,252,000)	0 (1,276,769)
8 9	Common Equity Balances (Ln 4-Ln 5-Ln 6-Ln 7)	3,309,215,250	3,382,926,250	3,451,700,250	3,489,216,250	3,506,081,250	3,525,612,250	3,489,348,250	3,531,819,250	3,573,726,250	3,489,313,250	3,509,648,250	3,529,375,250	3,489,170,250	3,482,857,865
10 11	Long Term Debt - Projected							PROJECTED	BALANCES						
	Bonds	2,550,000,000	2,550,000,000	2,550,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,700,000,000	2,665,384,615
14 15	Less Reacquired Bonds Other Long Term Debt	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	0 250,000,000
16 17 18	Debt Balances (Ln 13 - Ln 14+ Ln 15)	2,800,000,000	2,800,000,000	2,800,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,950,000,000	2,915,384,615
19								ACTUAL B							
20 21	Common Equity - Actual	Actual	Actual // 1/31/2021	Actual / 2/28/2021	Actual . 3/31/2021	Actual	Actual <u>5/31/2021</u>	Actual 6/30/2021	Actual . 7/31/2021	Actual . 8/31/2021	Actual // 9/30/2021	Actual . 10/31/2021	Actual // 11/30/2021	Actual <u>12/31/2021</u>	13 Month Average Balance
22	Proprietary Capital Less Preferred Stock	3,297,611,000	3,378,342,313	3,519,587,000	3,607,401,000	3,622,973,000	3,639,362,000	3,596,368,000	3,638,714,000	3,686,617,000	3,605,149,000	3,621,403,000	3,635,729,000	3,602,930,000	3,573,245,101
24	Less Acct 216.1 Unapprop. Undist. Sub. Earnings Less Acct 219.1-Accum Other Compre. Income	(1,350,000)	(1.336.841)	(1,325,000)	(1,320,000)	(1,307,000)	(1,294,000)	(1,289,000)	(1,276,000)	(1,263,000)	(1.259.000)	(1.246.000)	(1,233,000)	(1,070,000)	0 (1,274,526)
26			(/////////////////////////////////////								() , ,				<u> </u>
27 28	Common Equity Bal (Ln 22-Ln 23-Ln 24-Ln 25)	3,298,961,000	3,379,679,154	3,520,912,000	3,608,721,000	3,624,280,000	3,640,656,000	3,597,657,000	3,639,990,000	3,687,880,000	3,606,408,000	3,622,649,000	3,636,962,000	3,604,000,000	3,574,519,627
29 30	Long Term Debt - Actual							ACTUAL B							
31 32	Bonds	Actual 2,550,000,000	Actual 2,550,000,000	Actual 2,550,000,000	Actual . 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	Actual 2,800,000,000	2,742,307,692
33 34	Less Reacquired Bonds Other Long Term Debt	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	250,000,000	0 250,000,000
35	-														
36 37	Debt Balances (Ln 32 - Ln 33+ Ln 34)	2,800,000,000	2,800,000,000	2,800,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	3,050,000,000	2,992,307,692
38 39	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	(d) Projected	<u>(e)</u>	<u>(f)</u>		(h) Actual/forecast	<u>(i)</u>						
40 41	Cost of Debt - Annual Interest Expense			<u>2021</u>			for Actual	<u>2021</u>							
	Interest on Long Term Debt Less: Financial Hedge Gain/Expense and Interest Rate	e Derivative - from L	ine 62	118,630,126 63,181			(117.62.c)	119,478,806 63,181							
44	Plus: Allowed Hedge and Interest Rate Derivative Reco Amortization of Debt Discount and Expense			63,181 2,153,161			(117.63.c)	63,181 1,888,510							
46	Amortization of Loss on Reacquired Debt			841,559			(117.64.c)	841,559							
	Less: Interest on Long Term Credit Facility Less: Amort of Premium on Debt			0 332,303			(p. 257.25.i) (117.65.c)	0 0							
49 50	Less: Amort of Gain on Reacquired Debt			0			(117.66.c)	0							
51 52	Total Interest Expense (Ln 42 - Ln 43 + Ln 44 + Ln 44	5 + Ln 46 - Lines 4	7 - Ln 49]	121,292,543				122,208,875							
53 54	Average Cost of Debt		[4.16%	(Ln 51 / Ln 17, co	l o)]	4.08%	(Ln 51 / Ln 36, co	l o)					
55	Preferred Stock Cost Dividends on Preferred Stock			0			(110.00 -)	0							
56 57	Average Cost of Preferred Stock		[(Ln 56 / Ln 5 , col	o)	(118.29.c)	0.00%	(Ln 56 / Ln 23 , co	olo)					
58 59	Financial Hedge Amortization and Interest Rate Deri	ivative (Enter Gain	is as a Negative M	lumber)											
60 61	Series due 2033 6% Financial Hedge Series E due 2016 5.6% Financial Hedge			63,181 0				63,181							
	Total Hedge Amortization and Interest Rate Derivative		-	63,181			•	63,181							
63 64 65	Total Average Capital Balance (Ln 9 + Ln 17) Financial Hedge Recovery Limit - 7.5 Basis Points of To	tal Capital		6,398,242,480 0.00075				6,566,827,319 0.00075							
66	Limit of Recoverable Amount	·		4,798,682				4,925,120							
67	Recoverable Hedge Amortization & Interest Rate Derivati	ve (Lesser of Ln 62	or Ln 66)	63,181				63,181							

Southwestern Public Service Company Worksheet L - Development of Composite State Income Tax Rate

I. Development of **Projected** Composite State Income Tax Rate for Billing Period Beginning 01/01/21

State Income Tax Rate - New Mexico	5.9000%
Apportionment Factor	26.1320%
Projected Effective State Income Tax Rate	
State Income Tax Rate - Kansas	7.0000%
Apportionment Factor	0.3219%
Projected Effective State Income Tax Rate	0.0225%
State Income Tax Rate - Oklahoma	6.0000%
Apportionment Factor	0.4292%
Projected Effective State Income Tax Rate	
State Income Tax Rate - Texas	0.7500%
Apportionment Factor	64.7600%
Projected Effective State Income Tax Rate	0.4857%
Total Composite State Income Tax Rate	2.0758%

II. Development of **Actual** Composite State Income Tax Rate for Billing Period Beginning 01/01/21

State Income Tax Rate - New Mexico	5.9000%
Apportionment Factor	27.6780%
Actual Effective State Income Tax Rate	
State Income Tax Rate - Kansas	7.0000%
Apportionment Factor	0.2728%
Actual Effective State Income Tax Rate	0.0191%
State Income Tax Rate - Oklahoma	6.0000%
Apportionment Factor	0.3628%
Actual Effective State Income Tax Rate	0.0218%
State Income Tax Rate - Texas	0.7500%
Apportionment Factor	62.9200%
Actual Effective State Income Tax Rate	0.4719%
Total Composite State Income Tax Rate	2.1458%

Southwestern Public Service Company Worksheet M - Direct Assigned Radial Lines

	Projected for Billing Year =		2021		(Note 1)													
			(a)		(b)	(c)		(d)	(e)	(f)	(g)		(h)		(i)		(j)
						Last Actual			Radial Line	Reclass	sifica	ation		ATRR - TP Allocator			r Adj	
						Net Plant			Month/Yea	r		Prorate				Prorate		Gross
						Carrying Charge		Revenue	In Service			Revenue		True-Up		Gross		Plant
Line						(Input)	F	Requirement	of Reclass	Pror	ate	Requirement		Adjustment		Plant		Adjustment
No.			<u>oss Plant</u>	1	<u>Net Plant</u>	<u>(Annual Rate)</u>	<u>C</u>	<u>ol (b) * Col (c)</u>	<u>Input</u>	<u>Inp</u>	ut	Col (f)/12 * Col (d)	Co	l (g) - Col (d)	Co	l (f)/12 * Col (a)	Col	(i) - Col (a)
1	Radial Line Direct Assignment (Workshe	et O)																
2	Bailey County	\$	389		352	12.03%		42			12			-	\$	389		-
3	Big Country	\$	1,650,550		890,309	12.03%		107,104			12			-	\$	1,650,550		-
4	CVEC	\$	2,161,004		1,913,878	12.03%		230,240			12			-	\$	2,161,004		-
5	Deaf Smith	\$	1,760,043		1,391,348	12.03%		167,379			12			-	\$	1,760,043		-
6	Farmers	\$	20,608		18,857	12.03%					12			-	\$	20,608		-
7	Green Belt	\$	1,475,796		1,353,541	12.03%		162,831			12	. ,		-	\$	1,475,796		-
8	Lamb County	\$	1,304		1,055	12.03%		127			12			-	\$	1,304		-
9	Lighthouse	\$	343,610		313,046	12.03%		37,659			12			-	\$	343,610		-
10	LPL	\$	1,557,070		953,037	12.03%		114,650			12	. ,		-	\$	1,557,070		-
11	Lyntegar	\$	2,386,861		1,847,434	12.03%		222,246			12			-	\$	2,386,861		-
12	Rita Blanca	\$	1,355		809	12.03%		97			12			-	\$	1,355		-
13	South Plains	\$	39,945		32,121	12.03%		3,864			12			-	\$	39,945		-
14	Tri County	\$	1,606	\$	1,154	12.03%	\$	139			12	\$ 139	\$	-	\$	1,606	\$	-
15																		
16	Wholesale Network to Radial																	
17	Datail Natural to Dadial																	
18	Retail Network to Radial	¢	2,255	¢	2,209	12.03%	¢	266	Dec 21		11	\$ 244	¢	(22)	e e	2.067	¢	(100)
19	Denver City Interchange-Ink Basin Sub	\$	2,255	\$	2,209	12.03%	\$	200	Dec 21		11	۶ 244	\$	(22)	\$	2,067	\$	(188)
20 21	Whelesele Dedial to Natural																	
21	Wholesale Radial to Network Batton Tap - LPL	¢	(405,915)	¢	(276.250)	12.03%	¢	(45.062)	Mar 01		0	\$ (33,947)	¢	11,316	¢	(304,436)	¢	101,479
22	Ivory Tap - LPL	\$ \$	(405,915) (46,764)		(376,250) (44,188)	12.03%		(45,263) (5,316)			9 11			443		(304,436) (42,867)		3,897
23 24	Ivory Tap - LFL	φ	(40,704)	φ	(44,100)	12.0370	φ	(5,510)	Janzi			φ (4,073)	φ	443	φ	(42,007)	φ	3,097
24	Retail Radial to Network																	
25 26	I Clair Madial to Metwork																	
20 27																		
28	Total Plant Direct Assigned	\$	10,949,715	¢	8,298,712		\$	998,333				\$ 1,010,070	¢	11,737	¢	11,054,903	¢	105,188
20	i otai Fiant Dilect Assigned	φ	10,949,715	φ	0,290,112		φ	390,333				φ Ι,010,070	φ	11,737	φ	11,054,905	φ	100,100

Note 1 - Actual 2019 year end balances will be used for the Gross and Net Plant amounts.

Southwestern Public Service Company Worksheet N - Meter Investment

Projec	cted (1) for Billir	ng Year = 202	A	verage acement		Total	Allocated	Average Allocated	No. of	Total	
Line		Number of	Cost per		R	eplacement	Meter	Meter	Delivery	Meter	
<u>No.</u>	Meter Type	Meters	Me	eter (2)		Cost	Investment	Investment	Points	Investment	
1	SC	378,588	\$	155	\$	58,597,851	\$ 43,854,554	1'	6		
2	TR	7,944	\$	1,892	\$	15,030,366	\$ 11,248,706	141	6		
3	TR-IDR	1,862	\$	9,630	\$	17,930,892	\$ 13,419,456	720	07 220	\$ 1,585,540	
4	Total	388,394			\$	91,559,109	\$ 68,522,716	(3)			
5	Gross Plant Car	rrying Charge (4)								10.49%	
6	Revenue Requi	rement								\$ 166,323	

(1) Actual prior year end balances will be used for the projected amounts.

(2) Averages will be based on the most recent available study.

(3) From FERC Form 1, page 207, line 70, column g.

(4) Based on the last actual amount.

Worksheet O - Radial Line Investment

Line		Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial		
No.	Radial Line / Asset Location	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer	Reclass?
	Projected for Billing Year = 2021 (Note 1)								
	In Service Prior to October 1, 2005:								
1		\$ 389 \$						Bailey County	
2		\$ 1,650,550 \$			\$ 890,309			Big Country	
3		\$ 2,055,625 \$					\$ -	CVEC	
4		\$ 103,521 \$				\$-	\$-	CVEC	
5		\$ 1,858 \$						CVEC	
6		\$ 149,986 \$		\$ 149,986				Deaf Smith	
7		\$ 220,092 \$		\$ 220,092				Deaf Smith	
8		\$ 49,462 \$						Deaf Smith	
9		\$ 563,717 \$ \$ 341,807 \$						Deaf Smith	
10 11		\$ 341,807 \$ \$ 1.057 \$						Deaf Smith Deaf Smith	
12		\$ 289,798 \$						Deaf Smith	
12		\$ 86,635 \$						Deaf Smith	
14		\$ 54,556 \$						Deaf Smith	
15		\$ 401 \$						Deaf Smith	
16		\$ 570 \$			\$ 542			Deaf Smith	
17		\$ 935 \$						Deaf Smith	
18		\$ 1,028 \$			\$ 948			Deaf Smith	
19		\$ 1.589 \$			\$ 1,454			Farmers	
20		\$ 19,018 \$						Farmers	
21	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)	\$ 1,475,796 \$	1,353,541	\$ 1,475,796	\$ 1,353,541			Green Belt	
22		\$ 740 \$	666	\$ 740				Lamb County	
23	Elec Tran-Line OH-TX-115KV-Sundown Int Tap North Ckt	\$ 564 \$	389	\$ 564	\$ 389			Lamb County	
24	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$ 322,145 \$	293,490	\$ 322,145	\$ 293,490			Lighthouse	
25		\$ 21,465 \$		\$ 21,465				Lighthouse	
26		\$ 14,226 \$						LPL	
27		\$ 116 \$						LPL	
28		\$ 64,569 \$		\$ 64,569				LPL	
29		\$ 96,038 \$						LPL	
30		\$ 4,338 \$						LPL	
31		\$ 5,936 \$			\$ 5,355			LPL	
32		\$ 145,319 \$ \$ 184 \$		\$ 145,319		•	•	LPL LPL	
33		\$ 184 \$ \$ 1,226,345 \$		\$ 184 \$ 1,226,345		\$ -	\$ -	LPL	
34 35		\$ 1,220,345 3 \$ 392,304 \$						LPL	
36		\$ 565.655 \$						Lyntegar	
30		\$ 1,017,665 \$		\$ 1,017,665				Lyntegar	
38		\$ 130,151 \$		\$ 130,151				Lyntegar	
39		\$ 237,995						Lyntegar	
40		\$ 37,549 \$						Lyntegar	
41		\$ 1.380 \$						Lyntegar	
42		\$ 259 \$						Lyntegar	
43		\$ 880 \$			\$ 680			Lyntegar	
44		\$ 2,122 \$			\$ 1,640			Lyntegar	
45		\$ 902 \$	583	\$ 902				Lyntegar	
46		\$ 1,355 \$		\$ 1,355	\$ 809			Rita Blanca	
47		\$ 29,639 \$						South Plains	
48	Elec Tran-Line OH-TX-115KV-Carlisle Int-Lubbock South Int	\$ 1,527 \$	938	\$ 1,527	\$ 938			South Plains	
49		\$ 1,557 \$						South Plains	
50		\$ 7,222 \$			\$ 4,788			South Plains	
51		\$ 1,606 \$		\$ 1,606	\$ 1,154			Tri County	
52		\$ 769,150 \$				\$ 769,150			
53		\$ 604,632 \$				\$ 604,632			
54		\$ 187,708 \$				\$ 187,708			
55		\$ 613,473 \$				\$ 613,473			
56		\$ 1,428,455 \$					\$ 1,227,242		
57		\$ 324,634 \$					\$ 278,906		
58		\$ 306,305 \$ \$ 682,260 \$				\$ 306,305 \$ 682,260			
59	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 682,260 \$	586,157			\$ 682,260	\$ 586,157	010	

Southwestern Public Service Company Worksheet O - Radial Line Investment

Worksheet O Table 35

Line		Total Radial		Total Radial	Wholesale Radial	Wholesale Radia		Retail Radial	Retail Radial		
No.	Radial Line / Asset Locatior	Gross Plant	;	Net Plant \$	Gross Plant \$	Net Plant \$	(Fross Plant \$	Net Plant \$	Customer	Reclass?
	Billings for Year = 2021 (Note 1)						-				
	In Service Prior to October 1, 2005:										
60	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac	\$ 503,98	38 \$	321,529			\$	503,988	\$ 321.5	9 SPS	
61	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 20,55					\$	20,552		1 SPS	
62	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 46,8					\$	46,811		7 SPS	
63	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 23,65					\$	23,652		7 SPS	
64	Elec Tran-Line OH-NM- 69KV-Clovis East Sub Tap	\$ 225,99					\$	225,991		1 SPS	
65	Elec Tran-Line OH-NM- 69KV-Industrial Sub-Ethanol Plant Sub	\$ 119,80					\$	119,801		6 SPS	
66	Elec Tran-Line OH-NM- 69KV-Portales Grain Alcohol	\$ 473,07	71 \$	298,358			\$	473,071	\$ 298,3	8 SPS	
67	Elec Tran-Line OH-NM- 69KV-Cherry Sub Tap	\$ 19,77	6 \$	4,353			\$	19,776	\$ 4,3	3 SPS	
68	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 37,4	0 \$	25,927			\$	37,410	\$ 25,9	7 SPS	
69	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 53,80	0 \$	37,287			\$	53,800	\$ 37,2	7 SPS	
70	Elec Tran-Line OH-NM- 69KV-IMC #2 Sub Tap	\$ 119,76	61 \$	79,600			\$	119,761	\$ 79,6	IO SPS	
71	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 32,47	73 \$	22,506			\$	32,473	\$ 22,5	6 SPS	
72	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap		99 \$	3,742			\$	5,399	\$ 3,7	2 SPS	
73	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 79,06	62 \$	54,795			\$	79,062	\$ 54,7	5 SPS	
74	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap		76 \$	11,627			\$	16,776	\$ 11,6	7 SPS	
75	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap		59 \$	691			\$	1,859	\$ 6	1 SPS	
76	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap		1\$	525			\$	1,411	\$ 5	5 SPS	
77	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap		40 \$	374			\$	540	\$ 3	4 SPS	
78	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 98,94					\$	98,947		9 SPS	
79	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole		60 \$				\$	2,560		0 SPS	
80	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap		0\$	561			\$	810		1 SPS	
81	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole	\$ 280,69					\$	280,696		4 SPS	
82	Elec Tran-Line OH-NM- 69KV-Curry Co Int-TX St Line	\$ 157,24					\$	157,249		9 SPS	
83	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 97,53					\$	97,537		9 SPS	
84	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)		67 \$				\$	1,267		8 SPS	
85	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 24,2					\$	24,217		5 SPS	
86	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Fiesta Sub	\$ 272,6					\$	272,613		I3 SPS	
87	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)		00 \$				\$	1,100		9 SPS	
88	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)		93 \$				\$	2,293		i8 SPS	
89	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)		59 \$				\$	2,659		1 SPS	
90	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)		92 \$			\$ -	\$	292		2 SPS	
91	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)		9 \$				\$	219		1 SPS	
	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)		7 \$			\$ -	\$	177		1 SPS	
93	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$ 28,40			\$-	\$-	\$	28,463		0 SPS	
94	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell City (T-26)		30 \$				\$	4,580		9 SPS	
95	Elec Tran-Line OH-NM-115KV-Norris St Tap	\$ 5,642,18					\$	5,642,185			
96	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub		70 \$				\$	70		5 SPS	
97	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$ 29,7					\$	29,719		0 SPS	
98	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)		53 \$				\$	553		7 SPS	
99	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Taylor Sw Sta (T-97)		16 \$				\$	146		3 SPS	
	Elec Tran-Line OH-NM-115KV-Hobbs Gen Sub-Higg Sub (T-98)		61 \$				\$	1,661		8 SPS	
	Elec Tran-Line OH-NM-115KV-NEF Sub-Cardinal Sub (U-03)	\$ 73,70					\$	73,700		0 SPS	
	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (U-04)		4 \$				\$	374		3 SPS	
103	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 138,08	s4 \$	131,280			\$	138,084	\$ 131,2	0 SPS	

Worksheet O - Radial Line Investment

Line		Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial		
No.	Radial Line / Asset Location	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer	Reclass?
	Billings for Year = 2021 (Note 1)								
	In Service Prior to October 1, 2005:								
104	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$ 4,218				\$ 4,218			
105		\$ 62,160					\$ 59,097		
106	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)	\$ 528,442			\$-	\$ 528,442			
107	Elec Tran-Line OH-NM-115KV-Potash Jct Sub-Livingston Ridge Sub (U-08)		\$ 576,999	\$ -	\$-		\$ 576,999		
108		\$ 1,137		\$ -	\$-	\$ 1,137			
109	Elec Tran-Line OH-NM-115KV-Maddox Sta-Quahada Sub (U-12)	\$ 85,596		\$ -	\$-		\$ 83,059		
110		\$ 1,251		\$ -	\$-		\$ 1,214		
111	Elec Tran-Line OH-NM-115KV-Carlsbad Sta-Roswell Int	\$ 2,303					\$ 1,757		
112			\$ 587				\$ 587		
113	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 303,246					\$ 295,021		
114	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	\$ 3,522				\$ 3,522			
115		\$ 1,183					\$ 1,051		
116	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$ 53,782					\$ 48,902		
117	Elec Tran-Line OH-NM-115KV-Perimeter Sub-FEC Intg (W-32)	\$ 1,758					\$ 1,599		
118		\$ 251					\$ 214		
119		\$ 379,113					\$ 305,952		
120		\$ 196,522				\$ 196,522			
121	Elec Tran-Line OH-NM-115KV-FEC Intg-Pleasant Hill Sub (W-64)	\$ 318,141				\$ 318,141			
122		\$ 69,168					\$ 63,248		
123	Elec Tran-Line OH-NM-115KV-Quahada Sub-Maljamar Sub (W-74)	\$ 19,268					\$ 17,619		
		\$ 22,756					\$ 20,808		
125		\$ 335,871				\$ 335,871			
126		\$ 697				\$ 697			
127		\$ 719,896					\$ 467,383		
128			\$ 105,110				\$ 105,110		
129	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 444,863					\$ 288,821		
130	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 152,146					\$ 98,778		
131	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line	\$ 54,356				\$ 54,356			
132		\$ 488,556				\$ 488,556			
133	Elec Tran-Line OH-TX- 69KV-Riverview Sta-Kingsmill Sub	\$ 213,176				\$ 213,176			
134			\$ 935,411	•	•		\$ 935,411		
135	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)		\$ 536,439	\$ -	\$-		\$ 536,439		
136	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$ 390,231				\$ 390,231			
137	Elec Tran-Line OH-TX- 69KV-Borger Loop	\$ 1,943				\$ 1,943 \$ 1,616,385			
138		\$ 1,616,385				• .,•.•,••••	\$ 1,482,483		
139		\$ 547,820 \$ 630,025		•	•		\$ 487,121 \$ 592,451		
140 141				\$-	\$-				
	Elec Tran-Line OH-TX- 69KV-Hale Co Int-Plainview South Sub								
142 143	Elec Tran-Line OH-TX- 69KV-Lamb Co Int-Littlefield Sub	\$ 433,494 \$ 176,603							
144						\$ 66,645 \$ 454,805			
145									
146		\$ 207,764 \$ 187,162				\$ 207,764 \$ 187,162			
147	Elec Tran-Line OH-TX- 69KV-East Sta-Van Buren Sub Elec Tran-Line OH-TX- 69KV-East Plant Intg-Van Buren Sub (Y-93)	\$ 187,162 \$ 12,503					\$ 104,836 \$ 10,402		
148 149		\$ 160,663				\$ 160,663			
149		\$ 964				\$ 100,003			
	Elec Tran-Line OH-TX- 69KV-Deriver City Sta Loop	\$ 209,023				\$ 209,023			
151		\$ 832,155				\$ 832,155			
	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$ 193,117				\$ 193,117			
153 154	Elec Tran-Line OH-TX- 69KV-Deriver City Sta Loop Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$ 567,131				\$ 567,131			
154	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview	\$ 1,935,279					\$ 1,630,501		
155		\$ 1,935,279 \$ 271,183		¢	s -		\$ 1,630,501		
156	Elec Tran-Line UG-TX- 69KV-South Georgia Int-Lawrence Park Sub	\$ 95,629		φ -	Ф	\$ 271,183 \$ 95,629			
157		\$ 95,629 \$ 162,685				+	\$ 140,435		
158			\$ 140,435 \$ 817				\$ 140,435 \$		
160	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 77,497					\$ 66,898		
160	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 207				\$ 207			
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$ 71,581				\$ 71,581			
102	Lice tran-Line off-17 0000 "Levelland Last oub Tap	φ /1,301	φ 01,791			φ /1,301	φ 01,791 ·	510	

Worksheet O - Radial Line Investment

Worksheet O Table 35

Line <u>No.</u>	Radial Line / Asset Locatior		al Radial ss Plant \$		Total Radial Net Plant \$	Wholesale Radial Gross Plant \$	١	Wholesale Radial <u>Net Plant \$</u>		Retail Radial Bross Plant \$		Radial Plant \$	<u>Customer</u>	Reclass?
<u>INO.</u>	Billings for Year = 2021 (Note 1)	010	ss Flant ø	-	<u>Net Flant y</u>	GIUSS Flaint #		<u>Inet Flant y</u>	<u>u</u>	1033 Flaint g	Netr	iani y	Customer	Neciassi:
	In Service Prior to October 1, 2005:													
163	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	1,331	\$	1,149				\$	1,331	¢	1,149	SPS	
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	š	190,489		164,436				ŝ	190,489		164,436		
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	ŝ	799		689				ŝ	799		689		
	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	š	1.094.642		1.009.401				ŝ	1.094.642		1.009.401		
	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	ŝ	788,040		726,674				ŝ	788.040		726,674		
	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33)	š	97,520		89,926				ŝ	97,520		89,926		
	Elec Tran-Line OH-TX- 69KV-Northwest Intg-Hastings (Z-34)	š	-		(1)				ŝ		ŝ		SPS	
	Elec Tran-Line UG-TX- 69KV-Lawrence Park Sub-Soncy Sub	ŝ	481,332		97,394	¢ _	s		ŝ	481,332		97,394		
	Elec Tran-Line OH-TX- 69KV-Structure #465-Bailey Co Sub (TX Portion) (Z-50)	š	15,337		14,093	φ -	Ŷ		¢	15,337		14,093		
	Elec Tran-Line OH-TX- 69KV-Lubbock East Int-Garza Post	š	1,275,185		1,032,600				¢	1,275,185		1,032,600		
	Elec Tran-Line OH-TX- 69KV-Lynn Co Intg-Graham Intg (Z-61)	š	29,745		26,975				ŝ	29,745		26.975		
	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	ŝ	602,921		528,016				ŝ	602,921		528,016		
	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap	š	3,111,983		2,725,364				ŝ	3,111,983		2,725,364		
	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	ŝ	3,879,677		2,891,671				ŝ	3,879,677		2,891,671		
	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	ŝ	26,170		19,506				ŝ	26,170		19,506		
	Elec Tran-Line OH-TX- 69KV-Gaines Co Int-Legacy Sub (Z-80)	ŝ	134,212		114,729				\$	134,212		114,729		
	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Cox Intg (Z-83)	ŝ	179,990		160,576				ŝ	179,990		160,576		
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	ŝ	156,290		143.048				ŝ	156,290		143.048		
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	š	515,778		477,793				ŝ	515,778		477,793		
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	š	4,338		4,019	s -	\$		ŝ	4,338		4,019		
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86)	ŝ	14,702		13,619		š		ŝ	14,702		13,619		
	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	ŝ	312,595		267,099	Ť	Ý		ŝ	312,595		267,099		
	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int	ŝ	1,127		963				ŝ	1,127		963		
	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Terry Co Int	ŝ	2,490		1,445	s -	\$		ŝ	2,490		1,445		
	Elec Tran-Line OH-TX-115KV-Sunset Sub-Puckett West Sub (T-37)	ŝ	408,543		390,915		Š		ŝ	408,543		390,915		
	Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49)	ŝ	10,256		9,594				ŝ	10,256		9,594		
	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU	ŝ	767		532				ŝ	767		532		
	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	ŝ	301	ŝ	289				\$	301	ŝ	289		
	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54)	ŝ	48	ŝ	47				\$	48	ŝ		SPS	
	Elec Tran-Line OH-TX-115KV-Hereford Sub-Cargill Sub (T-58)	ŝ	547		511				\$	547		511		
	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)	ŝ	977		900				\$	977		900		
	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	ŝ	1,264,726		774,730				\$	1,264,726		774,730		
	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub	ŝ	1,040,990		637,676				\$	1,040,990		637,676		
196	Elec Tran-Line OH-TX-115KV-Coulter Intg-South Georgia Intg (T-70)	\$	174,773	\$	169,811				\$	174,773	\$	169,811	SPS	
197	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$	1,017	\$	969				\$	1,017	\$	969	SPS	
	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73)	\$	28,238	\$	26,904				\$	28,238	\$	26,904	SPS	
	Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap	\$	633,869	\$	449,570				\$	633,869	\$	449,570	SPS	
	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89)	\$	2,194	\$	1,953				\$	2,194	\$	1,953	SPS	
201	Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91)	\$	(6,496)	\$	(4,283)				\$	(6,496)	\$	(4,283)	SPS	
	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$		\$		\$-	\$	-	\$		\$		SPS	
	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$		\$	-	\$-	\$	-	\$		\$		SPS	
	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	SPS	
	El TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$	-	\$	-	\$-	\$	-	\$		\$		SPS	
206	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)	\$	-	\$	-	\$ -	\$	-	\$	-	\$	-	SPS	
	Elec Tran-Line OH-TX-115KV-CLTR-OUTP-115-01 (U-17)	\$		\$	546	\$-	\$	-	\$	556		546		
208	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)	\$	35,073	\$	34,047				\$	35,073	\$	34,047	SPS	
209	Elec Tran-Line OH-TX-115KV-Herring Sub Tap	\$	194,147	\$	128,938				\$	194,147	\$	128,938	SPS	

Worksheet O - Radial Line Investment

Line		Total Radial		Total Radial	Wholesale Radial	Wholesa	le Radial	Reta	il Radial	Retail Radial		
No.	Radial Line / Asset Location	Gross Plant	5	Net Plant \$	Gross Plant \$	Net P	lant \$	Gros	s Plant \$	Net Plant \$	Customer	Reclass?
	Billings for Year = 2021 (Note 1)											
	In Service Prior to October 1, 2005:											
210	Elec Tran-Line OH-TX-115KV-Nichols Sta-Pantex South Sub (V-02)	\$ 173,4	77 \$	166,648				\$	173,477	\$ 166,648	SPS	
211	Elec Tran-Line OH-TX-115KV-East Sta-Nichols Sta	\$ 2,4	15 \$	1,498				\$	2,415	\$ 1,498	SPS	
212	Elec Tran-Line OH-TX-115KV-Randall Co Int-East Sta	\$ 9,9	15 \$	7,870				\$	9,915	\$ 7,870	SPS	
	Elec Tran-Line OH-TX-115KV-Plant X Sta-Bailey Co Int	\$ 97,8	52 \$	77,022				\$	97,862		SPS	
214	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 16,1	56 \$	13,355				\$	16,156	\$ 13,355	SPS	
215	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 6,7	38 \$	5,611				\$	6,788	\$ 5,611	SPS	
216	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 8	32 \$	729				\$	882	\$ 729	SPS	
217	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 6,9	92 \$	5,780				\$	6,992	\$ 5,780	SPS	
218	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 141,0	52 \$	116,602				\$	141,062	\$ 116,602	SPS	
219	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1	\$ 6	79 \$	561				\$	679	\$ 561	SPS	
220	Elec Tran-Line OH-TX-115KV-Osage Int Tap	\$ 112,6	13 \$	106,879				\$	112,643	\$ 106,879	SPS	
221	Elec Tran-Line OH-TX-115KV-Estacado Sub Tap	\$ 165,9	53 \$	64,621				\$	165,963	\$ 64,621	SPS	
222	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$ 2	55 \$	201				\$	255	\$ 201	SPS	
223	Elec Tran-Line OH-TX-115KV-ODC Sub Tap	\$ 30,6	32 \$	24,096				\$	30,632	\$ 24,096	SPS	
224	Elec Tran-Line OH-TX-115KV-Arco Sub Tap	\$ 9,7	37 \$	7,683				\$	9,787	\$ 7,683	SPS	
225	Elec Tran-Line OH-TX-115KV-Northwest Int-Bush Sub	\$ 198,0	50 \$	107,759				\$	198,060	\$ 107,759	SPS	
226	Elec Tran-Line OH-TX-115KV-Amoco Cryogenics Plant Tap	\$ 371,8	56 \$	212,310				\$	371,866	\$ 212,310	SPS	
227	Elec Tran-Line OH-TX-115KV-Sundown Int-Cochran Co Int	\$ 1,7	36 \$	1,191				\$	1,736	\$ 1,191	SPS	
228	Elec Tran-Line OH-TX-115KV-Moore Co Sta-Dallam Co Int	\$ 52,2	96 \$	31,857				\$	52,296	\$ 31,857	SPS	
229	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$ 395,5	46 \$	317,415				\$	395,546	\$ 317,415	SPS	
230	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int	\$ 87,6	79 \$	70,360	\$-	\$	-	\$	87,679	\$ 70,360	SPS	
231	Elec Tran-Line OH-TX-115KV-El Paso Shell Tap	\$ 9	64 \$	741				\$	964	\$ 741	SPS	
232	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Seminole Interchange (W-11)	\$ 95,2	58 \$	80,351				\$	95,258	\$ 80,351	SPS	
233	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29)	\$ 1,6	50 \$	1,509				\$	1,650	\$ 1,509	SPS	
234	Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34)	\$ 108,7	03 \$	93,297				\$	108,703	\$ 93,297	SPS	
235	Elec Tran-Line OH-TX-115KV-Deaf Smith Intg-Canyon West (W-40)	\$ 5,7	11 \$	5,541				\$	5,741	\$ 5,541	SPS	
236	Elec Tran-Line OH-TX-115KV-Deaf Smith Intg-Canyon West (W-40)	\$ 3,8	27 \$	3,694				\$	3,827	\$ 3,694	SPS	
237	Elec Tran-Line OH-TX-115KV-Canyon West Sub-Randall County Intg (W-77)	\$ 192,0	75 \$	180,731				\$	192,075	\$ 180,731	SPS	
238												
239	Total In Service Prior to October 1, 2005	\$ 60,529,5	43 \$	46,668,944	\$ 11,400,139	\$	8,716,941	\$	49,129,403	\$ 37,952,003	-	

Southwestern Public Service Company

Worksheet O - Radial Line Investment

Worksheet O Table 35

Line		Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial	
No.	Radial Line / Asset Location	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$ Custom	er Re
	Billings for Year = 2021 (Note 1)							
	In Service October 1, 2005 and Later							
240	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06)	\$ 371,180	\$ 354,334			\$ 371,180	\$ 354,334 SPS	
241	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 1,326,159	\$ 1,285,466	\$ -	\$-	\$ 1,326,159	\$ 1,285,466 SPS	
242	Elec Tran-Line OH-NM-115KV-LOSO-NOLO-115-01	\$ 3,520,070	\$ 3,474,594	\$ -	\$-	\$ 3,520,070	\$ 3,474,594 SPS	
243	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 4&5 (W-22)	\$-	\$ (1)			\$ -	\$ (1) SPS	
244	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 197,682	\$ 164,744			\$ 197,682	\$ 164,744 SPS	
245	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 53,027	\$ 44,192			\$ 53,027	\$ 44,192 SPS	
246	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 38,991	\$ 32,494			\$ 38,991	\$ 32,494 SPS	
247	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$ 1,853,700	\$ 1,609,169			\$ 1,853,700	\$ 1,609,169 SPS	
248	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$-	\$ -	\$ -	\$-	\$ -	\$ - SPS	
249	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$-	\$-	\$-	\$-	\$ -	\$ - SPS	
250	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$ 8,405	\$ 7,811	\$ -	\$-	\$ 8,405	\$ 7,811 SPS	
251	Elec Tran-Line OH-NM-115KV-Red Bluff Sub-Wood Draw Sub (W-39)	\$ 9,860	\$ 9,163	\$-	\$-	\$ 9,860	\$ 9,163 SPS	
252	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 952,739	\$ 901,273			\$ 952,739	\$ 901,273 SPS	
253	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 374,600	\$ 354,364	\$-	\$-	\$ 374,600	\$ 354,364 SPS	
254	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ 26,156	\$ 23,926	\$ -	\$-	\$ 26,156	\$ 23,926 SPS	
255	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$-	\$ -	\$ -	\$-	\$ -	\$ - SPS	
256	Elec Tran-Line OH-NM-115KV-Battle Axe Sub-Roadrunner Sub (W-79)	\$ 8,830,151	\$ 8,095,025			\$ 8,830,151	\$ 8,095,025 SPS	
257	Elec Tran-Line OH-NM-115KV-Ponderosa Sub-Custer Mt Sw Sta (W-81)	\$ 5,716,031	\$ 5,428,956			\$ 5,716,031	\$ 5,428,956 SPS	
258	Elec Tran-Line OH-NM-115KV-Yeso Hills Sub-China Draw Sub (W-87)	\$ 3,412,035	\$ 3,344,037	\$-	\$-	\$ 3,412,035	\$ 3,344,037 SPS	
259	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Capitan Sub (W-99)	\$ 1,250,081	\$ 1,188,230			\$ 1,250,081	\$ 1,188,230 SPS	
260	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-Spring Draw Sub (T-86)	\$ 3,109,701	\$ 2,433,064			\$ 3,109,701	\$ 2,433,064 SPS	
261	Elec Tran-Line OH-TX-115KV-East Sta-Rolling Hills Sub (U-11)	\$-	\$-	\$-	\$-	\$-	\$ - SPS	
262	Elec Tran-Line OH-TX-115KV-Rolling Hills Sub-Cherry Street Sub (W-47)	\$ 160,425	\$ 143,675			\$ 160,425	\$ 143,675 SPS	
263	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 5,768,904	\$ 5,324,431			\$ 5,768,904	\$ 5,324,431 SPS	
264	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 788,914	\$ 728,131			\$ 788,914	\$ 728,131 SPS	
265	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 3,704,377	\$ 3,418,968			\$ 3,704,377	\$ 3,418,968 SPS	
266	Elec Tran-Line OH-TX-115KV-Newhart-Lamton (W-53)	\$ 6,940	\$ 6,215			\$ 6,940	\$ 6,215 SPS	
267	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$ 4,343	\$ 3,898			\$ 4,343	\$ 3,898 SPS	
268	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$ 520,668	\$ 467,236			\$ 520,668	\$ 467,236 SPS	
269	Elec Tran-Line OH-TX-115KV-Wheeler Co Int-Coburn Creek Sub (W-78)	\$ 7,165,205	\$ 6,781,546			\$ 7,165,205	\$ 6,781,546 SPS	
270	Elec Tran-Line OH-TX-115KV-Hereford Northeast Int-New Centre Street Sub (W-82)	\$ 4,971,566	\$ 4,817,898	\$-	\$-	\$ 4,971,566	\$ 4,817,898 SPS	
271	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek	\$ 3,537,493	\$ 2,636,629	\$ -	\$ -	\$ 3,537,493	\$ 2,636,629 SPS	
272	Total In Service October 1, 2005 and Later	\$57,679,404	\$53,079,470	\$0	\$0	\$57,679,404	\$53,079,470	
070	Table Parks to 1000 Park's Direct	A140 000 047			A0 740 044	\$100 000 00 7	401 001 170	
2/3	Total Projected SPS Radial Plant	\$118,208,947	\$99,748,414	\$11,400,139	\$8,716,941	\$106,808,807	\$91,031,473	

274 Note 1 - Actual 2019 year end balances are used for the projected amounts

Southwestern Public Service Company Worksheet O - Radial Line Investment

Line <u>No.</u>	Radial Line / Asset Locatior	Total Radial <u>Gross Plant \$</u>	Total Radial <u>Net Plant \$</u>	Wholesale Radial <u>Gross Plant \$</u>	Wholesale Radial <u>Net Plant \$</u>	Retail Radial Gross Plant \$	Retail Radial <u>Net Plant \$</u>	Customer	Reclass?
275	Actual for Year = 2021	orocornance	<u></u>	orocornance	<u>not r lant y</u>	010001141110	<u>norr lanc</u>	<u>euotomoi</u>	10010001
276	In Service Prior to October 1, 2005:								
277	Elec Tran-Line OH-TX-115KV-Plant X Sta-Castro Co Intg (V-37)			\$ 398		\$ -	\$ -	Bailey County	
278 279	Elec Tran-Line OH-TX- 69KV-Graham-Justiceburg Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	,,			+ .,.==,===	\$ - \$ -	\$ - \$ -	Big Country CVEC	
279	Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int Elec Tran-Line OH-NM- 69KV-Roswell Int-Chaves Co Int	\$ 2,060,724 \$ 103,777				» - Տ -	» - Տ -	CVEC	
281	Elec Tran-Line OH-NM-115KV-Seven Rivers Interchange-Atoka Sub (W-98)		\$ 1,640			ς ς -	\$ -	CVEC	
282	Elec Tran-Line OH-TX- 69KV-Castro Co REC Sub Tap	\$ 260,384				\$ -	\$ -	Deaf Smith	
283	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 223,481			• •••,•=•	\$-	\$-	Deaf Smith	
284	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 50,223				\$ -	\$ -	Deaf Smith	
285 286	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Castro Co Sub (Z-51)	\$ 572,398 \$ 353,753				\$ - \$ -	\$ -	Deaf Smith	
286	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap					\$ - \$ -	\$ - \$ -	Deaf Smith Deaf Smith	
288	Elec Tran-Line OH-TX- 69KV-Castro Co Int Tap			*		\$ -	s -	Deaf Smith	
289	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 68,610				\$ -	\$ -	Deaf Smith	
290	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 43,205	\$ 39,790		\$ 39,790	\$ -	\$ -	Deaf Smith	
291	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 318			φ 101	\$ -	\$ -	Deaf Smith	
292 293	Elec Tran-Line OH-TX- 69KV-Hereford Intg South-Hereford NE Sub (Z-71)	\$ 451				\$ - \$ -	\$ -	Deaf Smith	
293 294	Elec Tran-Line OH-TX- 69KV-Hereford NE Sub-Deaf Smith Rec Meter Sta (Z-73) Elec Tran-Line OH-TX-115KV-CSCO-TIBL-115-01 (U-48)	\$ 5,517 \$ 73			+ -,	s - s -	\$ - \$ -	Deaf Smith Deaf Smith	
295	Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)					s -	s -	Deaf Smith	
296	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)					\$ -	\$ -	Farmers	
297	Elec Tran-Line OH-NM-115KV-Curry Co Int-Pleasant Hill Sub (W-65)		\$ 16,457	\$ 19,018	\$ 16,457	\$ -	\$ -	Farmers	
298	Elec Tran-Line OH-TX- 69KV-Bowers Sub-Howard Sub (Y-62)			-,,		\$ -	\$-	Green Belt	
299	Elec Tran-Line OH-TX-115KV-Plant X Sta-Lamton Intg (T-28)		\$ 630			\$ -	\$ -	Lamb County	
300 301	Elec Tran-Line OH-TX-115KV-Sundown Int Tap North Ckt Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$ 1,492 \$ 329,309			φ .,	\$ - \$ -	\$ - \$ -	Lamb County Lighthouse	
301	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-62) Elec Tran-Line OH-TX- 69KV-Kiser Sub-Kress Intg (Z-82)	\$ 329,309 \$ 21,943		\$ 329,309 \$ 21.943		» - Տ -	» - Տ -	Lighthouse	
303	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)					\$ -	\$ -	LPL	
304	Elec Tran-Line OH-TX- 69KV-Batton Tap (Y-50)	\$ 149,912			• •••,•••	\$-	š -	LPL	
305		\$ 222,975				\$ -	\$ -	LPL	
306	Elec Tran-Line OH-TX- 69KV-Ivory Tap (Y-64)	\$ 14,537				\$ -	\$-	LPL	
307	Elec Tran-Line OH-TX-115KV-Carlisle Int-Yuma Sub (T-71)	\$ 531,872				\$ -	\$ -	LPL	
308 309	Elec Tran-Line OH-TX-115KV-Tuco Int-Indiana Sub (V-15)	\$ 1,248 \$ 405,933	\$ 1,233 \$ 244.610			\$ - \$ -	\$ - \$ -	LPL	
309	Elec Tran-Line OH-TX- 69KV-Cochran Co Int-Sundown REC Elec Tran-Line OH-TX- 69KV-Terry County Intg-Brownfield Sw Sta (Z-52)	\$ 8,513				э - \$ -	э - \$ -	Lyntegar Lyntegar	
311	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co	\$ 573,499		\$ 573,499	• •,• • •	\$ -	\$ -	Lyntegar	
312	Elec Tran-Line OH-TX- 69KV-Brownfield Sub-Garza Co					\$ -	\$ -	Lyntegar	
313	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85)	\$ 130,151				\$ -	\$-	Lyntegar	
314						\$ -	\$ -	Lyntegar	
315 316	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87)	\$ 38,388 \$ 1,411			• •••••••	\$ - \$ -	\$ - \$ -	Lyntegar	
316	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Seagraves Sub (Z-87) Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19)		\$ 1,225 \$ 47			s - s -	s -	Lyntegar Lyntegar	
318	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt					s -	s -	Lyntegar	
319	Elec Tran-Line OH-TX-115KV-Sundown Int Tap South Ckt					\$ -	\$-	Lyntegar	
320	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Seagraves Int	\$ 942	\$ 566	\$ 942	\$ 566	\$ -	\$ -	Lyntegar	
321	Elec Tran-Line OH-TX-115KV-Riverview Sta-Moore Co Sta	• .,	\$ 719	* .,		\$ -	\$ -	Rita Blanca	
322	Elec Tran-Line OH-TX- 69KV-Lambton-7 Mile Corner					\$ -	\$ -	South Plains	
323 324	Elec Tran-Line OH-TX-115KV-Carlisle Int-Lubbock South Int Elec Tran-Line OH-TX-115KV-Lubbock South Int-Lynn Co Int	\$ 1,728 \$ 2,226			• .,	\$ - \$ -	\$- \$-	South Plains South Plains	
324	Elec Tran-Line OH-TX-115KV-Lubbock Soluti Int-Lynn Co Int Elec Tran-Line OH-TX-115KV-Denver City Sta-Tuco Int					э - \$ -	э - \$ -	South Plains	
326	Elec Tran-Line OH-OK-115KV-Texas Co Int-Beaver Co Int		\$ 1,055			ς ς -	\$ -	Tri County	
327	Elec Tran-Line OH-NM- 69KV-Clovis Loop	\$ 761,437				\$ 761,437	\$ 582,62	7 SPS	
328	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 629,760		\$ -	\$-	\$ 629,760	\$ 514,49		
329	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 195,509				\$ 195,509	\$ 159,72		
330 331	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	• ••••,•••	\$ 522,021	\$ -	\$ - \$ -	\$ 638,969 \$ 1,487,820	\$ 522,02		
332	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 1,487,820 \$ 319,035			Ŷ	\$ 1,487,820 \$ 319,035	\$ 1,215,51 \$ 260,64		
333	Elec Tran-Line OH-NM- 69KV-Carlsbad Sta-White Sub	\$ 710,614				\$ 710,614	\$ 580,55		
334	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-Kermac	\$ 503,988				\$ 503,988	\$ 284,71		
335	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 20,421		\$ -	\$ -	\$ 20,421		B SPS	
336	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 46,512		-	\$-	\$ 46,512		2 SPS	
337	Elec Tran-Line OH-NM- 69KV-Potash Jct Sub-National Potash	\$ 23,501		\$ -	\$ -	\$ 23,501		3 SPS	
338 339	Elec Tran-Line OH-NM- 69KV-Clovis East Sub Tap	\$ 225,991 \$ 119,801		\$ - \$ -	\$ - \$ -	\$ 225,991 \$ 119.801	\$ 179,84 \$ 27.87		
340	Elec Tran-Line OH-NM- 69KV-Industrial Sub-Ethanol Plant Sub Elec Tran-Line OH-NM- 69KV-Portales Grain Alcohol	\$ 473,071			s - s -	\$ 119,801 \$ 473,071	\$ 271,40	2 SPS	
340	Elec Tran-Line OH-NM- 69KV-Cherry Sub Tap			s -	s -	\$ 19,776		5 SPS	
342	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 37,410		\$ -	s -	\$ 37,410		7 SPS	
343	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap			\$ -	\$ -	\$ 53,800	\$ 33,79		
344	Elec Tran-Line OH-NM- 69KV-IMC #2 Sub Tap	\$ 119,761			\$ -	\$ 119,761		B SPS	
345	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 32,473		-	\$ -	\$ 32,473		5 SPS	
346	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 5,399		\$ -	\$ -	\$ 5,399		1 SPS	
347 348	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 79,062 \$ 16,776	\$ 49,659 \$ 10,537	\$ - \$ -	\$ - \$ -	\$ 79,062 \$ 16,776		9 SPS	
348	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap				s - s -	\$ 10,776		7 SPS 4 SPS	
350	Elec Tran-Line OH-NM- 69KV-IMC #3 Sub Tap	φ 010	\$ 238	\$ -	\$- \$-	\$ 642		B SPS	
351	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap			-	-	\$ 540		9 SPS	
352	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole					\$ 98,947	\$ 52,16	1 SPS	
353	Elec Tran-Line OH-NM- 69KV-Duval-IMC #4 Bore Hole					\$ 2,560		9 SPS	
354	Elec Tran-Line OH-NM- 69KV-Duval #3 Sub Tap	\$ 810	\$ 509	\$ -	\$-	\$ 810	\$ 50	9 SPS	

Worksheet O Table 35

355		\$ 2	280,696 \$	5 147,971 \$	- \$		\$ 28	0,696	\$ 147,971 SPS	
356	Elec Tran-Line OH-NM- 69KV-Curry Co Int-TX St Line	\$	157,249 \$	91,289 \$	- \$	-	\$ 15	7,249	\$ 91,289 SPS	
357	Elec Tran-Line OH-NM- 69KV-Eagle Creek-Artesia Town (Z-76)	\$ 3,9	940,611 \$	3,402,861 \$	- \$	-	\$ 3,94	0,611	\$ 3,402,861 SPS	
358		\$	51,177 \$			-			\$ 44,193 SPS	
359			978,379 \$						\$ 844,866 SPS	
360			272,613 \$						\$ 98,961 SPS	
361	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-Taylor Sw Sta (T-13)	ŝ	1,102 \$			-			\$ 1,041 SPS	
362		ŝ								
						-				
363		\$	2,662 \$			-			\$ 2,516 SPS	
364		\$	292 \$			-	\$		\$ 248 SPS	
365		\$	219 \$			-	\$	219	\$ 186 SPS	
366		\$	177 \$		- \$	-	\$	177	\$ 150 SPS	
367	ELEC TRAN-LINE OH-NM-115KV-MADDOX STA-TAYLOR SW STA (T-14)	\$	28,463 \$	5 24,143 \$	- \$	-	\$ 2	8,463	\$ 24,143 SPS	
368	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Roswell City (T-26)	\$	4,580 \$	2,799 \$	- \$	-	\$.	4,580	\$ 2,799 SPS	
369	Elec Tran-Line OH-NM-115KV-Cochran Sw Sta-Monument Sub	\$	6,198 \$	5,213 \$	- \$	-	\$	6,198	\$ 5,213 SPS	
370	Elec Tran-Line OH-NM-115KV-Norris St Tap	\$ 5,6	642,185 \$	2,834,601 \$	- \$	-	\$ 5,64	2,185	\$ 2,834,601 SPS	
371	Elec Tran-Line OH-NM-115KV-Hobbs West Sw Sta-NEF Sub	\$	106 \$			-	\$		\$ 97 SPS	
372		ŝ	45,091 \$			-	\$ 4		\$ 41,242 SPS	
373		ŝ	707 \$				\$		\$ 588 SPS	
374		š	186 \$			_	ŝ		\$ 155 SPS	
375		ŝ	1,681 \$						\$ 1,552 SPS	
376		ŝ	206 \$				\$		\$ 186 SPS	
	Elec Tran-Line OH-NM-115KV-Whitten Sub-Cardinal Sub (0-04)					-				
377		\$	430 \$			-	\$	430	\$ 389 SPS	
378		\$	67,974 \$			-			\$ 61,567 SPS	
379			138,084 \$			-			\$ 124,770 SPS	
380		\$	4,218 \$			-			\$ 3,811 SPS	
381	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Ochoa Intg (U-07)	\$	62,160 \$			-			\$ 56,167 SPS	
382			423,065 \$		- \$	-	\$ 42	3,065	\$ 399,147 SPS	
383	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 4	468,088 \$	433,945 \$	- \$	-	\$ 46	8,088	\$ 433,945 SPS	
384	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 4	458,686 \$	425,229 \$	- \$	-	\$ 45	8,686	\$ 425,229 SPS	
385	Elec Tran-Line OH-NM-115KV-LYNC-MADX-115-01 (U-38)	\$	358 \$	354 \$	- \$	-	\$	358	\$ 354 SPS	
386		ŝ	29,364 \$		- \$	-	\$ 2		\$ 29,049 SPS	
387	Elec Tran-Line OH-NM-115KV-LYNC-QUDA-115-01 (U-39)	ŝ	422 \$		- \$	-	\$		\$ 418 SPS	
388		ŝ	2,303 \$						\$ 1,619 SPS	
389		š	864 \$			_	\$ S		\$ 530 SPS	
390			307,691 \$			-			\$ 286,972 SPS	
391	Elec Tran-Line OH-NM-115KV-Cunningham Sta-Oil Center Sub (W-26)	ŝ	3,573 \$			-			\$ 3,333 SPS	
392		ŝ	1,183 \$			-			\$ 988 SPS	
393		ŝ	1,701 \$			-			\$ 1,420 SPS	
394		ŝ	53,782 \$			-			\$ 46,472 SPS	
395		ŝ	1,758 \$			-			\$ 1,519 SPS	
396		ŝ	239 \$				ŝ	239	\$ 201 SPS	
397	Elec Tran-Line OH-NM-115KV-Lopez Int-Campbell St Sub (W-59)	ŝ	- \$		- š	_	ŝ	200	\$ - SPS	
398			379,113 \$					9,113	\$ 288,289 SPS	
399			226,156 \$						\$ 203,619 SPS	
400			318,141 \$						\$ 271,801 SPS	
400			130,007 \$						\$ 119,448 SPS	
402		ŝ	42,771 \$							
402			42,771 \$ 631,300 \$			-				
403		ŝ	1,311 \$					1,311		
404			118,128 \$		- \$				\$ 107,840 SPS	
400										
400	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Int-OK St Line									
408			469,677 \$							
			290,575 \$			-				
409			441,383 \$			-			\$ 374,286 SPS	
410			157,691 \$			-			\$ 133,719 SPS	
411			417,331 \$			-			\$ 1,201,875 SPS	
412			219,778 \$			-			\$ 142,168 SPS	
413			381,585 \$		- \$	-			\$ 893,710 SPS	
414	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$	726,971 \$	633,627 \$	- \$	-	\$ 72	6,971	\$ 633,627 SPS	
415	Elec Tran-Line OH-TX- 69KV-Kingsmill Sub-Bowers Sub (Y-60)	\$ 3	387,519 \$	337,761 \$	- \$	-	\$ 38	7,519	\$ 337,761 SPS	
416	Elec Tran-Line OH-TX- 69KV-Borger Loop	\$	2,006 \$	919 \$	- \$	-	\$	2,006	\$ 919 SPS	
417		\$ 2,2	255,407 \$			-			\$ 2,026,223 SPS	
418	Elec Tran-Line OH-TX- 69KV-Hutchinson Co Intg-Industrial Sub (Y-63)	\$	749 \$	743 \$	- \$		\$	749	\$ 743 SPS	
419		\$ 5	594,281 \$	504,611 \$	- \$	-	\$ 59	4,281	\$ 504,611 SPS	
420		ŝ	- S		- Š		\$		\$ - SPS	
421	Elec Tran-Line OH-TX- 69KV-Hale Co Int-Plainview South Sub		048,012 \$					8,012	\$ 963,309 SPS	
422			434,504 \$					4,504		
423			177,014 \$					7,014		
423		s S	76,258 \$						\$ 63,527 SPS	
425			520,406 \$					0,406		
426			237,732 \$			-		7,732		
427	Elec Tran-Line OH-TX- 69KV-East Sta-Van Buren Sub		515,154 \$			-		5,154		
428			438,755 \$			-		8,755		
	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop		159,649 \$			-		9,649		
	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop	\$	958 \$			-	\$		\$ 773 SPS	
	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop		207,703 \$			-		7,703		
	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop		826,901 \$			-		6,901		
	Elec Tran-Line OH-TX- 69KV-Denver City Sta Loop		191,898 \$			-		1,898		
	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview		074,995 \$			-		4,995		
	Elec Tran-Line OH-TX- 69KV-Tuco Int-Plainview		668,316 \$			-		8,316		
	Elec Tran-Line UG-TX- 69KV-South Georgia Int-Lawrence Park Sub		271,183 \$			-		1,183	\$ 87,428 SPS	
437	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	99,167 \$			-		9,167		
				138,371 \$	- \$	-	\$ 16	8,703	\$ 138,371 SPS	
438	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap		168,703 \$							
438 439	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap	\$	982 \$	805 \$	- \$	-	\$	982	\$ 805 SPS	
438 439	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap			805 \$	- \$	1	\$		\$ 805 SPS	

4 5	Total In Service Prior to October 1, 2005	\$76,559,554	\$59,342,971	\$12,233,831	\$9,493,418	\$64,325,723	\$49,849,553
\$		100,700 \$		- 3	- 5	100,700 φ	00,000 010
	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29) \$ Elec Tran-Line OH-TX-115KV-AMFRAC-Johnson Draw (W-34) \$		1,923 \$ 88,368 \$	- 9		2,151 \$ 108,703 \$	
	Elec Tran-Line OH-TX-115KV-Spearman Interchange-Ochiltree County Interchange (W-29) \$		2,707 \$	- \$			
	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Seminole Interchange (W-11) \$			- \$			
8	Elec Tran-Line OH-TX-115KV-Dallum Co Int-Sherman Co Sw Sta (W-05) \$		7,551 \$	- \$			7,551 SPS
	Elec Tran-Line OH-TX-115KV-EI Paso Shell Tap Elec Tran-Line OH-TX-115KV-W01-Martin Sub to Carson County Sub		676 \$ 84.291 \$	- 9			
	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int \$ Elec Tran-Line OH-TX-115KV-EI Paso Shell Tap \$		66,705 \$	- 9			
	Elec Tran-Line OH-TX-115KV-Riverview Sta-Hutchinson Co Int		300,927 \$	- \$	·		
13	Elec Tran-Line OH-TX-115KV-Moore Co Sta-Dallam Co Int \$	52,303 \$	28,518 \$	- \$		52,303 \$	28,518 SPS
	Elec Tran-Line OH-TX-115KV-Sundown Int-Cochran Co Int \$		3,030 \$	- 9			
	Elec Tran-Line OH-TX-115KV-Northwest Int-Bush Sub Elec Tran-Line OH-TX-115KV-Amoco Cryogenics Plant Tap \$		1,065,880 \$ 214,626 \$	- 9			
	Elec Tran-Line OH-TX-115KV-Arco Sub Tap \$		7,062 \$	- \$			
	Elec Tran-Line OH-TX-115KV-ODC Sub Tap \$		22,325 \$	- 9			
	Elec Tran-Line OH-TX-115KV-ODC Sub Tap \$		186 \$	- \$		255 \$	
	Elec Tran-Line OH-TX-115KV-Estacado Sub Tap \$		49,740 \$	- \$		165,963 \$	
	Elec Tran-Line OH-TX-115KV-Osage Int Tap \$		101,816 \$	- 9		112,643 \$	
	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1 \$		615 \$	- 3		771 \$	
	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1 \$ Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1 \$		6,336 \$ 127,826 \$	- 9		7,937 \$ 160,117 \$	
	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1 \$		800 \$	- \$		1,002 \$	
	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1 \$		6,151 \$	- \$		7,705 \$	
	Elec Tran-Line OH-TX-115KV-Nichols Sta-CRMWA #1 \$		14,640 \$	- \$		18,339 \$	
98	Elec Tran-Line OH-TX-115KV-Nichols Sta-Kingsmill Sub \$	199,287 \$	166,716 \$	- \$		199,287 \$	166,716 SPS
	Elec Tran-Line OH-TX-115KV-Plant X Sta-Bailey Co Int \$		71,535 \$	- \$		98,048 \$	
	Elec Tran-Line OH-TX-115KV-Randall Co Int-East Sta		16,820 \$			19,675 \$	
	Elec Tran-Line OH-TX-115KV-Nichols Sta-Pantex South Sub (V-02) \$ Elec Tran-Line OH-TX-115KV-East Sta-Nichols Sta \$		240,779 \$	- 3		258,208 \$ 3,634 \$	
	Elec Tran-Line OH-TX-115KV-Herring Sub Tap \$ Elec Tran-Line OH-TX-115KV-Nichols Sta-Pantex South Sub (V-02) \$		134,904 \$ 240,779 \$	- 9		212,048 \$ 258,208 \$	
	Elec Tran-Line OH-TX-115KV-CAWE-TIBL-115-01 (U-47) \$		74 \$	- \$		75 \$	
91	Elec Tran-Line OH-TX-115KV-CAWE-TIBL-115-01 (U-47) \$		111 \$	- \$		112 \$	
	Elec Tran-Line OH-TX-115KV-HUNS-RNCO-115-01 (U-41) \$		9,534 \$	- \$		9,842 \$	
	Elec Tran-Line OH-TX-115KV-34ST-CLTR-WSST-115-01 (U-30) \$		77,761 \$	- 9		80,272 \$	
	Elec Tran-Line OH-TX-115KV-LESS-LTDW-115-01 (U-19) \$		6,310 \$			6,825 \$	
	EI TL-TX-115KV-Deriver City Int-Ink Basin Sub(0-14)		2,209 \$	- 3		2,044 \$	
	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14)		2,589 \$	- 3		2,644 \$	
	EI TL-1X-115KV-Denver City Int-Ink Basin Sub(U-14) \$ EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14) \$		15,231 \$ 179,730 \$	- 3		15,552 \$ 183,515 \$	
	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14) \$ EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14) \$		57,117 \$ 15,231 \$	- 9		58,321 \$ 15,552 \$	
	EI TL-TX-115KV-Denver City Int-Ink Basin Sub(U-14) \$		71,968 \$	- \$		73,484 \$	
	Elec Tran-Line OH-TX-115KV-Russell Pool Substation-Higg Substation (T-91) \$		(3,753) \$	- 9		(6,496) \$	
80	Elec Tran-Line OH-TX-115KV-Denver City Interchange-Higg Subst (T-89) \$		1,871 \$	- 9		2,226 \$	
79	Elec Tran-Line OH-TX-115KV-Arrowhead Sub Tap \$		407,538 \$	- \$		633,869 \$	
78	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73) \$		25,736 \$	- \$		28,238 \$	
77	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-South Georgia Sub (T-73) \$		926 \$	- \$			
	Elec Tran-Line OH-TX-115KV-Randall Co Int-Happy Int \$		3,038 \$	- 9			
	Elec Tran-Line OH-TX-115KV-Randall Co Int-Southeast Sub		572,533 \$	- 3			
	Elec Tran-Line OH-TX-115KV-Cargin Sub-Curly Config (Texas Portion) (T-59)		695,585 \$	- 3			
	Elec Tran-Line OH-TX-115KV-Herelord Sub-Cargill Sub (1-58) Elec Tran-Line OH-TX-115KV-Cargill Sub-Curry Co Intg (Texas Portion) (T-59)		485 \$ 1.408 \$	- 3			
	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54) Elec Tran-Line OH-TX-115KV-Hereford Sub-Cargill Sub (T-58) \$		353 \$ 485 \$	- 3			
	Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54) Elec Tran-Line OH-TX-115KV-Kirby Switch Station-WTU Shamrock Str 691 (W-54) \$		2,195 \$ 353 \$	- 9		2,247 \$ 361 \$	
	Elec Tran-Line OH-TX-115KV-Nichols Sta-WTU \$		490 \$	- \$		766 \$	
	Elec Tran-Line OH-TX-115KV-Pringle-Phillips Cogen (T-49) \$		8,450 \$	- \$		9,330 \$	
	Elec Tran-Line OH-TX-115KV-Sunset Sub-Puckett West Sub (T-37) \$		111,737 \$	- \$		136,016 \$	
	Elec Tran-Line OH-TX-115KV-Yoakum Co Int-Terry Co Int \$		1,294 \$	- \$		2,490 \$	
	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int \$		926 \$	- \$		1,145 \$	
64	Elec Tran-Line OH-TX-115KV-Nichols Sta-Dumas Int \$	317,583 \$	256,732 \$	- 5	- \$	317,583 \$	256,732 SPS
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86) \$		12,909 \$	- 9		14,702 \$	
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (2-86)		452,890 \$ 3,809 \$	- 3		4.338 \$	
	Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Sulphur Springs Sub (Z-85) \$ Elec Tran-Line OH-TX- 69KV-Diamondback Sub-Cedar Lake Sub (Z-86) \$		135,261 \$ 452,890 \$	- 9		156,290 \$ 515,778 \$	
	Elec Tran-Line OH-TX- 69KV-Kiser Sub-Cox Intg (Z-83) \$		151,353 \$	- \$		179,990 \$	
	Elec Tran-Line OH-TX- 69KV-Gaines Co Int-Legacy Sub (Z-80) \$	134,212 \$	108,528 \$	- \$		134,212 \$	108,528 SPS
	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek \$		17,929 \$	- \$			
	Elec Tran-Line OH-TX- 69KV-Gray Co Int-Adobe Creek \$		2,657,889 \$				
	Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap \$ Elec Tran-Line OH-TX- 69KV-Lyons Sub Tap \$		501,655 \$ 2,589,299 \$	- 9			
	Elec Tran-Line OH-TX- 69KV-Lynn Co Intg-Graham Intg (Z-61) \$		38,198 \$	- 9			
	Elec Tran-Line OH-TX- 69KV-Lubbock East Int-Garza Post \$		1,060,047 \$	- 9			
51	Elec Tran-Line OH-TX- 69KV-Structure #465-Bailey Co Sub (TX Portion) (Z-50) \$	50,895 \$	47,926 \$	- 5	- \$	50,895 \$	47,926 SPS
	Elec Tran-Line UG-TX- 69KV-Lawrence Park Sub-Soncy Sub		126,858 \$	- 4		481,332 \$	
	Elec Tran-Line OH-TX- 69KV-Softcy-Northwest Intg-Hastings (Z-33)		150,688 \$	- 3		152,190 \$	
	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33) Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33) \$		726,334 \$ 89,884 \$	- 9			
	Elec Tran-Line OH-TX- 69KV-Soncy-Northwest Interchange (Z-33) \$		1,008,928 \$	- \$			
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap \$		679 \$	- \$			
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap \$		162,020 \$	- \$		197,536 \$	
	Elec Tran-Line OH-TX- 69KV-Levelland East Sub Tap \$	1,380 \$	1,132 \$	- \$	- \$	1,380 \$	1,132 SPS

527	In Service October 1, 2005 and Later:						
528	Elec Tran-Line OH-NM-115KV-Roadrunner Sub-Agave Sub #2 (U-06)	\$ 372,860 \$	342,088 \$	- \$	- \$	372,860 \$	342,088 SPS
529	Elec Tran-Line OH-NM-115KV-Roswell Intg-Sierra Sub (U-13)	\$ 1,325,690 \$	1,228,993 \$	- \$	- \$	1,325,690 \$	1,228,993 SPS
530	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 4&5 (W-22)	\$ 161,155 \$	93,422 \$	- \$	- \$	161,155 \$	93,422 SPS
531		\$ 196,881 \$	153,378 \$	- \$	- \$	196,881 \$	153,378 SPS
532	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 52,812 \$	41,143 \$	- \$	- \$	52,812 \$	41,143 SPS
533	Elec Tran-Line OH-NM-115KV-Eagle Creek Intg-Navajo 3 (W-23)	\$ 38,833 \$	30,252 \$	- \$	- \$	38,833 \$	30,252 SPS
534	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$ 1,836,118 \$	1,594,398 \$	- \$	- \$	1,836,118 \$	1,594,398 SPS
535	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$ 122,813 \$	106,645 \$	- \$	- \$	122,813 \$	106,645 SPS
536	Elec Tran-Line OH-NM-115KV-Pecos Intg-Ocotillo Sub (W-25)	\$ 716,481 \$	622,158 \$	- \$	- \$	716,481 \$	622,158 SPS
537	Elec Tran-Line OH-NM-115KV-LOSO-PHTM-115-01 (U-26)	\$ 41,998 \$	40,669 \$	- \$	- \$	41,998 \$	40,669 SPS
538	Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28)	\$ - \$	- \$	- \$	- \$	- \$	- SPS
539	Elec Tran-Line OH-NM-115KV-RDBF-PHTM-115-01 (U-28)	\$ - \$	- \$	- \$	- \$	- \$	- SPS
540	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 951,317 \$	857,311 \$	- \$	- \$	951,317 \$	857,311 SPS
541	Elec Tran-Line OH-NM-115KV-Portales Intg-Kilgore Sub (W-66)	\$ 374,041 \$	337,079 \$	- \$	- \$	374,041 \$	337,079 SPS
542	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ 26,172 \$	22,700 \$	- \$	- \$	26,172 \$	22,700 SPS
543	Elec Tran-Line OH-NM-115KV-North Loving Sub-China Draw Sub (W-72)	\$ - \$	- \$	- \$	- \$	- \$	- SPS
544	Elec Tran-Line OH-NM-115KV-Battle Axe Sub-Roadrunner Sub (W-79)	\$ 8,830,151 \$	7,721,865 \$	- \$	- \$	8,830,151 \$	7,721,865 SPS
545	Elec Tran-Line OH-NM-115KV-Ponderosa Sub-Custer Mt Sw Sta (W-81)	\$ 5,716,251 \$	5,183,140 \$	- \$	- \$	5,716,251 \$	5,183,140 SPS
546	Elec Tran-Line OH-NM-115KV-Yeso Hills Sub-China Draw Sub (W-87)	\$ 3,376,152 \$	3,173,856 \$	- \$	- \$	3,376,152 \$	3,173,856 SPS
547	Elec Tran-Line OH-NM-115KV-Livingston Ridge Sub-Sage Brush Sub (W-88)	\$ 54,856 \$	49,943 \$	- \$	- \$	54,856 \$	49,943 SPS
548	Elec Tran-Line OH-NM-115KV-Eagle Creek Sub-Atoka Sub (W-92)	\$ 1,818,935 \$	1,688,534 \$	- \$	- \$	1,818,935 \$	1,688,534 SPS
549	Elec Tran-Line OH-NM-115KV-Chaves Co Int-Capitan Sub (W-99)	\$ 1,246,557 \$	1,132,814 \$	- \$	- \$	1,246,557 \$	1,132,814 SPS
550	Elec Tran-Line OH-TX-115KV-Amarillo South Intg-Spring Draw Sub (T-86)	\$ 3,109,701 \$	2,263,199 \$	- \$	- \$	3,109,701 \$	2,263,199 SPS
551	Elec Tran-Line OH-TX-115KV-East Sta-Rolling Hills Sub (U-11)	\$ - \$		- \$	- \$	- \$	- SPS
552	Elec Tran-Line OH-TX-115KV-Rolling Hills Sub-Cherry Street Sub (W-47)	\$ 160,425 \$	136,511 \$	- \$	- \$	160,425 \$	136,511 SPS
553	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 5,780,328 \$	5,112,094 \$	- \$	- \$	5,780,328 \$	5,112,094 SPS
	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 790,477 \$	699,094 \$	- \$	- \$	790,477 \$	699,094 SPS
	Elec Tran-Line OH-TX-115KV-Ochiltree-Lipscomb (W-50)	\$ 3,711,712 \$	3,282,620 \$	- \$	- \$	3,711,712 \$	3,282,620 SPS
	Elec Tran-Line OH-TX-115KV-Newhart-Lamton (W-53)	\$ 6,940 \$	5,892 \$	- \$	- \$	6,940 \$	5,892 SPS
557	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$ 4,343 \$	3,716 \$	- \$	- \$	4,343 \$	3,716 SPS
	Elec Tran-Line OH-TX-115KV-Kiser-Kress (W-54)	\$ 520,668 \$	445,494 \$	- \$	- \$	520,668 \$	445,494 SPS
559	Elec Tran-Line OH-TX-115KV-Wheeler Co Int-Coburn Creek Sub (W-78)	\$ 7,165,205 \$	6,488,914 \$	- \$	- \$	7,165,205 \$	6,488,914 SPS
560	Elec Tran-Line OH-TX-115KV-Hereford Northeast Int-New Centre Street Sub (W-82)	\$ 4,971,566 \$	4,604,300 \$	- \$	- \$	4,971,566 \$	4,604,300 SPS
561		\$ 3,543,298 \$	2,423,465 \$	- \$	- \$	3,543,298 \$	2,423,465 SPS
562							
	Total In Service October 1, 2005 and Later	\$57,024,735	\$49,885,687	\$0	\$0	\$57,024,735	\$49,885,687
	Total Actual SPS Radial Plant	 \$133,584,289	\$109,228,658	\$12,233,831	\$9,493,418	\$121,350,457	\$99,735,240

Southwestern Public Service Company Worksheet P - Revenue Requirement for Base Plan Upgrades, Service Upgrades, Sponsored Upgrades and Generator Interconnection Facilities. Worksheet P

Table 36

I. Determine the Revenue Requirement for Base Plan Upgrades

Line	
No.	

1			SUMMARY OF BPU UPGRADES						
2	(a)	(b)		(c)	(d)	(e)	(f)	(g)	(h)
3 4	Investmen Year	nt Project Descrip	tion	Projected Revenue Requirement	Actual Revenue Requirement	SPP Base Plan True-up Amount	2019 SPP Base Plan True-up Amount	2019 SPP Base Plan True-up Amount Int.	2021 Projected Revenue Reg.
5	2021	Project 1	XFR-Bailey County 115/69kV Transformer - UID 10094, 10095	225,851	219,983	5,868	(2,538)	(250)	223,063
6	2021	Project 2	XFR-Mustang Station North 230/115kV Transformer - UID 10091	196,040	190,940	5,100	(2,192)	(216)	193,633
7	2021 2021	Project 3 Project 4	XFR-Denver City 115/69kV Transformer - UID 10021, 10022 XFR-Hockley County Interchange 115/69kV Transformer - UID 10098, 10099	239,985 186,066	233,766 181,172	6,219 4,894	(2,721) (1,998)	(268) (197)	236,996 183,871
9	2021	Project 5	XFR-Terry County Interchange 115/69kV Transformer - UID 10096, 10097	206,973	201,532	4,054 5,440	(2,228)	(219)	204,526
10	2021	Project 6	XFR-Roswell Interchange 115kV - 69kV Transformer - UID 10103	70,603	68,746	1.858	(758)	(75)	69.771
11	2021	Project 7	Multi-Seven Rivers-Pecos-Potash 230 kV - UID 10320, 10321, 10322	1,796,915	1,749,490	47,425	(19,046)	(1,874)	1,775,996
12	2021	Project 8	XFR-Yoakum County Interchange 230/115kV Transformer - UID 10332	137,663	134,022	3,641	(1,446)	(142)	136,074
13	2021	Project 9	Multi-Seminole-Hobbs 230 kV UID 10185, 10186, 10187, 10188, 10189, 10190	2,071,702	2,016,837	54,865	(21,670)	(2,132)	2,047,899
14 15	2021 2021	Project 10 Project 11	XFR-Nichols 230/115kV Transformer - UID 10199 XFR-Lubbock East 115/69kV Transformer - 10210, 10211	631,819 247,497	615,087 240,943	16,732 6,555	(6,608) (2,589)	(650) (255)	624,561 244,653
16	2021	Project 12	XFR-Hale County 115/69kV Transformer - UID 10202, 10203	219.953	240,943	5.844	(2,309)	(223)	244,003
17	2021	Project 13	XFR-Cochran 115/69kV Transformer - UID 10323, 10324	278,401	271,004	7,397	(2,874)	(283)	275,244
18	2021	Project 14	Line-Curry County-North Clovis Conversion - UID 10183	70,021	68,157	1,865	(717)	(71)	69,234
19	2021	Project 15	Multi-Stateline-Graves Project 230/115 kV transformer 115 kV - UID 10317, 10318, 10319	1,410,245	1,372,505	37,740	(14,145)	(1,392)	1,394,708
20	2021	Project 16	Multi-Legacy Interchange 69 kV Tap, 115/69 kV Transformer - UID 10822, 10823, 10824	1,083,987	1,054,966	29,021	(10,854)	(1,068)	1,072,065
21 22	2021 2021	Project 17	Multi-Eagle Creek 115 and 69 kV Taps-115/69 kV Transformer - UID 10825, 10826, 10828 Multi-Dallam-Channing-Tascosa-Potter 115 kV - UID 10704, 10705, 11321, 11322	1,046,233 4,738,677	1,017,963 4,611,156	28,271 127,521	(10,075) (46,441)	(991) (4,570)	1,035,166 4,687,666
22	2021	Project 18 Project 19	Multi-Dallari-Channing-Tascosa-Pollet 115 kV - 010 10704, 10705, 11521, 11522 Multi-Hitchland-Texas Co 230 kV and 115 kV - UID 10200, 10201, 10326, 10327, 10328, 10329, 10330, 10331	9,980,268	9,711,530	268,738	(97,563)	(4,570) (9,600)	9,873,104
24	2021	Project 20	11506 Line - Cavon East - Randall 115kV Ckt 1 Rebuild	719.467	699 704	19 763	(37,505)	(3,000)	719 467
25	2021	Project 21	Multi-Cherry Sub Add 230 kV source & 115 kV Hastings Conversion - UID 11019, 11020, 11021, 11023, 11378	2,534,964	2,465,862	69,101	117,999	11,611	2,664,573
26	2021	Project 22	Line-Maddox Sanger SW 115 kV - UID 11029, 11316	218,376	212,489	5,888	(2,123)	(209)	216,044
27	2021	Project 23	Line-Maddox Station Monument 115 kV - UID 11036	136,410	132,738	3,672	(1,335)	(131)	134,944
28	2021	Project 24	Line-Brasher Tap-Roswell Interchange 115 kV - UID 11038	7,222	7,026	196	(68)	(7)	7,147
29 30	2021 2021	Project 25	Line-Chaves CoRoswell Interchange 69/115 kV Voltage Conversion - UID 10829 Line-Plant X Station-Tolk Station West 230 kV Ckt 1 - UID 10206	901,005	876,520 3.978	24,485 108	(8,463)	(833)	891,709 4.040
30	2021	Project 26 Project 27	Line-Prant X Station - rolk Station West 250 kV Ckt 1 - 010 10206 Line-Terry Country Interchange-Wolfforth Interchange 115 kV CKT1 - UID 10207	4,086 109,515	3,978	2,929	(42) (1,101)	(4) (108)	108,306
32	2021	Project 28	Line-Ocotillo Sub conversion 115 KV - UID 10757	259.410	252 440	6.970	(2,559)	(252)	256 600
33	2021	Project 29	XFR-Randall County Interchange 230/115 kV Transformer CKT 2 - UID 11033	831,917	809,418	22,499	(7,981)	(785)	823,150
34	2021	Project 30	Multi-Newhart Interchange 230/230/115 kV Transformer CKT 1 - UID 11040	1,366,229	1,328,928	37,302	(12,565)	(1,236)	1,352,428
35	2021	Project 31	Multi-Newhart Interchange 230 230/115 kV Transformer CKT 1 - UID 11041	2,039,066	1,983,393	55,672	(18,754)	(1,845)	2,018,466
36	2021	Project 32	Multi-Centre StHereford NE 115 kV Ckt 1 and Cetre St. and Hereford 115 kV Load Conversion - UID 11127	1,055,070	1,025,772	29,298	(85,511)	(8,414)	961,144
37 38	2021 2021	Project 33 Project 34	Line-Cunningham-Buckeye Tap 115 kV reconductor - UID 11046 Multi-TUCO-Woodward 345 kV - UID 11085	342,423 1,377,293	333,136 1,341,755	9,287 35,537	(3,243) (11,339)	(319) (1,116)	338,860 1,364,838
39	2021	Project 35	XFR-Kingsmill Interchantge 115/69 kV Transformer Ckt 2 - UID 11096	460,812	448.347	12.466	(11,339) (4,417)	(435)	455.961
40	2021	Project 36	XFR-Northeast Hereford Int 115/69 kV Transformer CKT 1 & 2 - UID 11100, 11359	767,498	746,711	20 788	(7,316)	(720)	759 462
41	2021	Project 37	Line-Portales-Zodiac 69 kV to 115 kV Conversion - UID 11101	842,430	819,368	23,062	(7,653)	(753)	834,024
42	2021	Project 38	Multi-Move load from East Clovis 69 kV to East Clovis 115 kV - UID 11102	72,753	70,783	1,970	(694)	(68)	71,990
43	2021	Project 39	XFR - Happy County 115/69 kV Transformers - UID 11009	124,014	120,612	3,402	(1,117)	(110)	122,787
44 45	2021 2021	Project 40	Line-Harrington-Randall County 230 kV - UID 11121	16,136 441,976	15,699	437 11 971	(155)	(15) (414)	15,965
45 46	2021	Project 41 Project 42	XFR-Eddy County 230/115 kV Transformer CKT 2 - UID 11173 Line-Randall-Amarillo South Interchange 230 kv CKT 1 - UID 11177	441,976 1,245,758	430,005 1,212,067	33,691	(4,212) (11,951)	(414) (1,176)	437,349 1,232,631
40	2021	Project 43	Multi-Hitchland-Woodward 345 kV - UID 11242, 11243	965,199	938,946	26,252	(7,806)	(768)	956,625
48	2021	Project 44	Line-Wolfforth-Yuma Interchange 115 kV Ckt 1 Wave Trap - UID 11319	11,930	11,608	323	(115)	(11)	11,805
49	2021	Project 45	Multi-Cochran-Whiteface 115 kV - UID 51358	498,614	483,825	14,789	(84,087)	(8,274)	406,252
50	2021	Project 46	Convert Lynn County Load to 115 kV - UID 11353	864,461	840,818	23,644	(7,887)	(776)	855,798
51	2021	Project 47	Multi - Walkemeyer Tap - Walkemeyer 345/115 kV - UID 51236	0	0	0	(3,709)	(365)	(4,074)
52 53	2021 2021	Project 48 Project 49	Device-Bushland Interchange 230 kV Capacitor - UID 50093	195,221 1,116,816	189,921 1,086,424	5,300 30,392	(1,841) (10,424)	(181) (1,026)	193,199 1,105,366
53	2021	Project 50	Sub-Move Lines Lea County 230/115 kV Sub to Hobbs Interchange - UID 50402 Multi-Cedar Lake Interchange 115 kV - UID 50406	676,583	658.117	30,392	(10,424) (6,232)	(1,028) (613)	669,737
55	2021	Project 51	50958 Multi - Road Runner 115 kV Loop Rebuild	280.059	272,189	7,870	231,216	22,752	534,026
56	2021	Project 52	XFR-TUCO 115/69 kV Transformer Ckt 3 -UID 10195	320,838	312,107	8,732	(2,995)	(295)	317,549
57	2021	Project 53	Line-Curry-Bailey 115kV - UID 10597	4,196,680	4,080,978	115,701	(37,987)	(3,738)	4,154,955
58	2021	Project 54	Multi-TUCO-Woodward 345kV - UID 10936	21,257,756	20,678,191	579,565	(193,651)	(19,055)	21,045,050
59 60	2021 2021	Project 55 Project 56	Intrepid West - Red Bluff - UID 50521 Multi-New Hart Interchange 230/115 kV - UID 11042	206,441 1,557,210	200,855 1,514,810	5,586 42,400	(1,977) (14,499)	(195) (1,427)	204,270 1,541,284
60	2021	Project 57	Multi-New Hart Interchange 230/115 kV - UID 11042 Multi-New Hart Interchange 230/115 kV - UID 11043	1,557,210	1,644,518	42,400	(14,499) (15,900)	(1,427) (1,565)	1,541,284
62	2021	Project 59	Multi-New Hart Interchange 230/115 kV - UID 11045	1,820,872	1,771,189	49,683	(16,791)	(1,652)	1,802,429
63	2021	Project 60	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11052	1,627,621	1,583,195	44,426	(14,989)	(1,475)	1,611,157
64	2021	Project 61	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11053	1,178,142	1,145,976	32,166	(10,835)	(1,066)	1,166,240
65	2021	Project 62	Multi-Pleasant Hill-Potter 345 kV Ckt 1 - UID 11054	1,677,593	1,631,801	45,793	(27,868)	(2,742)	1,646,983
66 67	2021 2021	Project 63 Project 64	Multi-Kress Interchange-Kiser-Cox 115 kV - UID 11107, 11109, 50450 Deaf Smith Coutnty 230/115 transformer upgrade ckt 1 - UID 50516	2,935,445 317,697	2,855,308 308,957	80,137 8,739	(27,010) (2,820)	(2,658) (277)	2,905,777 314,599
68	2021	Project 65	Line-Hitchland-Woodward District EHV 345 kV Double Circuit - UID 11241	5,300,069	5,155,831	6,739	(2,820) (49,464)	(4,867)	5,245,738
69	2021	Project 66	Line-North Plainview Line Tap 115 kV - UID 11383	48,447	47,127	1,321	(77,771)	(7,653)	(36,976)
70	2021	Project 67	Substation - North Plainview 115 kV - UID 11384	44,047	42,844	1,203	(405)	(40)	43,602
71	2021	Project 68	XFR-Spearman 115/69/13.2 Ckt 1 Upgrade - UID 11505	91,701	89,217	2,484	(874)	(86)	90,741
72	2021	Project 69	Device-Drinkard 115 kV Capacitor - UID 50379	144,306	140,362	3,944	(1,322)	(130)	142,854
73 74	2021 2021	Project 70	Device-Crosby Co. 115kV Capacitor - UID 50401 Multi-Bowers-Howard 115kV Ckt 1 - UID 50453. 50591	145,142 4.325.493	141,166 4,207,002	3,976 118,491	(1,314) (39,206)	(129) (3.858)	143,698 4,282,429
74 75	2021	Project 71 Project 72	XFR-Chaves 230/115 Transformer Ckt 2 - UID 10629	4,325,493 288,811	4,207,002 280,912	118,491 7,899	(39,206) (2,634)	(3,858) (259)	4,282,429 285,917
76	2021	Project 72 Project 73	XFR-Graham 115/69 kV Ckt 1 - UID 11110	140,551	136.684	3.866	(2,034) 5,915	(239) 582	147,048
77	2021	Project 74	XFR-Lubbock South 230/115/13.2 kV Ckt 2 - UID 11507	525,977	511,603	14,374	(4,817)	(474)	520,686
78	2021	Project 75	Floyd County 115 Cap Bank Comm - UID 50523	186,878	181,767	5,111	(1,704)	(168)	185,006
79	2021	Project 76	Eddy County 230/115 kV Transformer Ckt 1 - UID 11064	370,517	360,288	10,230	(141,339)	(13,908)	215,271
80	2021	Project 77	XFR-Potash Junction 115/69 kV Ckt 1 - UID 50560	242,586	235,936	6,649	(2,190)	(215)	240,180

Southwestern Public Service Company Worksheet P - Revenue Requirement for Base Plan Upgrades, Service Upgrades, Sponsored Upgrades and Generator Interconnection Facilities. Worksheet P

I. Determine the Revenue Requirement for Base Plan Upgrades

Line	
No.	

1		SUMMARY OF BPU UPGRADES							
2 3	(a) Investment	(b)		(c) Projected Revenue	(d) Actual Revenue	(e) SPP Base Plan	(f) 2019 SPP Base Plan	(g) 2019 SPP Base Plan	(h) 2021 Projected
4	Year	Project Descri		Requirement	Requirement	True-up Amount	True-up Amount	True-up Amount Int.	Revenue Req.
81 82	2021 2021	Project 78 Project 79	Sub-Convert Muleshoe East 69 KV to 115 kV - UID 11104 Line-Osage Station and Line Re-termination - UID 11315	165,677 1,228,809	161,129 1,194,844	4,547 33,966	(1,486) (20,839)	(146) (2,051)	164,044 1,205,919
83	2021	Project 80	XFR-Grassland 230/115 kV Transformer Ckt 1 - UID 11317	414,359	402,979	11,380	(20,839) (3,706)	(2,051) (365)	410,288
84	2021	Project 81	Line-Randall-South Georgia 115kV Reconductor - UID 11358	504,348	490,408	13,940	3,551	349	508,248
85	2021	Project 82	Line-Convert Soncy Load to 115 kV - UID 11372	703,827	680,272	23,556	(7,481)	(736)	695,610
86	2021	Project 83	Multi-Potter-Channing-/Dallam 230 kV Conversion - UID 11512	278,051	270,418	7,633	(2,495)	(246)	275,310
87	2021	Project 84	Channing - Potter County 230 kV Ckt 1 - UID 11514	94,226	91,640	2,586	(846)	(83)	93,296
88 89	2021 2021	Project 85 Project 86	Multi-Cedar Lake Interchange 115kV - UID 50407 XFR-Grapevine 230/115 Transformer Ckt 1 - UID 50506	1,002,897 57,729	975,419 56,159	27,478 1,570	(9,074) (541)	(893) (53)	992,930 57,134
90	2021	Project 87	XFR-Deaf Smith Couty Interchange 230/115 kV Ckt 1 - UID 50515	361.120	351,190	9,930	(3,213)	(316)	357,591
91	2021	Project 88	Line-Ochiltree-Tri-County Cole 115 kV Ckt 1 - UID 50517	1,090,685	1,060,762	29,923	(9,808)	(965)	1,079,913
92	2021	Project 89	51450 XFR-Sundown 230/115 kV Transformer	785,796	884,289	(98,494)	0	0	785,796
93	2021	Project 90	Line-Atoka-Eagle Creek 115 kV Ckt 1 - UID 50546	2,735,451	2,657,438	78,013	242,929	23,904	3,002,284
94 95	2021 2021	Project 91 Project 92	XFR-Happy County 115/69 kV Transformers - UID 11007 Multi-Bowers-Howard 115 kV Ckt 1 - UID 11067	214,146 313,316	208,241 304,749	5,906 8,568	(1,879) (2.860)	(185) (281)	212,083 310,175
96	2021	Project 93	Line-Carlisle-Wolfforth 230 kV - UID 11017	3,199,533	3,119,050	80,483	(1,163,562)	(114,495)	1,921,476
97	2021	Project 94	XFR-Swisher 230/115 kV Transformer Ckt 1 Upgrade - UID 11318	316,873	308,176	8,698	(2,842)	(280)	313,751
98	2021	Project 95	50957 Multi - Road Runner 115 kV Loop Rebuild	262,577	255,250	7,327	217,757	21,427	501,761
99	2021	Project 96	51050 XFR - Yoakum County Interchange 230/115 kV Ckts 1 and 2	303,676	295,198	8,478	232,100	22,839	558,614
100	2021	Project 97	XFR-Crosby Co. 115/69 kV Transformer Ckt 1 - UID 11355, 11356	441,136	429,045	12,090	(4,088)	(402)	436,646 0
101 102	2021 2021	Project 98 Project 99	51549 XFR - Hereford Interchange 115/69 kV #1 and #2 Device-Kingsmill 115kV Capacitors - UID 50505	99,986	59,721 97,257	(59,721) 2,729	(922)	(91)	98.973
103	2021	Project 100	Multi-Potter-Channing-Dallam 230 kV Conversion - UID 11515	1,048,815	1,020,031	28,784	(9,417)	(927)	1,038,472
104	2021	Project 101	XFR-Howard 115/69 kV Transformers - UID 50504	164,337	159,850	4,487	(1,512)	(149)	162,676
105	2021	Project 102	Device-Howard 115kV Capacitors - UID 50507	131,867	128,276	3,591	(1,229)	(121)	130,517
106 107	2021	Project 103	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50563 Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50564	505,020 526,482	491,004 511,817	14,015 14,665	80,620	7,933 12,124	593,573 661.816
107	2021 2021	Project 104 Project 105	Multi-Zodiac-South Portales-Market-Portales 115 kV - UID 50565	1,690,221	1.643.310	46,911	123,210 (174,617)	(17,182)	1.498.422
109	2021	Project 106	XFR-Potash Junction 115/69 kV Ckt 2 - UID 50561	243,705	237,066	6,639	(2,265)	(223)	241,217
110	2021	Project 107	Quahada Switching Station 115 kV - UID 50693	795,666	773,415	22,251	(7,679)	(756)	787,232
111	2021	Project 108	Multi-Potash Junction-Road Runner 230/115 kV Ckt 1 - UID 50708, 50709	6,488,053	6,310,041	178,012	(58,186)	(5,726)	6,424,141
112	2021	Project 109	Sub - Coulter 115 kV - UID 61840	28,378	28,500	(122)	(183)	(18)	28,177
113 114	2021 2021	Project 110 Project 111	Line-Chavis-Price-CV Pines-Capitan 115 kV Ckt 1 - UID 50722 Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50452	1,486,624 1,559,413	1,442,176 1,517,405	44,448 42,008	(221,500) (126,246)	(21,796) (12,423)	1,243,328 1,420,744
115	2021	Project 112	XFR-Hitchland 230/115 kV Ckt 2 Transfomer - UID 11508	761,454	740.408	21.046	(120,240) (4,826)	(12,423) (475)	756,153
116	2021	Project 113	UID 112364	34,123	32,755	1,369	0	0	34,123
117	2021	Project 114	Sub - Denver City Interchange South 115kV - UID112365	39,742	50,833	(11,091)	0	0	39,742
118	2021	Project 115	UID 112425	64,374	11,123	53,251	0	0	64,374
119 120	2021 2021	Project 116 Project 117	Line-Canyon East Sub-Canyon West Sub 115 kV Ckt 2 - UID 50636 UID 112433	472,361 53,344	459,365 33,661	12,996 19,683	(4,191)	(412)	467,757 53,344
120	2021	Project 118	Device-Eagle Creek 115 kV - UID 50378	152,101	147,912	4,190	(1,342)	(132)	150,627
122	2021	Project 119	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50447	15,137,127	14,810,705	326,423	(1,0.0)	0	15,137,127
123	2021	Project 120	Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50451	1,122,257	1,135,352	(13,095)	699,208	68,802	1,890,267
124	2021	Project 121	Bushland Interchange-Deaf Smith Co Interchange 230 Ckt 1 - UID 50513	26,816	26,076	740	(236)	(23)	26,556
125 126	2021 2021	Project 122	Line-Mustang-Shell CO2 115 kV Ckt 1 - UID 50637	2,126,984	2,070,783	56,201 0	1,440,341	141,730	3,709,055
120	2021	Project 123 Project 124	Line-Chavis-Price-CV Pines-Capitan 115 kV Ckt 1 - UID 50723	0	0	0	(61)	(6) 0	(66)
128	2021	Project 125	Sub-Curry County 115 kV - UID 50794	322,062	313,091	8,971	38,106	3,750	363,918
129	2021	Project 126	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50819	2,316,509	2,252,134	64,375	(507,893)	(49,977)	1,758,640
130	2021	Project 127	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50820	2,960,112	2,879,588	80,523	(1,083,924)	(106,658)	1,769,530
131 132	2021 2021	Project 128 Project 129	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50849 Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50850	601,019 681,790	584,319 662,845	16,701 18,945	31,313 64,936	3,081 6,390	635,413 753,116
132	2021	Project 130	Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50850 Multi-Kiowa-North Loving-China Draw 345/115 kV Ckt 1 - UID 50854	808 477	786.012	22,465	(84,511)	(8,316)	715 651
134	2021	Project 131	Multi-Potash Junction-Road Runner 345 kV Conv UID 50862	759,108	738,023	21,085	76,065	7,485	842,658
135	2021	Project 132	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50863	291,368	281,226	10,142	(421,631)	(41,488)	(171,751)
136	2021	Project 133	Device-China Draw and Road Runner 115 kV SVC - UID 50864	2,917,648	2,837,350	80,299	(25,848)	(2,543)	2,889,257
137 138	2021 2021	Project 134 Project 135	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50868 Multi-Yeso Hills-China Draw-Wood Draw 115 kV - UID 50869	676,505	657,715	18,790 0	(160,635)	(15,806)	500,063
130	2021	Project 135 Project 136	Line-Hopi Sub-North Loving-China Draw 115 kV Ckt 1 - UID 50859	1,108,613	1,078,275	30,337	(10,086)	(992)	1,097,534
140	2021	Project 137	Multi-Kiowa-Potash Junction-Road Runner 345/115 kV Ckt 1 - UID 50871	559,502	543,962	15,540	41,317	4,066	604,884
141	2021	Project 138	Line - Cox Interchange - Hale Co. Interchange 115 kV - UID 51818	887,751	732,680	155,071	0	0	887,751
142	2021	Project 139	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51439	280,089	272,255	7,833	13,056	1,285	294,429
143 144	2021 2021	Project 140 Project 141	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51441 Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51442	123,949 29,768	120,489 28,870	3,460 897	(3,951)	(389)	119,609 19,673
144	2021	Project 141 Project 142	Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51442 Line - Road Runner - Agave Red Hills/Ochoa/Custer - UID 51443	29,766 17,636	20,070	488	(9,190) 215	(904) 21	19,673
146	2021	Project 143	Multi-Andrews-NEF 230/115 kV Ckt 1 - UID 50881	1,300,693	1,264,912	35,782	(11,546)	(1,136)	1,288,011
147	2021	Project 144	Multi-Andrews-NEF 230/115 kV Ckt 1 - UID 50882	484,236	470,940	13,296	(4,355)	(428)	479,453
148	2021	Project 145	Line-Hopi Sub-North Loving-China Draw 115 kV Ckt 1 - UID 50883	1,196,607	1,163,864	32,743	(10,892)	(1,072)	1,184,643
149	2021	Project 146	Line - Chavis - Price - CV Pines - Capitan 115 kV Ckt 2 - UID 50724	182,186	177,133	5,053	(11,813)	(1,162)	169,210
150 151	2021 2021	Project 147 Project 148	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50924 Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50925	681,928 295,173	662,107 287,028	19,821 8 144	(27,893) (2.805)	(2,745) (276)	651,291 292,091
151	2021	Project 149	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50925 Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50926	1,311,130	1,274,802	36,329	(12,005)	(1,184)	1,297,911
153	2021	Project 150	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50967	915,162	889,910	25,252	(7,545)	(742)	906,874
154	2021	Project 151	Line-China Draw-Wood Draw 115 kV Ckt 1 - UID 50931	1,701,198	1,651,828	49,370	15,958	1,570	1,718,727
155	2021	Project 152	Multi-Livingston Ridge-Sage Brush-Lagarto-Cardinal 115 kV - UID 50951	621,602	604,451	17,151	(5,439)	(535)	615,628
156 157	2021 2021	Project 153 Project 154	Multi-Road Runner 115 kV Loop Rebuild - UID 50952 Sub-Hale County 115 kV - UID 61834	486,793 5,615	473,203 5,459	13,591 157	(322,947) (28,123)	(31,778) (2,767)	132,069 (25,275)
157	2021	1.10/001.104	000 Halo 000Hg 110 KV - 010 01004	5,015	0,409	157	(20,120)	(2,101)	(20,270)

Table 36

Southwestern Public Service Company w Worksheet P - Revenue Requirement for Base Plan Upgrades, Service Upgrades, Sponsored Upgrades and Generator Interconnection Facilities.

Worksheet P

I. Determine the Revenue Requirement for Base Plan Upgrades

Line	
No.	

	SUMMARY OF BPU UPGRAD	ES					
(a) (b)		(c)	(d)	(e)	(f)	(g)	(h)
nvestment Year Project Des	ription	Projected Revenue Requirement	Actual Revenue Requirement	SPP Base Plan True-up Amount	2019 SPP Base Plan True-up Amount	2019 SPP Base Plan True-up Amount Int.	2021 Projected Revenue Req.
2021 Project 155	OPIE 3 Roadrunner - China Draw 345 kV - UID 92153	500,610	621,997	(121,387)	0		50
2021 Project 156	Line-Ochoa-Ponderosa Tap 115 kV Ckt 1 Rebuild - UID 50954	460,564	447,767	12,797	27,316		49
2021 Project 157	Multi-Yeso Hills-China Draw-Wood Draw 115 kV - UID 50988	43,378	42,166	1,212	28,845	2,838	1
2021 Project 158	XFR-Tuco 230/115 kV Ckt 1 - UID 50992	8,222	7,993	230	1,332	131	
2021 Project 159	XFR-Yoakum County Interchange 230/115 kV Ckts 1 and 2 - UID 51039	258,951	251,895	7,056	(192,080)		
2021 Project 160	Multi - Kiowa - North Loving - China Draw 345/115 kV Ckt 1 - 50852	758,873	737,634	21,240	8,267	813	7
2021 Project 161	OPIE 3 Roadrunner - China Draw 345 kV - UID 92154	530,078	564,739	(34,661)	0		5
2021 Project 162	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51109	385,159	374,462	10,697	48,176		4
2021 Project 163	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51110	199,689	194,127	5,561	26,989	2,656	2
2021 Project 164	Line-Canyon West-Dawn-Panda-Deaf Smith 115 kV Ckt 1 Rebuild - UID 51111	650,314	632,259	18,055	76,698	7,547	7
2021 Project 165	Carlisle Interchange-Tuco Interchange 230 kV Ckt 1 - UID 51112	54,801	53,293	1,509	(484)		
2021 Project 166	Multi-Road Runner 115 kV Loop Rebuild - UID 51131	314,927	306,161	8,766	(85,353)		1
2021 Project 167	Device-China Draw and Road Runner 115 kV SVC - UID 51132	3,205,722	3,117,534	88,188	(28,459)		3,
2021 Project 168	Line - Cox Intg - Hale Co Intg 115 kV Rebuild - UID 51623	0	0	0	(92,287)		(
2021 Project 169	Sub-Amoco-Sundown 230 kV Terminal Upgrades - UID 51140	72,329	70,312	2,017	(5,653)		
2021 Project 170	50922 Wolfforth 230/115 kV Ckt 1 Transformer	312,073	348,134	(36,061)	0		
2021 Project 171	Sub - Nichols 230 kV - UID 71949	9,562	10,487	(925)	0	0	
2021 Project 172	Device-Plains Interchange 115 kV Cap Bank - UID 51163	188,999	183,750	5,249	5,706	561	
2021 Project 173	50943 Northwest to Rolling Hills 115kV, R	400,967	398,908	2,059	0	0	
2021 Project 174	Sub-Amarillo South 230 kV Terminal Upgrades - UID 51170	0	0	0	(9,797)		
2021 Project 175	Line-PCA Interchange-Quahada 115 kV Ckt 1 Rebuild - UID 51189	1,087,613	1,056,761	30,851	(78,881)		1,
2021 Project 176	Line - Livingston Ridge - Wipp 115 kV Ckt1 Rebuild - UID 51565	24,661	27,220	(2,560)	0	0	
2021 Project 177	Line - Mustang - Seminole 115 kV Ckt 1 New Line - UID 51478	1,621,240	1,183,245	437,995	0	0	1,
2021 Project 178 2021 Project 179	XFR-Lynn County 115/69 kV Ckt 1 Transformer - UID 51270	27,084	26,332	752	(131,954)) (12,984)	(
						0	
2021 Project 180	Device-Cargill 115 kV Cap Bank - UID 51214	199,040	193,493	5,547	34,186 423	3,364	
2021 Project 181	Multi-Road Runner 115 kV Loop Rebuild - UID 51245	143,035	139,058	3,977		42	
2021 Project 182	Multi-Road Runner 115 kV Loop Rebuild - UID 51250	134,717	130,958	3,759	(24,929)) (2,453)	
2021 Project 183	Line - Mustang - Seminole 115 kV Ckt 1 New Line - UID 51480	255,647	266,971	(11,324)			
2021 Project 184	XFR-Newhart 230/115 kV Ckt 2 - UID 11010	937,966	912,085 429,705	25,881	(8,207) 39,692		
2021 Project 185 2021 Project 186	Line-Canyon East-Randall 115 kV Ckt 1 Rebuild - UID 51481 Multi-Tuco-Yoakum-Hobbs 345/230 kV Ckt 1 - UID 50457	299,824 9.046.494	8.808.788	(129,881)	39,692 965,706	3,906 95.025	40
2021 Project 186 2021 Project 187	Line-Bowers-Canadian 69kV Rebuild - UID 50503	3,065,867	2.982.081	237,706 83,786	(28,071)		10,
2021 Project 187 2021 Project 188	Line-Dowers-Canadian 69kV Rebuild - 01D 50503 Line-Oxy Permian Sub-West Bender Sub 115 kV Ckt 1 - UID 50690	66.804	2,962,061	1.842	(28,071)		э,
2021 Project 188 2021 Project 189	Multi-Hobbs-Kiowa 345/230 kV Ckt 1 - UID 50851	1.299.735	1.263.648	36.086	(2,175)		1.
2021 Project 189 2021 Project 190	Multi-Hobbs-Klowa 345/230 kV Ckt 1 - UID 50651 Multi-Hobbs-Klowa 345/230 kV Ckt 1 - UID 50875	5,862,176	5.691.871	170,305	9,126		
	Wulli-Hobbs-Klowa 345/230 kV Ckt 1 - UID 50675	5,662,176	5,091,6/1	170,305	9,120	090	5,
		Ŭ				•	
2021 Project 192	XFR-Carlisle 230/115 kV Ckt 1 - UID 11509	339,634	330,205	9,429	(4,856)		
2021 Project 193		0	0	0	0	0	
2021 Project 194	Multi - Tolk Yoakum Tap 230/115 kV Substation - UID 51550	0 603.218					
2021 Project 195	XFR-Seminole 230/115 kV #1 and #2 - UID 50920, 50921		586,407	16,811	153,088	15,064	
2021 Project 196	Multi-Walkemeyer Tap-Walkemeyer 345/115 kV - UID 51235	1,487,773	1,485,593	2,180	(72,070)		1,
2021 Project 197	Multi-RIAC 115 kV Voltage Conversion - UID 51237	482,677	465,104	17,574	(88,930)		
2021 Project 198	Multi Adaptia Causto 445 IN/ LUD 54450	0	0	0	0	0	
2021 Project 199	Multi - Artesia County 115 kV - UID 51452	0		0	(16,008)		
2021 Project 200	Multi - Artesia County 115 kV - UID 51453	246,149	235,253	10,896	211,830	20,844	
2021 Project 201	Sub-Hobbs-Yoakum Tap 230kV Substion and Transmission - 51432	1,699,873	1,653,230	46,643	63,102	6,209	1,
2021 Project 202	112362	0	40,597	(40,597)	(103,529)		(*
2021 Project 203	112363	0	20,430	(20,430)	0		
2021 Project 204	Sub-Eddy Co. 230 kV Bus Tie - UID 51408	2,330,030	2,265,169	64,861	(127,285)) (12,525)	2,1

Table 36

Southwestern Public Service Company	Worksheet P
Worksheet P - Revenue Requirement for Base Plan Upgrades, Service Upgrades, Sponsored Upgrades and Generator	
Interconnection Facilities.	Table 36

I. Determine the Revenue Requirement for Base Plan Upgrades

Line									
No.									
1			SUMMARY OF BPU UPGRADES						
2	(a) Investment	(b)		(c) Projected Revenue	(d) Actual Revenue	(e) SPP Base Plan	(f) 2019 SPP Base Plan	(g) 2019 SPP Base Plan	(h) 2021 Projected
4	Year	Project Descrip	tion	Requirement	Requirement	True-up Amount	True-up Amount	True-up Amount Int.	Revenue Req.
208 209	2021	Project 205	Line-Jal-Teague 115 kV Ckt 1 Rebuild & Line-Nationa - UID 51410	19,452 0	18,910 0	542	(14,436) (1,421)	3,595
209	2021 2021	Project 206 Project 207	Line-National Enrichment Plant-Teague 115 kV Ckt 1 Rebuild - UID 51411 Sub - Hobbs - Yoakum Tap 230 kV Substation and Transformer - UID 51431	1,264,324	1,226,201	0 38,123	152,843		0 1,432,207
211	2021	Project 208	Sub-Potter CoHarrington 230 kV Terminal Upgrades - UID 51436	111,551	108,435	3,115	25,299		139,340
212	2021	Project 209	Line-Road Runner-Agave Red Hills/Ochoa/Custer Mountain 115 kV New Line - UID 51440	22,159	21,546	613	22		22,183
213	2021	Project 210	Multi-Artesia County 115 kV - UID 51451	40,250	39,128 0	1,122	37,192	3,660 0	81,102 0
214 215	2021 2021	Project 211 Project 212	Sub - Carlsbad - Pecos 115 kV Terminal Upgrades - UID 51567 Line-Mustang-Seminole 115 kV Ckt 1 New Line - UID 51479	0 344,863	236,516	108,346	0	0	344,863
215	2021	Project 213	Multi - Road Runner 115 kV Loop Rebuild - UID 51406	483,614	477,428	6,186	30,789		517,432
217	2021	Project 214	Multi-Hereford 115 kV Load Conversion - UID 50754	81,483	79,234	2,248	(654	(64)	80,764
218	2021	Project 215	XFR - Pecos 230/115 kV Transformer Upgrade - UID 51566	0	0	0	0	0	0
219 220	2021	Project 216	XFR-Potash Junction 230/115 kV Ckt 1 - UID 50821	413,585 225,579	402,208 219,323	11,377 6,256	(3,669 (46,073		409,555
220	2021 2021	Project 217 Project 218	Multi-Road Runner 115 kV Loop Rebuild - UID 50955 XFR-Potash Junction 230/115 kV Transformer Upgrade - UID 50640	225,579	219,323	0,250	(46,073) (119,096)		174,972 (130,816)
222	2021	Project 219		ő	ŏ	ő	(110,000	0	(100,010)
223	2021	Project 220	51625 Sub - Indiana - SP - Erskine 115 kV Terminal Upgrades	0	0	0	0	0	0
224	2021	Project 221	71960 Line - Etter - Moore 115 kV	9,527	33,480	(23,953)	0	0	9,527
225	2021	Project 222	102156 OPIE 3 Roadrunner - China Draw 345 kV	7,277,097	7,232,337	44,760	0	0	7,277,097
226 227	2021 2021	Project 223 Project 224	51206 XFR-Lynn County 115/69kV Ckt 1 Transformer 102158 OPIE 3 Roadrunner - China Draw 345 kV	216,505 1,663,208	210,458 1.678.347	6,047 (15,140)	145,267	14,294 0	376,066 1.663,208
228	2021	Project 225	51819 Sub - Hockley County Intg 115 kV Terminal Upgrade	15,926	15,480	446	2,418		18,582
229	2021	Project 226	61850 Terry County-LG Clauene 115 kV Terminal Upgrades	39,524	38,838	686	2,560		42,336
230	2021	Project 227	OPIE 3 Roadrunner - China Draw 345 kV - UID 102153	129,735	99,765	29,970	0	0	129,735
231 232	2021 2021	Project 228 Project 229	OPIE 3 Roadrunner - China Draw 345 kV - UID 102154 Multi - China Draw - Road Runner 345 kV - UID 102157	125,892 71,203	103,921 110,437	21,971 (39,234)	0	0	125,892 71,203
232	2021	Project 230	Multi - China Draw - Road Ruhiner 343 RV - OID 102137	/1,203	110,437	(39,234)	0	0	0
234	2021	Project 231		0	ō	Ō	0	ō	Ō
235	2021	Project 232		0	0	0	0	0	0
236	2021	Project 233		0	0	0	0	0	0
237 238	2021 2021	Project 234 Project 235		0	0	0	0	0	0
239	2021	Project 236		ő	ő	0	0	0	0
240	2021	Project 237		0	0	0	0	0	0
241	2021	Project 238		0	0	0	0	0	0
242 243	2021 2021	Project 239 Project 240		0	0	0	0	0	0
243	2021	Project 240 Project 241		0	0	0	0	0	0
245	2021	Project 242		ő	ŏ	ő	0	ő	ŏ
246	2021	Project 243		0	0	0	0	0	0
247	2021	Project 244		0	0	0	0	0	0
248 249	2021 2021	Project 245 Project 246		0	0	0	0	0	0
250	2021	Project 247		0	0	0	0	0	0
251	2021	Project 248		ő	ő	ő	Ő	ő	0
252	2021	Project 249		0	0	0	0	0	0
253	2021	Project 250		0	0	0	0	0	0
254 255	2021 2021	Project 251 Project 252		0	0	0	0	0	0
255	2021	Project 252 Project 253		0	0	0	0	0	0
257	2021	Project 254		0	0	0	0	0	0
258	2021	Project 255		0	0	0	0	0	0
259	2021	Project 256		0	0	0	0	0	0
		Total Revenue F	Requirement and True-up Amount	221,892,539	216,179,604	5,712,935	(1,368,833) (134,693)	220,389,012

II. Determine the Revenue Requirement for Service Upgrades, Sponsored Upgrades and Generator Interconnection Facilities.

Worksheet P Table 36

1	SUMMARY OF SERVICE, SPONSORED AND GENERATOR INTERCONNECTION UPGRADES				
2	(a)	(b)	(c)	(d)	(e)
3	Investment		Projected Revenue	Actual Revenue	SPP Base Plan
4	Year	Project Description	Requirement	Requirement	True-up Amount
5				-	
6				-	
7				-	
8					
9				-	
10				-	
11				-	
12					
13					
14					
15	Total Revenue	Requirement and True-up Amount			

2052

2053

2054

2055

2056

2057

2058

2059

2060

2.4239

2.4239

2.4239

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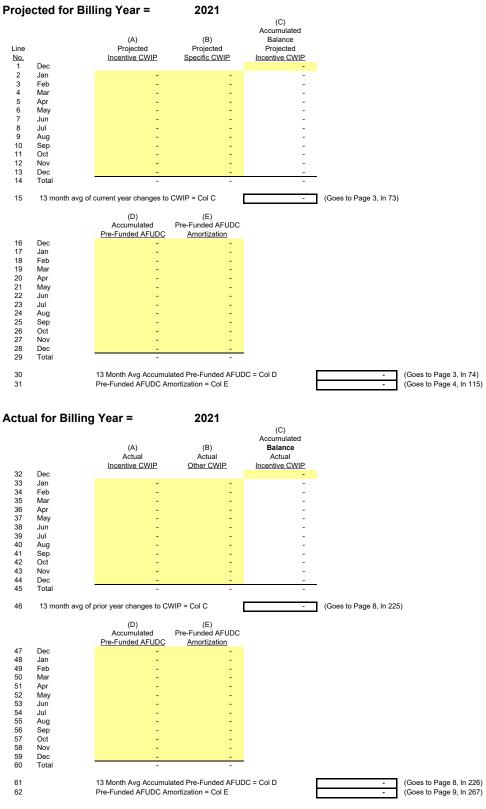
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Worksheet P - Revenue Requirement for Base Plan Upgrades, Service Upgrades, Sponsored Upgrades and Generator Interconnection Facilities. III. Depreciation Rates

	Projected	Actual
	Worksheet P	Worksheet P
Year	Depr Rate	Depr Rate
2006	1.8840	1.8840
2007	1.8840	1.8840
2008		1.8840
2009 2010		1.8840
2010	1.8840	1.8840 1.8840
2011		1.8840
2012		1.8840
2014		1.8840
2015		1.8840
2016		1.8840
2017		1.8840
2018	1.8840	1.8840
2019	2.3793	2.3793
2020	2.4887	2.4205
2021	2.4239	2.4222
2022	2.4239	2.4222
2023	2.4239	2.4222
2024	2.4239	2.4222
2025		2.4222
2026		2.4222
2027		2.4222
2028	2.4239	2.4222
2029		2.4222
2030	2.4239	2.4222
2031	2.4239	2.4222
2032		2.4222
2033		2.4222
2034		2.4222
2035		2.4222
2036		2.4222
2037		2.4222
2038		2.4222
2039	2.4239	2.4222
2040	2.4239	2.4222
2041	2.4239	2.4222
2042 2043		2.4222 2.4222
2043	2.4239	2.4222
2044 2045	2.4239	2.4222
2046 2047		2.4222 2.4222
2048 2049	2.4239 2.4239	2.4222 2.4222
2050 2051	2.4239 2.4239	2.4222 2.4222
2031	2.4239	2.4222

Table 36

Southwestern Public Service Company Worksheet Q - Forecasted Incentive CWIP (Note 1)



63 Note 1: Worksheet Q will remain blank until such time that SPS files for and receives FERC approval

64 for including specific incentive CWIP projects in the formula rate. SPS accounting records will be the

65 source of this data.

Worksheet Q Table 40

Southwestern Public Service Company Worksheet R - Incentive Projects.

Worksheet R Table 41

I. Calculate Return and Income Taxes with hypothetical 100 basis point ROE increase.

Line A. Determine "R" with hypothetical 100 basis point increase in ROE.

No.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	•••••	
1	ROE w/o incentives (From	Page 5, In 178)		10.50%
2	ROE with additional 100 ba	sis point incentive		11.50%
3	Determine R (cost of long	term debt, cost of	preferred stock and perc	ent is from Page 5, Ins 176 through178)
4		<u>%</u>	Cost	Weighted cost
5	Long Term Debt	45.57%	0.0416	0.0190
6	Preferred Stock	0.00%	0.0000	0.0000
7	Common Stock	54.43%	0.1150	0.0626
8			R =	0.0816

B. Determine Return using "R" with hypothetical 100 basis point ROE increase.

0	Poto Poco	(From Dogo 2 In 90)	2.522.322.911
9	Rale Dase	(From Page 3, In 89)	2,022,022,911

10 R (from A. above)	0.0816
11 Return (Rate Base x R)	205,821,550

C. Determine Income Taxes using Return with hypothetical 100 basis point ROE increase.

12	Return (from B. above)	205,821,550
13	CIT (From Page 4, In 131)	21.97%
14	Income Tax Calculation (Return x CIT)	45,218,995
15	ITC Adjustment (From Page 4, In 137)	(29,529)
16	Income Taxes	45,189,466

II. Calculate Net Plant Carrying Charge Rate (Fixed Charge Rate or FCR) with hypothetical 100 basis point ROE increase.

Line A. Determine Net Revenue Requirement less return and Income Taxes.

INO.		
17	Net Revenue Requirement (From Page 2, In 33)	370,752,280
18	Return (From Page 4, In 139)	192,201,006
19	Income Taxes (From Page 4, In 138)	39,764,652
20	Net Revenue Requirement, Less Return and Taxes	138,786,622

B. Determine Net Revenue Requirement with hypothetical 100 basis point increase in ROE.

21	Net Revenue Requirement, Less Return and Taxes	138,786,622
22	Return (from I.B. above)	205,821,550
23	Income Taxes (from I.C. above)	45,189,466
24	Net Revenue Requirement, with 100 Basis Point ROE increase	389,797,638
25	Depreciation (From Page 4, In 114)	85,147,075
26	Net Rev. Req, w/100 Basis Point ROE increase, less Depreciation	304,650,563

C. Determine FCR with hypothetical 100 basis point ROE increase.

27 28 29	Net Transmission Plant (From Page 3, In 62) Net Revenue Requirement, with 100 Basis Point ROE increase FCR with 100 Basis Point increase in ROE	3,034,919,756 389,797,638 12.84%	
30	Net Rev. Req, w/100 Basis Point ROE increase, less Dep.	304,650,563	
31	FCR with 100 Basis Point ROE increase, less Depreciation	10.04%	(use when no CIAC is associated with facilities receiving incentives)
32	FCR w/o 100 Basis Point ROE increase, less Depreciation	<u>9.41%</u>	(From Page 2, In 40)
33	FCR w/o Return, Income Taxes and Depreciation	0.63%	(use when CIAC is associated with facilities receiving incentives)

III. Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives.

A. Facilities receiving incentives accepted by FERC in Docket No.

The calculated Additional Revenue Requirement and Revenue Credit shown below are only valid for Investment Years matching Current Year. Values prior and subsequent to the Current Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related to years prior to the Current Year.

Beginning Balance = Investment in first year and prior year Ending Balance, thereafter Depreciation Expense = Straight line depreciation equal to Investment divided by Useful Life Ending Balance = Beginning Balance - Depreciation Expense Revenue Requirement = FCR * Beginning Balance plus Depreciation Expense, adjusted by Service Month divided by 12 in the first year Additional Rev. Requirement = Revenue Requirement w/incentives less w/o incentive for the year Additional Revenue Credit = Revenue Requirement w/o incentives

Line				D.1	- 1-		1	
<u>No.</u> 34		Investment		Det Current Year	aiis			
34		Service Year (yyyy)			ted by FERC (Basis F	Pointe)		
36		Service Month (1-12)		FCR w/o incentives,		oints)	9.41%	
37		Useful life			proved for these facili	ties less den	9.41%	
38		CIAC (Yes or No)		Annual Depreciation		aco, 1000 acp.	-	
39		Investment	Beginning	Depreciation	Ending	Revenue	Additional Rev.	Additional Rev.
40		Year	Balance	Expense	Balance	Requirement	Requirement	Credit
41	w/o incentives		-					\$ -
42	w/incentives	-	-	-	-	-	\$ -	•
43	w/o incentives	-	-	-	-	-		\$-
44	w/incentives	-	-	-	-	-	\$ -	
45	w/o incentives	-	-	-	-	-		\$-
46	w/incentives	-	-	-	-	-	\$ -	
47	w/o incentives	-	-	-	-	-		\$-
48	w/incentives	-	-	-	-	-	\$ -	
49	w/o incentives	-	-	-	-	-		\$-
50	w/incentives	-	-	-	-	-	\$ -	•
51 52	w/o incentives w/incentives	-	-	-	-	-	\$ -	\$-
52	w/o incentives	-	-	-	-	-		\$-
53 54	w/incentives		-	-	-	-	\$ -	φ -
55	w/o incentives		-					\$-
56	w/incentives	· . · ·	_	_	_	_	\$ -	. .
57	w/o incentives	-	-	-				\$-
58	w/incentives	-	-	-	-	-	\$ -	
59	w/o incentives	-	-	-	-	-		\$-
60	w/incentives	-	-	-	-	-	\$-	
61	w/o incentives	-	-	-	-	-		\$-
62	w/incentives	-	-	-	-	-	\$-	
63	w/o incentives	-	-	-	-	-		\$-
64	w/incentives	-	-	-	-	-	\$ -	
65	w/o incentives	-	-	-	-	-		\$-
66	w/incentives	-	-	-	-	-	\$ -	•
67	w/o incentives	-	-	-	-	-		\$-
68 69	w/incentives w/o incentives	-	-	-	-	-	\$ -	\$-
70	w/incentives	-	-	-	-	-	\$ -	ə -
70	w/o incentives		-	-	-	-		\$-
72	w/incentives		_	-	-	-	\$ -	φ -
73	w/o incentives	-	-	-	-			\$-
74	w/incentives	-	-	-	-	-	\$ -	•
75	w/o incentives	-	-	-	-	-		\$-
76	w/incentives	-	-	-	-	-	\$ -	
77	w/o incentives	-	-	-	-	-		\$-
78	w/incentives	-	-	-	-	-	\$-	
79	w/o incentives	-	-	-	-	-		\$-
80	w/incentives	-	-	-	-	-	\$-	
81	w/o incentives	-	-	-	-	-		\$-
82 83	w/incentives	-	-	-	-	-	\$ -	\$-
83 84	w/o incentives w/incentives		-	-	-	-	\$ -	φ -
85	w/o incentives		-	-	-	-		\$-
86	w/incentives		_	-	-	-	\$ -	φ -
87	w/o incentives	-	-		-			\$-
88	w/incentives	-	-	-	-	-	\$ -	Ŷ
89	w/o incentives	-	-	-	-	-		\$-
90	w/incentives	-	-	-	-	-	\$ -	
91	w/o incentives	-	-	-	-	-		\$-
92	w/incentives	-	-	-	-	-	\$-	
93	w/o incentives	-	-	-	-	-		\$-
94	w/incentives	-	-	-	-	-	\$ -	
95	w/o incentives	-	-	-	-	-		\$-
96	w/incentives		-	-	-	-	\$ -	•
97	w/o incentives		-	-	-	-		\$-
98	w/incentives	-	-	-	-	-	\$ -	۴
99 100	w/o incentives	-	-	-	-	-		\$-
100 101	w/incentives w/o incentives	-	-	-	-	-	\$ -	\$-
101	w/o incentives w/incentives		-	-	-	-	\$ -	φ -
102	w/o incentives	-	-	-	-	-		
104	w/incentives							
	L						\$ -	\$-

III. Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives. (cont.)

B. Facilities receiving incentives accepted by FERC in Docket No.

The calculated Additional Revenue Requirement and Revenue Credit shown below are only valid for Investment Years matching Current Year. Values prior and subsequent to the Current Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related to years prior to the Current Year.

Beginning Balance = Investment in first year and prior year Ending Balance, thereafter Depreciation Expense = Straight line depreciation equal to Investment divided by Useful Life Ending Balance = Beginning Balance - Depreciation Expense Revenue Requirement = FCR * Beginning Balance plus Depreciation Expense, adjusted by Service Month divided by 12 in the first year Additional Rev. Requirement = Revenue Requirement w/incentives less w/o incentive for the year Additional Revenue Credit = Revenue Requirement w/o incentives

Line

Line				D.1	9.			
No.		1	Details				<u>^</u>	
105		Investment	Current Year			0		
106		Service Year (yyyy)	ROE increase accepted by FERC (Basis Points)			pints)		
107		Service Month (1-12)		FCR w/o incentives, I			9.41%	
108		Useful life			proved for these facilities	es, less dep.	9.41%	
109		CIAC (Yes or No)		Annual Depreciation	Expense		-	
110		Investment	Beginning	Depreciation	Ending	Revenue	Additional Rev.	Additional Rev.
111		Year	Balance	Expense	Balance	Requirement	Requirement	Credit
112	w/o incentives	-	-	-	-	•		\$-
113	w/incentives	-	-	-	-	-	\$-	
114	w/o incentives	-	-	-	-	-		\$ -
115	w/incentives	-	-	-	-	•	\$-	
116	w/o incentives	-	-	-	-	-		\$ -
117	w/incentives	-	-	-	-	-	\$ -	
118	w/o incentives	-	-	-	-	•		\$-
119	w/incentives	-	-	-	-	-	\$ -	
120	w/o incentives	-	-	-	-	-		\$ -
121	w/incentives	-	-	-	-	•	\$ -	
122	w/o incentives	-	-	-	-	-		\$ -
123	w/incentives	-	-	-	-	-	\$ -	
124	w/o incentives	-	-	-	-	-		\$-
125	w/incentives	-	-	-	-	-	\$-	
126	w/o incentives	-	-	-	-	-		\$-
127	w/incentives	-	-	-	-	-	\$ -	•
128	w/o incentives	-	-	-	-	-		\$-
129	w/incentives	-	-	-	-	-	\$ -	
130	w/o incentives	-	-	-	-	-		\$-
131	w/incentives	-	-	-	-	-	\$ -	¢
132	w/o incentives	-	-	-	-	-		\$-
133	w/incentives	-	-	-	-	-	\$ -	•
134 135	w/o incentives w/incentives	-	-	-	-	-	\$ -	\$-
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136 137	w/o incentives w/incentives	-	-	-	-	-	\$ -	\$-
138		-	-	-	-	-		\$-
130	w/o incentives w/incentives	-	-	-	-	-	\$ -	φ -
140	w/o incentives	-	-	-	-	-		\$-
140	w/incentives	-	-	-	-	-	\$ -	φ -
141	w/o incentives	-	-	-	-	-		\$-
142	w/incentives			_	_		\$ -	φ -
144	w/o incentives			_	_	_		\$ -
145	w/incentives			_	_	_	\$ -	φ -
146	w/o incentives	-	-	-	-			\$ -
147	w/incentives		_	-	-		\$-	÷
148	w/o incentives	-	-	-	-			\$ -
149	w/incentives	-	-	-	-	-	\$ -	Ŧ
150	w/o incentives	-	-	-	-	-		\$ -
151	w/incentives	-	-	-	-		\$ -	
152	w/o incentives	-	-	-	-			\$ -
153	w/incentives	-	-	-	-		\$ -	
154	w/o incentives	-	-	-	-	-		\$ -
155	w/incentives	-	-	-	-	-	\$ -	
156	w/o incentives	-	-	-	-	-		\$ -
157	w/incentives	-	-	-	-		\$ -	
158	w/o incentives	-	-	-	-			\$ -
159	w/incentives	-	-	-	-		\$ -	
160	w/o incentives	-	-	-	-	-		\$ -
161	w/incentives	-	-	-	-	-	\$ -	
162	w/o incentives	-	-	-	-	-		\$ -
163	w/incentives	-	-	-	-	-	\$ -	
164	w/o incentives	-	-	-	-	-		\$-
165	w/incentives	-	-	-	-	-	\$-	
166	w/o incentives	-	-	-	-	-		\$-
167	w/incentives	-	-	-	-	-	\$-	•
168	w/o incentives	-	-	-	-	-		\$-
169	w/incentives	-	-	-	-	-	\$ -	•
170	w/o incentives	-	-	-	-	-		\$-
171	w/incentives	-	-	-	-	-	\$ -	¢
172 173	w/o incentives w/incentives	-	-	-	-	-	\$ -	\$-
173	w/incentives w/o incentives	-	-	-	-	-	φ -	
174	w/incentives							
	1,							

III. Determine the Additional Revenue Requirement and Revenue Credit for facilities receiving incentives. (cont.)

B. Facilities receiving incentives accepted by FERC in Docket No.

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Line

No.				Deta	ile			
176		Invoctmont	Details Current Year O					
		Investment	Current Year ROE increase accepted by FERC (Basis Points)			U		
177		Service Year (yyyy)				oints)		
178		Service Month (1-12)		FCR w/o incentives, le			9.41%	
179		Useful life		FCR w/incentives app		es, less dep.	9.41%	
180		CIAC (Yes or No)		Annual Depreciation E			-	
181		Investment	Beginning	Depreciation	Ending	Revenue	Additional Rev.	Additional Rev.
182		Year	Balance	Expense	Balance	Requirement	Requirement	Credit
183	w/o incentives	-	-	-	-	-		\$-
184	w/incentives	-	-	-	-	-	\$ -	
185	w/o incentives	-	-	-	-	-		\$-
186	w/incentives	-	-	-	-	-	\$ -	
187	w/o incentives	-	-	-	-	-		\$ -
188	w/incentives	-	-	-	-	-	\$ -	
189	w/o incentives	-	-	-	-	-		\$ -
190	w/incentives	-	-	-	-	-	\$-	
191	w/o incentives	-	_	-	-	-		\$ -
192	w/incentives	-	-	-	-	-	\$ -	
193	w/o incentives	-	-	-	-	-		\$ -
194	w/incentives	-	_	-	-	-	s -	
195	w/o incentives	-	-	-	-	-		\$ -
196	w/incentives	-	-	-	-	-	\$-	
197	w/o incentives	-	-		-			\$ -
198	w/incentives	-	-	-	-	-	\$ -	
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200	w/incentives	-	-	-	-	-	\$ -	•
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211	w/o incentives	-	_	-	-	-		\$-
212	w/incentives			-	_	-	\$ -	Ç
213	w/o incentives			_	_	_		\$-
214	w/incentives	_	_		-		\$ -	÷ –
215	w/o incentives			-	_	-		\$-
216	w/incentives			_	_	_	\$ -	÷ –
217	w/o incentives	_	_		-			\$ -
218	w/incentives			-	_	-	\$ -	Ç
219	w/o incentives			_	_	_		\$ -
220	w/incentives				_	_	\$ -	÷ -
221	w/o incentives			_	_	_		\$-
222	w/incentives				_	_	\$ -	÷ -
223	w/o incentives			-	_	-		\$-
224	w/incentives	_	_	_	-	-	\$ -	÷ –
225	w/o incentives				_			\$-
226	w/incentives	_	_	_	-	-	\$ -	÷ –
227	w/o incentives	_	_	_	-	-		\$-
228	w/incentives				_		\$ -	φ -
229	w/o incentives			_	_	_		\$-
230	w/incentives	_	_	_	-	-	\$ -	÷ –
230	w/o incentives				_			\$-
232	w/incentives			_	_	_	\$ -	÷ –
233	w/o incentives				_	_	Ŧ	\$-
234	w/incentives	_	_	_	-	-	\$ -	÷ -
235	w/o incentives	_	_	_	-	-		\$-
236	w/incentives	-	-	-	-	-	\$ -	φ -
230	w/o incentives		-	-	-	-		\$ -
238	w/incentives	-	-			-	\$ -	φ -
230	w/ncentives w/o incentives		-	-	-	-		\$ -
239	w/incentives		-	-	-	-	\$ -	÷ -
240	w/o incentives	-	-	-	-	-		\$ -
241	w/incentives		-	-	-	-	\$ -	φ -
242	w/o incentives		-	-	-	-	Ŧ	\$-
243	w/incentives	-	-	-	-	-	\$	φ -
244	w/o incentives	-	-	-		-	Ψ -	
245	w/incentives							
240								

		Depreciation/ Amortization Rate
FERC Account	Name	(%)
Electric Intangible		
303.40	Electric Intangible Software 3 Yr	33.33
303.40	Electric Intangible Software 5 Yr	20.00
303.40	Electric Intangible Software 7 Yr	14.29
303.40	Electric Intangible Software 10 Yr	10.00
303.40	Electric Intangible Software 15 Yr	6.67
000.40		0.07
Electric Transmiss	ion	
350.2	Land Rights	1.13
352	Structures & Improvements	1.50
353	Station Equipment	1.83
354	Towers & Fixtures	1.51
355	Poles & Fixtures	3.12
356	OH Conductors & Devices	2.73
357	UG Conduit	1.10
358	UG Conductors & Devices	2.47
359	Roads & Trails	1.57
Electric Conoral		
Electric General	Constal Land Dights	0.40
389	General Land Rights	2.12
390	Structures and Improvements	2.36
391	Office, Furniture and Equipment	4.00
391.4	Computer Hardware	20.00
392.1	Transportation Equipment - Autos	9.10
392.2	Transportation Equipment - Light Trucks	9.30
392.3	Transportation Equipment - Trailers	6.07
392.4	Transportation Equipment - Heavy Trucks	7.83
393	Stores Equipment	2.86
394	Tools Shop Equipment	2.86
395	Laboratory Equipment	4.00
396	Power Operated Equipment	4.74
397	Communications Equipment	6.93
397.3	Communications Equipment - EMS	6.93
398	Miscellaneous Equipment	4.17
Notes:		
	The Depreciation Rates were approved in	
	Docket ER10-//0/ (Transmission) and	

The Depreciation Rates were approved in Docket ER19-404 (Transmission) and Docket ER15-949 (General and Intangible) and will not change absent a 205 or 206 filing.