

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 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).

The Honorable Kimberly D. Bose September 29, 2022 Page 3 of 4

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.

The Honorable Kimberly D. Bose September 29, 2022 Page 4 of 4

> David E. Pettit Assistant General Counsel Xcel Energy Services Inc. 1800 Larimer Street, Suite 1400 Denver, CO 80202 Phone: (303) 294-2599 david.e.pettit@xcelenergy.com

Ryan A. Matley Principal Rate Analyst Southwestern Public Service Company 1800 Larimer Street, Suite 1100 Denver, CO 80202 Phone: (303) 294-2122 ryan.a.matley@xcelenergy.com Casey Settles Case Specialist Southwestern Public Service Company 790 Buchanan Street - 7 Amarillo, TX 79101 Telephone: (806) 378-2424 Email: <u>Casey.Settles@xcelenergy.com</u>

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,

<u>/s/ David E. Pettit</u> David E. Pettit Assistant General Counsel Xcel Energy Services Inc. 1800 Larimer Street, Suite 1400 Denver, CO 80202 Phone: (303) 294-2599 david.e.pettit@xcelenergy.com

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.

<u>/s/ Casey Settles</u> Casey Settles Southwestern Public Service Company 790 S. Buchanan, 7th Floor Amarillo, TX 79101 (806)378-2424 Casey.settles@xcelenergy.com Exhibit No. SPS-0001a Tariff Records Clean

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 3 4 5	PRIOR YEAR TRUE UP ADJUSTMENT INTEREST ON PRIOR YEAR TRUE UP ADJUST PRIOR PERIOD CORRECTION TRUE UP ADJU INTEREST ON PRIOR PERIOD CORRECTION	STMENT - (Worksheet A.1)	1)		\$ - \$ - \$ - \$ -
6	PROJECTED REVENUE REQUIREMENT WITH	TRUE UP & PRIOR PERIOD CORRECT	ION (In 1 + sum	lines 2 through 5)	\$-
7 8	DIVISOR Transmission Network Load	(Worksheet C)			
9 10	RATES Annual Cost (\$/kW/Yr)	(ln 6 / ln 8)			
11	Network & P-to-P Rate (\$/kW/Mo)	(In 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)	(In 13 / 16; In 13 / 24 both x 1,000)	-	Capped at weekly a daily rate	- & -
15 16 17 18 19	METER CHARGE Revenue Requirement Number of Delivery Points Annual Meter Charge (\$ per delivery point) (In 1 Monthly Meter Charge (\$ per delivery point) (In 1	(Worksheet N) (Worksheet N) 6 / In 17) 18 / 12)			<u>Charge</u> \$0 \$0 \$0
20 21 22 23 24 25 26 27	RADIAL LINE CHARGE (Worksheet A-2)	(Worksheet A-2, Ln xx, Col m) (Worksheet A-2, Ln xx, Col m)	(Annual Char \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	ge)	Monthly Charge \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
27a 27b 27c 27d 27e 27f 27g 27h	ONE-TIME REFUND (NOTE 1)			Total	One-Time Refund \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$

27i (Note 1:)

27j One-time refund of the Lubbock Power and Light Hold Harmless Payment in October of 2021.

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

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

Table 3

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line	RATE BASE CALCULATION (1)	Data Sources <u>(See "General Notes")</u> (2)	<u>Total</u> (3)	<u>Alloca</u> (4)	tor	Total <u>Transmission</u> (5)
<u>No.</u>						
46 47	GROSS PLANT IN SERVICE Production	WsD.1 , In 6, col (n)		NA		
47 48	Transmission	WsD.1, In 6, col (n) WsD.1, In 11, col (n)	-	TP	0.00000	
40 49	Distribution	WsD.1, In 16, col (n)	-	NA	0.00000	-
49 50	General Plant	WsD.1, In 21, col (n)	-	W/S	0.00000	_
50	Intangible Plant	WsD.1 , In 25, col (n)	-	W/S	0.00000	-
52	TOTAL GROSS PLANT	(sum lns 47 to 51)	-		0.00000	
52	TOTAL ONOSSI LANT	(3011113471031)	-			-
53	ACCUMULATED DEPRECIATION					
54	Production	WsD.1 , In 41, col (n)	-	NA		
55	Transmission	WsD.1 , In 46, col (n)	-	TP	0.00000	-
56	Distribution	WsD.1, In 51, col (n)	-	NA		
57	General Plant	WsD.1 , In 56, col (n)	-	W/S	0.00000	-
58	Intangible Plant	WsD.1 , In 60, col (n)	-	W/S	0.00000	-
59	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 54 to 58)	-	-		-
		(
60	NET PLANT IN SERVICE					
61	Production	(In 47 - In 54)	-	NA		
62	Transmission	(ln 48 - ln 55)	-			-
63	Distribution	(In 49 - In 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		(Nata D)				
67	ADJUSTMENTS TO RATE BASE	(Note D)		NIA		
68	Account No. 281 (enter negative)	(Worksheet E)	-	NA		-
69 70	Account No. 282 (enter negative)	(Worksheet E)	-	DA		-
70 71	Account No. 283 (enter negative) Account No. 190	(Worksheet E)	-	DA DA		-
72	Account No. 190 Account No. 255 (enter negative)	(Worksheet E)	-	DA DA		-
72.1	Account No. 254 Excess ADIT	(Markabaat E)	-			-
72.1	Account No. 182.3 Deficient ADIT	(Worksheet E)	-	DA DA		-
73	Account No. 107	(Worksheet E) WsQ , In 15, col (c)	-	TP	0.00000	-
74	Net Pre-Funded AFUDC on CWIP included	(Note E) (Worksheet Q, In 30)	-	TP	0.00000	-
74	in Rate Base (enter negative)	(Note L) (Worksheet Q, III 50)	-	IF	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	-
70	TOTAL ADJUSTMENTS	(sum lns 68 to 76)		- ''	0.00000	
	TOTAL ADJOOTMENTS		-			-
78	LAND HELD FOR FUTURE USE (Note F)	WsD , In 136, col (d)	-	TP	0.00000	-
79	WORKING CAPITAL					
80	CWC	(Note G)	-	TD	0.00000	
81	Materials & Supplies - Transmission	WsF , In 102, col (d)	-	TP	0.00000	-
82	Materials & Supplies - Other	WsF , In 103, col (d)	-	GP	0.00000	-
83	Prepayments (Account 165) Plant Related	WsF , In 15, col (d)	-	GP	0.00000	-
84 85	Prepayments (Account 165) Labor Related	WsF , In 24, col (d)	-	W/S	0.00000	-
85	Prepayments (Account 165) Transmission Related	WsF , In 32, col (d)	-	TP	0.00000	-
86	Prepayments (Account 165) Other Not Allocated	WsF , In 46, col (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., col 11	-	DA		-

Att O-SPS Formula Rate, Rate Base, Projected, Table 3 Version 0.4.1 Page 2 of 2 Approved Effective Date:

Proposed Effective Date: 1-1-2023

88	BALANCE OF NETWORK CREDITS (enter negative) (Note H)	-	TP	0.00000	-

89 RATE BASE (sum lns 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	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION (1)	Data Sources (See "General Notes") (2)	<u>Total</u> (3)	Allocator (4)		Total <u>Transmission</u> (5)
<u>No.</u> 90						
90 91	OPERATION & MAINTENANCE EXPENSE Transmission	WsG, In 36, col (c)				
91	Less Total Account 561	WsG , In 38, col (c)	-			
92 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	(ln 91 - ln 92 + ln 93 + ln 94 - ln 95 + ln 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	-
108 109	Acct. 930.2 - Transmission Allocated	(Note K) WsH In 21, col (e)	-	W/S TP	0.00000	-
110	Transmission Safety and Siting Advertising	(Note K) WsH In 30, col (b)	-	IF	0.00000	-
111	A & G Subtotal	(sum Ins 103 to 109)	-	_		
	TOTAL O & M EXPENSE	, , , , , , , , , , , , , , , , , , ,				
112	IUTAL U & M EXPENSE	(ln 97 + ln 111)	-			-
113	DEPRECIATION AND AMORTIZATION EXPENSE					
114	Transmission	WsI, 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)	-			-
121 122	TAXES OTHER THAN INCOME Labor Related	(Note L)				
123	Payroll	(Worksheet J)		W/S	0.00000	_
123	Plant Related	(Worksheer 0)		W/O	0.00000	
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)		-			
	Amortized Investment Tax Credit (enter negative)	(Worksheet J)	-			
	(Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	-			
135.2	(Excess)/Deficient ADIT Amortization - Non-	(Note P) (Worksheet D.4)	-			
	Plant					

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-	(In 134 * In 135.2)	-	DA	0.00000	-
Plant					
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 Tem Utilizing Projected For the Billing Period 01/01/yy to 12/3	l Data			Table 5	
		SOUTHWESTERN PUBLIC SERVIC	E COMPANY				
	SUPPORTING CALCULATIONS						
Line	(1)	(2)	(3)	(4)		(5)	
No.	_						
142	TRANSMISSION PLANT INCLUDED IN OATT Tran						
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)					-
110							
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, 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			-
153 154	Other Total	WsG, In 81, col (e) (sum lns 149 to 153)		NA			-
154	W/S Allocator	(sum ins 149 to 155)	-		W/S=	0.00000	-
156	GROSS PLANT ALLOCATOR (GP)						
157	Production	WsD.1, In 6 –	-		(ln 47)	-	
158	Transmission	WsD.1, ln 5 WsD.1, ln 11 –	_		(In 48)	_	
100	Tananiaalon	WsD.1, In 10			(1140)		
159	Distribution	WsD.1, In 16 –	-		(ln 49)	-	
		WsD.1, In 15			. ,		
160	General	WsD.1, In 21 -	-		(ln 50)	-	
161	Intangible	WsD.1, ln 20 WsD.1, ln 25 –	-		(ln 51)	_	
101	intengible	WsD.1, In 24			(1101)		
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	ln 157 – (WsD.1,	-		(ln 61)	-	
		ln 41 – WsD.1, In					
400	_	40)			() (2)		
166	Transmission	In 158 – (WsD.1,	-		(ln 62)	-	
		ln 46 – WsD.1, ln 45)					
167	Distribution	in 159 – (WsD.1,	-		(ln 63)	-	
		In 51 – WsD.1, In			(00)		
		50)					
168	General	ln 160 – (WsD.1,	-		(ln 64)	-	
		ln 56 – WsD.1, In					
160	Intensible	55) In 161 – (WsD.1,			(In GE)		
169	Intangible	In 60 – WsD.1, In	-		(ln 65)	-	
		59)					
170	TOTAL NET PLANT (Less Adjustments)	(sum lns 165 to	-			-	
	· · · ·	169)					
171	Net Plant Allocator				NP=	0.00000	
. / 1					141	0.0000	
172	RETURN (R)					\$	
173	Long Term Interest	WsK, In 51, col (d)					-

174	Preferred Dividends	WsK, In 56, col (d)				-
175			\$	%	Cost	Weighted
176	Long Term Debt	WsK, In 17, col (o)	-	0.00%	0.0000	0.0000
177	Preferred Stock	WsK, In 5, col (o)	-	0.00%	0.0000	0.0000
178	Common Stock	WsK, In 9, col (o)	-	0.00%	0.1050	0.0000
179	Total	sum Ins 176 to 178	-	_	R	0.0000

Table 6

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

PROJECTED

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(I)-1(h)(6 The Annual True-Up for a given year will use the same methodology that was used to project that year's rates. (Except for ADIT Proration which is described on Table 21A of the template.)
- 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)

(In 135) multiplied by (1/1-T). If the applicable tax rates are zero enter 0. Inputs Required:
FIT =

Vorksheet L)	

(State Income Tax Rate or Composite SIT) (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.

0.00%

0.00%

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

SIT= (W

p =

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)).

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Notes, Projected, Table 6 Version 0.3.1 Page 2 of 2 Approved Effective Date:

Table 8

ACTUAL

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

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line	RATE BASE CALCULATION (1)	Data Sources <u>(See "General Notes")</u> (2)	<u>Total</u> (3)	<u>Allocate</u> (4)	<u>or</u>	Total <u>Transmission</u> (5)
<u>No.</u> 198 199	GROSS PLANT IN SERVICE Production	WsD.1, In 82, col (n)	_	NA		
200	Transmission	WsD.1, ln 87, col (n)	-	TP	0.00000	-
201 202	Distribution General Plant	WsD.1, ln 92, col (n) WsD.1, ln 97, col (n)	-	NA W/S	0.00000	_
202	Intangible Plant	WsD.1, In 101, col (n)	-	W/S	0.00000	<u> </u>
204	TOTAL GROSS PLANT	(sum Ins 199 to 203)	-			-
205	ACCUMULATED DEPRECIATION					
206	Production	WsD.1, In 116, col (n)	-	NA	0 00000	
207 208	Transmission Distribution	WsD.1, ln 121, col (n) WsD.1, ln 126, col (n)	-	TP NA	0.00000	-
200	General Plant	WsD.1, In 131, col (n)	-	W/S	0.00000	-
210	Intangible Plant	WsD.1, In 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	(ln 200 - ln 207)	-			-
215 216	Distribution General Plant	(In 201 - In 208) (In 202 - In 200)	-	NA		
210	Intangible Plant	(ln 202 - ln 209) (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		
221 222	Account No. 282 (enter negative) Account No. 283 (enter negative)	(Worksheet E) (Worksheet E)	-	DA DA		-
222	Account No. 203 (enter negative)	(Worksheet E)	-	DA		-
223	Account No. 255 (enter negative)	FF1, p. 266-267, ln 8 (h)	-	DA		-
224.1		(Worksheet E)	-	DA		-
224.2	Account No. 182.3 Deficient ADIT	(Worksheet E)	-	DA		-
225	Account No. 107	WsQ, In 46, col (c)	-	TP	0.00000	-
226	Net Pre-Funded AFUDC on CWIP included in Rate Base (enter negative)	(Note E) (Worksheet Q, In 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, In 136, col (h)	-	TP	0.00000	-
231	WORKING CAPITAL					
232	CWC Materials & Supplies - Transmission	(Note G)	-	тр	0 00000	-
233 234	Materials & Supplies - Materials & Supplies - Other	WsF, ln 110, col (d) WsF, ln 111, col (d)	-	TP GP	0.00000 0.00000	-
234	Prepayments (Account 165) Plant Related	WsF, In 60, col (d)	-	GP	0.00000	-
236	Prepayments (Account 165) Labor Related	WsF, In 70, col (d)	-	W/S	0.00000	-
237	Prepayments (Account 165) Transmission Related	WsF, In 78, col (d)	-	TP	0.00000	-
238	Prepayments (Account 165) Other Not Allocated	WsF, In 92, col (d)	-	NA	0.00000	
239 239 1	TOTAL WORKING CAPITAL UNFUNDED RESERVES	(sum lns 232 to 238)	-			-
	2 Unfunded Reserves	WsF.1, Total Actual, col (11)	-	DA		-
240	BALANCE OF NETWORK CREDITS (enter negative) (Note	H)	-	TP	0.00000	-
	/ (_		

Proposed Effective Date: 1-1-2023

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

Att O-SPS Formula Rate, Rate Base, Actual, Table 8 Version 0.4.1 Page 2 of 2 Approved Effective Date:

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ACTUAL

287 Amortized Investment Tax Credit

287.1 (Excess)/Deficient ADIT Amortization - Plant

(enter negative)

Table 9

		For the Billing Period 01/01/yy to 12/31/yy				
		SOUTHWESTERN PUBLIC SERVICE COMPANY	,			
	EXPENSE, TAXES, RETURN & REVENUE	Data Sources				Total
	REQUIREMENTS CALCULATION	(See "General Notes")	<u>Total</u>	Allocat	or	Transmission
Line	(1)	(2)	(3)	(4)		(5)
No.	_					
242	OPERATION & MAINTENANCE EXPENSE					
243	Transmission	WsG, In 36, col (e)	-			
244	Less Total Account 561	WsG, In 38, col (e)	-			
245	Add Back Account 561.6	WsG, In 39, col (e)	-			
246	Add Back Account 561.7	WsG, In 40, col (e)	-			
247	Less Total Account 565	WsG, In 41, col (e)	-			
248	Transmission O&M Expense Adjustment	WsG, In 42, col (e)		-	0 00000	
249	Transmission Subtotal	(ln 243 - ln 244 + ln 245 + ln 246 - ln 247 + ln 248)	j -	TP	0.00000	-
250	Administrative and General	WsG, In 71, col (e)	-			
251	Less: Acc. 928, Reg. Com. Exp.	WsG, In 55, col (e)	-			
252	Acct. 930.1, Gen. Advert. Exp.	WsG, In 57, col (e)	-			
253	Acct. 930.2, Miscellaneous Gen. Exp.	WsG, In 58, col (e)	-			
254	Acc. 924, Property Insurance	WsG, In 52, col (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, In 10, col (h)	-	DA	1.00000	-
258	Acct. 928 - Transmission Allocated	(Note K) WsH, In 10, col (i)	-	TP	0.00000	-
259	Acct. 930.2 - Transmission Specific	(Note K) WsH, In 21, col (h)	-	TP	0.00000	-
260	Acct. 930.2 - Transmission Allocated	(Note K) WsH, In 21, col (i)	-	W/S	0.00000	-
261	Transmission Safety and Siting Advertising	(Note K) WsH, In 30, col (f)	-	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 EXPENSI	E				
266	Transmission	Wsl, In 36, col (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, In 44, col (e)	-	W/S	0.00000	-
271	Intangible	Wsl, In 48, col (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	(Morkshoot I)		MIC	0.00000	
275	Payroll Diant Delated	(Worksheet J)	-	W/S	0.00000	-
276	Plant Related	(Martichart I)			0 00000	
277	Property	(Worksheet J)	-	GP	0.00000	-
278 279	Franchise & Gross Receipts	(Worksheet J)	-	NA GP	0.00000	-
279	Other Tax TOTAL OTHER TAXES	(Worksheet J) (sum Ins 275 to 279)	-		0.00000	-
			-			-
281		(Note M)	0.000/			
282	T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)}	=	0.00%			
283	CIT=(T/1-T) * (1-(WCLTD/R)) =		0.00%			
284	where WCLTD=(In 328) and R= (In 331)					
285	and FIT, SIT & p are as given in Note M. 1 / (1 - T) = (from In 282)					
286 287	I / (I - I) = (ff0m In 282)	(Morksheet I)	-			

(Worksheet J)

(Note P) (Worksheet D.4)

Rate Formula Template

Utilizing FERC Form 1 Actual Data

287.2	2 (Excess)/Deficient ADIT Amortization - Non- Plant	(Note P) (Worksheet D.4)	-			
288	Income Tax Calculation	(ln 283 * ln 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	-
	? (Excess)/Deficient ADIT Amortization - Non- Plant	(Ìn 286 * ln 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 Templa Utilizing FERC Form 1 <mark>For the Billing Period (</mark>	Actual Data				Table 10	
	SOUTHWESTERN COMPANY	PUBLIC	SERVICE				
SUPPORTING CALCULATIONS Line (1) No.	(2)		(3)	(4	4)	(5)
294 TRANSMISSION PLANT INCLUD (Note N) 295 Total transmission plant	ED IN OATT Transmis: (In 200)	sion Rate					-
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 i OATT Trans Rate	n (In 295 - In 296 - In 29	7-297.a)					-
299 Percent of transmission plant i OATT Trans Rate	n (ln 298 / ln 295)				TP=	0.00000	
300 WAGES & SALARY ALLOCATOR	<u>,</u>						
(W/S) 301 Production	O) 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 (GF 309 Production 310 Transmission 311 Distribution 312 General 313 Intangible 314 TOTAL GROSS PLANT (Le Adjustments) 	WsD.1, In 82 – WsD WsD.1, In 87 – WsD WsD.1, In 92 – WsD WsD.1, In 97 – WsD WsD.1, In 101 – Ws).1, In 86 -).1, In 91 -).1, In 96 - D.1, In 100 <u>-</u>		_	(In 199) (In 200) (In 201) (In 202) (In 203)	-	- - - - -
315 Gross Plant Allocator					GP=		0.00000
316 NET PLANT ALLOCATOR (NP) 317 Production	ln 309 – (WsD.1, WsD.1, ln 115)	ln 116 –			(In 213)		
318 Transmission	ln 310 – (WsD.1, WsD.1, ln 120)				(In 214)		
319 Distribution	ln 311 – (WsD.1, WsD.1, ln 125)				(In 215)		
320 General	ln 312 – (WsD.1, WsD.1, ln 130)				(In 216)		
321 Intangible	ln 313 – (WsD.1,	ln 135 –		-	(In 217)		

322 TOTAL NET PLANT Adjustments)	WsD.1, In 134) (Less (sum Ins 317 to 321)						
323 Net Plant Allocator					NP=		0.00000
314 RETURN (R)							\$
325 Long Term Interest	WsK, In 51, col (h)						-
326 Preferred Dividends	WsK, In 56, col (h)						
							-
327		\$		%	Cost	Weighted	
328 Long Term Debt	WsK, In 36, col		0.00%	_	0.0000	0.0000	
	(0)	-					
329 Preferred Stock	WsK, In 23, col	-	0.00%		0.0000	0.0000	
330 Common Stock	(o) WsK, In		0.00%		0.1050	0.0000	
	27, col	-	0.0070		0.1000	0.0000	
331 Total	(o) sum Ins 328 to 330	-			R	0.0000	

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(I)-1(h)(6). The Annual True-Up for a given year will use the same methodology that was used to project that year's rates. (Except for ADIT Proration which is described on Table 21A of the template.)
- 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%

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

Proposed Effective Date: 1-1-2023

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

Att O-SPS Formula Rate, Notes, Actual, Table 11 Version 0.3.3 Page 2 of 2 Approved Effective Date:

Schedule 1 Rate Formula Template Southwestern Public Service Company

Table 12

	adula 1. Designated ADD for Dilling Davied 01/04/00t. 40/04/00			
A. <u>Sch</u> 1	edule 1 - Projected ARR for Billing Period 01/01/20yy to 12/31/20yy Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$0	
2		WsG 0 Acct 561.4	\$0 \$0	
	Less: Load Dispatch - Scheduling, System Control and Dispatch Services			
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	(ln 6 - ln 7)	\$0	
0	Drive Vace True up Adjustment	Innut from Drive Voor True un		
9 10	Prior Year True-up Adjustment Interest On Prior Year True-up Adjustment	Input from Prior Year True-up Input from Prior Year		
11	Projected Schedule 1 ARR	(ln 8 + ln 9 + ln 10)	\$0	
B. <u>Sch</u>	edule 1 Rate Calculations			
12	Projected Average 12-Mo. Demand	WsC Divisor	0	kW
	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
	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 BL	ANK**		
C. Sch	edule 1 - Actual ARR for the Billing Period 01/01/20yy to 12/31/20yy			
	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$0	
	Less: Load Dispatch - Scheduling, System Control and Dispatch Services	WsG - Acct 561.4	\$0	
	Less: Transmission Service Studies	WsG - Acct 561.6	\$0	
	Less: Generation Interconnection Studies	WsG - Acct 561.7	\$0	
	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	
т	Lie form Dilling Deviation is believed at the Deviation Coloradory (ADD)	, , , , , , , , , , , , , , , , , , ,		
26	<u>P from Billing Period to be Included in Projected Schedule 1 ARR:</u> Revenue Requirement True-Up:			
	Actual Schedule 1 ARR calculated above	(ln 25)	\$0	
28	Projected Schedule 1 ARR calculated above	(In 8)	\$0 \$0	
	ARR True-up Amount (Over recovery = credit; under recovery = debit)		<u>\$0</u> \$0	
29	ARR True-up Amount (Over recovery – credit, under recovery – debit)	(In 27 - In 28)	φU	
30 21	Volume True-Up:		0	L\\\/
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	(ln 27 / ln 31)	\$0.0000	
35	Actual Zonal Rate per kw-yr for the Billing Period	(11 27 / 11 31)	Φ 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)	(ln 29 + ln 36)	\$0	
38	Interest True-up Amount	(In 68)	\$0	
D. Inter	est Calculation:			
39			FERC	Monthly
40			Quarterly	Interest
			-	

41	Months		<u>Interest</u> Rates	<u>Rate</u>
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	Мау		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		<mark>0.00%</mark>	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		<mark>0.00%</mark>	0.0000
57	April		<mark>0.00%</mark>	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	(In 37)		\$0
65	Average Monthly Interest Rate	(In 63)		0.0000
66	Monthly Interest Recovery Amount	(In 64 * In 65)		\$0
67	Number of Months for Interest Recovery Amount			24
68	Interest Recovery Amount	(In 67 * In 66)		\$0
69	Note:			

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

	tern Public Service Company t B - Revenue Credits			Worksheet B Table 15
	isposition of Property, Projected for Billing Year =		<mark>20уу</mark>	
(Revenue	related to sale of transmission assets)	<u>(a)</u>	<u>(b)</u>	<u>(c)</u> Adjusted Total
Line No.		Total	Adjustments	Amount
1 2	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1) Gain on disposition of property (Other Related)			\$ - \$ -
3	Total 421.1 (or other applicable acct)	\$ -	\$	- \$ -
	isposition of Property, Actual for Billing Year =		20уу	
(Revenue	related to sale of transmission assets)	<u>(a)</u>	<u>(b)</u>	<u>(c)</u> Adjusted Total
<u>Line No.</u> 4 5	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1) Gain on disposition of property (Other Related)	<u>Total</u>	<u>Adjustments</u>	Amount \$ - \$ -
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 4	154, Rent from Electric Property, Projected for Billing \	(ear =	20уу		Total Company	Ľ
(Revenue	related to transmission facilities for pole attachments, renta	als, etc.)			\$	
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	
					Allocated	
Line No.		<u>Amount</u>	Allocator		<u>Amount</u>	
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

om Electric Property, Actual for Billing Year	=	20уу		Total Company	<u>Y</u>
ansmission facilities for pole attachments, rental	s, etc.)				(FF1, p. 300-301, ln 19 (b))
	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>		
	A	A II 1			
	Amount	Allocator		Amount	
		W/S	0.00000	\$	-
Electric Property Classified as Distribution		NA			
Electric Property Classified as Transmission					
to Network Transmission Facilities		DA	1.00000	\$	-
to Non-Network Transmission Facilities		NA			
Electric Property Classified as Production		NA			
unt 454 Rent from Electric Property	\$	-		\$	-Net Transmission Credits
		Electric Property Classified as General Electric Property Classified as Distribution Electric Property Classified as Transmission d to Network Transmission Facilities d to Non-Network Transmission Facilities Electric Property Classified as Production	ansmission facilities for pole attachments, rentals, etc.) (a) (b) (a) (b) Electric Property Classified as General Electric Property Classified as Distribution Electric Property Classified as Transmission d to Network Transmission Facilities d to Non-Network Transmission Facilities Electric Property Classified as Production NA	ansmission facilities for pole attachments, rentals, etc.) (a) (b) (c) Electric Property Classified as General W/S 0.00000 Electric Property Classified as Transmission NA 1.00000 d to Network Transmission Facilities NA 1.00000 Electric Property Classified as Production NA 1.00000	ansmission facilities for pole attachments, rentals, etc.) (a) (b) (c) (d) Allocated Amount Allocator Electric Property Classified as General Electric Property Classified as Transmission to Network Transmission Facilities DA 1.00000 Lectric Property Classified as Production Lectric Property Classified Property Classi

Data Source - Account 454 General Ledger Detail Analysis

Southwestern Public Service Company Worksheet C - Divisor

Worksheet	С
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 =

20уу

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 =

20уу

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

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht C, Divisor, Table 18 Version 0.1.1 Page 2 of 2 Approved Effective Date:

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.

Att O-SPS Formula Rate, Wksht D, Average ADIT, Table 19 Version 0.1.1 Page 1 of 3 Approved Effective Date:

Southwestern Public Service Company Worksheet D Average Rate Base Inputs for Average Rate Base Calculations Worksheet D Table 19

<u>No.</u>	(a)	(b) Projected Beg of Year <u>Balance</u>	Year = <mark>20yy</mark> (c) Projected End of Year <u>Balance</u>	(d) Projected Average <u>Balance</u>	(e) References for <u>Actual Data</u>	(f) Actual Beg of Year <u>Balance</u>	Year = <mark>20yy</mark> (g) Actual End of Year <u>Balance</u>	(h) Actual Average <u>Balance</u>
1 2 3 4 5	Deferred Taxes - Account 281			0 0 0 0				0 0 0 0
6	Total Account 281	0	0	0	FF1, p. 272-273, In 8 (b) and (k)	0	0	0
7 8 9 10	Deferred Taxes - Account 282			0				0
11 12 13				0 0 0				0 0 0
14 15				0				0
16 17 18	Subtotal Liberalized Depreciation			0 0				0 0
19 20								
21 22	Excess ADIT FAS 109 Plant Excess ADIT – Protected			0 0	FF1, p. 274-275, In 6 (k) footnote			0 0
23	FAS 109 Plant Excess ADIT -			0	FF1, p. 274-275, In 6 (k) footnote			0
24	Unprotected Total Account 282	0	0	0		0	0	0
24 25		0	0	0	11 1, p. 274-275, iii 9 (b) anui (k)	0	U	0
26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	Deferred Taxes - Account 283			0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0				0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
48 49				0 0				0 0
50	Total Account 283	0	0	0	FF1, p. 276-277, In 19 (b) and (k)	0	0	0
51 52	Deferred Taxes - Account 190							
53	Deneneu Taxes - Account 130			0				0
54 55				0 0				0 0

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht D, Average ADIT, Table 19 Version 0.1.1 Page 2 of 3 Approved Effective Date:

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

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

Worksł	heet D.1 Rate Base - 13 Month Avera	ige													Table 20
Input fo	or 13 Month Average Rate Base Calcu	lations													
	·	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)
	PROJECTED						PROJE	CTED BALAN	ICES PLANT	IN SERVICE					
Line	Plant in Service														13 Mo Average
No.	Function	<u>1/1/20yy</u>	<u>1/31/20yy</u>	<u>2/29/20yy</u>	<u>3/31/20vy</u>	<u>4/30/20vy</u>	<u>5/31/20yy</u>	<u>6/30/20vy</u>	<u>7/31/20vy</u>	<u>8/31/20yy</u>	<u>9/30/20yy</u>	<u>10/31/20vy</u>	<u>11/30/20yy</u>	<u>12/31/20yy</u>	Balance
1	Production Steam														0
2	Less Asset Retirement Costs (Note 1)														0
3	Production Other														0
4	Less Asset Retirement Costs														0
	Adjustment to Production	-		0	0		0					0	-	0	
5	(WsD.5, Ins 1+2)	0	0		0	0	0	0	0	0	0		0		0
6	Production Net of ARC and Adj	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7	[
8	Transmission														(
9	Less Asset Retirement Costs Adjustment to Transmission														(
10	(WsD.5, In 3) Transmission Net of ARC and	0	0	0	0	0	0	0	0	0	0	0	0	0	(
11	Adj	0	0	0	0	0	0	0	0	0	0	0	0	0	(
12															1
13	Distribution														(
14	Less Asset Retirement Costs														
15	Adjustment to Distribution (WsD.5, In 4)	0	0	0	0	0	0	0	0	0	0	0	0	0	(
16	Distribution Net of ARC and Adj	0	0	0	0	0	0	0	0	0	0	0	0	0	(
17															
18	General														(
19	Less Asset Retirement Costs														(
20	Adjustment to General (WsD.5, In 5)	0	0	0	0	0	0	0	0	0	0	0	0	0	
20	General Net of ARC and Adj	0	0	0	0	0	0	0	0	0	0	0	0	0	
21		0	0	0	0	0	0	0	0	0	0	0	0	0	
	Intersible														C
23	Intangible Adjustment to Intangible							_							
24	(WsD.5, In 6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

	-														
26															
27	Total Gross Plant In Service Less Total Asset Retirement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Total Gross Plant in Service Net														
30	of ARC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	(Note 1 - ARC not included in projected balance														
32	amounts.)														
33															
34	PROJECTED Accumulated Depreciation &					PF	ROJECTED B	ALANCES DE	EPRECIATION	N & AMORTIZ	ATION				
35	Amortization			- /			- /- / /	- / /	- /- / /		- /				13 Mo Average
36 37	Function	<u>1/1/20yy</u>	<u>1/31/20yy</u>	<u>2/29/20yy</u>	<u>3/31/20yy</u>	<u>4/30/20yy</u>	<u>5/31/20yy</u>	<u>6/30/20yy</u>	<u>7/31/20vv</u>	<u>8/31/20yy</u>	<u>9/30/20yy</u>	<u>10/31/20yy</u>	<u>11/30/20yy</u>	<u>12/31/20yy</u>	Balance
37	Production Steam														0
39	Production - Intangible Amortization														0
40	Adjustment to Production (WsD.5, Ins 11+12)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40	Total Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42				•			-	-	-			-			
43	Transmission														0
44	Transmission - Intangible Amortization														0
45	Adjustment to Transmission (WsD.5, In 13)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
46	Total Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
47															
48	Distribution														0
49	Distribution - Intangible Amortization														0
50	Adjustment to Distribution (WsD.5, In 14)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Total Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	1														
53	General General - Intangible														0
54	Amortization Adjustment to General (WsD.5,														0
55	In 15)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Total General	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Att O-SPS Formula Rate, Wksht D.1, PIS, Accum Deprec, Proj, Table 20 Version 0.2.1 Page 3 of 3 Approved Effective Date:

57																
58	Intangible - Software Adjustment to Intangible								_							0
59	(WsD.5, In 16)	0	0	0	0	0	0	()	0	0	0	0	0	0	0
60	Total Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
61																
62	Total Accumulated Depreciation	0	0	0	0	0	0	C)	0	0	0	0	0	0	0
63	Total Accumulated Amortization	0	0	0	0	0	0	()	0	0	0	0	0	0	0
64	Total Accumulated Depr &															
65	Amortization	0	0	0	0	0	0	()	0	0	0	0	0	0	0
66																
67	PROJECTED NET PLANT IN SERVICE															
68	Production	0	0	0	0	0	0	C)	0	0	0	0	0	0	0
69	Transmission	0	0	0	0	0	0	C)	0	0	0	0	0	0	0
70	Distribution	0	0	0	0	0	0	()	0	0	0	0	0	0	0
71	General	0	0	0	0	0	0	()	0	0	0	0	0	0	0
72	Intangible	0	0	0	0	0	0	C)	0	0	0	0	0	0	0
73	Total Drainated Nat Diant in															
74	Total Projected Net Plant in Service	0	0	0	0	0	0	()	0	0	0	0	0	0	0
75																
76	Net Plant in Service Check Total	0	0	0	0	0	0	()	0	0	0	0	0	0	0

Proposed Effective Date: 1-1-2023

	western Public Service Company heet D.1 Rate Base - 13 Month Average														Table 2
	or 13 Month Average Rate Base Calculations														Table 2
mpuri		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(I)	(m)	(n)
	ACTUAL	(4)	(2)	(0)	(4)	(0)			NCES PLANT		0	(1)	(.)	()	()
Line	Plant in Service														13 Mo Average
No.	Function	<u>1/1/20yy</u>	1/31/20yy	2/29/20yy	3/31/20yy	4/30/20yy	<u>5/31/20yy</u>	6/30/20yy	7/31/20yy	8/31/20yy	9/30/20yy	10/31/20yy	11/30/20yy	<u>12/31/20vy</u>	Balance
77	Production Steam														
78	Less Asset Retirement Costs														
79	Production Other														
80	Less Asset Retirement Costs														
81	Adjustment to Production (WsD.5, Lns 27+28)	0	0	0	0	0	0	0	0	0	0	0	0	0	
82	Production Net of ARC and Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	
83															
84	Transmission														
85	Less Asset Retirement Costs														
86	Adjustment to Transmission (WsD.5, In 29)	0	0	0	0	0	0	0	0	0	0	0	0	0	
87	Transmission Net of ARC and Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	
88															
89	Distribution														
90	Less Asset Retirement Costs														
91	Adjustment to Distribution (WsD.5, In 30)	0	0	0	0	0	0	0	0	0	0	0	0	0	
92	Distribution Net of ARC and Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	
93															
94	General														
95	Less Asset Retirement Costs														
96	Adjustment to General (WsD.5, Ln 31)	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	General Net of ARC and Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	
98															
99	Intangible – Software														
100	Adjustment to Intangible (WsD.5, In 32)	0	0	0	0	0	0	0	0	0	0	0	0	0	
101	Total Intangible Net of Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	0

102
Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht D.1, PIS, Accum Deprec, Act, Table 21 Version 0.2.1 Page 2 of 3 Approved Effective Date:

103	Total Gross Plant In Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	Less Total Asset Retirement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105															
106	Total Gross Plant in Service Net of ARC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107															
108															
109	ACTUAL						ACTUAL E	BALANCES D	EPRECIATIO	N & AMORTIZ	ATION				
110	Accumulated Depreciation & Amortization														13 Mo Average
111	Function	<u>1/1/20yy</u>	<u>1/31/20yy</u>	<u>2/29/20yy</u>	<u>3/31/20yy</u>	<u>4/30/20yy</u>	<u>5/31/20yy</u>	<u>6/30/20yy</u>	<u>7/31/20yy</u>	<u>8/31/20yy</u>	<u>9/30/20yy</u>	<u>10/31/20yy</u>	<u>11/30/20yy</u>	<u>12/31/20yy</u>	Balance
112	Production Steam														0
113	Production Other														0
114	Production - Intangible Amortization														0
115	Adjustment to Production (WsD.5, Ins 38+39)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116	Total Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117															
118	Transmission														0
119	Transmission - Intangible Amortization														0
120	Adjustment to Transmission (WsD.5, In 40)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121	Total Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122															
123	Distribution														0
124	Distribution - Intangible Amortization														0
125	Adjustment to Distribution (WsD.5, In 41)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
126	Total Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
127															
128	General														0
129	General - Intangible Amortization														0
130	Adjustment to General (WsD.5, In 42)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131	Total General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
132															
133	Intangible - Software														0
134	Adjustment to Intangible (WsD.5, In 43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135	Total Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht D.1, PIS, Accum Deprec, Act, Table 21 Version 0.2.1 Page 3 of 3 Approved Effective Date:

	-														
136															
137	Total Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
138	Total Accumulated Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139	_														
140	Total Accumulated Depr & Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
141	-														
142	ACTUAL NET PLANT IN SERVICE														
143	Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
144	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
145	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
146	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
147	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148	_														
149	Total Projected Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150	_														
151	Net Plant in Service Check Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
152															
153	GSU PLANT IN SERVICE PROJECTED														0
154															
155	GSU PLANT IN SERVICE ACTUAL														0

Att O-SPS Formula Rate, Wksht D.2, ADIT Prorate Factor, Table 21A Version 0.3.1 Page 1 of 12 Approved Effective Date:

Accounditated Deferred Income Taxes Protection Factor Table 21A Auspace	uthwe	estern Public	Service Co	ompany			Ws	sD.2 ADIT P	roration Fact	or					[
Line Account 282 - Liberalized Depreciation-Transmission Averaging with Protation - Projected - Proje	cumu	ulated Deferre	d Income	Taxes Proratio	n Factor	•	÷				 					
Line Account 282 - Liberalized Depreciation-Transmission Account 282 - Liberalized Depreciation-Transmission Averaging with Protation - Projected Averaging Preserving Projected Projecte	Ì			[4			•	•		•	5	5		
Line Account 282 - Liberalized Depreciation-Transmission Averaging with Protation - Projected Averaging Preserving Projected Provision - True-up (See Note 6 Projected Protation - True-up (See Note 6 Projected Protation - True-up (See Note 6 Projected Protation - True-up (See Note 6 Projected - True-up (Se																
No. Liberalized Depreciation-Transmission 1 Account 282 - Liberalized Depreciation-Transmission 2 3 A 4 B C 0 D 4 A 4 B C 0 D 1 F 0 D 2 Count 2 Difference 1 Difference 0 Days 1 Total 0 Days 1 Total 0 Acrual of December 31" balance 0 Acrual of December 1 Month 1 Month 1 Month 1 Month 1 Month 1 December 31" balance 2 Proration 1 Monthy 1 Monthy <td></td> <td>Rate Year =</td> <td></td>		Rate Year =														
Account 282 - Liberalized Depreciation-Transmission Averaging with Proration - Projected Averaging Preserving Projected Protation - Projected Tue-up (See Note 6 Morth 3 A B C D E F G H I J K D Morth 4 A B C D E F G H I J K D Number of Days in Year Morth Difference Differ	e															
2 Days in Period Averaging with Protation- Projected Averaging Preserving Projected Protation – True-up (See Note 6 Projected 3. A B C D E F G H I J K L M 4 A B C D E F G H I J K L M 4 Month Number of Days in Present Total Days Remaining Total Days in Present Frogleted Difference Projected Projected Projected Projected Projected Actual Monthy Activity Actual Activity are activity are activit																
3 A B C D E F G H I J K L M 4 A B C D E F G H I J K L M 4 Month Days in the Month Remaining in the Month Proration C(C) Projected Monthy Projected Monthy Projected Monthy Projected Monthy Actual Balance (Cumulation Compared Cumulation (C / D) Projected Monthy Projected Monthy Actual Monthy Difference monthy and actual activity is an increase or (See Note (See Note See Note Men projected activity is a activity is a acti		Account 282	– Liberali	ized Deprecia	tion-Tran	smission										
3 A B C D E F G H I J K L M 4 A B C D E F G H I J K L M 4 A B S S F G H S J J K L M J <td>2</td> <td></td> <td>Da</td> <td>ays in Period</td> <td></td> <td></td> <td></td> <td>Avera</td> <td>ging with Pr Projected</td> <td>oration -</td> <td>Averagi</td> <td>ng Preserving</td> <td>g Projected P</td> <td>roration – Tru</td> <td>ie-up (See Not</td> <td>e 6 and 7)</td>	2		Da	ays in Period				Avera	ging with Pr Projected	oration -	Averagi	ng Preserving	g Projected P	roration – Tru	ie-up (See Not	e 6 and 7)
Month Number of Days in the in the in the inthe states Total Days in Year Month Total Days in Year Atter Proration After Monthy a Atter Projected After Monthy a Atter Projected Monthy a Atter Projected Monthy (C / D) Projected Monthy (C / D) Actual Projected Monthy (E x F) Actual Projected Balance Actual Monthy (See Note Comulative Sum of G) Actual Activity Actual Monthy (See Note Comulative (See Note Comulative		Α	В	С	D	E		F			I	J	К	L	М	Ν
6 December 31st balance Prorated Items Image: Constraint of the constraint of		Month	in the	Days Remaining in Year After Month's Accrual of Deferred	Days in Futur e Portio n of Test Perio	Amount		Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	proration when actual monthly and projected monthly activity are either both increases or decreases (See Note	between projected and actual activity when actual and projected activity are either both increases or decreases (See Note	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	Balance reflecting proration or averagin g (See Note 5)
7JanuaryImage: sector of the sector of	;						•							- /		
8Februaryaaa </td <td>6</td> <td>December 31</td> <td>st balance</td> <td>Prorated Items</td> <td>5</td> <td></td>	6	December 31	st balance	Prorated Items	5											
9MarchMarchImageImag		January														
10April1Image1mmImage1mmImage1mmImage1mmImage1mmImage1mmImage1mmImage1mmImage1mmImage1mmImage1mmImage1mmImage1mmImage1mmImage1mmImage <td></td>																
11MayImage																
12JuneImage: selection of the selection	0	April														
12JuneImage: selection of the selection	1	May														
14 August Image: Constraint of the constr																
14 August Image: September		July					1									
15 September Image: September <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>•</td> <td></td> <td></td> <td>•</td> <td></td> <td>•</td> <td>5</td> <td>.</td> <td></td> <td></td>							•			•		•	5	.		
16 October Image: Constraint of the const		······································												•		
17 November Image: Solution of the state of the						•										
18 December Image: Constraint of the constrai						1	1									
19 Total 20 Image: Constraint of the second						1	† †									
20																
			•			1	††				 					
21			.i													

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht D.2, ADIT Prorate Factor, Table 21A Version 0.3.1 Page 2 of 12 Approved Effective Date:

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22															
23															
24	Ending Balar	nce of Pror	rated items		(Line 18, & C	Col H)						(Line 18, & C	Col N)		•
							-							-	
25	Non-prorated	Average E	Balance		From WsD a	ind WsD.5						From WsD a	and WsD.5		
26	Proration Adj	ustment			(Line 24 min	us Line 25)						(Line 24 min	us Line 25)		
27															
28															
29	Account 282	2 – Liberali	ized Depreci	ation-Gene	eral and Intan	gible									
30		Da	ays in Period	d		Avera	ging with Pr	roration -	A	veragin	ng Preserving	Projected P	roration – Tru	ie-up (See Not	e 6 and 7)
							Projected			•	•			• •	
31	Α	В	С	D	E	F	G	Н		Ι	J	K	L	М	N
32	Month	Days in the Month	Number of Days Remainin g 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)	Mo	ctual onthly ctivity	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 averagin g (See Note 5)
33															
34	December 31	I st balance	Prorated Iten	ns											
35	January														
36	February														
37	March														
38	April														
39	May														
40	June				ļ										
41	July														
42	August				ļ										
43	September														
44	October														
45	November														
46	December														
47	Total														
48															

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht D.2, ADIT Prorate Factor, Table 21A Version 0.3.1 Page 3 of 12 Approved Effective Date:

49		_												
50														
51														
52	Ending Bala	nce of Pror	ated items		(Line 46, & C	ol H)		l L.			(Line 46, & 0	Col N)]
53	Non-prorated		Ralanco		From WsD a	nd W/sD 5					From WsD a	and WeD 5		
54	Proration Ad		Salarioe		(Line 52 min						(Line 52 mir			
55				L										
56														
57	Account 28	3 – Liberali	ized Depreci	ation-Soft	ware									
58		Da	ays in Perio	d		Avera	ging with Pr Projected		Averagi	ng Preserving	g Projected P	roration – Tru	ue-up (See Not	e 6 and 7)
59	A	В	С	D	E	F	G	Н	I	J	к	L	м	N
60	Month	Days in the Month	Number of Days Remainin g 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 averagin g (See Note 5)
61	December 3	1 st halance	Prorated Iten	ne										
63	January			10										
64	February													
65	March													
66	April													
67	May													
68	June	1								1				
69	July	1			-									
70	August						•			9				
71	September													
72	October													
73	November													
74	December													
75	Total						[<u> </u>	[[[

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht D.2, ADIT Prorate Factor, Table 21A Version 0.3.1 Page 4 of 12 Approved Effective Date:

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76									 					
77									 					
78									 					
79	ļ				ļ				 					
80	Ending Balar	nce of Pror	rated items		(Line 74, & C	ol H)			 		(Line 74, & 0	Col N)		
81	Non-prorated		Polonoo		From WsD a	nd WoD E			 		From WsD a			
82	Proration Ad		Salalice		(Line 80 mini				 		(Line 80 min			
83	FIOIALION AU	justinent				us Line or)			 					
84														
85	Account 19	0 – Basis D	Difference-Tr	ansmissio	n									
86			ays in Period			Avera	ging with Pr Projected		 Averagi	ng Preserving	g Projected P	roration – Tru	ie-up (See Not	e 6 and 7)
87	Α	В	С	D	E	F	G	Н	 I	J	К	L	М	N
88	Month	Days in the Month	Number of Days Remainin g 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 averagin g (See Note 5)
89			L						 					
90	December 3	1° balance	Prorated Iten	ns					 					
91	January								 					
92 93	February March													
93 94	April													
95	Мау													
96	June	-												
97	July	•										5		
98	August		•				•					5		•
99	September													
100	October										•			
101	November													
102	December													

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht D.2, ADIT Prorate Factor, Table 21A Version 0.3.1 Page 5 of 12 Approved Effective Date:

103	Total								T						
104															
105				•					1						
106															
107		•		•											
				1											
108	Ending Balar	nce of Pro	rated items	[(Line 102, &	Col H)		i L				(Line 102, &	Col N)		
					(, c,		L	[<u>, ,</u> , e.			Γ
109	Non-prorated	Average	Balance		From WsD a	ind WsD 5						From WsD a	and WsD.5		
110	Proration Ad					nus Line 109)							inus Line 109)		<u> </u>
111	1 Ioradon / la	Juotimoni		L											
112															
113	Account 190) – Basis I	Difference-G	eneral and	Intangible										
114	Account is		ays in Perio		Intelligible	Δvera	ging with Pr	oration -		Averagi	na Preservina	Projected P	roration – Tru	ie-up (See Not	e 6 and 7)
114		5		u .		Avera	Projected			Ateragi		griojeolear			c o ana 7,
115	Α	В	С	D	E	F	G	Н			J	K	L	М	N
116												Preserve		When	
117	Month	Days in the Month	Number of Days Remainin g 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)	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)	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 averagin g (See Note 5)
	-	4 6 1 1	L	L											
118	December 3	1° balance	Prorated Iter	ns											
119	January														
120	February														
121	March														
122	April														
123	May			•											
124	June														ļ
125	July														
126	August														
127	September														
128	October														
129	November														

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht D.2, ADIT Prorate Factor, Table 21A Version 0.3.1 Page 6 of 12 Approved Effective Date:

130	December													
131	Total													
132														
133														
134														
135														
														_
136	Ending Balar	nce of Pror	ated items		(Line 130, &	Col H)		-			(Line 130, &	Col N)		
137	Non-prorated		Balance		From WsD a						From WsD a			
138	Proration Adj	ustment			(Line 136 mii	nus Line 137)					(Line 136 m	nus Line 137)	,	
139														
140														
141	Account 190				nission									
142		Da	ays in Perio	d		Avera	ging with Pr		Averag	ing Preservin	g Projected P	roration – Tru	ie-up (See Not	e 6 and 7)
1.10	•		•			F	Projected G				14			
143	A	В	С	D	Е	F	G	H	I	J	K	L	M	N
144											Preserve proration	Difference between	When projected	
											when	projected	activity is	
			Number								actual	and actual	an increase	
			of Days							Difference	monthly	activity	while actual	Balance
			Remainin	Total			Prorated	Prorated		between	and	when	activity is a	reflecting
		Days	g in Year	Days in	Proration	Projected	Projected	Projected	Actual	projected	projected	actual and	decrease or	proration
	Month	in the	After	Future	Amount	Monthly	Monthly	Balance	Monthly	and actual	monthly	projected	projected	or
		Month	Month's	Portion	(C / D)	Activity	Activity	(Cumulative	Activity	activity	activity are	activity are	activity is a	averagin
			Accrual of	of Test Period	、 <i>,</i>		(E x F)	Sum of G)	-	(See Note	either both	either both	decrease	g (See
			Deferred	Penoa			, ,			1)	increases	increases	while actual	Note 5)
			Taxes								or	or	activity is	
			Taxes								decreases	decreases	an increase	
											(See Note	(See Note	(See Note	
											2)	3)	4)	
145	-	4 et 1 1		L										
146	December 31	1 st balance	Prorated Iter	ns										
147	January													
148	February													
149	March													
150	April													
151	May													
152	June													
153	July													
154	August													
155	September													
156	October													
157	November		<u> </u>	[l		l	ll.	<u>.</u>			[L

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht D.2, ADIT Prorate Factor, Table 21A Version 0.3.1 Page 7 of 12 Approved Effective Date:

158	December													
159	Total													
160		•												
161		<u>i</u>		•						-				
162		1		•					 	1				
163														
100		<u>i</u>		1	L	i.			 			I		
164	Ending Balan	ce of Pro	rated items		(Line 158, &	Col H)			 		(Line 158, &	Col N)		I T
165	Non-prorated	Average I	Balance		From WsD a	and WsD.5					From WsD a	and WsD.5		
166	Proration Adj		Jalarioo		<u>.</u>	inus Line 165)			 			inus Line 165)		
167	1 Toradion 7 taj	uoumont		L						-			L	
168									 					
169	Account 190	Pagia I	Sifference Cl	AC Conor					 					
170	Account 190		ays in Perio			Avera	ging with Pr	oration	 Avoragi	ng Proconvin	n Drojootod D	rorotion Tri	ie-up (See Not	a 6 and 7)
-							Projected		-	-		roration – Tru		
171	A	В	С	D	Е	F	G	н	 I	J	ĸ	L	M	N
172	Month	Days in the Month	Number of Days Remainin g 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 averagin g (See Note 5)
173									 					
174	December 31	st balance	Prorated Iter	ns					 					
175	January													
176	February													
177	March													
178	April													
179	May	•		•								•		•
180	June	•	•	•	1			••••••	 	•		•••••••		•
181	July												•	
182	August													
183	September													
184	October													
104		<u>l</u>		<u>l</u>	<u>l</u>						<u>l</u>	<u>.</u>	L	<u>l</u>

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht D.2, ADIT Prorate Factor, Table 21A Version 0.3.1 Page 8 of 12 Approved Effective Date:

185	November													
186	December													
187	Total													
188		•			1									
189		<u>i</u>							 					
190									 					
191									 					
101		L	L	I	l	i			 			i		
192	Ending Balan	ce of Pror	ated items		(Line 186, &	Col H)		I I I			(Line 186, &	Col N)		
193	Non-prorated	Average F	Balance		From WsD a	nd WeD 5			 		From WsD a	and WeD 5		
193	Proration Adj	Average L	Jalalice			nus Line 193)			 			inus Line 193)	T T	
194	FIOIALION AUJ	usimeni				nus Line 193)			 			inus Line 193)	L	
195														
196	Account 190	Fadara		Francomicai	• •									
	Account 190		ays in Period		on	A	ala a suith Da	anation	 A				ie-up (See Not	• C and 7)
198							ging with Pr Projected		 Averagi			roration – Tru		-
199	A	В	С	D	Е	F	G	н	 I	J	ĸ	L	М	N
200	Month	Days in the Month	Number of Days Remainin g 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 averagin g (See Note 5)
201 202	December 31	st holonoo	Drorotod Iton	~~					 					
202	January	Dalarice		113					 					
203	February													
204	March								 					
205	April								 					
207	May								 					
208	June													
209	July													
210	August				ļ									
211	September	l			[

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht D.2, ADIT Prorate Factor, Table 21A Version 0.3.1 Page 9 of 12 Approved Effective Date:

212	October								Ī						
213	November								1						
214	December								1						
215	Total								•						
216				•	••		•			•					
217	•	1			••				•						
218															
219									<u> </u>						
215		L	L	L	ļl				<u> </u>						
220	Ending Balan	ce of Pro	rated items	ſ	(Line 214, 8]	L			(Line 214, &			1
220	Ending Dalah						.1	T	Γ					<u>I</u>	
221	Non-prorated	Average F	Salance		From WsD	and WsD 5			•	•		From WsD a	ind WsD 5		
222	Proration Adj		Salarioe		4	inus Line 221)				•			nus Line 221)	l l	
223	T TOTALION Auj	usunoni		L					·····					ll.	
223															
225	Account 190	- Eodora		Conoral					-						<u> </u>
225	ACCOUNT 190		ays in Period			Avor	aging with Pr	oration -	1	Avoragi	na Prosorvin	Projected P	roration - Tru	le-up (See Not	0 6 and 7)
220			ays in renot	u		Avera	Projected			Averagi	ng r reserving	g riojecteu r		ie-up (See Not	e o anu <i>r</i>)
227	Α	В	С	D	E	F	G	Н		I	J	К	L	М	N
228		-	Ū	2		-	U U	••		-	, C		-		
	Month	Days in the Month	Number of Days Remainin g 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 averagin g (See Note 5)
229									ļ						
230	December 31	st balance	Prorated Iten	ns					ļ						
231	January				ļ				ļ						ļ
232	February								ļ						
233	March								ļ						ļ
234	April								ļ						ļ
235	May														
236	June								Ĩ						
237	July								1						
238	August				1				1					•	
		4	L	<u>i</u>	ii		<u>.</u>	1	غ	i	<u>.</u>	<u>i</u>	L	i	ii

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht D.2, ADIT Prorate Factor, Table 21A Version 0.3.1 Page 10 of 12 Approved Effective Date:

239	September													
235	October													
240	November													
241	December													
242	Total													
243	TULAI													
245 246														
240														
247			<u> </u>		I									
248	Ending Balan	ce of Pror	ated items	[(Line 242, 8	Col H)		L			(Line 242, &	Col N)]
					·····						·····.			
249	Non-prorated	Average E	Balance		From WsD	and WsD.5					From WsD a	and WsD.5		
250	Proration Adju				(Line 248 m	ninus Line 249)					(Line 248 m	nus Line 249)		
251														
252														
253														
254				•										
255	Account 182	- Excess	ADIT Feder	al Only NO	L - Transmis	sion								
256			ays in Perio				ging with Pr	oration -	Averagi	ng Preserving	Projected P	roration – Tru	e-up (See Not	e 6 and 7)
					_		Projected			-				
257	Α	В	С	D	E	F	G	н	1	J	K	L	М	N
		D	C	U	–	Г	9			5		L		IN IN
258	Month	Days in the Month	Number of Days Remainin g 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	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 averagin g (See Note 5)
	-	Days	Number of Days Remainin g in Year After Month's Accrual of Deferred	Total Days in Future Portion of Test	Proration Amount	Projected Monthly	Prorated Projected Monthly Activity	Prorated Projected Balance (Cumulative	Actual Monthly	Difference between projected and actual activity (See Note	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note	Difference between projected and actual activity when actual and projected activity are either both increases or decreases	When projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note	Balance reflecting proration or averagin g (See
258	-	Days in the Month	Number of Days Remainin g in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount	Projected Monthly	Prorated Projected Monthly Activity	Prorated Projected Balance (Cumulative	Actual Monthly	Difference between projected and actual activity (See Note	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note	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	Balance reflecting proration or averagin g (See
258	Month December 31	Days in the Month	Number of Days Remainin g in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount	Projected Monthly	Prorated Projected Monthly Activity	Prorated Projected Balance (Cumulative	Actual Monthly	Difference between projected and actual activity (See Note	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note	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	Balance reflecting proration or averagin g (See
258 259 260	Month December 31 January	Days in the Month	Number of Days Remainin g in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount	Projected Monthly	Prorated Projected Monthly Activity	Prorated Projected Balance (Cumulative	Actual Monthly	Difference between projected and actual activity (See Note	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note	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	Balance reflecting proration or averagin g (See
258 259 260 261	Month December 31	Days in the Month	Number of Days Remainin g in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount	Projected Monthly	Prorated Projected Monthly Activity	Prorated Projected Balance (Cumulative	Actual Monthly	Difference between projected and actual activity (See Note	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note	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	Balance reflecting proration or averagin g (See
258 259 260 261 262	Month December 31 January February	Days in the Month	Number of Days Remainin g in Year After Month's Accrual of Deferred Taxes	Total Days in Future Portion of Test Period	Proration Amount	Projected Monthly	Prorated Projected Monthly Activity	Prorated Projected Balance (Cumulative	Actual Monthly	Difference between projected and actual activity (See Note	Preserve proration when actual monthly and projected monthly activity are either both increases or decreases (See Note	Difference between projected and actual activity when actual and projected activity are either both increases or decreases (See Note	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	Balance reflecting proration or averagin g (See

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht D.2, ADIT Prorate Factor, Table 21A Version 0.3.1 Page 11 of 12 Approved Effective Date:

266	June														
267	July														
268	August														
269	September														
270	October														
271	November														
272	December														
273	Total				[
274															
275															
276															
277					•				•		•			1	
278	Ending Balar	nce of Pror	ated items		(Line 272, &	Col H)	•	. L			•	(Line 272, &	Col N)	1	. .
279	Non-prorated	d Average E	Balance		From WsD.3	B Excess ADIT	•••••••••••••••••••••••••••••••••••••••				•		Excess ADIT		
280	Proration Ad					inus Line 279)							nus Line 279)		
281	· · · · · · · · · · · · · · · · · · ·														
282															
283	Account 182	2 – Excess	ADIT Feder	al Only NO	L - General				-					[
284		Da	ays in Perio	d		Avera	ging with Pr Projected	with Proration - Averaging Preserving Projected Proration – True-u				ie-up (See Not	e 6 and 7)		
285	Α	В	С	D	E	F	G	Н			J	K	L	М	N
286	Month	Days in the Month	Number of Days Remainin g 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 averagin g (See Note 5)
287															
288	December 3	1 st balance	Prorated Iten	ns											
289	January														
290	February														
291	March														
292	April														
293	May													[

Proposed Effective Date: 1-1-2023

Att O-SPS Formula Rate, Wksht D.2, ADIT Prorate Factor, Table 21A Version 0.3.1 Page 12 of 12 Approved Effective Date:

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)

	estern Public Service Company eet E - Rate Base Adjustments						Worksheet E Table 22	
		ADIT Account	281 Projected for E	Billing Year = 2	20yy			
(A) Acc. No.	(B) Identification	(C) Avg Balance from WsD	(D) Retail, Production & Other Related	(E) Transmission Related	(F) Plant <u>Related</u>	(G) Labor Related	(H) Total Included in Rate Base (E)+(F)+(G)	(I) Description
281							·····	
201		-						
281		-						
281		-						
281		-						
281		-						
Subtotal								
	justments (Avg. Balance from WsD.5)							
281		-						
Less FA	SB 109 Above if not separately removed							
Less FA Total	SB 106 Above if not separately removed							
TUTAL		-	-	-	-	-		
Transmi	ssion Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 282 Projected for Billing Year = 20yy

(A)	(B)	(C) Avg Balance	(D) Retail, Production & Other	Transmission		(G) Labor	(H) Total Included in Rate Base	
ACC. NO.	dentification	from WsD	Related	Related	Related	Related	<u>(E)+(F)+(G)</u>	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 Ad	justments (Avg. Balance from WsD.5)							
282		-						
282								

		-						
282								
		-						
Less FAS	SB 109 Above if not separately removed							
	SB 106 Above if not separately removed							
Proration	n Adjustment – Transmission (from WsD.2)							
Proration	n Adjustment – General & Intangible (from							
<u>WsD.2)</u>								
Total								
		-	-	-	-	-		
Transmis	ssion 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) <u>Acc. No</u>	(B) <u>. Identification</u>	(C) Avg Balance <u>from WsD</u>	Retail, Production & Other	(E) Transmission <u>Related</u>	(F) Plant <u>Related</u>	(G) Labor <u>Related</u>	(H) Total Included in Rate Base (<u>E)+(F)+(G)</u>	(I) <u>Description</u>
<mark>283</mark>								
283		-						
283		-						
283		_						
283		_						
283		_						
283		-						
283		-						
283		-						
283		-						
283		-						
Subtota	ĺ							
ADIT A	ijustments (Avg. Balance from WsD.5)							
283								
283								
Less F4	ASB 109 Above if not separately removed						1	
	ASB 106 Above if not separately removed							
	on Adjustment – Software (from WsD.2)							
Total		_	_	_	_	_		
Transm	ission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
Total				0	0	0.000070	0	
			17		-	-	1-	

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

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

Southwe Workshe							Worksheet E Table 23	
		ADIT Account	t 190 Projected for I	Billing Year =	20yy			
(A)	(B)	(C)	(D) Retail, Production		(F)	(G)	(H) Total Included	(I)
<u>Acc. No.</u>	<u>Identification</u>	Avg Balance from WsD	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base <u>(E)+(F)+(G)</u>	Description
190		-						
190		_						
190		_						
190		_						
190		_						
190								
190								
190		_						
190		_						
190		-						

ADIT Account 190 Projected for Billing Year = 20yy

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

Subtotal							I	
ADIT Adju	stments (Avg. Balance from WsD.5)							
190								
		-						
190								
		-						
190								
		-						
	B 109 Above if not separately removed							
	B 106 Above if not separately removed							
Proration	Adjustment - Transmission (from							
WsD.2)								
Proration	Adjustment - General & Intangible							
(from WsE	0.2)							
Proration	Adjustment – Transmission NOL (from							
wsD.2)								
Proration	Adjustment - General NOL (from							
WsD.2)								
Total								
		-	-	-	-	-		
Transmiss	sion 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)	Retail, Production	(E)	(F)	(G)	(H) Total Included	(I)
Acc. No	. Identification	Avg Balance from WsD.3	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base <u>(E)+(F)+(G)</u>	Description
182.3		_						
182.3		_						
182.3		-						
182.3		-						
182.3		-						
182.3		-						
182.3		-						
		-						
Excess	ADIT Assets Subject to Proration	_	_	-	_	_		
		_						
		_						
		_						
Subtota	I - Projected	_	_	-	-	-		
<u>Proratio</u> WsD.2)	n Adjustment – Transmission NOL (from							
Proratio WsD.2)	<u>n Adjustment – General NOL (from</u>							
Total		-	<u>-</u>	-	-	<u>-</u>		

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) <u>Acc. No.</u>	(C) Average Unamortized Balance <u>from WsD</u>		(E) Unamortized Balance End of <u>Current Year</u>
	-		-
	-		-
Total	-	-	-

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

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

	estern Public Service Company eet E - Rate Base Adjustments						Worksheet E Table 24	
		ADIT Account	281 Actual for Billir	ng Year = 20yy				
(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(I)
Acc. No.	Identification	Avg Balance from WsD	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base <u>(E)+(F)+(G)</u>	Description
281		_						
281		-						
281		-						
Subtotal – FF1, p. 272-273								
ADIT Ad	justments (Avg. Balance from WsD.5)							
<mark>281</mark>								
	SB 109 Above if not separately removed							
Less FA Total	SB 106 Above if not separately removed	-	-	-	-	-		
Transmi	ssion Allocator [TP, GP or W/S]		<u>0.0000%</u>	0.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 282 Actual for Billing Year = 20yy

(A) <u>Acc. No.</u>	(B) Identification	(C) Avg Balance <u>from WsD</u>	(D) Retail, Production & Other <u>Related</u>	(E) Transmission <u>Related</u>	(F) Plant <u>Related</u>	(G) Labor <u>Related</u>	Total Included in Rate Base	(I) <u>Description</u>
282		_						
282								
282								
282 282	FAS 109 Plant Excess ADIT – Protected FAS 109 Plant Excess ADIT – Unprotected	•						
	– FF1, p. 274-275 justments (Avg. Balance from WsD.5)							
282	Justinients (Avg. balance nom wsb.J)							
	SB 109 Above if not separately removed							
	SB 106 Above if not separately removed n Adjustment – Transmission (from							
Proratio	n Adjustment – General & Intangible sD.2)							
Total		-	-	-	-	-		
Transmi Total	ssion Allocator [TP, GP or W/S]		<u>0.0000%</u> 0	<u>0.0000%</u> 0	<u>0.0000%</u> 0	<u>0.0000%</u> 0	0	

ADIT Account 283 Actual for Billing Year = 20yy

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
			Retail, Production	-	0	0	Total Included	
		Avg Balance	& Other	Transmission			in Rate Base	
Acc. No.	Identification	from WsD	Related	Related	Related	Related	<u>(E)+(F)+(G)</u>	Description
283		-						
283		_						
283		-						
283		-						
Subtotal								
– FF1, p.								
276-277								
ADIT Ad	justments (Avg. Balance from WsD.5)							
283								
Less FA	SB 109 Above if not separately removed							
Less FA	SB 106 Above if not separately removed							
	n Adjustment – Software (from WsD.2)							
Total		-	-	-	-	-		
Transmi	ssion 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)	Retail, Production		(F)	(G)	Total Included	(I)
Acc. No	<u>). Identification</u>	Avg Balance from WsD.3		Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate Base <u>(E)+(F)+(G)</u>	Description
254		_						
254								
254		-						
254		-						
254		-						
254		-						
254		-						
		-						
Excess	ADIT Liabilities Subject to Proration	-	-	-	-	-		
		-						
		-						
		-						
		-						
Subtota	I - Actual	-	-	-	-	-		

Proratio	on Adjustment – Software (from WsD.2)	1	1	I	1	1	1	1
Total								
		-	-	-	-	-		
	ission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%			
Total			0	0	0	0	0	
		ADIT Accoun	t 190 Actual for Billin	ng Year = 20yy	,			
(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(I)
Acc. No	. Identification	Avg Balance <u>from WsD</u>		Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	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							
	I – FF1, p. 234							
	ljustments (Avg. Balance from WsD.5)							
190								
190								
	SB 109 Above if not separately removed							
	SB 106 Above if not separately removed							
WsD.2)	on Adjustment – Transmission (from							
(from W								
Proratio WsD.2)	on Adjustment – Transmission NOL (from							
Proratio WsD.2)	on Adjustment – General NOL (from							
Total		-	-	-	-	-		
Transm	ission 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) <u>Acc. No</u>	(B) . <u>Identification</u>	(C) Avg Balance <u>from WsD.3</u>	(D) Retail, Production & Other <u>Related</u>	Transmission	(F) Plant <u>Related</u>	(G) Labor <u>Related</u>	(H) Total Included in Rate Base <u>(E)+(F)+(G)</u>	(I) <u>Description</u>
182.3		_						
182.3								
182.3		-						
182.3		_						
182.3								
182.3		-						

Att O-SPS Formula Rate, Wksht E, ADIT, Actual, Table 24 Version 0.4.1 Page 4 of 4 Approved Effective Date:

182.3		-						
Excess ADIT Assets Subject to Proration		-	-	-	-	-		
		-						
		-						
		-						
		-						
Subtotal	- Actual	-	-	-	-	-		
Proration WsD.2)	Adjustment – Transmission NOL (from							
Proration WsD.2)	n Adjustment – General NOL (from							
<u>WsD.2)</u> Total		-	-	-	-	-		
Transmis	sion 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

59

Worksheet F Table 26

0 0

0

Balances (a)	(b)	(c)	(d)
	Balance at	Balance at	Projected Average
Plant Related:	<u>Jan 1, 20yy</u>	<u>Dec 31, 20yy</u>	Balance
			0
			0
			0
			0
Total Plant Related:	0	0	0
Labor Related:			
			0
			0
			0
Table to Date 1	0		0
Total Labor Related:	0	0	0
Transmission Related:			0
			0 0
			0
			0
Total Transmission Related:	0	0	0
Other - Not Included:			
			0
			0
			0
			0
			0
			0
			0
Total Other Not Included:	0	0	0
Total Prepayments Balances:	0	0	0
			-
Calculation of Actual Average Balances for the Billing Period 01/01/20y	/ to 12/31/20yy		

Att O-SPS Formula Rate, Wksht F, Working Capital, Table 26 Version 0.0.1 Page 2 of 2 Approved Effective Date:



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

Worksheet G Table 27

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

20	570	Independent			n 200 202	In		
32	572	Underground Lines			p. 320-323, 109, (b)			
33	573	Miscellaneous Transmission Plant			p. 320-323, 110, (b)	In		
34 35		Total Maintenance		0		0	-	
36		Total Transmission O&M		0	-	0	-	
37 38 39 40 41 42 43		Less: All 561 Accounts Add Back: Account 561.6 - Transm Add Back: Account 561.7 - Genera Less: Account 565 - Transmission o Transmission O&M Expense Adjust	tion Interconnection Studies of Electricity by Others	0 0 0 0		0 0 0		
44 45		Total Net Transmission Expense		0	-	0	-	
46 47		ADMINISTRATIVE AND GENERAL	=					
47 48	920	Administrative and General Salaries	3		p. 320-323,	In		
49	921	Office Supplies and Expense			181, (b) p. 320-323,	In		
50	922	(Less) Administrative Expense Tran	sferred		182, (b) p. 320-323,	In		
51	923	Outside Services Employed			183, (b) p. 320-323,	In		
52	924	Property Insurance			184, (b) p. 320-323,	In		
53	925	Injury and Damages			185, (b) p. 320-323,	In		
54	926	Employee Pensions and Benefits			186, (b) p. 320-323,	In		
55	928	Regulatory Commission Expenses			187, (b) p. 320-323,	In		
56	929	(Less) Duplicate Charges-Cr.			189, (b) p. 320-323,	In		
57	930.1	General Advertising Expenses			190, (b) p. 320-323, 191, (b)	In		
58	930.2	Miscellaneous General Expenses			p. 320-323,	In		
59	931	Rents			192, (b) p. 320-323, 193, (b)	In		
60		Total Operation		0	195, (b)	0	2	
61 62 63	935	MAINTENANCE Maintenance of General Plant			p. 320-323,	In		
64 65		Less: Account 926 Retail Pension T	racker		196, (b) p. 320-323			
66		Less: Account 926 Retail Pensio Amortization	n Tracker		Footnote Data p. 320-32 Footnote Data	23		
67 68 69		Less: O&M Expenses (Note 1) Less: Retail Advanced Grid A&G Co	osts (Note 2)					
70 71		TOTAL ADMINISTRATIVE AND GE	ENERAL	0	_	0	_	
72 73 74	(a)		(c) (d) Projected	(e)	(f)	(g) Actual	(h)	(i)
75			Direct Payroll Billed	Total Projected		Direct	Payroll Billed	Total Actual
76 77		<u>Wages and Salaries Allocator</u> Production	Payroll from Service Corp	0	p. 354-355,		from Service Corp	<u>Amount</u> 0
78		Transmission		0	20, (b) p. 354-355,	In		0



	western Public Service Company Worksheet I - Depreciation	and Amortization Exper	ise		Worksheet I Table 29
ine	(a)	(b)	Projected Year = (c) Projected Depreciation	20yy (d) Projected Amortization	(e) Projected Total Depr. & Amort.
No.	Description	Reference	Expense	Expense	Expense
	Steam Production				0
2	Other Production				0
}	Adjustment to Production	WsD.5, Ins 58 + 59, col (k) and WsD.5, Ins 67 + 68, col (k)			0
1 5	Total Production		0	0	0
5	Transmission				0
7	Adjustment to Transmission	WsD.5, In 60, col (k) and WsD.5, In 69, col (k)			0
3	Total Transmission		0	0	0
0	Distribution				0
1	Adjustment to Distribution	WsD.5, In 61, col (k) and WsD.5, In 70, col (k)			0
12 13	Total Distribution		0	0	0
4	General				0
15	Adjustment to General	WsD.5, In 62, col (k) and WsD.5, In 71, col (k)			0
16 17	Total General	11, 001 (K)	0	0	0
8	Intangible - Computer Software				0
9	Adjustment to Intangible	WsD.5, In 63, col (k) and WsD.5, In 72, col (k)			0
20 21	Total Intangible	12,001(1)	0	0	0
22 23	Total		0	0	0
24			Actual Year =	20уу	
25			Actual	Actual	Actual Total
26 27			Depreciation Expense	Amortization Expense	Depr. & Amort. Expense
28			пуреное	Lypense	стрензе
9	Steam Production	FF1, p. 336-337, footnote			0
0	Other Production	FF1, p. 336-337, footnote			0
1	Adjustment to Production	WsD.5, Ins 58 + 59, col (m) and WsD.5, Ins 67 + 68, col (m)			0
32 33	Total Production		0	0	0
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



Southwe Workshe	estern Public Service Company eet J - Taxes Other Than Income & Investment Tax Cr	edit			Worksheet J Table 30
		Projected for Billing Year	· =	20уу	
	(A)	(B)	(C)	(D)	
Line <u>No.</u>	Description	Expense	Excluded from Rev Requirement	Included in Rev Requirement	
1	LABOR RELATED:				
2 3 4 5	Subtotal Labor Related	- -			
6 7 8 9	PLANT RELATED:		-	-	
9 10 11 12	Subtotal Plant Related – Property	-			
13 14 15	OTHER:				
16 17	FRANCHISE & GROSS RECEIPTS:				
18 19 20 21 22 23 24	Subtotal Franchise & Gross Receipts				_
25 26	Total Taxes Other Than Income		-	-	
20 27 28		-			
20					
30	Investment Tax Credit Amortized				
31 32 33 34 35	(A) <u>Description</u>	Actual for Billing Year = (B) FF1 Reference	(C) Expense	<mark>20yy</mark> (D) Excluded from <u>Rev Requirement</u>	(E) Included in <u>Rev Requirement</u>
36			<u></u>		
37 38 39 40	LABOR RELATED:				
41 42	Subtotal Labor Related		-	-	-
43 44 45 46 47	<u>PLANT RELATED:</u>				
48 49	Subtotal Plant Related - Property		-	-	-
49 50 51	OTHER:				

52	
53	FRANCHISE & GROSS RECEIPTS:
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, In 8,
	(f)

Southwestern Public Service Company	Worksheet K
Worksheet K - Capital Structure	Table 31
Lin	
e	

<u>No.</u>	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>	<u>(i)</u>	<u>(i)</u>	<u>(k)</u>	<u>(I)</u>	<u>(m)</u>	<u>(n)</u>	<u>(0)</u>
1							PF	ROJECTED E	ALANCES						
2	Common Equity - Projected				0.01	1.00		0.00	7.04	0.04	0.00	10.01	44.00	10.01	13 Month
3		<u>1-1-yy</u>	<u>1-31-yy</u>	<u>2-29-yy</u>	<u>3-31-</u> <u>YY</u>	<u>4-30-</u> <u>УУ</u>	<u>5-31-yy</u>	<u>6-30-</u> <u>УУ</u>	<u>7-31-</u> <u>yy</u>	<u>8-31-</u> <u>yy</u>	<u>9-30-</u> <u>yy</u>	<u>10-31-</u> <u>yy</u>	<u>11-30-</u> <u>УУ</u>	<u>12-31-</u> <u>yy</u>	Average Balance
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 (In 4 - In 5 - In 6 - In 7)	0	0	0	0	0	C	0 0	0	0	0	0	0	0	0

10															
11	Long Term Debt - Projected						PROJEC	TED BAL	ANCES						
12															
13	Bonds														0
14	Less Reacquired Bonds														0
15	Other Long Term Debt														0
16															
17	Debt Balances (In 13 - In 14 + In 15)	0	0	0	0	0	0	0	0	0	0	0	0	0	0

18															
19							<u>/</u>	ACTUAL BAI	ANCES						
20	Common Equity - Actual														13 Month
21		<u>1-1-vv</u>	<u>1-31-yy</u>	<u>2-29-vv</u>	<u>3-31-</u> <u>vv</u>	<u>4-30-</u> <u>vv</u>	<u>5-31-vv</u>	<u>6-30-</u> <u>VV</u>	<u>7-31-</u> <u>VV</u>	<u>8-31-</u> <u>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>	<u>Average</u> <u>Balance</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



Proposed Effective Date: 1-1-2023

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

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


- Averages will be based on the most recent available study.
- From FF 1, p, 204-207, In 70, col (g).
- Based on the last actual amount

Proposed Effective Date: 1-1-2023

Southwestern Public Service Company

Worksheet O - Radial Line Investment

Att O-SPS Formula Rate, Wksht O, Radial Line Invest, Table 35 Version 0.0.1 Page 1 of 2 Approved Effective Date:

Table 35

Line		Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial		
<u>No.</u>	Radial Line / Asset Location	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	<u>Customer</u>	Reclass?
1	Projected for Billing Year =20yy (Note 1)	<u>01033 Flant p</u>	<u>Net Flant p</u>	<u>01033 Fiant p</u>	<u>Net Flant p</u>	<u>0103311ant p</u>	<u>Net Flant p</u>	customer	Iteciass:
2	In Service Prior to October 1, 2005:								
3	In Service Frior to October 1, 2003.								
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15	Total In Service Prior to October 1, 2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
16	Projected for Billing Year =20yy (Note 1)								
17	In Service October 1, 2005 and Later:								
18									
19									
20									
21									
22									
23									
24									
25									
26									

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 a projected amounts.	are used for the						
33				Wholesale	Wholesale		Retail	
34		Total Radial	Total Radial	Radial	Radial	Retail Radial	Radial	
35	Radial Line / Asset Location	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer
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								
46	Total In Service October 1, 2005 and Later	¢0.00	¢0.00	00.02	¢0.00	00.03	¢0.00	
47	Total In Service October 1, 2005 and Later	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
40	Total Actual SPS Radial Plant	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
40		φ0.00	φ0.00	φ0.00	φ0.00	φ0.00	φ0.00	

Proposed Effective Date: 1-1-2023

Wo Bas Spo	rksheet	P - Re Upgrad Upgrad	c Service Compan evenue Requiremo des, Service Upg ades and Ge illities.	ent for		Worksheet P Table 36						
				Determ	ine the Re	venue Regu	irement for	Base Plan				
	Determine the Revenue Requirement for Base Plan Upgrades											
Li												
ne No												
÷												
			SUMMA	RY OF					1			
			BP	U								
1			UPGRA	ADES								
2	(a)	(b)			(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
	Investm	<u>, , , , , , , , , , , , , , , , , , , </u>							(3/	(,		<u>u</u> /
3	ent				Projected		Actual				20yy SPP	
					Plant	Projected	Plant	Actual		20yy SPP	Base Plan	20уу
					Investment Balance	Revenue Requireme	Investment Balance	Revenue Requireme	SPP Base	Base Plan True-up	True-up Amount	Projected Revenue
4	Year		Description		Bulanco	nt	Dalanoo	nt	up Amount		Int.	Req.
5			A Base Plan Faci Project 1	ilities in					_			
		Section	A Base Plan Faci	ilities in		-		-	-			
6			Project 2 A Base Plan Faci	ilition in		-		-	-			
7			Project 3	nues In		-		-	-			
8												
9						-		-	-			
10						-		-	-			
11												
12									-			
12 13												
14												
		venue R	Requirement and T	True-up								
15	Amount					-	1	-	-	1	I	I

A. Base Plan facilities in

16 Service.

i. Project 1, Projected

17 (Describe)

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

04					Duciente	d Dataila		
21	Beginning	1		I		ed Details		
22	Investmer Service	nt Year			Projected Ye	ar (Input) /ear FCR w/o		20уу
23	(yyyy) Billing Ma				incentives, le	- Projected Data,		0.00%
24	12)				line 40 col (5))			
25								
26	CIAC (Ye	s or No)						
27	Investm ent	Beginn ing	Additio n/(Ret)	Plant Investment		Depreciati on	Ending	Revenue
		Balanc			Projected Depreciati		•	Requireme
28	Year		Amount	Balance	on Rate	Expense	Balance	nt
29	-	-	-	-		-		
30	-	-	-	-		-		
31	-	-	-	-		-		
32	-	-	-	-		-		
33	-	-	-	-		-		
34	-	-	-	-		-		· -
35	-	-	-	-		-		
36	-	-	-	-		-		
37	-	-	-	-		-		· -
38	-	-	-	-		-		
39	-	-	-	-		-		
40	-	-	-	-		-		
41	-	-	-	-		-		
42	-	-	-	-		-		
43	-	-	-	-		-		
44	-	-	-	-		-		
45	-	-	-	-		-		
46	-	-	-	-		-		
47	-	-	-	-		-		
48	-	-	-	-		-		
49	-	-	-	-		-		
50	-	-	-	-		-		
51	-	-	-	-		-		
52	-	-		-		-		





Service (yyyy) Billing M 12)	Year			Projected Year incentives, less de (From ARR – Proj line 40 col (5))	preciation		0.0
CIAC (Ye Investm	es or No) Beginn	Additio	Plant		Depreciati		
ent	ing	n/(Ret)	Investment	Projected	on	Ending	Reven
Year	Balanc e	Amount	Balance	Depreciati on Rate	Expense	Balance	Require nt
-		_	-		-		-
-	-	-	-		-		-
-	-	-	-		-		-
-	-	-	-		-		-
-	-	-	-		-		-
-	-		-		-		-
-			-		-		-
-	-		-		-		-
-	-	-	-		-		-
-	-	-	-		-		-
-	-	-	-		-		-
-	-		-		-		-
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-	-	-	-		-	-	
-	-	-	-		-	-	

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

Line

No.

	SUMMARY OF SERVICE,
	SPONSORED AND
	GENERATOR
	INTERCONNECTION
1	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 Re	equirement and True-up Amount	-	-	-

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

	Projected Worksheet P Depr	Actual Worksheet P Depr	
Year	Rate	Rate	
20yy			Projected Ref. Table 2, Line 40.1, col(5) Actual Ref. Table 7, Line 176.1 col(5)
20yy			
20yy			
20yy			
20уу			
20уу			
20уу			
20yy			

Exhibit No. SPS-0001b Tariff Records Marked

ATTACHMENT O -SPS Southwestern Public Service Company Formulaic Rates

		Rate Formula Template Utilizing Projected Data			Table 1
		For rates effective 01/01/20yy			
	SOUTHWESTERN	PUBLIC SERVICE COMPANY			
	(1)	(2)	(3)	(4)	(5)
Line No.		() (E)			Transmission Amount
1	PROJECTED REVENUE REQUIREMENT	(In 45)			\$-
2 3 4 5	PRIOR YEAR TRUE UP ADJUSTMENT INTEREST ON PRIOR YEAR TRUE UP ADJUST PRIOR PERIOD CORRECTION TRUE UP ADJUJ INTEREST ON PRIOR PERIOD CORRECTION T	STMENT -(Worksheet A 1 Ln 52)	1 Ln 53)		\$ <u>-</u> \$ <u>-</u> \$- \$-
6	PROJECTED REVENUE REQUIREMENT WITH	TRUE UP & PRIOR PERIOD CORRECT	ION (In 1 + sum	lines 2 through 5)	\$-
7 8	DIVISOR Transmission Network Load	(Worksheet C)			-
9 10	RATES 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)	(In 10 / 52; In 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)	(In 13 / 16; In 13 / 24 both x 1,000)	-	Capped at weekly & daily rate	- 2 -
15 16 17 18 19	METER CHARGE Revenue Requirement Number of Delivery Points Annual Meter Charge (\$ per delivery point) (In 1 Monthly Meter Charge (\$ per delivery point) (In 1	(Worksheet N) (Worksheet N) 6 / In 17) 8 / 12)			<u>Charge</u> \$0 0 \$0 \$0
20 21 22 23 24 25 26 27	RADIAL LINE CHARGE (Worksheet A-2)	(Worksheet A-2, Ln xx, Col m) (Worksheet A-2, Ln xx, Col m)	(Annual Char \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0	<u>ge)</u>	Monthly Charge \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0
27a 27b 27c 27d 27e 27f 27g 27h	ONE-TIME REFUND (NOTE 1)			Total	One-Time Refund \$ \$ \$ \$ \$ \$ \$ \$ \$

27i (Note 1:)

27j One-time refund of the Lubbock Power and Light Hold Harmless Payment in October of 2021.

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

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

Table 3

SOUTHWESTERN PUBLIC SERVICE COMPANY

Line No.	RATE BASE CALCULATION (1)	Data Sources <u>(See "General Notes")</u> (2)	<u>Total</u> (3)	<u>Allocator</u> (4)	Total <u>Transmission</u> (5)
46 47	GROSS PLANT IN SERVICE Production	(WsD.1 , <u>I</u> ⊨n 6 <u>, col (n)</u>)		NA	
48	Transmission	(WsD.1 , <u>I</u> Ln 11 <u>, col (n)</u>)	-	TP 0.00000	
49	Distribution	<mark>(</mark> WsD.1 , <u>I</u> Ln 16 <u>, col (n)</u>)	-	NA	-
50	General Plant	(WsD.1 , <mark>l</mark> Ln 21 <u>, col (n)</u>)	-	W/S 0.00000	
51	Intangible Plant	<mark>(</mark> WsD.1 , <u>I</u> Ln 25 <u>, col (n)</u>)	-	W/S 0.00000	-
52	TOTAL GROSS PLANT	(sum Ins 47 to 51)	-	_	<u> </u>
53 54	ACCUMULATED DEPRECIATION Production	(WsD.1 , <mark>L</mark> In 41 <u>, col (n)</u>)		NA	
55	Transmission	<mark>(</mark> WsD.1 , <mark>L</mark> In 46 <u>, col (n)</u>)	-	TP 0.00000	
56	Distribution	(WsD.1 , <mark>l</mark> ⊢ n 51 <u>, col (n)</u>)	-	NA	-
57	General Plant	<mark>(</mark> WsD.1 , <mark>L</mark> In 56 <u>, col (n)</u>)		W/S 0.00000	_
58	Intangible Plant	(WsD.1 , <mark>L</mark> ln 60 <u>, col (n)</u>)	_	W/S 0.00000	_
59	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 54 to 58)		_	-
60 61	NET PLANT IN SERVICE 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)	-	_	<u> </u>
67 68	ADJUSTMENTS TO RATE BASE Account No. 281 (enter negative)	(Note D) 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.c (Worksheet E)	-	DA	-
72	Account No. 255 (enter negative)	267.8.h	-	DA	-
72.1	Account No. 254 Excess ADIT	(Worksheet E)		DA	-

Att O-SPS Formula Rate, Rate Base, Projected, Table 3 Version 0.4.1 Proposed Effective Date: <u>1-1-2023</u> Page 2 of 2

72.2	Account No. 182.3 Deficient ADIT	(Worksheet E)	_	DA		
73	Account No. 107	<mark>(</mark> WsQ , <u>I</u> Ln 15, C col <u>(c</u> C))		TP	0.00000	-
74	Net Pre-Funded AFUDC on CWIP included	(Note E) (Worksheet Q, In 30)		TP	0.00000	-
75	in Rate Base (enter negative) 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 , <u>I</u> Ln <u>136</u> 84, <u>c</u> Col (d)	-	TP	0.00000	-
79	WORKING CAPITAL					
80 81	CWC Materials & Supplies - Transmission	(Note G) (WsF , <mark>I</mark> ⊾n <u>102</u> 74, G<u>c</u>ol <u>(</u>d)	2	TP	0.00000	
82	Materials & Supplies - Other	(WsF , <u>LI</u> n <u>10372, c</u> Col <u>(</u> d)	-	GP	0.00000	-
83	Prepayments (Account 165) Plant Related	(WsF , <u>IL</u> n <u>15</u> 12, <u>c</u> Col (d)	-	GP	0.00000	-
84	Prepayments (Account 165) Labor Related	(WsF , <u>LI</u> n <u>2418, Cc</u> ol <u>(</u> d)	-	W/S	0.00000	-
85	Prepayments (Account 165) Transmission Related	(WsF , <mark>L</mark> In <u>32</u> 23, C <u>c</u> ol <u>(</u> d)	-	TP	0.00000	-
86	Prepayments (Account 165) Other Not Allocated	<mark>(</mark> WsF , <u>I</u> Ln <u>46</u> 31, C <u>c</u> ol <u>(</u> d)	-	NA	0.00000	-
87	TOTAL WORKING CAPITAL	(sum Ins 80 to 86)	-	-		
87.1	UNFUNDED RESERVESAERVES		-			-
87.2	Unfunded Reserves	<mark>(</mark> WsF.1. Total Proj., <u>c</u> Gol 11	-	DA		:
88	BALANCE OF NETWORK CREDITS (enter negative) (N	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
	S	OUTHWESTERN PUBLIC SERVICE COMPA	NY			
	EXPENSE, TAXES, RETURN & REVENUE REQUIREMENTS CALCULATION	Data Sources <u>(See "General Notes")</u>	<u>Total</u>	Allocator		Total <u>Transmission</u>
Line No.	(1)	(2)	(3)	(4)		(5)
90 91	OPERATION & MAINTENANCE EXPENSE Transmission	{WsG , <u>I</u> Ln 3 <u>6</u> 4, <u>c</u> Col (c)				
92	Less Total Account 561	<mark>(</mark> WsG , <mark>I</mark> Ln 3 <u>8</u> 6, <u>c</u> Col <u>(</u> c)	-			
93	Add Back Account 561.6	<mark>(</mark> WsG , <mark>I</mark> Ln 3 <u>9</u> 7, <u>c</u> Col <u>(</u> c)	-			
94	Add Back Account 561.7	(WsG , L <u>I</u> n <u>40</u> 38, <u>c</u> Col <u>(</u> c)	-			
95	Less Total Account 565	(WsG , L <u>I</u> n <u>41</u> 39, <u>Cc</u> ol <u>(</u> c)	-			
96	Transmission O&M Expense Adjustment	(WsG , L <u>I</u> n <u>42</u> 40, <u>c</u> Col <u>(</u> c)	-			
97	Transmission Subtotal	(ln 91 - ln 92 + ln 93 + ln 94 - ln 95 + ln 96)		TP	0.00000	
98	Administrative and General	(WsG , L <u>I</u> n <u>6371, Cc</u> ol <u>(</u> c)	-			-
99	Less: Acc. 928, Reg. Com. Exp.	(WsG , <mark>I</mark> ≟n <u>55</u> 53, <u>c</u> Col <u>(</u> c)	-			
100	Acct. 930.1, Gen. Advert. Exp.	(WsG , <mark>I</mark> ⊾n <u>57</u> 55, <u>Cc</u> ol <u>(</u> c)	-			
101	Acct. 930.2, Miscellaneous Gen. Exp.	(WsG , <mark>I</mark> Ln <u>58</u> 56, <u>c</u> Col <u>(</u> c)	-			
102	Acc. 924, Property Insurance	(WsG , <u>I</u> Ln <u>52</u> 50, <u>Cc</u> ol <u>(</u> 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 <u>(d</u> ₽)	-	DA	1.00000	-
106	Acct. 928 - Transmission Allocated	(Note K) <mark>(</mark> WsH In 10, col <u>(e</u> E)	-	TP	0.00000	-
107	Acct. 930.2 - Transmission Specific	(Note K) (WsH In 21, col <u>(</u> D <u>d</u>)	-	TP	0.00000	-
108	Acct. 930.2 - Transmission Allocated	(Note K) <mark>(</mark> WsH In 21, col <u>(e</u> E)	-	W/S	0.00000	-
109	Transmission Safety and Siting Advertising	(Note K) (WsH In 30, col <u>(b</u> B)	-	TP	0.00000	-
110						-
111	A & G Subtotal	(sum Ins 103 to 109)		_		<u> </u>
112	TOTAL O & M EXPENSE	(In 97 + In 111)	-			-
			-			-
113	DEPRECIATION AND AMORTIZATION EXPENSE			TD	0.00000	
114	Transmission	(Wsl, <u>I</u> Ln 8, <u>Cc</u> ol (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	_

Att O-SPS Formula Rate, Expenses, Projected, Table 4 Version <u>0.4.1</u> Proposed Effective Date: <u>1-1-2023</u> Page 2 of 2

117	Plus: Recovery of Extraordinary Property Loss	(Note E) (Worksheet E)	-	TP	0.00000	
118	General	<mark>(</mark> Wsl, <u>I</u> Ln 16, <u>c</u> ⊖ol <u>(</u> e)	-	W/S	0.00000	-
119	Intangible	<mark>(</mark> Wsl, <u>I</u> Ln 20, <mark>⊖c</mark> ol <u>(</u> e)	-	W/S	0.00000	-
120	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 114 to 119)				
			-			-
121 122	TAXES OTHER THAN INCOME Labor Related	(Note L)				
123	Payroll	(Worksheet J)- 263.i	-	W/S	0.00000	-
124 125	Plant Related 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)		_		
			-			-
129 130 131 132 133 134	INCOME TAXES T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} CIT=(T/1-T) * (1-(WCLTD/R)) = where WCLTD=(In 160) and R= (In 163) and FIT, SIT & p are as given in Note M. 1 / (1 - T) = (from In 130)	(Note M) =	0.00% 0.00%			
135	Amortized Investment Tax Credit (enter negative)	(Worksheet J)-266.8.f	-			
135.1	I (Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)	-			
135.2	2 (Excess)/Deficient ADIT Amortization - Non- Plant	(Note P) (Worksheet D.4)	-			
136	Income Tax Calculation	(In 131 * In 139)				
137	ITC adjustment	(In 134 * In 135)	-	NP	0.00000	-
137.1	I (Excess)/Deficient ADIT Amortization - Plant	(In 134 * In 135.1)		DA	0.00000	-
137.2	2 (Excess)/Deficient ADIT Amortization - Non-	(In 134 * In 135.2)	-	DA	0.00000	-
138	Plant 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 For the Billing Period 01/01/yy to 12/31/yy SOUTHWESTERN PUBLIC SERVICE COMPANY				Table 5
	SUPPORTING CALCULATIONS					
Line No.	(1)	(2)	(3)	(4)		(5)
142 143 144	TRANSMISSION PLANT INCLUDED IN OATT Tran Total transmission plant Less Generator Step-up facilities	(ln 48) (WsD.1—, <u>—l</u> Ln 153 <u>, col (n</u>)				:
145 146	Less Radial Line facilities Transmission plant included in OATT Trans Rate	(Worksheet O) (In 143 - In 144 - In 145)				-
147	Percent of transmission plant in OATT Trans Rate	(In 146 / In 143)			TP=	0.00000
148 149	WAGES & SALARY ALLOCATOR (W/S) Production	(Note O) { WsG-, <mark>I</mark> ⊾n 69<u>77</u>, G<u>c</u>ol <u>(</u>e)		NA		-
150	Transmission	<mark>(</mark> WsG-, <mark>L</mark> In 7 <u>8</u> ₽, C col (e)	-	TP	0.00000	-
151	Regional Market	<mark>(</mark> WsG-, <u>I</u> Ln 7 <u>9</u> 4, <u>c</u> €ol <u>(</u> e)	-	NA		-
152	Distribution	(WsG-, <u>LI</u> n <u>8072, Cc</u> ol <u>(</u> e)	-	NA		-
153	Other	(WsG-, <u>I</u> Ln <u>81</u> 73, C col <u>(</u> e)	-	NA		-
154	Total	(sum lns 149 to 153)	-			-
155	W/S Allocator		-		W/S=	0.00000
156 157	GROSS PLANT ALLOCATOR (GP) Production	(WsD.1, IJn_6 –	-		(<mark>l</mark> ⊾n 47)	-
158	Transmission	WsD.1, <u>H</u> n 5) (WsD.1, <u>I</u> <u>H</u> n 11 –	-		(<mark>⊾</mark> n 48)	-
159	Distribution	WsD.1, <u>H</u> n 10) (WsD.1, <u>H</u> n 16 –	-		(<mark>l</mark> ⊢ n 49)	-
160	General	WsD.1, <u>H</u> n 15) (WsD.1, <u>H</u> n 21 –	-		(<mark>Ll</mark> n 50)	-
161	Intangible	WsD.1, <u>H</u> n 20) (WsD.1, <u>H</u> n 25 – WsD.1, <u>H</u> n 2 4)			(<mark>l</mark> ⊾n 51)	-
162	TOTAL GROSS PLANT (Less Adjustments)	(sum <u>l</u> ns 157 to 161)	-			-
163	Gross Plant Allocator		-		GP=	0.00000
164 165	NET PLANT ALLOCATOR (NP) Production	<mark>⊫</mark> n 157 – (WsD.1, <mark>⊨</mark> n 41 –	-		(<mark>Ll</mark> n 61)	-
166	Transmission	WsD.1, <u> L</u> n 40) <u> L</u> n 158 – (WsD.1, L <u>I</u> n 46 –	-		(<mark>I</mark> ⊾n 62)	-
167	Distribution	WsD.1, ILn 45) ILn 159 – (WsD.1, Lln 51 –	-		(<mark>Ll</mark> n 63)	-
168	General	WsD.1, ILn 50) ILn 160 - (WsD.1, ILn 56 -	-		(<mark>I</mark> ⊾n 64)	-
169	Intangible	WsD.1, ILn 55) ILn 161 – (WsD.1, Lln 60 –	-		(<mark>Ll</mark> n 65)	-
170	TOTAL NET PLANT (Less Adjustments)	WsD.1, <u>IL</u> n 59) (sum <u>IL</u> ns 165 to	-			-

		169)					
171	Net Plant Allocator				NP=	0.00000	
172	RETURN (R)					\$	
173	Long Term Interest	WsK, In 51, col (d)Long Term Inte	erest (Worksheet K, I	<u>₋n 51,</u>			-
174	Preferred Dividends	Col d) <u>WsK, In 56, col (d)</u> Preferred Div 56, Col d)	vidends (Worksheet	K, Ln			
175			\$	%	Cost	Weighted	
176	Long Term Debt (Worksheet K, Ln 17, Col o)	<u>WsK, In 17, col</u>	-	0.00%	0.0000	0.0000	
177	Preferred Stock (Worksheet K, Ln 5, Col o)	<u>(o)</u> WsK, In 5, col (o)	-	0.00%	0.0000	0.0000	
178	Common Stock (Worksheet K, Ln 9, Col o)	WsK, In 9, col (o)	-	0.00%	0.1050	0.0000	
179	Total (sum Ins 176 to 178)	<u>sum Ins 176 to</u>			R	0.0000	
		<u>178</u>	-				

Table 6

PROJECTED

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

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(I)-1(h)(6 The Annual True-Up for a given year will use the same methodology that was used to project that year's rates. (Except for ADIT Proration which is described on Table 21A of the template.)
- 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)
 - Includes all Regulatory Commission expense itemized in FERC Form 1 at p. <u>350-351351-(h)</u>. Show in Worksheet H how these expense items are assigned to
 - transmission.

Κ

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 135) multiplied by (1/1-T). If the applicable tax rates are zero enter 0. Inputs Required:
FIT =

=		
= ((Worksheet L)	

(State Income Tax Rate or Composite SIT) (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.

0.00%

0.00%

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

SIT:

p =

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)).

Att O-SPS Formula Rate, Notes, Projected, Table 6 Version <u>0.3.1</u> Proposed Effective Date: <u>1-1-2023</u> Page 2 of 2 **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

Line	RATE BASE CALCULATION (1)	Data Sources <u>(See "General Notes")</u> (2)	<u>Total</u> (3)	<u>Allocat</u> (4)	tor	Total <u>Transmission</u> (5)
<u>No.</u> 198 199 200	GROSS PLANT IN SERVICE Production Transmission	(WsD.1-, <u>I</u> <u>e</u> n 82 <u>, col (n</u>) (WsD.1-, <u>I</u> <u>e</u> n 87 <u>, col (n</u>)	-	NA TP	0.00000	
201 202	Distribution General Plant	(WsD.1-, <mark>⊢</mark> In 92 <u>, col (n)</u> (WsD.1-, <mark>⊢</mark> In 97 <u>, col (n</u>)	-	NA W/S	0.00000	
203	Intangible Plant	(WsD.1-, <u>I</u> ⊢ n 101 <u>. col (n</u>)	-	W/S	0.00000	-
204	TOTAL GROSS PLANT	(sum Ins 199 to 203)	-			- <u> </u>
205 206 207	ACCUMULATED DEPRECIATION Production Transmission	(WsD.1-, <u> L</u> n 116 <u>, col (n)</u> (WsD.1-, <u> L</u> n 121 <u>, col (n</u>)	-	NA TP	0.00000	
208 209	Distribution General Plant	<mark>(</mark> WsD.1-, <u>I</u> Ln 126 <u>, col (n)</u> (WsD.1-, <u>I</u> Ln 131 <u>, col (n</u>)	-	NA W/S	0.00000	-
210	Intangible Plant	<mark>-(</mark> WsD.1-, <u>I</u> ⊢ n 135 <u>, col (n</u>)	-	W/S	0.00000	-
211	TOTAL ACCUMULATED DEPRECIATION	(sum Ins 206 to 210)	-	_		
212 213 214	NET PLANT IN SERVICE Production Transmission	(In 199 - In 206) (In 200 - In 207)	-	NA		
215 216	Distribution General Plant	(In 201 - In 208) (In 202 - In 209)	-	NA		-
216	Intangible Plant	(ln 203 - ln 210)	-			-
218	TOTAL NET PLANT IN SERVICE	(sum Ins 213 to 217)	-	_		- <u> </u>
219 220 221	ADJUSTMENTS TO RATE BASE Account No. 281 (enter negative) Account No. 282 (enter negative)	(Note D) 273.8.k. (Worksheet E) 275.2.k. (Worksheet E)	-	NA DA		
222	Account No. 283 (enter negative)	277.9.k (Worksheet E)	-	DA		-
223	Account No. 190	234.8.c (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	<mark>(</mark> WsQ-, <mark>L</mark> In 46, <mark>⊖c</mark> ol <u>(c</u> ⊖)	-	TP	0.00000	-
226	Net Pre-Funded AFUDC on CWIP included in Rate Base	(Note E) (Worksheet Q, In 61)	-	TP	0.00000	-
	(enter negative)					

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Att O-SPS Formula Rate, Rate Base, Actual, Table 8 Version <u>0.4.1</u> Proposed Effective Date: <u>1-1-2023</u> 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, Lin 13684, Cgol (h) - TP 0.00000 231 WORKING CAPITAL (Note G) - - - - 233 Materials & Supplies - Transmission (WsF-, Lin 11029, Cgol (d) - TP 0.00000 - 234 Materials & Supplies - Other (WsF-, Lin 11180, Cgol (d) - TP 0.00000 - 235 Prepayments (Account 165) Plant Related (WsF-, Lin 2694, gGol (d) - GP 0.00000 - 236 Prepayments (Account 165) Transmission Related (WsF-, Lin 6492, gGol (d) - TP 0.00000 - 237 Prepayments (Account 165) Other Not Allocated (WsF-, Lin 7694, gGol (d) - NA 0.00000 - 238 Prepayments (Account 165) Other Not Al							
229 TOTAL ADJUSTMENTS (sum Ins 220 to 228) - - - 230 LAND HELD FOR FUTURE USE (Note F) (WsD, tln 13684, Gcol (h) - TP 0.00000 231 WORKING CAPITAL (Note G) - - - 233 Materials & Supplies - Transmission (WsF-, tln 11079, Gcol (d) - TP 0.00000 234 Materials & Supplies - Other (WsF-, tln 11180, Gcol (d) - GP 0.00000 235 Prepayments (Account 165) Plant Related (WsF-, tln 2648, gGol (d) - GP 0.00000 236 Prepayments (Account 165) Labor Related (WsF-, tln 7653, gGol (d) - TP 0.00000 237 Prepayments (Account 165) Transmission Related (WsF-, tln 7853, gGol (d) - TP 0.00000 238 Prepayments (Account 165) Other Not Allocated (WsF-, tln 7853, gGol (d) - NA 0.00000 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) - - - - 239.1 UNFUNDED RESERVES (WsF.1, Total Actual, gCol [11) - DA - - - - <tr< td=""><td>227</td><td>Unamortized Balance of Abandoned Incentive Plant</td><td>(Note E) (Worksheet E)</td><td>-</td><td>TP</td><td>0.00000</td><td></td></tr<>	227	Unamortized Balance of Abandoned Incentive Plant	(Note E) (Worksheet E)	-	TP	0.00000	
230 LAND HELD FOR FUTURE USE (Note F) (WsD., Lin 13684, Geol (h) - TP 0.00000 231 WORKING CAPITAL (Note G) - - - 233 Materials & Supplies - Transmission (WsF., Lin 11079, Cgol (d) - TP 0.00000 234 Materials & Supplies - Other (WsF., Lin 11079, Cgol (d) - TP 0.00000 235 Prepayments (Account 165) Plant Related (WsF., Lin 6042, gCol (d) - GP 0.00000 236 Prepayments (Account 165) Labor Related (WsF., Lin 7048, gCol (d) - TP 0.00000 237 Prepayments (Account 165) Transmission Related (WsF., Lin 7863, gCol (d) - TP 0.00000 238 Prepayments (Account 165) Other Not Allocated (WsF., Lin 7863, gCol (d) - NA 0.00000 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) - - - - 239.1 UNFUNDED RESERVES (WsF.1, Total Actual, gCol (11)) DA - - - - 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.00000 - <td< td=""><td>228</td><td>Unamortized Balance of Extraordinary Property Loss</td><td>(Note E) (Worksheet E)</td><td>-</td><td></td><td></td><td>-</td></td<>	228	Unamortized Balance of Extraordinary Property Loss	(Note E) (Worksheet E)	-			-
231 WORKING CAPITAL	229	TOTAL ADJUSTMENTS	(sum Ins 220 to 228)	-	_		
232 CWC (Note G) - TP 0.00000 233 Materials & Supplies - Transmission (WsF-, Jen 11079, Cgol (d) - TP 0.00000 234 Materials & Supplies - Other (WsF-, Jen 11189, Cgol (d) - GP 0.00000 235 Prepayments (Account 165) Plant Related (WsF-, Jen 2048, gGol (d) - GP 0.00000 236 Prepayments (Account 165) Labor Related (WsF-, Jen 7048, gGol (d) - W/S 0.00000 237 Prepayments (Account 165) Transmission Related (WsF-, Jen 72649, gGol (d) - TP 0.00000 238 Prepayments (Account 165) Other Not Allocated (WsF-, Jen 6492, gGol (d) - NA 0.00000 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) - - - - 239.1 UNFUNDED RESERVES (WsF.1 ₂ Total Actual, gCol (11) - DA - - - 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.00000 -	230	LAND HELD FOR FUTURE USE (Note F)	(WsD-, <u>L</u> In <u>136</u> 84, <u>Cc</u> ol (h)	-	TP	0.00000	
234 Materials & Supplies - Other (WsF-, Jen 11180, Gool (d) - GP 0.00000 235 Prepayments (Account 165) Plant Related (WsF-, Jen 6042, gCol (d) - GP 0.00000 236 Prepayments (Account 165) Labor Related (WsF-, Jen 7048, gCol (d) - W/S 0.00000 237 Prepayments (Account 165) Transmission Related (WsF-, Jen 7048, gCol (d) - TP 0.00000 238 Prepayments (Account 165) Other Not Allocated (WsF-, Jen 7863, gCol (d) - NA 0.00000 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) - - - 239.1 UNFUNDED RESERVES (WsF-, Jen 7664, gCol (11)) DA - - 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.00000 -			(Note G)	1			
235 Prepayments (Account 165) Plant Related (WsF-, JLn <u>60</u> 42, <u>c</u> Col (d) - GP 0.00000 236 Prepayments (Account 165) Labor Related (WsF-, JLn <u>70</u> 48, <u>c</u> Col (d) - W/S 0.00000 237 Prepayments (Account 165) Transmission Related (WsF-, JLn <u>70</u> 48, <u>c</u> Col (d) - TP 0.00000 238 Prepayments (Account 165) Other Not Allocated (WsF-, JLn <u>6492</u> , <u>c</u> Col (d) - NA 0.00000 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) - - 239.1 UNFUNDED RESERVES (WsF.1 ₂ , Total Actual, <u>c</u> Col (11) - DA - 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.00000 -	233	Materials & Supplies - Transmission	(WsF-, <u>I</u> Ln <u>110</u> 79, <u>Cc</u> ol (d)	-	TP	0.00000	-
236 Prepayments (Account 165) Labor Related (WsF-, ILn 7048, ocol (d) - W/S 0.00000 237 Prepayments (Account 165) Transmission Related (WsF-, ILn 7853, ocol (d) - TP 0.00000 238 Prepayments (Account 165) Other Not Allocated (WsF-, ILn 6492, ocol (d) - NA 0.00000 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) - - 239.1 UNFUNDED RESERVES (WsF.1.r Total Actual, ocol (11)) DA - 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.00000	234	Materials & Supplies - Other	(WsF-, <u>I</u> Ln <u>111</u> 80, <u>Cc</u> ol (d)	-	GP	0.00000	_
237 Prepayments (Account 165) Transmission Related (WsF-, ILn 7853, gCol (d) - TP 0.00000 238 Prepayments (Account 165) Other Not Allocated (WsF-, ILn 6492, gCol (d) - NA 0.00000 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) - - 239.1 UNFUNDED RESERVES (WsF.1 ₂ , Total Actual, gCol (11) DA - 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.00000 -	235	Prepayments (Account 165) Plant Related	(WsF-, <u>I</u> Ln <u>60</u> 42, <u>c</u> Col (d)	-	GP	0.00000	-
238 Prepayments (Account 165) Other Not Allocated (WsF-, JLn 6492, oCol (d) - NA 0.00000 239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) - - 239.1 UNFUNDED RESERVES (WsF.1 ₂ , Total Actual, oCol (11) DA - 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.00000	236	Prepayments (Account 165) Labor Related	(WsF-, <mark>I</mark> Łn <u>70</u> 48, <u>c</u> €ol <u>(</u> d)	-	W/S	0.00000	-
239 TOTAL WORKING CAPITAL (sum Ins 232 to 238) - 239.1 UNFUNDED RESERVES - - 239.2 Unfunded Reserves (WsF.1 ₂ , Total Actual, <u>c</u> Col (11) - DA 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.00000	237	Prepayments (Account 165) Transmission Related	(WsF-, <mark>I</mark> Łn <u>78</u> 53, <u>c</u> €ol <u>(</u> d)	-	TP	0.00000	-
239.1 UNFUNDED RESERVES - 239.2 Unfunded Reserves (WsF.1, Total Actual, Col (11) - 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.00000	238	Prepayments (Account 165) Other Not Allocated	(WsF-, <u>I</u> ⊢ n 61<u>92</u>, <u>c</u>⊖ol <u>(</u>d)	-	NA	0.00000	-
239.2 Unfunded Reserves (WsF.1 ₂ , Total Actual, <u>c</u> Col (11) - DA 240 BALANCE OF NETWORK CREDITS (enter negative) (Note H) - TP 0.00000	239	TOTAL WORKING CAPITAL	(sum Ins 232 to 238)	-	_		
			(WsF.1 <u>,</u> - Total Actual, <u>c</u> €ol (11)	-	DA		- -
241 RATE BASE (sum lns 218, 229, 230, 239, 239.2, 240)	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	EXPENSE, TAXES, RETURN & REVENUE <u>REQUIREMENTS_CALCULATION</u> (1)	Data Sources (<u>See "General Notes")</u> (2)	<u>Total</u> (3)	Allocate	<u>or</u>	Total <u>Transmission</u> (5)
No. 242 243 244 245 246 247 248 249	OPERATION & MAINTENANCE EXPENSE Transmission Less Total Account 561 Add Back Account 561.6 Add Back Account 561.7 Less Total Account 565 Transmission O&M Expense Adjustment Transmission Subtotal	(WsG-, Lin <u>36</u> 34, <u>c</u> Col (e) (WsG-, Lin <u>38</u> 36, <u>C</u> ol (e) (WsG-, Lin <u>39</u> 37, <u>C</u> ol (e) (WsG-, Lin <u>40</u> 38, <u>C</u> ol (e) (WsG-, Lin <u>41</u> 39, <u>C</u> ol (e) (WsG-, Lin <u>4240</u> , <u>C</u> ol (e) (In 243 - In 244 + In 245 + In 246 - In 247 + In 248)	- - - -	TP	0.00000	
250 251 252 253 254 255	Administrative and General Less: Acc. 928, Reg. Com. Exp. Acct. 930.1, Gen. Advert. Exp. Acct. 930.2, Miscellaneous Gen. Exp. Acc. 924, Property Insurance Balance of A & G	(WsG-, <u>Lin 6371</u> , <u>Go</u> ol (e) (WsG-, <u>Lin 6355</u> , <u>Go</u> ol (e) (WsG-, <u>Lin 6557</u> , <u>Go</u> ol (e) (WsG-, <u>Lin 6658</u> , <u>Go</u> ol (e) (WsG-, <u>Lin 5260</u> , <u>Go</u> ol (e) (In 250 - sum In 251 to In 254)	- - - - -	W/S	0.00000	
256	Plus: Acct. 924, Property Insurance	(ln 254)	-	GP	0.00000	-
257	Acct. 928 - Transmission Specific	(Note K) (WsH-, <mark>L</mark> n 10, <mark>⊖</mark> col <u>(h</u> H)	-	DA	1.00000	-
258	Acct. 928 - Transmission Allocated	(Note K) (WsH-, <mark>LI</mark> n 10, C col <u>(i</u> ł)	-	TP	0.00000	-
259	Acct. 930.2 - Transmission Specific	(Note K) (WsH-, <u>LI</u> n 21, <u>Cc</u> ol <u>(h</u> H)	-	TP	0.00000	-
260	Acct. 930.2 - Transmission Allocated	(Note K) (WsH-, <u>LI</u> n 21, <u>Cc</u> ol <u>(i</u> ł)	-	W/S	0.00000	-
261 262	Transmission Safety and Siting Advertising	(Note K) (WsH-, <u>L</u> In 30, <u>C</u> <u>c</u> ol <u>(f</u> F)	-	TP	0.00000	-
263	A & G Subtotal	(sum Ins 255 to 261)	-	_		-
264	TOTAL O & M EXPENSE	(In 249 + In 263)	-			-
265 266	DEPRECIATION AND AMORTIZATION EXPENS Transmission	E (Wsl, <mark>L</mark> In 36, C ool <u>(</u> 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	<mark>(</mark> Wsl, <mark>L</mark> ln 44, <mark>Cc</mark> ol (e)	-	W/S	0.00000	-
271	Intangible	<mark>(</mark> Wsl, <u>I</u> Ln 48, <u>c</u> Col <u>(</u> e)	-	W/S	0.00000	-
272	TOTAL DEPRECIATION AND AMORTIZATION	(sum Ins 266 to 271)	-	_		- <u> </u>

273 TAXES OTHER THAN INCOME274 Labor Related

(Note L)

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Att O-SPS Formula Rate, Expenses, Actual, Table 9 Version <u>0.4.1</u> Proposed Effective Date: <u>1-1-2023</u> Page 2 of 2

275	Payroll	(Worksheet J)- 263.i	-	W/S	0.00000	
276 277	Plant Related 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)	-	-	- <u> </u>	
282 283 284 285	INCOME TAXES T=1 - {[(1 - SIT) * (1 - FIT)] / (1 - SIT * FIT * p)} : CIT=(T/1-T) * (1-(WCLTD/R)) = where WCLTD=(In 328) and R= (In 331) and FIT, SIT & p are as given in Note M.	(Note M) =	0.00% 0.00%			
	1 / (1 - T) = (from In 282) Amortized Investment Tax Credit-(266.8.f)	(Worksheet J)-266.8.f	-			
	(enter negative) (Excess)/Deficient ADIT Amortization - Plant	(Note P) (Worksheet D.4)				
	(Excess)/Deficient ADIT Amortization - Non- Plant	(Note P) (Worksheet D.4)	-			
	Income Tax Calculation	(ln 283 * ln 291)	-			
289	ITC adjustment	(ln 286 * ln 287)	-	NP	0.00000	
289.1	(Excess)/Deficient ADIT Amortization - Plant	(In 286 * In 287.1)		DA	0.00000	
	(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 lns 264, 272,	280, 290, 291, 292)	-	-		
				-		

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ACTUAL	Rate Formula Templa Utilizing FERC Form		1			Table 10	
AUTORE	For the Billing Period						
	SOUTHWESTERN COMPANY	PUBLIC	SERVICE				
SUPPORTING CALCULATIONS							
Line (1) No.	(2)		(3)	(4)		(5)
294 TRANSMISSION PLANT INCLUE	DED IN OATT Transmis	ssion Rate					
(Note N) 295 Total transmission plant	(In 200)						_
296 Less Generator Step-up facilities	<mark>(</mark> WsD.1-, <mark>L</mark> In 155 <u>, col</u>	<u>(n</u>)					
297 Less Radial Line facilities	(Worksheet O)						
297. Plus Radial Line facilities true-up a	(Worksheet M)						-
298 Transmission plant included OATT Trans Rate	in (In 295 - In 296 - In 29	97-297.a)					-
299 Percent of transmission plant OATT Trans Rate	in (In 298 / In 295)				TP=	0.00000	
300 WAGES & SALARY ALLOCATO	· · ·						
(W/S) 301 Production	O) (WsG-, <mark>L</mark> In <u>7769, Coo</u>	ol <mark>(</mark> i)		NA			
302 Transmission	<mark>(</mark> WsG-, <mark>l</mark> ⊥ n <u>78</u> 70, C co	- ol <mark>(</mark> i)		TP	0.00000		<u></u>
303 Regional Market	(WsG-, <u>H</u> n <u>79</u> 71, C co	ol <u>(</u> i)		NA			
304 Distribution	(WsG-, <mark>L</mark> In <u>80</u> 72, C co	ol <mark>(</mark> i)		NA			
305 Other	(WsG-, <mark>L</mark> In <u>81</u> 73, C co	ol <mark>(</mark> i)		NA			
306 Total	(sum Ins 285 to 289)	-	<u> </u>				-
307 W/S Allocator					W/S=	0.00000	
308 GROSS PLANT ALLOCATOR (GI 309 Production	(WsD.1, <mark>Ll</mark> n 82 -	WsD.1, <mark>Li</mark> n-			(<mark>IL</mark> n	-	-
310 Transmission	81) (WsD.1, <mark>L</mark> ln 87 – 86)	WsD.1, <mark>L</mark> n·			199) (<mark>I</mark> ≟n 200)		-
311 Distribution	(WsD.1, <u>L</u> In 92 - 91)	WsD.1, <mark>L</mark> n -			(<u>I</u> Ln 201)		-
312 General	(WsD.1, <u>L</u> In 97 - 96)	WsD.1, <mark>Li</mark> n ·			(<u>l</u> Ln 202)		-
313 Intangible	(WsD.1, <u>I</u> ⊾n 101 – 100)	WsD.1, <mark>⊾</mark> n∙			(<u>I</u> Ln 203)		-
314 TOTAL GROSS PLANT (L Adjustments)	ess (sum <mark>Li</mark> ns 309 to 31	13) -		_			-
315 Gross Plant Allocator					GP=		0.00000
316 NET PLANT ALLOCATOR (NP) 317 Production	II n 300 (Map 1	l In 116			(II n		
	<u>I</u> Ln 309 – (WsD.1 WsD.1, <u>I</u> Ln 115)				(<u>I</u> En 213)		
318 Transmission	<mark>l</mark> ⊾ n 310 – (WsD.1 WsD.1, <u>l</u> ⊾ n 120)	, <mark>±i</mark> n 121 –			(<mark>Ll</mark> n 214)		

319	Distribution	<mark>lِL</mark> n 311 – (WsD.1, <mark>L</mark> in 12 WsD.1, l L n 125)	6 —		(<mark>I</mark> ⊾n 215)		
320	General	<u>I</u> <u>L</u> n 312 – (WsD.1, <u>L</u> n 13 WsD.1, <u>L</u> n 130)	1 –		(<mark>I</mark> ⊾n 216)		
321	Intangible	<u>I</u> Ln 313 – (WsD.1, LIn 13 WsD.1, ILn 134)	5 –		(<mark>Ll</mark> n 217)		
322	TOTAL NET PLANT (Adjustments)	Less (sum <mark>IL</mark> ns 317 to 321)			,		
323	Net Plant Allocator					NP=	0.00000
314	RETURN (R)						\$
325	Long Term Interest	Long Term Interest (Werkshed <u>(</u> h)	et K , <mark>Ll</mark> n 51, C o	bl			-
326	Preferred Dividends	Preferred Dividends (Worksl G <u>c</u> ol (h)	<mark>heet</mark> ⊣K, <mark>LIn 56</mark>	5,			
327			\$	%	Cost	Weighted	
328	Long Term Debt (Worksheet K, 36, Col o)	<u>36, col</u>	-	0.00%	0.0000	0.0000	
329	Preferred Stock (Worksheet K, 23, Col o)	<u>23, col</u>	-	0.00%	0.0000	0.0000	
		<u>(o)</u>					

327	\$	%	Cost	Weighted
328 Long Term Debt (Worksheet K, Ln <u>WsK, In</u>	0.0	0%	0.0000	0.0000
36, Čol o) <u>36, col</u> (o)	-			
329 Preferred Stock (Worksheet K, Ln <u>Ws</u>K, In	0.0	00%	0.0000	0.0000
23, Col o) <u>23, Col</u>	-			
330 Common Stock (Worksheet K, Ln WsK, In	0.0	00%	0.1050	0.0000
27, Col o) <u>27, col</u>	-			
<u>(0)</u>			_	
331 Total (sum Ins 328 to 300) sum Ins			R	0.0000
<u>328 to</u>	-			
<u>330</u>				

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(I)-1(h)(6). The Annual True-Up for a given year will use the same methodology that was used to project that year's rates. (Except for ADIT Proration which is described on Table 21A of the template.)
- 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 =

FII =	
SIT= (Worksheet L)	
p =	



(State Income Tax Rate or Composite SIT) (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

Att O-SPS Formula Rate, Notes, Actual, Table 11 Version <u>0.3.3</u> Proposed Effective Date: <u>1-1-2023</u> Page 2 of 2

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)

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Schedule 1 Rate Formula Template Southwestern Public Service Company Table 12

	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	(Lin 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	(<mark>lِL</mark> n 6 - <mark>L</mark> n 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	(<mark>⊩</mark> n 8 + <mark>⊩</mark> n 9 + <mark>⊩</mark> n 10)	\$0	
R Sch	edule 1 Rate Calculations			
	Projected Average 12-Mo. Demand	WsC Divisor	0	kW
13	Monthly Point to Point Rate in \$/kW - Month	((Lline 11 /Lilne 12) /12)	\$0.000	kW
		((Line 11 /Line 12) /52)	\$0.000	kW
15	Daily Point to Point Rate in \$/kW - Day	((Line 11 /Line 12) /365)	\$0.000	kW
	Hourly Point to Point Rate in \$/mW - Hourly	((Line 11 /Line 12) /8760 * 1000)	\$0.000	mW
10	Houry Point to Point Rate in \$/11W - Houry	((HÎNG 11/HÎNG 12)/0700 1000)	Φ 0.000	mvv
17	**SECTIONS C AND D USED ONLY FOR TRUE-UP, ANNUAL UPDATE WILL BE BL	ANK**		
C. <u>Sch</u>	edule 1 - Actual ARR for the Billing Period 01/01/20yy to 12/31/20yy		* 0	
	Total Load Dispatch and Scheduling (Account 561)	WsG OM - WS	\$0	
		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	(<mark>L</mark> In 18 - Sum of <mark>LI</mark> in es 19 through 2	2) \$0	
24	Less: Schedule 1 Point to Point Actual Revenues Billed	WsB Rev Credits	\$0	
25	Actual Schedule 1 ARR	(<mark>lِL</mark> n 23 - <u>l</u> Ln 24)	\$0	
True	e Up from Billing Period to be Included in Projected Schedule 1 ARR:			
26	Revenue Requirement True-Up:			
27	Actual Schedule 1 ARR calculated above	(<mark>⊢</mark> ln 25)	\$0	
28	Projected Schedule 1 ARR calculated above	(ILn 8)	\$0	
29	ARR True-up Amount (Over recovery = credit; under recovery = debit)	(<mark>L</mark> ln 27 - Lln 28)	\$0	
30	Volume True-Up:			
31	Actual Divisor Load for the Billing Period	WsC Divisor	0	kW
32				kW
	······································	(<u>l</u> L n 12) (ll = 22, ll = 24)	0	KVV
33	Volume Adjustment	(<mark>lِL</mark> n 32 - <mark>L</mark> ln 31)	0	
34	Projected Zonal Rate per kw-yr for the Billing Period	(<mark>L</mark> In 28 / LIn 32)	\$0.0000	
35	Actual Zonal Rate per kw-yr for the Billing Period	(ILn 27 / ILn 31)	\$0.0000	
36	Volume Revenue Adjustment (Over recovery = credit; under recovery = debit)	(<mark>Li</mark> n 33 * Lin 34)	\$0	
37	Net Schedule 1 True-up Adjustment (Over Recovery = credit; under recovery = debit)	(<mark>lِL</mark> n 29 + <mark>L</mark> ln 36)	\$0	
	Interest True-up Amount	(<mark>l</mark> Ln 68)	\$0	
38				
	rest Calculation:			
	rest Calculation:		FERC	Mon Inter

41	Months		<u>Interest</u> 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	(<mark>Li</mark> lne 37)		\$0
65	Average Monthly Interest Rate	(<mark>Li]</mark> n o 63)		0.0000
66	Monthly Interest Recovery Amount	(<mark>Lil</mark> ne 64 * <mark>Lil</mark> ne 65)		\$0
67	Number of Months for Interest Recovery Amount			24
68	Interest Recovery Amount	(<mark>Li<u>i</u>ne</mark> 67 * <mark>Lii</mark> ne 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

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 1 of 2

	tern Public Service Company t B - Revenue Credits			Worksheet B Table 15
	isposition of Property, Projected for Billing Year =		20уу	
(Revenue	related to sale of transmission assets)	<u>(a)</u>	<u>(b)</u>	<u>(c)</u> Adjusted Total
<u>Line No.</u> 1 2	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1) Gain on disposition of property (Other Related)	<u>Total</u>	<u>Adjustments</u>	Adjusted Total Amount \$ - \$ -
3	Total 421.1 (or other applicable acct)	\$ -	\$	- \$ -
	isposition of Property, Actual for Billing Year = related to sale of transmission assets)		<mark>20yy</mark>	
,	,	<u>(a)</u>	<u>(b)</u>	<u>(c)</u> Adjusted Total
<u>Line No.</u> 4 5	Amortization of Gain on the Sale (Allocated to Transmission) (Note 1) Gain on disposition of property (Other Related)	<u>Total</u>	<u>Adjustments</u>	Adjusted Total Amount \$ - \$ -
6	Total 421.1 (FF1, p. <u>114-</u> 117, In . 40 , col. (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.

	454, Rent from Electric Property, Projected for Billing e related to transmission facilities for pole attachments, rent		20уу		Total Compan	Y
(Revenu		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>∲</u> (d) Allocated	
Line No.		Amount	Allocator		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	<u>\$</u>	DA	1.00000	\$	-
3b	Related to Non-Network Transmission Facilities	<u>\$</u>	NA			
4	Rent from Electric Property Classified as Production	<u>\$</u>	NA			
5	Total Account 454 Rent from Electric Property	\$	-		\$	-Net Transmission Credits

	454, Rent from Electric Property, Actual for Billing Year related to transmission facilities for pole attachments, renta		20уу		Total Company	/ (FF1, p. 300 <u>-301</u> , In . 19 , col.(-b))
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u> Allocated	
Line No.		Amount	Allocator		Amount	
6	Rent from Electric Property Classified as General		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

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

Att O-SPS Formula Rate, Wksht C, Divisor, Table 18 Version 0.1.1 Proposed Effective Date: 1-1-2023 Page 1 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 =

20уу

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 FERC-Form-1, p.age 400.

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

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

20уу

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

Att O-SPS Formula Rate, Wksht C, Divisor, Table 18 Version 0.1.1 Proposed Effective Date: 1-1-2023 Page 2 of 2

39	November	
40	December	
41	Total	
42	12 Month Average	

V. Notes

3

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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

	(a) Deferred Taxes - Account 281	(b) Projected Beg of Year <u>Balance</u>	Year = <mark>20yy</mark> (c) Projected End of Year <u>Balance</u>	(d) Projected Average <u>Balance</u>	(e) References for <u>Actual Data</u>	(f) Actual Beg of Year <u>Balance</u>	Year = <mark>20yy</mark> (g) Actual End of Year <u>Balance</u>	(h) Actual Averag <u>Balanc</u>
				0 0 0 0				0 0 0 0
				0				θ.
	Total Account 281	0	0	0	FF1, p <u>. 272-</u> 273 <u>, In 8 (b) and (k</u>) (acct not currently used)	0	0	0
	Deferred Taxes - Account 282							
				0 0 0 0				0 0 0 0 0
	Subtotal Liberalized Depreciation			0 0 0				0 0 0
	Excess ADIT FAS 109 Plant Excess ADIT – Protected			0	FF1, p. 274-275, In 6 (k) footnote			0 0
	FAS 109 Plant Excess ADIT - Unprotected			0	FF1, p. 274-275, In 6 (k) footnote		-	0
	Total Account 282	0	0	0	FF1, p <u>. 274-</u> 275, ln 9 , <u>(b)</u> and<mark>eel (k)</mark>	0	0	0
	Deferred Taxes - Account 283			0				0
9				0 0				0 0
9				0				0 0
				0				0 0
				0				0
				0 0				0 0
				<u>0</u>				0
				<u>0</u> 0				0
				<u>0</u> 0				0
				0				000
				0				0
6								000000000000000000000000000000000000000
				<u>0</u> 0	_			
6	Total Account 283	0	0	0	FF1, p <u>. 276-</u> 277, In <u>1</u> 9 (b) and , col (k)	0	0	0

Worksheet D Table 19

Att O-SPS Formula Rate, Wksht D, Average ADIT, Table 19 Version 0.1.1 Proposed Effective Date: 1-1-2023 Page 2 of 3

<u>52</u> 38	Deferred Taxes - Account 190	
<u>53</u> 39 5440		0 0
5541		0
<u>5642</u>		0
5743		0 0
<u>58</u> 44 <u>59</u> 45		0
<u>60</u> 4 6	Subtotal Basis Difference	0
<u>61</u> 47 <u>62</u> 48		0
<u>63</u> 49		Ő
<u>64</u> 50		0
<u>65</u> 51 <u>66</u> 52		0 0
<u>67</u> 53		0
<u>68</u> 54 <u>69</u> 55		0
<u>09</u> 00 7056		0 0
<u>71</u> 57		0
<u>72</u> 58 <u>73</u> 59		0 0
<u>74</u> 60		0
<u>75</u> 61		0
<u>76</u> 62 <u>77</u> 63		0 0
<u>78</u>		
79		0
<u>80</u> 81		0
82		Ŏ
83		0
81 82 83 84 85 86		
86		0
<u>87</u> 88		0
<u>89</u>		0
<u>89</u> 90		0
<u>91</u> 92		0
93		0
94		0
<u>95</u> 96		0
<u>97</u>		0
<u>98</u> 99		0
$\begin{array}{r} 100\\ 101\\ 102\\ 103\\ 104\\ 105\\ 106\\ 107\\ 108\\ 109\\ 110\\ 111\\ 112\\ 113\\ 114\\ 115\\ 116\\ 117\\ \end{array}$		
<u>102</u> 103		0
104		Ŏ
<u>105</u>		0
100		0
108		0
<u>109</u> 110		0
111		0
<u>112</u>		0
<u>113</u> 114		0
115		<u>0</u>
<u>116</u>		0
<u>117</u>		<u>U</u>



Att O-SPS Formula Rate, Wksht D, Average ADIT, Table 19 Version 0.1.1 Proposed Effective Date: 1-1-2023 Page 3 of 3

<u>118</u> 6	Deficient ADIT			0				0
4 <u>119</u> 6	FAS 109 Plant Deficient ADIT	-		0	FF1, p. 234, In 5 (c) footnote			0
5 <u>120</u> 6 6	Protected FAS 109 Plant Deficient ADIT Unprotected	-		0	FF1, p. 234, In 5 (c) footnote			0
⊕ <u>121</u> ⊖ 7	Total Account 190	0	0	0	FF1, p <u>.</u> 234, In 18 , col c<u>(b)</u> and (c)	0	0	0
+ <u>122</u> € 8								
<u>123</u> 6 9	Total Deferred Taxes			0	_			0
<u>124</u> 7 Δ					_			
<u>125</u> 7 1	Unamortized Balance of Abandoned	<u>d Incentive I</u>	<u>Plant</u>					
<u>126</u> 7 2	(See Formula Template Note E four	nd on pages	s 6 and 11.)					
<u>127</u> 7 3				0				0
74 128 7	Total Abandoned Incentive Plant	0	0	0 0	Company Records	0	0	<mark>0</mark> 0
5 <u>129</u> 7								
6 1307	Unamortized Balance of Extraordina	ary Property	/ Loss (Note E))				
7 <u>131</u> 7	(See Formula Template Note E four			_				
8 <u>132</u> 7				0				0
9 80				θ				θ
<u>133</u> 8 1	Total Extraordinary Property Loss	0	0	0	Company Records	0	0	0
<u>134</u> 8 2								
<u>135</u> 8 3								
<u>136</u> 8 4	Land Held for Future Use			0	FF1, p <u>.</u> 214			0

Southv	vestern Public Service Company														Worksheet D.1
Worksł	neet D.1 Rate Base - 13 Month Avera	age													Table 20
Input fo	or 13 Month Average Rate Base Calc	ulations													
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>	<u>(h)</u>	<u>(i)</u>	<u>(i)</u>	<u>(k)</u>	<u>(1)</u>	<u>(m)</u>	<u>(n)</u>
	PROJECTED						PROJE	CTED BALAN	ICES PLANT	IN SERVICE					
Line	Plant in Service														13 Mo Average
<u>No.</u>	Function	<u>1/1/20yy</u>	<u>1/31/20yy</u>	<u>2/29/20vv</u>	<u>3/31/20vv</u>	<u>4/30/20vv</u>	<u>5/31/20vv</u>	<u>6/30/20yy</u>	<u>7/31/20vv</u>	<u>8/31/20vv</u>	<u>9/30/20yy</u>	<u>10/31/20yy</u>	<u>11/30/20vy</u>	<u>12/31/20vy</u>	Balance
1	Production Steam														0
2	Less Asset Retirement Costs (Note 1)														0
3	Production Other														0
4	Less Asset Retirement Costs														0
5	Adjustment to Production (WsD.5, Ins 1+2)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
6	Production Net of ARC and Adj	0	0	0	0	0	0	0	0	0	0	0	0	0	0
7															
8	Transmission														0
9	Less Asset Retirement Costs														0
10	Adjustment to Transmission (WsD.5, In 3)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	Transmission Net of ARC and Adj	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12															
13	Distribution														0
14	Less Asset Retirement Costs														0
15	Adjustment to Distribution (WsD.5, In 4)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
16	Distribution Net of ARC and Adj	0	0	0	0	0	0	0	0	0	0	0	0	0	0
17										_					
18	General														0
19	Less Asset Retirement Costs														0
20	Adjustment to General (WsD.5, In 5)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
21	General Net of ARC and Adj	0	0	0	0	0	0	0	0	0	0	0	0	0	0
22															
23	Intangible														0
24	Adjustment to Intangible (WsD.5, In 6)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	Total Intangible Net of Adj	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Att O-SPS Formula Rate, Wksht D.1, PIS, Accum Deprec, Proj, Table 20 Version <u>0.2.1</u> Proposed Effective Date: <u>1-1-2023</u> Page 2 of 3

26															
27	Total Gross Plant In Service Less Total Asset Retirement	0	0	0	0	0	0	0	0	0	0	0	0	0	0
28	Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
29	Total Gross Plant in Service Net														
30	of ARC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31	(Note 1 - ARC not included in pro	viected balance													
32	amounts.)														
33															
34	PROJECTED Accumulated Depreciation &					PF	ROJECTED B	ALANCES DE	EPRECIATIO	N & AMORTIZ	ATION				
35	Amortization														13 Mo Average
36	Function	<u>1/1/20yy</u>	<u>1/31/20yy</u>	<u>2/29/20vv</u>	<u>3/31/20yy</u>	<u>4/30/20yy</u>	<u>5/31/20yy</u>	<u>6/30/20yy</u>	<u>7/31/20yy</u>	<u>8/31/20yy</u>	<u>9/30/20yy</u>	<u>10/31/20yy</u>	<u>11/30/20yy</u>	<u>12/31/20yy</u>	Balance
37	Production Steam														0
38	Production Other Production - Intangible														0
39	Amortization Adjustment to Production														0
40	(WsD.5, Ins 11+12)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
41	Total Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
42 43	Transmission														0
43 44	Transmission - Intangible Amortization														0
44 45	Adjustment to Transmission (WsD.5, In 13)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
45 46	Total Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
40		0	0	0	0	0	0	0	0	0	0	0	0	0	0
48	Distribution														0
49	Distribution - Intangible Amortization														0
50	Adjustment to Distribution (WsD.5, In 14)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
51	Total Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
52															
53	General														0
54	General - Intangible Amortization														0
55	Adjustment to General (WsD.5, In 15)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
56	Total General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	-														

Att O-SPS Formula Rate, Wksht D.1, PIS, Accum Deprec, Proj, Table 20 Version <u>0.2.1</u> Proposed Effective Date: <u>1-1-2023</u> Page 3 of 3

57																
58	Intangible - Software															0
59	Adjustment to Intangible (WsD.5, In 16)	0	0	0	0	0	0		0	0	0	0	0	0	0	0
60	Total Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
61																
62	Total Accumulated Depreciation	0	0	0	0	0	0		0	0	0	0	0	0	0	0
63	Total Accumulated Amortization	0	0	0	0	0	0		0	0	0	0	0	0	0	0
64	T () A () B A															
65	Total Accumulated Depr & Amortization	0	0	0	0	0	0		0	0	0	0	0	0	0	0
66																
67	PROJECTED NET PLANT IN SERVICE															
68	Production	0	0	0	0	0	0		0	0	0	0	0	0	0	0
69	Transmission	0	0	0	0	0	0		0	0	0	0	0	0	0	0
70	Distribution	0	0	0	0	0	0		0	0	0	0	0	0	0	0
71	General	0	0	0	0	0	0		0	0	0	0	0	0	0	0
72	Intangible	0	0	0	0	0	0		0	0	0	0	0	0	0	0
73																
74	Total Projected Net Plant in Service	0	0	0	0	0	0		0	0	0	0	0	0	0	0
75																
76	Net Plant in Service Check Total	0	0	0	0	0	0		0	0	0	0	0	0	0	0

Works	sheet D.1 Rate Base - 13 Month Average														Table 2
	for 13 Month Average Rate Base Calculations														
		<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(a)</u>	<u>(h)</u>	<u>(i)</u>	<u>(i)</u>	<u>(k)</u>	<u>(1)</u>	<u>(m)</u>	<u>(n)</u>
	ACTUAL		-									-	-		
Line	Plant in Service														13 Mo Averag
<u>No.</u>	Function	<u>1/1/20yy</u>	<u>1/31/20yy</u>	<u>2/29/20vy</u>	<u>3/31/20vy</u>	<u>4/30/20vv</u>	<u>5/31/20yy</u>	<u>6/30/20yy</u>	<u>7/31/20yy</u>	<u>8/31/20yy</u>	<u>9/30/20yy</u>	<u>10/31/20yy</u>	<u>11/30/20vy</u>	<u>12/31/20vv</u>	Balance
77	Production Steam														
78	Less Asset Retirement Costs														
79	Production Other														
80	Less Asset Retirement Costs														
81	Adjustment to Production (WsD.5, Lns 27+28)	0	0	0	0	0	0	0	0	0	0	0	0	0	
82	Production Net of ARC and Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	
83															
84	Transmission														
85	Less Asset Retirement Costs														
86	Adjustment to Transmission (WsD.5, In 29)	0	0	0	0	0	0	0	0	0	0	0	0	0	
87	Transmission Net of ARC and Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	
88															
89	Distribution														
90	Less Asset Retirement Costs														
91	Adjustment to Distribution (WsD.5, In 30)	0	0	0	0	0	0	0	0	0	0	0	0	0	
92	Distribution Net of ARC and Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	
93															
94	General														
95	Less Asset Retirement Costs														
96	Adjustment to General (WsD.5, Ln 31)	0	0	0	0	0	0	0	0	0	0	0	0	0	
97	General Net of ARC and Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	
98															
99	Intangible – Software														
100	Adjustment to Intangible (WsD.5, In 32)	0	0	0	0	0	0	0	0	0	0	0	0	0	
101	Total Intangible Net of Adj.	0	0	0	0	0	0	0	0	0	0	0	0	0	0

102

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400															
103	Total Gross Plant In Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
104	Less Total Asset Retirement Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0
105		·													
106	Total Gross Plant in Service Net of ARC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
107															
108															
109	ACTUAL						ACTUAL	BALANCES D	DEPRECIATIO	N & AMORTIZ	ZATION				
110	Accumulated Depreciation & Amortization														13 Mo Average
111	Function	<u>1/1/20yy</u>	<u>1/31/20yy</u>	<u>2/29/20yy</u>	<u>3/31/20yy</u>	<u>4/30/20yy</u>	<u>5/31/20yy</u>	<u>6/30/20yy</u>	<u>7/31/20yy</u>	<u>8/31/20yy</u>	<u>9/30/20yy</u>	<u>10/31/20yy</u>	<u>11/30/20yy</u>	<u>12/31/20yy</u>	Balance
112	Production Steam														0
113	Production Other														0
114	Production - Intangible Amortization														0
115	Adjustment to Production (WsD.5, Ins 38+39)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
116	Total Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
117															
118	Transmission														0
119	Transmission - Intangible Amortization														0
120	Adjustment to Transmission (WsD.5, In 40)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
121	Total Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
122															
123	Distribtution														0
124	Distribtution - Intangible Amortization														0
125	Adjustment to Distribution (WsD.5, In 41)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
126	Total Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
127															
128	General														0
129	General - Intangible Amortization														0
130	Adjustment to General (WsD.5, In 42)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
131	Total General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
132															
133	Intangible - Software														0
134	Adjustment to Intangible (WsD.5, In 43)	0	0	0	0	0	0	0	0	0	0	0	0	0	0
135	Total Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	-														

Att O-SPS Formula Rate, Wksht D.1, PIS, Accum Deprec, Act, Table 21 Version <u>0.2.1</u> Proposed Effective Date: <u>1-1-2023</u> Page 3 of 3

136															
137	Total Accumulated Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0	0
138	Total Accumulated Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
139															
140	Total Accumulated Depr & Amortization	0	0	0	0	0	0	0	0	0	0	0	0	0	0
141															
142	ACTUAL NET PLANT IN SERVICE														
143	Production	0	0	0	0	0	0	0	0	0	0	0	0	0	0
144	Transmission	0	0	0	0	0	0	0	0	0	0	0	0	0	0
145	Distribution	0	0	0	0	0	0	0	0	0	0	0	0	0	0
146	General	0	0	0	0	0	0	0	0	0	0	0	0	0	0
147	Intangible	0	0	0	0	0	0	0	0	0	0	0	0	0	0
148															
149	Total Projected Net Plant in Service	0	0	0	0	0	0	0	0	0	0	0	0	0	0
150															
151	Net Plant in Service Check Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0
152															
153	GSU PLANT IN SERVICE PROJECTED														0
154															
155	GSU PLANT IN SERVICE ACTUAL														0

South	western Public	Service Co	ompany			WsD.2 ADIT P	roration Fact	or						
Accun	nulated Deferre	d Income ⁻	Taxes Proratio	n Factor		Table 21A							-	•
						•							-	
	•					•								
	Rate Year =					•								
Line														
No.														
1	Account 282	- Liberali	ized Deprecia	tion-Tran	smission									
2		Da	ays in Period			Avera	ging with Pr Projected		Avera	ging Preservin	g Projected P	roration – Tru	ue-up (See Not	e 6 and 7)
3	Α	В	С	D	E	F	G	н		J	K	L	м	N
4	Month	Days in the Month	Number of Days Remaining in Year After Month's Accrual of Deferred Taxes	Total Days in Futur e Portio n of Test Perio d	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)	Actual Monthly Activity		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 averagin g (See Note 5)
5														
6	December 31	st balance	Prorated Items		•	•				4		-		
7	January													
8	February													
9	March													
10	April													
11	May													
12	June											-		
13	July	•	1		•							-	-	1
10	August		1					1				-	-	1
15	September											-	-	
16	October											-	-	1
17	November												-	1
18	December		1		 							-	-	1
19	Total					t								
20			1		1	tt				1		-	-	1
21		4				•							-	

22														
23														
24	Ending Balar	nce of Pror	rated items		(Line 18, & (Col H)		l L			(Line 18, & (Col N)] T
25	Non-prorated		Balance		From WsD a						From WsD a			
26	Proration Adj	justment			(Line 24 min	ius Line 25)					(Line 24 min	us Line 25)		
27														
28								ļĮ.						
29	Account 282				eral and Intan								<u> </u>	
30		Da	ays in Period	d		Avera	ging with P		Averag	ing Preservin	g Projected P	roration – Tru	ie-up (See Not	e 6 and 7)
31	Α	В	С	D	E	F	Projected G	н		J	К	L	м	N
32	Month	Days in the Month	Number of Days Remainin g 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 averagin g (See Note 5)
33										-				
34	December 31	1° balance	Prorated Iten	ns										
35	January							++		-				
36	February													
37 38	March April													
30	May													
39 40	June													
40	July													
42	August													
43	September													
44	October													
45	November				-									
46	December													
47	Total													
48					1			†		1				<u> </u>

				-			-							
49		·····												
50														
51		<u> </u>		<u> </u>	l									
52	Ending Bala	nce of Pro	rated items		(Line 46, & C	Col H)		I L			(Line 46, & (Col N)		
53	Non-prorate	d Averane I	Balance		From WsD a	nd WsD 5					From WsD a	and WsD 5		
54	Proration Ad		Dalance		(Line 52 min						(Line 52 mir			
55		Jacantent		L	. (2						(L	
56														
57	Account 28	3 – Liberal	ized Depreci	iation-Soft	ware									
58		D	ays in Perio	d		Avera	ging with Pr Projected		Averag	ing Preserving	g Projected P	roration – Tru	ie-up (See Not	e 6 and 7)
59	A	В	С	D	E	F	Ğ	Н	I	J	к	L	М	N
60	Month	Days in the Month	Number of Days Remainin g 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 averagin g (See Note 5)
62	December 3	1 st halance	Prorated Iter	l ns										
63	January				ł							-		
64	February				1			•						
65	March													
66	April			•	tt									
67	May				•									
68	June				1									
69	July													
70	August													
71	September													
72	October													
73	November													
74	December													
75	Total				<u> </u>		[[

Att O-SPS Formula Rate, Wksht D.2, ADIT Prorate Factor, Table 21A Version 0.3.1 Proposed Effective Date: <u>1-1-2023</u> Page 4 of 12

				-			-	-		-					
76															
77									ļ						
78					ļ										
79					ļl				ļ						
80	Ending Balar	nce of Pror	rated items		(Line 74, & (Col H)]				(Line 74, & (Col N)		
81	Non-prorated	Average F	Balance		From WsD a	and WsD 5						From WsD a	and WsD 5		
82	Proration Adj		Balanoe		(Line 80 mir							(Line 80 min			
83												(
84									-						
85	Account 190) – Basis D	Difference-Tr	ansmissio	n				-						
86		D	ays in Perio	d		Avera	ging with Pr Projected			Averagi	ng Preserving	g Projected P	roration – Tru	ie-up (See Not	e 6 and 7)
87	Α	В	С	D	E	F	Ġ	Н		I	J	К	L	М	N
88	Month	Days in the Month	Number of Days Remainin g 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 averagin g (See Note 5)
89															
90	December 31	1 st balance	Prorated Iten	ns					ļ						
91	January														
92	February														
93 94	March														
94 95	April May								-						
95 96	June				ŀ				-						
96 97	July														
97 98	August														
90 99	September														
99 100	October														
100	November														
101	December								-						
102	December				L				1						

103	Total														
104															
105															
106								1	ľ						
107				1	1		1	***************************************					5		
				•			•	¢							•
108	Ending Balar	nce of Pro	rated items		(Line 102, &	Col H)	•					(Line 102, &	Col N)		• •
					·····							······		•	
109	Non-prorated	d Average I	Balance		From WsD a	and WsD.5						From WsD a	and WsD.5		
110	Proration Adj				(Line 108 mi	inus Line 109)						(Line 108 mi	inus Line 109)		
111					.i)				ľ					i	
112															
113	Account 190) – Basis D	Difference-G	eneral and	Intangible										
114			ays in Perio			Avera	ging with Pr	oration -		Averagi	na Preservino	Projected P	roration – Tru	ie-up (See Not	e 6 and 7)
							Projected				5	J			,
115	Α	В	С	D	E	F	G	Н		I	J	K	L	М	N
116												Preserve	Difference	When	
	Month	Days in the Month	Number of Days Remainin g in Year After Month's Accrual of	Total Days in Future Portion of Test Period	Proration Amount (C / D)	Projected Monthly Activity	Prorated Projected Monthly Activity (E x F)	Prorated Projected Balance (Cumulative Sum of G)		Actual Monthly Activity	Difference between projected and actual activity (See Note 1)	proration when actual monthly and projected monthly activity are either both increases	between projected and actual activity when actual and projected activity are either both	projected activity is an increase while actual activity is a decrease or projected activity is a decrease while actual	Balance reflecting proration or averagin g (See Note 5)
117			Deferred Taxes								')	or decreases (See Note 2)	increases or decreases (See Note 3)	activity is an increase (See Note 4)	Note 3)
117	December 20	1 St h a law a a	Deserve to al liter					•							
118	December 3	1 dalance	Prorated Iter	ns											
120	January														
	February														
121	March														
122	April														
123	May														
124	June														
125	July														
126	August				ļ										
127	September				ļ										
128	October				ļ										
129	November		<u> </u>	[

	•	·	7		······				·······	 		·····			
130	December														
131	Total									 					
132										 					
133		•								 					
134										 					
135		L				l				 					
136	Ending Balan	ce of Proi	ated items		(Line 130, 8	k Co	ol H)		L	 		(Line 130, &	Col N)		
	,														
137	Non-prorated	Average I	Balance		From WsD a	and	WsD.5					From WsD a	nd WsD.5		
138	Proration Adju				(Line 136 m	inus	s Line 137)					(Line 136 mi	nus Line 137)		
139					. .					 					•
140															
141	Account 190	– Basis D	Difference-C	IAC Transr	nission										
142		D	ays in Perio	d			Avera	ging with Pr Projected		Averagi	ng Preserving	g Projected P	roration – Tru	ie-up (See Not	e 6 and 7)
143	Α	В	С	D	E		F	G	Н	 1	J	K	L	М	N
144		5	Ŭ	D	–		•	0	••	 •	U	Preserve	∟ Difference	When	
177												proration	between	projected	
												when	projected	activity is	
			Number									actual	and actual	an increase	
			of Days	Tatal							Difference	monthly	activity	while actual	Balance
			Remainin g in Year	Total				Prorated	Prorated		between	and	when	activity is a	reflecting
		Days	After	Days in Future	Proration		Projected	Projected	Projected	Actual	projected	projected	actual and	decrease or	proration
	Month	in the	Month's	Portion	Amount		Monthly	Monthly	Balance	Monthly	and actual	monthly	projected	projected	or
		Month	Accrual	of Test	(C / D)		Activity	Activity	(Cumulative	Activity	activity	activity are	activity are	activity is a	averagin
			of	Period				(E x F)	Sum of G)		(See Note	either both	either both	decrease	g (See
			Deferred	i chou							1)	increases	increases	while actual	Note 5)
			Taxes									or	or	activity is	
			Taxoo									decreases	decreases	an increase	
												(See Note	(See Note	(See Note	
4 4 5					<u> </u>							2)	3)	4)	
145 146	December 31	st holonco	Drorotod ltor	 ~~						 					
140	January	Dalarice		115						 					
147	February	•		-						 					
140	March			-						 					
149	April														
150	May									 					
152	June									 					
153	July	<u> </u>								 					
154	August	•		-						 					
155	September	•								 					
156	October	1		1	1					 					•
	OCIODEI		:		1							:			

				•										
158	December													
159	Total													
160		L			ļ									
161		7			ļ									
162				•	ļ									
163				L	ļl.									
164	Ending Balan	ce of Pror	rated items		(Line 158, &	Col H)		L.			(Line 158, &	Col N)		
165	Non-prorated	Average E	Balance		From WsD a		-				From WsD a			
166	Proration Adju	ustment			(Line 164 mi	nus Line 165)					(Line 164 m	inus Line 165)		
167														
168														
169	Account 190				al									
170		Da	ays in Perio	d		Avera	ging with Pr Projected		Avera	ging Preservin	g Projected P	roration – Tru	ie-up (See Not	e 6 and 7)
171	Α	В	С	D	E	F	Ğ	Н	I	J	K	L	М	N
172	Month	Days in the Month	Number of Days Remainin g 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		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 averagin g (See Note 5)
173	D h 04	st I I		L										
174	December 31	m balance	Prorated Iter	ns										
175	January										-			
176 177	February March													
177	÷										-			
178	April Mov													
179	May June													
180	July													
182	August													
183	September													
184	October										-			
104		1	1	i	I İ			I			1	I	l	l

	-			-			-					-	-	
185	November													
186	December													
187	Total													
188														
189	•			•	1			-						•
190				•	•				••••••					•
191					ł									
			L	i	łł.									
192	Ending Balan	ce of Pror	ated items	[(Line 186, &	Col H)		.i L			(Line 186, &	Col N)		
					(00.11)	L	T			(00111)	L	
193	Non-prorated	Average F	Balance		From WsD a	and WsD 5					From WsD a	and WsD 5		
194	Proration Adju		Jaianoo		<u>.</u>	inus Line 193)						nus Line 193)		
195				L				•••••••••••••••••••••••••••••••••••••••					L	
196														
197	Account 190	– Federal	Only NOI -1	Fransmissi	on									
198			ays in Period			Avera	ging with Pr	roration -	Averag	ing Preservin	a Projected P	roration – Tru	ie-up (See Not	e 6 and 7)
							Projected							
199	Α	В	С	D	E	F	G	Н	I	J	K	L	М	Ν
200											D		When	
	Month	Days in the Month	Number of Days Remainin g 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)	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 averagin g (See Note 5)
201				L										
202	December 31	st balance	Prorated Iten	ns										
203	January													
204	February													
205	March													
206	April													
207	Мау													
208	June													
209	July													
210	August													
211	September													

212	October															
213	November															
214	December															
215	Total					1				•						
216						1										
217		L														
218		Ī				+										
210																
213		L				.1										
220	Ending Balan	oo of Drou	otod itomo		(Line 214,	° C	al LI)						(Line 214, &			
220			aleu ilemis		(LINE 214,								(LINE 214, &	COIN		
221	Non-prorated	Average F	Balance		From WsD	200							From WsD a	nd WeD 5		
222	Proration Adju	Instmont	Jalance		(Line 220 r									nus Line 221)	T	
223		usument		L		minu	5 LITE 22 1)								II.	
223																
k	A	Fadava														
225	Account 190		ays in Period			1	.				A				e-up (See Not	- 0 1 - 7)
226		D	ays in Period	u			Avera	ging with Pr Projected			Averagi	ng Preserving	g Projected Pl	roration – Tru	ie-up (See Not	e 6 and 7)
227	Α	В	С	D	E		F	G	н		I	J	ĸ	L	М	N
228	Month	Days in the Month	Number of Days Remainin g 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 averagin g (See Note 5)
229																
230	December 31	st balance	Prorated Iten	ns		ļ										
231	January					Ļ										
232	February															
233	March					1										
234	April															
235	May					T										
236	June															
237	July															
238	August															

	-	T			7			т			1	r	ſ	
239	September													
240	October													
241	November													
242	December													
243	Total													
244					•			•	•••••		••••••	••••••		
245		4			•									
246		1												
247														
241		<u> </u>		L	l	l						<u>.</u>		
0.40	Endine Dalan	f D	atad itawa	1	(1 :=== 0.40			L			(1:00.040.0			
248	Ending Balan	ce of Pror	ated items		(Line 242, 8			г			(Line 242, &	COIN)		
249	Non-prorated		Balance		From WsD						From WsD a			
250	Proration Adj	ustment			(Line 248 m	ninus Line 249)		ļ			(Line 248 m	inus Line 249)		
251														
252														
253													,	
254														
255	Account 182	– Excess	ADIT Feder	al Only NC	L - Transmis	sion								
256		Da	ays in Perio	d		Aver	aging with P	roration -	Averagi	ng Preserving	Projected P	roration – Tru	e-up (See Not	e 6 and 7)
			•				Projected			•			• •	
257	Α	В	С	D	E	F	G	Н	I	J	K	L	М	N
258											D		When	
		Days	Number of Days Remainin g in Year	Total Days in						Difference	Preserve proration when actual monthly	Difference between projected and actual	projected activity is an increase while actual	Balance
	Month	in the Month	After Month's Accrual of Deferred Taxes	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	between projected and actual activity (See Note 1)	northly and projected monthly activity are either both increases or decreases (See Note 2)	activity when actual and projected activity are either both increases or decreases (See Note 3)	activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note 4)	reflecting proration or averagin g (See Note 5)
259	Month		After Month's Accrual of Deferred	Future Portion of Test	Amount	Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	and projected monthly activity are either both increases or decreases (See Note	when actual and projected activity are either both increases or decreases	activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note	proration or averagin g (See
		Month	After Month's Accrual of Deferred Taxes	Future Portion of Test Period	Amount	Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	and projected monthly activity are either both increases or decreases (See Note	when actual and projected activity are either both increases or decreases (See Note	activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note	proration or averagin g (See
260	December 31	Month	After Month's Accrual of Deferred Taxes	Future Portion of Test Period	Amount	Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	and projected monthly activity are either both increases or decreases (See Note	when actual and projected activity are either both increases or decreases (See Note	activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note	proration or averagin g (See
260 261	December 31 January	Month	After Month's Accrual of Deferred Taxes	Future Portion of Test Period	Amount	Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	and projected monthly activity are either both increases or decreases (See Note	when actual and projected activity are either both increases or decreases (See Note	activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note	proration or averagin g (See
260 261 262	December 31 January February	Month	After Month's Accrual of Deferred Taxes	Future Portion of Test Period	Amount	Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	and projected monthly activity are either both increases or decreases (See Note	when actual and projected activity are either both increases or decreases (See Note	activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note	proration or averagin g (See
260 261 262 263	December 31 January February March	Month	After Month's Accrual of Deferred Taxes	Future Portion of Test Period	Amount	Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	and projected monthly activity are either both increases or decreases (See Note	when actual and projected activity are either both increases or decreases (See Note	activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note	proration or averagin g (See
260 261 262	December 31 January February	Month	After Month's Accrual of Deferred Taxes	Future Portion of Test Period	Amount	Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	and projected monthly activity are either both increases or decreases (See Note	when actual and projected activity are either both increases or decreases (See Note	activity is a decrease or projected activity is a decrease while actual activity is an increase (See Note	proration or averagin g (See

000	l	T								Ĩ	[[1
266	June													
267	July													
268	August													
269	September													
270	October													
271	November													
272	December													
273	Total													
274														
275		·												
276														
277														
278	Ending Balan				(Line 272, 8						(Line 272, &			
279	Non-prorated	Average E	Balance			3 Excess ADIT						B Excess ADIT		
280	Proration Adj	ustment			(Line 278 m	ninus Line 279)					(Line 278 m	inus Line 279)		
281														
282														
283	Account 182				L - General									
284		Da	ays in Perio	d		Avera	ging with Pr Projected		Averagi	ng Preserving	g Projected P	roration – Tru	ie-up (See Not	e 6 and 7)
285	Α	В	С	D	E	F	G	Н	1	J	К	L	М	N
286		_	•	_	_	-	•			•		_		
	Month	Days in the Month	Number of Days Remainin g 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 averagin g (See Note 5)
287		in the Month	of Days Remainin g in Year After Month's Accrual of Deferred Taxes	Days in Future Portion of Test Period	Amount	Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	proration when actual monthly and projected monthly activity are either both increases or decreases (See Note	between projected and actual activity when actual and projected activity are either both increases or decreases (See Note	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	reflecting proration or averagin g (See
<u>287</u> 288	December 31	in the Month	of Days Remainin g in Year After Month's Accrual of Deferred Taxes	Days in Future Portion of Test Period	Amount	Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	proration when actual monthly and projected monthly activity are either both increases or decreases (See Note	between projected and actual activity when actual and projected activity are either both increases or decreases (See Note	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	reflecting proration or averagin g (See
287 288 289	December 31 January	in the Month	of Days Remainin g in Year After Month's Accrual of Deferred Taxes	Days in Future Portion of Test Period	Amount	Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	proration when actual monthly and projected monthly activity are either both increases or decreases (See Note	between projected and actual activity when actual and projected activity are either both increases or decreases (See Note	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	reflecting proration or averagin g (See
287 288 289 290	December 31 January February	in the Month	of Days Remainin g in Year After Month's Accrual of Deferred Taxes	Days in Future Portion of Test Period	Amount	Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	proration when actual monthly and projected monthly activity are either both increases or decreases (See Note	between projected and actual activity when actual and projected activity are either both increases or decreases (See Note	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	reflecting proration or averagin g (See
287 288 289 290 291	December 31 January February March	in the Month	of Days Remainin g in Year After Month's Accrual of Deferred Taxes	Days in Future Portion of Test Period	Amount	Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	proration when actual monthly and projected monthly activity are either both increases or decreases (See Note	between projected and actual activity when actual and projected activity are either both increases or decreases (See Note	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	reflecting proration or averagin g (See
287 288 289 290 291 292	December 31 January February March April	in the Month	of Days Remainin g in Year After Month's Accrual of Deferred Taxes	Days in Future Portion of Test Period	Amount	Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	proration when actual monthly and projected monthly activity are either both increases or decreases (See Note	between projected and actual activity when actual and projected activity are either both increases or decreases (See Note	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	reflecting proration or averagin g (See
287 288 289 290 291	December 31 January February March	in the Month	of Days Remainin g in Year After Month's Accrual of Deferred Taxes	Days in Future Portion of Test Period	Amount	Monthly	Projected Monthly Activity	Projected Balance (Cumulative	Monthly	between projected and actual activity (See Note	proration when actual monthly and projected monthly activity are either both increases or decreases (See Note	between projected and actual activity when actual and projected activity are either both increases or decreases (See Note	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	reflecting proration or averagin g (See

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)

Worksheet E

	estern Public Service Company eet E - Rate Base Adjustments						Worksheet E Table 22	
		ADIT Account	281 Projected for I	Billing Year = 2	20yy			
(A)	(B)	(C) Avg Balance	(D) Retail, Production & Other	(E) Transmission	(F) Plant	(G) Labor	(H) Total Included in Rate <mark>bB</mark> ase	
Acc. No	. Identification	from WsD	Related	Related	Related		(E)+(F)+(G)	Description
281		_						
281		-						
281		-						
281		-						
281		-						
Subtotal							1	
	ljustments (Avg. Balance from WsD.5)							
281		-						
Subtota	I - Form 1, p273 Projected	-	-	-	_	_		
Less FA	SB 109 Above if not separately removed							
	SB 106 Above if not separately removed							
Total		-	-	-	-	-		
Transm	ission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

ADIT Account 282 Projected for Billing Year = 20yy

(A)	(B)	(C) Avg Balance	(D) Retail, Production & Other	(E) Transmission	(F) Plant		(H) Total Included in Rate bB ase	
Acc. No.	Identification	from WsD	Related	Related	<u>Related</u>	Related	<u>(E)+(F)+(G)</u>	Description
282		_						
282		_						
282		_						
282		_						
282		_						
<u>282</u>								
<u>282</u>								
<u>282</u>								
282	FAS 109 Plant Excess ADIT – Protected							
<u>282</u>	FAS 109 Plant Excess ADIT – Unprotected					-		
Subtotal								
ADIT Ad	justments (Avg. Balance from WsD.5)							
282								

I

		-						
282		-						
282		-						
282	FAS 109 Plant Excess ADIT - Protected	-						
<u>282</u>	FAS 109 Plant Excess ADIT – Unprotected	-						
Subtota	I - Form 1, p275 Projected	-	-	-	_	_		
Less FA	SB 109 Above if not separately removed							
	SB 106 Above if not separately removed							
	n Adjustment – Transmission (from WsD.2)							
	n Adjustment – General & Intangible (from							
Total		-	-	-	-	-		
Transm	ission 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) Avg Balance	(D) Retail, Production & Other	(E) Transmission	(F) Plant	(G) Labor	(H) Total Included in Rate_ <mark>bB</mark> ase	(I)
Acc. No.	Identification	from WsD		Related		Related	(E)+(F)+(G)	Description
283		_						
283		_						
283		_						
283		_						
283		_						
283		_						
283		-						
283		-						
283		-						
283		-						
283		-						
Subtota								
ADIT Ad	justments (Avg. Balance from WsD.5)							
283								
283								
Subtotal	- Form 1, p277 Projected							
Less FA	SB 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)	Retail, Production		(F)	(G)	Total Included	(I)
<u>Acc. No</u>	. Identification	Avg Balance <u>from WsD.3</u>	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate <mark>_bB</mark> ase <u>(E)+(F)+(G)</u>	Description
254								
254								
254		-						
254		-						
254		-						
254		-						
254		-						
Excess	ADIT Liabilities Subject to Proration	-	-	-	-	-		
		_						
		_						
		_						
		_						
Subtota	I - Projected	-	-	-	-	-		
Proratio	n Adjustment – Software (from WsD.2)				1			
Total	· · · · · ·	-	-	-	-	-		
Transmi	ssion Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%		
Total			0	0	0	0	0	

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Att O-SPS Formula Rate, Wksht E, Acct 190, Proj, Table 23 Version <u>0.4.1</u> Proposed Effective Date: <u>1-1-2023</u> Page 1 of 3

Southwes Workshe	stern Public Service Company et E - Rate Base Adjustments						Worksheet E Table 23	
		ADIT Account	t 190 Projected for I	Billing Year = 2	20уу			
(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(I)
Acc. No.	Identification	Avg Balance <u>from WsD</u>	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate <mark>_bB</mark> ase <u>(E)+(F)+(G)</u>	Description
190		_						
190		_						
190								
190		-						
190		-						
190		_						
190		-						
190		-						
190		-						
190		-						

ADIT Account 190 Projected for Billing Year = 20yy

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

Subtotal								
ADIT Adjı	stments (Avg. Balance from WsD.5)							
190		-						
190		-						
190		-						
190	FAS 109 Plant Deficient ADIT - Protected	_						
190	FAS 109 Plant Deficient ADIT - Unprotected							
	Form 1, p234 Projected	-	-	-	-	-		
	B 109 Above if not separately removed							
Less FAS	B 106 Above if not separately removed							
Proration WsD.2)	Adjustment – Transmission (from							
Proration (from Wsl	<u>Adjustment – General & Intangible</u> D.2)							
Proration wsD.2)	Adjustment – Transmission NOL (from							
Proration WsD.2)	<u>Adjustment – General NOL (from</u>							
Total		-	-	-	-	-		
Transmis	sion 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)	Retail, Production	(E)	(F)	(G)	(H) Total Included	(I)
Acc. No	. Identification	Avg Balance <u>from WsD.3</u>	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate <mark>_bB</mark> ase (E)+(F)+(G)	Description
182.3		_						
182.3		_						
182.3								
182.3								
182.3		-						
182.3		-						
182.3		-						
Excess	ADIT Assets Subject to Proration	-	-	-	-	-		
		-						
		-						
		-						
		-						
Subtota	I - Projected							

	-	-	-	-	-		
Proration Adjustment – Transmission NOL (from							
<u>WsD.2)</u>							
Proration Adjustment - General NOL (from							
<u>WsD.2)</u>							
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) <u>Acc. No.</u>	(B) Identification	(C) Average Unamortized Balance <u>from WsD</u>	Current Year	(E) Unamortized Balance End of <u>Current Year</u>
		-		-
		-		-
Total		-	-	-

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

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

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Att O-SPS Formula Rate, Wksht E, ADIT, Actual, Table 24 Version <u>0.4.1</u> Proposed Effective Date: <u>1-1-2023</u> Page 1 of 4

	estern Public Service Company eet E - Rate Base Adjustments						Worksheet E Table 24	
		ADIT Account	t 281 Actual for Billir	ng Year = 20yy				
(A)	(B)	(C)	(D) Retail, Production	(E)	(F)	(G)	(H) Total Included	(I)
Acc. No.	Identification	Avg Balance from WsD	& Other <u>Related</u>	Transmission <u>Related</u>	Plant <u>Related</u>	Labor <u>Related</u>	in Rate <mark>_bB</mark> ase (E)+(F)+(G)	Description
281		_						
281		-						
281		-						
<u>Subtotal</u> – FF1, p.								
	justments (Avg. Balance from WsD.5)							
<u>281</u>								
Subtotal	- Form 1, p273	_	_	_	_	_		
Less FA	SB 109 Above if not separately removed							
	SB 106 Above if not separately removed							
Total		-	-	-	-	-		
Transmi	ssion 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) Retail, Production	(E)	(F)	(G)	(H) Total Included	(I)
Acc. No.	dentification	Avg Balance from WsD	& Other <u>Related</u>			Labor <u>Related</u>	in Rate <u>bB</u> ase (E)+(F)+(G)	<u>Description</u>
282		_						
282		_						
282		_						
282	FAS 109 Plant Excess ADIT – Protected							
<u>282</u>	FAS 109 Plant Excess ADIT - Unprotected	-						
Subtota	I – FF1, p. 274-275							
	justments (Avg. Balance from WsD.5)							
282								
282	FAS 109 Plant Excess ADIT - Protected	-						
282	FAS 109 Plant Excess ADIT - Unprotected	_						
282								
Subtota	I - Form 1, p275	-	-	-	-	_		
Less FA	SB 109 Above if not separately removed							
	SB 106 Above if not separately removed							
Proratio WsD.2)	n Adjustment – Transmission (from							
Proratio (from W	<u>n Adjustment – General & Intangible sD.2)</u>							

I

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) Retail, Production	(E)	(F) 0	(G) 0	(H) Total Included	(I)
		Avg Balance	& Other	Transmission		Labor	in Rate_bBase	
Acc. No	. Identification	from WsD	Related	Related	Related	<u>Related</u>	<u>(E)+(F)+(G)</u>	Description
000								
283								
283		-						
283		-						
		-						
283		-						
Subtotal								
<u>– FF1, p</u>	<u>.</u>							
276-277								
	ljustments (Avg. Balance from WsD.5)							
283								
Subtota	I - Form 1, p277							
		-	-	-	-	-		
Less FA	SB 109 Above if not separately removed							
Less FA	SB 106 Above if not separately removed							
Proratio	n Adjustment – Software (from WsD.2)							
Total								
		-	-	-	-	-		
Transmi	ission 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) <u>Acc. No</u>	(B) <u>. Identification</u>	(C) Avg Balance <u>from WsD.3</u>	(D) Retail, Production & Other <u>Related</u>	(E) Transmission <u>Related</u>	(F) Plant <u>Related</u>	(G) Labor <u>Related</u>	(H) Total Included in Rate <u>.<mark>∍B</mark></u> ase (E)+(F)+(G)	
<mark>254</mark>								
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) Avg Balance	(D) Retail, Production & Other	(E) Transmission	(F) Plant	(G) Labor	(H) Total Included in Rate <mark>bB</mark> ase	
<u>Acc. No</u>	. Identification	from WsD	Related	Related	Related			Description
190		-						
190		-						
190		-						
190		_						
190	FAS 109 Plant Deficient ADIT - Protected							
<u>190</u>	FAS 109 Plant Deficient ADIT - Unprotected							
Subtota	I – FF1, p. 234							
ADIT Ad	ljustments (Avg. Balance from WsD.5)							
190								
190								
190	FAS 109 Plant Deficient ADIT Protected	_						
190	FAS 109 Plant Deficient ADIT Unprotected							
Subtota	I - Form 1, p23 4	_	-	_	_	_		
Less FA	SB 109 Above if not separately removed							
	SB 106 Above if not separately removed							
Proratio WsD.2)	n Adjustment – Transmission (from							
Proratio (from W	n Adjustment – General & Intangible sD.2)							
Proratio WsD.2)	n Adjustment – Transmission NOL (from							
<u>Proration Adjustment – General NOL (from WsD.2)</u>								
Total		_	_	_	-	_		
Transmi	ission Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%	1	
Total			0	0	0	0	0	
			1-	1-	1-	1-	1-	

ADIT Account 182.3 Actual for Billing Year = 20yy

	-
(A)	(B)

l

(F)

(G)

(H)

(I)

Att O-SPS Formula Rate, Wksht E, ADIT, Actual, Table 24 Version <u>0.4.1</u> Proposed Effective Date: <u>1-1-2023</u> Page 4 of 4

	Identification	Avg Balance <u>from WsD.3</u>		Transmission <u>Related</u>		Labor	Total Included in Rate <mark>bB</mark> ase (E)+(F)+(G)	<u>Description</u>
182.3		-						_
182.3		-						
182.3		_						
182.3								
182.3								
182.3								
182.3		-						
Excess A	DIT Assets Subject to Proration	-	-	-	-	-		
		-						
		-						
		-						
		-						
Subtotal	- Actual	-	-	-	-	-		
WsD.2)	n Adjustment – Transmission NOL (from							
Proration WsD.2)	n Adjustment – General NOL (from							
Total		-	_	-	-	-		
Transmis	ssion Allocator [TP, GP or W/S]		0.0000%	0.0000%	0.0000%	0.0000%	0	
Total			0	0	0	0	0	

Att O-SPS Formula Rate, Wksht F, Working Capital, Table 26 Version <u>0.0.1</u> Proposed Effective Date: <u>1-1-2023</u> Page 1 of 2

Southwestern Public Service Company Worksheet F - Working Capital

Line

Worksheet F Table 26

I. PREPAYMENTS: Calculation of Projected Average Balances Based on Actual Prior Ye	ar Beginning & Ending		
Balances (a)	(b)	(c)	(d)
	Balance at Jan 1, 20yy	Balance at Dec <u>31, 20yy</u>	Projected Average Balance
Plant Related:	<u></u>	<u>2000, 2077</u>	
			0
			<u>0</u> 0
			0
Total Plant Related:	0	0	0
Labor Related:			
			0
			0 <u>0</u>
Tablaha Dalata	0		
Total Labor Related:	0	0	0
Transmission Related:			0
Total Transmission Related:	0	0	0 0
	0	0	0
Other - Not Included:			0
			0
			0
			0 <u>0</u>
			0
			00
Total Other Not Included:	0	0	0
Total Prepayments Balances:	0	0	0
Calculation of Actual Average Balances for the Billing Period 01/01/2			
	Beginning of	End of	Actual Average
Plant Related:	Year Balance	Year Balance	Balance 0
			0

Att O-SPS Formula Rate, Wksht F, Working Capital, Table 26 Version 0.0.1 Proposed Effective Date: <u>1-1-2023</u> Page 2 of 2



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

Worksheet G Table 27

(i)

	(a) FERC	(b)	(c)	(d)	(e <u>c</u>)	(<u>fd</u>)	(ge)	(‡
Line	Account				Projected	FF1, Reference	e Actual	
No.	No.	Description			Amount	for <u>for</u> Actual	Amount	_
1 2		TRANSMISSION EXPENSES						
3	560	Supervision and Engineering				<u>p. 320-323, l</u>	_	
4	561.0	Load Dispatching				<u>83, (b)</u> 321.83.k p. 320-323, li		
5	561.1	Load Dispatching - Reliability				84, (b) 321.84.k p. 320-323, l		
6	561.2	Load Dispatching - Monitor & Opera	ate Trans	mission System		85, (b) 321.85.k p. 320-323, li		
7	561.3	Load Dispatching - Transmission S	ervice & S	Scheduling		86, (b) <mark>321.86.t</mark> p. 320-323, li		
8	561.4	Scheduling, System Control & Disp		-		87, (b) 321.87.k p. 320-323, li		
9	561.5	Reliability, Planning and Standards				88, (b) 321.88.t p. 320-323, li		
10	561.6	Transmission Service Studies	·			89, (b) 321.89.t p. 320-323, l)	
11	561.7	Generation Interconnection Studies				<u>90, (b)</u> 321.90.t p. 320-323, l		
12	561.8	Reliability, Planning and Standards		ment Services		<u>91, (b)</u> 321.91.t p. 320-323, l)	
13	562	Station Expenses				<u>92, (b)</u> 321.92.k p. 320-323. l)	
1 <u>0</u>	562.1	Energy Storage Equipment				<u>93, (b)</u> 321.93.k p. 320-323, l)	
<u>17</u> 1 <u>5</u> 4	<u>563</u>	Overhead Line Expenses				<u>93.1, (b)</u> p. 320-323, li	_	
						<u>94, (b)</u> 321.94.t)	
1 <u>6</u> 5	564	Underground Line Expenses				p. 320-323, li 95, (b) 321.95.k	-	
1 <u>7</u> 6	565	Transmission of Electricity by Other	S			<u>p. 320-323, li 96, (b)</u> 321.96.t		
1 <u>8</u> 7	566	Miscellaneous Transmission Expen	ses			p. 320-323, li 97, (b) 321.97.k	<mark>n</mark>	
1 <u>9</u> 8	567	Rents				<u>p. 320-323, li</u> 98, (b) 321.98. t	n n	
1 <u>920</u>		Total Operation			0	<u></u>	0	
2 <u>1</u> 0 2 <u>2</u> 1		MAINTENANCE						
2 <u>3</u> 2	568	Supervision and Engineering				<u>p. 320-323, li</u> 101,	<u>n</u>	
2 <u>4</u> 3	569	Structures				(<u>b)</u> 321.101.b p. 320-323, li	n	
<u>-</u> v	000					102,	<u></u>	
2 <u>5</u> 4	569.1	Computer Hardware				(<u>b)</u> 321.102.b p. 320-323, l	<u>n</u>	
						<u>103,</u> (b) 321.103.b		
2 <u>6</u> 5	569.2	Computer Software				<u>p. 320-323, l</u> 104,	n	
070	500.0					<u>(b)</u> 321.104.b		
2 <u>7</u> 6	569.3	Communication Equipment				<u>p. 320-323, li</u> <u>105,</u>	<u>n</u>	
2 <mark>87</mark>	569.4	Miscellaneous Regional Transmissi	ion Plant			(<u>b)</u> 321.105.b p. 320-323, li	n	
						<u>106,</u>		

2 <mark>98</mark>	570	Station Equipment		(<u>b)</u> 321.106.b p. <u>320-323, In</u> 107.
<u>30</u>	<u>570.1</u>	Energy Storage Equipment		<u>(b)</u> 321.107.b p. 320-323, ln
<u>31</u> 29	571	Overhead Lines		<u>107.1, (b)</u> <u>p. 320-323, ln</u> 108,
3 <mark>2</mark> 9	572	Underground Lines		(<u>b)</u> 321.108.b p. 320-323, In 109,
3 <u>3</u> 4	573	Miscellaneous Transmission Plant		(b) 321.109.b p. 320-323, In 110,
3 <u>4</u> 2		Total Maintenance	0	<u>(b)</u> 321.110.b 0
3 <u>5</u> 3 3 <u>6</u> 4 37 5		Total Transmission O&M	0	0
3 <u>8</u> 6 3 <u>9</u> 7 <u>40</u> 38 <u>41</u> 39 4 <u>2</u> 0		Less: All 561 Accounts Add Back: Account 561.6 - Transmission Service Studies Add Back: Account 561.7 - Generation Interconnection Studies Less: Account 565 - Transmission of Electricity by Others Transmission O&M Expense Adjustment (Note 1)	0 0 0 0	0 0 0 0
4 <u>3</u> 4 4 <u>4</u> 2		Total Net Transmission Expense	0	0
4 <u>5</u> 3 4 <u>6</u> 4		ADMINISTRATIVE AND GENERAL		
4 <u>7</u> 5 4 <u>8</u> 6	920	OPERATION Administrative and General Salaries		<u>p. 320-323, In</u>
4 <u>9</u> 7	921	Office Supplies and Expense		<u>181.</u> (b) 323.181.b p. 320-323, In 182.
<u>50</u> 48	922	(Less) Administrative Expense Transferred		<u>(b)</u> 323.182.b p. 320-323, In
<u>51</u> 49	923	Outside Services Employed		<u>183.</u> (b) 323.183.b p. 320-323, In 184.
5 <mark>2</mark> 9	924	Property Insurance		(<u>b)</u> 323.184.b p. <u>320-323, ln</u> <u>185,</u> (b) 323.185.b
5 <mark>3</mark> 4	925	Injury and Damages		<u>p. 320-323, In</u> <u>186,</u>
5 <u>4</u> 2	926	Employee Pensions and Benefits		(b) 323.186.b p. <u>320-323, ln</u> <u>187,</u>
5 <u>5</u> 3	928	Regulatory Commission Expenses		(b) 323.187.b p. 320-323, ln 189,
5 <mark>6</mark> 4	929	(Less) Duplicate Charges-Cr.		(b) 323.189.b p. <u>320-323, ln</u> <u>190,</u>
5 <u>7</u> 5	930.1	General Advertising Expenses		<u>(b)</u> 323.190.b p. <u>320-323, ln</u> 191,
5 <mark>86</mark>	930.2	Miscellaneous General Expenses		<u>(b)</u> 323.191.b p. 320-323, ln 192,
5 <u>9</u> 7	931	Rents		(b) 323.192.b p. 320-323, ln 193,
<u>60</u> 58		Total Operation	0	<u>(b)</u> 323.193.b 0

<u>6159 620 6<u>3</u>4 935</u>	MAINTENANCE Maintenance of General Plant				323.196.bp.			
6 <u>42</u> 6 <u>5</u> 3	Less: Account 926 Retail Pension 1	Fracker			<u>320-323, Ir</u> <u>196, (b)</u> <u>p. 320-323</u>	<u> </u>	_	
					Footnote Data 323 Footnote Data			
6 <u>6</u> 4	Less: Account 926 Retail Pensic Amortization	on Tracke	r		p. <u>320-323</u> Footnote Data 323 Footnote Data	<u>s</u>		
6 <u>7</u> 5 6 <u>8</u> 6 6 <u>9</u> 7	Less: O&M Expenses (Note 1) Less: Retail Advanced Grid A&G C	osts (Note	2)		_		_	
<u>7068</u> <u>7169</u> 7 <u>2</u> 0	TOTAL ADMINISTRATIVE AND G	ENERAL		0	_	0	-	
7 <u>3</u> 4 (a) 7 <u>42</u>	(b)	(c) <u>Projectec</u>		(e)	(f)	(g) <u>Actual</u>	(h)	(i)
7 <u>5</u> 3 7 <u>6</u> 4 7 <u>7</u> 5	Wages and Salaries Allocator Production	Direct <u>Payroll</u>	Payroll Billed from Service Corp	Total Projected <u>Amount</u> 0	p. 354-355, lr	Direct Payroll	Payroll Billed from Service Corp	Total Actual <u>Amount</u> 0
- 7 <u>8</u> 6	Transmission			0	20, (b)354.20.b p. 354-355, lr 21, (b)354.21.b	<u>1</u>		0
7 <u>9</u> 7	Regional Market			0	<u>p. 354-355, lr</u> 22. (b) 354.22.b	<u>1</u>		0
<u>80</u> 78	Distribution			0	<u>p. 354-355, lr</u> 23, (b) 354.23.b	<u>1</u>		0
<u>81</u> 79	Other			0	<u>p. 354-355, lr</u> <u>24-26,</u> (b) 354.24.25,2			0
8 <u>2</u> 0					6.b			
8 <u>3</u> 4 84 2	Total	0	0	0	-	0	0	0
8 <u>4</u> 8 <u>5</u> 3 8 <u>6</u> 4	(Note 1: Eliminate Eddy County H) (Note 2: Source: Company books a			&G expenses.)				
I

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	western Public Service Company Worksheet I - Depreciation	and Amortization Expen	nse		Worksheet I Table 29
			Projected Year :	- 2010/	
	(a)	(b)	(C)	(d)	(e)
	(4)	(0)	Projected	Projected	Projected Total
Line			Depreciation	Amortization	Depr. & Amort.
No.	Description	Reference	Expense	Expense	Expense
1	Steam Production				0
2	Other Production				0
2 3		WsD.5, Ins 58 +			0
5	Adjustment to Production	59, col (k) and			0
		WsD.5, Ins 67 +			
		68, col (k)			
4	Total Production	00, coi (k)	0	0	0
+ 5			0	0	0
5	Transmission				0
7	Adjustment to Transmission	WsD.5, In 60, co			0
	Adjustment to Transmission	(k) and WsD.5, Ir			0
		69, col (k)	1		
8	Total Transmission	00, 001 (K)	0	0	0
9			v	0	v
5 10	Distribution				0
11	Adjustment to Distribution	WsD.5, In 61, co			0
		(k) and WsD.5, Ir			v
		<u>7</u> 60, col (k)			
12	Total Distribution	<u>-</u> 00, 001 (N)	0	0	0
13			0	0	0
14	General				0
15	Adjustment to General	WsD.5, In 62, co			0
10		(k) and WsD.5, Ir			Ŭ
		71, col (k)	1		
16	Total General	,	0	0	0
17			•	Ũ	Ŭ
18	Intangible - Computer Software				0
19	Adjustment to Intangible	WsD.5, In 63, co			0
	.j	(k) and WsD.5, Ir			
		72, col (k)			
20	Total Intangible		0	0	0
21	ő				
22	Total		0	0	0
23				-	-
24			Actual Year =	20уу	
25			Actual	Actual	Actual Total
26			Depreciation	Amortization	Depr. & Amort.
27			Expense	Expense	Expense
28					
29	Steam Production	FF1, p <u>.</u> 336-337			0
		footnote			
30	Other Production	FF1, p <u>.</u> 336-337			0
		footnote			
31	Adjustment to Production	WsD.5, Ins 58 +			0
		59, col (m) and			
		WsD.5, Ins 67 +			
		68, col (m)			
32	Total Production		0	0	0
33					0
34	Transmission	FF1, p <u>.</u> 336-337			0
-		footnote			
35	Adjustment to Transmission	WsD.5, In 60, co			0
		(m) and WsD.5, Ir	I		
		69, col (m)			
36	Total Transmission		0	0	0

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

Att O-SPS Formula Rate, Wksht J, TOTI, ITC, Table 30 Version <u>0.0.1</u> Proposed Effective Date: <u>1-1-2023</u> Page 1 of 2

Southwe	estern Public Service Company eet J - Taxes Other Than Income & Investment Tax Cr	edit			Worksheet J Table 30
Line	(A)	Projected for Billing Year (B)	(C) Excluded from	20yy (D) Included in	
<u>No.</u>	Description	<u>Expense</u>	Rev Requirement	Rev Requirement	
1 2 3 4 5	LABOR RELATED: Subtotal Labor Related	-			
6 7 8 9 10 11	<u>PLANT RELATED:</u>		-	-	
12 13 14 15	Subtotal Plant Related – Property OTHER:		-	-	
16 17 18 19 20 21 22 23	FRANCHISE & GROSS RECEIPTS:				
24	Subtotal Franchise & Gross Receipts	-	-	-	-
25 26	Total Taxes Other Than Income	-	-	-	
27 28 29	FF1 page 114, line 14, column c:				
30	Investment Tax Credit Amortized				
31 32 33 34 35 36 37	(A) <u>Description</u> <u>LABOR RELATED:</u>	Actual for Billing Year = (B) FF1 <u>Reference</u>	(C) <u>Expense</u>	<mark>20yy</mark> (D) Excluded from <u>Rev Requirement</u>	(E) Included in <u>Rev Requirement</u>
38 39 40					
41 42	Subtotal Labor Related		-	-	-
43 44 45 46 47 48	PLANT RELATED: Subtotal Plant Related - Property				
49 50 51	OTHER:		-	-	-

Att O-SPS Formula Rate, Wksht J, TOTI, ITC, Table 30 Version <u>0.0.1</u> Proposed Effective Date: <u>1-1-2023</u> Page 2 of 2

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

South	western Public Service Company															Worksheet K
Work	sheet K - Capital Structure															Table 31
Lin e																
<u>No</u> -	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(g)</u>		<u>(h)</u>	<u>(i)</u>	<u>(i)</u>	<u>(k)</u>	<u>(I)</u>	<u>(m)</u>	<u>(n)</u>	<u>(o)</u>
1								PROJECT	ED BALA	NCES						
2	Common Equity - Projected								0.00			0.20	40.04	44.00	10.01	13 Month
3		<u>1-1-yy</u>	<u>1-31-vv</u>	<u>2-29-vv</u>	<u>3-31-yy</u>	<u>4-30-vv</u>	<u>5-31-yy</u>		<u>6-30-</u> <u>VV</u>	<u>7-31-yy</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>	Average Balance
4	Proprietary Capital															0
5 6	Less Preferred Stock Less Acct 216.1 Unapprop. Undist. Sub. Earnings															0 0
7	Less Acct 219.1-Accum Other Compre. Income															0
8 9	Common Equity Balances (ILn 4 - 니n 5 - 니n 6 - 니n 7)	0	0	0	0	0		0	0	0	0	0	0	0	0	0
10		-	-	-	-	-		-	-	-	-	-	-	-	-	-
11	Long Term Debt - Projected							PROJECTI	ED BALA	NCES						
12																
13	Bonds															0
14	Less Reacquired Bonds															0
15	Other Long Term Debt															0
16																
17	Debt Balances (Lin 13 - Lin 14_+ Lin 15)	0	0	0	0	0		0	0	0	0	0	0	0	0	0
18																
19								ACTUAL	BALAN	CES						
20	Common Equity - Actual								<u>6-30-</u>			<u>9-30-</u>	<u>10-31-</u>	<u>11-30-</u>	<u>12-31-</u>	13 Month Average
21		<u>1-1-yy</u>	<u>1-31-vv</u>	<u>2-29-yy</u>	<u>3-31-yy</u>	<u>4-30-vv</u>	<u>5-31-yy</u>		<u>VV</u>	<u>7-31-yy</u>	<u>8-31-yy</u>	<u>9-30-</u> <u>VV</u>	<u>10-31-</u> <u>VV</u>	<u>VV</u>	<u>12-31-</u> <u>VV</u>	Balance
22	Proprietary Capital															0
23	Less Preferred Stock Less Acct 216.1 Unapprop. Undist. Sub.															0
24	Earnings															0
25	Less Acct 219.1-Accum Other Compre. Income															0

26 27	Common Equity Bal (Lin 22 - Lin 23 - Lin 24 - Lin 25)	0	0	0	0	0	C) 0	0	0	0	0	0	0	0
28															
29							ACT	UAL BALA	NCES						
30	Long Term Debt - Actual														
31															
32	Bonds														0
33	Less Reacquired Bonds														0
34	Other Long Term Debt														0
35															
36	Debt Balances (Lin 32 - Lin 33 + Lin 34)	0	0	0	0	0	() 0	0	0	0	0	0	0	0
37 38	<u>(a)</u>	<u>(b)</u>	<u>(c)</u>	<u>(d)</u>	<u>(e)</u>	<u>(f)</u>	<u>(a)</u>	<u>(h)</u>	<u>(i)</u>						
39	107	107	107	Project ed	(0)	<u></u>	FF1 Reference	Actua	117						
40	Cost of Debt - Annual Interest Expense			20yy			for Actual	<u>20yy</u>							
41	<u></u>														
42	Interest on Long Term Debt						<u>p. 114-117, ln 62 (c)</u> (117.62.c)								
43	Less: Financial Hedge Gain/Expense and Intere from [Li]ne 62]							0							
44	Plus: Allowed Hedge and Interest Rate Derivat	tive Recove	ery - from					0							
45	Amortization of Debt Discount and Expense						<u>p. 114-117, ln 63 (c)</u> (117.63.c)								
46	Amortization of Loss on Reacquired Debt						<u>p. 114-117, ln 64 (c)</u> (117.64.c)								
47	Less: Interest on Long Term Credit Facility						<u>p. 256-257 (m) (257.25.i</u>	÷							
48	Less: Amort of Premium on Debt						<u>p. 114-117, ln 65 (c)</u> (117.65.c)								
49	Less: Amort of Gain on Reacquired Debt						<u>p. 114-117, ln 66 (c)</u> (117.66.c)								
50															
51	Total Interest Expense (Lin 42 - Lin 43 + Lin 44 Lines 47 In 48 - Lin 49)	4 + <u>I</u> En 45 +	+ <mark>El</mark> n 46 -	0				0							
52								-	-						
53	Average Cost of Debt			0.00%	(<mark>I</mark> ≟n 51 / col <u>(</u> o)	<mark>⊾l</mark> n 17,		0.00%	(<mark>L]</mark> n 51 / <mark>]</mark> (o)	₌n 36, col					
54															
55	Preferred Stock Cost														
56	Dividends on Preferred Stock			0		- .	<u>p. 118-119, ln 29 (c)</u> (118.29.c)	0	-						
57	Average Cost of Preferred Stock			0.00%	(<mark>Li</mark> n 56 / Lir (o)	1 5-, col		0.00%	(<mark>Ll</mark> n 56 / col <mark>(</mark> o)	<mark>l</mark> ⊩ n 23–,					

1

I

0

58 59	Financial Hedge Amortization and Interest Rate Derivative (Enter G Negative Number)	ains as a
60	Series due 2033 6% Financial Hedge	
61	Series E due 2016 5.6% Financial Hedge Total Hedge Amortization and Interest Rate	
62	Derivative	0
63		
64	Total Average Capital Balance (I⊫n 9 + ⊑In 17) Financial Hedge Recovery Limit - 7.5 Basis Points of Total	0
65	Capital	0.00075
66	Limit of Recoverable Amount Recoverable Hedge Amortization & Interest Rate Derivative	0
67	(Lesser of <mark>l</mark> ⊾n 62 or <mark>⊨</mark> ln 66)	0



- From FERC-Form 1, p.age 204-207, line 70, column (g).
- Based on the last actual amount

Southwestern Public Service Company

Worksheet O - Radial Line Investment

Line		Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial		
<u>No.</u>	Radial Line / Asset Location	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer	Reclass?
1	Projected for Billing Year =20yy (Note 1)								
2	In Service Prior to October 1, 2005:								
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15	Total In Service Prior to October 1, 2005	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00		
16	Projected for Billing Year =20yy (Note 1)								
17	In Service October 1, 2005 and Later:								
18									
19									
20									
21									
22 23									
23 24									
24 25									
25 26									
20									

Worksheet O

Table 35

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 a projected amounts.	re used for the						
33								
34		Total Radial	Total Radial	Wholesale Radial	Wholesale Radial	Retail Radial	Retail Radial	
35	Radial Line / Asset Location	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Gross Plant \$	Net Plant \$	Customer
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	

	Worksheet Worksheet Southwestern Public Service Company P Worksheet P - Revenue Requirement for P											
Bas Spo	rksheet se Plan onsored erconnec	Upgra Upgra	des, Service ades and	uirement for Upgrades, Generator						Table 36		
						venue Requ	irement for	Base Plan				
I.				Upgrad	les							
Li												
ne <u>No</u>												
-												
				IMMARY OF BPU								
1			U	PGRADES								
2	(a)	(b)			<u>(c)</u>	(e <u>d</u>)	<u>(e)</u>	(<u>f</u> d)	(e <u>g</u>)	(<mark>fh</mark>)	(gi)	(<mark>hj</mark>)
3	Investm ent											
Ũ	one				Projected	Dreisstad	Actual	Actual		20	20yy SPP Base Plan	20
					<u>Plant</u> Investment		<u>Plant</u> Investment		SPP Base	20yy SPP Base Plan	True-up	20yy Projected
4	Year	Project	Description		Balance	Requireme nt	Balance	Requireme nt	Plan True- up Amount	True-up Amount	Amount Int.	Revenue Req.
		Section	A Base Plar	n Facilities in								
5			Project 1 A Base Plar	n Facilities in		-		-	-			
6			Project 2 A Base Plar	n Facilities in		-		-	-			
7			Project 3			-		-	-			
8						-		-	-			
9						-		-	-			
10						-		-	-			
11						-		-	-			
12												
13												
14	Total Da	Venue	Requirement	and True un								
	Amount	venue r	vequirement	and mue-up		-		-	-			

A. Base Plan facilities.

16 iln Service.

i. Project 1, Projected 17 (Describe)

18	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
19	Year will change as Attachment O is updated.
20	These changes will not result in a refund or additional charge related to years prior to the Projected Year.

21							Projected I	Details		
22	Beginning Investmer	 ht					Projected Year	(Inout)		20уу
	Service	Year					Projected Yea	r FCR w/o		
	(yyyy) Billing Mo	onth (1-					incentives, less (From ARR – P	depreciation rojected Data,		0.00%
24	12) Depreciat	ion			I		line 40 col (5))			
	Rate									
26	CIAC (Ye									
27	Investm ent	Beginn ing	Additio n/(Ret)	Plan Investm		Projec	sted	Depreciati on	Ending	Revenue
28	Year	Balanc e	Amount	Balan	ce	Depre on Ra	ciati	Expense	Balance	Requireme nt
29	-	-	-		-			-		
30	-	-	-		-			-		
31	-	-	-		-			-		
32	-	-	-		-			-		
33	-	-	-		-			-		. .
34	-	-	-		-			-		
35	-	-	-		-			-		
36	-	-	-		-			-		
37	-	-	-		-			-		
38	-	-	-		-			-		
39	-	-	-		-			-		
40	-	-	-		-			-		
41	-	-	-		-			-		
42	-	-	-		-			-		
43	-	-	-		-			-		
44	-	-	-		-			-		. .
45	-	-	-		-			-		
46	-	-	-		-			-		
47	-	-	-		-			-		
48	-	-	-		-					
49	-	-	-		-					
50	-	-	-		-			-		
51	-	-	-		-			-		
52	-	-	-		-			-		



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7 .	- 5		-	-		-			-	-	
8 .	6 -		-	-		-			-	-	
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3 - - - - - 4 - - - - - - 5 - - - - - - - 5 - - - - - - - - 6 -			-	-		-			-	_	
A. Base Plan facilities. in Service, Image: Construction of the service of the s			-	-		-			-	_	
5 - - - - 6 - - - - - 7 - - - - - 6 - - - - - 6 - - - - - 6 - - - - - 6 - - - - - 6 - - - - - 7 - - - - - 6 - - - - - 7 - - - - - 6 - - - - - 7 - - - - - - 6 - - - - - - - 7 - - - - - - - - 7 - - - - - -			-	-		-			-	-	
A. Base Plan facilities. jin Service, Image: Constraint of the projected of the			-	_		-			-	-	
A. Base Plan facilities. jin Service.			-	_		-			-	-	
A. Base Plan facilities. in Service. A. Base Plan facilities. in Service. The calculated Rev. Req. from TO's and Other Zones shown below are onl valid for Investment Year matching Projected Year. Values prior and subsequent to the Projecter Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related to These changes will not result in a refund or additional charge related to these changes will not result in a refund or additional charge related to these changes will not result in a refund or additional charge related to			-							_	
A. Base Plan facilities. in Service. i. Project 2, Projected (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 Projecte Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related to the projected year. These changes will not result in a refund or additional charge related to the projected year.			_			_			_	_	
A. Base Plan facilities. in Service. i. Project 2, Projected (Describe) The calculated Rev. Req. from TO's and Other Zones shown below are onl valid for Investment Year matching Projected Year. Values prior and subsequent to the Projecte Year will change as Attachment 0 is updated. These changes will not result in a refund or additional charge related to the projecte Year will not result in a refund or additional charge related to the projecte Year will not result in a refund or additional charge related to the projecte Year will not result in a refund or additional charge related to the projecte Year will not result in a refund or additional charge related to the projecte Year will not result in a refund or additional charge related to the projecte Year will not result in a refund or additional charge related to the projecte Year will not result in a refund or additional charge related to the projecte Year will not result in a refund or additional charge related to the projecte Year will not result in a refund or additional charge related to the Projecte Year will not result in a refund or additional charge related to the Projecte Year will not result in a refund or additional charge related to the Projecte Year will not result in a refund or additional charge related to the Projecte Year will not result in a refund or additional charge related to the Projecte Year Year Year Year Year Year Year Yea						_			-	_	
A. Base Plan facilities. in Service. i. Project 2, Projected (Describe) The calculated Rev. Req. from TO's and Other Zones shown below are onl valid for Investment Year matching Projected Year. Values prior and subsequent to the Projecte Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related t)					_			-	_	
A. Base Plan facilities. in Service. i. Project 2, Projected (Describe) The calculated Rev. Req. from TO's and Other Zones shown below are onl valid for Investment Year matching Projected Year. Values prior and subsequent to the Projecte Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related t)		_	-		-			_	-	
A. Base Plan facilities. in Service. i. Project 2, Projected (Describe) The calculated Rev. Req. from TO's and Other Zones shown below are onl valid for Investment Year matching Projected Year. Values prior and subsequent to the Projecte Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related t) –		-	-		-			-	-	
A. Base Plan facilities. in Service. i. Project 2, Projected (Describe) The calculated Rev. Req. from TO's and Other Zones shown below are onl valid for Investment Year matching Projected Year. Values prior and subsequent to the Projecte Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related t) -		-	-		-			-	-	
A. Base Plan facilities. in Service. i. Project 2, Projected (Describe) The calculated Rev. Req. from TO's and Other Zones shown below are onl valid for Investment Year matching Projected Year. Values prior and subsequent to the Projecter Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related t			-	-		-			-	-	
A. Base Plan facilities. <u>i</u> th Service.) i. Project 2, Projected (Describe)) The calculated Rev. Req. from TO's and Other Zones shown below are onl valid for Investment Year matching Projected Year. Values prior and subsequent to the Projecte Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related t)		-	-		-			-	-	
 A. Base Plan facilities. in Service. i. Project 2, Projected (Describe) The calculated Rev. Req. from TO's and Other Zones shown below are onl valid for Investment Year matching Projected Year. Values prior and subsequent to the Projecte Year will change as Attachment O is updated. These changes will not result in a refund or additional charge related t)										
	_ <mark>i</mark> łn Se) i. (Desc) 	ervice Projec	-		Ti va r Ye 1	alid for Inves matching Pr ear will char These chan	stment Year ojected Yea nge as Attac ges will not	rr. Values prior and hment O is updated. result in a refund or	subsequent t	o the Proj	ecte
	1 Begin	ining	I		 			Projected Details			
1 Beginning	Inves	tment				1		Projected Year (Input)		20	уу

Service (yyyy) Billing M 12) Deprecia				incentives, I	Year FCR w/o ess depreciation – Projected Data, 5))		0.00
Rate CIAC (Ye Investm ent	es or No) Beginn ing	Additio n/(Ret)	Plant Investment		Depreciati on	Ending	Revenu
Year	Balanc e	Amount	Balance	Projected Depreciati on Rate	Expense	Balance	Requirer nt
-	Ū.	-	-	on nato		Bulunoo	-
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17								
8	-	-		-		-	-	-
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18								
1	-	-		-		-	-	-
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2	-	-		-		-	-	-
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3	-	-		-		-	-	_
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1								

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

Line

No.

	SUMMARY OF SERVICE,
	SPONSORED AND
	GENERATOR
	INTERCONNECTION
1	UPGRADES

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

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

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

	Projected Worksheet P Depr	Actual Worksheet P Depr	
Year	Rate	Rate	
20уу			
20уу			
20yy			
20уу			
20уу			
20yy			
20уу			Projected Ref. Table 2, Line 40.1, col(5) Actual Ref. Table 7, Line 176.1 col(5)
20уу			
20уу			
20yy			

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#."

Table	Schedule/Worksheet Tab Name	Description of Change
8	ARR - Actual Data	Update line no. 230 to reference WsD, In 136, rather than WsD, In 82
		Update line no. 233 to reference WsF, In 110 rather than WsF, In 77
		Update line no. 234 to reference WsF, In 111 rather than WsF, In 78
		Update line no. 235 to reference WsF, In 60 rather than WsF, In 42
		Update line no. 236 to reference WsF, In 70 rather than WsF, In 48
		Update line no. 237 to reference WsF, In 78 rather than WsF, In 53
		Update line no. 238 to reference WsF, In 92 rather than WsF, In 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
5		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 "In" - lines 13 through 16
15	Map David Condita	
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

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

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

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 Actu
		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 the