



790 Buchanan Street
Amarillo TX, 79101

September 29, 2022

VIA ELECTRONIC FILING

The Honorable Kimberly D. Bose
Secretary
Federal Energy Regulatory Commission
888 First Street, N.E.
Washington, DC 20426

**Re: *Public Service Company of Colorado*
 Southwestern Public Service Company
 Docket No. ER22-____-000
 Ministerial Revisions to Attachment O-SPS Transmission Formula Rate Template
 of the Xcel Energy Operating Companies Joint Open Access Transmission Tariff**

Dear Secretary Bose:

Pursuant to section 205 of the Federal Power Act,¹ part 35 of the Federal Energy Regulatory Commission's ("FERC" or "Commission") regulations,² and Order No. 714,³ Public Service Company of Colorado ("PSCo"), on behalf of its affiliate, Southwestern Public Service Company ("SPS"), submits the enclosed ministerial revisions to Attachment O-SPS (the "Transmission Template") of the Xcel Energy Operating Companies Joint Open Access Transmission Tariff ("Xcel Energy OATT").⁴ The enclosed revisions correct line references and formatting issues in the Transmission Template, including updates to line references needed due to changes made to the FERC Form No. 1.

SPS respectfully requests that the Commission accepted the proposed ministerial revisions corrections to the Transmission Template with an effective date of January 1, 2023, which is more than sixty (60) days after filing. The proposed ministerial changes have no effect on rates.⁵

¹ 16 U.S.C. § 824d.

² 18 C.F.R. pt. 35 (2022).

³ *Electronic Tariff Filings*, FERC Stats. & Regs. ¶ 31,276 (2008), *order on clarification*, Order No. 714-A, 147 FERC ¶ 61,115 (2014) ("Order No. 714").

⁴ PSCo is the designated e-Tariff filing entity for the Xcel Energy OATT, consistent with the requirements of Order No. 714.

⁵ The enclosed revisions do not modify or otherwise affect the Xcel Energy OATT provisions applicable to service over the facilities of the other Xcel Energy Operating Companies, which are Northern States Power company, a Minnesota corporation; Northern States Power Company, a Wisconsin corporation; and PSCo.

I. CONTENTS OF FILING

This filing consists of the following items, which are included as attachments to the XML package:

1. This transmittal letter;
2. Exhibit No. SPS-0001a: Clean copies of the proposed revisions to the Transmission Template in eTariff format;
3. Exhibit No. SPS-0001b: Marked copies of the proposed revisions to the Transmission Template in eTariff format; and
4. Exhibit No. SPS-0002 A roadmap that identifies and describes each of the proposed revisions to the Transmission Template (the “Roadmap”).

II. BACKGROUND

SPS is a wholly owned utility operating company subsidiary of Xcel Energy Inc. (“Xcel Energy”), a public utility holding company headquartered in Minneapolis, Minnesota. SPS is a vertically integrated electric utility that, *inter alia*, provides generation, transmission, and distribution services in Texas and New Mexico, and owns transmission in portions of Kansas and Oklahoma. SPS provides cost-based regulated electric services to approximately 400,000 retail and wholesale customers in Texas and New Mexico. SPS’s retail electric services are subject to the jurisdiction of the Public Utility Commission of Texas (“PUCT”) and the New Mexico Public Regulation Commission (“NMPRC”). SPS’s wholesale sales and transmission services and rates are regulated by the Commission.

Since 1973, SPS has been a transmission-owning member of Southwest Power Pool, Inc. (“SPP”), a FERC-approved Regional Transmission Organization. Since June 2000, transmission service over the SPS transmission system has been available under the SPP Tariff; however, the SPS transmission formula rate is set forth in Attachment O-SPS of the Xcel Energy OATT (i.e., the Transmission Template) and incorporated in Attachment H of the SPP Open Access Transmission Tariff (“SPP Tariff”).⁶

PSCo is an affiliate of SPS, and a vertically integrated electric utility that, *inter alia*, provides generation, transmission, and distribution services in Colorado. Transmission service over the PSCo system is available under the Xcel Energy OATT, and PSCo is the designated eTariff filing entity for revisions to the Xcel Energy OATT, consistent with the requirements of Order No. 714.⁷ PSCo is a party to this filing solely as the eTariff filing entity.

⁶ Upon the Commission’s order accepting the revisions proposed herein, SPS will work with SPP to submit a companion filing to reflect the accepted revisions in Attachment H to the SPP Tariff.

⁷ The Xcel Energy OATT was filed via eTariff in Baseline Electronic Tariff Filing of the Xcel Energy Operating Companies, *Pub. Serv. Co. of Colo.*, Docket No. ER10-2070-000 (July 30, 2010) and accepted by the Commission on September 24, 2010. *See Pub. Serv. Co. of Colo.*, Docket No. ER10-2070-000 (Sept. 24, 2010) (delegated letter order). The Xcel Energy OATT was “re-baselined” in the Commission’s eTariff system effective April 16, 2016, in order to implement a new eTariff software system. The re-baselined Xcel Energy OATT was accepted for filing in Docket No. ER16-1422-000. *Pub. Serv. Co. of Colo.*, Docket No. ER16-1422 (Aug. 16, 2016) (delegated letter order).

III. DESCRIPTION AND JUSTIFICATION OF PROPOSED TARIFF REVISIONS

In 2021, the Commission issued revisions to the FERC Form No. 1. The Transmission Template contains numerous references to the FERC Form No. 1 filed by SPS, and there are several instances where new lines or columns have been added to the FERC Form No. 1 that impact references in the Transmission Template. In addition to these changes, SPS is correcting other line reference errors and formatting issues that have been identified either internally or by its customers. All ministerial changes proposed in this filing are set forth and described in more detail in the attached Roadmap.

IV. INFORMATION RELATING TO THE EFFECT OF THE RATE CHANGE

The purpose of the tariff revisions proposed herein is to make ministerial corrections, and these corrections have no rate impact. SPS is not proposing a rate change with this filing.

V. PROPOSED EFFECTIVE DATE

SPS respectfully requests an effective date of January 1, 2023 for the revisions proposed herein, which is more than sixty (60) days after filing.

SPS respectfully requests waiver of any other filing requirements under the Commission's regulations which the Commission deems necessary to accept the enclosed revisions, including any applicable requirements of the cost-of-service regulations in 18 C.F.R. § 35.13. The enclosed revisions make ministerial corrections to a transmission formula rate, and Commission policy permits waiver of the cost-of-service statements for formula rates.⁸ Furthermore, good cause exists to grant all necessary waivers, as the filing will provide no rate impact on transmission customers.

VI. SERVICE

Pursuant to 18 C.F.R. § 35.2(e), an electronic version or notice of this filing will be served upon each of the state commissions having jurisdiction over SPS and upon SPS's transmissions service customers. A courtesy copy will be provided to the Director, Division of Tariffs and Market Development (Central). In addition, a copy of this filing will be posted at the offices of SPS at 790 Buchanan Street in Amarillo, Texas.

VII. COMMUNICATIONS AND CORRESPONDENCE

Correspondence and communications with respect to this filing should be sent to, and SPS requests the Secretary include on the official service list, the following⁹:

⁸ See, e.g., *Pacific Gas & Electric Co.*, 165 FERC ¶ 61,194 at P 33 (2018); *Pub. Serv. Co. of New Mex.*, 142 FERC ¶ 61,168 at P 29 (2013); *Empire Dist. Elec. Co.*, 140 FERC ¶ 61,087 at P 49 (2012); *S. Cal. Edison Co.*, 136 FERC ¶ 61,074 at P 29; *Xcel Energy Servs., Inc.*, 122 FERC ¶ 61,098 at P 75 (2008); *Am. Elec. Power Serv. Corp.*, 120 FERC ¶ 61,205 at PP 40-41 (2007); *Trans-Allegheny Interstate Line Co.*, 119 FERC ¶ 61,219 at P 57 (2007); *Allegheny Power Sys. Operating Cos.*, 111 FERC ¶ 61,308 at PP 55-56 (2005), *order on reh'g*, 115 FERC ¶ 61,156 (2006); *Commonwealth Edison Co.*, 119 FERC ¶ 61,238 at PP 93-94 (2007).

⁹ To the extent necessary, SPS respectfully requests waiver of Rule 203(b)(3) of the Commission's Rules of Practice and Procedure, 18 C.F.R. § 385.203(b), to permit the persons listed to be placed on the official service list for this proceeding.

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VIII. CONCLUSION

SPS respectfully requests that the Commission accept the revisions to Attachment O-SPS of the Xcel Energy OATT proposed herein, without suspension or hearing, to be effective January 1, 2023.

Respectfully submitted,

/s/ David E. Pettit
David E. Pettit
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Counsel for Southwestern Public Service Company

Cc: SPS State Commissions
SPS Zone 11 Network Transmission Service Customers
Director, Division of Tariffs and Development (Central)

CERTIFICATE OF SERVICE

I hereby certify that I have this day served a notice of the enclosed upon the state commissions with jurisdiction over SPS and on affected transmission service customers.

Dated at Amarillo, TX, this 29th day of September, 2022.

/s/ Casey Settles

Casey Settles

Southwestern Public Service Company

790 S. Buchanan, 7th Floor

Amarillo, TX 79101

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Casey.settles@xcelenergy.com

Exhibit No. SPS-0001a
Tariff Records Clean

Proposed Effective Date: 1-1-2023

ATTACHMENT O -SPS **Southwestern Public Service Company Formulaic Rates**

Rate Formula Template
Utilizing Projected Data
For rates effective 01/01/20yy

Table 1

SOUTHWESTERN PUBLIC SERVICE COMPANY

	(1)	(2)	(3)	(4)	(5)
Line No.					Transmission Amount
1	PROJECTED REVENUE REQUIREMENT	(ln 45)			\$ -
2	PRIOR YEAR TRUE UP ADJUSTMENT	Input			\$ -
3	INTEREST ON PRIOR YEAR TRUE UP ADJUSTMENT - Input				\$ -
4	PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT - (Worksheet A.1)				\$ -
5	INTEREST ON PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT - (Worksheet A.1)				\$ -
6	PROJECTED REVENUE REQUIREMENT WITH TRUE UP & PRIOR PERIOD CORRECTION	(ln 1 + sum lines 2 through 5)			\$ -
7	DIVISOR				
8	Transmission Network Load	(Worksheet C)			-
9	RATES				
10	Annual Cost (\$/kW/Yr)	(ln 6 / ln 8)			
11	Network & P-to-P Rate (\$/kW/Mo)	(ln 10 / 12)	-		
			-		
				<u>Peak</u>	<u>Off-Peak</u>
12	Weekly P-To-P Rate (\$/kW/Wk)	(ln 10 / 52; ln 10 / 52)	-		-
13	Daily P-To-P Rate (\$/kW/Day)	(ln 12 / 6; ln 12 / 7)	-	Capped at weekly rate	-
14	Hourly P-To-P Rate (\$/MWh)	(ln 13 / 16; ln 13 / 24 both x 1,000)	-	Capped at weekly & daily rate	-
			-		
15	METER CHARGE				Charge
16	Revenue Requirement	(Worksheet N)			\$0
17	Number of Delivery Points	(Worksheet N)			0
18	Annual Meter Charge (\$ per delivery point)	(ln 16 / ln 17)			\$0
19	Monthly Meter Charge (\$ per delivery point)	(ln 18 / 12)			\$0
20	RADIAL LINE CHARGE (Worksheet A-2)		(Annual Charge)		Monthly Charge
21		(Worksheet A-2, Ln xx, Col m)	\$0		\$0
22		(Worksheet A-2, Ln xx, Col m)	\$0		\$0
23		(Worksheet A-2, Ln xx, Col m)	\$0		\$0
24		(Worksheet A-2, Ln xx, Col m)	\$0		\$0
25		(Worksheet A-2, Ln xx, Col m)	\$0		\$0
26		(Worksheet A-2, Ln xx, Col m)	\$0		\$0
27		(Worksheet A-2, Ln xx, Col m)	\$0		\$0
27a	ONE-TIME REFUND (NOTE 1)				Total One-Time Refund
27b					\$
27c					\$
27d					\$
27e					\$
27f					\$
27g					\$
27h					\$
27i	(Note 1:)				
27j	One-time refund of the Lubbock Power and Light Hold Harmless Payment in October of 2021.				

Xcel Energy Operating Companies
FERC FPA Electric Tariff
Third Revised Volume No. 1

Proposed Effective Date: 1-1-2023

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ATRR, Rates, Mtr Chg, Radial Ln Chg, Table 1
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Proposed Effective Date: 1-1-2023

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Rate Formula Template
Utilizing Projected Data

Table 3

For the Billing Period 01/01/yy to 12/31/yy

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	<u>RATE BASE CALCULATION</u> (1)	<u>Data Sources</u> (See "General Notes") (2)	<u>Total</u> (3)	<u>Allocator</u> (4)	<u>Total Transmission</u> (5)
46	GROSS PLANT IN SERVICE				
47	Production	WsD.1 , ln 6, col (n)	-	NA	
48	Transmission	WsD.1 , ln 11, col (n)	-	TP 0.00000	-
49	Distribution	WsD.1 , ln 16, col (n)	-	NA	
50	General Plant	WsD.1 , ln 21, col (n)	-	W/S 0.00000	-
51	Intangible Plant	WsD.1 , ln 25, col (n)	-	W/S 0.00000	-
52	TOTAL GROSS PLANT	(sum lns 47 to 51)	-		-
53	ACCUMULATED DEPRECIATION				
54	Production	WsD.1 , ln 41, col (n)	-	NA	
55	Transmission	WsD.1 , ln 46, col (n)	-	TP 0.00000	-
56	Distribution	WsD.1 , ln 51, col (n)	-	NA	
57	General Plant	WsD.1 , ln 56, col (n)	-	W/S 0.00000	-
58	Intangible Plant	WsD.1 , ln 60, col (n)	-	W/S 0.00000	-
59	TOTAL ACCUMULATED DEPRECIATION	(sum lns 54 to 58)	-		-
60	NET PLANT IN SERVICE				
61	Production	(ln 47 - ln 54)	-	NA	
62	Transmission	(ln 48 - ln 55)	-		-
63	Distribution	(ln 49 - ln 56)	-	NA	
64	General Plant	(ln 50 - ln 57)	-		-
65	Intangible Plant	(ln 51 - ln 58)	-		-
66	TOTAL NET PLANT IN SERVICE	(sum lns 61 to 65)	-		-
67	ADJUSTMENTS TO RATE BASE	(Note D)			
68	Account No. 281 (enter negative)	(Worksheet E)	-	NA	-
69	Account No. 282 (enter negative)	(Worksheet E)	-	DA	-
70	Account No. 283 (enter negative)	(Worksheet E)	-	DA	-
71	Account No. 190	(Worksheet E)	-	DA	-
72	Account No. 255 (enter negative)		-	DA	-
72.1	Account No. 254 Excess ADIT	(Worksheet E)	-	DA	-
72.2	Account No. 182.3 Deficient ADIT	(Worksheet E)	-	DA	-
73	Account No. 107	WsQ , ln 15, col (c)	-	TP 0.00000	-
74	Net Pre-Funded AFUDC on CWIP included in Rate Base (enter negative)	(Note E) (Worksheet Q, ln 30)	-	TP 0.00000	-
75	Unamortized Balance of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.00000	-
76	Unamortized Balance of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.00000	-
77	TOTAL ADJUSTMENTS	(sum lns 68 to 76)	-		-
78	LAND HELD FOR FUTURE USE (Note F)	WsD , ln 136, col (d)	-	TP 0.00000	-
79	WORKING CAPITAL				
80	CWC	(Note G)	-		
81	Materials & Supplies - Transmission	WsF , ln 102, col (d)	-	TP 0.00000	-
82	Materials & Supplies - Other	WsF , ln 103, col (d)	-	GP 0.00000	-
83	Prepayments (Account 165) Plant Related	WsF , ln 15, col (d)	-	GP 0.00000	-
84	Prepayments (Account 165) Labor Related	WsF , ln 24, col (d)	-	W/S 0.00000	-
85	Prepayments (Account 165) Transmission Related	WsF , ln 32, col (d)	-	TP 0.00000	-
86	Prepayments (Account 165) Other Not Allocated	WsF , ln 46, col (d)	-	NA 0.00000	-
87	TOTAL WORKING CAPITAL	(sum lns 80 to 86)	-		-
87.1	UNFUNDED RESERVES				
87.2	Unfunded Reserves	WsF.1. Total Proj., col 11	-	DA	-

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88	BALANCE OF NETWORK CREDITS (enter negative) (Note H)	-	TP	0.00000	-
89	RATE BASE (sum lns 66, 77, 78, 87,87.2, 88)	<u>-</u>			<u>-</u>

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Rate Formula Template
Utilizing Projected Data

Table 4

For the Billing Period 01/01/yy to 12/31/yy

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	Total (3)	Allocator (4)	Total Transmission (5)
90	OPERATION & MAINTENANCE EXPENSE				
91	Transmission	WsG , In 36, col (c)	-		
92	Less Total Account 561	WsG , In 38, col (c)	-		
93	Add Back Account 561.6	WsG , In 39, col (c)	-		
94	Add Back Account 561.7	WsG , In 40, col (c)	-		
95	Less Total Account 565	WsG , In 41, col (c)	-		
96	Transmission O&M Expense Adjustment	WsG , In 42, col (c)	-		
97	Transmission Subtotal	(In 91 - In 92 + In 93 + In 94 - In 95 + In 96)	-	TP	0.00000 -
98	Administrative and General	WsG , In 71, col (c)	-		
99	Less: Acc. 928, Reg. Com. Exp.	WsG , In 55, col (c)	-		
100	Acct. 930.1, Gen. Advert. Exp.	WsG , In 57, col (c)	-		
101	Acct. 930.2, Miscellaneous Gen. Exp.	WsG , In 58, col (c)	-		
102	Acc. 924, Property Insurance	WsG , In 52, col (c)	-		
103	Balance of A & G	(In 98 - sum In 99 to In 102)	-	W/S	0.00000 -
104	Plus: Acct. 924, Property Insurance	(In 102)	-	GP	0.00000 -
105	Acct. 928 - Transmission Specific	(Note K) WsH In 10, col (d)	-	DA	1.00000 -
106	Acct. 928 - Transmission Allocated	(Note K) WsH In 10, col (e)	-	TP	0.00000 -
107	Acct. 930.2 - Transmission Specific	(Note K) WsH In 21, col (d)	-	TP	0.00000 -
108	Acct. 930.2 - Transmission Allocated	(Note K) WsH In 21, col (e)	-	W/S	0.00000 -
109	Transmission Safety and Siting Advertising	(Note K) WsH In 30, col (b)	-	TP	0.00000 -
110					
111	A & G Subtotal	(sum Ins 103 to 109)	-		-
112	TOTAL O & M EXPENSE	(In 97 + In 111)	-		-
113	DEPRECIATION AND AMORTIZATION EXPENSE				
114	Transmission	Wsl, In 8, col (e)	-	TP	0.00000 -
115	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, In 31)	-	TP	0.00000 -
116	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP	0.00000 -
117	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP	0.00000 -
118	General	Wsl, In 16, col (e)	-	W/S	0.00000 -
119	Intangible	Wsl, In 20, col (e)	-	W/S	0.00000 -
120	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 114 to 119)	-		-
121	TAXES OTHER THAN INCOME	(Note L)			
122	Labor Related				
123	Payroll	(Worksheet J)	-	W/S	0.00000 -
124	Plant Related				
125	Property	(Worksheet J)	-	GP	0.00000 -
126	Franchise & Gross Receipts	(Worksheet J)	-	NA	-
127	Other Tax	(Worksheet J)	-	GP	0.00000 -
128	TOTAL OTHER TAXES	(sum Ins 123 to 127)	-		-
129	INCOME TAXES	(Note M)			
130	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%		
131	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		0.00%		
132	where WCLTD=(In 160) and R= (In 163)				
133	and FIT, SIT & p are as given in Note M.				
134	$1 / (1 - T) =$ (from In 130)		-		
135	Amortized Investment Tax Credit (enter negative)	(Worksheet J)	-		
135.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	-		
135.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	-		

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 Expenses, Projected, Table 4
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136	Income Tax Calculation	(In 131 * In 139)	-		-
137	ITC adjustment	(In 134 * In 135)	-	NP	0.00000 -
137.1	(Excess)/Deficient ADIT Amortization - Plant	(In 134 * In 135.1)	-	DA	0.00000 -
137.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(In 134 * In 135.2)	-	DA	0.00000 -
138	TOTAL INCOME TAXES	(sum Ins 136 to 137.2)	-		-
139	RETURN (Rate Base * Rate of Return)	(In 89 * In 179)	-		-
140	INTEREST ON NETWORK CREDITS	(Note H)	-	TP	0.00000 -
141	REVENUE REQUIREMENT (sum Ins 112, 120, 128, 138, 139, 140)		-		-

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Rate Formula Template
Utilizing Projected Data

Table 5

For the Billing Period 01/01/yy to 12/31/yy

SOUTHWESTERN PUBLIC SERVICE COMPANY

SUPPORTING CALCULATIONS

Line No.	(1)	(2)	(3)	(4)	(5)
142	TRANSMISSION PLANT INCLUDED IN OATT Transmission Rate (Note N)				
143	Total transmission plant	(In 48)			-
144	Less Generator Step-up facilities	WsD.1, In 153, col (n)			-
145	Less Radial Line facilities	(Worksheet O)			-
146	Transmission plant included in OATT Trans Rate	(In 143 - In 144 - In 145)			-
147	Percent of transmission plant in OATT Trans Rate	(In 146 / In 143)		TP=	0.00000
148	WAGES & SALARY ALLOCATOR (W/S)	(Note O)			
149	Production	WsG, In 77, col (e)	-	NA	-
150	Transmission	WsG, In 78, col (e)	-	TP	0.00000
151	Regional Market	WsG, In 79, col (e)	-	NA	-
152	Distribution	WsG, In 80, col (e)	-	NA	-
153	Other	WsG, In 81, col (e)	-	NA	-
154	Total	(sum Ins 149 to 153)	-		-
155	W/S Allocator			W/S=	0.00000
156	GROSS PLANT ALLOCATOR (GP)				
157	Production	WsD.1, In 6 - WsD.1, In 5	-	(In 47)	-
158	Transmission	WsD.1, In 11 - WsD.1, In 10	-	(In 48)	-
159	Distribution	WsD.1, In 16 - WsD.1, In 15	-	(In 49)	-
160	General	WsD.1, In 21 - WsD.1, In 20	-	(In 50)	-
161	Intangible	WsD.1, In 25 - WsD.1, In 24	-	(In 51)	-
162	TOTAL GROSS PLANT (Less Adjustments)	(sum Ins 157 to 161)	-		-
163	Gross Plant Allocator			GP=	0.00000
164	NET PLANT ALLOCATOR (NP)				
165	Production	In 157 - (WsD.1, In 41 - WsD.1, In 40)	-	(In 61)	-
166	Transmission	In 158 - (WsD.1, In 46 - WsD.1, In 45)	-	(In 62)	-
167	Distribution	In 159 - (WsD.1, In 51 - WsD.1, In 50)	-	(In 63)	-
168	General	In 160 - (WsD.1, In 56 - WsD.1, In 55)	-	(In 64)	-
169	Intangible	In 161 - (WsD.1, In 60 - WsD.1, In 59)	-	(In 65)	-
170	TOTAL NET PLANT (Less Adjustments)	(sum Ins 165 to 169)	-		-
171	Net Plant Allocator			NP=	0.00000
172	RETURN (R)				\$
173	Long Term Interest	WsK, In 51, col (d)			-

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 Cap Struc, Allocations, Projected, Table 5
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174 Preferred Dividends

Wsk, ln 56, col (d)

-

175

176 Long Term Debt

Wsk, ln 17, col
(o)

177 Preferred Stock

Wsk, ln 5, col (o)

178 Common Stock

Wsk, ln 9, col (o)

179 Total

sum lns 176 to
178

\$	%	Cost	Weighted
-	0.00%	0.0000	0.0000
-	0.00%	0.0000	0.0000
-	0.00%	0.1050	0.0000
-		R	0.0000

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****PROJECTED****

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

Table 6

SOUTHWESTERN PUBLIC SERVICE COMPANY

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

Note
Letter

- A 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.
- B 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.
- C 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 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(l)-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.)
- E 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.
- H 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 in the Annual Update. The BPU revenue requirement will be a projected amount with a true-up to actual adjustment. The updated revenue requirement will be provided to the SPP no later than November 15 for billings effective January 1.
- J (Reserved for future use)
- K Includes all Regulatory Commission expense itemized in FERC Form 1 at p. 350-351(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 Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax, taxes related to income, retail and non-transmission related taxes are excluded.
- M 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 SIT 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) (ln 135) multiplied by (1/(1-T)). If the applicable tax rates are zero enter 0.
- | | | | |
|------------------|--------------------|-------|------------------------------------------------|
| Inputs Required: | FIT = | 0.00% | |
| | SIT= (Worksheet L) | 0.00% | (State Income Tax Rate or Composite SIT) |
| | p = | 0.00% | (percent of FIT deductible for state purposes) |
- N Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission 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.
- 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)).

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Table 8

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	<u>RATE BASE CALCULATION</u>	<u>Data Sources</u> (See "General Notes")	<u>Total</u>	<u>Allocator</u>	<u>Total Transmission</u>
(1)	(2)	(3)	(4)	(5)	(5)
198	GROSS PLANT IN SERVICE				
199	Production	WsD.1, ln 82, col (n)	-	NA	-
200	Transmission	WsD.1, ln 87, col (n)	-	TP 0.00000	-
201	Distribution	WsD.1, ln 92, col (n)	-	NA	-
202	General Plant	WsD.1, ln 97, col (n)	-	W/S 0.00000	-
203	Intangible Plant	WsD.1, ln 101, col (n)	-	W/S 0.00000	-
204	TOTAL GROSS PLANT	(sum lns 199 to 203)	-		-
205	ACCUMULATED DEPRECIATION				
206	Production	WsD.1, ln 116, col (n)	-	NA	-
207	Transmission	WsD.1, ln 121, col (n)	-	TP 0.00000	-
208	Distribution	WsD.1, ln 126, col (n)	-	NA	-
209	General Plant	WsD.1, ln 131, col (n)	-	W/S 0.00000	-
210	Intangible Plant	WsD.1, ln 135, col (n)	-	W/S 0.00000	-
211	TOTAL ACCUMULATED DEPRECIATION	(sum lns 206 to 210)	-		-
212	NET PLANT IN SERVICE				
213	Production	(ln 199 - ln 206)	-	NA	-
214	Transmission	(ln 200 - ln 207)	-		-
215	Distribution	(ln 201 - ln 208)	-	NA	-
216	General Plant	(ln 202 - ln 209)	-		-
216	Intangible Plant	(ln 203 - ln 210)	-		-
218	TOTAL NET PLANT IN SERVICE	(sum lns 213 to 217)	-		-
219	ADJUSTMENTS TO RATE BASE	(Note D)			
220	Account No. 281 (enter negative)	(Worksheet E)	-	NA	-
221	Account No. 282 (enter negative)	(Worksheet E)	-	DA	-
222	Account No. 283 (enter negative)	(Worksheet E)	-	DA	-
223	Account No. 190	(Worksheet E)	-	DA	-
224	Account No. 255 (enter negative)	FF1, p. 266-267, ln 8 (h)	-	DA	-
224.1	Account No. 254 Excess ADIT	(Worksheet E)	-	DA	-
224.2	Account No. 182.3 Deficient ADIT	(Worksheet E)	-	DA	-
225	Account No. 107	WsQ, ln 46, col (c)	-	TP 0.00000	-
226	Net Pre-Funded AFUDC on CWIP included in Rate Base (enter negative)	(Note E) (Worksheet Q, ln 61)	-	TP 0.00000	-
227	Unamortized Balance of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.00000	-
228	Unamortized Balance of Extraordinary Property Loss	(Note E) (Worksheet E)	-		-
229	TOTAL ADJUSTMENTS	(sum lns 220 to 228)	-		-
230	LAND HELD FOR FUTURE USE (Note F)	WsD, ln 136, col (h)	-	TP 0.00000	-
231	WORKING CAPITAL				
232	CWC	(Note G)	-		-
233	Materials & Supplies - Transmission	WsF, ln 110, col (d)	-	TP 0.00000	-
234	Materials & Supplies - Other	WsF, ln 111, col (d)	-	GP 0.00000	-
235	Prepayments (Account 165) Plant Related	WsF, ln 60, col (d)	-	GP 0.00000	-
236	Prepayments (Account 165) Labor Related	WsF, ln 70, col (d)	-	W/S 0.00000	-
237	Prepayments (Account 165) Transmission Related	WsF, ln 78, col (d)	-	TP 0.00000	-
238	Prepayments (Account 165) Other Not Allocated	WsF, ln 92, col (d)	-	NA 0.00000	-
239	TOTAL WORKING CAPITAL	(sum lns 232 to 238)	-		-
239.1	UNFUNDED RESERVES				
239.2	Unfunded Reserves	WsF.1, Total Actual, col (11)	-	DA	-
240	BALANCE OF NETWORK CREDITS (enter negative) (Note H)		-	TP 0.00000	-

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241 RATE BASE (sum Ins 218, 229, 230, 239, 239.2, 240)

-

-

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Table 9

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	Total (3)	Allocator (4)	Total Transmission (5)
242	OPERATION & MAINTENANCE EXPENSE				
243	Transmission	WsG, ln 36, col (e)	-		
244	Less Total Account 561	WsG, ln 38, col (e)	-		
245	Add Back Account 561.6	WsG, ln 39, col (e)	-		
246	Add Back Account 561.7	WsG, ln 40, col (e)	-		
247	Less Total Account 565	WsG, ln 41, col (e)	-		
248	Transmission O&M Expense Adjustment	WsG, ln 42, col (e)	-		
249	Transmission Subtotal	(ln 243 - ln 244 + ln 245 + ln 246 - ln 247 + ln 248 -)	-	TP 0.00000	-
250	Administrative and General	WsG, ln 71, col (e)	-		
251	Less: Acc. 928, Reg. Com. Exp.	WsG, ln 55, col (e)	-		
252	Acct. 930.1, Gen. Advert. Exp.	WsG, ln 57, col (e)	-		
253	Acct. 930.2, Miscellaneous Gen. Exp.	WsG, ln 58, col (e)	-		
254	Acc. 924, Property Insurance	WsG, ln 52, col (e)	-		
255	Balance of A & G	(ln 250 - sum ln 251 to ln 254)	-	W/S 0.00000	-
256	Plus: Acct. 924, Property Insurance	(ln 254)	-	GP 0.00000	-
257	Acct. 928 - Transmission Specific	(Note K) WsH, ln 10, col (h)	-	DA 1.00000	-
258	Acct. 928 - Transmission Allocated	(Note K) WsH, ln 10, col (i)	-	TP 0.00000	-
259	Acct. 930.2 - Transmission Specific	(Note K) WsH, ln 21, col (h)	-	TP 0.00000	-
260	Acct. 930.2 - Transmission Allocated	(Note K) WsH, ln 21, col (i)	-	W/S 0.00000	-
261	Transmission Safety and Siting Advertising	(Note K) WsH, ln 30, col (f)	-	TP 0.00000	-
262			-		-
263	A & G Subtotal	(sum lns 255 to 261)	-		-
264	TOTAL O & M EXPENSE	(ln 249 + ln 263)	-		-
265	DEPRECIATION AND AMORTIZATION EXPENSE				
266	Transmission	Wsl, ln 36, col (e)	-	TP 0.00000	-
267	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, ln 62)	-	TP 0.00000	-
268	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP 0.00000	-
269	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP 0.00000	-
270	General	Wsl, ln 44, col (e)	-	W/S 0.00000	-
271	Intangible	Wsl, ln 48, col (e)	-	W/S 0.00000	-
272	TOTAL DEPRECIATION AND AMORTIZATION	(sum lns 266 to 271)	-		-
273	TAXES OTHER THAN INCOME	(Note L)			
274	Labor Related				
275	Payroll	(Worksheet J)	-	W/S 0.00000	-
276	Plant Related				
277	Property	(Worksheet J)	-	GP 0.00000	-
278	Franchise & Gross Receipts	(Worksheet J)	-	NA -	-
279	Other Tax	(Worksheet J)	-	GP 0.00000	-
280	TOTAL OTHER TAXES	(sum lns 275 to 279)	-		-
281	INCOME TAXES	(Note M)			
282	$T = 1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$		0.00%		
283	$\text{CIT} = (T / (1 - T)) * (1 - (\text{WCLTD} / \text{R})) =$		0.00%		
284	where $\text{WCLTD} = (\ln 328)$ and $\text{R} = (\ln 331)$				
285	and FIT , SIT & p are as given in Note M.				
286	$1 / (1 - T) = (\text{from ln 282})$		-		
287	Amortized Investment Tax Credit (enter negative)	(Worksheet J)	-		
287.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	-		

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287.2 (Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	-			
288 Income Tax Calculation	(In 283 * In 291)	-			-
289 ITC adjustment	(In 286 * In 287)	-	NP	0.00000	-
289.1 (Excess)/Deficient ADIT Amortization - Plant	(In 286 * In 287.1)	-	DA	0.00000	-
289.2 (Excess)/Deficient ADIT Amortization - Non-Plant	(In 286 * In 287.2)	-	DA	0.00000	-
290 TOTAL INCOME TAXES	(sum Ins 288 to 289.2)	-			-
291 RETURN (Rate Base * Rate of Return)	(In 241 * In 331)	-			-
292 INTEREST ON NETWORK CREDITS	(Note H)	-	TP	0.00000	-
293 REVENUE REQUIREMENT (sum Ins 264, 272, 280, 290, 291, 292)		-			-

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Table 10

**SOUTHWESTERN PUBLIC SERVICE
COMPANY**

SUPPORTING CALCULATIONS

Line No.	(1)	(2)	(3)	(4)	(5)
294	TRANSMISSION PLANT INCLUDED IN OATT Transmission Rate (Note N)				
295	Total transmission plant	(In 200)			-
296	Less Generator Step-up facilities	WsD.1, In 155, col (n)			-
297	Less Radial Line facilities	(Worksheet O)			-
297.	Plus Radial Line facilities true-up	(Worksheet M)			-
a					
298	Transmission plant included in OATT Trans Rate	(In 295 - In 296 - In 297-297.a)			-
299	Percent of transmission plant in OATT Trans Rate	(In 298 / In 295)		TP=	0.00000
300	WAGES & SALARY ALLOCATOR (Note (W/S) O)				
301	Production	WsG, In 77, col (i)	-	NA	-
302	Transmission	WsG, In 78, col (i)	-	TP 0.00000	-
303	Regional Market	WsG, In 79, col (i)	-	NA	-
304	Distribution	WsG, In 80, col (i)	-	NA	-
305	Other	WsG, In 81, col (i)	-	NA	-
306	Total	(sum Ins 285 to 289)	-		-
307	W/S Allocator			W/S=	0.00000
308	GROSS PLANT ALLOCATOR (GP) -				
309	Production	WsD.1, In 82 - WsD.1, In 81	-	(In 199)	-
310	Transmission	WsD.1, In 87 - WsD.1, In 86	-	(In 200)	-
311	Distribution	WsD.1, In 92 - WsD.1, In 91	-	(In 201)	-
312	General	WsD.1, In 97 - WsD.1, In 96	-	(In 202)	-
313	Intangible	WsD.1, In 101 - WsD.1, In 100	-	(In 203)	-
314	TOTAL GROSS PLANT Adjustments)	(Less (sum Ins 309 to 313)	-		-
315	Gross Plant Allocator			GP=	0.00000
316	NET PLANT ALLOCATOR (NP)				
317	Production	In 309 - (WsD.1, In 116 - WsD.1, In 115)		(In 213)	
318	Transmission	In 310 - (WsD.1, In 121 - WsD.1, In 120)		(In 214)	
319	Distribution	In 311 - (WsD.1, In 126 - WsD.1, In 125)		(In 215)	
320	General	In 312 - (WsD.1, In 131 - WsD.1, In 130)		(In 216)	
321	Intangible	In 313 - (WsD.1, In 135 -		(In 217)	

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322 TOTAL NET PLANT	WsD.1, ln 134) (Less (sum lns 317 to 321) Adjustments)				
323 Net Plant Allocator				NP=	0.00000
314 RETURN (R)					\$
325 Long Term Interest	WsK, ln 51, col (h)				-
326 Preferred Dividends	WsK, ln 56, col (h)				-
327		\$	%	Cost	Weighted
328 Long Term Debt	WsK, ln 36, col (o)	-	0.00%	0.0000	0.0000
329 Preferred Stock	WsK, ln 23, col (o)	-	0.00%	0.0000	0.0000
330 Common Stock	WsK, ln 27, col (o)	-	0.00%	0.1050	0.0000
331 Total	sum lns 328 to 330	-		R	0.0000

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Rate Formula Template
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Table 11

SOUTHWESTERN PUBLIC SERVICE COMPANY

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

Note
 Letter

- A 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.
- B The annual and monthly net and gross plant carrying charges on page 7 are to be used to compute the revenue requirement for directly assigned facilities, any Base Plan Upgrades, distribution facilities, and radial lines.
- C 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 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(l)-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.)
- E 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.
- H 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 276.
- I The base plan upgrade revenue requirement will be updated annually in the Annual Update. The BPU revenue requirement will be a projected amount with a true-up to actual adjustment. The updated revenue requirement will be provided to the SPP no later than November 15 for billings effective January 1.
- J (Reserved for future use)
- K Includes all Regulatory Commission expense itemized in FERC Form 1 at 350-351 (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 Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax, taxes related to income, retail and non-transmission related taxes are excluded.
- M 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 SIT 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 271) multiplied by (1/(1-T)). If the applicable tax rates are zero enter 0.
 Inputs Required: FIT = 0.00%
 SIT= (Worksheet L) 0.00% (State Income Tax Rate or Composite SIT)
 p = 0.00% (percent of FIT deductible for state purposes)
- N Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission 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.
- 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)). Amortizations of excess/deficient deferred income taxes resulting from the enactment of the

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Tax Reform and Jobs Act will be included beginning January 1, 2018 (with the 2018 True-Up)

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Schedule 1 Rate Formula Template
Southwestern Public Service Company

Table 12

A. Schedule 1 - Projected ARR for Billing Period 01/01/20yy to 12/31/20yy

1	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$0	
2	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$0	
3	Less: Transmission Service Studies	WsG - Acct 561.6	\$0	
4	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$0	
5	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$0	
6	Total 561 Costs for Projected Schedule 1 ARR	(In 1 - Sum of Ins 2 through 5)	\$0	
7	Less: Schedule 1 Point to Point Projected Revenues	WsB Rev Credits	\$0	
8	Projected Schedule 1 ARR Without True-up Adjustments	(In 6 - In 7)	\$0	
9	Prior Year True-up Adjustment	Input from Prior Year True-up		
10	Interest On Prior Year True-up Adjustment	Input from Prior Year		
11	Projected Schedule 1 ARR	(In 8 + In 9 + In 10)	\$0	

B. Schedule 1 Rate Calculations

12	Projected Average 12-Mo. Demand	WsC Divisor	0	kW
13	Monthly Point to Point Rate in \$/kW - Month	((In 11 /In 12) /12)	\$0.000	kW
14	Weekly Point to Point Rate in \$/kW - Weekly	((In 11 /In 12) /52)	\$0.000	kW
15	Daily Point to Point Rate in \$/kW - Day	((In 11 /In 12) /365)	\$0.000	kW
16	Hourly Point to Point Rate in \$/mW - Hourly	((In 11 /In 12) /8760 * 1000)	\$0.000	mW

17 ****SECTIONS C AND D USED ONLY FOR TRUE-UP, ANNUAL UPDATE WILL BE BLANK****

C. Schedule 1 - Actual ARR for the Billing Period 01/01/20yy to 12/31/20yy

18	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$0	
19	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$0	
20	Less: Transmission Service Studies	WsG - Acct 561.6	\$0	
21	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$0	
22	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$0	
23	Total 561 Costs for Actual Schedule 1 ARR	(In 18 - Sum of In 19 through 22)	\$0	
24	Less: Schedule 1 Point to Point Actual Revenues Billed	WsB Rev Credits	\$0	
25	Actual Schedule 1 ARR	(In 23 - In 24)	\$0	
True Up from Billing Period to be Included in Projected Schedule 1 ARR:				
26	Revenue Requirement True-Up:			
27	Actual Schedule 1 ARR calculated above	(In 25)	\$0	
28	Projected Schedule 1 ARR calculated above	(In 8)	\$0	
29	ARR True-up Amount (Over recovery = credit; under recovery = debit)	(In 27 - In 28)	\$0	
30	Volume True-Up:			
31	Actual Divisor Load for the Billing Period	WsC Divisor	0	kW
32	Projected Divisor Load for the Billing Period	(In 12)	0	kW
33	Volume Adjustment	(In 32 - In 31)	0	
34	Projected Zonal Rate per kw-yr for the Billing Period	(In 28 / In 32)	\$0.0000	
35	Actual Zonal Rate per kw-yr for the Billing Period	(In 27 / In 31)	\$0.0000	
36	Volume Revenue Adjustment (Over recovery = credit; under recovery = debit)	(In 33 * In 34)	\$0	
37	Net Schedule 1 True-up Adjustment (Over Recovery = credit; under recovery = debit)	(In 29 + In 36)	\$0	
38	Interest True-up Amount	(In 68)	\$0	

D. Interest Calculation:

39		FERC	Monthly
40		Quarterly	Interest

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41	Months		Interest Rates	Rate
42	January - Projected Yr 20yy		0.00%	0.0000
43	February		0.00%	0.0000
44	March		0.00%	0.0000
45	April		0.00%	0.0000
46	May		0.00%	0.0000
47	June		0.00%	0.0000
48	July		0.00%	0.0000
49	August		0.00%	0.0000
50	September		0.00%	0.0000
51	October		0.00%	0.0000
52	November		0.00%	0.0000
53	December		0.00%	0.0000
54	January - True-up Yr 20yy		0.00%	0.0000
55	February		0.00%	0.0000
56	March		0.00%	0.0000
57	April		0.00%	0.0000
58	May		0.00%	0.0000
59	June		0.00%	0.0000
60	July		0.00%	0.0000
61	August		0.00%	0.0000
62	September		0.00%	0.0000
63	Average Monthly Interest Rate			0.0000
64	Over/Under Recovery Amount	(ln 37)		\$0
65	Average Monthly Interest Rate	(ln 63)		0.0000
66	Monthly Interest Recovery Amount	(ln 64 * ln 65)		\$0
67	Number of Months for Interest Recovery Amount			24
68	Interest Recovery Amount	(ln 67 * ln 66)		\$0
69	Note:			
70	The interest is calculated using the interest rate posted on the FERC website.			
71	See link to website below.			
72	http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub			

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Southwestern Public Service Company
Worksheet B - Revenue Credits

Worksheet B
Table 15

Gain on Disposition of Property, Projected for Billing Year =
(Revenue related to sale of transmission assets)

20yy

<u>Line No.</u>		<u>(a)</u> Total	<u>(b)</u> Adjustments	<u>(c)</u> Adjusted Total Amount
1	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1)			\$ -
2	Gain on disposition of property (Other Related)			\$ -
3	Total 421.1 (or other applicable acct)	\$	\$	- \$ -
		-		

Gain on Disposition of Property, Actual for Billing Year =
(Revenue related to sale of transmission assets)

20yy

<u>Line No.</u>		<u>(a)</u> Total	<u>(b)</u> Adjustments	<u>(c)</u> Adjusted Total Amount
4	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1)			\$ -
5	Gain on disposition of property (Other Related)			\$ -
6	Total 421.1 (FF1, p. 114-117, In 40 (c) (or other applicable acct)	\$	\$	- \$ -
		-		

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.

Account 454, Rent from Electric Property, Projected for Billing Year =
(Revenue related to transmission facilities for pole attachments, rentals, etc.)

20yy

Total Company

<u>Line No.</u>		<u>(a)</u> Amount	<u>(b)</u> Allocator	<u>(c)</u>	<u>(d)</u> Allocated Amount
1	Rent from Electric Property Classified as General	\$	W/S	0.00000	\$ -
2	Rent from Electric Property Classified as Distribution	\$	NA		
3	Rent from Electric Property Classified as Transmission				
3a	Related to Network Transmission Facilities	\$	DA	1.00000	\$ -
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	\$	-		\$ - Net Transmission Credits

Account 454, Rent from Electric Property, Actual for Billing Year =
(Revenue related to transmission facilities for pole attachments, rentals, etc.)

20yy

Total Company

(FF1, p. 300-301, In 19 (b))

<u>Line No.</u>		<u>(a)</u> Amount	<u>(b)</u> Allocator	<u>(c)</u>	<u>(d)</u> Allocated Amount
6	Rent from Electric Property Classified as General		W/S	0.00000	\$ -
7	Rent from Electric Property Classified as Distribution		NA		
8	Rent from Electric Property Classified as Transmission				
8a	Related to Network Transmission Facilities		DA	1.00000	\$ -
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	\$	-		\$ - Net Transmission Credits

Data Source - Account 454 General Ledger Detail Analysis

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Southwestern Public Service Company
Worksheet C - Divisor

Worksheet C
Table 18

I. Transmission Network Load (mW) Projected for Billing Year = 20yy

Line No.	Month		Network Load ¹	Plus: Intertie Demand ²	TO's Transmission Network Load
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13	Total		0	0	0
14	12-CP		0	0	0

II. Transmission Network Load (mW) Actual for Billing Year = 20yy

Line No.	Month, Day and Year ¹	Hour Ending ¹	Network Load ¹	Plus: Intertie Demand ²	TO's Transmission Network Load
15					0
16					0
17					0
18					0
19					0
20					0
21					0
22					0
23					0
24					0
25					0
26					0
27	Total		0	0	0
28	12-CP		0	0	0

III. Notes

1 These are the dates, hour ending and loads at the time of the transmission peak, as reported in FF1, p. 400.

2 Reserved capacity associated with SPS-Public Service Company of Colorado Intertie.

IV. Firm Network Service for Others (mW) for Billing Year = 20yy

Line No.	Month	Projected Wholesale Load	Actual Wholesale Load ³
29	January		
30	February		
31	March		
32	April		
33	May		
34	June		
35	July		
36	August		
37	September		
38	October		

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39	November		
40	December		
41	Total		
42	12 Month Average		

V. Notes

3 These are the Wholesale Loads by month, as reported in FF1, p. 400.

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

Worksheet D
 Table 19

Line No.	(a)	(b) Projected Beg of Year Balance	Year = 20yy (c) Projected End of Year Balance	(d) Projected Average Balance	(e) References for Actual Data	(f) Actual Beg of Year Balance	Year = 20yy (g) Actual End of Year Balance	(h) Actual Average Balance
1	Deferred Taxes - Account 281							
2				0				0
3				0				0
4				0				0
5				0				0
6	Total Account 281	0	0	0	FF1, p. 272-273, ln 8 (b) and (k)	0	0	0
7								
8	Deferred Taxes - Account 282							
9								
10				0				0
11				0				0
12				0				0
13				0				0
14				0				0
15				0				0
16				0				0
17	Subtotal Liberalized Depreciation			0				0
18								
19								
20								
21	Excess ADIT			0				0
22	FAS 109 Plant Excess ADIT - Protected			0	FF1, p. 274-275, ln 6 (k) footnote			0
23	FAS 109 Plant Excess ADIT - Unprotected			0	FF1, p. 274-275, ln 6 (k) footnote			0
24	Total Account 282	0	0	0	FF1, p. 274-275, ln 9 (b) and (k)	0	0	0
25								
26	Deferred Taxes - Account 283							
27				0				0
28				0				0
29				0				0
30				0				0
31				0				0
32				0				0
33				0				0
34				0				0
35				0				0
36				0				0
37				0				0
38				0				0
39				0				0
40				0				0
41				0				0
42				0				0
43				0				0
44				0				0
45				0				0
46				0				0
47				0				0
48				0				0
49				0				0
50	Total Account 283	0	0	0	FF1, p. 276-277, ln 19 (b) and (k)	0	0	0
51								
52	Deferred Taxes - Account 190							
53				0				0
54				0				0
55				0				0

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56		0		0
57		0		0
58		0		0
59		0		0
60	Subtotal Basis Difference	0		0
61		0		0
62		0		0
63		0		0
64		0		0
65		0		0
66		0		0
67		0		0
68		0		0
69		0		0
70		0		0
71		0		0
72		0		0
73		0		0
74		0		0
75		0		0
76		0		0
77		0		0
78		0		0
79		0		0
80		0		0
81		0		0
82		0		0
83		0		0
84		0		0
85		0		0
86		0		0
87		0		0
88		0		0
89		0		0
90		0		0
91		0		0
92		0		0
93		0		0
94		0		0
95		0		0
96		0		0
97		0		0
98		0		0
99		0		0
100		0		0
101		0		0
102		0		0
103		0		0
104		0		0
105		0		0
106		0		0
107		0		0
108		0		0
109		0		0
110		0		0
111		0		0
112		0		0
113		0		0
114		0		0
115		0		0
116		0		0
117		0		0
118	Deficient ADIT	0		0
119	FAS 109 Plant Deficient ADIT – Protected	0	FF1, p. 234, ln 5 (c) footnote	0
120	FAS 109 Plant Deficient ADIT –	0	FF1, p. 234, ln 5 (c) footnote	0

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	Unprotected						
121	Total Account 190	0	0	0	FF1, p. 234, ln 18 (b) and (c)	0	0
122							
123	Total Deferred Taxes			0			0
124							
125	<u>Unamortized Balance of Abandoned Incentive Plant</u>						
126	(See Formula Template Note E found on pages 6 and 11.)						
127				0			0
128	Total Abandoned Incentive Plant	0	0	0	Company Records	0	0
129							
130	<u>Unamortized Balance of Extraordinary Property Loss (Note E)</u>						
131	(See Formula Template Note E found on pages 6 and 11.)						
132				0			0
133	Total Extraordinary Property Loss	0	0	0	Company Records	0	0
134							
135							
136	Land Held for Future Use			0	FF1, p. 214		0

Att O-SPS Formula Rate,
Wksht D.1, PIS, Accum Deprec, Proj, Table 20
Version 0.2.1
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Table 20

[illegible]

Att O-SPS Formula Rate,
Wksht D.1, PIS, Accum Deprec, Proj, Table 20
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[illegible]

Att O-SPS Formula Rate,
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Att O-SPS Formula Rate,
Wksht D.1, PIS, Accum Deprec, Act, Table 21
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Worksheet D.1

Table 21

(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n)

ACTUAL BALANCES PLANT IN SERVICE

[illegible]

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Wksht D.1, PIS, Accum Deprec, Act, Table 21
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Southwestern Public Service Company					WsD.2 ADIT Proration Factor												
Accumulated Deferred Income Taxes Proration Factor					Table 21A												
	Rate Year =																
Line No.																	
1	Account 282 – Liberalized Depreciation-Transmission																
2	Days in Period					Averaging with Proration - Projected			Averaging Preserving Projected Proration – True-up (See Note 6 and 7)								
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N			
4	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 reflecting proration or averaging (See Note 5)			
5																	
6	December 31 st balance Prorated Items																
7	January																
8	February																
9	March																
10	April																
11	May																
12	June																
13	July																
14	August																
15	September																
16	October																
17	November																
18	December																
19	Total																
20																	
21																	

Approved Effective Date:

[illegible]

Approved Effective Date:

[illegible]

Approved Effective Date:

[illegible]

Approved Effective Date:

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Approved Effective Date:

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Att O-SPS Formula Rate,
Wksht D.2, ADIT Prorate Factor, Table 21A
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Xcel Energy Operating Companies
FERC FPA Electric Tariff
Third Revised Volume No. 1

Att O-SPS Formula Rate,
Wksht D.2, ADIT Prorate Factor, Table 21A
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295	July																		
296	August																		
297	September																		
298	October																		
299	November																		
300	December																		
301	Total																		
302																			
303																			
304																			
305																			
306	Ending Balance of Prorated items																		
307	Non-prorated Average Balance																		
308	Proration Adjustment																		

- 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) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
- 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 methodology to remove double averaging from the true-up ADIT Proration calculation is effective June 27, 2018.
- 7) 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)

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Southwestern Public Service Company
 Worksheet E - Rate Base Adjustments

Worksheet E
 Table 22

ADIT Account 281 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance	Retail, Production	Transmission Plant	Plant	Labor	Total Included	
		from WsD	& Other	Related	Related	Related	in Rate Base	
Acc. No.	Identification		Related				(E)+(F)+(G)	Description
281		-						
281		-						
281		-						
281		-						
281		-						
Subtotal								
ADIT Adjustments (Avg. Balance from WsD.5)								
281		-						
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			0.0000%	0.0000%	0.0000%	0.0000%		
			0	0	0	0	0	

ADIT Account 282 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance	Retail, Production	Transmission Plant	Plant	Labor	Total Included	
		from WsD	& Other	Related	Related	Related	in Rate Base	
Acc. No.	Identification		Related				(E)+(F)+(G)	Description
282		-						
282		-						
282		-						
282		-						
282		-						
282		-						
282								
282								
282								
282	FAS 109 Plant Excess ADIT – Protected							
282	FAS 109 Plant Excess ADIT – Unprotected							
Subtotal								
ADIT Adjustments (Avg. Balance from WsD.5)								
282		-						
282								

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		-						
282		-						
		-						
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment – Transmission (from WsD.2)								
Proration Adjustment – General & Intangible (from WsD.2)								
Total								
		-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]			0.0000%	0.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 283 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
Subtotal								
ADIT Adjustments (Avg. Balance from WsD.5)								
283								
283								
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment – Software (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]			0.0000%	0.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 254 Projected for Billing Year = 20yy

(A) (B) (C) (D) (E) (F) (G) (H) (I)

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<u>Acc. No.</u>	<u>Identification</u>	<u>Avg Balance from WsD.3</u>	<u>Retail, Production & Other Related</u>	<u>Transmission Plant Related</u>	<u>Plant Related</u>	<u>Labor Related</u>	<u>Total Included in Rate Base (E)+(F)+(G)</u>	<u>Description</u>
254		-						
254		-						
254		-						
254		-						
254		-						
254		-						
254		-						
254		-						
Excess ADIT Liabilities Subject to Proration		-	-	-	-	-		
		-						
		-						
		-						
		-						
Subtotal - Projected		-	-	-	-	-		
Proration Adjustment – (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]			0.0000%	0.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

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Southwestern Public Service Company
 Worksheet E - Rate Base Adjustments

Worksheet E
 Table 23

ADIT Account 190 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						

ADIT Account 190 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190	FAS 109 Plant Deficient ADIT Protected	-						
190	FAS 109 Plant Deficient ADIT Unprotected	-						

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Subtotal								
ADIT Adjustments (Avg. Balance from WsD.5)								
190		-						
190		-						
190		-						
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment – Transmission (from WsD.2)								
Proration Adjustment – General & Intangible (from WsD.2)								
Proration Adjustment – Transmission NOL (from WsD.2)								
Proration Adjustment – General NOL (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]			0.0000%	0.0000%	0.0000%	0.0000%		
Total		0	0	0	0	0		

ADIT Account 182.3 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD.3	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
182.3		-						
182.3		-						
182.3		-						
182.3		-						
182.3		-						
182.3		-						
182.3		-						
182.3		-						
	Excess ADIT Assets Subject to Proration	-	-	-	-	-		
		-						
		-						
		-						
		-						
		-						
		-						
	Subtotal - Projected	-	-	-	-	-		
	Proration Adjustment – Transmission NOL (from WsD.2)							
	Proration Adjustment – General NOL (from WsD.2)							
	Total	-	-	-	-	-		

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Transmission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
Total		0	0	0	0	0	

Unamortized Balance of Abandoned Incentive Plant Projected for Billing Year = 20yy

(A) Acc. No.	(B) Identification	(C) Average Unamortized Balance from WsD	(D) Current Year Amortization Expense	(E) Unamortized Balance End of Current Year
		-		-
		-		-
Total		-	-	-

Unamortized Balance of Extraordinary Property Loss Projected for Billing Year = 20yy

(A) Acc. No.	(B) Identification	(C) Average Unamortized Balance from WsD	(D) Current Year Amortization Expense	(E) Unamortized Balance End of Current Year
		-		-
		-		-
Total		-	-	-

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Southwestern Public Service Company
Worksheet E - Rate Base Adjustments

Worksheet E
Table 24

ADIT Account 281 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance	Retail, Production	Transmission	Plant	Labor	Total Included	
		from WsD	& Other	Related	Related	Related	in Rate Base	
Acc. No.	Identification		Related				(E)+(F)+(G)	Description
281		-						
281		-						
281		-						
Subtotal	- FF1, p. 272-273							
ADIT Adjustments (Avg. Balance from WsD.5)								
281								
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Total								
		-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]								
			0.0000%	0.0000%	0.0000%	0.0000%		
Total								
		0	0	0	0	0	0	

ADIT Account 282 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance	Retail, Production	Transmission	Plant	Labor	Total Included	
		from WsD	& Other	Related	Related	Related	in Rate Base	
Acc. No.	Identification		Related				(E)+(F)+(G)	Description
282		-						
282		-						
282		-						
282	FAS 109 Plant Excess ADIT – Protected							
282	FAS 109 Plant Excess ADIT – Unprotected							
Subtotal	- FF1, p. 274-275							
ADIT Adjustments (Avg. Balance from WsD.5)								
282								
282								
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment – Transmission (from WsD.2)								
Proration Adjustment – General & Intangible (from WsD.2)								
Total								
		-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]								
			0.0000%	0.0000%	0.0000%	0.0000%		
Total								
		0	0	0	0	0	0	

ADIT Account 283 Actual for Billing Year = 20yy

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(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
283		-						
283		-						
283		-						
283		-						
Subtotal	- FF1, p. 276-277							
ADIT Adjustments (Avg. Balance from WsD.5)								
283								
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment – Software (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]			0.0000%	0.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 254 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD.3	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
254		-						
254		-						
254		-						
254		-						
254		-						
254		-						
254		-						
Excess ADIT Liabilities Subject to Proration		-	-	-	-	-		
		-						
		-						
		-						
		-						
Subtotal - Actual		-	-	-	-	-		

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Proration Adjustment – Software (from WsD.2)						
Total	-	-	-	-	-	
Transmission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%	
Total		0	0	0	0	0

ADIT Account 190 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
		Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
190		-						
190		-						
190		-						
190		-						
190	FAS 109 Plant Deficient ADIT – Protected							
190	FAS 109 Plant Deficient ADIT – Unprotected							
Subtotal – FF1, p. 234								
ADIT Adjustments (Avg. Balance from WsD.5)								
190								
190								
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment – Transmission (from WsD.2)								
Proration Adjustment – General & Intangible (from WsD.2)								
Proration Adjustment – Transmission NOL (from WsD.2)								
Proration Adjustment – General NOL (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]			0.0000%	0.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 182.3 Actual for Billing Year = 20yy

[illegible]

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182.3		-						
		-						
Excess ADIT Assets Subject to Proration		-	-	-	-	-		
		-						
		-						
		-						
		-						
Subtotal - Actual		-	-	-	-	-		
Proration Adjustment – Transmission NOL (from WsD.2)								
Proration Adjustment – General NOL (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]			0.0000%	0.0000%	0.0000%	0.0000%	0	
Total			0	0	0	0	0	

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Southwestern Public Service Company
Worksheet F - Working Capital

Worksheet F
Table 26

Line
No.

1	<u>I. PREPAYMENTS:</u>			
2	Calculation of Projected Average Balances Based on Actual Prior Year Beginning & Ending			
3	Balances			
4	(a)	(b)	(c)	(d)
5				Projected
6		Balance at	Balance at	Average
7		<u>Jan 1, 20yy</u>	<u>Dec 31, 20yy</u>	<u>Balance</u>
8	<u>Plant Related:</u>			
9				0
10				0
11				0
12				0
13				0
14				0
15	Total Plant Related:	0	0	0
16	<u>Labor Related:</u>			
17				0
18				0
19				0
20				0
21				0
22				0
23				0
24	Total Labor Related:	0	0	0
25	<u>Transmission Related:</u>			
26				0
27				0
28				0
29				0
30				0
31				0
32	Total Transmission Related:	0	0	0
33	<u>Other - Not Included:</u>			
34				0
35				0
36				0
37				0
38				0
39				0
40				0
41				0
42				0
43				0
44				0
45				0
46	Total Other Not Included:	0	0	0
47				
48	Total Prepayments Balances:	0	0	0
49	<u>Calculation of Actual Average Balances for the Billing Period 01/01/20yy to 12/31/20yy</u>			
50				
51		Beginning of	End of	Actual Average
52		<u>Year Balance</u>	<u>Year Balance</u>	<u>Balance</u>
53	<u>Plant Related:</u>			0
54				0
55				0
56				0
57				0
58				0
59				0

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60	Total Plant Related:	0	0	0
61				
62	<u>Labor Related:</u>			
63				0
64				0
65				0
66				0
67				0
68				0
69				0
70	Total Labor Related:	0	0	0
71				
72	<u>Transmission Related:</u>			
73				0
74				0
75				0
76				0
77				0
78	Total Transmission Related:	0	0	0
79				
80	<u>Other - Not Included:</u>			
81				0
82				0
83				0
84				0
85				0
86				0
87				0
88				0
89				0
90				0
91				0
92	Total Other Not Included:	0	0	0
93				
94	Total Prepayments Balances:	0	0	0
95				

II. MATERIALS AND SUPPLIES

Calculation of Projected Average Balances Based on Actual from Prior Year FF1:

(a)	(b)	(c)	(d)
	FF1, 20yy	FF1, 20yy	Projected Average
	<u>Beg of Year</u>	<u>End of Year</u>	<u>Balance</u>
Materials and Supplies - Transmission - FF1, p. 227, ln 8			0
Materials and Supplies - Other - FF1, p. 227, ln 11			0

Calculation of Actual Average Balances Based on Actual from FF1:

	FF1, 20yy	FF1, 20yy	Actual Average
	<u>Beg of Year</u>	<u>End of Year</u>	<u>Balance</u>
Materials and Supplies - Transmission - FF1, p. 227, ln 8			0
Materials and Supplies - Other - FF1, p. 227, ln 11			0

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Wksht G, O & M Exp, W/S allocator, Table 27
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Southwestern Public Service Company
Worksheet G - O&M Expenses and Wages and Salaries

Worksheet G
Table 27

Line No.	(a) FERC Account No.	(b) Description	(c) Projected Amount	(d) FF1, Reference for Actual	(e) Actual Amount
1		<u>TRANSMISSION EXPENSES</u>			
2		<u>OPERATION</u>			
3	560	Supervision and Engineering		p. 320-323, In 83, (b)	
4	561.0	Load Dispatching		p. 320-323, In 84, (b)	
5	561.1	Load Dispatching - Reliability		p. 320-323, In 85, (b)	
6	561.2	Load Dispatching - Monitor & Operate Transmission System		p. 320-323, In 86, (b)	
7	561.3	Load Dispatching - Transmission Service & Scheduling		p. 320-323, In 87, (b)	
8	561.4	Scheduling, System Control & Dispatch Services		p. 320-323, In 88, (b)	
9	561.5	Reliability, Planning and Standards Development		p. 320-323, In 89, (b)	
10	561.6	Transmission Service Studies		p. 320-323, In 90, (b)	
11	561.7	Generation Interconnection Studies		p. 320-323, In 91, (b)	
12	561.8	Reliability, Planning and Standards Development Services		p. 320-323, In 92, (b)	
13	562	Station Expenses		p. 320-323, In 93, (b)	
14	562.1	Energy Storage Equipment		p. 320-323, In 93.1, (b)	
15	563	Overhead Line Expenses		p. 320-323, In 94, (b)	
16	564	Underground Line Expenses		p. 320-323, In 95, (b)	
17	565	Transmission of Electricity by Others		p. 320-323, In 96, (b)	
18	566	Miscellaneous Transmission Expenses		p. 320-323, In 97, (b)	
19	567	Rents		p. 320-323, In 98, (b)	
20		Total Operation	0		0
21					
22		<u>MAINTENANCE</u>			
23	568	Supervision and Engineering		p. 320-323, In 101, (b)	
24	569	Structures		p. 320-323, In 102, (b)	
25	569.1	Computer Hardware		p. 320-323, In 103, (b)	
26	569.2	Computer Software		p. 320-323, In 104, (b)	
27	569.3	Communication Equipment		p. 320-323, In 105, (b)	
28	569.4	Miscellaneous Regional Transmission Plant		p. 320-323, In 106, (b)	
29	570	Station Equipment		p. 320-323, In 107, (b)	
30	570.1	Energy Storage Equipment		p. 320-323, In 107.1, (b)	
31	571	Overhead Lines		p. 320-323, In 108, (b)	

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32	572	Underground Lines		p. 320-323, In 109, (b)					
33	573	Miscellaneous Transmission Plant		p. 320-323, In 110, (b)					
34		Total Maintenance	0		0				
35									
36		Total Transmission O&M	0		0				
37									
38		Less: All 561 Accounts	0		0				
39		Add Back: Account 561.6 - Transmission Service Studies	0		0				
40		Add Back: Account 561.7 - Generation Interconnection Studies	0		0				
41		Less: Account 565 - Transmission of Electricity by Others	0		0				
42		Transmission O&M Expense Adjustment (Note 1)							
43									
44		Total Net Transmission Expense	0		0				
45									
46		<u>ADMINISTRATIVE AND GENERAL</u>							
47		<u>OPERATION</u>							
48	920	Administrative and General Salaries		p. 320-323, In 181, (b)					
49	921	Office Supplies and Expense		p. 320-323, In 182, (b)					
50	922	(Less) Administrative Expense Transferred		p. 320-323, In 183, (b)					
51	923	Outside Services Employed		p. 320-323, In 184, (b)					
52	924	Property Insurance		p. 320-323, In 185, (b)					
53	925	Injury and Damages		p. 320-323, In 186, (b)					
54	926	Employee Pensions and Benefits		p. 320-323, In 187, (b)					
55	928	Regulatory Commission Expenses		p. 320-323, In 189, (b)					
56	929	(Less) Duplicate Charges-Cr.		p. 320-323, In 190, (b)					
57	930.1	General Advertising Expenses		p. 320-323, In 191, (b)					
58	930.2	Miscellaneous General Expenses		p. 320-323, In 192, (b)					
59	931	Rents		p. 320-323, In 193, (b)					
60		Total Operation	0		0				
61									
62		<u>MAINTENANCE</u>							
63	935	Maintenance of General Plant		p. 320-323, In 196, (b)					
64									
65		Less: Account 926 Retail Pension Tracker		p. 320-323 Footnote Data					
66		Less: Account 926 Retail Pension Tracker Amortization		p. 320-323 Footnote Data					
67		Less: O&M Expenses (Note 1)							
68		Less: Retail Advanced Grid A&G Costs (Note 2)							
69									
70									
71		TOTAL ADMINISTRATIVE AND GENERAL	0		0				
72									
73	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
74			<u>Projected</u>				<u>Actual</u>		
75			Direct Payroll	Payroll Billed from Service Corp	Total Projected Amount		Direct Payroll	Payroll Billed from Service Corp	Total Actual Amount
76		<u>Wages and Salaries Allocator</u>							
77		Production			0	p. 354-355, In 20, (b)			0
78		Transmission			0	p. 354-355, In			0

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79	Regional Market		0	21, (b) p. 354-355, In		0
80	Distribution		0	22, (b) p. 354-355, In		0
81	Other		0	23, (b) p. 354-355, In		0
82				24-26, (b)		
83	Total	0	0	0	0	0
84						
85	(Note 1: Eliminate Eddy County HVDC transmission O&M and A&G expenses.)					
86	(Note 2: Source: Company books and records)					

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Southwestern Public Service Company
Worksheet I - Depreciation and Amortization Expense

Worksheet I
Table 29

Line No.	(a) Description	(b) Reference	Projected Year = 20yy		
			(c) Projected Depreciation Expense	(d) Projected Amortization Expense	(e) Projected Total Depr. & Amort. Expense
1	Steam Production				0
2	Other Production				0
3	Adjustment to Production	WsD.5, Ins 58 + 59, col (k) and WsD.5, Ins 67 + 68, col (k)			0
4	Total Production		0	0	0
5					
6	Transmission				0
7	Adjustment to Transmission	WsD.5, In 60, col (k) and WsD.5, In 69, col (k)			0
8	Total Transmission		0	0	0
9					
10	Distribution				0
11	Adjustment to Distribution	WsD.5, In 61, col (k) and WsD.5, In 70, col (k)			0
12	Total Distribution		0	0	0
13					
14	General				0
15	Adjustment to General	WsD.5, In 62, col (k) and WsD.5, In 71, col (k)			0
16	Total General		0	0	0
17					
18	Intangible - Computer Software				0
19	Adjustment to Intangible	WsD.5, In 63, col (k) and WsD.5, In 72, col (k)			0
20	Total Intangible		0	0	0
21					
22	Total		0	0	0
23					
24			Actual Year = 20yy		
25			Actual	Actual	Actual Total
26			Depreciation	Amortization	Depr. & Amort.
27			Expense	Expense	Expense
28					
29	Steam Production	FF1, p. 336-337, footnote			0
30	Other Production	FF1, p. 336-337, footnote			0
31	Adjustment to Production	WsD.5, Ins 58 + 59, col (m) and WsD.5, Ins 67 + 68, col (m)			0
32	Total Production		0	0	0
33					
34	Transmission	FF1, p. 336-337, footnote			0
35	Adjustment to Transmission	WsD.5, In 60, col (m) and WsD.5, In 69, col (m)			0
36	Total Transmission		0	0	0
37					

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38	Distribution	FF1, p. 336-337, footnote	0
39	Adjustment to Distribution	WsD.5, ln 61, col (m) and WsD.5, ln 70, col (m)	0
40	Total Distribution		0
41			0
42	General	FF1, p. 336-337, footnote	0
43	Adjustment to General	WsD.5, ln 62, col (m) and WsD.5, ln 71, col (m)	0
44	Total General		0
45			0
46	Intangible - Computer Software	FF1, p. 336-337, footnote	0
47	Adjustment to Intangible	WsD.5, ln 63, col (m) and WsD.5, ln 72, col (m)	0
48	Total Intangible		0
49			0
50	Total		0

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

Worksheet J
 Table 30

Line No.	(A) Description	Projected for Billing Year =		(D) Included in Rev Requirement
		(B) Expense	(C) Excluded from Rev Requirement	
1	LABOR RELATED:			
2				
3				
4				
5	Subtotal Labor Related	-	-	-
6				
7	PLANT RELATED:			
8				
9				
10				
11				
12	Subtotal Plant Related – Property	-	-	-
13				
14	OTHER:			
15				
16				
17	FRANCHISE & GROSS RECEIPTS:			
18				
19				
20				
21				
22				
23				
24	Subtotal Franchise & Gross Receipts	-	-	-
25				
26	Total Taxes Other Than Income	-	-	-

27				
28				
29				
30	Investment Tax Credit Amortized			

Line No.	(A) Description	Actual for Billing Year =		(D) Excluded from Rev Requirement	(E) Included in Rev Requirement
		(B) FF1 Reference	(C) Expense		
32					
33	LABOR RELATED:				
34					
35					
36					
37	Subtotal Labor Related		-	-	-
38					
39					
40					
41					
42	PLANT RELATED:				
43					
44					
45					
46					
47					
48	Subtotal Plant Related - Property		-	-	-
49					
50	OTHER:				
51					

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52				
53	<u>FRANCHISE & GROSS RECEIPTS:</u>			
54				
55				
56				
57				
58				
59				
60	Subtotal Franchise & Gross Receipts	-	-	-
61				
62	Total Taxes Other Than Income			
63				
64	FF1, p.114-117, ln 14, (c):			
65				
66	Investment Tax Credit Amortized FF1, p. 266-267, ln 8, (f)			

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Worksheet K

Table 31

[illegible]

Att O-SPS Formula Rate,
Wksht K, Capital Structure, Table 31
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26															
27	Common Equity Bal (In 22 - In 23 - In 24 - In 25)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28															
29	<u>ACTUAL BALANCES</u>														
30	<u>Long Term Debt - Actual</u>														
31															
32	Bonds														0
33	Less Reacquired Bonds														0
34	Other Long Term Debt														0
35															
36	Debt Balances (In 32 - In 33 + In 34)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37															
38	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)						
39				Projecte d			FF1 Reference	Actual							
40	<u>Cost of Debt - Annual Interest Expense</u>			20yy			for Actual	20yy							
41															
42	Interest on Long Term Debt						p. 114-117, In 62 (c)								
43	Less: Financial Hedge Gain/Expense and Interest Rate Derivative(In 62)							0							
44	Plus: Allowed Hedge and Interest Rate Derivative Recovery(In 67)							0							
45	Amortization of Debt Discount and Expense						p. 114-117, In 63 (c)								
46	Amortization of Loss on Reacquired Debt						p. 114-117, In 64 (c)								
47	Less: Interest on Long Term Credit Facility						p. 256-257 (m) p. 114-117, In 65 (c)								
48	Less: Amort of Premium on Debt						p. 114-117, In 66 (c)								
49	Less: Amort of Gain on Reacquired Debt														
50	Total Interest Expense (In 42 - In 43 + In 44 + In 45 + In 46 - In 47 – In 48 - In 49)			0				0							
51															
52															
53	Average Cost of Debt			0.00%	(In 51 / In 17, col (o))			0.00%	(In 51 / In 36, col (o))						
54															
55	<u>Preferred Stock Cost</u>														
56	Dividends on Preferred Stock			0			p. 118-119, In 29 (c)	0							
57	Average Cost of Preferred Stock			0.00%	(In 56 / In 5, col (o))			0.00%	(In 56 / In 23, col (o))						

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58	Financial Hedge Amortization and Interest Rate Derivative (Enter Gains as a		
59	Negative Number)		
60	Series due 2033 6% Financial Hedge		
61	Series E due 2016 5.6% Financial Hedge		
62	Total Hedge Amortization and Interest Rate Derivative	0	0
63			
64	Total Average Capital Balance (In 9 + In 17)	0	0
65	Financial Hedge Recovery Limit - 7.5 Basis Points of Total Capital	0.00075	0.00075
66	Limit of Recoverable Amount	0	0
67	Recoverable Hedge Amortization & Interest Rate Derivative (Lesser of In 62 or In 66)	0	0

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Southwestern Public Service Company
 Worksheet N - Meter Investment

Worksheet N
 Table 34

Projected (1) for Billing Year =

20yy

Line No.	Meter Type	Number of Meters	Average Replacement Cost per Meter (2)	Total Replacement Cost	Allocated Meter Investment	Average Allocated Meter Investment	No. of Delivery Points	Total Meter Investment
1				\$ -	\$ -	\$ -	-	
2				\$ -	\$ -	\$ -	-	
3				\$ -	\$ -	\$ -	-	\$ -
4	Total	-		\$ -	\$ -	(3)		
5	Gross Plant Carrying Charge (4)							
6	Revenue Requirement							\$ -

- (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 FF 1, p. 204-207, ln 70, col (g).
 (4) Based on the last actual amount

Approved Effective Date:

Worksheet O

Table 35

[illegible]

Proposed Effective Date: 1-1-2023

27								
28	Total In Service October 1, 2005 and Later	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
29								
30	Total Projected SPS Radial Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
31								
32	Note 1 - Actual prior year end balances are used for the projected amounts.							
33								
34		Total Radial	Total Radial	Wholesale	Wholesale	Retail Radial	Retail	
35	<u>Radial Line / Asset Location</u>	<u>Gross Plant \$</u>	<u>Net Plant \$</u>	<u>Radial</u>	<u>Radial</u>	<u>Gross Plant \$</u>	<u>Net Plant \$</u>	<u>Customer</u>
36	<u>Actual for Year = 20yy</u>							
37								
38								
39	In Service Prior to October 1, 2005:							
40								
41	Total In Service Prior to October 1, 2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
42								
43	In Service October 1, 2005 and Later:							
44								
45								
46								
47	Total In Service October 1, 2005 and Later	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
48								
49	Total Actual SPS Radial Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Proposed Effective Date: 1-1-2023

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

Worksheet
 P

Table 36

Determine the Revenue Requirement for Base Plan
 Upgrades

I.

Li
 ne
 No
 :

SUMMARY OF BPU UPGRADES

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Investm ent		Projected Plant Investment Balance	Projected Revenue Requireme nt	Actual Plant Investment Balance	Actual Revenue Requireme nt	SPP Base Plan True- up Amount	20yy SPP Base Plan True-up Amount	20yy SPP Base Plan True-up Amount Int.	20yy Projected Revenue Req.
4	Year	Project Description								
5		Section A Base Plan Facilities in Service Project 1		-		-	-			
6		Section A Base Plan Facilities in Service Project 2		-		-	-			
7		Section A Base Plan Facilities in Service Project 3		-		-	-			
8				-		-	-			
9				-		-	-			
10				-		-	-			
11				-		-	-			
12				-		-	-			
13				-		-	-			
14				-		-	-			
15	Total Revenue Requirement and True-up Amount			-		-	-			

A. Base Plan facilities in
 16 Service.

i. Project 1, Projected
 17 (Describe)

The calculated Rev. Req. from TO's and Other Zones shown below are only
 valid for Investment Year
 matching Projected Year. Values prior and subsequent to the Projected
 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 Projected Year.

Proposed Effective Date: 1-1-2023

21				Projected Details			
22	Beginning Investment Service Year (yyyy) Billing Month (1-12)					Projected Year (Input) Projected Year FCR w/o incentives, less depreciation (From ARR – Projected Data, line 40 col (5))	20yy 0.00%
23							
24							
25							
26	CIAC (Yes or No)						
27	Investment	Beginning	Addition/(Ret)	Plant Investment		Depreciation	Ending Revenue
28	Year	Balance	Amount	Balance	Projected Depreciation Rate	Expense	Requirement
29	-	-	-	-		-	-
30	-	-	-	-		-	-
31	-	-	-	-		-	-
32	-	-	-	-		-	-
33	-	-	-	-		-	-
34	-	-	-	-		-	-
35	-	-	-	-		-	-
36	-	-	-	-		-	-
37	-	-	-	-		-	-
38	-	-	-	-		-	-
39	-	-	-	-		-	-
40	-	-	-	-		-	-
41	-	-	-	-		-	-
42	-	-	-	-		-	-
43	-	-	-	-		-	-
44	-	-	-	-		-	-
45	-	-	-	-		-	-
46	-	-	-	-		-	-
47	-	-	-	-		-	-
48	-	-	-	-		-	-
49	-	-	-	-		-	-
50	-	-	-	-		-	-
51	-	-	-	-		-	-
52	-	-	-	-		-	-

Proposed Effective Date: 1-1-2023

53	-	-	-	-	-	-	-
54	-	-	-	-	-	-	-
55	-	-	-	-	-	-	-
56	-	-	-	-	-	-	-
57	-	-	-	-	-	-	-
58	-	-	-	-	-	-	-
59	-	-	-	-	-	-	-
60	....	....	....	....	....	....	....
61							

i. Project 1, Actual
 62 (Describe)

The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year matching True-up Year. Values prior and subsequent to the True-up 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 True-up Year.

66				Actual Details			
67	Beginning Investment Service Year (yyyy) Billing Month (1-12)				True-up Year (Actual Year Used for Revenue Requirement - Input)	20yy	
68					True-up Year (Actual FCR w/o incentives, less depreciation)	0.00%	
69					(From ARR-Actual Data, line 176 col (5))		
70							
71	CIAC (Yes or No)						
72	Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Actual Depreciation Rate	Depreciation Expense	Ending Balance Revenue Requirement
73							
74	-	-	-	-	-	-	-
75	-	-	-	-	-	-	-
76	-	-	-	-	-	-	-
77	-	-	-	-	-	-	-
78	-	-	-	-	-	-	-
79	-	-	-	-	-	-	-
80	-	-	-	-	-	-	-
81	-	-	-	-	-	-	-
82	-	-	-	-	-	-	-
83	-	-	-	-	-	-	-

Proposed Effective Date: 1-1-2023

Approved Effective Date:

84	-	-	-	-	-	-	-
85	-	-	-	-	-	-	-
86	-	-	-	-	-	-	-
87	-	-	-	-	-	-	-
88	-	-	-	-	-	-	-
89	-	-	-	-	-	-	-
90	-	-	-	-	-	-	-
91	-	-	-	-	-	-	-
92	-	-	-	-	-	-	-
93	-	-	-	-	-	-	-
94	-	-	-	-	-	-	-
95	-	-	-	-	-	-	-
96	-	-	-	-	-	-	-
97	-	-	-	-	-	-	-
98	-	-	-	-	-	-	-
99	-	-	-	-	-	-	-
100	-	-	-	-	-	-	-
101	-	-	-	-	-	-	-
102	-	-	-	-	-	-	-
103	-	-	-	-	-	-	-
104	-	-	-	-	-	-	-
105	....	....	....	....	....	....	....
106							

10 A. Base Plan facilities.
 7 in Service.

10 i. Project 2, Projected
 8 (Describe)

10 The calculated Rev. Req. from TO's and Other Zones shown below are only
 9 valid for Investment Year
 11 matching Projected Year. Values prior and subsequent to the Projected
 0 Year will change as Attachment O is updated.
 11 These changes will not result in a refund or additional charge related to
 1 years prior to the Projected Year.

11							
2							
11	Beginning						
3	Investment				Projected Year (Input)		20yy

Proposed Effective Date: 1-1-2023

Approved Effective Date:

[illegible]

Proposed Effective Date: 1-1-2023

[illegible]

15
2
15 i. Project 2, Actual
3 (Describe)

The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year matching True-up Year. Values prior and subsequent to the True-up 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 True-up Year.

15				Actual Details			
7							
15	Beginning				True-up Year (Actual Year Used for		
8	Investment				Revenue Requirement - Input)	20yy	
15					True-up Year (Actual FCR w/o incentives,		
9	Service Year				less depreciation)	0.00%	
16					(From ARR-Actual Data, line		
0	Billing Month				176 col (5))		
16							
1							
16							
2	CIAC (Yes or No)						
16	Investm	Beginn	Additio	Plant	Depreciati		
3	ent	ing	n/(Ret)	Investment	on	Ending	Revenue
16							
4	Year	Balance	Amount	Balance	Actual Depreciati		Requireme
16					on Rate	Expense	nt
5	-			-		-	-
16							
6	-			-		-	-
16							
7	-			-		-	-
16							
8	-			-		-	-
16							
9	-			-		-	-
17							
0	-			-		-	-
17							
1							
17							
2	-			-		-	-
17							
3	-			-		-	-
17							
4	-			-		-	-
17							
5	-			-		-	-
17							
6	-			-		-	-

Proposed Effective Date: 1-1-2023

17						
8	-	-	-	-	-	-
18						
0	-	-	-	-	-	-
18						
1	-	-	-	-	-	-
18						
2	-	-	-	-	-	-
18						
3	-	-	-	-	-	-
18						
4	-	-	-	-	-	-
18						
5	-	-	-	-	-	-
18						
6	-	-	-	-	-	-
18						
7	-	-	-	-	-	-
18						
8	-	-	-	-	-	-
18						
9	-	-	-	-	-	-
19						
0	-	-	-	-	-	-
19						
1	-	-	-	-	-	-
19						
2	-	-	-	-	-	-
19						
3	-	-	-	-	-	-
19						
4	-	-	-	-	-	-
19						
5	-	-	-	-	-	-
19						
6	....	....	....	....	....	....
19						
7						

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

Line

No.

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			-	-	-

Proposed Effective Date: 1-1-2023

8			-	-	-
9			-	-	-
10			-	-	-
11			-	-	-
12					
13					
14					
15	Total Revenue Requirement and True-up Amount		-	-	-

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

III. Depreciation Rates

[illegible]

Exhibit No. SPS-0001b
Tariff Records Marked

ATTACHMENT O -SPS
Southwestern Public Service Company Formulaic Rates

Rate Formula Template
Utilizing Projected Data
For rates effective 01/01/20yy

Table 1

SOUTHWESTERN PUBLIC SERVICE COMPANY

	(1)	(2)	(3)	(4)	(5)
Line No.					Transmission Amount
1	PROJECTED REVENUE REQUIREMENT	(ln 45)			\$ -
2	PRIOR YEAR TRUE UP ADJUSTMENT	Input			\$ -
3	INTEREST ON PRIOR YEAR TRUE UP ADJUSTMENT - Input				\$ -
4	PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT	-(Worksheet A.1-Ln-52)			\$ -
5	INTEREST ON PRIOR PERIOD CORRECTION TRUE UP ADJUSTMENT	-(Worksheet A.1-Ln-53)			\$ -
6	PROJECTED REVENUE REQUIREMENT WITH TRUE UP & PRIOR PERIOD CORRECTION	(ln 1 + sum lines 2 through 5)			\$ -
7	DIVISOR				
8	Transmission Network Load	(Worksheet C)			-
9	RATES				
10	Annual Cost (\$/kW/Yr)	(ln 6 / ln 8)			
11	Network & P-to-P Rate (\$/kW/Mo)	(ln 10 / 12)	-		
			-		
12	Weekly P-To-P Rate (\$/kW/Wk)	(ln 10 / 52; ln 10 / 52)	<u>Peak</u>		<u>Off-Peak</u>
13	Daily P-To-P Rate (\$/kW/Day)	(ln 12 / 6; ln 12 / 7)	-	Capped at weekly rate	-
14	Hourly P-To-P Rate (\$/MWh)	(ln 13 / 16; ln 13 / 24 both x 1,000)	-	Capped at weekly & daily rate	-
15	METER CHARGE				Charge
16	Revenue Requirement	(Worksheet N)			\$0
17	Number of Delivery Points	(Worksheet N)			0
18	Annual Meter Charge (\$ per delivery point)	(ln 16 / ln 17)			\$0
19	Monthly Meter Charge (\$ per delivery point)	(ln 18 / 12)			\$0
20	RADIAL LINE CHARGE (Worksheet A-2)		(Annual Charge)		Monthly Charge
21		(Worksheet A-2, Ln xx, Col m)	\$0		\$0
22		(Worksheet A-2, Ln xx, Col m)	\$0		\$0
23		(Worksheet A-2, Ln xx, Col m)	\$0		\$0
24		(Worksheet A-2, Ln xx, Col m)	\$0		\$0
25		(Worksheet A-2, Ln xx, Col m)	\$0		\$0
26		(Worksheet A-2, Ln xx, Col m)	\$0		\$0
27		(Worksheet A-2, Ln xx, Col m)	\$0		\$0
27a	ONE-TIME REFUND (NOTE 1)				Total One-Time Refund
27b					\$
27c					\$
27d					\$
27e					\$
27f					\$
27g					\$
27h					\$
27i	(Note 1:)				
27j	One-time refund of the Lubbock Power and Light Hold Harmless Payment in October of 2021.				

Xcel Energy Operating Companies
FERC FPA Electric Tariff
Third Revised Volume No. 1

Att O-SPS Formula Rate,
ATRR, Rates, Mtr Chg, Radial Ln Chg, Table 1
Version 0.4.1
Proposed Effective Date: 1-1-2023
Page 2 of 2

****PROJECTED****

Rate Formula Template
Utilizing Projected Data

Table 3

For the Billing Period 01/01/yy to 12/31/yy

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	<u>RATE BASE CALCULATION</u> (1)	<u>Data Sources</u> (See "General Notes") (2)	<u>Total</u> (3)	<u>Allocator</u> (4)	<u>Total Transmission</u> (5)
46	GROSS PLANT IN SERVICE				
47	Production	{WsD.1 , Ln 6.col (n)}	-	NA	-
48	Transmission	{WsD.1 , Ln 11.col (n)}	-	TP 0.00000	-
49	Distribution	{WsD.1 , Ln 16.col (n)}	-	NA	-
50	General Plant	{WsD.1 , Ln 21.col (n)}	-	W/S 0.00000	-
51	Intangible Plant	{WsD.1 , Ln 25.col (n)}	-	W/S 0.00000	-
52	TOTAL GROSS PLANT	(sum Ins 47 to 51)	-		-
53	ACCUMULATED DEPRECIATION				
54	Production	{WsD.1 , Ln 41.col (n)}	-	NA	-
55	Transmission	{WsD.1 , Ln 46.col (n)}	-	TP 0.00000	-
56	Distribution	{WsD.1 , Ln 51.col (n)}	-	NA	-
57	General Plant	{WsD.1 , Ln 56.col (n)}	-	W/S 0.00000	-
58	Intangible Plant	{WsD.1 , Ln 60.col (n)}	-	W/S 0.00000	-
59	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 54 to 58)	-		-
60	NET PLANT IN SERVICE				
61	Production	(ln 47 - ln 54)	-	NA	-
62	Transmission	(ln 48 - ln 55)	-		-
63	Distribution	(ln 49 - ln 56)	-	NA	-
64	General Plant	(ln 50 - ln 57)	-		-
65	Intangible Plant	(ln 51 - ln 58)	-		-
66	TOTAL NET PLANT IN SERVICE	(sum Ins 61 to 65)	-		-
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)	-	DA	-
70	Account No. 283 (enter negative)	277.9.k (Worksheet E)	-	DA	-
71	Account No. 190	234.8.e (Worksheet E)	-	DA	-
72	Account No. 255 (enter negative)	267.8.h	-	DA	-
72.1	Account No. 254 Excess ADIT	(Worksheet E)	-	DA	-

72.2	Account No. 182.3 Deficient ADIT	(Worksheet E)	--	DA		
73	Account No. 107	{WsQ , LIn 15, Ccol (cC)}	-	TP	0.00000	-
74	Net Pre-Funded AFUDC on CWIP included	(Note E) (Worksheet Q, In 30)	---	TP	0.00000	-
	in Rate Base (enter negative)					-
75	Unamortized Balance of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP	0.00000	-
76	Unamortized Balance of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP	0.00000	-
77	TOTAL ADJUSTMENTS	(sum Ins 68 to 76)	-			-
78	LAND HELD FOR FUTURE USE (Note F)	{WsD , LIn 13684, cCol (d)}	-	TP	0.00000	-
79	WORKING CAPITAL					
80	CWC	(Note G)	-			
81	Materials & Supplies - Transmission	{WsF , LIn 10274, Ccol (d)}	-	TP	0.00000	-
82	Materials & Supplies - Other	{WsF , LIn 10372, cCol (d)}	-	GP	0.00000	-
83	Prepayments (Account 165) Plant Related	{WsF , LIn 1512, cCol (d)}	-	GP	0.00000	-
84	Prepayments (Account 165) Labor Related	{WsF , LIn 2418, Ccol (d)}	-	W/S	0.00000	-
85	Prepayments (Account 165) Transmission Related	{WsF , LIn 3223, Ccol (d)}	-	TP	0.00000	-
86	Prepayments (Account 165) Other Not Allocated	{WsF , LIn 4634, Ccol (d)}	-	NA	0.00000	-
87	TOTAL WORKING CAPITAL	(sum Ins 80 to 86)	-			-
87.1	UNFUNDED RESERVES					
87.2	Unfunded Reserves	{WsF.1. Total Proj., cCol 11}	-	DA		-
88	BALANCE OF NETWORK CREDITS (enter negative) (Note H)		-	TP	0.00000	-
89	RATE BASE (sum Ins 66, 77, 78, 87, 87.2, 88)		-			-

****PROJECTED****

Rate Formula Template
Utilizing Projected Data

For the Billing Period 01/01/yy to 12/31/yy

Table 4

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	Total (3)	Allocator (4)	Total Transmission (5)
90	OPERATION & MAINTENANCE EXPENSE				
91	Transmission	(WsG , Ln 364, cCol (c)	-		
92	Less Total Account 561	(WsG , Ln 386, cCol (c)	-		
93	Add Back Account 561.6	(WsG , Ln 397, cCol (c)	-		
94	Add Back Account 561.7	(WsG , Ln 4038, cCol (c)	-		
95	Less Total Account 565	(WsG , Ln 4139, cCol (c)	-		
96	Transmission O&M Expense Adjustment	(WsG , Ln 4240, cCol (c)	-		
97	Transmission Subtotal	(ln 91 - ln 92 + ln 93 + ln 94 - ln 95 + ln 96)	-	TP	0.00000
98	Administrative and General	(WsG , Ln 6371, cCol (c)	-		
99	Less: Acc. 928, Reg. Com. Exp.	(WsG , Ln 5553, cCol (c)	-		
100	Acct. 930.1, Gen. Advert. Exp.	(WsG , Ln 5755, cCol (c)	-		
101	Acct. 930.2, Miscellaneous Gen. Exp.	(WsG , Ln 5856, cCol (c)	-		
102	Acc. 924, Property Insurance	(WsG , Ln 5250, cCol (c)	-		
103	Balance of A & G	(ln 98 - sum ln 99 to ln 102)	-	W/S	0.00000
104	Plus: Acct. 924, Property Insurance	(ln 102)	-	GP	0.00000
105	Acct. 928 - Transmission Specific	(Note K) (WsH ln 10, col (dD)	-	DA	1.00000
106	Acct. 928 - Transmission Allocated	(Note K) (WsH ln 10, col (eE)	-	TP	0.00000
107	Acct. 930.2 - Transmission Specific	(Note K) (WsH ln 21, col (Dd)	-	TP	0.00000
108	Acct. 930.2 - Transmission Allocated	(Note K) (WsH ln 21, col (eE)	-	W/S	0.00000
109	Transmission Safety and Siting Advertising	(Note K) (WsH ln 30, col (bB)	-	TP	0.00000
110					
111	A & G Subtotal	(sum lns 103 to 109)	-		
112	TOTAL O & M EXPENSE	(ln 97 + ln 111)	-		
113	DEPRECIATION AND AMORTIZATION EXPENSE				
114	Transmission	(Wsl, Ln 8, cCol (e)	-	TP	0.00000
115	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, ln 31)	-	TP	0.00000
116	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP	0.00000

Xcel Energy Operating Companies
FERC FPA Electric Tariff
Third Revised Volume No. 1

Att O-SPS Formula Rate,
Expenses, Projected, Table 4

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Proposed Effective Date: 1-1-2023

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117	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP	0.00000	-
118	General	(Wsl, ln 16, cCol (e)	-	W/S	0.00000	-
119	Intangible	(Wsl, ln 20, cCol (e)	-	W/S	0.00000	-
120	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 114 to 119)	-			-
121	TAXES OTHER THAN INCOME	(Note L)				
122	Labor Related					
123	Payroll	(Worksheet J)-263.i	-	W/S	0.00000	-
124	Plant Related					
125	Property	(Worksheet J)-263.i	-	GP	0.00000	-
126	Franchise & Gross Receipts	(Worksheet J)-263.i	-	NA		-
127	Other Tax	(Worksheet J)-263.i	-	GP	0.00000	-
128	TOTAL OTHER TAXES	(sum Ins 123 to 127)	-			-
129	INCOME TAXES	(Note M)				
130	$T=1 - \{[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)\} =$		0.00%			
131	$CIT=(T/1-T) * (1-(WCLTD/R)) =$		0.00%			
132	where WCLTD=(ln 160) and R= (ln 163)					
133	and FIT, SIT & p are as given in Note M.					
134	$1 / (1 - T) =$ (from ln 130)					
135	Amortized Investment Tax Credit (enter negative)	(Worksheet J)-266.8.f	-			-
135.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	-			-
135.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	-			-
136	Income Tax Calculation	(ln 131 * ln 139)	-			-
137	ITC adjustment	(ln 134 * ln 135)	-	NP	0.00000	-
137.1	(Excess)/Deficient ADIT Amortization - Plant	(ln 134 * ln 135.1)	-	DA	0.00000	-
137.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(ln 134 * ln 135.2)	-	DA	0.00000	-
138	TOTAL INCOME TAXES	(sum Ins 136 to 137.2)	-			-
139	RETURN (Rate Base * Rate of Return)	(ln 89 * ln 179)	-			-
140	INTEREST ON NETWORK CREDITS	(Note H)	-	TP	0.00000	-
141	REVENUE REQUIREMENT	(sum Ins 112, 120, 128, 138, 139, 140)	-			-

****PROJECTED****

Rate Formula Template
Utilizing Projected Data

Table 5

For the Billing Period 01/01/yy to 12/31/yy

SOUTHWESTERN PUBLIC SERVICE COMPANY

SUPPORTING CALCULATIONS

Line No.	(1)	(2)	(3)	(4)	(5)
142	TRANSMISSION PLANT INCLUDED IN OATT Transmission Rate (Note N)				
143	Total transmission plant	(ln 48)			-
144	Less Generator Step-up facilities	(WsD.1, ln 153, col (n))			-
145	Less Radial Line facilities	(Worksheet O)			-
146	Transmission plant included in OATT Trans Rate	(ln 143 - ln 144 - ln 145)			-
147	Percent of transmission plant in OATT Trans Rate	(ln 146 / ln 143)		TP=	0.00000
148	WAGES & SALARY ALLOCATOR (W/S)	(Note O)			
149	Production	(WsG, ln 6977, Col (e))	-	NA	-
150	Transmission	(WsG, ln 789, Col (e))	-	TP	0.00000
151	Regional Market	(WsG, ln 794, Col (e))	-	NA	-
152	Distribution	(WsG, ln 8072, Col (e))	-	NA	-
153	Other	(WsG, ln 8173, Col (e))	-	NA	-
154	Total	(sum lns 149 to 153)	-		-
155	W/S Allocator			W/S=	0.00000
156	GROSS PLANT ALLOCATOR (GP)				
157	Production	(WsD.1, ln 6 - WsD.1, ln 5)	-	(ln 47)	-
158	Transmission	(WsD.1, ln 11 - WsD.1, ln 10)	-	(ln 48)	-
159	Distribution	(WsD.1, ln 16 - WsD.1, ln 15)	-	(ln 49)	-
160	General	(WsD.1, ln 21 - WsD.1, ln 20)	-	(ln 50)	-
161	Intangible	(WsD.1, ln 25 - WsD.1, ln 24)	-	(ln 51)	-
162	TOTAL GROSS PLANT (Less Adjustments)	(sum lns 157 to 161)	-		-
163	Gross Plant Allocator			GP=	0.00000
164	NET PLANT ALLOCATOR (NP)				
165	Production	(ln 157 - WsD.1, ln 41 - WsD.1, ln 40)	-	(ln 61)	-
166	Transmission	(ln 158 - WsD.1, ln 46 - WsD.1, ln 45)	-	(ln 62)	-
167	Distribution	(ln 159 - WsD.1, ln 51 - WsD.1, ln 50)	-	(ln 63)	-
168	General	(ln 160 - WsD.1, ln 56 - WsD.1, ln 55)	-	(ln 64)	-
169	Intangible	(ln 161 - WsD.1, ln 60 - WsD.1, ln 59)	-	(ln 65)	-
170	TOTAL NET PLANT (Less Adjustments)	(sum lns 165 to 169)	-		-

169)

171 Net Plant Allocator NP= 0.00000

172 RETURN (R)

\$

173 Long Term Interest

WsK, ln 51, col (d)Long Term Interest (Worksheet K, Ln 51, Col d)

-

174 Preferred Dividends

WsK, ln 56, col (d)Preferred Dividends (Worksheet K, Ln 56, Col d)

-

175

176 Long Term Debt ~~(Worksheet K, Ln 17, Col e)~~

WsK, ln 17, col (e)

\$ % Cost Weighted

- 0.00% 0.0000 0.0000

177 Preferred Stock ~~(Worksheet K, Ln 5, Col e)~~

WsK, ln 5, col (e)

- 0.00% 0.0000 0.0000

178 Common Stock ~~(Worksheet K, Ln 9, Col e)~~

WsK, ln 9, col (e)

- 0.00% 0.1050 0.0000

179 Total ~~(sum lns 176 to 178)~~

sum lns 176 to 178

R 0.0000

-

****PROJECTED****

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

Table 6

SOUTHWESTERN PUBLIC SERVICE COMPANY

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

Note
Letter

- A 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.
- B 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.
- C 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 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(l)-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.)
- E 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.
- H 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 in the Annual Update. The BPU revenue requirement will be a projected amount with a true-up to actual adjustment. The updated revenue requirement will be provided to the SPP no later than November 15 for billings effective January 1.
- J (Reserved for future use)
- K Includes all Regulatory Commission expense itemized in FERC Form 1 at p. 350-351~~354~~(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 Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax, taxes related to income, retail and non-transmission related taxes are excluded.
- M 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 SIT 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) (ln 135) multiplied by (1/(1-T)). If the applicable tax rates are zero enter 0.
- | | | | |
|------------------|--------------------|-------|------------------------------------------------|
| Inputs Required: | FIT = | 0.00% | |
| | SIT= (Worksheet L) | 0.00% | (State Income Tax Rate or Composite SIT) |
| | p = | 0.00% | (percent of FIT deductible for state purposes) |
- N Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission 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.
- 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)).

****ACTUAL****

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

Table 8

SOUTHWESTERN PUBLIC SERVICE COMPANY

RATE BASE CALCULATION		Data Sources (See "General Notes")	Total	Allocator	Total Transmission
Line No.	(1)	(2)	(3)	(4)	(5)
198	GROSS PLANT IN SERVICE				
199	Production	WsD.1- , Ln 82, col (n)	-	NA	
200	Transmission	WsD.1- , Ln 87, col (n)	-	TP 0.00000	-
201	Distribution	WsD.1- , Ln 92, col (n)	-	NA	
202	General Plant	WsD.1- , Ln 97, col (n)	-	W/S 0.00000	-
203	Intangible Plant	WsD.1- , Ln 101, col (n)	-	W/S 0.00000	-
204	TOTAL GROSS PLANT	(sum Ins 199 to 203)	-		-
205	ACCUMULATED DEPRECIATION				
206	Production	WsD.1- , Ln 116, col (n)	-	NA	
207	Transmission	WsD.1- , Ln 121, col (n)	-	TP 0.00000	-
208	Distribution	WsD.1- , Ln 126, col (n)	-	NA	
209	General Plant	WsD.1- , Ln 131, col (n)	-	W/S 0.00000	-
210	Intangible Plant	WsD.1- , Ln 135, col (n)	-	W/S 0.00000	-
211	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 206 to 210)	-		-
212	NET PLANT IN SERVICE				
213	Production	(In 199 - In 206)	-	NA	
214	Transmission	(In 200 - In 207)	-		-
215	Distribution	(In 201 - In 208)	-	NA	
216	General Plant	(In 202 - In 209)	-		-
216	Intangible Plant	(In 203 - In 210)	-		-
218	TOTAL NET PLANT IN SERVICE	(sum Ins 213 to 217)	-		-
219	ADJUSTMENTS TO RATE BASE	(Note D)			
220	Account No. 281 (enter negative)	273.8.k (Worksheet E)	-	NA	
221	Account No. 282 (enter negative)	275.2.k (Worksheet E)	-	DA	
222	Account No. 283 (enter negative)	277.9.k (Worksheet E)	-	DA	
223	Account No. 190	234.8.e (Worksheet E)	-	DA	
224	Account No. 255 (enter negative)	267.8.FF1, p. 266-267, ln 8 (h)	-	DA	
224.1	Account No. 254 Excess ADIT	(Worksheet E)	-	DA	
224.2	Account No. 182.3 Deficient ADIT	(Worksheet E)	-	DA	
225	Account No. 107	WsQ- , Ln 46, Col (cC)	-	TP 0.00000	-
226	Net Pre-Funded AFUDC on CWIP included in Rate Base (enter negative)	(Note E) (Worksheet Q, ln 61)	-	TP 0.00000	-

Xcel Energy Operating Companies
FERC FPA Electric Tariff
Third Revised Volume No. 1

Att O-SPS Formula Rate,
Rate Base, Actual, Table 8

Version 0.4.1

Proposed Effective Date: 1-1-2023

Page 2 of 2

227	Unamortized Balance of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP	0.00000	-
228	Unamortized Balance of Extraordinary Property Loss	(Note E) (Worksheet E)	-			-
229	TOTAL ADJUSTMENTS	(sum Ins 220 to 228)	-			-
230	LAND HELD FOR FUTURE USE (Note F)	(WsD- Ln 13684 , Ccol (h)	-	TP	0.00000	-
231	WORKING CAPITAL					
232	CWC	(Note G)	-			-
233	Materials & Supplies - Transmission	(WsF- Ln 11079 , Ccol (d)	-	TP	0.00000	-
234	Materials & Supplies - Other	(WsF- Ln 11189 , Ccol (d)	-	GP	0.00000	-
235	Prepayments (Account 165) Plant Related	(WsF- Ln 6042 , Ccol (d)	-	GP	0.00000	-
236	Prepayments (Account 165) Labor Related	(WsF- Ln 7048 , Ccol (d)	-	W/S	0.00000	-
237	Prepayments (Account 165) Transmission Related	(WsF- Ln 7853 , Ccol (d)	-	TP	0.00000	-
238	Prepayments (Account 165) Other Not Allocated	(WsF- Ln 6492 , Ccol (d)	-	NA	0.00000	-
239	TOTAL WORKING CAPITAL	(sum Ins 232 to 238)	-			-
239.1	UNFUNDED RESERVES					
239.2	Unfunded Reserves	(WsF.1- Total Actual , Ccol (11)	-	DA		-
240	BALANCE OF NETWORK CREDITS (enter negative) (Note H)		-	TP	0.00000	-
241	RATE BASE (sum Ins 218, 229, 230, 239, 239.2, 240)		-			-

****ACTUAL****

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

Table 9

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources (See "General Notes")	Total (3)	Allocator (4)	Total Transmission (5)
242	OPERATION & MAINTENANCE EXPENSE				
243	Transmission	{WsG-, Ln 3634, cCol (e)}	-		
244	Less Total Account 561	{WsG-, Ln 3836, cCol (e)}	-		
245	Add Back Account 561.6	{WsG-, Ln 3937, cCol (e)}	-		
246	Add Back Account 561.7	{WsG-, Ln 4038, cCol (e)}	-		
247	Less Total Account 565	{WsG-, Ln 4139, cCol (e)}	-		
248	Transmission O&M Expense Adjustment	{WsG-, Ln 4240, cCol (e)}	-		
249	Transmission Subtotal	(In 243 - In 244 + In 245 + In 246 - In 247 + In 248 -)	-	TP	0.00000
250	Administrative and General	{WsG-, Ln 6371, cCol (e)}	-		
251	Less: Acc. 928, Reg. Com. Exp.	{WsG-, Ln 6355, cCol (e)}	-		
252	Acct. 930.1, Gen. Advert. Exp.	{WsG-, Ln 6557, cCol (e)}	-		
253	Acct. 930.2, Miscellaneous Gen. Exp.	{WsG-, Ln 6658, cCol (e)}	-		
254	Acc. 924, Property Insurance	{WsG-, Ln 5250, cCol (e)}	-		
255	Balance of A & G	(In 250 - sum In 251 to In 254)	-	W/S	0.00000
256	Plus: Acct. 924, Property Insurance	(In 254)	-	GP	0.00000
257	Acct. 928 - Transmission Specific	(Note K) {WsH-, Ln 10, cCol (hH)}	-	DA	1.00000
258	Acct. 928 - Transmission Allocated	(Note K) {WsH-, Ln 10, cCol (ih)}	-	TP	0.00000
259	Acct. 930.2 - Transmission Specific	(Note K) {WsH-, Ln 21, cCol (hH)}	-	TP	0.00000
260	Acct. 930.2 - Transmission Allocated	(Note K) {WsH-, Ln 21, cCol (ih)}	-	W/S	0.00000
261	Transmission Safety and Siting Advertising	(Note K) {WsH-, Ln 30, cCol (fF)}	-	TP	0.00000
262					
263	A & G Subtotal	(sum Ins 255 to 261)	-		
264	TOTAL O & M EXPENSE	(In 249 + In 263)	-		
265	DEPRECIATION AND AMORTIZATION EXPENSE				
266	Transmission	{Wsl, Ln 36, cCol (e)}	-	TP	0.00000
267	Plus: Pre-Funded AFUDC Amortization	(Note E) (Worksheet Q, In 62)	-	TP	0.00000
268	Plus: Recovery of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP	0.00000
269	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP	0.00000
270	General	{Wsl, Ln 44, cCol (e)}	-	W/S	0.00000
271	Intangible	{Wsl, Ln 48, cCol (e)}	-	W/S	0.00000
272	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 266 to 271)	-		
273	TAXES OTHER THAN INCOME	(Note L)			
274	Labor Related				

275	Payroll	(Worksheet J)- 263.i	-	W/S	0.00000	-
276	Plant Related					
277	Property	(Worksheet J)- 263.i	-	GP	0.00000	-
278	Franchise & Gross Receipts	(Worksheet J)- 263.i	-	NA		-
279	Other Tax	(Worksheet J)- 263.i	-	GP	0.00000	-
280	TOTAL OTHER TAXES	(sum Ins 275 to 279)	-			-
281	INCOME TAXES	(Note M)				
282	$T=1 - \{[(1 - \text{SIT}) * (1 - \text{FIT})] / (1 - \text{SIT} * \text{FIT} * p)\} =$		0.00%			
283	$\text{CIT}=(T/1-T) * (1-(\text{WCLTD}/R)) =$		0.00%			
284	where WCLTD=(In 328) and R= (In 331)					
285	and FIT, SIT & p are as given in Note M.					
286	$1 / (1 - T) =$ (from In 282)		-			
287	Amortized Investment Tax Credit (266.8.f)	(Worksheet J)- 266.8.f	-			
	(enter negative)					
287.1	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	-			
287.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(Note P) (Worksheet D.4)	-			
288	Income Tax Calculation	(In 283 * In 291)	-			
289	ITC adjustment	(In 286 * In 287)	-	NP	0.00000	-
289.1	(Excess)/Deficient ADIT Amortization - Plant	(In 286 * In 287.1)	-	DA	0.00000	-
289.2	(Excess)/Deficient ADIT Amortization - Non-Plant	(In 286 * In 287.2)	-	DA	0.00000	-
290	TOTAL INCOME TAXES	(sum Ins 288 to 289.2)	-			-
291	RETURN (Rate Base * Rate of Return)	(In 241 * In 331)	-			-
292	INTEREST ON NETWORK CREDITS	(Note H)	-	TP	0.00000	-
293	REVENUE REQUIREMENT	(sum Ins 264, 272, 280, 290, 291, 292)	-			-

****ACTUAL****

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

Table 10

**SOUTHWESTERN PUBLIC SERVICE
COMPANY**

SUPPORTING CALCULATIONS

Line No.	(1)	(2)	(3)	(4)	(5)
294	TRANSMISSION PLANT INCLUDED IN OATT Transmission Rate (Note N)				
295	Total transmission plant	(In 200)			-
296	Less Generator Step-up facilities	{WsD.1, Ln 155, col (n)}			-
297	Less Radial Line facilities	(Worksheet O)			-
297. a	Plus Radial Line facilities true-up	(Worksheet M)			-
298	Transmission plant included in OATT Trans Rate	(In 295 - In 296 - In 297-297.a)			-
299	Percent of transmission plant in OATT Trans Rate	(In 298 / In 295)	TP=	0.00000	
300	WAGES & SALARY ALLOCATOR (Note W/S) O)				
301	Production	{WsG-, Ln 7769, Col (i)}	NA		-
302	Transmission	{WsG-, Ln 7870, Col (i)}	TP	0.00000	-
303	Regional Market	{WsG-, Ln 7974, Col (i)}	NA		-
304	Distribution	{WsG-, Ln 8072, Col (i)}	NA		-
305	Other	{WsG-, Ln 8173, Col (i)}	NA		-
306	Total	(sum lns 285 to 289)			-
307	W/S Allocator		W/S=	0.00000	
308	GROSS PLANT ALLOCATOR (GP)				
309	Production	{WsD.1, Ln 82 - WsD.1, Ln 81}	(Ln 199)		-
310	Transmission	{WsD.1, Ln 87 - WsD.1, Ln 86}	(Ln 200)		-
311	Distribution	{WsD.1, Ln 92 - WsD.1, Ln 91}	(Ln 201)		-
312	General	{WsD.1, Ln 97 - WsD.1, Ln 96}	(Ln 202)		-
313	Intangible	{WsD.1, Ln 101 - WsD.1, Ln 100}	(Ln 203)		-
314	TOTAL GROSS PLANT Adjustments)	(Less (sum lns 309 to 313)			-
315	Gross Plant Allocator		GP=	0.00000	
316	NET PLANT ALLOCATOR (NP)				
317	Production	Ln 309 - (WsD.1, Ln 116 - WsD.1, Ln 115)	(Ln 213)		-
318	Transmission	Ln 310 - (WsD.1, Ln 121 - WsD.1, Ln 120)	(Ln 214)		-

319	Distribution	Ln 311 – (WsD.1, Ln 126 –	(Ln
		WsD.1, Ln 125)	215)
320	General	Ln 312 – (WsD.1, Ln 131 –	(Ln
		WsD.1, Ln 130)	216)
321	Intangible	Ln 313 – (WsD.1, Ln 135 –	(Ln
		WsD.1, Ln 134)	217)
322	TOTAL NET PLANT Adjustments)	(Less (sum Lns 317 to 321) _____)	_____
323	Net Plant Allocator		NP= 0.00000
314	RETURN (R)		\$ _____
325	<u>Long Term Interest</u>	Long Term Interest (Worksheet K, Ln 51, Col	-
		(h)	
326	<u>Preferred Dividends</u>	Preferred Dividends (Worksheet K, Ln 56,	-
		Col (h)	
327		\$ _____ %	Cost Weighted
328	Long Term Debt (Worksheet K, Ln WsK, Ln	0.00%	0.0000 0.0000
	36, Col e)	-	
	(o)		
329	Preferred Stock (Worksheet K, Ln WsK, Ln	0.00%	0.0000 0.0000
	23, Col e)	-	
	(o)		
330	Common Stock (Worksheet K, Ln WsK, Ln	0.00%	0.1050 0.0000
	27, Col e)	-	
	(o)		
331	Total (sum Lns 328 to 300)	_____	R 0.0000
	sum Lns	-	
	328 to		
	330		

****ACTUAL****

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

Table 11

SOUTHWESTERN PUBLIC SERVICE COMPANY

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

Note
Letter

- A 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.
- B The annual and monthly net and gross plant carrying charges on page 7 are to be used to compute the revenue requirement for directly assigned facilities, any Base Plan Upgrades, distribution facilities, and radial lines.
- C 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 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(l)-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.)
- E 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.
- H 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 276.
- I The base plan upgrade revenue requirement will be updated annually in the Annual Update. The BPU revenue requirement will be a projected amount with a true-up to actual adjustment. The updated revenue requirement will be provided to the SPP no later than November 15 for billings effective January 1.
- J (Reserved for future use)
- K Includes all Regulatory Commission expense itemized in FERC Form 1 at 350-3514-(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 Includes only FICA, unemployment, highway, property and other assessments charged in the current year. Gross receipts tax, taxes related to income, retail and non-transmission related taxes are excluded.
- M 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 SIT 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 271) multiplied by (1/1-T). If the applicable tax rates are zero enter 0.
Inputs Required: FIT = 0.00%
SIT= (Worksheet L) 0.00% (State Income Tax Rate or Composite SIT)
p = 0.00% (percent of FIT deductible for state purposes)
- N Removes the dollars of plant booked to transmission plant that is excluded from the Tariff because it does not meet the Tariff's definition of Transmission 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.
- 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 $(1/(1-T))$. Amortizations of excess/deficient deferred income taxes resulting from the enactment of the Tax Reform and Jobs Act will be included beginning January 1, 2018 (with the 2018 True-Up)

Schedule 1 Rate Formula Template
Southwestern Public Service Company

Table 12

A. Schedule 1 - Projected ARR for Billing Period 01/01/20yy to 12/31/20yy

1	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$0	
2	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$0	
3	Less: Transmission Service Studies	WsG - Acct 561.6	\$0	
4	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$0	
5	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$0	
6	Total 561 Costs for Projected Schedule 1 ARR	(Ln 1 - Sum of Lines 2 through 5)	\$0	
7	Less: Schedule 1 Point to Point Projected Revenues	WsB Rev Credits	\$0	
8	Projected Schedule 1 ARR Without True-up Adjustments	(Ln 6 - Ln 7)	\$0	
9	Prior Year True-up Adjustment	Input from Prior Year True-up		
10	Interest On Prior Year True-up Adjustment	Input from Prior Year		
11	Projected Schedule 1 ARR	(Ln 8 + Ln 9 + Ln 10)	\$0	

B. Schedule 1 Rate Calculations

12	Projected Average 12-Mo. Demand	WsC Divisor	0	kW
13	Monthly Point to Point Rate in \$/kW - Month	((Ln 11 / Ln 12) / 12)	\$0.000	kW
14	Weekly Point to Point Rate in \$/kW - Weekly	((Ln 11 / Ln 12) / 52)	\$0.000	kW
15	Daily Point to Point Rate in \$/kW - Day	((Ln 11 / Ln 12) / 365)	\$0.000	kW
16	Hourly Point to Point Rate in \$/mW - Hourly	((Ln 11 / Ln 12) / 8760 * 1000)	\$0.000	mW

****SECTIONS C AND D USED ONLY FOR TRUE-UP, ANNUAL UPDATE WILL BE BLANK****

C. Schedule 1 - Actual ARR for the Billing Period 01/01/20yy to 12/31/20yy

18	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$0	
19	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$0	
20	Less: Transmission Service Studies	WsG - Acct 561.6	\$0	
21	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$0	
22	Less: Load Dispatch - Reliability, Planning & Standards Development Services	WsG - Acct 561.8	\$0	
23	Total 561 Costs for Actual Schedule 1 ARR	(Ln 18 - Sum of Lines 19 through 22)	\$0	
24	Less: Schedule 1 Point to Point Actual Revenues Billed	WsB Rev Credits	\$0	
25	Actual Schedule 1 ARR	(Ln 23 - Ln 24)	\$0	
True Up from Billing Period to be Included in Projected Schedule 1 ARR:				
26	Revenue Requirement True-Up:			
27	Actual Schedule 1 ARR calculated above	(Ln 25)	\$0	
28	Projected Schedule 1 ARR calculated above	(Ln 8)	\$0	
29	ARR True-up Amount (Over recovery = credit; under recovery = debit)	(Ln 27 - Ln 28)	\$0	
30	Volume True-Up:			
31	Actual Divisor Load for the Billing Period	WsC Divisor	0	kW
32	Projected Divisor Load for the Billing Period	(Ln 12)	0	kW
33	Volume Adjustment	(Ln 32 - Ln 31)	0	
34	Projected Zonal Rate per kw-yr for the Billing Period	(Ln 28 / Ln 32)	\$0.0000	
35	Actual Zonal Rate per kw-yr for the Billing Period	(Ln 27 / Ln 31)	\$0.0000	
36	Volume Revenue Adjustment (Over recovery = credit; under recovery = debit)	(Ln 33 * Ln 34)	\$0	
37	Net Schedule 1 True-up Adjustment (Over Recovery = credit; under recovery = debit)	(Ln 29 + Ln 36)	\$0	
38	Interest True-up Amount	(Ln 68)	\$0	

D. Interest Calculation:

39		FERC	Monthly
40		Quarterly	Interest

41	Months		Interest Rates	Rate
42	January - Projected Yr 20yy		0.00%	0.0000
43	February		0.00%	0.0000
44	March		0.00%	0.0000
45	April		0.00%	0.0000
46	May		0.00%	0.0000
47	June		0.00%	0.0000
48	July		0.00%	0.0000
49	August		0.00%	0.0000
50	September		0.00%	0.0000
51	October		0.00%	0.0000
52	November		0.00%	0.0000
53	December		0.00%	0.0000
54	January - True-up Yr 20yy		0.00%	0.0000
55	February		0.00%	0.0000
56	March		0.00%	0.0000
57	April		0.00%	0.0000
58	May		0.00%	0.0000
59	June		0.00%	0.0000
60	July		0.00%	0.0000
61	August		0.00%	0.0000
62	September		0.00%	0.0000
63	Average Monthly Interest Rate			0.0000
64	Over/Under Recovery Amount	(Line 37)		\$0
65	Average Monthly Interest Rate	(Line 63)		0.0000
66	Monthly Interest Recovery Amount	(Line 64 * Line 65)		\$0
67	Number of Months for Interest Recovery Amount			24
68	Interest Recovery Amount	(Line 67 * Line 66)		\$0
69	Note:			
70	The interest is calculated using the interest rate posted on the FERC website.			
71	See link to website below.			
72	http://www.ferc.gov/legal/acct-matts/interest-rates.asp#skipnavsub			

Southwestern Public Service Company
Worksheet B - Revenue Credits

Worksheet B
Table 15

Gain on Disposition of Property, Projected for Billing Year =
(Revenue related to sale of transmission assets)

20yy

Line No.		(a) Total	(b) Adjustments	(c) Adjusted Total Amount
1	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1)			\$ -
2	Gain on disposition of property (Other Related)			\$ -
3	Total 421.1 (or other applicable acct)	\$ -	\$ -	\$ -

Gain on Disposition of Property, Actual for Billing Year =
(Revenue related to sale of transmission assets)

20yy

Line No.		(a) Total	(b) Adjustments	(c) Adjusted Total Amount
4	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1)			\$ -
5	Gain on disposition of property (Other Related)			\$ -
6	Total 421.1 (FF1, p. 114-117, In- 40-eet- (c) (or other applicable acct)	\$ -	\$ -	\$ -

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.

Account 454, Rent from Electric Property, Projected for Billing Year =
(Revenue related to transmission facilities for pole attachments, rentals, etc.)

20yy

Total Company

Line No.		(a) Amount	(b) Allocator	(c)	(d) Allocated Amount
1	Rent from Electric Property Classified as General	\$ -	W/S	0.00000	\$ -
2	Rent from Electric Property Classified as Distribution	\$ -	NA		
3	Rent from Electric Property Classified as Transmission				
3a	Related to Network Transmission Facilities	\$ -	DA	1.00000	\$ -
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	\$ -			\$ - Net Transmission Credits

Account 454, Rent from Electric Property, Actual for Billing Year =
(Revenue related to transmission facilities for pole attachments, rentals, etc.)

20yy

Total Company

Line No.		(a) Amount	(b) Allocator	(c)	(d) Allocated Amount
6	Rent from Electric Property Classified as General		W/S	0.00000	\$ -
7	Rent from Electric Property Classified as Distribution		NA		
8	Rent from Electric Property Classified as Transmission				
8a	Related to Network Transmission Facilities		DA	1.00000	\$ -
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	\$ -			\$ - Net Transmission Credits

Data Source - Account 454 General Ledger Detail Analysis

Xcel Energy Operating Companies
FERC FPA Electric Tariff
Third Revised Volume No. 1

Att O-SPS Formula Rate,
Wksht B, Rev Cr, Rents, Table 15
Version ~~0.1.0~~ 0.0.1

Proposed Effective Date: ~~9-21-2016~~ 1-1-2023
Page 2 of 2

Southwestern Public Service Company
Worksheet C - Divisor

Worksheet C
Table 18

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

20yy

Line No.	Month		Network Load ¹	Plus: Intertie Demand ²	TO's Transmission Network Load
1					0
2					0
3					0
4					0
5					0
6					0
7					0
8					0
9					0
10					0
11					0
12					0
13	Total		0	0	0
14	12-CP		0	0	0

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

20yy

Line No.	Month, Day and Year ¹	Hour Ending ¹	Network Load ¹	Plus: Intertie Demand ²	TO's Transmission Network Load
15					0
16					0
17					0
18					0
19					0
20					0
21					0
22					0
23					0
24					0
25					0
26					0
27	Total		0	0	0
28	12-CP		0	0	0

III. Notes

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

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

20yy

Line No.	Month	Projected Wholesale Load	Actual Wholesale Load ³
29	January		
30	February		
31	March		
32	April		
33	May		
34	June		
35	July		
36	August		
37	September		
38	October		

39	November		
40	December		
41	Total		
42	12 Month Average		

V. Notes

3 These are the Wholesale Loads by month, as reported in ~~FERC Form~~-1, p. ~~age~~ 400.

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

Worksheet D
 Table 19

Line No.	(a)	(b) Projected Beg of Year Balance	Year = 20yy (c) Projected End of Year Balance	(d) Projected Average Balance	(e) References for Actual Data	(f) Actual Beg of Year Balance	Year = 20yy (g) Actual End of Year Balance	(h) Actual Average Balance
1	Deferred Taxes - Account 281							
2				0				0
3				0				0
4				0				0
5				0				0
6				0				0
7				0				0
68	Total Account 281	0	0	0	FF1, p. 272-273, In 8 (b) and (k) (acct not currently used)	0	0	0
79								
840	Deferred Taxes - Account 282							
944								
102				0				0
113				0				0
124				0				0
136				0				0
146				0				0
157				0				0
168				0				0
179	Subtotal Liberalized Depreciation			0				0
18								
19								
20								
201	Excess ADIT			0				0
224	FAS 109 Plant Excess ADIT - Protected			0	FF1, p. 274-275, In 6 (k) footnote			0
232	FAS 109 Plant Excess ADIT - Unprotected			0	FF1, p. 274-275, In 6 (k) footnote			0
243	Total Account 282	0	0	0	FF1, p. 274-275, In 9 (b) and (k)	0	0	0
254								
266	Deferred Taxes - Account 283							
276				0				0
287				0				0
298				0				0
3029				0				0
310				0				0
324				0				0
332				0				0
343				0				0
354				0				0
365				0				0
37				0				0
38				0				0
39				0				0
40				0				0
41				0				0
42				0				0
43				0				0
44				0				0
45				0				0
46				0				0
47				0				0
48				0				0
49				0				0
5036	Total Account 283	0	0	0	FF1, p. 276-277, In 19 (b) and (k)	0	0	0
5137								

5238	Deferred Taxes - Account 190		
5339		0	0
5440		0	0
5541		0	0
5642		0	0
5743		0	0
5844		0	0
5945		0	0
6046	Subtotal Basis Difference	0	0
6147		0	0
6248		0	0
6349		0	0
6450		0	0
6551		0	0
6652		0	0
6753		0	0
6854		0	0
6955		0	0
7056		0	0
7157		0	0
7258		0	0
7359		0	0
7460		0	0
7561		0	0
7662		0	0
7763		0	0
78		0	0
79		0	0
80		0	0
81		0	0
82		0	0
83		0	0
84		0	0
85		0	0
86		0	0
87		0	0
88		0	0
89		0	0
90		0	0
91		0	0
92		0	0
93		0	0
94		0	0
95		0	0
96		0	0
97		0	0
98		0	0
99		0	0
100		0	0
101		0	0
102		0	0
103		0	0
104		0	0
105		0	0
106		0	0
107		0	0
108		0	0
109		0	0
110		0	0
111		0	0
112		0	0
113		0	0
114		0	0
115		0	0
116		0	0
117		0	0

1186 4	Deficient ADIT	0		0
1196 5	FAS 109 Plant Deficient ADIT – Protected	0	FF1, p. 234, ln 5 (c) footnote	0
1206 6	FAS 109 Plant Deficient ADIT – Unprotected	0	FF1, p. 234, ln 5 (c) footnote	0
1216 7	Total Account 190	0 0 0	FF1, p. 234, ln 18, eol-e(b) and (c)	0 0 0
1226 8				
1236 9	Total Deferred Taxes	0		0
1247 0				
1257 4	Unamortized Balance of Abandoned Incentive Plant			
1267 2	(See Formula Template Note E found on pages 6 and 11.)			
1277 3		0		0
1287 74		0		0
1287 5	Total Abandoned Incentive Plant	0 0 0	Company Records	0 0 0
1297 6				
1307 7	Unamortized Balance of Extraordinary Property Loss (Note E)			
1317 8	(See Formula Template Note E found on pages 6 and 11.)			
1327 9		0		0
1338 80		0		0
1338 4	Total Extraordinary Property Loss	0 0 0	Company Records	0 0 0
1348 2				
1358 3				
1368 4	Land Held for Future Use	0	FF1, p. 214	0

Att O-SPS Formula Rate,
Wksht D.1, PIS, Accum Deprec, Proj, Table 20
Version 0.2.1
Proposed Effective Date: 1-1-2023
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Worksheet D.1

Table 20

[illegible]

Att O-SPS Formula Rate,
Wksht D.1, PIS, Accum Deprec, Proj, Table 20
Version 0.2.1
Proposed Effective Date: 1-1-2023
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[illegible]

Att O-SPS Formula Rate,
Wksht D.1, PIS, Accum Deprec, Proj, Table 20
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[illegible]

Att O-SPS Formula Rate,
Wksht D.1, PIS, Accum Deprec, Act, Table 21
Version 0.2.1
Proposed Effective Date: 1-1-2023
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Worksheet D.1

Table 21

[illegible]

Att O-SPS Formula Rate,
Wksht D.1, PIS, Accum Deprec, Act, Table 21
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[illegible]

[illegible]

Southwestern Public Service Company					WsD.2 ADIT Proration Factor														
Accumulated Deferred Income Taxes Proration Factor					Table 21A														
Rate Year =																			
Line No.																			
1	Account 282 – Liberalized Depreciation-Transmission																		
2	Days in Period				Averaging with Proration - Projected				Averaging Preserving Projected Proration – True-up (See Note 6 and 7)										
3	A	B	C	D	E	F	G	H	I	J	K	L	M	N					
4	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 reflecting proration or averaging (See Note 5)					
5																			
6	December 31 st balance Prorated Items																		
7	January																		
8	February																		
9	March																		
10	April																		
11	May																		
12	June																		
13	July																		
14	August																		
15	September																		
16	October																		
17	November																		
18	December																		
19	Total																		
20																			
21																			

[illegible]

49																				
50																				
51																				
52	Ending Balance of Prorated items					(Line 46, & Col H)					(Line 46, & Col N)									
53	Non-prorated Average Balance					From WsD and WsD.5					From WsD and WsD.5									
54	Proration Adjustment					(Line 52 minus Line 53)					(Line 52 minus Line 53)									
55																				
56																				
57	Account 283 – Liberalized Depreciation-Software																			
58	Days in Period					Averaging with Proration - Projected					Averaging Preserving Projected Proration – True-up (See Note 6 and 7)									
59	A	B	C	D	E	F	G	H	I	J	K	L	M	N						
60	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 reflecting proration or averaging (See Note 5)						
61																				
62	December 31 st balance Prorated Items																			
63	January																			
64	February																			
65	March																			
66	April																			
67	May																			
68	June																			
69	July																			
70	August																			
71	September																			
72	October																			
73	November																			
74	December																			
75	Total																			

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

295	July														
296	August														
297	September														
298	October														
299	November														
300	December														
301	Total														
302															
303															
304															
305															
306	Ending Balance of Prorated items					(Line 300, & Col H)							(Line 300, & Col N)		
307	Non-prorated Average Balance					From WsD.3 Excess ADIT							From WsD.3 Excess ADIT		
308	Proration Adjustment					(Line 306 minus Line 307)							(Line 306 minus Line 307)		

- 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) and a positive in Column J represents over-projection (amount of projected activity that did not occur).
 - 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 methodology to remove double averaging from the true-up ADIT Proration calculation is effective June 27, 2018.
 - 7) 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 E - Rate Base Adjustments

Worksheet E
Table 22

ADIT Account 281 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Plant Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
281		-						
281		-						
281		-						
281		-						
281		-						
281		-						
Subtotal								
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]								
			0.0000%	0.0000%	0.0000%	0.0000%		
Total								
		0	0	0	0	0	0	

ADIT Account 282 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Plant Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
282		-						
282		-						
282		-						
282		-						
282		-						
282		-						
282								
282								
282								
282	FAS 109 Plant Excess ADIT - Protected							
282	FAS 109 Plant Excess ADIT - Unprotected							
Subtotal								
ADIT Adjustments (Avg. Balance from WsD.5)								
282								

		-						
282		-						
282		-						
282	FAS 109 Plant Excess ADIT— Protected	-						
282	FAS 109 Plant Excess ADIT— Unprotected	-						
		-						
	Subtotal— Form 1, p275 Projected	-	-	-	-	-		
	Less FASB 109 Above if not separately removed							
	Less FASB 106 Above if not separately removed							
	Proration Adjustment – Transmission (from WsD.2)							
	Proration Adjustment – General & Intangible (from WsD.2)							
	Total	-	-	-	-	-		
	Transmission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
	Total		0	0	0	0	0	

ADIT Account 283 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Plant Related	Labor Related	Total Included in Rate Base	(E)+(F)+(G)	Description
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
283		-						
	Subtotal							
	ADIT Adjustments (Avg. Balance from WsD.5)							
283								
283								
	Subtotal— Form 1, p277 Projected	-	-	-	-			
	Less FASB 109 Above if not separately removed							

Less FASB 106 Above if not separately removed							
Proration Adjustment – Software (from WsD.2)							
Total	-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
Total		0	0	0	0	0	

ADIT Account 254 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD.3	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
254		-						
254		-						
254		-						
254		-						
254		-						
254		-						
254		-						
254		-						
	Excess ADIT Liabilities Subject to Proration	-	-	-	-	-		
		-						
		-						
		-						
		-						
		-						
	Subtotal - Projected	-	-	-	-	-		
	Proration Adjustment – Software (from WsD.2)							
	Total	-	-	-	-	-		
	Transmission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
	Total		0	0	0	0	0	

Worksheet E
Table 23[illegible]

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190		-						
190	FAS 109 Plant Deficient ADIT - Protected	-						
190	FAS 109 Plant Deficient ADIT - Unprotected	-						

Subtotal								
ADIT Adjustments (Avg. Balance from WsD.5)								
190		-						
190		-						
190		-						
190	FAS 109 Plant Deficient ADIT Protected	-						
190	FAS 109 Plant Deficient ADIT Unprotected	-						
Subtotal - Form 1, p234 Projected		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment - Transmission (from WsD.2)								
Proration Adjustment - General & Intangible (from WsD.2)								
Proration Adjustment - Transmission NOL (from WsD.2)								
Proration Adjustment - General NOL (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]			0.0000%	0.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 182.3 Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD.3	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
182.3		-						
182.3		-						
182.3		-						
182.3		-						
182.3		-						
182.3		-						
182.3		-						
	Excess ADIT Assets Subject to Proration	-	-	-	-	-		
		-						
		-						
		-						
		-						
	Subtotal - Projected							

	-	-	-	-	-		
Proration Adjustment – Transmission NOL (from WsD.2)							
Proration Adjustment – General NOL (from WsD.2)							
Total	-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
Total		0	0	0	0	0	

Unamortized Balance of Abandoned Incentive Plant Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)
Acc. No.	Identification	Average Unamortized Balance from WsD	Current Year Amortization Expense	Unamortized Balance End of Current Year
		-		-
		-		-
Total		-	-	-

Unamortized Balance of Extraordinary Property Loss Projected for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)
Acc. No.	Identification	Average Unamortized Balance from WsD	Current Year Amortization Expense	Unamortized Balance End of Current Year
		-		-
		-		-
Total		-	-	-

Southwestern Public Service Company
Worksheet E - Rate Base Adjustments

Worksheet E
Table 24

ADIT Account 281 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
281		-						
281		-						
281		-						
	<u>Subtotal - FF1, p. 272-273</u>							
	ADIT Adjustments (Avg. Balance from WsD.5)							
281								
	<u>Subtotal - Form 1, p273</u>	-	-	-	-	-		
	Less FASB 109 Above if not separately removed							
	Less FASB 106 Above if not separately removed							
	Total	-	-	-	-	-		
	Transmission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
	Total		0	0	0	0	0	

ADIT Account 282 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
282		-						
282		-						
282		-						
282	<u>FAS 109 Plant Excess ADIT - Protected</u>							
282	<u>FAS 109 Plant Excess ADIT - Unprotected</u>							
	<u>Subtotal - FF1, p. 274-275</u>							
	ADIT Adjustments (Avg. Balance from WsD.5)							
282								
282	<u>FAS 109 Plant Excess ADIT - Protected</u>	-						
282	<u>FAS 109 Plant Excess ADIT - Unprotected</u>	-						
282								
	<u>Subtotal - Form 1, p275</u>	-	-	-	-	-		
	Less FASB 109 Above if not separately removed							
	Less FASB 106 Above if not separately removed							
	Proration Adjustment - Transmission (from WsD.2)							
	Proration Adjustment - General & Intangible (from WsD.2)							

Total	-	-	-	-	-	-	-
Transmission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
Total		0	0	0	0	0	

ADIT Account 283 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Plant Related	Plant Related	Labor Related	Total Included in Rate b Base	Description
283		-						
283		-						
283		-						
283		-						
	Subtotal - FF1, p. 276-277							
	ADIT Adjustments (Avg. Balance from WsD.5)							
283								
	Subtotal - Form 1, p277	-	-	-	-	-		
	Less FASB 109 Above if not separately removed							
	Less FASB 106 Above if not separately removed							
	Proration Adjustment - Software (from WsD.2)							
	Total	-	-	-	-	-		
	Transmission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
	Total		0	0	0	0	0	

ADIT Account 254 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD.3	Retail, Production & Other Related	Transmission Plant Related	Plant Related	Labor Related	Total Included in Rate b Base	Description
254		-						
254		-						
254		-						
254		-						
254		-						
254		-						
254		-						
	Excess ADIT Liabilities Subject to Proration	-	-	-	-	-		

		-						
		-						
		-						
		-						
Subtotal - Actual		-	-	-	-	-		
Proration Adjustment – Software (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]			0.0000%	0.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 190 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Acc. No.	Identification	Avg Balance from WsD	Retail, Production & Other Related	Transmission Related	Plant Related	Labor Related	Total Included in Rate Base (E)+(F)+(G)	Description
190		-						
190		-						
190		-						
190		-						
190	FAS 109 Plant Deficient ADIT – Protected							
190	FAS 109 Plant Deficient ADIT – Unprotected							
Subtotal – FF1, p. 234								
ADIT Adjustments (Avg. Balance from WsD.5)								
190								
190								
190	FAS 109 Plant Deficient ADIT – Protected	-						
190	FAS 109 Plant Deficient ADIT – Unprotected							
Subtotal – Form 1, p234		-	-	-	-	-		
Less FASB 109 Above if not separately removed								
Less FASB 106 Above if not separately removed								
Proration Adjustment – Transmission (from WsD.2)								
Proration Adjustment – General & Intangible (from WsD.2)								
Proration Adjustment – Transmission NOL (from WsD.2)								
Proration Adjustment – General NOL (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]			0.0000%	0.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 182.3 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
-----	-----	-----	-----	-----	-----	-----	-----	-----

<u>Acc. No.</u>	<u>Identification</u>	<u>Avg Balance from WsD.3</u>	<u>Retail, Production & Other Related</u>	<u>Transmission Related</u>	<u>Plant Related</u>	<u>Labor Related</u>	<u>Total Included in Rate bBase (E)+(F)+(G)</u>	<u>Description</u>
182.3		-						
182.3		-						
182.3		-						
182.3		-						
182.3		-						
182.3		-						
182.3		-						
182.3		-						
		-						
Excess ADIT Assets Subject to Proration		-	-	-	-	-		
		-						
		-						
		-						
		-						
Subtotal - Actual		-	-	-	-	-		
Proration Adjustment – Transmission NOL (from WsD.2)								
Proration Adjustment – General NOL (from WsD.2)								
Total		-	-	-	-	-		
Transmission Allocator [TP, GP or W/S]			0.0000%	0.0000%	0.0000%	0.0000%	0	
Total			0	0	0	0	0	

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 & Ending			
3	Balances			
4	(a)	(b)	(c)	(d)
5				Projected
6		Balance at	Balance at	Average
7		<u>Jan 1, 20yy</u>	<u>Dec 31, 20yy</u>	<u>Balance</u>
8	Plant Related:			
9				0
10				0
11				0
12				0
13				0
14				0
15	Total Plant Related:	0	0	0
16				
17	Labor Related:			
18				0
19				0
20				0
21				0
22				0
23				0
24	Total Labor Related:	0	0	0
25				
26	Transmission Related:			
27				0
28				0
29				0
30				0
31				0
32	Total Transmission Related:	0	0	0
33				
34	Other - Not Included:			
35				0
36				0
37				0
38				0
39				0
40				0
41				0
42				0
43				0
44				0
45				0
46	Total Other Not Included:	0	0	0
47				
48	Total Prepayments Balances:	0	0	0
49				
50	Calculation of Actual Average Balances for the Billing Period 01/01/20yy to 12/31/20yy			
51				
52		Beginning of	End of	Actual Average
53	Plant Related:	<u>Year Balance</u>	<u>Year Balance</u>	<u>Balance</u>
54				0
55				0
56				0
57				0
58				0
59				0

6042	Total Plant Related:	0	0	0
6143				
6244	Labor Related:			
6345				0
6446				0
6547				0
66				0
67				0
68				0
69				0
7048	Total Labor Related:	0	0	0
7149				
7250	Transmission Related:			
7351				0
74				0
75				0
76				0
7752				0
7853	Total Transmission Related:	0	0	0
7954				
8055	Other - Not Included:			
8156				0
8257				0
8358				0
84				0
85				0
86				0
87				0
88				0
89				0
9059				0
9160				0
9264	Total Other Not Included:	0	0	0
9362				
9463	Total Prepayments Balances:	0	0	0
9564				

II. MATERIALS AND SUPPLIES

Calculation of Projected Average Balances Based on Actual from Prior Year FF1:

(a)	(b)	(c)	(d)
	FF1, 20yy	FF1, 20yy	Projected Average
	Beq of Year	End of Year	Balance
10274 Materials and Supplies - Transmission - FF1, p.- 227, ln.- 8			0
10372 Materials and Supplies - Other - FF1, p.- 227, ln.- 11			0

Calculation of Actual Average Balances Based on Actual from FF1:

	FF1, 20yy	FF1, 20yy	Actual Average
	Beq of Year	End of Year	Balance
11079 Materials and Supplies - Transmission - FF1, p.- 227, ln.- 8			0
11180 Materials and Supplies - Other - FF1, p.- 227, ln.- 11			0

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

Worksheet G
Table 27

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Line	FERC Account			Projected	FF1, Reference Actual for	Actual		
No.	No.	Description		Amount	for Actual	Amount		
1		<u>TRANSMISSION EXPENSES</u>						
2		<u>OPERATION</u>						
3	560	Supervision and Engineering			p. 320-323, In 83, (b)321.83.b			
4	561.0	Load Dispatching			p. 320-323, In 84, (b)321.84.b			
5	561.1	Load Dispatching - Reliability			p. 320-323, In 85, (b)321.85.b			
6	561.2	Load Dispatching - Monitor & Operate Transmission System			p. 320-323, In 86, (b)321.86.b			
7	561.3	Load Dispatching - Transmission Service & Scheduling			p. 320-323, In 87, (b)321.87.b			
8	561.4	Scheduling, System Control & Dispatch Services			p. 320-323, In 88, (b)321.88.b			
9	561.5	Reliability, Planning and Standards Development			p. 320-323, In 89, (b)321.89.b			
10	561.6	Transmission Service Studies			p. 320-323, In 90, (b)321.90.b			
11	561.7	Generation Interconnection Studies			p. 320-323, In 91, (b)321.91.b			
12	561.8	Reliability, Planning and Standards Development Services			p. 320-323, In 92, (b)321.92.b			
13	562	Station Expenses			p. 320-323, In 93, (b)321.93.b			
14	562.1	<u>Energy Storage Equipment</u>			p. 320-323, In 93.1, (b)			
15	563	Overhead Line Expenses			p. 320-323, In 94, (b)321.94.b			
16	564	Underground Line Expenses			p. 320-323, In 95, (b)321.95.b			
17	565	Transmission of Electricity by Others			p. 320-323, In 96, (b)321.96.b			
18	566	Miscellaneous Transmission Expenses			p. 320-323, In 97, (b)321.97.b			
19	567	Rents			p. 320-323, In 98, (b)321.98.b			
19		Total Operation		0		0		
20		<u>MAINTENANCE</u>						
21	568	Supervision and Engineering			p. 320-323, In 101, (b)321.101.b			
22	569	Structures			p. 320-323, In 102, (b)321.102.b			
23	569.1	Computer Hardware			p. 320-323, In 103, (b)321.103.b			
24	569.2	Computer Software			p. 320-323, In 104, (b)321.104.b			
25	569.3	Communication Equipment			p. 320-323, In 105, (b)321.105.b			
26	569.4	Miscellaneous Regional Transmission Plant			p. 320-323, In 106, (b)321.106.b			

298	570	Station Equipment		(b)321.406.b p. 320-323, In 107, (b)321.407.b p. 320-323, In 107.1, (b)	
30	570.1	Energy Storage Equipment		p. 320-323, In 108, (b)321.408.b p. 320-323, In 109, (b)321.409.b p. 320-323, In 110, (b)321.410.b	
3129	571	Overhead Lines			
320	572	Underground Lines			
334	573	Miscellaneous Transmission Plant			
342		Total Maintenance	0		0
353					
364		Total Transmission O&M	0		0
375					
386		Less: All 561 Accounts	0		0
397		Add Back: Account 561.6 - Transmission Service Studies	0		0
4038		Add Back: Account 561.7 - Generation Interconnection Studies	0		0
4139		Less: Account 565 - Transmission of Electricity by Others	0		0
420		Transmission O&M Expense Adjustment (Note 1)			
434					
442		Total Net Transmission Expense	0		0
453					
464		ADMINISTRATIVE AND GENERAL			
475		OPERATION			
486	920	Administrative and General Salaries		p. 320-323, In 181, (b)323.181.b p. 320-323, In 182, (b)323.182.b p. 320-323, In 183, (b)323.183.b p. 320-323, In 184, (b)323.184.b p. 320-323, In 185, (b)323.185.b p. 320-323, In 186, (b)323.186.b p. 320-323, In 187, (b)323.187.b p. 320-323, In 189, (b)323.189.b p. 320-323, In 190, (b)323.190.b p. 320-323, In 191, (b)323.191.b p. 320-323, In 192, (b)323.192.b p. 320-323, In 193, (b)323.193.b	
497	921	Office Supplies and Expense			
5048	922	(Less) Administrative Expense Transferred			
5149	923	Outside Services Employed			
520	924	Property Insurance			
534	925	Injury and Damages			
542	926	Employee Pensions and Benefits			
553	928	Regulatory Commission Expenses			
564	929	(Less) Duplicate Charges-Cr.			
575	930.1	General Advertising Expenses			
586	930.2	Miscellaneous General Expenses			
597	931	Rents			
6058		Total Operation	0		0

6159

629

634

MAINTENANCE

935 Maintenance of General Plant

323-196.b,
 320-323, In
 196, (b)

642

653

Less: Account 926 Retail Pension Tracker

p. 320-323
 Footnote
 Data323
 Footnote Data

664

Less: Account 926 Retail Pension Tracker
 Amortization

p. 320-323
 Footnote
 Data323
 Footnote Data

675

Less: O&M Expenses (Note 1)

686

Less: Retail Advanced Grid A&G Costs (Note 2)

697

7068

7169

TOTAL ADMINISTRATIVE AND GENERAL

0

0

720

734

(a)

(b)

(c)

(d)

(e)

(f)

(g)

(h)

(i)

742

753

764

775

Wages and Salaries Allocator

Production

Projected
 Direct Payroll

Payroll Billed
 from Service Corp

Total Projected
 Amount

p. 354-355, In
 20, (b)354-20.b

Actual
 Direct Payroll

Payroll Billed
 from Service Corp

Total Actual
 Amount

786

Transmission

0

p. 354-355, In
 21, (b)354-21.b

0

797

Regional Market

0

p. 354-355, In
 22, (b)354-22.b

0

8078

Distribution

0

p. 354-355, In
 23, (b)354-23.b

0

8179

Other

0

p. 354-355, In
 24-26,
 (b)354-24,25,26.b

0

829

834

842

853

864

Total

0

0

0

0

0

0

(Note 1: Eliminate Eddy County HVDC transmission O&M and A&G expenses.)

(Note 2: Source: Company books and records)

Southwestern Public Service Company
Worksheet I - Depreciation and Amortization Expense

Worksheet I
Table 29

		Projected Year = 20yy			
	(a)	(b)	(c)	(d)	(e)
Line No.	Description	Reference	Projected Depreciation Expense	Projected Amortization Expense	Projected Total Depr. & Amort. Expense
1	Steam Production				0
2	Other Production				0
3	Adjustment to Production	WsD.5, Ins 58 + 59, col (k) and WsD.5, Ins 67 + 68, col (k)			0
4	Total Production		0	0	0
5					
6	Transmission				0
7	Adjustment to Transmission	WsD.5, In 60, col (k) and WsD.5, In 69, col (k)			0
8	Total Transmission		0	0	0
9					
10	Distribution				0
11	Adjustment to Distribution	WsD.5, In 61, col (k) and WsD.5, In 70, col (k)			0
12	Total Distribution		0	0	0
13					
14	General				0
15	Adjustment to General	WsD.5, In 62, col (k) and WsD.5, In 71, col (k)			0
16	Total General		0	0	0
17					
18	Intangible - Computer Software				0
19	Adjustment to Intangible	WsD.5, In 63, col (k) and WsD.5, In 72, col (k)			0
20	Total Intangible		0	0	0
21					
22	Total		0	0	0
23					
24			Actual Year =	20yy	
25			Actual	Actual	Actual Total
26			Depreciation	Amortization	Depr. & Amort.
27			Expense	Expense	Expense
28					
29	Steam Production	FF1, p. 336-337, footnote			0
30	Other Production	FF1, p. 336-337, footnote			0
31	Adjustment to Production	WsD.5, Ins 58 + 59, col (m) and WsD.5, Ins 67 + 68, col (m)			0
32	Total Production		0	0	0
33					
34	Transmission	FF1, p. 336-337, footnote			0
35	Adjustment to Transmission	WsD.5, In 60, col (m) and WsD.5, In 69, col (m)			0
36	Total Transmission		0	0	0
37					

38	Distribution	FF1, p. 336-337, footnote	0
39	Adjustment to Distribution	WsD.5, ln 61, col (m) and WsD.5, ln 70, col (m)	0
40	Total Distribution		0
41			0
42	General	FF1, p. 336-337, footnote	0
43	Adjustment to General	WsD.5, ln 62, col (m) and WsD.5, ln 71, col (m)	0
44	Total General		0
45			0
46	Intangible - Computer Software	FF1, p. 336-337, footnote	0
47	Adjustment to Intangible	WsD.5, ln 63, col (m) and WsD.5, ln 72, col (m)	0
48	Total Intangible		0
49			0
50	Total		0

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

Worksheet J
 Table 30

Line No.	(A) Description	Projected for Billing Year = (B) Expense	(C) Excluded from Rev Requirement	20yy (D) Included in Rev Requirement
1	LABOR RELATED:			
2				
3				
4				
5	Subtotal Labor Related	-	-	-
6				
7	PLANT RELATED:			
8				
9				
10				
11				
12	Subtotal Plant Related \neq Property	-	-	-
13				
14	OTHER:			
15				
16				
17	FRANCHISE & GROSS RECEIPTS:			
18				
19				
20				
21				
22				
23				
24	Subtotal Franchise & Gross Receipts	-	-	-
25				
26	Total Taxes Other Than Income	-	-	-

27				
28	FF1 page 114, line 14, column c:			
29				
30	Investment Tax Credit Amortized			
31				
32		Actual for Billing Year =	20yy	
33	(A)	(B)	(C)	(D)
34	Description	FF1 Reference	Expense	Excluded from Rev Requirement
35				(E) Included in Rev Requirement
36				
37	LABOR RELATED:			
38				
39				
40				
41	Subtotal Labor Related		-	-
42				
43	PLANT RELATED:			
44				
45				
46				
47				
48	Subtotal Plant Related - Property		-	-
49				
50	OTHER:			
51				

52
53
54
55
56
57
58
59
60

FRANCHISE & GROSS RECEIPTS:

Subtotal Franchise & Gross Receipts

- - -

61
62
63
64
65
66

Total Taxes Other Than Income

FF1, p. ~~age-114-117~~, line 14, ~~(c):column-c:~~

Investment Tax Credit Amortized ~~FF1, p. 266-267-8-f, ln~~
8, (f)

	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)
1		PROJECTED BALANCES													
2	Common Equity - Projected														13 Month Average Balance
3		<u>1-1-vv</u>	<u>1-31-vv</u>	<u>2-29-vv</u>	<u>3-31-vv</u>	<u>4-30-vv</u>	<u>5-31-vv</u>	<u>6-30-</u> <u>vv</u>	<u>7-31-vv</u>	<u>8-31-vv</u>	<u>9-30-</u> <u>vv</u>	<u>10-31-</u> <u>vv</u>	<u>11-30-</u> <u>vv</u>	<u>12-31-</u> <u>vv</u>	
4	Proprietary Capital														0
5	Less Preferred Stock														0
6	Less Acct 216.1 Unapprop. Undist. Sub. Earnings														0
7	Less Acct 219.1-Accum Other Compre. Income														0
8															
9	Common Equity Balances (<u>L</u>n 4 - <u>L</u>n 5 - <u>L</u>n 6 - <u>L</u>n 7)	0	0	0	0	0		0	0	0	0	0	0	0	0
10															
11	Long Term Debt - Projected														
12															
13	Bonds														0
14	Less Reacquired Bonds														0
15	Other Long Term Debt														0
16															
17	Debt Balances (<u>L</u>n 13 - <u>L</u>n 14 + <u>L</u>n 15)	0	0	0	0	0		0	0	0	0	0	0	0	0
18															
19															
20	Common Equity - Actual														13 Month Average Balance
21		<u>1-1-vv</u>	<u>1-31-vv</u>	<u>2-29-vv</u>	<u>3-31-vv</u>	<u>4-30-vv</u>	<u>5-31-vv</u>	<u>6-30-</u> <u>vv</u>	<u>7-31-vv</u>	<u>8-31-vv</u>	<u>9-30-</u> <u>vv</u>	<u>10-31-</u> <u>vv</u>	<u>11-30-</u> <u>vv</u>	<u>12-31-</u> <u>vv</u>	
22	Proprietary Capital														0
23	Less Preferred Stock														0
24	Less Acct 216.1 Unapprop. Undist. Sub. Earnings														0
25	Less Acct 219.1-Accum Other Compre. Income														0

26	Common Equity Bal (<u>L</u> in 22 - <u>L</u> in 23 - <u>L</u> in 24 - <u>L</u> in 25)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28																
29																
30	<u>Long Term Debt - Actual</u>															
31																
32	Bonds															0
33	Less Reacquired Bonds															0
34	Other Long Term Debt															0
35																
36	Debt Balances (<u>L</u> in 32 - <u>L</u> in 33 + <u>L</u> in 34)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
37																
38	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)							
39				Project ed			FF1 Reference	Actua l								
40	<u>Cost of Debt - Annual Interest Expense</u>			20yy			for Actual	20yy								
41																
42	Interest on Long Term Debt						p. 114-117, ln 62 (c) (117.62.e)									
43	Less: Financial Hedge Gain/Expense and Interest Rate Derivative from (<u>L</u> ine 62)							0								
44	Plus: Allowed Hedge and Interest Rate Derivative Recovery from (<u>L</u> ine 67)							0								
45	Amortization of Debt Discount and Expense						p. 114-117, ln 63 (c) (117.63.e)									
46	Amortization of Loss on Reacquired Debt						p. 114-117, ln 64 (c) (117.64.e)									
47	Less: Interest on Long Term Credit Facility						p. 256-257 (m) (257.25.f) p. 114-117, ln 65 (c) (117.65.e)									
48	Less: Amort of Premium on Debt						p. 114-117, ln 66 (c) (117.66.e)									
49	Less: Amort of Gain on Reacquired Debt															
50	Total Interest Expense (<u>L</u> in 42 - <u>L</u> in 43 + <u>L</u> in 44 + <u>L</u> in 45 + <u>L</u> in 46 - <u>L</u> ines 47 - <u>ln</u> 48 - <u>L</u> in 49)			0				0								
51																
52																
53	Average Cost of Debt			0.00%	(<u>L</u> in 51 / <u>L</u> in 17, col (o))			0.00%	(<u>L</u> in 51 / <u>L</u> in 36, col (o))							
54																
55	<u>Preferred Stock Cost</u>															
56	Dividends on Preferred Stock			0			p. 118-119, ln 29 (c) (118.29.e)	0								
57	Average Cost of Preferred Stock			0.00%	(<u>L</u> in 56 / <u>L</u> in 5-, col (o))			0.00%	(<u>L</u> in 56 / <u>L</u> in 23-, col (o))							

Xcel Energy Operating Companies
 FERC FPA Electric Tariff
 Third Revised Volume No. 1

Att O-SPS Formula Rate,
 Wksht K, Capital Structure, Table 31
 Version 0.0.1
 Proposed Effective Date: 1-1-2023
 Page 3 of 3

58	Financial Hedge Amortization and Interest Rate Derivative (Enter Gains as a Negative Number)		
59			
60	Series due 2033 6% Financial Hedge		
61	Series E due 2016 5.6% Financial Hedge		
62	Total Hedge Amortization and Interest Rate Derivative	0	0
63			
64	Total Average Capital Balance (Ln 9 + Ln 17)	0	0
65	Financial Hedge Recovery Limit - 7.5 Basis Points of Total Capital	0.00075	0.00075
66	Limit of Recoverable Amount	0	0
67	Recoverable Hedge Amortization & Interest Rate Derivative (Lesser of Ln 62 or Ln 66)	0	0

Southwestern Public Service Company
 Worksheet N - Meter Investment

Worksheet N
 Table 34

Projected (1) for Billing Year =

20yy

Line No.	Meter Type	Number of Meters	Average Replacement Cost per Meter (2)	Total Replacement Cost	Allocated Meter Investment	Average Allocated Meter Investment	No. of Delivery Points	Total Meter Investment
1				\$ -	\$ -	\$ -	-	
2				\$ -	\$ -	\$ -	-	
3				\$ -	\$ -	\$ -	-	\$ -
4	Total	-		\$ -	\$ -	(3)		
5	Gross Plant Carrying Charge (4)							
6	Revenue Requirement							\$ -

- (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 204-207, line 70, column (g).
 (4) Based on the last actual amount

[illegible]

27							
28	Total In Service October 1, 2005 and Later	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
29							
30	Total Projected SPS Radial Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Note 1 - Actual prior year end balances are used for the projected amounts.

31								
32								
33								
34		Total Radial	Total Radial	Wholesale	Wholesale	Retail Radial	Retail	
35	<u>Radial Line / Asset Location</u>	<u>Gross Plant \$</u>	<u>Net Plant \$</u>	<u>Gross Plant \$</u>	<u>Net Plant \$</u>	<u>Gross Plant \$</u>	<u>Net Plant \$</u>	<u>Customer</u>
36	<u>Actual for Year = 20yy</u>							

In Service Prior to October 1, 2005:

37								
38								
39								
40								
41	Total In Service Prior to October 1, 2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

In Service October 1, 2005 and Later:

42								
43								
44								
45								
46								
47	Total In Service October 1, 2005 and Later	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
48								
49	Total Actual SPS Radial Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

Determine the Revenue Requirement for Base Plan Upgrades

Li
ne
No

SUMMARY OF BPU UPGRADES

A. Base Plan facilities.
16 in Service.

The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year matching Projected Year. Values prior and subsequent to the Projected 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 Projected Year.

21				Projected Details			
22	Beginning Investment Service Year (yyyy)				Projected Year (Input)	20yy	
23	Billing Month (1-12)				Projected Year FCR w/o incentives, less depreciation (From ARR – Projected Data, line 40 col (5))	0.00%	
24	Depreciation Rate						
25	CIAC (Yes or No)						
26							
27	Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Projected Depreciation Rate	Depreciation Expense	Ending Balance Revenue Requirement
28							
29	-	-	-	-	-	-	-
30	-	-	-	-	-	-	-
31	-	-	-	-	-	-	-
32	-	-	-	-	-	-	-
33	-	-	-	-	-	-	-
34	-	-	-	-	-	-	-
35	-	-	-	-	-	-	-
36	-	-	-	-	-	-	-
37	-	-	-	-	-	-	-
38	-	-	-	-	-	-	-
39	-	-	-	-	-	-	-
40	-	-	-	-	-	-	-
41	-	-	-	-	-	-	-
42	-	-	-	-	-	-	-
43	-	-	-	-	-	-	-
44	-	-	-	-	-	-	-
45	-	-	-	-	-	-	-
46	-	-	-	-	-	-	-
47	-	-	-	-	-	-	-
48	-	-	-	-	-	-	-
49	-	-	-	-	-	-	-
50	-	-	-	-	-	-	-
51	-	-	-	-	-	-	-
52	-	-	-	-	-	-	-

53	-	-	-	-	-	-	-
54	-	-	-	-	-	-	-
55	-	-	-	-	-	-	-
56	-	-	-	-	-	-	-
57	-	-	-	-	-	-	-
58	-	-	-	-	-	-	-
59	-	-	-	-	-	-	-
60	....	....	....	....	....	....	....

61

i. Project 1, Actual
(Describe)

The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year matching True-up Year. Values prior and subsequent to the True-up 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 True-up Year.

66					True-up Year Actual Details		
67	Beginning Investment Service Year (yyyy) Billing Month (1-12)				True-up Year (Actual Year Used for Revenue Requirement - Input) True-up Year (Actual FCR w/o incentives, less depreciation) (From ARR-Actual Data, line 176 col (5))	20yy	0.00%
68	Depreciation Rate						
69	CIAC (Yes or No)						
70							
71							
72	Investment Year	Beginning Balance	Addition/(Ret) Amount	Plant Investment Balance	Actual Depreciation Rate	Depreciation Expense	Ending Balance Revenue Requirement
73							
74	-	-	-	-	-	-	-
75	-	-	-	-	-	-	-
76	-	-	-	-	-	-	-
77	-	-	-	-	-	-	-
78	-	-	-	-	-	-	-
79	-	-	-	-	-	-	-
80	-	-	-	-	-	-	-
81	-	-	-	-	-	-	-
82	-	-	-	-	-	-	-
83	-	-	-	-	-	-	-

11				Projected Details			
12							
11	Beginning						
3	Investment					Projected Year (Input)	20yy

[illegible]

6	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-
11	....	....	.....	.....	/..	.....	.....	.....

The calculated Rev. Req. from TO's and Other Zones shown below are only valid for Investment Year matching True-up Year. Values prior and subsequent to the True-up 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 True-up Year.

15				True-up Year Actual Details			
7							
15	Beginning				True-up Year (Actual Year Used for		
8	Investment				Revenue Requirement - Input)	20yy	
15					True-up Year (Actual FCR w/o incentives,		
9	Service Year				less depreciation)	0.00%	
16					(From ARR-Actual Data, line		
0	Billing Month				176 col (5))		
16	Depreciation						
1	Rate						
16							
2	CIAC (Yes or No)						
16	Investment	Beginning	Addition/(Ret)	Plant Investment	Depreciation	Ending	Revenue
3							
16		Balance			Actual Depreciation Rate		Requirement
4	Year		Amount	Balance		Expense	Balance
16	-	-	-	-		-	-
5							
16	-	-	-	-		-	-
6							
16	-	-	-	-		-	-
7							
16	-	-	-	-		-	-
8							
16	-	-	-	-		-	-
9							
17	-	-	-	-		-	-
0							
17	-	-	-	-		-	-
1							
17	-	-	-	-		-	-
2							
17	-	-	-	-		-	-
3							
17	-	-	-	-		-	-
4							
17	-	-	-	-		-	-
5							
17	-	-	-	-		-	-
6							
17	-	-	-	-		-	-

17						
8	-	-	-	-	-	-
18						
0	-	-	-	-	-	-
18						
1	-	-	-	-	-	-
18						
2	-	-	-	-	-	-
18						
3	-	-	-	-	-	-
18						
4	-	-	-	-	-	-
18						
5	-	-	-	-	-	-
18						
6	-	-	-	-	-	-
18						
7	-	-	-	-	-	-
18						
8	-	-	-	-	-	-
18						
9	-	-	-	-	-	-
19						
0	-	-	-	-	-	-
19						
1	-	-	-	-	-	-
19						
2	-	-	-	-	-	-
19						
3	-	-	-	-	-	-
19						
4	-	-	-	-	-	-
19						
5	-	-	-	-	-	-
19						
6	....	....	....	....	....	....
19						
7						

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

Line

No.

SUMMARY OF SERVICE, SPONSORED AND GENERATOR INTERCONNECTION UPGRADES

1

	(a)	(b)	(c)	(d)	(e)
	Investment Year	Project Description	Projected Revenue Requirement	Actual Revenue Requirement	SPP Base Plan True-up Amount
2					
3					
4					
5			-	-	-
6			-	-	-
7			-	-	-

8			-	-	-
9			-	-	-
10			-	-	-
11			-	-	-
12					
13					
14					
15	Total Revenue Requirement and True-up Amount		-	-	-

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

Year	Projected Worksheet P Depr Rate	Actual Worksheet P Depr Rate
20yy		
20yy		
20yy		
20yy		
20yy		
20yy		
20yy		
20yy		
20yy		
20yy		
20yy		
20yy		
20yy		
20yy		
20yy		
20yy		
20yy		
20yy		
20yy		

Projected Ref. Table 2, Line 40.1, col(5) Actual Ref. Table 7, Line 176.1 col(5)

Southwestern Public Service Company
Roadmap to Production Formula Rate Template Changes - Requirements Customers

Ministerial Changes

Table	Schedule/Worksheet Tab Name	Description of Change
1	Rate	Removed row number in Reference to Worksheet A.1 on line nos. 4 and 5 since line number can vary depending on the number of years of interest. Add shading to title "For rates effective 01/01/20yy" Add shading to col 5 lines 2 through 5 Add "\$" and "-" to Lines 2 and 3 column 5
3	ARR - Projected Data	Update line no. 78 to reference WsD, In 136, rather than WsD, In 84 Update line no. 81 to reference WsF, In 102 rather than WsF, In 71 Update line no. 82 to reference WsF, In 103 rather than WsF, In 72 Update line no. 83 to reference WsF, In 15 rather than WsF, In 12 Update line no. 84 to reference WsF, In 24 rather than WsF, In 18 Update line no. 85 to reference WsF, In 32 rather than WsF, In 23 Update line no. 86 to reference WsF, In 46 rather than WsF, In 31 Formatting changes to line nos. 47-51, 54-58, 73, 78, 81-86, 87.2 Added column references to line nos. 47-51, 54-58 Removed FERC Form 1 references from lines 68-72 Row 73 changed "Col C" to "col (c)" Added yellow shading to title "For the Billing Period 01/01/yy to 12/31/yy" Added yellow shading to line 72 Column 3 Added yellow shading to line 80 column 3 Fixed "-" and line spacing Corrected the word Reserves on line 87.1
4	ARR - Projected Data	Formatting changes to line nos. 91-96, 98-102, 105-109, 114, 118, 119 Removed FERC Form 1 references from lines 123, 125-127, 135 Added yellow shading to title "For the Billing Period 01/01/yy to 12/31/yy" Fixed "-" and line spacing
5	ARR - Projected Data	Formatting change to line nos. 144, 149-153, 157-162, 165-170, 173-174, 176-179 Rows 173 and 174 everything had been in Column 2 and now is split in Column 1 and 2 Long Term Interest WsK, In 51, col (d) Preferred Dividends WsK, In 56, col (d) Line 74 Deleted the "(" in front of WsK for Preferred Dividends Rows 176 to 179 everything had been in Column 1 and is now split between 1 and 2 Added yellow shading to title "For the Billing Period 01/01/yy to 12/31/yy" Fixed "-" and line spacing
6	ARR - Projected Data	Reformatted FERC Form 1 reference in Note K Added yellow shading to Title "For the Billing Period 01/01/yy to 12/31/yy" Added yellow shading to % at section M Changed "page#.line#.col.#" to be "page#.line#.col#."

Southwestern Public Service Company
Roadmap to Production Formula Rate Template Changes - Requirements Customers

Ministerial Changes

Table	Schedule/Worksheet Tab Name	Description of Change
8	ARR - Actual Data	Update line no. 230 to reference WsD, ln 136, rather than WsD, ln 82 Update line no. 233 to reference WsF, ln 110 rather than WsF, ln 77 Update line no. 234 to reference WsF, ln 111 rather than WsF, ln 78 Update line no. 235 to reference WsF, ln 60 rather than WsF, ln 42 Update line no. 236 to reference WsF, ln 70 rather than WsF, ln 48 Update line no. 237 to reference WsF, ln 78 rather than WsF, ln 53 Update line no. 238 to reference WsF, ln 92 rather than WsF, ln 61 Formatting changes to line nos. 199-203, 206-210, 225, 233-238, 239.2 Added column references to line nos. 199-203, 206-210 Removed FERC Form 1 references from lines 220-223 Reformatted FERC Form 1 reference in line 224 Added yellow shading to Title "For the Billing Period 01/01/yy to 12/31/yy" Added yellow shading to rows 224 and 232 in one column Fixed "-" and Line Spacing
9	ARR - Actual Data	Formatting changes to line nos. 243-248, 250-254, 257-261, 266, 270-271 Removed FERC Form 1 reference from line 275, 277-279, 287 Added yellow shading to Title "For the Billing Period 01/01/yy to 12/31/yy" Fixed "-" and Line Spacing
10	ARR - Actual Data	Formatting change to line no. 296, 301-305, 309-314, 317-322, 325-326, 328-331 Added yellow shading to Title "For the Billing Period 01/01/yy to 12/31/yy" Added yellow shading to 297 col 5
11	ARR - Actual Data	Reformatted FERC Form 1 reference in Note K Added yellow shading to Title "For the Billing Period 01/01/yy to 12/31/yy" Added yellow shading to section M Changed "page#.line#.col.#" to be "page#.line#.col#."
12	Sch1 & Sch1 True-up	Changed lines 9 and 10 to yellow shading Formatting changes to lines 6, 8, 11, 23, 25, 27-29, 32-38, 64-66, 68 Added Yellow shading for titles section A, Section C Added yellow shading for line 42 and 54 section added yellow shading for Interest line 42 through 62 Updated the word "Line" in section B to "ln" - lines 13 through 16
15	WsB Rev Credits	Changed lines 1, 2, 4, 5 to yellow shading Reformatted FERC Form 1 reference on line 6, Account 454 Actuals Total, and Account 456.1 Actuals Total Reformatted FERC Form 1 reference for Account 454 from "(FF1, p. 300 ln 19b) to "(FF1, p. 300-301, ln 19 (b))"
18	WsC Divisor	Reformatted FERC Form 1 reference in Notes 1 and 3 Added yellow shading for lines 1 through 12 Corrected the column month through Plus: Intertie Demand. Added yellow shading for lines 15 through 26 columns Month, day and year to Plus: Intertie Demand Added yellow shading to the years for section header I., II., and IV Added table border to the Table in Section IV. Added yellow shading to table IV column Month through Actual wholesale load

Southwestern Public Service Company
Roadmap to Production Formula Rate Template Changes - Requirements Customers

Ministerial Changes

Table	Schedule/Worksheet Tab Name	Description of Change
19	WsD Avg Rate Base	<p>Changed FERC Form 1 reference for Total Account 281 from "FF1, p 273, ln 8, col k" to "FF1, p. 272-273, ln 8 (b) and (k)"</p> <p>Changed FERC Form 1 reference for Total Account 282 from "FF1, p 275, ln 9, col k" to "FF1, p. 274-275, ln 9 (b) and (k)"</p> <p>Added FERC Form 1 references for Account 282 FAS 109 Excess ADIT (Protected) and Account 282 FAS 109 Excess ADIT (Unprotected)</p> <p>Changed FERC Form 1 reference for Total Account 283 from "FF1, p 277, ln 9, col k" to "FF1, p. 276-277, ln 19 (b) and (k)"</p> <p>Changed FERC Form 1 reference for Total Account 190 from "FF1, p 234, ln 18, col c" to "FF1, p. 234, ln 18 (b) and (c)"</p> <p>Added FERC Form 1 references for Account 190 FAS 109 Deficient ADIT (Protected) and Account 190 FAS 109 Deficient ADIT (Unprotected)</p> <p>Renumbered lines as necessary</p> <p>Reformatted Land Held for Future Use FERC Form 1 reference</p> <p>Added yellow shading</p> <p>Fixed line no's</p>
20	WsD.1 13 Rate Base - 13 Month Average Projection	<p>Added column labeling</p> <p>Added yellow shading to line 36 column a through m</p> <p>Added yellow shading (lines 5, 10, 15, 20, 24, 40, 45, 50, 55, 59)</p>
21	WsD.1 13 Rate Base - 13 Month Average Actual	<p>Added column labeling</p> <p>Fixed typo in spelling of "distribution" on lines 123 and 124</p> <p>Added a period to "Adj." on Line numbers 82, 87, 92, 97, and 101</p> <p>Added 2nd e "Retirement" on Line 104.</p>
21A	WsD.2 ADIT Proration Factor	<p>Added yellow shading</p> <p>Added a space between "Rate Year" and the "="</p>
22	WsE Rate Base Adj	<p>Changed header for column (H) to say "Rate Base" rather than "Rate base" on ADIT Account 281, 282, 283, and 254 Tables</p> <p>Changed refence on ADIT Account 254 table, column (C) from "Avg Balance from WsD" to "Avg Balance from WsD.3"</p> <p>Moved Adjustments to below Subtotal for Account 281, 282, and 283 Tables</p> <p>Removed FERC Form 1 reference from Subtotal line for Account 281, 282, and 283 Tables</p> <p>Added "." after Avg for "ADIT Adjustments (Avg Balance from WsD.5)"</p> <p>Moved 282 FAS 109 Plant Excess ADIT – Protected and 282FAS 109 Plant Excess ADIT – Unprotected lines above/before the Subtotal</p> <p>Added yellow shading line after and before the Less FASB</p> <p>Removed the word "Software" from "Proration Adjustment - Software (from WsD.2)"</p>
23	WsE Rate Base Adj	<p>Changed header for column (H) to say "Rate Base" rather than "Rate base" on ADIT Account 190 and 182.3 Tables</p> <p>Changed refence on ADIT Account 182.3 table, column (C) from "Avg Balance from WsD" to "Avg Balance from WsD.3"</p> <p>Moved Adjustments to below Subtotal for Account 190 Table</p> <p>Removed FERC Form 1 reference from Subtotal line for Account 190 Table</p>

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Table	Schedule/Worksheet Tab Name	Description of Change
24	WsE Rate Base Adj	<p>Changed header for column (H) to say "Rate Base" rather than "Rate base" on ADIT Account 281, 282, 283, 254, 190, and 182.3 Tables</p> <p>Changed refence on ADIT Account 254 and 182.3 tables, column (C) from "Avg Balance from WsD" to "Avg Balance from WsD.3"</p> <p>Moved Adjustments to below Subtotal for Account 281, 282, 283, and 190 Tables</p> <p>Reformatted FERC Form 1 references on Subtotal Line for Account 281, 282, 283 and 190 Tables</p> <p>Added yellow shading to "ADIT Account 281 Actual for Billing Year = 20yy"</p> <p>Added Yellow shading to "ADIT Account 282 Actual for Billing Year = 20yy"</p> <p>Added yellow shading for "ADIT Account 283 Actual for Billing Year = 20yy"</p> <p>Added yellow shading for "ADIT Account 254 Actual for Billing Year = 20yy"</p> <p>Added yellow shading for "ADIT Account 190 Actual for Billing Year = 20yy"</p> <p>Added yellow shading for "ADIT Account 182.3 Actual for Billing Year = 20yy"</p> <p>Added yellow shading for columns a through g and column I for accounts 281, 282, 283, 254, 190, and 182.3</p>
26	WsF Working Capital	<p>Added lines and renumbered line nos. to align with spreadsheet template</p> <p>Added label of Materials and Supplies section</p> <p>Changed line numbers to FERC Form 1 references and reformatted</p> <p>Added yellow shading</p> <p>Added comma to reference was "FF1 20YY" and now is "FF1, 20YY"</p>
27	WsG OM - WS	<p>Changed header for column (d) to read "FF1 Reference for Actual"</p> <p>Added line no. 14 for account 562.1, Energy Storage Equipment and renumbered all following lines</p> <p>Added line no. 30 for account 570.1, Energy Storage Equipment</p> <p>Reformatted FERC Form 1 references based on changes to the Form 1</p>
29	Wsl Depr&Amort Exp	Reformatted FERC Form 1 references
30	WsJ TOTI	<p>Removed FERC Form 1 references on line 28</p> <p>Reformatted FERC Form 1 references on lines 64, 66</p> <p>Added yellow shading</p> <p>Added a comma to Line 64 was "FF1 p. 114-117, ln 14, (c):" and changed to "FF1, p. 114-117, ln 14 (c):"</p> <p>Added yellow shading to lines 64 and 66 columns (C), (D), and (E).</p>
31	WsK Cap Structure	<p>Changed FERC Form 1 Reference on line no. 47 from "(257.25.i)" to "p. 256-257 (m)"</p> <p>Changed formatting of references on lines 9, 17, 27, 36, 43, 44, 51, 53, 57, 64, and 67</p> <p>Updated formula reference on Line 51 to more clearly identify line nos. included in formula</p> <p>Reformatted FERC Form 1 references on lines 42, 45, 46, 48, 49, 56</p>
34	WsN Meters	Changed note (3) to "From FF1, p. 204-207, ln 70 col (g)" based on changes to the Form 1
35	WsO Radial Lines	<p>Changed line numbers to yellow shading</p> <p>Added yellow shading</p> <p>Added the Title "Projected for Billing Year = 20yy (Note 1)" to line 16</p>

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Table	Schedule/Worksheet Tab Name	Description of Change
36	WsP BPU Summary	Added new columns (c) and (e) for Projected and Actual Plant Investment Balance, respectively Re-lettered remaining columns Removed "Depreciation Rate" from the header of Projected and Actual Details tables, that rate is already included in the body of those tables. Added the word "Projected" above Depreciation Rate in Projected Details tables, and added the word "Actual" above Depreciation Rate in Actual Details tables. Removed "True-up Year" from "True-up Year Actual Details" table Added the wording "Interconnection Facilities" at the end of the first header Added yellow shading Added a "." at the end of "II. Determine theFacilities"