

**BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION**

**IN THE MATTER OF SOUTHWESTERN )  
PUBLIC SERVICE COMPANY'S )  
APPLICATION FOR: (1) REVISION OF )  
ITS RETAIL RATES UNDER ADVICE )  
NOTICE NO. 312; (2) AUTHORITY TO )  
ABANDON THE PLANT X UNIT 1, )  
PLANT X UNIT 2, AND CUNNINGHAM )  
UNIT 1 GENERATING STATIONS AND )  
AMEND THE ABANDONMENT DATE )  
OF THE TOLK GENERATING )  
STATION; AND (3) OTHER )  
ASSOCIATED RELIEF, )  
)  
SOUTHWESTERN PUBLIC SERVICE )  
COMPANY, )  
)  
APPLICANT. )**

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**CASE NO. 22-00286-UT**

**DIRECT TESTIMONY**

*of*

**STEPHANIE N. NIEMI**

*on behalf of*

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

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## **GLOSSARY OF ACRONYMS AND DEFINED TERMS**

<b><u>Acronym/Defined Term</u></b>	<b><u>Meaning</u></b>
A&G	administrative and general
ADIT	Accumulated Deferred Income Taxes
ADMS	Advanced Distribution Metering System
AG	New Mexico Attorney General
Base Period	July 1, 2021 through June 30, 2022
Commission	New Mexico Public Regulation Commission
CRS	customer resource system
CWIP	Construction Work in Progress
DSM	Demand Side Management
EE	Energy Efficiency
FERC	Federal Energy Regulatory Commission
Future Test Year	July 1, 2023 through June 30, 2024
JOA	Joint Operating Agreement
Linkage Period	July 1, 2022 through June 30, 2023
MWh	megawatt-hour
NMLCG	New Mexico Large Customer Group
NM retail	New Mexico retail
NOL	Net Operating Loss
NOx	Nitrogen Oxide
O&M	operation and maintenance
OATT	Open Access Transmission Tariff

<b><u>Acronym/Defined Term</u></b>	<b><u>Meaning</u></b>
Operating Companies	Northern States Power Company, a Minnesota corporation; Northern States Power Company, a Wisconsin corporation; Public Service Company of Colorado, a Colorado Corporation; and SPS
PTC	Production Tax Credit
PUCT	Public Utility Commission of Texas
REC	Renewable Energy Certificate
RIS	Regulatory Information System
RFP	Rate Filing Package
SFAS	Statement of Financial Accounting Standards
SPP	Southwest Power Pool
SPS	Southwestern Public Service Company, a New Mexico corporation
Total Company or total company	Total SPS (before jurisdictional allocation)
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

## LIST OF ATTACHMENTS

<b><u>Attachment</u></b>	<b><u>Description</u></b>
SNN-1	Base Period Cost of Service Study – Summary Schedules ( <i>Filenames:</i> SNN-1.pdf and SNN-1.xlsx)
SNN-2	Base Period Cost of Service Study – Detailed Schedules ( <i>Filenames:</i> SNN-2.pdf and SNN-2.xlsx)
SNN-3	Impact of Adjustments – Base Period ( <i>Filenames:</i> SNN-3.pdf and SNN-3.xlsx)
SNN-4	Details of Adjustments – Base Period ( <i>Filenames:</i> SNN-4.pdf and SNN-4.xlsx)
SNN-5	Future Test Year Cost of Service Study – Summary Schedules ( <i>Filenames:</i> SNN-5.pdf and SNN-5.xlsx)
SNN-6	Future Test Year Cost of Service Study – Detailed Schedules ( <i>Filenames:</i> SNN-6.pdf and SNN-6.xlsx)
SNN-7	Impact of Adjustments - Future Test Year ( <i>Filenames:</i> SNN-7.pdf and SNN-7.xlsx)
SNN-8	Details of Adjustments - Future Test Year ( <i>Filenames:</i> SNN-8.pdf and SNN-8.xlsx)
SNN-9	Safety, Conservation, and Customer Program Advertising ( <i>Folder Name:</i> SNN-9)
SNN-10	Operations and Maintenance (“O&M”) Expenses by FERC Account and Cost Element ( <i>Filename:</i> SNN-10.xlsx)

<b><u>Attachment</u></b>	<b><u>Description</u></b>
SNN-11a	Future Test Year Hale Revenue Requirement ( <i>Filename: SNN-11a.xlsx</i> )
SNN-11b	Future Test Year Sagamore Revenue Requirement ( <i>Filename: SNN-11b.xlsx</i> )
SNN-12	Cost of Service Workpapers ( <i>Folder Name: SNN-12</i> )
SNN-13	Cost of Service User Guide ( <i>Filename: SNN-13.pdf</i> )

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Direct Testimony  
of  
Stephani N. Niemi

1                   **I.     WITNESS IDENTIFICATION AND QUALIFICATIONS**

2     **Q.     Please state your name and business address.**

3     A.     My name is Stephanie N. Niemi. My business address is 1800 Larimer Street,  
4             Denver, Colorado 80202.

5     **Q.     On whose behalf are you testifying in this proceeding?**

6     A.     I am filing testimony on behalf of Southwestern Public Service Company, a New  
7             Mexico corporation (“SPS”) and wholly-owned electric utility subsidiary of Xcel  
8             Energy Inc. (“Xcel Energy”).

9     **Q.     By whom are you employed and in what position?**

10    A.     I am employed by Xcel Energy Services Inc. (“XES”), the service company  
11            subsidiary of Xcel Energy, as Manager of Revenue Analysis.

12    **Q.     Please briefly outline your responsibilities as Manager of Revenue Analysis.**

13    A.     I provide project supervision and technical expertise for jurisdictional cost of  
14            service studies, revenue requirement determinations, and related projects for the  
15            Xcel Energy Operating Companies.<sup>1</sup>

16    **Q.     Please describe your educational background.**

17    A.     I graduated from University of Northern Colorado in 2006 with a Bachelor’s degree  
18            in Business Administration, with an emphasis in Finance and Management.

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<sup>1</sup> The Operating Companies are Northern States Power Company, a Minnesota corporation; Northern States Power Company, a Wisconsin corporation; Public Service Company of Colorado, a Colorado corporation; and SPS.



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1 **Q. Please describe your professional experience.**

2 A. From 2008 through 2015, I worked for a municipal water utility in the Denver area,  
3 Denver Water. While at Denver Water, in my progression to a senior level rate  
4 analyst, I gained an extensive knowledge of utility operations, from long-term  
5 financial planning and budgeting through rate design. I was involved in  
6 implementing an improved cost-of-service methodology that ensured an equitable  
7 distribution of costs, while maintaining predictability and transparency. I  
8 performed extensive analysis as Denver Water undertook transitioning to a new,  
9 more impartial conservation-based rate design. Throughout these changes to  
10 cost-of-service and rate design, I was responsible for communication and outreach  
11 to citizens committees, retail and wholesale entities, and the Board of Water  
12 Commissioners. In 2015, I joined XES as a Principal Rate Analyst and assumed  
13 my current role in May 2020.

14 **Q. Have you filed testimony before any regulatory authorities?**

15 A. Yes. I have filed testimony before the New Mexico Public Regulation Commission  
16 (“NMPRC” or “Commission”) in Case Nos. 20-00238-UT and 21-00148-UT,  
17 before the Public Utility Commission of Texas (“PUCT”) in Docket Nos. 51802  
18 and 52451, and before the Federal Energy Regulatory Commission (“FERC”) in  
19 Docket No. ER18-228-000.

1           **II.     ASSIGNMENT AND SUMMARY OF TESTIMONY AND**  
2   **RECOMMENDATIONS**

3 **Q.     What are your assignments in this proceeding?**

4 A.     I will first address the process SPS uses to calculate its revenue requirement,  
5 including the allocation of costs among jurisdictions and the adjustments to total  
6 per-book costs for the Base Period,<sup>2</sup> the Linkage Period,<sup>3</sup> and the Future Test Year.<sup>4</sup>

7                 I next discuss the specific adjustments to the per-book amounts of various  
8 components of the revenue requirement, such as rate base, fuel expense, operation  
9 and maintenance (“O&M”) expense, administrative and general (“A&G”) expense,  
10 depreciation and amortization expense, taxes other than income, income tax  
11 expense, revenue credits, and capital structure. Those adjustments are reflected in  
12 SPS’s cost of service studies, which are Attachments SNN-1 through SNN-4 for  
13 the Base Period and Attachments SNN-5 through SNN-8 for the Future Test Year.  
14 Attachments SNN-1 and SNN-5 present the revenue requirement at a summary  
15 level for the Base Period and Future Test Year, respectively. Attachments SNN-2  
16 through SNN-4 present additional detail for the Base Period revenue requirement

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<sup>2</sup> The Base Period is the 12-month period from July 1, 2021 through June 30, 2022.

<sup>3</sup> The Linkage Period is the 12-month period from July 1, 2022 through June 20, 2023.

<sup>4</sup> The Test Year is a Future Test Year Period, and includes the 12-month period from July 1, 2023 through June 30, 2024.

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1 and Attachments SNN-6 through SNN-8 contain additional details for the Future  
2 Test Year revenue requirement calculation.

3 Finally, I address the jurisdictional allocation method used in this  
4 proceeding. I am sponsoring or co-sponsoring the following schedules in SPS's  
5 Rate Filing Package ("RFP"):

6 **Table SNN-1**

A	1, 3, and 4
B	1, 2, 3, 4, 5, and 6
C	1
E	1, 2, and 4
F	1
H	1, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, and 16
I	1, 2, and 3
K	1 and 5
P	2, 3, and 4

7 **Q. Please summarize the conclusions and recommendations in your testimony.**

8 A. I recommend that the NMPRC approve SPS's request to set rates at a level  
9 sufficient to recover an overall revenue requirement for the New Mexico retail  
10 jurisdiction of \$550,273,134.<sup>5</sup> That revenue requirement reflects an increase in  
11 base rates of \$77,636,954,<sup>6</sup> which is necessary for SPS to recover its reasonable

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<sup>5</sup> See Attachment SNN-5, page 2, line 16.

<sup>6</sup> See Attachment SNN-5, page 2, line 20.

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1 and necessary costs of providing service to SPS’s New Mexico retail customers.  
2 I further recommend that the Commission accept the adjustments discussed in this  
3 testimony and reflected in Attachment SNN-5. Those adjustments are appropriate  
4 for the reasons that I and other SPS witnesses explain in testimony. I have correctly  
5 allocated those costs to the New Mexico retail jurisdiction using the allocation  
6 factors set forth in Attachment SNN-5, page 13.

7 I also recommend that the Commission approve SPS’s request to recover  
8 wheeling expenses incurred in connection with the Southwest Power Pool, Inc.  
9 (“SPP”) open access transmission tariff (“OATT”) and other utilities’ OATTs.

10 The O&M expenses that I am supporting are reasonable and necessary.  
11 Those expenses are set forth on Attachment SNN-10.

12 **Q. Were Attachments SNN-1 through SNN-13 and the portions of the RFP**  
13 **schedules that you sponsor or co-sponsor prepared by you or under your**  
14 **direct supervision and control?**

15 A. Yes.

16 **Q. Do you incorporate into your direct testimony the RFP schedules sponsored**  
17 **or co-sponsored by you?**

18 A. Yes.

1                   **III.    STEPS TO ESTABLISH THE NEW MEXICO RETAIL**  
2                   **REVENUE REQUIREMENT**

3   **Q.    What is the general process SPS uses to establish its New Mexico retail revenue**  
4           **requirement?**

5    A.    At a very general level, setting utility rates is a three-step process. The first step  
6           involves a revenue requirement study, which is sometimes referred to as a cost of  
7           service study or pro forma rate of return study. The second step involves the  
8           allocation of costs among the jurisdictions that the utility serves. I will discuss each  
9           of those steps in more detail in the remainder of this section of my testimony. The  
10          third step entails the separation of the costs for the New Mexico retail jurisdiction  
11          into various functions (e.g., production, transmission, distribution). SPS witness  
12          Richard M. Luth discusses the functionalization of the New Mexico retail revenue  
13          requirement into the various functions. Mr. Luth also performs the class cost of  
14          service study, which allocates the New Mexico retail jurisdictional revenue  
15          requirement among SPS's New Mexico retail customer classes, and then designs  
16          rates to recover those amounts by customer class based upon test year billing  
17          determinants.

18   **A.    Development of the Overall Revenue Requirement**

19   **Q.    What is a revenue requirement study?**

20    A.    A revenue requirement study is a model that examines all company investments,  
21          revenues, and expenses associated with providing electric utility service over a

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1 specific 12-month period, with the goal of determining the company’s cost of  
2 providing service to its customers. The revenue requirement study indicates the  
3 overall level of revenues necessary for the company to earn its authorized return,  
4 which is used in setting the company’s base rates for service. In effect, the revenue  
5 requirement establishes what the utility’s cost of service will be in future periods  
6 when the new rates will be in effect.

7 **Q. Please describe the test year that SPS utilized for purposes of this case.**

8 A. Pursuant to Commission Rule 17.1.3.1 *et seq.* (the “Future Test Year Period  
9 Rule”),<sup>7</sup> SPS is using a future test year in this rate case based on the period July 1,  
10 2023 through June 30, 2024 (the “Future Test Year”). A future test year period as  
11 defined by the rule means a 12-month period beginning no later than the date the  
12 proposed rate change is expected to take effect.<sup>8</sup>

13 **Q. What is the starting point for a revenue requirement study?**

14 A. The starting point in developing SPS’s revenue requirement study is total company  
15 per-book accounting information for a given base period. The Base Period used for  
16 this proceeding is the 12-month period from July 1, 2021 through June 30, 2022.  
17 To tie to the financial statements’ per-book values, SPS must make several manual

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<sup>7</sup> 17.1.3.1 NMAC *et seq.*

<sup>8</sup> 17.1.3.7(G) NMAC.

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1 adjustments referred to as “Base Data” adjustments for information that is not  
2 automatically integrated from the general ledger system into the Regulatory  
3 Information System (“RIS”) discussed in the next section.

4 **Q. Does this starting point change when utilizing a future test year?**

5 A. No. The starting point remains the same. There are, however, a few additional  
6 steps to determine the amounts requested in the Future Test Year as compared to a  
7 historical test year. As with a historical test year, SPS adjusts per-book data to  
8 arrive at the Adjusted Base Period.<sup>9</sup>

9 **Q. What additional steps are taken after arriving at Adjusted Base Period**  
10 **amounts when utilizing a future test year?**

11 A. Pursuant to the Future Test Year Period Rule, SPS can establish the future test year  
12 period by utilizing adjustments, forecasts, budgets, or other reasonable methods.<sup>10</sup>  
13 SPS chose to apply specific and discreet known and measurable adjustments to the  
14 Adjusted Base Period O&M expense to arrive at the Linkage Period amounts and  
15 apply specific and discrete known and measurable adjustments to the Linkage

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<sup>9</sup> 17.1.3.7(A) NMAC defines adjusted base period as “a utility’s base period data that includes fully explained annualizations, normalizations and adjustments for known and measurable changes and regulatory requirements that occur within the base period; the primary purpose of including the adjusted base period year with these changes in the filing is to provide staff and intervenors the ability to test the validity of the information in the future test year period.”

<sup>10</sup> 17.1.3.18 NMAC.

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1 Period amounts to arrive at the Future Test Year amounts. As I discussed above,  
2 rate base is based on a forecasted 13-month average for the Future Test Year. I  
3 discuss the type of adjustments SPS made for each of these periods below.

4 **Q. What types of adjustments are made to the per-book accounting data to**  
5 **develop the Adjusted Base Period?**

6 A. Three types of adjustments are typically made to the per-book data to arrive at the  
7 Adjusted Base Period amount: (1) accounting adjustments; (2) Commission-  
8 required adjustments; and (3) pro forma adjustments.

9 **Q. What are accounting adjustments?**

10 A. Accounting adjustments include both out-of-period adjustments and adjustments to  
11 eliminate or add certain accounts, expenses, or revenues. Out-of-period  
12 adjustments eliminate transactions that were recorded in the Base Period, but apply  
13 to periods outside the Base Period. The intent of these adjustments is to remove  
14 the effect of transactions occurring outside of the Base Period from the study.  
15 Conversely, transactions that were recorded outside the Base Period but are  
16 applicable to the Base Period, Linkage Period, or the Future Test Year are added,  
17 and thus reflected in the study. Adjustments also are made to eliminate certain  
18 amounts recorded in the per-book accounts but should not be included in the base  
19 rate calculation.



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1 **Q. The second type of adjustment you mentioned is a “Commission-required**  
2 **adjustment.” What is that?**

3 A. Commission-required adjustments are made to comply with rate recovery policies  
4 and principles established by the Commission in its substantive rules and in orders  
5 issued in prior proceedings. For example, promotional and image advertising  
6 expenses are costs the Commission has specifically required to be eliminated from  
7 the cost of service, as are costs incurred for political purposes. In isolating the  
8 effects on the cost of service for New Mexico, when these expenses are excluded,  
9 so are the tax deductions associated with them.

10 **Q. The third type of adjustment is a “pro forma adjustment.” What is that?**

11 A. Pro forma adjustments are made to the Base Period per-book results so that the  
12 Future Test Year will be representative of conditions during the period when the  
13 rates will be in effect. Adjustments are made for known and measurable changes  
14 occurring in the Base Period (in-period adjustments). The combination of  
15 accounting adjustments, Commission-ordered adjustments, and pro forma  
16 adjustments leads to an Adjusted Base Period balance in each FERC account.

17 **Q. What type of adjustments are made to the Adjusted Base Period to calculate**  
18 **the Linkage Period and Future Test Year?**

19 A. As discussed above, known and measurable adjustments are made to both the  
20 Linkage Period and Future Test Year to reflect the conditions during the Future  
21 Test Year when rates will be in effect.

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1 **Q. How does SPS prepare the revenue requirement study you just described?**

2 A. Starting with Case No. 15-00296-UT,<sup>11</sup> SPS began using a server-based software  
3 program called the RIS to calculate the revenue requirement, rather than the  
4 spreadsheet-based models used prior to that case. The RIS system provides a  
5 number of benefits compared to the spreadsheet-based models used prior to the  
6 adoption of the RIS system. However, the RIS system did create some new  
7 challenges for parties participating in SPS rate cases. To address this, SPS has  
8 worked with parties in prior SPS rate cases, including Commission Staff and the  
9 New Mexico Attorney General (“AG”), to provide further explanation of the RIS  
10 system. Based on discussions with Commission Staff and the AG, SPS developed  
11 more simplified attachments to help with the review of its cost of service and I have  
12 developed those same attachments for purposes of this case. More specifically, for  
13 the Adjusted Base Period and the Future Test Year revenue requirement  
14 calculations, I have included an attachment that presents the data in a summary  
15 manner and a second attachment that presents a more detailed view of the revenue  
16 requirement calculation. The summary revenue requirement attachments  
17 incorporate the format developed in collaboration with Commission Staff and

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<sup>11</sup> *In the Matter of Southwestern Public Service Company’s Application for Revision of Its Retail Electric Rates Pursuant to Advice Notice No. 256*, Case No. 15-00296-UT, Direct Testimony of Arthur P. Freitas (Oct. 16, 2015).

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1 the AG. Consistent with past cases, the fully functional electronic cost of service  
2 models are included in Attachment SNN-12. SPS is not including a pdf version of  
3 the cost of service models because of the limited value doing so provides.

4 **Q. Does the basic process you just described change based on using a future test**  
5 **year?**

6 A. No. The basic process is the same.

7 **Q. Please briefly describe the attachments to your testimony.**

8 A. A description of my attachments is as follows:

- 9 • Attachment SNN-1 is a summary presentation of the Base Period revenue  
10 requirement calculation.
- 11 • Attachment SNN-2 is a detailed presentation of the Base Period revenue  
12 requirement calculation. The detail in this attachment shows the per-book  
13 amounts and each adjustment broken down by function and FERC Account.
- 14 • Attachment SNN-3 shows the Base Period revenue requirement impact of  
15 each adjustment.
- 16 • Attachment SNN-4 presents each Base Period adjustment and the function  
17 and FERC Account that each adjustment affects.
- 18 • Attachment SNN-5 is a summary presentation of the Future Test Year  
19 revenue requirement calculation.
- 20 • Attachment SNN-6 is a detailed presentation of the Future Test Year  
21 revenue requirement calculation. The detail in this attachment shows the  
22 per-book amounts and each adjustment with a description broken down by  
23 function and FERC Account.
- 24 • Attachment SNN-7 shows the Future Test Year revenue requirement impact  
25 of each adjustment.

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- 1           • Attachment SNN-8 presents each Future Test Year adjustment and Linkage  
2           Period adjustment and the function and FERC Account that each adjustment  
3           affects.
- 4           • Attachment SNN-9 contains the Safety, Conservation, and Customer  
5           Program Advertising. This attachment is in native format.
- 6           • Attachment SNN-10 is a list of O&M expenses by FERC Account and cost  
7           element.
- 8           • Attachments SNN-11a and SNN-11b present the Hale and Sagamore future  
9           test year revenue requirement, which is used in implementing the settlement  
10          of Case No. 17-00044-UT.<sup>12</sup>
- 11          • Attachment SNN-12 contains the workpapers to the workpapers to the Base  
12          Period, Linkage Period, and Future Test Year cost of service studies. This  
13          attachment is in native format.
- 14          • Attachment SNN-13 is the user guide for the cost of service model.

15 **Q. Have you provided the information necessary for the Commission to evaluate**  
16 **SPS's requested revenue requirement?**

17 A. Yes. The attachments to my testimony present the revenue requirement calculation  
18 for the Adjusted Base Period and the Future Test Year, respectively, in a summary  
19 format as well as a more detailed format, which allow parties to understand SPS's  
20 request at a high level and identify areas for additional review. The attachments  
21 also present the revenue requirement impact of each adjustment as well as the

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<sup>12</sup> *In the Matter of Southwestern Public Service Company's Application Requesting: (1) Issuance of a Certificate of Public Convenience and Necessity Authorizing Construction and Operation of Wind Generation and Associated Facilities, and Related Ratemaking Principals Including and Allowance for Funds Used During Construction for the Wind Generation and Associated Facilities; and (2) Approval of a Purchased Power Agreement to Obtain Wind-Generated Energy, Case No. 17-00044-UT, Final Order Adopting Certification of Stipulation with Modifications (Mar. 21, 2018).*

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1 specific functional area and FERC Account that each adjustment affects. There are  
2 four attachments that present the Adjusted Base Period information (Attachments  
3 SNN-1 through SNN-4), and four attachments that present the Future Test Year  
4 information (Attachments SNN-5 through SNN-8). The attachments are intended  
5 to be used in pairs, where the second attachment provides support and greater detail  
6 to the first attachment. For example, Attachments SNN-5 and SNN-6 present the  
7 Future Test Year revenue requirement calculation. Attachment SNN-5 is a  
8 summary-level presentation of the Future Test Year revenue requirement  
9 calculation. Attachment SNN-6 supports Attachment SNN-5 by presenting  
10 additional details to the Future Test Year revenue requirement calculation.  
11 Attachment SNN-7 presents the impact of each adjustment on the New Mexico  
12 Future Test Year revenue requirement, with Attachment SNN-8 providing  
13 additional detail on each adjustment. This same methodology is true for  
14 Attachments SNN-1 through SNN-4, which present information for the Adjusted  
15 Base Period. Attachments SNN-9 through SNN-12 are stand-alone attachments that  
16 present different sets of information.

17 Fully functional electronic cost of service models are included in  
18 Attachment SNN-12 so parties can make adjustments to the input data and  
19 recalculate the revenue requirement. All of the workpapers to the cost of service  
20 model are included in electronic format in Attachment SNN-12. There are a limited

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1 number of adjustments for which there is not a supporting workpaper. These are  
2 generally the elimination from the cost of service of a per-book amount. For  
3 example, FERC Account 930.1 contains the expenses related to brand advertising.  
4 Because those expenses are not allowable, the entire per-book amount is eliminated  
5 in the cost of service. Workpapers are not necessary to perform these types of  
6 adjustments.

7 **Q. Are you familiar with the Commission's requirements for a fully-functional**  
8 **model?**

9 A. Yes, this is required by the Future Test Year Rule. The requirements of 17.1.3.11  
10 NMAC are as follows:

11 Base period, linkage data, and future test year period data filed to  
12 support the rate application must be provided in fully-functional  
13 electronic format so that amounts in schedules and supporting work  
14 papers required by this rule and the Commission's data rules can be  
15 traced with relative ease to supporting, detailed data.

16  
17 A. Fully-functional electronic format that allows staff and  
18 intervenors to make adjustments that would carry through to  
19 the jurisdictional revenue requirement.

20 B. If the inputs to the fully functioning electronic support for  
21 the future test year period are fed by systematic calculations  
22 within other programs that are not downloadable to fully  
23 functioning and executable spreadsheets, the utility will  
24 rerun such supporting programs for input changes  
25 reasonably required by the staff or intervenors so as to be  
26 able to capture the impact of such proposed input changes on  
27 the future test year period jurisdictional cost of service  
28 model.

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1 C. The utility shall identify any data that is not provided in fully  
2 functional electronic format and provide the reason why the  
3 data is not provided in fully-functional electronic format.

4 **Q. Has SPS developed a fully functional model to support its request based on a**  
5 **future test year?**

6 A. Yes. As I previously explained, SPS utilizes the RIS system to develop its  
7 jurisdictional cost of service and it is the same model that SPS has used for its last  
8 six base rate case filings with the Commission. I have attached as Attachment  
9 SNN-13 detailed, technical instructions on how to use the RIS cost of service  
10 model. As explained in that attachment, supporting workpapers for the cost of  
11 service model are contained in Attachment SNN-12. These workpapers support the  
12 cost of service, but they are not linked to the live model because doing so would  
13 cause functionality issues with the cost of service model. Each file within  
14 Attachment SNN-12 would have to be opened while changes are implemented to  
15 understand the impact to the revenue requirement. The live cost of service model  
16 can be adjusted in every section of the costs of service on a standalone basis to  
17 calculate the impacts of any adjustments. Again, additional details are provided in  
18 Attachment SNN-13.

19 **Q. Is SPS willing to rerun the cost of service as reasonably requested by Staff and**  
20 **intervenors?**

21 A. Yes. Since implementing the RIS system, SPS has offered to calculate the impacts  
22 of any proposed adjustments for Staff or intervenors. Additionally, SPS plans to

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1 schedule technical conference(s), as SPS has done in prior cases, to provide further  
2 explanation to Staff or intervenors or on how to operate the RIS cost of service  
3 model.

4 **B. Jurisdictional Allocation**

5 **Q. Please turn to the second step in the ratemaking process—jurisdictional**  
6 **allocation. Why is it necessary to perform a jurisdictional allocation?**

7 A. Well-established principles of cost causation require that customers in a particular  
8 jurisdiction pay only the costs associated with providing service to that jurisdiction.  
9 Thus, in this case, the revenue requirement ultimately determined for New Mexico  
10 retail customers should include only costs related to the provision of retail utility  
11 service in New Mexico. The process to allocate costs among utility jurisdictions  
12 creates a stand-alone financial look at the revenue requirement for the cost of  
13 serving SPS's New Mexico retail jurisdiction, which is then compared to the pro  
14 forma present revenues to determine any deficiency or excess. Any excess would  
15 indicate SPS is earning more than its costs of service, whereas a deficiency  
16 indicates SPS is not, or would not in the context of a future test year, recovering the  
17 cost of providing service to its customers and, thus, a rate increase is warranted.



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1 **Q. Please explain the allocations that are made to jurisdictionally allocate the cost**  
2 **of service amounts.**

3 A. Each account or line item in the cost of service is assigned or allocated among SPS's  
4 New Mexico retail, Texas retail, and wholesale jurisdictions. When a cost is  
5 incurred on behalf of only one jurisdiction, it is assigned only to that jurisdiction  
6 (i.e., direct-assigned). When a cost benefits more than one jurisdiction, SPS uses  
7 an allocator based on a cost-causative factor.

8 **Q. What jurisdictional allocation factors did SPS use in the cost of service**  
9 **presented in this case?**

10 A. The SPS model uses two types of allocators—fundamental and derived. The  
11 fundamental allocators, which were developed by Mr. Luth, include the demand,  
12 energy, and customer allocation factors. The other allocators are derived within the  
13 cost of service model based on the use of the fundamental allocators. For example,  
14 transmission plant-in-service is allocated for the most part using the transmission  
15 demand allocator, but certain plant accounts that are nominally transmission  
16 accounts are production-related, so those accounts are allocated using the  
17 production demand allocator.<sup>13</sup> The jurisdictional totals for transmission plant-in-  
18 service are then used to derive the plant-in-service transmission allocator, which is

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<sup>13</sup> Some of the costs related to radial lines are also direct-assigned.

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1 used to allocate other costs. The jurisdictional allocation factors are shown on page  
2 13 of Attachment SNN-1 for the Adjusted Base Period and page 13 of Attachment  
3 SNN-5 for the Future Test Year.

4 **C. Revenue Requirement Summary**

5 **Q. Please summarize the results of the Future Test Year revenue requirement**  
6 **study after you completed the jurisdictional allocation to New Mexico retail.**

7 A. The study shows a New Mexico retail revenue requirement of \$550,273,134 based  
8 on the proposed return on equity of 10.75% as recommended by SPS witness Dylan  
9 W. D'Ascendis, and a capital structure composed of 54.70% equity and 45.30%  
10 debt, as discussed by SPS witness Patricia L. Martin. When compared with the  
11 revenue that would recovered in the Future Test Year period under present rates of  
12 \$472,636,180, it results in a base rate revenue deficiency of \$77,636,954.<sup>14</sup> If SPS  
13 were to recover this level of revenue in the Future Test Year period, SPS estimates  
14 that it would earn a return of 6.23%, which is far below even the Commission's  
15 currently-authorized return of 7.19%. The revenue requirement for the Future Test  
16 Year is provided as Attachment SNN-5 to my direct testimony. In the following  
17 sections of my testimony, I discuss the adjustments I made to support the New  
18 Mexico retail revenue requirement.

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<sup>14</sup> See Attachment SNN-5, pages 2 and 10, for the amounts presented in this section.

1                                    **IV. OVERVIEW OF FUTURE TEST YEAR**  
2                                    **REVENUE REQUIREMENT**

3    **Q.    What do you discuss in this section of your testimony?**

4    A.    I discuss the general process by which SPS developed the Future Test Year revenue  
5            requirement. As I will explain below, SPS generally began with its per-book  
6            amounts from the Base Period, and then it made the various types of adjustments  
7            discussed in the previous section to arrive at the Adjusted Base Period amounts.  
8            SPS then made known and measurable adjustments to the Adjusted Base Period  
9            amounts where appropriate to arrive at the Linkage Period, and subsequently the  
10          Future Test Year amounts.

11   **Q.    How did SPS determine the Future Test Year rate base amounts?**

12   A.    SPS used several methods to calculate the different elements of the Future Test  
13          Year rate base. For capital items, SPS used actual plant balances and plant-related  
14          costs through June 30, 2022, and expected plant closings for the Linkage Period  
15          and Future Test Year Period. I discuss the adjustments to plant-in-service later in  
16          my testimony. The SPS witnesses listed in Table SNN-2 support the rate base  
17          amounts of plant placed in service or expected to be placed in service during the  
18          Base Period, the Linkage Period, and the Future Test Year Period:

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1

**Table SNN-2**

<b>Witness</b>	<b>Rate Base by Function</b>
Mark Lytal	Energy Supply
Reene Miranda	Transmission
Casey S. Meeks	Distribution
Michael O. Remington	Technology Services
Adam R. Dietenberger	Property and Security Services

2

As explained by SPS witness Mark P. Moeller, to calculate the Future Test Year rate base amounts, SPS used a 13-month average of plant balances in the Future Test Year as required by the Future Test Year Period Rule. Mr. Moeller also explains how SPS accounted for the capital additions in the Future Test Year and the derivation of the plant-in-service balances and the related depreciation reserve, depreciation expense, and plant-related accumulated deferred taxes and deferred tax expense.<sup>15</sup>

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To arrive at the Future Test Year depreciation reserve, I start with the reserve ending balances at June 30, 2022 calculated by Mr. Moeller using currently approved New Mexico retail depreciation rates. I then added to those balances the additional accumulated depreciation for the twelve months of the Linkage Period through June 30, 2023. To arrive at the Future Test Year depreciation reserve,

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<sup>15</sup> The capital additions included in rate base for the first time in this case include all capital additions placed in service from March 1, 2021, through June 30, 2024.

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1 I adjusted to the 13-month average ending with June 30, 2024, reserve calculated  
2 by Mr. Moeller.

3 For the Future Test Year Accumulated Deferred Income Tax (“ADIT”)  
4 balance, I eliminated the deferred taxes associated with items that are being  
5 removed from the Adjusted Base Period, Linkage Period, and Future Test Year cost  
6 of service. I began with the ADIT ending balances as of June 30, 2022, for the  
7 Adjusted Base Period and adjusted the deferred tax balances to reflect the additional  
8 ADIT for the twelve months through June 30, 2023. To arrive at the Future Test  
9 Year ADIT balance, I adjusted to the 13-month average ending with June 30, 2024,  
10 ADIT calculated by Mr. Moeller and SPS witness Naomi Koch.

11 For the Future Test Year cash working capital balance, I used a one-eighth  
12 method, in which I multiplied SPS’s total Future Test Year O&M expense by one-  
13 eighth. Please refer to Attachment 8 to SPS witness Brooke A. Trammell’s  
14 testimony.

15 I also made adjustments to reflect SPS’s proposed treatment of regulatory  
16 assets, as discussed below.

17 I discuss all of the adjustments necessary to calculate the Future Test Year  
18 rate base in Section III of this testimony.

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1 **Q. How did you calculate the Future Test Year level of O&M and A&G expenses?**

2 A. Calculation of the Future Test Year O&M and A&G expenses was a multi-step  
3 process. First, SPS identified the Base Period as the 12-month period beginning  
4 July 1, 2021 through June 30, 2022. I made adjustments to the Base Period amounts  
5 to eliminate costs that are not included in base rates, such as fuel costs. I also made  
6 Commission-required adjustments to eliminate costs that SPS is not permitted to  
7 recover, such as brand advertising costs.

8           Second, I identified the Base Period labor and non-labor costs. For the Base  
9 Period labor amounts, I made adjustments to arrive at Adjusted Base Period Labor  
10 amounts. I then made known and measurable adjustments to reflect expected  
11 increases in salaries, wages, and benefits during the Linkage Period and the Future  
12 Test Year. SPS witnesses Michael P. Deselich and Richard R. Schrubbe support  
13 those increased amounts. Where the percentage increases for bargaining and non-  
14 bargaining employees are different, I estimated the labor expense split between  
15 bargaining and non-bargaining employees and applied the wage increases  
16 separately.

17           For non-labor amounts, I made pro forma adjustments expected to occur in  
18 the Base Period, Linkage Period and Future Test Year. I discuss these adjustments  
19 in the next section of my testimony.

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1 **Q. How did you calculate the Future Test Year depreciation expense?**

2 A. I started with the Base Period depreciation expense determined by Mr. Moeller  
3 using the currently approved New Mexico retail depreciation rates for the 12-month  
4 period beginning July 1, 2021, through June 30, 2022. I adjusted the depreciation  
5 expense to reflect an annual amount of depreciation expense based on the Linkage  
6 Period Year-end plant balances (June 2023), and the Future Test Year 13-month  
7 average plant balances, for plant expected to be placed into service from June 2023  
8 through June 2024. Finally, I added the effect of the proposed depreciation rates  
9 also calculated by Mr. Moeller, to derive the Future Test Year depreciation expense.

10 **Q. How did you calculate the Future Test Year income tax expense?**

11 A. As discussed in Section XI of my testimony, the Future Test Year federal and state  
12 income tax expense is calculated based on the net income produced by SPS's  
13 proposed rates.

14 **Q. How did SPS calculate the Future Test Year property tax expense?**

15 A. SPS calculated the Future Test Year amounts based on forecasted 2022 and 2023  
16 plant-in-service amounts and the 2021 property tax rates as described in the  
17 testimony of Ms. Koch. Ms. Koch also discusses these adjustments in her  
18 testimony.

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1 **Q. How did you determine the capital structure and the cost of debt for the Future**  
2 **Test Year?**

3 A. I used the capital structure and cost of debt provided by Ms. Martin. In her  
4 testimony, Ms. Martin discusses the capital structure and explains that SPS's Future  
5 Test Year cost of debt is based on SPS's projected cost of long-term debt based on  
6 forecasted debt issuances in 2023 and 2024 that increase the overall portfolio cost  
7 of debt from SPS's embedded cost of long-term debt as of June 30, 2022, due to  
8 the expectation that Treasury rates are expected to remain near current elevated  
9 levels for the foreseeable future.

10 **Q. Were there any other considerations taken in the calculation of the revenue**  
11 **requirement?**

12 A. Yes. On July 5, 2022, SPS filed a proposal for a Grid Modernization Rider  
13 ("GMR") with the NMPRC for the recovery of certain rate base and O&M items  
14 associated with the Advanced Grid Information System ("AGIS") project. This  
15 docket is still outstanding as of the filing of this base rate case. Because the  
16 outcome of this docket remains unknown, I have included each component of the  
17 project in our base rate filing for recovery. AGIS includes capital investment and  
18 O&M costs for Advanced Distribution Metering Systems ("ADMS"),  
19 Geographical Information Systems ("GIS"), Advanced Metering Infrastructure



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1 (“AMI”), the Field Area Network (“FAN”), and Fault Location, Isolation, and  
2 Service Restoration (“FLISR”). SPS’s proposed GMR does not encompass the  
3 entirety of the AGIS project; rather it is limited to three specific components: AMI,  
4 FAN, and FLISR. The outcome of the AGIS docket is expected to conclude prior  
5 to the completion of this docket. If SPS’s application in Case No. 22-00178-UT is  
6 approved, SPS will reflect any necessary adjustments in this case based on that  
7 approval.

**V. RATE BASE**

1 **Q. What topic do you discuss in this section of your testimony?**

2 A. I discuss the adjustments I made to arrive at an accurate rate base balance for the  
3 Adjusted Base Period, and then I discuss the adjustments I made to calculate the  
4 Linkage Period, and Future Test Year rate base amounts. I also discuss the  
5 jurisdictional allocation of the rate base amounts.

6 **A. Base Period Rate Base**

7 **Q. What was SPS's per-book rate base in the Base Period before making any**  
8 **adjustments or jurisdictional allocations?**

9 A. SPS's per-book rate base for the Base Period, before adjustments, is  
10 \$7,268,830,006, as reflected on page 7, line 1 of Attachment SNN-1  
11 (\$2,380,297,670 New Mexico retail ("NM retail")).

12 **Q. What method did you use to measure rate base in the Base Period?**

13 A. For the majority of items, I measured rate base using the original cost balances at  
14 June 30, 2022, the end of the Base Period. However, I used a different measurement  
15 approach for cash working capital and items with balances that are more volatile  
16 from month to month.

17 Cash working capital is based on the one-eighth method described in  
18 Attachment 8 to Ms. Trammell's testimony.

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1           For those rate base balances that can be more volatile and have large  
2 variances from month to month, I used a 13-month average balance. The items that  
3 are based upon a 13-month average are:

- 4           • fuel inventory;
- 5           • materials and supplies;
- 6           • prepayments;
- 7           • regulatory assets;
- 8           • prepaid qualified and non-qualified pension asset;
- 9           • the liability associated with Statement of Financial Accounting  
10 Standards (“SFAS”) 106, “Employers’ Accounting for Post-Retirement  
11 Benefits Other than Pensions”; and
- 12          • the liability associated with SFAS 112, “Employers’ Accounting for  
13 Post-Employment Benefits.”

14 **Q. Did you make any adjustments to the Base Period rate base?**

15 **A.** Yes. To calculate the Adjusted Base Period rate base balance, I:

- 16           • eliminated a Plant Held for Future Use balance related to the proposed  
17 Gaines County Generating Station;
- 18           • reflected the accumulated reserve for depreciation using New  
19 Mexico-specific depreciation rates;
- 20           • eliminated Construction Work in Progress (“CWIP”);
- 21           • eliminated Nitrogen Oxide (“NOx”) Inventory and prepayments  
22 associated with items that are not included in the cost of service;

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- 1 • eliminated prepayments related to short-term debt fees, energy  
2 efficiency, and income taxes;
- 3 • eliminated amounts related to the Production Tax Credits (“PTC”)  
4 deferred tax asset kept by SPS for the Hale and Sagamore generating  
5 facilities in accordance with the settlement in Case No. 17-00044-UT;
- 6 • eliminated investment associated with the Transportation Electrification  
7 Plan (“TEP”) rider;
- 8 • reflected the ADIT balance using New Mexico-specific depreciation  
9 rates;
- 10 • eliminated excess ADIT balances associated with non-plant items that  
11 will complete the five-year amortization period at the end of calendar  
12 year 2022;
- 13 • eliminated ADIT balances related to expenses not included in the cost  
14 of service; and
- 15 • eliminated ADIT balances related to assets sold to Sharyland Utilities,  
16 L.L.C.

17 I will discuss each of those adjustments in more detail.

18 **Q. Why did you remove the Plant Held for Future Use rate base amount**  
19 **attributable to the Gaines County Generating Station?**

20 A. SPS purchased a tract of land in Gaines County, Texas to use as a site for a new  
21 generating facility, and SPS recorded the cost of that land as Plant Held for Future  
22 Use. For consistency with recent rate cases and until plans for the facility are more  
23 definitive, SPS has removed this balance of Plant Held for Future Use from rate  
24 base. The amount removed from rate base is \$4,167,109, as shown on page 9, line  
25 5 of Attachment SNN-1 (\$1,099,375 NM retail).

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1 **Q. What adjustments did you make to the accumulated reserve for depreciation?**

2 A. As discussed in detail by Mr. Moeller, the accumulated reserve for depreciation  
3 was adjusted to develop a New Mexico-specific depreciation reserve based upon  
4 the depreciation rates approved for the New Mexico retail jurisdiction. The book  
5 balances reflect “blended” depreciation rates, based on the various depreciation  
6 rates approved by the regulatory authorities that regulate SPS. An adjustment is  
7 necessary to reflect the effect of the New Mexico-approved depreciation rates on  
8 the accumulated depreciation reserve balance. The adjustment, which increases the  
9 accumulated reserve by \$150,464,710 on a total company basis, appears on page 9,  
10 line 2 of Attachment SNN-1 (\$47,549,829 NM retail). That decreases rate base by  
11 an equivalent amount.

12 **Q. Please discuss the adjustment for CWIP.**

13 A. I eliminated all CWIP of \$163,386,077 as shown on Attachment SNN-1 page 9,  
14 line 6 (\$48,508,290 NM retail) from rate base because a plant is typically not  
15 allowed in rate base until it is placed into service.

16 **Q. Why did you exclude the NOx inventory costs from rate base?**

17 A. The amounts in FERC Account 158 (Allowance Inventory) are labeled by SPS as  
18 “NOx inventory” because historically the amounts were related to NOx inventory.  
19 However, the balance in that account for the Base Period relate to Renewable

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1 Energy Credits (“RECs”). The REC inventory is only temporary, so it is  
2 appropriate to exclude \$5,932,794 (total company) (\$2,119,646 NM retail) of REC  
3 balances from rate base as shown on Attachment SNN-1, page 9, line 11.

4 **Q. What adjustments did you make for the Base Period prepayments?**

5 A. I eliminated \$557,403 of prepayment related to short-term debt fees, energy  
6 efficiency, and income taxes, as shown on Attachment SNN-1, page 9, line 14  
7 (\$180,818 NM retail).

8 **Q. Please discuss the adjustment for short-term debt fees.**

9 A. As explained by Ms. Martin, SPS does not include short-term debt in its capital  
10 structure. Therefore, I have eliminated from the cost of service \$11,482 of  
11 prepayments associated with SPS’s line of credit. That adjustment appears on page  
12 14, line 483 of Attachment SNN-4 (\$3,725 NM retail).

13 **Q. Why did you eliminate prepayments related to energy efficiency?**

14 A. Energy efficiency costs are recovered through the energy efficiency rider.  
15 Accordingly, I eliminated \$18,826 on a total company basis for prepayments  
16 associated with SPS’s energy efficiency, as reflected on page 14, line 481 of  
17 Attachment SNN-4 (\$6,107 NM retail).

18 **Q. Why did you eliminate the income tax prepayment?**

19 A. The income tax prepayment is essentially an accounting entry and does not require  
20 any out-of-pocket costs for SPS. Therefore, it is not appropriate for SPS to include

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1 that amount in rate base and earn a return on it. I excluded \$527,095 total company  
2 of prepayments associated with taxes, as reflected on page 14, line 482 of  
3 Attachment SNN-4 (\$170,986 NM retail).

4 **Q. What types of ADIT balances are included in the Base Period rate base?**

5 A. The Base Period ADIT balances included in rate base consist of both plant and  
6 non-plant related items booked to FERC Accounts 281, 282, 283, and 190. The  
7 plant-related ADIT balance is primarily due to the book-tax timing difference  
8 relating to depreciation. The non-plant ADIT balance is primarily due to the  
9 book-tax timing differences relating to pensions, benefits, and other  
10 non-depreciation-related items. I have detailed the ADIT balance by each  
11 non-plant income tax addition or deduction, and I have functionalized the  
12 plant-related ADIT items. The details of the non-plant ADIT balances are  
13 presented on pages 126-130 of Attachment SNN-2.

14 **Q. What adjustments did you make to the ADIT balances included in the**  
15 **Adjusted Base Period rate base?**

16 A. I made several adjustments to the ADIT balance included in the Adjusted Base  
17 Period rate base. The following adjustments are described below:

- 18
- adjusted ADIT to reflect New Mexico specific depreciation rates;
  - eliminated excess ADIT balances associated with unprotected non-plant items that will complete the five-year amortization period at the end of calendar year 2022;
- 19  
20  
21

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- 1           • eliminated ADIT balances for items not included in the cost of service;  
2           • adjusted non-plant ADIT for PTCs retained by SPS; and  
3           • eliminated ADIT balances related to assets sold to Sharyland Utilities,  
4           L.L.C.

5 **Q. Please describe the adjustment to ADIT to reflect New Mexico specific**  
6 **depreciation rates.**

7 A. I decreased the plant-related ADIT balance by \$32,153,731 total company  
8 (\$9,986,168 NM retail) to reflect the effect that the depreciation “unblending”  
9 adjustment had on deferred taxes, which increases rate base. That adjustment  
10 appears on page 35, line 1189, of Attachment SNN-4.

11 **Q. Why did you eliminate balances associated with the non-plant unprotected**  
12 **excess ADIT?**

13 A. I adjusted the non-plant excess ADIT balances to reflect the amount of excess ADIT  
14 that SPS will report on its tax return at the close of calendar year 2022.

15 **Q. Please discuss the adjustment to the excess ADIT balance as a result of SPS’s**  
16 **tax return.**

17 A. SPS’s tax return is not filed with the Internal Revenue Service until September of  
18 the following year, but SPS needs to close its books much earlier than that to  
19 complete its year-end reporting requirements. When SPS closes its books at the end  
20 of the year, it does not have final information for some tax items, so estimates are



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1 used to close the books. When SPS files its tax return, it has actual information,  
2 which may be different than the estimates SPS used to close its books. The  
3 adjustment I made reflects the anticipated non-plant excess ADIT reported on  
4 SPS's tax return at the close of calendar year 2022. The final order in Case No.  
5 17-00255-UT states that non-plant excess ADIT items will be returned over a  
6 five-year period making 2022 the final year of the amortization period. Therefore,  
7 all non-plant excess ADIT balances have been set to zero.

8 **Q. What ADIT balances did you eliminate from the cost of service?**

9 A. I eliminated from ADIT all the balances that are related to items not included in the  
10 cost of service. For example, I eliminated the ADIT balances associated with:

- 11 • deferred fuel and purchased energy costs associated with the fuel factor;
- 12 • rate refunds/changes;
- 13 • demand side management (“DSM”) and Conservation Improvement  
14 Programs;
- 15 • market to market;
- 16 • regulatory asset/liability for Attachment O;
- 17 • regulatory liabilities associated with other state or federal jurisdictions;
- 18 • deferred compensation and performance share plans;
- 19 • Other Comprehensive Income Treasury;
- 20 • Section 59e;

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- 1           • Allowance for Fund Used During Construction;
- 2           • interest income on disputed tax;
- 3           • federal and state net operating loss (“NOL”) balances; and
- 4           • deferred tax amounts related to assets previously sold to Sharyland
- 5           Utilities, L.L.C.

6           Because the costs that generated these deferred taxes are not part of the cost

7           of service, the associated deferred tax balances must be excluded as well. This

8           resulted in an exclusion of \$297,192,099 total company (\$92,853,274 NM retail)

9           of ADIT from rate base, as shown on page 19, line 621 of Attachment SNN-4.

10   **Q. Please explain why you adjusted non-plant ADIT for PTCs retained by SPS.**

11   A. SPS has a deferred tax asset associated with PTCs generated by the Hale and

12   Sagamore Wind Projects. I made an adjustment to reduce the deferred PTC balance

13   associated with PTCs associated with the Hale and Sagamore Wind Projects by the

14   amount of PTCs that SPS is allowed to retain in accordance with prior orders from

15   the PUCT and the NMPRC. The PUCT’s order in Docket No. 46936 allowed SPS

16   to retain the Texas retail portion of PTCs generated by the Hale and Sagamore Wind

17   Projects for the first 60 days of commercial operation. Additionally, the settlement

18   in NMPRC Case No. 17-00044-UT allowed SPS to retain the New Mexico retail

19   portion of the PTCs generated by the Hale and Sagamore Wind Projects for the

20   shorter of 30 days after the commencement of commercial operation or the period

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1 from commercial operation until interim rates take effect for the Hale and Sagamore  
2 Wind Projects. This results in a decrease to rate base of \$108,106,280 total  
3 company (\$38,623,806 NM retail) as shown on Attachment SNN-4, page 17, lines  
4 585 and 586.

5 **Q. Did you make an adjustment for assets related to the TEP rider?**

6 A. I eliminated \$7,507 total company (\$7,507 NM retail) of balances from the Base  
7 Period cost of service because the TEP assets are recovered through the TEP rider.

8 **Q. Did you make an adjustment for balances related to assets sold to Sharyland  
9 Utilities, L.L.C.?**

10 A. Yes, I made an adjustment to eliminate an ADIT balance related to some  
11 transmission assets previously sold to Sharyland Utilities, L.L.C. I eliminated  
12 \$457,595 total company (\$120,724 NM retail) as shown on Attachment SNN-4,  
13 page 9, line 305.

14 **Q. What is the cash working capital balance for the Adjusted Base Period?**

15 A. Based on the one-eighth method, the cash working capital balance for the Adjusted  
16 Base Period is a positive \$61,835,491 total company (\$19,606,407 NM retail). See  
17 Attachment SNN-1, page 9, line 13.

18 **Q. What is the total amount of adjustments to the Base Period rate base?**

19 A. The adjustments lead to a total reduction of \$787,444,455 total company  
20 (\$271,983,717 NM retail) as shown on page 9, line 26 of Attachment SNN-1. This

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1 yields an adjusted Base Period rate base of \$6,481,385,551 total company  
2 (\$2,108,313,953 NM retail) shown on page 9, line 26 of Attachment SNN-1.

3 **B. Linkage Period Rate Base Adjustments**

4 **Q. How did you arrive at the rate base balances for the Linkage Period?**

5 A. The Linkage Period rate base balances are calculated by taking the difference  
6 between the ending balances for plant, reserve, and ADIT at June 30, 2022  
7 compared to June 30, 2023. I also made adjustments to update the 13-month  
8 averages for regulatory assets and liabilities related to prepaid pension asset for  
9 both qualified and non-qualified, as well as retiree, medical costs calculated in  
10 accordance with FAS 106 and unfunded long-term disability costs calculated in  
11 accordance with FAS 112.

12 **Q. Did you adjust the Linkage Period rate base balances to arrive at the Future  
13 Test Year rate base balances?**

14 A. Yes. I will discuss these adjustments in the next section of my testimony.

15 **C. Future Test Year Rate Base Adjustments**

16 **Q. How did you value the rate base in the Future Test Year?**

17 A. As discussed by Mr. Moeller, I used a 13-month average covering the period from  
18 June 1, 2023, through June 30, 2024.

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1 **Q. Did you adjust the Adjusted Base Period rate base balances to arrive at the**  
2 **Future Test Year rate base balances?**

3 A. Yes. To arrive at the Future Test Year rate base balance, I:

- 4 • adjusted the plant-in-service balances to include the capital additions  
5 and retirements supported by the other SPS witnesses;
- 6 • adjusted the depreciation reserve to reflect the updated plant-in-service  
7 balances and a net over-recovery of dismantling costs;
- 8 • adjusted the ADIT balances to reflect the updated plant-in-service;
- 9 • adjusted non-plant ADIT for PTCs retained by SPS and known and  
10 measurable adjustments to employee benefit costs;
- 11 • adjusted for IRS proration; and
- 12 • revised the cash working capital balance to reflect a Future Test Year  
13 amount.

14 **Q. What adjustment did you make for plant-in-service amounts?**

15 A. I increased the total electric plant-in-service by the following amounts, which  
16 reflect the additional capital reflected as a 13-month average expected to be placed  
17 into service through June 2024:

18 **Table SNN-3<sup>16</sup>**

<b>Function</b>	<b>Total SPS</b>	<b>New Mexico</b>
Production Plant	\$13,062,685	\$5,026,102
Transmission Plant	52,829,059	15,456,296
Distribution Plant	93,592,496	33,830,564
General Plant	53,874,922	18,630,003
Intangible	20,373,564	7,162,323
<b>Total</b>	<b>\$233,732,726</b>	<b>\$80,105,288</b>

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<sup>16</sup> The amounts in the table are from Attachment SNN-8, pages 89-91, lines 3861-3966.

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1 **Q. What adjustment did you make to the depreciation reserve?**

2 A. I adjusted the depreciation reserve balance to reflect a 13-month average of the  
3 additional depreciation expense expected to be recognized through June 2024 on  
4 all of SPS's plant-in-service. Mr. Moeller provided the depreciation reserve  
5 balances. The result was a net decrease in the depreciation reserve (i.e., the balance  
6 became more negative) of \$146,154,060 total company for the Future Test Year  
7 (\$50,310,901 NM retail).<sup>17</sup>

8 **Q. What adjustment did you make to the ADIT balance?**

9 A. The Adjusted Base Period and Linkage Period balances were increased (became  
10 more positive) by \$165,517,221 total company (\$64,757,804 NM retail) for activity  
11 that is expected through June 2024. The adjustments to all plant-related items, as  
12 discussed by Mr. Moeller, reflect New Mexico depreciation rates and are shown on  
13 Attachment SNN-5, page 9, line 23.

14 **Q. Please describe the adjustment you made to non-plant ADIT balances.**

15 A. I adjusted the non-plant ADIT balance to reflect the deferred tax impact of the  
16 adjustments I made to pension and benefits costs. Mr. Schrubbe discusses the

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<sup>17</sup> Attachment SNN-8, page 94, line 4092.

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1 justification for the adjustment to pension and benefits costs. I discuss the  
2 adjustment, as it related to the revenue requirement calculation, later in my  
3 testimony.

4 Additionally, SPS has a deferred tax asset associated with PTCs generated  
5 by the Hale and Sagamore Wind Projects. I made an adjustment to increase the  
6 deferred PTC balance associated with PTCs associated with the Hale and Sagamore  
7 Wind Projects included in rate base by the amount of PTCs SPS is expecting to be  
8 deferred by June 30, 2024, in accordance with prior orders from the Commission  
9 and the PUCT and the settlement in Case No. 17-00044-UT in New Mexico. This  
10 results in an increase to rate base of \$162,456,308 total company (\$63,665,198 NM  
11 retail).<sup>18</sup>

12 **Q. What is the cash working capital requested in the Future Test Year?**

13 A. The one-eighth method results are presented in RFP Schedule E-1. The resulting  
14 cash working capital amount is positive \$65,355,544 on a total company basis,  
15 which increases the New Mexico retail rate base by \$22,666,170, as reflected on  
16 page 9, line 13 of Attachment SNN-5. The cash working capital calculation is  
17 shown on pages 281 of Attachment SNN-6.

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<sup>18</sup> Attachment SNN-8, page 77, line 3343.

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1 **Q. What is the total amount of adjustments that you made to the Future Test**  
2 **Year rate base?**

3 A. The sum of all the adjustments to rate base is \$253,362,281 total company, which  
4 is reflected on page 9, line 26 of Attachment SNN-5 (\$94,963,132 NM retail). The  
5 total Future Test Year rate base of \$6,984,326,038 total company (\$2,440,433,259  
6 NM retail) is also shown on Attachment SNN-5 page 9, line 26.

7 **C. Jurisdictional Allocation of Rate Base Items**

8 **Q. After arriving at the rate base balances for the various FERC accounts, did**  
9 **you jurisdictionally allocate those balances?**

10 A. Yes. As I discussed in an earlier section, after the costs are quantified, it is  
11 necessary to assign or allocate them among SPS's rate jurisdictions. Some are  
12 allocated to all three jurisdictions; some are allocated to just the two retail  
13 jurisdictions; and other balances are directly assigned to a single jurisdiction.

14 **Q. Please describe the types of rate base items that are assigned to SPS's two retail**  
15 **jurisdictions.**

16 A. The rate base items that are assigned to the two retail jurisdictions are the customer  
17 resource system ("CRS"), the call center, and AGIS.



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1 **Q. Please explain why those are assigned to the retail jurisdictions.**

2 A. The CRS is not used to bill any of SPS's wholesale customers, but instead is used  
3 solely to bill SPS's retail customers. Likewise, SPS's wholesale customers do not  
4 benefit from or use the call centers. Instead, these large customers deal with  
5 account representatives, who are not call center employees. Similarly, AGIS,  
6 which is discussed by SPS witness Michael O. Remington, does not benefit  
7 wholesale customers and is used solely to serve retail customers. Because the  
8 wholesale jurisdiction does not benefit from the CRS, the call center, or AGIS, the  
9 costs associated with those assets are allocated between only the retail jurisdictions  
10 served by SPS.

11 **Q. Were any rate base items direct-assigned to SPS's retail jurisdictions?**

12 A. Yes. I assigned several rate base items directly to SPS's retail jurisdictions. Those  
13 items include radial transmission lines, customer deposits, and customer advances  
14 for construction. In addition, I directly assigned distribution assets to the New  
15 Mexico or Texas retail jurisdiction where possible, and I directly assigned certain  
16 regulatory assets.

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1 **Q. Why were customer deposits and customer advances for construction directly**  
2 **assigned?**

3 A. SPS records customer deposits and customer advances for construction balances by  
4 location. These costs are specific to the customers in either New Mexico or Texas  
5 and, therefore, were directly assigned.

6 **Q. Please discuss the direct assignment of radial transmission facilities that are**  
7 **included in the cost of service.**

8 A. As explained by SPS witness Duane J. Ripperger, SPS has performed a systematic  
9 review of all of its transmission lines and has made a determination as to which  
10 facilities should be allocated to all jurisdictions in the cost of service as network  
11 transmission facilities and which facilities should be directly assigned to SPS retail  
12 loads or wholesale customers. SPS has directly assigned specific radial  
13 transmission lines to the applicable SPS retail jurisdictions and wholesale  
14 transmission customers in the cost of service presented in this case. SPS utilizes  
15 the criteria in Attachment AI of the SPP OATT to distinguish a radial transmission  
16 line from a network line.

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1 **Q. What regulatory assets are directly assigned to the Texas jurisdiction?**

2 A. I directly assigned the Texas restructuring meters regulatory asset balance to the  
3 Texas jurisdiction.

4 **Q. Is the direct assignment of these items consistent with how SPS jurisdictionally**  
5 **allocated them in its past seven rate cases that were resolved through final**  
6 **orders on the merits?**

7 A. Yes. The practice of directly assigning these items is consistent with SPS's practice  
8 in its 2020, 2019, 2017, 2015, 2012, 2010, and 2008 base rate cases, which were  
9 Case Nos. 20-00238-UT,<sup>19</sup> 19-00170-UT, 17-00255-UT,<sup>20</sup> 15-00296-UT,  
10 12-00350-UT,<sup>21</sup> 10-00395-UT,<sup>22</sup> and 08-00354-UT,<sup>23</sup> respectively.

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<sup>19</sup> *In the Matter of Southwestern Public Service Company's Application for: (1) Revision of its Retail Rates Under Advice Notice No. 292; (2) Authorization and Approval to Abandon its Plant X Unit 3 Generating Station; and (3) Other Associated Relief*, Case No. 20-00238-UT, Final Order Adopting Certification of Stipulation in its Entirety and Granting SPS's Motion for Reconsideration (Feb. 16, 2022).

<sup>20</sup> *In the Matter of Southwestern Public Service Company's Application for Revision of its Retail Electric Rates Pursuant to Advice Notice No. 272*, Case No. 17-00255-UT, Final Order Adopting Recommended Decision with Modifications (Sep. 4, 2018).

<sup>21</sup> *In the Matter of Southwestern Public Service Company's Application for Revision of its Retail Rates under Advice Notice No. 245*, Case No. 12-00350-UT, Final Order Partially Adopting Recommended Decision (Mar. 26, 2014).

<sup>22</sup> *In the Matter of Southwestern Public Service Company's Application for Revision of its Retail Rates under Advice Notice No. 234*, Case No. 10-00395-UT, Final Order Adopting Amended Certification of Stipulation (Dec. 28, 2011).

<sup>23</sup> *In the Matter of the Application of Southwestern Public Service Company for Revision of its Retail Electric Rates Pursuant to Advice Notice Nos. 217, 218 and 219 and Request for Expedited Interim Relief Authorizing Recovery of Capacity Related Costs Associated with the New Hobbs Generating Station*, Case No. 08-00354-UT, Final Order Conditionally Approving Stipulation (Jul. 14, 2009).

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1 **Q. How did you allocate the costs for the Hale and Sagamore Wind Projects in**  
2 **this case?**

3 A. For the costs associated with the Hale and Sagamore Wind Projects (both rate base  
4 items and expense items), I allocated those costs using an energy allocator. As part  
5 of the settlement in Case No. 17-00044-UT, SPS agreed to allocate the costs of the  
6 Hale and Sagamore units on energy. An energy-based allocation methodology is  
7 still appropriate given the limited capacity accreditation value assigned to Hale and  
8 Sagamore by SPP. SPP's accreditation methodology is discussed in more detail by  
9 SPS witness Ben R. Elsey.

10 **D. New Mexico Retail Rate Base**

11 **Q. What is the New Mexico retail jurisdictional rate base included in your Future**  
12 **Test Year revenue requirement after all of the adjustments and allocations**  
13 **discussed in this section of your testimony?**

14 A. The New Mexico retail jurisdictional rate base for the Future Test Year is  
15 \$2,440,433,259, as reflected on page 9 line 26 of Attachment SNN-5.

1                                   **VI. FUEL AND PURCHASED POWER EXPENSE**

2   **Q.    What topics do you discuss in this section of your testimony?**

3    A.    I first explain the adjustments I made to fuel and purchased power expense in the  
4           Base Period. I then discuss the adjustments I made to fuel and purchased power  
5           expense in the Linkage Period and Future Test Year.

6   **Q.    What is the unadjusted Base Period fuel and purchased power energy  
7           expense?**

8    A.    The unadjusted Base Period fuel and purchased power expense is \$650,438,820  
9           total company (\$231,088,131 NM retail), which reflects the total cost of sales  
10          shown on page 3, line 4 of Attachment SNN-1, including the purchased capacity of  
11          \$64,926,186 total company (\$21,898,379 NM retail) shown on page 2, line 33 of  
12          Attachment SNN-2.

13   **Q.    What adjustments did you make to fuel and purchased power energy expense  
14          in the Base Period?**

15   A.    To calculate the Adjusted Base Period amount, I eliminated all fuel and purchased  
16          power expense, which is consistent with the order in Case No. 15-00296-UT, where  
17          the Commission ordered fuel and purchased power to be removed from base rates.  
18          I reduced fuel and purchased capacity by \$571,272,409 total company  
19          (\$204,102,058 NM Retail) as reflected on Attachment SNN-4, page 10, line 345.

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1 I then included the variable O&M expense for the Blackhawk purchased power  
2 contract of \$3,817,043 total company (\$1,363,739 NM retail), which is recovered  
3 through base rates and shown on Attachment SNN-4 page 50, line 1634.

4 **Q. Did you make any adjustments to fuel and purchased power energy expense**  
5 **to calculate the Linkage and Future Test Year expense?**

6 A. Yes. SPS's base rates do recover certain purchased power capacity and purchased  
7 power variable O&M costs. I made several adjustments to purchased power  
8 capacity and Blackhawk purchased power variable O&M. First, I have continued  
9 the practice of recovering Blackhawk purchased power variable O&M expense in  
10 base rates, consistent with SPS's practice in its prior base rate cases. I increased  
11 the Blackhawk variable O&M costs in the Linkage Period by \$281,826 total  
12 company (\$110,445 NM retail) as shown on Attachment SNN-8, page 58, line 2532  
13 and decreased costs in the Future Test Year by \$48,956 total company (\$19,185  
14 NM retail) as shown on Attachment SNN-8, page 95, line 4118, for changes in  
15 contract prices that occur during the time rates from this case are in effect. Second,  
16 I increased purchased power capacity in the Linkage Period by \$260,516 total  
17 company (\$100,224 NM retail) as reflected on Attachment SNN-8, page 58, line  
18 2531 and decreased in the Future Test Year by \$114,451 total company (\$44,031

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1 NM retail) as reflected on Attachment SNN-8, page 95, line 4117, for changes in  
2 contract prices that will occur during the time rates established in this case are in  
3 effect.

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**VII. LABOR O&M EXPENSES**

**Q. What subject do you discuss in this section of your testimony?**

A. I first discuss the adjustments made to the Base Period labor O&M costs to arrive at an Adjusted Base Period amount for labor O&M. I then explain the adjustments made to determine the Linkage Period amounts for labor O&M expense. Finally, I explain the adjustments made to determine the Future Test Year requested labor O&M expenses.

**A. Base Period Labor O&M Expense Adjustments**

**Q. What is the unadjusted Base Period labor O&M amount?**

A. The unadjusted Base Period labor O&M amount is \$146,949,556 total company, as shown on page 29, line 437 of Attachment SNN-2 (\$47,776,689 NM retail).

**Q. Did you make any adjustments to the labor O&M expense for the Base Period?**

A. Yes. To calculate the Adjusted Base Period labor O&M expense, I made the following adjustments, which are reflected on Attachment SNN-1:

- eliminated a portion of long-term incentive compensation expense;
- direct-assigned deferred pension expense to the Texas retail jurisdiction;
- eliminated expenses associated with the wholesale account manager;
- generation overhaul expenses;
- eliminated TEP rider expenses;



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- 1                   • annualized increases from market compensation adjustments;  
2                   • adjusted incentive labor to reflect the target level payout;  
3                   • adjusted pension and benefits expense;  
4                   • eliminated expenses incurred by the Xcel Energy Foundation; and  
5                   • adjusted O&M costs for business area adjustments.

6           I will discuss each of these adjustments in more detail.

7   **Q.   Please describe the adjustments that you made to remove long-term incentive**  
8       **compensation.**

9   A.   For the reasons explained by Mr. Deselich, I have eliminated a portion of long-term  
10       incentive compensation from the Base Period cost of service. The adjustment to  
11       eliminate long-term incentive compensation decreases labor O&M expense by  
12       \$1,038,283 total company (\$336,786 NM retail).<sup>24</sup>

13   **Q.   What pension costs did you direct assign to the Texas jurisdiction?**

14   A.   Texas allows certain pension and benefit costs to be deferred for recovery in a future  
15       period. SPS has been deferring and amortizing the Texas jurisdictional portion of  
16       these pension and benefit costs. Because these costs are related only to the Texas  
17       jurisdiction, I have direct-assigned them to Texas.

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<sup>24</sup> Attachment SNN-2, page 29, line 406.

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1 **Q. What adjustments did you make to labor O&M costs to eliminate costs**  
2 **associated with the wholesale account manager?**

3 A. I eliminated \$97,874 total company (\$31,752 NM retail)<sup>25</sup> of both labor and  
4 non-labor costs from the Base Period cost of service because the wholesale account  
5 manager only partially serves retail customers. The wholesale account manager  
6 has become a position that partially serves retail customers as opposed to being  
7 dedicated to wholesale customers. This results in a smaller reduction to the retail  
8 jurisdictions than in prior rate cases but ensures that retail customers pay only for  
9 the portion of the wholesale account manager's time serving retail customers.

10 **Q. What adjustments did you make for generation overhaul labor expense?**

11 A. As part of prior cases before the Commission, SPS accepted New Mexico Large  
12 Customer Group ("NMLCG") argument with respect to generation overhaul costs  
13 and adjusted its generation overhaul expenses to a four-year average. I have  
14 continued that practice in this case and adjusted the generation overhaul expenses  
15 to the average of June-ending years for 2019, 2020, 2021, and 2022. The  
16 adjustment to the four-year average increases expense by \$685,314 total company  
17 (\$246,948 NM retail) as shown in Attachment SNN-4 page 2, line 65, for both labor

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<sup>25</sup> Attachment SNN-4, page 19, line 636. This amount includes both the labor and non-labor costs.

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1 and non-labor. I discuss the associated generation overhaul non-labor expenses  
2 later in my testimony.

3 **Q. What adjustments did you make to labor O&M costs to eliminate costs**  
4 **associated with the TEP rider?**

5 A. I eliminated \$56,488 total company (\$17,656 NM retail)<sup>26</sup> of both labor and  
6 non-labor costs from the Base Period cost of service because the TEP expense is  
7 recovered through the TEP rider. I discuss the elimination of associated TEP rider  
8 non-labor expenses later in my testimony.

9 **Q. What adjustments did you make to labor O&M costs related to market wage**  
10 **adjustments?**

11 A. I increased non-bargaining labor by \$1,268,575 total company (\$427,417 NM  
12 retail) as shown in Attachment SNN-4, page 3, line 102, for a market wage  
13 adjustment given to employees in April 2022 to reflect a full year of increased labor  
14 costs in the Base Period. For further discussion of the market wage adjustment,  
15 refer to Mr. Deselich's testimony.

16 **Q. Please describe the adjustment to annual incentive expenses.**

17 A. The annual incentive expenses incurred in the Base Period reflect the aggregate of  
18 SPS's performance relative to its targets and all the employees' performance

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<sup>26</sup> Attachment SNN-4, page 11, line 382. This amount includes both the labor and non-labor costs.

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1 relative to their individual targets. For ratemaking purposes, SPS has adjusted  
2 annual incentive expense to the target level paid for March 2022. I have adjusted  
3 the Base Period annual incentive to the target level paid out in March 2022. The  
4 target level of annual incentive reflects the level of base wages in the Base Period.  
5 It is important for these amounts to match because the annual incentive paid in any  
6 year is a percentage of base pay. For further discussion of the annual incentive  
7 compensation adjustments, please refer to Mr. Deselich's testimony.

8 **Q. Please describe the calculation that adjusts the Base Period annual incentive**  
9 **to the Adjusted Base Period target level.**

10 A. The Base Period annual incentive expenses are first adjusted to remove the  
11 incentive component of the labor adjustments I described in this section. These  
12 include the elimination of Xcel Energy Foundation labor costs, generation overhaul  
13 labor costs, business area adjustment labor costs, and wholesale account manager  
14 labor costs. The Base Period incentive amounts are then multiplied by a percentage  
15 that is the Base Period incentive divided by the target 2022 incentive level, which  
16 reflects the Base Period payout. The Base Period adjustment to annual incentive  
17 costs is \$740,337 total company (\$239,164 NM retail), which is shown on pages  
18 22 and 24 sum of lines 760 and 830, of Attachment SNN-4.

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1 **Q. Did you make any known and measurable adjustments to pension and benefits**  
2 **expense?**

3 A. Yes. I made adjustments to pension and benefit costs of \$568,067 total company  
4 (\$184,263 NM retail) for incurred but not reported expenses and a one-time  
5 distribution payment.<sup>27</sup> Mr. Schrubbe discusses these adjustments in his testimony.

6 **Q. Please describe the adjustments for the costs associated with the Xcel Energy**  
7 **Foundation.**

8 A. The Xcel Energy Foundation is a nonprofit corporation that makes contributions to  
9 nonprofit and other community organizations within Xcel Energy's service  
10 territories. A portion of the labor and other costs of the Xcel Energy Foundation is  
11 charged to SPS, but SPS excludes those costs from the revenue requirement. I have  
12 made an adjustment to eliminate Xcel Energy Foundation labor costs. The  
13 adjustment of \$41,217 (\$13,371 NM retail) on Attachment SNN-4, page 20, line  
14 667 includes both labor and non-labor costs.

15 **Q. Please explain the business area adjustments.**

16 A I adjusted numerous FERC accounts to reflect corrections to the per-book  
17 information for the Test Year labor items. Each of the business areas reviewed the

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<sup>27</sup> Attachment SNN-4, page 26, lines 892.

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1 costs from that business area and identified costs that were charged to SPS in error.  
2 I have included adjustments for all of these and identified them as business area  
3 reclassifications. Total business area adjustments shown on Attachment SNN-4,  
4 page 5, line 152 in the amount of \$30,665 total company (\$9,640 NM retail) include  
5 both labor and non-labor corrections.

6 **Q. What is the total Adjusted Base Period labor O&M expense after all of the**  
7 **adjustments?**

8 A. After the adjustments discussed in this part of my testimony, the total amount of  
9 Adjusted Base Period labor O&M expense is \$147,866,627 total company  
10 (\$48,076,803 NM retail) as reflected on page 29, line 437 of Attachment SNN-2.

11 **B. Linkage Period Labor O&M Expense Adjustments**

12 **Q. What adjustments did you make to the Adjusted Base Period labor O&M**  
13 **expense to calculate the Linkage Period Labor O&M?**

14 A. I escalated the Adjusted Base Period labor O&M expense using the percentages  
15 identified by Mr. Deselich in his testimony. I began with the Adjusted Base Period  
16 labor O&M costs, and I assumed no headcount increase for employees. I then  
17 applied a non-bargaining base pay amount by a 4.0% increase and the bargaining  
18 base wage amount by a 6.1% increase. The sum of those increases is \$4,012,071,  
19 as reflected on page 50, line 2182, of Attachment SNN-8 (\$1,413,100 NM retail).

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1 **Q. Did you make any other adjustments to the Adjusted Base Period labor O&M**  
2 **expense?**

3 A. Yes. I adjusted pension and benefit expenses, and I adjusted the annual incentive  
4 expenses.

5 **Q. Please describe the adjustment to pension and benefit expenses.**

6 A. I decreased the pension and benefit expense by \$2,027,196 total company  
7 (\$713,737 NM retail) for the reasons discussed by Mr. Schrubbe. This adjustment  
8 affects FERC Account 926. The adjustment appears on page 58, line 2508 of  
9 Attachment SNN-8.

10 **Q. Please describe the adjustment to annual incentive expenses.**

11 A. The annual incentive expenses incurred in the Base Period reflect the aggregate of  
12 SPS's performance relative to its targets and all the employees' performance  
13 relative to their individual targets. For ratemaking purposes, SPS has adjusted its  
14 annual incentive expense to the target level it expects. I have adjusted the Adjusted  
15 Base Period annual incentive to the target level expected during the Linkage Period.  
16 The target level of annual incentive reflects the level of base pay in the Linkage  
17 Period. It is important for these amounts to match because the annual incentive  
18 paid in any year is a percentage of the base pay as discussed by Mr. Deselich.

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1 **Q. Please describe the calculation that adjusts the Adjusted Base Period annual**  
2 **incentive to the Linkage Period target level.**

3 A. The Base Period annual incentive expenses are first adjusted to remove the  
4 incentive component of the labor adjustments I previously described in the Base  
5 Period adjustments. These include the elimination of Xcel Energy Foundation  
6 labor costs, generation overhaul labor costs, business area adjustment labor costs,  
7 and wholesale account manager labor costs. The Adjusted Base Period incentive  
8 amounts are then multiplied by a percentage that is the Base Period incentive  
9 divided by the target 2023 incentive level, which reflects the Linkage Period. The  
10 Linkage Period adjustment to annual incentive costs is \$269,398 total company  
11 (\$94,573 NM retail), which is shown on pages 46 and 47 sum of lines 1976 and  
12 2046, of Attachment SNN-8.

13 **Q. After making those adjustments, what is the total Linkage Period labor O&M**  
14 **expense?**

15 A. The total company amount of Linkage Period labor O&M expense is \$150,120,900  
16 total company (\$52,977,810 NM retail), which is shown on page 74, line 763, and  
17 page 95, line 763, respectively, of Attachment SNN-6 by subtracting the Future  
18 Test Year adjustments from the total.



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1 **C. Future Test Year Labor O&M Expense Adjustments**

2 **Q. What adjustments did you make to the Linkage Period labor O&M expense**  
3 **to calculate the Future Test Year Labor O&M expense?**

4 A. I escalated the Linkage Period labor O&M expense using the percentages identified  
5 by Mr. Deselich in his testimony. I began with the Linkage Period labor O&M  
6 costs, and I assumed no headcount increase for employees. I then adjusted the  
7 Linkage Period non-bargaining base pay amount by 4.0% and the bargaining base  
8 wage amount by 3.5%. The sum of those increases is \$4,625,684, as reflected on  
9 page 106, line 4613, of Attachment SNN-8 (\$1,629,025 NM retail).

10 **Q. Did you make any other adjustments to the Linkage Period labor O&M**  
11 **expense to calculate the Future Test Period labor O&M expense?**

12 A. Yes. I adjusted the pension and benefit expenses, and I adjusted the annual  
13 incentive expenses.

14 **Q. Please describe the adjustment to pension and benefit expenses.**

15 A. I decreased the pension and benefit expense by \$1,713,389 total company  
16 (\$603,252 NM retail) for the reasons discussed by Mr. Schrubbe. This adjustment  
17 affects FERC Account 926. The adjustment appears on page 89, line 3859 of  
18 Attachment SNN-8.

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1 **Q. Please describe the calculation that adjusts the Linkage Period annual**  
2 **incentive to the Future Test Year target level.**

3 A. The Linkage Period incentive amounts are multiplied by a percentage that is the  
4 Linkage Period incentive divided by the target 2024 incentive level, which is the  
5 period that rates are expected to take effect. The Future Test Year adjustment to  
6 annual incentive costs is \$280,173 total company (\$98,356 NM retail), which is  
7 shown on pages 81 and 83 sum of lines 3540 and 3610, of Attachment SNN-8.

8 **Q. After making those adjustments, what is the total Future Test Year labor**  
9 **O&M expense?**

10 A. The total company amount of Future Test Year labor O&M expense is  
11 \$153,313,368 total company (\$54,101,939 NM retail), which is shown on page 74  
12 and 95, line 763, of Attachment SNN-6.

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1 **VIII. NON-LABOR O&M EXPENSE**

2 **Q. What subject do you discuss in this section of your testimony?**

3 A. I first discuss the adjustments that SPS made to the Base Period non-labor O&M  
4 costs to arrive at an Adjusted Base Period amount for non-labor O&M. I then  
5 explain what adjustments SPS made to determine the Linkage Period and the  
6 requested non-labor O&M expense in the Future Test Year.

7 **A. Base Period Non-Labor O&M Expense Adjustments**

8 **Q. What is the unadjusted Base Period non-labor O&M amount?**

9 A. The unadjusted Base Period non-labor O&M balance is \$374,478,295 total  
10 company (\$129,633,619 NM retail), as shown on Attachment SNN-2, page 19, line  
11 674 less Attachment SNN-2, page 29, line 437.

12 **Q. Did you make any adjustments to the non-labor O&M expense for the Base**  
13 **Period?**

14 A. Yes. To calculate an Adjusted Base Period non-labor O&M expense, I made the  
15 following adjustments:

- 16 • eliminated costs for RECs;
- 17 • adjusted O&M expenses for the Sagamore and Hale Wind Projects  
18 contract payments;
- 19 • eliminated costs associated with DSM programs;
- 20 • eliminated brand and general advertising expense;

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- 1 • eliminated costs associated with the Xcel Energy Foundation;
- 2 • eliminated costs associated with wholesale account managers;
- 3 • reflected business area adjustments;
- 4 • reversed the impact of deferring costs resulting from the effects of
- 5 COVID-19;
- 6 • adjusted for normalizing generation overhaul expenses;
- 7 • eliminated non-recurring transmission expenses;
- 8 • eliminated TEP rider expense;
- 9 • adjusted for customer deposit interest rate change;
- 10 • eliminated transmission line clearance amortization;
- 11 • adjusted for normalizing storm damage expenses;
- 12 • known and measurable transmission expenses;
- 13 • known and measurable generation expenses;
- 14 • known and measurable shared services expenses;
- 15 • include economic development and educational contribution expenses;
- 16 • reclassified certain brand advertising expenses; and
- 17 • eliminated a trading A&G amount.

18 **Q. Please explain why New Mexico and Texas RECs were eliminated.**

19 A. New Mexico RECs and Texas RECs are recovered through a rider. Therefore, I  
20 eliminated them from base rates. The reduction totals \$8,903,423 total company  
21 (\$5,221,780 NM retail).<sup>28</sup>

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<sup>28</sup> Attachment SNN-4, page 15, line 511.

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1 **Q. What adjustment did you make to O&M costs associated with the Sagamore**  
2 **and Hale Wind Projects contract payments?**

3 A. I increased the expense associated with Sagamore and Hale Wind Projects contract  
4 payments by \$12,496,913 total company (\$4,464,850 NM retail) as discussed by  
5 SPS witness David A. Low and Ms. Trammell, and as shown on page 19, line 651  
6 of Attachment SNN-4.

7 **Q. Why did you eliminate the DSM costs?**

8 A. SPS does not recover DSM or other energy efficiency costs through base rates.  
9 Accordingly, I have eliminated \$19,921,071 from the Base Period cost of service.  
10 The adjustments, one for New Mexico Energy Efficiency (“EE”) costs and one for  
11 Texas EE costs, appear on page 14, line 479, of Attachment SNN-4 (\$15,962,066  
12 NM retail).

13 **Q. Did you eliminate any advertising costs from the cost of service?**

14 A. Yes. Consistent with Commission policy, I removed \$1,245,457 in image and  
15 promotional advertising expense, as shown on page 9, line 324 of Attachment  
16 SNN-4 (\$403,987 NM retail).

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1 **Q. Did you also eliminate non-labor O&M costs incurred by the Xcel Energy**  
2 **Foundation?**

3 A. Yes. I eliminated \$5,547 total company (\$1,799 NM retail) of non-labor costs that  
4 were incurred by the Xcel Energy Foundation for the same reasons as for the labor  
5 costs I described earlier.<sup>29</sup>

6 **Q. Please discuss the adjustment for wholesale account manager costs.**

7 A. As I testified earlier, wholesale account managers only partially serve retail  
8 customers. Therefore, costs associated with those managers serving wholesale  
9 customers should be allocated to the wholesale jurisdiction. Accordingly, I have  
10 eliminated \$1,376 total company (\$446 NM retail) wholesale manager non-labor  
11 costs from the Base Period O&M costs.<sup>30</sup>

12 **Q. What adjustment did you make for business area corrections?**

13 A. As I discussed in the Base Period Labor subsection above, I adjusted non-labor  
14 O&M for costs that were not charged correctly.

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<sup>29</sup> Attachment SNN-4, page 20, lines 659 and 660.

<sup>30</sup> Attachment SNN-4, page 19, line 629.

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1 **Q. Please discuss the adjustment for reversing the Texas deferrals associated with**  
2 **COVID-19 expenses.**

3 A. On March 26, 2020, the PUCT issued an order in Project No. 50664<sup>31</sup> authorizing  
4 each electric, water, and sewer utility to record as a regulatory asset, expenses  
5 resulting from the effects of COVID-19. As of September 30, 2022, SPS had  
6 deferred \$1,571,149 (\$478,783 NM retail) of expenses resulting from the effects of  
7 COVID-19, as shown on page 25, line 856 of Attachment SNN-4. This amount  
8 includes \$49,491 (\$3,153 NM Retail) of incremental costs resulting directly from  
9 the pandemic and SPS's response thereto, as well as \$1,521,658 (\$475,630 NM  
10 retail) of bad debt. The deferred expenses were removed from various FERC  
11 accounts for steam, transmission, customer accounting, and A&G. By deferring  
12 these expenses in accordance with the PUCT's order, the per-book amounts  
13 recorded to the various FERC accounts are less than they otherwise would have  
14 been absent the deferrals. Therefore, it is appropriate to reverse the Texas  
15 COVID-19 expense deferrals so that the appropriate amount is allocated to New  
16 Mexico.

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<sup>31</sup> *Issues Related to the State of Disaster for the Coronavirus Disease in 2019*, Project No. 50664, Order Related to Accrual of Regulatory Assets (Mar. 26, 2020).

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1 **Q. Why did you normalize generation overhaul non-labor expense?**

2 A. As I testified earlier, as part of Case No. 19-00170-UT, SPS accepted NMLCG's  
3 argument with respect to generation overhaul costs and adjusted its generation  
4 overhaul expenses to a four-year average. I have adjusted the generation overhaul  
5 expenses to the four-year average which increases expenses by \$685,314 total  
6 company (\$246,948 NM retail) as shown in Attachment SNN-4 page 2, line 67.

7 **Q. What out of period or non-recurring transmission revenues and expenses did**  
8 **you eliminate?**

9 A. I decreased transmission wheeling expenses by \$8,976,085 total company  
10 (\$3,472,565 NM retail) as shown in Attachment SNN-4, page 13, line 453, to  
11 account for adjustments that occurred during the Base Period but were for service  
12 that was provided before the start of the Base Period. The vast majority of the out  
13 of period adjustment was related to the provision of wholesale transmission service.

14 **Q Why did you eliminate TEP rider expenses?**

15 A. I eliminated \$56,488 total company (\$17,656 NM retail) of labor and non-labor  
16 costs as shown in Attachment SNN-4, page 11, line 382, that were incurred for the  
17 TEP rider for the same reasons as for the labor costs I described earlier.



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1 **Q. Please describe the adjustment to customer operations expense for interest on**  
2 **customer deposits.**

3 A. As I previously discussed, SPS includes customer deposits as a reduction to rate  
4 base, whereas the interest paid on customer deposits is added to O&M expense.  
5 The customer deposit interest rate used in this case is 1.37%, which is the rate  
6 currently approved by the Commission. The adjustment of \$18,969 total company  
7 (\$16,032 NM retail) as shown on page 5, line 158, of Attachment SNN-4, is  
8 developed by multiplying the interest rate by the New Mexico retail customer  
9 deposit balance of \$1,170,248.<sup>32</sup>

10 **Q. Please describe the adjustment for transmission line clearance.**

11 A. SPS deferred certain transmission overhead line expenses resulting from inspecting  
12 transmission lines for ground clearance as required by Texas law. As of June 30,  
13 2022, SPS had deferred \$1,736,204 total company (\$468,958 NM retail) as shown  
14 in Attachment SNN-4, page 29, line 992. I made an adjustment to reverse the  
15 deferral, which resulted in an increase of \$1,736,204 to O&M expenses.

16 **Q. Please describe the adjustment you made to storm restoration expenses.**

17 A. As part of Case No. 17-00255-UT, SPS accepted Staff's argument with respect to  
18 storm restoration costs and adjusted its storm restoration expenses to a three-year

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<sup>32</sup> Attachment SNN-2, page 109, line 96.

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1 average. I have continued that practice in this case and adjusted the storm  
2 restoration expenses to the average of 2018, 2019, and 2020. The adjustment to the  
3 three-year average decreases expenses by \$251,630 (\$261,017 NM retail) as shown  
4 in Attachment SNN-4 page 3, line 77.

5 **Q. What known and measurable transmission expense adjustments did you**  
6 **make?**

7 A. I included a known and measurable adjustment for transmission O&M expenses. I  
8 reduced transmission O&M by \$105,528 total company (\$28,504 NM retail) as  
9 shown in Attachment SNN-4, page 26, line 878, for a one-time effort resulting from  
10 an external audit.

11 **Q. What known and measurable shared services expense adjustments did you**  
12 **make?**

13 A. I included a known and measurable adjustment for shared services O&M expenses.  
14 I reduced shared services O&M by \$680,522 total company (\$212,710 NM retail)  
15 as shown in Attachment SNN-4, page 25, line 871, for a Customer Experience  
16 Transformation program initiative with no future expense expected. Please refer to  
17 SPS witness Adam R. Dietenberger's testimony for further discussion.

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1 **Q. What adjustments did you make to include youth, educational, and economic**  
2 **development contributions?**

3 A. Contributions, donations, or membership dues are recorded by SPS as “below the  
4 line” expenses, meaning they are recorded in FERC accounts that were never  
5 included in the cost of service. Therefore, I did not need to make an adjustment to  
6 eliminate them. However, I added \$99,295 (NM retail) for youth, educational, and  
7 economic development contributions, as shown on page 25, line 837, of Attachment  
8 SNN-4. Commission Rule 17.3.350.10 NMAC allows a utility to recover certain  
9 types of contributions and donations if the “utility affirmatively demonstrates that  
10 those expenditures are reasonable.” In her direct testimony, Ms. Trammell explains  
11 how SPS’s New Mexico retail customers benefit from these youth, educational, and  
12 economic development contributions. Consequently, I have included these  
13 expenditures in the proposed Test Year cost of service.

14 **Q. Why did you reclassify brand advertising expense?**

15 A. During the Test Year, \$26,891 (\$8,405 NM retail) of expense was inadvertently  
16 classified as recoverable informational and instructional advertising expense in  
17 FERC Account 909 instead of unrecoverable brand advertising in FERC Account  
18 930.1. Therefore, I removed this expense from FERC Account 909 as shown on  
19 page 26, line 899 of Attachment SNN-4.

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1 **Q. Please discuss the adjustment for expenses associated with the trading**  
2 **organization.**

3 A. SPS gives its New Mexico retail customers the benefit of the first \$125,000 (NM  
4 retail) in net margins by reducing revenue requirements by that amount. This  
5 amount represents the administrative costs associated with the Xcel Energy  
6 commodity trading transactions. Therefore, I have made an adjustment to remove  
7 \$125,000 from FERC Account 557, as shown on page 29, line 1000, of Attachment  
8 SNN-4.

9 **Q. What is the total Adjusted Base Period non-labor O&M expense after all of**  
10 **these adjustments?**

11 A. After the adjustments discussed in this part of my testimony, the total amount of  
12 Adjusted Base Period non-labor O&M expense is \$346,817,299 total company  
13 (\$108,774,452 NM retail).<sup>33</sup>

14 **B. Linkage Period Non-Labor O&M Expense Adjustments**

15 **Q. Did you make any adjustments to the non-labor Adjusted Base Period O&M**  
16 **expense for the Linkage Period?**

17 A. Yes. To calculate a Linkage Period non-labor O&M expense, I made the following  
18 adjustments to Adjusted Base Period amounts:

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<sup>33</sup> Attachment SNN-2, page 19, line 674 minus page 29, line 437.

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- 1                   • adjusted costs for coal handling;
- 2                   • adjusted NOx allowance expenses;
- 3                   • generation known and measurable adjustment;
- 4                   • technology known and measurable adjustment;
- 5                   • distribution known and measurable adjustment; and
- 6                   • shared services known and measurable adjustment.

7   **Q. Please describe the adjustment to coal handling expense.**

8   A. I included a known and measurable adjustment for fuel-handling expenses. I  
9       increased fuel-handling by \$7,854,694 total company (\$3,078,185 NM retail) as  
10      shown on Attachment SNN-8, page 41, line 1772 to reflect an increase in non-mine,  
11      non-freight expense. Please refer to SPS witness H. Craig Romer's testimony for  
12      further discussion.

13 **Q. What adjustment did you make for emission allowance expenses?**

14 A. As part of Case No. 10-00395-UT, SPS is allowed to defer up to \$110,000 (total  
15      company) of NOx allowances. I included the \$110,000 total company (\$36,091  
16      NM retail) as shown on Attachment SNN-8, page 57, line 2494, of NOx allowances.  
17      I also included an additional amount reflective of the amount SPS has expended  
18      during the Linkage Period of NOx expenses of \$1,813,094 total company  
19      (\$558,785 NM retail) as shown on Attachment SNN-8, page 58, line 2501. Please

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1 refer to Ms. Trammell's testimony for further discussion on the need to revise the  
2 ratemaking treatment for NOx allowances.

3 **Q. What known and measurable generation expense adjustments did you make?**

4 A. I included a known and measurable adjustment for generation O&M expenses. I  
5 reduced generation O&M by \$2,759,606 total company (\$1,081,465 NM retail) as  
6 shown on Attachment SNN-8, page 48, line 2061, to reflect planned step-downs in  
7 the contractual agreements with Vestas regarding O&M expense for the Hale and  
8 Sagamore Wind Projects. Please refer to Mr. Low's testimony for further  
9 discussion.

10 **Q. What known and measurable technology expense adjustments did you make?**

11 A. I included a known and measurable adjustment for software O&M expenses. I  
12 increased technology O&M by \$3,285,732 total company (\$1,170,685 NM retail)  
13 as shown in Attachment SNN-8, page 48, line 2079, to reflect an increase in O&M  
14 associated with deployment of the ADMS capital project and increased business  
15 demand for software applications. Please refer to Mr. Remington's testimony for  
16 further discussion.

17 **Q. What known and measurable distribution expense adjustments did you make?**

18 A. I included a known and measurable adjustment for distribution O&M expenses. I  
19 increased distribution O&M by \$350,000 total company (\$133,345 NM retail) as

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1 shown on Attachment SNN-8, page 47, line 2053, to reflect an increase expected  
2 in vegetation management. Please refer to SPS witness Casey S. Meeks' testimony  
3 for further discussion.

4 **Q. What known and measurable shared services expense adjustments did you**  
5 **make?**

6 A. I included a known and measurable adjustment for shared services O&M expenses.  
7 I increased shared services O&M by \$3,200,746 total company (\$1,122,889 NM  
8 retail) as shown on Attachment SNN-8, page 48, line 2069, to reflect an increase  
9 expected in insurance premiums. Please refer to Mr. Dietenberger's testimony for  
10 further discussion.

11 **C. Future Test Year Non-Labor O&M Expense Adjustments**

12 **Q. Did you make adjustments to the non-labor O&M expenses for the Future Test**  
13 **Year?**

14 A. Yes. I used known and measurable changes to the expense amounts.

15 **Q. What adjustments did you make based on known and measurable changes?**

16 A. I made the following adjustments to reflect known balances of Test Year non-labor  
17 O&M expense:

- 18 • adjusted costs for coal handling;
- 19 • adjusted NOx allowance expenses;

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- 1                   • generation known and measurable adjustment;
- 2                   • technology known and measurable adjustment;
- 3                   • distribution known and measurable adjustment;
- 4                   • shared services known and measurable adjustment; and
- 5                   • adjusted rate case expenses.

6                   I will discuss each of these adjustments in more detail.

7   **Q.   Please describe the adjustment to coal handling expense.**

8   A.   I included a known and measurable adjustment for fuel-handling expenses. I  
9       increased fuel-handling by \$1,263,781 total company (\$495,265 NM retail) as  
10      shown in Attachment SNN-8, page 74, line 3223, to reflect an increase in non-mine,  
11      non-freight expense under SPS's renewed Coal Supply Agreements. Please refer to  
12      witness Mr. Romer's testimony for further discussion.

13 **Q.   What adjustment did you make for emission allowance expenses?**

14 A.   As part of Case No. 10-00395-UT, SPS is allowed to defer up to \$110,000 (total  
15      company) of NOx allowances. I included the \$110,000 total company (\$43,108  
16      NM retail) as shown on Attachment SNN-8, page 88, line 3845, of NOx allowances.  
17      I also included an additional amount reflective of the amount SPS has expended  
18      during the Linkage Period of NOx expenses of \$1,703,094 total company  
19      (\$667,428 NM retail) as shown in Attachment SNN-8, page 88, line 3838, that SPS



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1 may experience during the summertime of 2023. Please refer to Ms. Trammell's  
2 testimony for further discussion.

3 **Q. What known and measurable generation expense adjustments did you make?**

4 A. I included a known and measurable adjustment for generation O&M expenses. I  
5 reduced generation O&M by \$1,077,786 total company (\$422,066 NM retail) as  
6 shown on Attachment SNN-8, page 87, line 3786, to reflect planned step-downs in  
7 the contractual agreements with Vestas regarding O&M expense for the Hale and  
8 Sagamore Wind Projects as well as retirements at the Cunningham generation plant.  
9 Please refer to Mr. Low's testimony for further discussion.

10 **Q. What known and measurable technology expense adjustments did you make?**

11 A. I included a known and measurable adjustment for technology O&M expenses. I  
12 increased technology O&M by \$144,521 total company (\$50,883 NM retail) to  
13 reflect increased business demand for software applications. as shown on  
14 Attachment SNN-8, page 87, line 3803. Please refer to Mr. Remington's testimony  
15 for further discussion.

16 **Q. What known and measurable distribution expense adjustments did you make?**

17 A. I included a known and measurable adjustment for distribution O&M expenses. I  
18 increased distribution O&M by \$1,220,000 total company (\$464,803 NM retail) as  
19 shown in Attachment SNN-8, page 87, line 3771, to reflect an increase expected in

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1           vegetation management and increases and adjustments to capital construction work.  
2           Please refer to Mr. Meeks' testimony for further discussion.

3   **Q.   What known and measurable shared services expense adjustments did you**  
4   **make?**

5   A.   I included a known and measurable adjustment for shared services O&M expenses.  
6       I increased shared services O&M by \$1,911,321 total company (\$670,808 NM  
7       retail) as shown on Attachment SNN-8, page 87, lines 3788 and 3789, to reflect an  
8       increase expected in insurance premiums and injuries and damages. Please refer to  
9       Mr. Dietenberger's testimony for further discussion. I also made adjustments for  
10      the NMPRC fee and uncollectables. The New Mexico assessment is a fee imposed  
11      on 0.51% of a utility's gross receipts from rates charged to end-use consumers in  
12      New Mexico. During the Base Period, SPS incurred \$3,112,645 for the  
13      Commission Assessment. I have grossed up the amount by \$1,135,752 to reflect  
14      the net revenue increase that SPS is seeking in this case as shown in Attachment  
15      SNN-8, page 87, line 3790. The New Mexico uncollectable expense is calculated  
16      using an assessment of 0.55% of a utility's gross receipts from rates charged to end-  
17      use consumers in New Mexico. During the Base Period, SPS incurred \$8,348,060  
18      total company of uncollectable expense. I have grossed up the amount by

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1           \$1,092,691 total company (\$342,996 NM retail) to reflect the uncollectable  
2           expense increase from expected net revenue increase that SPS is seeking in this  
3           case as shown on Attachment SNN-8, page 87, line 3793.

4   **Q.    What adjustments did you make for rate case expenses?**

5   A.    I added the rate case expenses expected to be incurred in this case of \$2,683,868.  
6           The adjustment is on page 83, line 3617, of Attachment SNN-8. Ms. Trammell  
7           supports the inclusion of these rate case expenses.

8   **Q.    What is the total amount of non-labor O&M expense after the Future Test**  
9           **Year adjustments?**

10  A.    After accounting for these adjustments, the total amount of non-labor O&M costs  
11           in the Future Test Year is \$369,530,982 total company (\$127,227,418 NM retail).<sup>34</sup>

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<sup>34</sup> Attachment SNN-6, page 29 and 53, line 1035 minus Attachment SNN-6, page 74 and 95, line 763.

1                   **IX. DEPRECIATION AND AMORTIZATION EXPENSE**

2   **Q.    What topic do you discuss in this section of your testimony?**

3    A.    I first discuss the adjustments that SPS made to the Base Period depreciation and  
4           amortization expense. I then discuss the adjustments that SPS made to the Linkage  
5           Period depreciation and amortization expense. I finally discuss the adjustments that  
6           SPS made to the Future Test Year depreciation and amortization expense.

7   **A.    Base Period Depreciation and Amortization Adjustments**

8   **Q.    What adjustments did you make to the depreciation and amortization expense**  
9           **used in the Base Period cost of service?**

10   A.    I made several adjustments to depreciation expense in the Base Period cost of  
11           service presented in this case. First, as I previously mentioned, SPS “unblended”  
12           the booked depreciation expense to reflect the current New Mexico-approved  
13           depreciation rates, and I adjusted depreciation expense to reflect that unblending. I  
14           adjusted depreciation expense to reflect an annual amount of depreciation expense  
15           using plant balances as of June 30, 2022.

16                 Second, I made an adjustment to eliminate the depreciation and depletion  
17           expense and accretion expense associated with SPS’s asset retirement obligation  
18           from the production and distribution functions. This adjustment, in the amount of

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1 \$7,628,384 total company (\$2,474,598 NM retail), is found in Attachment SNN-4  
2 page 10, line 332.

3 Finally, I eliminated regulatory debits and credits for amortizations that are  
4 included in mechanisms other than base rates. This adjustment of \$1,034,925  
5 (-\$2,728,482 NM retail) is shown on page 9, line 300, of Attachment SNN-4. The  
6 regulatory debits and credits are recorded and adjusted at the jurisdictional level,  
7 which is why the New Mexico retail amount is negative, whereas the total  
8 adjustment is positive. The adjustment for the Texas jurisdiction is an increase,  
9 which offsets the negative adjustment in New Mexico.

10 **Q. What is the total Base Period depreciation expense after all of the**  
11 **adjustments?**

12 A. After the adjustments discussed in this part of my testimony, the total amount of  
13 adjusted Base Period depreciation expense is \$360,603,339 (\$116,925,977 NM  
14 retail) as reflected on page 1, line 9, of Attachment SNN-1.

15 **B. Linkage Period Depreciation and Amortization Adjustments**

16 **Q. What adjustments did you make to the depreciation and amortization expense**  
17 **used in the Linkage Period cost of service?**

18 A. I started with the Adjusted Base Period depreciation and amortization expense  
19 discussed above, and then I adjusted depreciation expense to reflect an annual

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1 amount of depreciation expense using plant balances as of June 30, 2023. Mr.  
2 Moeller discusses this adjustment in his testimony. The adjustment for annual  
3 depreciation expense is found on page 44, line 1890 of Attachment SNN-8.

4 **C. Future Test Year Depreciation and Amortization Adjustments**

5 **Q. What adjustments did you make to the depreciation and amortization expense**  
6 **used in the Future Test Year cost of service?**

7 A. I started with the Linkage Period depreciation and amortization expense discussed  
8 above, and then I made the following adjustments:

- 9
- 10 • adjusted depreciation expense to reflect an annual amount of  
11 depreciation expense using 13-month average plant balances as of June  
12 30, 2024; and
  - 13 • adjusted depreciation expense to reflect the depreciation rates SPS is  
14 proposing in this case.

14 Mr. Moeller discusses these adjustments in his testimony. The adjustment  
15 for annual depreciation expense is found on page 77, line 3335 of Attachment  
16 SNN-8. The adjustment to depreciation expense for the proposed depreciation rates  
17 is found on page 79, line 3454 of Attachment SNN-8.

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1 **Q. What is the total Future Test Year depreciation expense after those**  
2 **adjustments?**

3 A. The adjustments increase the Future Test Year depreciation to \$438,378,893 total  
4 company (\$156,478,400 NM retail), as shown on page 5, line 9, of Attachment  
5 SNN-5.

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**X. TAXES OTHER THAN INCOME**

**Q. What subject do you discuss in this section of your testimony?**

A. I first discuss the adjustments that SPS made to the Base Period taxes other than income taxes. I also discuss the adjustments that SPS made to the Linkage Period and Future Test Year expense for taxes other than income taxes.

**A. Base Period Adjustments for Taxes Other than Income Taxes**

**Q. Did you make any adjustments to the Base Period taxes other than income?**

A. Yes. I calculated the taxes other than income taxes in the Base Period by adjusting payroll taxes associated with Base Period labor adjustments.

**Q. Please describe the adjustment to payroll taxes.**

A. I adjusted payroll taxes associated with the adjustments for:

- elimination of wholesale account manager costs; and
- elimination of Xcel Energy Foundation costs.

The payroll tax adjustment, which totals a negative \$8,295 total company (\$2,696 NM retail) is shown on page 19 and 20, lines 626 and 654, of Attachment SNN-4.

**Q. What is the total Base Period tax expense other than income tax after all of the adjustments?**

A. After the adjustments discussed in this part of my testimony, the total amount of Base Period tax expense other than income tax expense is \$95,969,667 total



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1 company (\$25,555,158 NM retail) as reflected on page 1, line 10, of Attachment  
2 SNN-1.

3 **B. Linkage Period Adjustments for Taxes Other than Income**

4 **Q. Did you make any adjustments to the Linkage Period taxes other than income?**

5 A. Yes. To calculate the Linkage Period taxes other than income taxes, I reflected an  
6 annualized amount of property tax expense base on forecast plant the tax rate  
7 changes expected during the Linkage Period. The property tax adjustment, which  
8 totals a positive \$8,315,187 (\$2,893,910 NM retail) is shown on page 58, lines  
9 2529, of Attachment SNN-8. Ms. Koch discusses this adjustment in her testimony.

10 **C. Future Test Year Adjustments for Taxes Other than Income**

11 **Q. Did you make any adjustments to the Future Test Year taxes other than  
12 income?**

13 A. Yes. SPS calculated the Future Test Year amounts based on forecasted 2022 and  
14 2023 plant-in-service amounts and the 2021 property tax rates as described in the  
15 testimony of Ms. Koch. The property tax adjustment, which totals a positive  
16 \$8,315,804 total company (\$2,894,125 NM retail) is shown on page 94, lines 4115,  
17 of Attachment SNN-8. Ms. Koch discusses this adjustment in her testimony.

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Stephani N. Niemi

1 **Q. What is the total Future Test Year tax expense other than income tax after the**  
2 **adjustments?**

3 A. After the adjustments discussed in this part of my testimony, the total amount of  
4 Future Test Year tax expense other than income tax expense is \$113,283,403  
5 (\$33,481,289 NM retail), as reflected on page 1, line 10, of Attachment SNN-5.

1 **XI. INCOME TAX EXPENSE**

2 **Q. What subject do you discuss in this section of your testimony?**

3 A. I first discuss the adjustments that SPS made to the Base Period income tax expense.  
4 I also discuss the calculation of the Linkage Period and Future Test Year income  
5 tax expense.

6 **A. Base Period Adjustments for Income Taxes**

7 **Q. Did you make any adjustments to Base Period income tax expense?**

8 A. Yes. I adjusted current federal income tax expense to reflect the result of all  
9 adjustments to the cost of service study. The adjustments to deferred income tax  
10 expense include out-of-period adjustments, elimination of accounts that are not  
11 included in the cost of service study, and the deferred income tax impact of various  
12 adjustments made to the per-book data.

13 **Q. How is the income tax expense calculated for the Base Period cost of service  
14 study?**

15 A. I calculated SPS's taxable income by starting with New Mexico retail pro forma  
16 earnings and then deducted interest expense and added the taxable  
17 additions/deductions to develop New Mexico taxable income. I then multiplied  
18 that figure by the state income tax rate to arrive at current state income tax expense.

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1 Next, I deducted the state current tax expense from taxable income to develop  
2 federal taxable income, and then I multiplied the result by the federal income tax  
3 rate to arrive at current federal income tax expense. I then added deferred income  
4 tax expense and the amortization of investment tax credits to arrive at total tax  
5 expense, which is then grossed up to express the income tax expense on a revenue  
6 requirement basis. As a result of these steps, SPS's tax expense for ratemaking  
7 purposes is calculated based on the items of income and expense included in SPS's  
8 jurisdictional revenue requirement calculation.

9 **Q. What adjustments did SPS make to deferred income tax expense?**

10 A. SPS adjusted its deferred income tax expense to remove such expense associated  
11 with items excluded from the cost of service and to account for the unblending of  
12 depreciation expense. As I mentioned earlier, I also adjusted deferred tax expense  
13 related to the adjustments for prior period true up of estimates used to close SPS's  
14 books to the actual amounts on SPS's tax return.

15 **B. Linkage Period and Future Test Year Calculation of Income**  
16 **Taxes**

17 **Q. What is SPS's income tax expense in the Linkage Period and Future Test**  
18 **Year?**

19 A. SPS calculated income tax expense for the Linkage Period and Future Test Year in  
20 the same way I described earlier for the Base Period, by calculating taxable income

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Stephani N. Niemi

1           that takes into account all of the Linkage Period and Future Test Year adjustments  
2           that affect both current income tax expense and deferred income tax expense. As  
3           explained by Ms. Koch, SPS is not currently in an NOL position, so there is not an  
4           NOL deferred tax asset in rate base. Because SPS is not able to utilize the deferred  
5           tax asset, the resulting income tax expense is \$103,952,511 total company  
6           (\$36,432,392 NM) retail jurisdiction. See Attachment SNN-5 at page 7, line 25.

1 **XII. REVENUE CREDITS**

2 **Q. What topic do you discuss in this section of your testimony?**

3 A. I discuss the adjustments that SPS made to the Base Period revenue credits, which  
4 appear in the cost of service as Other Revenues. There were no adjustments made  
5 for revenue credits in the Linkage Period or for the Future Test Year.

6 **Q. Did you make any adjustments to reflect revenue credits in the Base Period?**

7 A. Yes. To calculate the revenue credits in the Base Period, I:

- 8 • eliminated customer discounts;
- 9 • eliminated Joint Operating Agreement (“JOA”) margins;
- 10 • eliminated EE incentive revenue;
- 11 • eliminated PTC revenues;
- 12 • eliminated deferred fuel; and
- 13 • non-recurring transmission revenues.

14 **Q. What customer discounts did you eliminate from the cost of service?**

15 A. I eliminated the customer discounts given to state universities and colleges in Texas  
16 because New Mexico ratepayers should not be required to pay for discounts given  
17 to Texas retail customers. Those discounts total \$4,290 total company (\$1,532 NM  
18 retail).<sup>35</sup>

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<sup>35</sup> Attachment SNN-4, page 14, line 455 plus line 456.

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1 **Q. Please discuss the elimination of the JOA revenues.**

2 A. SPS's portion of JOA revenues is shared with customers through the calculation of  
3 the fuel mechanism, and, therefore, it has been eliminated from the cost of service.  
4 The reduction to FERC Account 456.41 is \$5,497,560 total company as seen on  
5 page 14, line 457, of Attachment SNN-4 (\$1,964,148 NM retail).

6 **Q. Why did you eliminate the EE-related revenues?**

7 A. I eliminated \$10,446 total company (\$3,732 NM retail) as shown on Attachments  
8 SNN-4, page 14, line 458, of EE-related revenues because all EE costs are  
9 recovered through a rider, rather than base rates. When costs are excluded from  
10 base rates, the revenues should be excluded as well.

11 **Q. Please discuss the elimination of PTC revenues.**

12 A. I eliminated \$123,573,739 total company (\$43,314,540 NM retail) revenues  
13 associated with PTC revenues from the Hale and Sagamore Wind Projects that are  
14 being credited to fuel expense as shown on page 15, line 494 in Attachment SNN-  
15 4. The settlement in Case No. 17-00044-UT allowed SPS to offer the energy  
16 produced by the Hale and Sagamore Wind Projects into the SPP Integrated  
17 Marketplace and will credit eligible fuel expense with the New Mexico retail  
18 portion of sales revenues. SPS will continue to credit customers, through its Fuel

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1 and Purchased Power Cost Adjustment Clause, the grossed-up PTCs associated  
2 with generation from Hale and Sagamore Wind Projects.

3 **Q. Please discuss the elimination of deferred fuel revenue.**

4 A. Deferred fuel is not a base rate item, and, therefore, I eliminated \$606,674 total  
5 company (\$216,750 NM retail) as shown on Attachments SNN-4, page 14, line  
6 459, the deferred fuel amount recorded in FERC Account 456.68 from the cost of  
7 service in this case.

8 **Q. Please discuss the elimination of non-recurring transmission revenue.**

9 A. I eliminated the various non-recurring transmission revenues from the cost of  
10 service in this case to account for adjustments which occurred during the Base  
11 Period but were for service that was provided before the start of the Base Period.  
12 The reduction is \$564,501 total company as seen on page 13, line 436, of  
13 Attachment SNN-4 (\$144,302 NM retail).

14 **Q. What is the total amount of revenue credits included in the Test Year?**

15 A. The total amount of revenue credits included in the Test Year is \$301,755,695  
16 (\$75,638,930 NM retail) as shown on page 1, line 4, of Attachment SNN-5. This  
17 includes the revenue SPS receives from miscellaneous service charges such as late  
18 payment fees as well as the transmission revenues I just described.



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**XIII. CAPITAL STRUCTURE**

**Q. What capital structure is reflected in the cost of service?**

A. The cost of service uses the capital structure composed of 54.70% equity and 45.30% debt, as discussed by Ms. Martin. When the 4.34% average cost of long-term debt presented by Ms. Martin and the 10.75% return on equity presented by Mr. D'Ascendis are applied to the capital structure, it results in a 7.85% overall return on rate base.<sup>36</sup>

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<sup>36</sup> See Attachment SNN-5, page 10 for the amounts presented in this section.

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1                   **XIV. JURISDICTIONAL REVENUE DEFICIENCY**

2   **Q.    What is the overall New Mexico retail revenue requirement?**

3   A.    The overall New Mexico retail revenue requirement is \$550,273,134.<sup>37</sup>

4   **Q.    What is the revenue deficiency?**

5   A.    The Future Test Year revenue deficiency is calculated by comparing the net  
6        revenue requirements to present base rate revenue. Mr. Luth presents the  
7        calculation of present base rate revenue, which is equal to \$472,636,180.<sup>38</sup> The  
8        result is a revenue deficiency of \$77,636,954.<sup>39</sup>

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<sup>37</sup> Attachment SNN-5, page 2, line 16.

<sup>38</sup> Attachment SNN-5, page 2, line 18.

<sup>39</sup> Attachment SNN-5, page 2, line 20.

1           **XV. SAGAMORE AND HALE REVENUE REQUIREMENT**

2   **Q.    Are you sponsoring any calculations necessary for reporting requirements**  
3   **associated with the Stipulation in Case No. 17-00044-UT?**

4   A.    Yes. I have calculated the revenue requirement for the Sagamore and Hale Wind  
5         Projects, which will be used to calculate information required to be reported in  
6         accordance with the Stipulation in Case No. 17-00044-UT. I present the Sagamore  
7         and Hale revenue requirements in Attachments SNN-11a and SNN-11b on a dollars  
8         per megawatt-hour (“MWh”) basis, calculated separately based on MWh  
9         generation and based on MWh sales in accordance with the requirements of various  
10        sections of the stipulation.

11 **Q.    What cost amounts did you use for the calculation of the revenue requirement?**

12 A.    I used the costs for the Sagamore and Hale Wind Projects that are presented and  
13         supported by SPS’s other witnesses. These include capital costs, O&M costs,  
14         property tax amounts, and capital structure and cost of capital rates. Using these  
15         costs, I have calculated a New Mexico jurisdictional revenue requirement that is  
16         consistent with the overall New Mexico revenue requirement.

17 **Q.    Does this conclude your pre-filed direct testimony?**

18 A.    Yes.

**BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION**

**IN THE MATTER OF SOUTHWESTERN )  
PUBLIC SERVICE COMPANY’S )  
APPLICATION FOR: (1) REVISION OF )  
ITS RETAIL RATES UNDER ADVICE )  
NOTICE NO. 312; (2) AUTHORITY TO )  
ABANDON THE PLANT X UNIT 1, ) CASE NO. 22-00286-UT  
PLANT X UNIT 2, AND CUNNINGHAM )  
UNIT 1 GENERATING STATIONS AND )  
AMEND THE ABANDONMENT DATE )  
OF THE TOLK GENERATING )  
STATION; AND (3) OTHER )  
ASSOCIATED RELIEF, )  
)  
SOUTHWESTERN PUBLIC SERVICE )  
COMPANY, )  
)  
APPLICANT. )**

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**VERIFICATION**

On this day, November 18, 2022, I, Stephanie N. Niemi, swear and affirm under penalty of perjury under the law of the State of New Mexico, that my testimony contained in Direct Testimony of Stephanie N. Niemi is true and correct.

*/s/ Stephanie N. Niemi* \_\_\_\_\_  
STEPHANIE N. NIEMI

Southwestern Public Service Company

12 Months Ending June 2022

0 Income Statement

Line No.	Income Statement Component	Total	SPS NM Electric Retail
1	<b>Income Statement</b>		
2			
3	Rate Revenues	(1,180,046,049)	(424,605,388)
4	Other Revenues	(301,755,695)	(68,682,903)
5	Total Revenues	(1,481,801,744)	(493,288,291)
6			
7	Cost of Sales	68,731,102	23,258,027
8	Operations and Maintenance Expense	494,683,927	156,851,256
9	Depreciation and Amortization Expense	360,603,339	116,925,977
10	Taxes OTher Than Income	95,969,667	25,555,158
11	Income Tax Expense	64,928,279	25,843,692
12	Gains/Losses		
13	Total Operating Deductions	1,084,916,313	348,434,110
14	Operating Deductions Check		
15			
16	<b>Net Operating Earnings</b>	396,885,430	144,854,181
17			
18	Rate Base	6,481,385,557	2,108,313,959
19	Weighted Average Cost of Capital	7.12%	7.12%
20	Authorized Earnings	461,474,652	150,111,954
21	Required Earnings Check	461,474,652	150,111,954
22			
23	Earnings Deficiency/(Excess)	64,589,221	5,257,773
24			
25	Tax Gross-Up Factor	1.288	1.288
26	Revenue Deficiency	83,173,116	6,770,562
27			
28	<b><u>Earned Return on Equity</u></b>		
29	Earned Return on Rate Base	6.12%	6.87%
30	Weighted Cost of Debt	1.94%	1.94%
31	Difference	4.18%	4.93%
32			
33	Ratio of Common Equity	54.82%	54.82%
34	Earned Return on Equity	7.63%	8.99%

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Southwestern Public Service Company

12 Months Ending June 2022

1 Calculation of Deficiency

Line No.	Revenue Requirement Component	Total	SPS NM Electric Retail
1			
2	Cost of Sales	68,731,102	23,258,027
3	Operations & Maintenance Expense	494,683,927	156,851,256
4	Depreciation and Amortization Expense	360,603,339	116,925,977
5	Taxes Other Than Income	95,969,667	25,555,158
6	Gross Total Income Tax Expense	83,512,174	27,356,481
7	Gains/Losses		
8	Total Operating Deductions	1,103,500,208	349,946,899
9			
10	Rate Base	6,481,385,557	2,108,313,959
11	Weighted Average Cost of Capital	7.12%	7.12%
12	Authorized Earnings	461,474,652	150,111,954
13			
14	Gross Revenue Requirement	1,564,974,860	500,058,853
15	Revenue Credits	(301,755,695)	(68,682,903)
16	Net (Rate) Revenue Requirement	1,263,219,165	431,375,950
17			
18	Revenue at Present Rates	(1,180,046,049)	(424,605,388)
19			
20	Revenue Deficiency/(Excess)	83,173,116	6,770,562
21			
22	Revenue Deficiency/(Excess) - IS Method	83,173,116	6,770,562
23	Difference	0	











Southwestern Public Service Company

12 Months Ending June 2022

E Income Tax Expense

Line No.	Income Tax Expense	Total			SPS NM Electric Retail		
		Total	BP Adjustments	Per Book	Total	BP Adjustments	Per Book
1	Rate Base	6,481,385,557	(787,444,449)	7,268,830,006	2,108,313,959	(271,983,711)	2,380,297,670
2	Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
3	Authorized Earnings	461,474,652	(56,066,045)	517,540,696	150,111,954	(19,365,240)	169,477,194
4							
5	Weighted Cost of Debt	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
6	Interest Deduction	125,738,880	(15,276,422)	141,015,302	40,901,291	(5,276,484)	46,177,775
7							
8	Total Schedule M	(366,150,642)	60,912,344	(427,062,986)	(133,323,345)	19,490,706	(152,814,051)
9							
10	State Taxable Income	(30,414,870)	20,122,722	(50,537,592)	(24,112,682)	5,401,950	(29,514,632)
11	State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
12	State Tax Expense	(517,296)	342,247	(859,543)	(410,108)	91,876	(501,985)
13							
14	Federal Taxable Income	(29,897,574)	19,780,475	(49,678,049)	(23,702,573)	5,310,074	(29,012,647)
15	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
16	Federal Tax Expense	(6,278,491)	4,153,900	(10,432,390)	(4,977,540)	1,115,115	(6,092,656)
17							
18	Composite Tax Rate	22.34%	22.34%	22.34%	22.34%	22.34%	22.34%
19							
20	Deferred Tax Expense	71,674,519	95,988,668	(24,314,149)	26,640,201	34,735,203	(8,095,002)
21	ITC Amortized	(26,211)		(26,211)	(8,503)		(8,503)
22							
23	Total Tax Expense	64,852,522	100,484,814	(35,632,293)	21,244,050	35,942,195	(14,698,145)
24	Tax Gross Up Factor	1.28772	1.28772	1.28772	1.28772	1.28772	1.28772
25	Gross Total Income Tax Expense	83,512,174	129,396,748	(45,884,573)	27,356,481	46,283,642	(18,927,160)



Southwestern Public Service Company

12 Months Ending June 2022

G Rate Base

Line No.	Rate Base Component	Total			SPS NM Electric Retail		
		Total	BP Adjustments	Per Book	Total	BP Adjustments	Per Book
1	Plant in Service	10,541,918,535		10,541,918,535	3,394,372,311		3,394,372,311
2	Accumulated Depreciation & Amortization	(3,198,900,352)	(150,464,710)	(3,048,435,641)	(1,012,345,271)	(47,549,829)	(964,795,442)
3	Net Plant in Service	7,343,018,184	(150,464,710)	7,493,482,894	2,382,027,040	(47,549,829)	2,429,576,869
4							
5	Plant Held for Future Use		(4,167,109)	4,167,109		(1,099,375)	1,099,375
6	Construction Work in Progress		(163,386,077)	163,386,077		(48,508,290)	48,508,290
7							
8	Total Plant	7,343,018,184	(318,017,896)	7,661,036,080	2,382,027,040	(97,157,494)	2,479,184,533
9							
10	Fuel Inventory	19,933,749		19,933,749	7,121,855		7,121,855
11	NOx Inventory		(5,932,794)	5,932,794		(2,119,646)	2,119,646
12	Utility Materials & Supplies	24,784,290		24,784,290	8,340,112		8,340,112
13	Cash Working Capital	61,835,491	(3,342,991)	65,178,481	19,606,407	(2,569,882)	22,176,289
14	Prepayments	7,405,606	(557,403)	7,963,009	2,435,807	(180,818)	2,616,625
15	Regulatory Assets	154,513,640	(17,450)	154,531,090	50,237,989		50,237,989
16							
17	Customer Deposits	(6,064,738)		(6,064,738)	(1,170,248)		(1,170,248)
18	Customer Advances						
19	Regulatory Liabilities	(11,623,958)		(11,623,958)	(3,779,370)		(3,779,370)
20							
21	ADIT Excluding NOL	(1,116,113,166)	(463,272,374)	(652,840,792)	(360,202,091)	(173,652,331)	(186,549,760)
22	NOL - ADIT End Bal	3,696,453	3,696,453		3,696,453	3,696,453	
23	Total Accumulated Deferred Income Taxes	(1,112,416,713)	(459,575,921)	(652,840,792)	(356,505,638)	(169,955,878)	(186,549,760)
24	ADIT Check	(1,112,416,707)	(459,575,915)	(652,840,792)	(356,505,632)	(169,955,871)	(186,549,760)
25							
26	<b>Net Rate Base</b>	6,481,385,551	(787,444,455)	7,268,830,006	2,108,313,953	(271,983,717)	2,380,297,670
27	Rate Base Check	6,481,385,557	(787,444,449)	7,268,830,006	2,108,313,959	(271,983,711)	2,380,297,670
28							
29							

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Southwestern Public Service Company

12 Months Ending June 2022

H Cost of Capital

Cost of Capital Component	SPS NM Electric Retail
Cost of Common Equity	9.45%
Cost of Long Term Debt	4.29%
Ratio of Common Equity	54.82%
Ratio of Long Term Debt	45.18%
Weighted Average Cost of Capital	7.12%
Weighted Average Cost of Common Equity	5.18%
Weighted Average Cost of Debt	1.94%







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Southwestern Public Service Company

12 Months Ending June 2022

K Jurisdictional Allocators

Line No.	Jurisdictional Allocator	Total	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
1	12CP-PROD	100.00%	10.36%	33.73%	55.91%
2	12CP-TRAN	100.00%	30.20%	26.38%	43.42%
3	CUST-ADJ	100.00%	33.33%	33.33%	33.33%
4	CUST-AVG	100.00%	0.00%	31.26%	68.74%
5	CUST-H/S	100.00%		80.31%	19.69%
6	CUST-RET	100.00%		31.26%	68.74%
7	CUST-YE	100.00%	33.33%	33.33%	33.33%
8	DEPOSITS	100.00%		26.58%	73.42%
9	ENERGY	100.00%	7.57%	35.73%	56.70%
10	LABOR	100.00%	9.68%	32.51%	57.81%
11	LABXAG	100.00%	9.66%	32.44%	57.91%
12	MET-YE	100.00%	33.33%	33.33%	33.33%
13	NCP-DIST	100.00%	2.06%		97.94%
14	NM	100.00%		100.00%	
15	PIS-DIST	100.00%	0.07%	38.59%	61.33%
16	PIS-GEN	100.00%	9.28%	32.39%	58.33%
17	PIS-NET	100.00%	16.02%	32.44%	51.54%
18	PIS-PROD	100.00%	9.26%	34.51%	56.22%
19	PIS-PTD	100.00%	15.59%	32.18%	52.22%
20	PIS-TRAN	100.00%	28.76%	27.01%	44.23%
21	PISRET-DIST	100.00%		38.62%	61.38%
22	PISRET-PROD	100.00%		38.04%	61.96%
23	PISRET-PTD	100.00%		38.13%	61.87%
24	PISRET-TRAN	100.00%		37.92%	62.08%
25	RETAIL-ENERGY	100.00%		38.65%	61.35%
26	RETAIL-PROD	100.00%		37.63%	62.37%
27	RETAIL-TRAN	100.00%		37.80%	62.20%
28	TX	100.00%			100.00%
29	WHLS	100.00%	100.00%		

Southwestern Public Service Company

12 Months Ending June 2022

1.1 Deficiency Detail

Line No.	Revenue Requirement Component	Total			SPS NM Electric Retail		
		Total	BP Adjustments	Per Book	Total	BP Adjustments	Per Book
1							
2	Cost of Sales	68,731,102	(581,707,718)	650,438,820	23,258,027	(207,830,104)	231,088,131
3	Operations & Maintenance Expense	494,683,927	(26,743,925)	521,427,852	156,851,256	(20,559,052)	177,410,308
4	Depreciation and Amortization Expense	360,603,339	24,516,809	336,086,529	116,925,977	5,401,674	111,524,303
5	Taxes Other Than Income	95,969,667	19,634	95,950,033	25,555,158	6,384	25,548,774
6	Gross Total Income Tax Expense	83,512,174	129,396,748	(45,884,573)	27,356,481	46,283,642	(18,927,160)
7	Gains/Losses		(100,073)	100,073		(33,753)	33,753
8	Total Operating Deductions	1,103,500,208	(454,618,526)	1,558,118,734	349,946,899	(176,731,210)	526,678,109
9							
10	Rate Base	6,481,385,557	(787,444,449)	7,268,830,006	2,108,313,959	(271,983,711)	2,380,297,670
11	Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
12	Authorized Earnings	461,474,652	(56,066,045)	517,540,696	150,111,954	(19,365,240)	169,477,194
13							
14	Gross Revenue Requirement	1,564,974,860	(510,684,571)	2,075,659,431	500,058,853	(196,096,450)	696,155,303
15	Revenue Credits	(301,755,695)	(116,949,462)	(184,806,233)	(68,682,903)	(41,003,964)	(27,678,939)
16	Net (Rate) Revenue Requirement	1,263,219,165	(627,634,032)	1,890,853,198	431,375,950	(237,100,414)	668,476,365
17							
18	Revenue at Present Rates	(1,180,046,049)	640,739,575	(1,820,785,624)	(424,605,388)	202,852,556	(627,457,944)
19							
20	Revenue Deficiency/(Excess)	83,173,116	13,105,543	70,067,574	6,770,562	(34,247,859)	41,018,421
21							
22	Revenue Deficiency/(Excess) - IS Method	83,173,116	13,105,543	70,067,574	6,770,562	(34,247,859)	41,018,421
23	Difference	0	(0)	0	(0)	(0)	(0)





Southwestern Public Service Company

12 Months Ending June 2022

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
1	OM	Production	50000-Stm Prod Op & Supr	Base	3,719,228	3,719,228		1,254,425	1,254,425	
2	OM	Production	50000-Stm Prod Op & Supr	SPS Base Data - Reclass Incentive Labor						
3	OM	Production	50000-Stm Prod Op & Supr	SPS Business Area Adjustments	(327)		(327)	(110)		(110)
4	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive Adjustment to Target - BP	9,126		9,126	3,078		3,078
5	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive XES Adjustment to Target - BP	16,303		16,303	5,499		5,499
6	OM	Production	50000-Stm Prod Op & Supr	Subtotal 50000-Stm Prod Op & Supr	3,744,329	3,719,228	25,102	1,262,892	1,254,425	8,466
7										
8	OM	Production	50135-Coal Non-Mine;Non-Freight	SPS Account Reclass	29,697,511	29,697,511		10,610,215	10,610,215	
9	OM	Production	50135-Coal Non-Mine;Non-Freight	Subtotal 50135-Coal Non-Mine;Non-Freight	29,697,511	29,697,511		10,610,215	10,610,215	
10										
11	OM	Production	50170-Stm Gen Fuel	SPS Account Reclass	(614,430)	(614,430)		(219,521)	(219,521)	
12	OM	Production	50170-Stm Gen Fuel	SPS Base Data - Reclass Incentive Labor						
13	OM	Production	50170-Stm Gen Fuel	SPS Business Area Adjustments	(54)		(54)	(19)		(19)
14	OM	Production	50170-Stm Gen Fuel	SPS Incentive XES Adjustment to Target - BP	5,713		5,713	2,041		2,041
15	OM	Production	50170-Stm Gen Fuel	Subtotal 50170-Stm Gen Fuel	(608,771)	(614,430)	5,659	(217,499)	(219,521)	2,022
16										
17	OM	Production	50200-Steam Expenses Major	Base	11,901,341	11,901,341		4,014,098	4,014,098	
18	OM	Production	50200-Steam Expenses Major	SPS Adjust Generation Overhaul Expense	(48,972)		(48,972)	(16,517)		(16,517)
19	OM	Production	50200-Steam Expenses Major	SPS Base Data - Income Statement Non Integration	(1,217)	(1,217)		(411)	(411)	
20	OM	Production	50200-Steam Expenses Major	SPS Base Data - Reclass Incentive Labor						
21	OM	Production	50200-Steam Expenses Major	SPS Business Area Adjustments	(0)		(0)	(0)		(0)
22	OM	Production	50200-Steam Expenses Major	SPS Incentive Adjustment to Target - BP	25,477		25,477	8,593		8,593
23	OM	Production	50200-Steam Expenses Major	Subtotal 50200-Steam Expenses Major	11,876,629	11,900,124	(23,495)	4,005,763	4,013,687	(7,924)
24										
25	OM	Production	50500-Stm Gen Elec Exp Major	Base	8,431,918	8,431,918		2,843,927	2,843,927	
26	OM	Production	50500-Stm Gen Elec Exp Major	SPS Adjust Generation Overhaul Expense	5,706		5,706	1,924		1,924
27	OM	Production	50500-Stm Gen Elec Exp Major	SPS Base Data - Reclass Incentive Labor						
28	OM	Production	50500-Stm Gen Elec Exp Major	SPS Incentive Adjustment to Target - BP	19,598		19,598	6,610		6,610
29	OM	Production	50500-Stm Gen Elec Exp Major	Subtotal 50500-Stm Gen Elec Exp Major	8,457,222	8,431,918	25,304	2,852,461	2,843,927	8,534
30										
31	OM	Production	50600-Misc Steam Pwr Exp	Base	14,315,568	14,315,568		4,828,371	4,828,371	
32	OM	Production	50600-Misc Steam Pwr Exp	SPS Adjust Generation Overhaul Expense	(18,960)		(18,960)	(6,395)		(6,395)
33	OM	Production	50600-Misc Steam Pwr Exp	SPS Annualize Wage Market Adjustment	231,442		231,442	78,061		78,061
34	OM	Production	50600-Misc Steam Pwr Exp	SPS Base Data - Income Statement Non Integration	422,167	422,167		142,389	142,389	
35	OM	Production	50600-Misc Steam Pwr Exp	SPS Base Data - Reclass Incentive Labor						
36	OM	Production	50600-Misc Steam Pwr Exp	SPS Business Area Adjustments	(116)		(116)	(39)		(39)
37	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive Adjustment to Target - BP	26,713		26,713	9,010		9,010
38	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive XES Adjustment to Target - BP	33,897		33,897	11,433		11,433
39	OM	Production	50600-Misc Steam Pwr Exp	SPS Include TX Deferrals	1,691		1,691	570		570
40	OM	Production	50600-Misc Steam Pwr Exp	Subtotal 50600-Misc Steam Pwr Exp	15,012,403	14,737,736	274,667	5,063,400	4,970,760	92,640
41										
42	OM	Production	50700-Stm Pow Gen Rents	Base	2,675,499	2,675,499		902,396	902,396	

Southwestern Public Service Company

12 Months Ending June 2022

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
43	OM	Production	50700-Stm Pow Gen Rents	SPS Base Data - Income Statement Non Integration	(422,217)	(422,217)		(142,406)	(142,406)	
44	OM	Production	50700-Stm Pow Gen Rents	Subtotal 50700-Stm Pow Gen Rents	2,253,282	2,253,282		759,990	759,990	
45										
46	OM	Production	51000-Stm Maint Super&Eng	Base	793,039	793,039		283,334	283,334	
47	OM	Production	51000-Stm Maint Super&Eng	SPS Base Data - Reclass Incentive Labor						
48	OM	Production	51000-Stm Maint Super&Eng	SPS Business Area Adjustments	(260)		(260)	(93)		(93)
49	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive Adjustment to Target - BP	2,562		2,562	915		915
50	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive XES Adjustment to Target - BP	838		838	299		299
51	OM	Production	51000-Stm Maint Super&Eng	Subtotal 51000-Stm Maint Super&Eng	796,179	793,039	3,140	284,456	283,334	1,122
52										
53	OM	Production	51100-Stm Maint of Structures	Base	3,891,376	3,891,376		1,312,488	1,312,488	
54	OM	Production	51100-Stm Maint of Structures	SPS Adjust Generation Overhaul Expense	33,661		33,661	11,353		11,353
55	OM	Production	51100-Stm Maint of Structures	SPS Base Data - Income Statement Non Integration	(5,911)	(5,911)		(1,994)	(1,994)	
56	OM	Production	51100-Stm Maint of Structures	SPS Base Data - Reclass Incentive Labor						
57	OM	Production	51100-Stm Maint of Structures	SPS Incentive Adjustment to Target - BP	5,223		5,223	1,762		1,762
58	OM	Production	51100-Stm Maint of Structures	Subtotal 51100-Stm Maint of Structures	3,924,350	3,885,465	38,884	1,323,609	1,310,494	13,115
59										
60	OM	Production	51200-Stm Maint of Boiler Plt	Base	11,983,079	11,983,079		4,281,269	4,281,269	
61	OM	Production	51200-Stm Maint of Boiler Plt	SPS Adjust Generation Overhaul Expense	486,421		486,421	173,787		173,787
62	OM	Production	51200-Stm Maint of Boiler Plt	SPS Base Data - Income Statement Non Integration	(18,111)	(18,111)		(6,471)	(6,471)	
63	OM	Production	51200-Stm Maint of Boiler Plt	SPS Base Data - Reclass Incentive Labor						
64	OM	Production	51200-Stm Maint of Boiler Plt	SPS Business Area Adjustments	(137)		(137)	(49)		(49)
65	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive Adjustment to Target - BP	17,874		17,874	6,386		6,386
66	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive XES Adjustment to Target - BP	6,676		6,676	2,385		2,385
67	OM	Production	51200-Stm Maint of Boiler Plt	Subtotal 51200-Stm Maint of Boiler Plt	12,475,803	11,964,968	510,834	4,457,308	4,274,799	182,509
68										
69	OM	Production	51300-Stm Maint of Elec Plant	Base	7,919,548	7,919,548		2,829,466	2,829,466	
70	OM	Production	51300-Stm Maint of Elec Plant	SPS Adjust Generation Overhaul Expense	304,010		304,010	108,616		108,616
71	OM	Production	51300-Stm Maint of Elec Plant	SPS Base Data - Income Statement Non Integration	(36,371)	(36,371)		(12,995)	(12,995)	
72	OM	Production	51300-Stm Maint of Elec Plant	SPS Base Data - Reclass Incentive Labor						
73	OM	Production	51300-Stm Maint of Elec Plant	SPS Business Area Adjustments	(1)		(1)	(0)		(0)
74	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive Adjustment to Target - BP	9,917		9,917	3,543		3,543
75	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive XES Adjustment to Target - BP	1,920		1,920	686		686
76	OM	Production	51300-Stm Maint of Elec Plant	Subtotal 51300-Stm Maint of Elec Plant	8,199,023	7,883,177	315,846	2,929,316	2,816,472	112,844
77										
78	OM	Production	51400-Stm Maint of Misc Stm Plt	Base	7,765,013	7,765,013		2,618,992	2,618,992	
79	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Adjust Generation Overhaul Expense	(95,868)		(95,868)	(32,334)		(32,334)
80	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Base Data - Income Statement Non Integration	(13,201)	(13,201)		(4,452)	(4,452)	
81	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Base Data - Reclass Incentive Labor						
82	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Incentive Adjustment to Target - BP	16,050		16,050	5,413		5,413
83	OM	Production	51400-Stm Maint of Misc Stm Plt	Subtotal 51400-Stm Maint of Misc Stm Plt	7,671,994	7,751,812	(79,818)	2,587,619	2,614,540	(26,921)
84										
85	OM	Production	54600-Oth Oper Super&Eng	Base	759,879	759,879		256,293	256,293	

Southwestern Public Service Company

12 Months Ending June 2022

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
86	OM	Production	54600-Oth Oper Super&Eng	SPS Account Reclass	(189,134)	(189,134)		(63,791)	(63,791)	
87	OM	Production	54600-Oth Oper Super&Eng	SPS Base Data - Reclass Incentive Labor						
88	OM	Production	54600-Oth Oper Super&Eng	SPS Business Area Adjustments	(4)		(4)	(1)		(1)
89	OM	Production	54600-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - BP	4,877		4,877	1,645		1,645
90	OM	Production	54600-Oth Oper Super&Eng	Subtotal 54600-Oth Oper Super&Eng	575,618	570,745	4,874	194,145	192,501	1,644
91										
92	OM	Production	54600W-Oth Oper Super&Eng	SPS Account Reclass	189,134	189,134		67,573	67,573	
93	OM	Production	54600W-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - BP	1,468		1,468	524		524
94	OM	Production	54600W-Oth Oper Super&Eng	Subtotal 54600W-Oth Oper Super&Eng	190,602	189,134	1,468	68,098	67,573	524
95										
96	OM	Production	54800-Oth Oper Gen Exp	Base	471,940	471,940		159,177	159,177	
97	OM	Production	54800-Oth Oper Gen Exp	SPS Adjust Generation Overhaul Expense	(1,962)		(1,962)	(662)		(662)
98	OM	Production	54800-Oth Oper Gen Exp	SPS Base Data - Reclass Incentive Labor						
99	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive Adjustment to Target - BP	994		994	335		335
100	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive XES Adjustment to Target - BP	803		803	271		271
101	OM	Production	54800-Oth Oper Gen Exp	Subtotal 54800-Oth Oper Gen Exp	471,775	471,940	(166)	159,121	159,177	(56)
102										
103	OM	Production	54900-Oth Oper Misc Gen Exp	Base	3,846,692	3,846,692		1,297,417	1,297,417	
104	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Account Reclass	(3,259,243)	(3,259,243)		(1,099,281)	(1,099,281)	
105	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Base Data - Income Statement Non Integration	(7,093)	(7,093)		(2,392)	(2,392)	
106	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Base Data - Reclass Incentive Labor						
107	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Business Area Adjustments	(164)		(164)	(55)		(55)
108	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive Adjustment to Target - BP	63		63	21		21
109	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive XES Adjustment to Target - BP	1,775		1,775	599		599
110	OM	Production	54900-Oth Oper Misc Gen Exp	Subtotal 54900-Oth Oper Misc Gen Exp	582,030	580,356	1,675	196,308	195,743	565
111										
112	OM	Production	54900W-Oth Oper Misc Gen Exp	SPS Account Reclass	3,259,243	3,259,243		1,164,450	1,164,450	
113	OM	Production	54900W-Oth Oper Misc Gen Exp	SPS Eliminate Wind Contract Payment	6,248,456		6,248,456	2,232,425		2,232,425
114	OM	Production	54900W-Oth Oper Misc Gen Exp	SPS K&M Generation BP Adj	(975,216)		(975,216)	(348,421)		(348,421)
115	OM	Production	54900W-Oth Oper Misc Gen Exp	Subtotal 54900W-Oth Oper Misc Gen Exp	8,532,484	3,259,243	5,273,241	3,048,454	1,164,450	1,884,004
116										
117	OM	Production	55000-Oth Oper Rents	Base	4,907,878	4,907,878		1,655,335	1,655,335	
118	OM	Production	55000-Oth Oper Rents	SPS Account Reclass	(4,480,390)	(4,480,390)		(1,511,151)	(1,511,151)	
119	OM	Production	55000-Oth Oper Rents	SPS Base Data - Income Statement Non Integration	7,143	7,143		2,409	2,409	
120	OM	Production	55000-Oth Oper Rents	Subtotal 55000-Oth Oper Rents	434,631	434,631		146,593	146,593	
121										
122	OM	Production	55000W-Oth Oper Rents	SPS Account Reclass	4,480,390	4,480,390		1,600,737	1,600,737	
123	OM	Production	55000W-Oth Oper Rents	Subtotal 55000W-Oth Oper Rents	4,480,390	4,480,390		1,600,737	1,600,737	
124										
125	OM	Production	55100-Oth Mtce Supervision&Eng	Base	847,845	847,845		285,962	285,962	
126	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Account Reclass	(336,422)	(336,422)		(113,469)	(113,469)	
127	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Base Data - Reclass Incentive Labor						
128	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Business Area Adjustments	(124)		(124)	(42)		(42)

Southwestern Public Service Company

12 Months Ending June 2022

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
129	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - BP	4,483		4,483	1,512		1,512
130	OM	Production	55100-Oth Mtce Supervision&Eng	Subtotal 55100-Oth Mtce Supervision&Eng	515,782	511,423	4,359	173,963	172,493	1,470
131										
132	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Account Reclass	336,422	336,422		120,195	120,195	
133	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - BP	2,624		2,624	938		938
134	OM	Production	55100W-Oth Mtce Supervision&Eng	Subtotal 55100W-Oth Mtce Supervision&Eng	339,046	336,422	2,624	121,133	120,195	938
135										
136	OM	Production	55200-Oth Maint of Structures	Base	547,008	547,008		184,495	184,495	
137	OM	Production	55200-Oth Maint of Structures	SPS Account Reclass	(324,479)	(324,479)		(109,441)	(109,441)	
138	OM	Production	55200-Oth Maint of Structures	SPS Base Data - Income Statement Non Integration	24,022	24,022		8,102	8,102	
139	OM	Production	55200-Oth Maint of Structures	SPS Base Data - Reclass Incentive Labor						
140	OM	Production	55200-Oth Maint of Structures	SPS Business Area Adjustments	(1)		(1)	(0)		(0)
141	OM	Production	55200-Oth Maint of Structures	SPS Incentive Adjustment to Target - BP	458		458	154		154
142	OM	Production	55200-Oth Maint of Structures	Subtotal 55200-Oth Maint of Structures	247,007	246,550	457	83,311	83,157	154
143										
144	OM	Production	55200W-Oth Maint of Structures	SPS Account Reclass	324,479	324,479		115,929	115,929	
145	OM	Production	55200W-Oth Maint of Structures	SPS Incentive Adjustment to Target - BP	2		2	1		1
146	OM	Production	55200W-Oth Maint of Structures	Subtotal 55200W-Oth Maint of Structures	324,481	324,479	2	115,929	115,929	1
147										
148	OM	Production	55300-Oth Mtc of Gen & Ele Plant	Base	1,531,549	1,531,549		516,563	516,563	
149	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Account Reclass	(64,391)	(64,391)		(21,718)	(21,718)	
150	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Adjust Generation Overhaul Expense	21,277		21,277	7,176		7,176
151	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Base Data - Income Statement Non Integration	36,371	36,371		12,267	12,267	
152	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Base Data - Reclass Incentive Labor						
153	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Business Area Adjustments	(90)		(90)	(31)		(31)
154	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - BP	1,894		1,894	639		639
155	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive XES Adjustment to Target - BP	4,862		4,862	1,640		1,640
156	OM	Production	55300-Oth Mtc of Gen & Ele Plant	Subtotal 55300-Oth Mtc of Gen & Ele Plant	1,531,472	1,503,529	27,942	516,537	507,112	9,424
157										
158	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Account Reclass	64,391	64,391		23,006	23,006	
159	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - BP	9		9	3		3
160	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	Subtotal 55300W-Oth Mtc of Gen & Ele Plant	64,400	64,391	9	23,009	23,006	3
161										
162	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	Base	958,377	958,377		323,243	323,243	
163	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Account Reclass	(950,581)	(950,581)		(320,613)	(320,613)	
164	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Base Data - Income Statement Non Integration	13,201	13,201		4,452	4,452	
165	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Base Data - Reclass Incentive Labor						
166	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Business Area Adjustments	(3)		(3)	(1)		(1)
167	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive Adjustment to Target - BP	11		11	4		4
168	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - BP	(1)		(1)	(0)		(0)
169	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	Subtotal 55400-Oth Mtc Misc Gen Plt Mjr	21,005	20,997	8	7,084	7,082	3
170										
171	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Account Reclass	950,581	950,581		339,620	339,620	





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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
215	OM	Transmission	56120-Load Disp-Monitor/Operate	Base	3,142,440	3,142,440		829,045	829,045	
216	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Base Data - Reclass Incentive Labor						
217	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Business Area Adjustments	(19)		(19)	(5)		(5)
218	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive Adjustment to Target - BP	7,709		7,709	2,034		2,034
219	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive XES Adjustment to Target - BP	1,888		1,888	498		498
220	OM	Transmission	56120-Load Disp-Monitor/Operate	Subtotal 56120-Load Disp-Monitor/Operate	3,152,019	3,142,440	9,579	831,572	829,045	2,527
221										
222	OM	Transmission	56140-Load Disp-Sch/Con/Disp Serv	Base	3,336,631	3,336,631		1,261,116	1,261,116	
223	OM	Transmission	56140-Load Disp-Sch/Con/Disp Serv	Subtotal 56140-Load Disp-Sch/Con/Disp Serv	3,336,631	3,336,631		1,261,116	1,261,116	
224										
225	OM	Transmission	561400W-Scheduling, system control and dispatch services - Wholesale	Base	749,224	749,224				
226	OM	Transmission	561400W-Scheduling, system control and dispatch services - Wholesale	Subtotal 561400W-Scheduling, system control and dispatch services - Wholesale	749,224	749,224				
227										
228	OM	Transmission	56150-Rel/Plan/Standards Dev	Base	45	45		12	12	
229	OM	Transmission	56150-Rel/Plan/Standards Dev	Subtotal 56150-Rel/Plan/Standards Dev	45	45		12	12	
230										
231	OM	Transmission	56160-Trans Service Studies	Base	145,836	145,836		38,475	38,475	
232	OM	Transmission	56160-Trans Service Studies	SPS Base Data - Reclass Incentive Labor						
233	OM	Transmission	56160-Trans Service Studies	SPS Incentive XES Adjustment to Target - BP	192		192	51		51
234	OM	Transmission	56160-Trans Service Studies	Subtotal 56160-Trans Service Studies	146,028	145,836	192	38,525	38,475	51
235										
236	OM	Transmission	56170-Gen Interconn Studies	Base	104,842	104,842		27,660	27,660	
237	OM	Transmission	56170-Gen Interconn Studies	SPS Base Data - Reclass Incentive Labor						
238	OM	Transmission	56170-Gen Interconn Studies	SPS Incentive XES Adjustment to Target - BP	1,353		1,353	357		357
239	OM	Transmission	56170-Gen Interconn Studies	Subtotal 56170-Gen Interconn Studies	106,195	104,842	1,353	28,016	27,660	357
240										
241	OM	Transmission	56180-Rel/Plan/Standards Dev Serv	Base	2,635,983	2,635,983		996,299	996,299	
242	OM	Transmission	56180-Rel/Plan/Standards Dev Serv	Subtotal 56180-Rel/Plan/Standards Dev Serv	2,635,983	2,635,983		996,299	996,299	
243										
244	OM	Transmission	561800W-Reliability planning and standards develop service - Wholesale	Base	299,064	299,064				
245	OM	Transmission	561800W-Reliability planning and standards develop service - Wholesale	Subtotal 561800W-Reliability planning and standards develop service - Wholesale	299,064	299,064				
246										
247	OM	Transmission	56200-Trans Oper Station Exp	Base	1,326,358	1,326,358		358,256	358,256	
248	OM	Transmission	56200-Trans Oper Station Exp	SPS Base Data - Reclass Incentive Labor						
249	OM	Transmission	56200-Trans Oper Station Exp	SPS Incentive Adjustment to Target - BP	6,140		6,140	1,659		1,659
250	OM	Transmission	56200-Trans Oper Station Exp	Subtotal 56200-Trans Oper Station Exp	1,332,499	1,326,358	6,140	359,915	358,256	1,659
251										
252	OM	Transmission	56300-Trans Oper OH Lines	Base	2,741,487	2,741,487		740,490	740,490	
253	OM	Transmission	56300-Trans Oper OH Lines	SPS Base Data - Reclass Incentive Labor						
254	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive Adjustment to Target - BP	1,337		1,337	361		361

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
255	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive XES Adjustment to Target - BP	59		59	16		16
256	OM	Transmission	56300-Trans Oper OH Lines	SPS Remove Transmission Line Clearance Amortization	(1,526,476)		(1,526,476)	(412,309)		(412,309)
257	OM	Transmission	56300-Trans Oper OH Lines	Subtotal 56300-Trans Oper OH Lines	1,216,407	2,741,487	(1,525,080)	328,558	740,490	(411,932)
258										
259	OM	Transmission	56400-Trans Oper UG Lines	Base	369	369		100	100	
260	OM	Transmission	56400-Trans Oper UG Lines	SPS Base Data - Reclass Incentive Labor						
261	OM	Transmission	56400-Trans Oper UG Lines	SPS Incentive Adjustment to Target - BP	2		2	0		0
262	OM	Transmission	56400-Trans Oper UG Lines	Subtotal 56400-Trans Oper UG Lines	371	369	2	100	100	0
263										
264	OM	Transmission	56500-Transm of Elec By Others	Base						
265	OM	Transmission	56500-Transm of Elec By Others	Subtotal 56500-Transm of Elec By Others						
266										
267	OM	Transmission	56500MC-Wheeling Meter Charges	Base	418,287	418,287				
268	OM	Transmission	56500MC-Wheeling Meter Charges	Subtotal 56500MC-Wheeling Meter Charges	418,287	418,287				
269										
270	OM	Transmission	56500MISC-Wheeling Miscellaneous	Base	34,263	34,263		9,039	9,039	
271	OM	Transmission	56500MISC-Wheeling Miscellaneous	SPS Eliminate Non-Recurring Transmission Revenue & Expense	(1,577)		(1,577)	(416)		(416)
272	OM	Transmission	56500MISC-Wheeling Miscellaneous	Subtotal 56500MISC-Wheeling Miscellaneous	32,686	34,263	(1,577)	8,623	9,039	(416)
273										
274	OM	Transmission	56500S11-Wheeling Schedule 11	Base	113,770,531	113,770,531		43,000,810	43,000,810	
275	OM	Transmission	56500S11-Wheeling Schedule 11	Subtotal 56500S11-Wheeling Schedule 11	113,770,531	113,770,531		43,000,810	43,000,810	
276										
277	OM	Transmission	56500S11W-Wheeling Schedule 11 - Wholesale	Base	25,499,747	25,499,747				
278	OM	Transmission	56500S11W-Wheeling Schedule 11 - Wholesale	Subtotal 56500S11W-Wheeling Schedule 11 - Wholesale	25,499,747	25,499,747				
279										
280	OM	Transmission	56500S12-Wheeling Schedule 12	Base	1,950,144	1,950,144		737,078	737,078	
281	OM	Transmission	56500S12-Wheeling Schedule 12	SPS Eliminate Non-Recurring Transmission Revenue & Expense	(4,529)		(4,529)	(1,712)		(1,712)
282	OM	Transmission	56500S12-Wheeling Schedule 12	Subtotal 56500S12-Wheeling Schedule 12	1,945,615	1,950,144	(4,529)	735,366	737,078	(1,712)
283										
284	OM	Transmission	56500S12W-Wheeling Schedule 12 - Wholesale	Base	219,689	219,689				
285	OM	Transmission	56500S12W-Wheeling Schedule 12 - Wholesale	SPS Eliminate Non-Recurring Transmission Revenue & Expense	(0)		(0)			
286	OM	Transmission	56500S12W-Wheeling Schedule 12 - Wholesale	Subtotal 56500S12W-Wheeling Schedule 12 - Wholesale	219,689	219,689	(0)			
287										
288	OM	Transmission	56500S1W-Wheeling Schedule 1 - Wholesale	Base	287,742	287,742				
289	OM	Transmission	56500S1W-Wheeling Schedule 1 - Wholesale	SPS Eliminate Non-Recurring Transmission Revenue & Expense	712		712			
290	OM	Transmission	56500S1W-Wheeling Schedule 1 - Wholesale	Subtotal 56500S1W-Wheeling Schedule 1 - Wholesale	288,454	287,742	712			
291										
292	OM	Transmission	56500S2-Wheeling Schedule 2	Base	136,831	136,831		51,717	51,717	
293	OM	Transmission	56500S2-Wheeling Schedule 2	SPS Eliminate Non-Recurring Transmission Revenue & Expense	(4,060)		(4,060)	(1,535)		(1,535)
294	OM	Transmission	56500S2-Wheeling Schedule 2	Subtotal 56500S2-Wheeling Schedule 2	132,771	136,831	(4,060)	50,182	51,717	(1,535)
295										
296	OM	Transmission	56500S2W-Wheeling Schedule 2 - Wholesale	Base	15,726	15,726				
297	OM	Transmission	56500S2W-Wheeling Schedule 2 - Wholesale	SPS Eliminate Non-Recurring Transmission Revenue & Expense	1,480		1,480			

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
298	OM	Transmission	56500S2W-Wheeling Schedule 2 - Wholesale	Subtotal 56500S2W-Wheeling Schedule 2 - Wholesale	17,206	15,726	1,480			
299										
300	OM	Transmission	56500S9-Wheeling Schedule 9	Base	9,815,946	9,815,946		3,710,043	3,710,043	
301	OM	Transmission	56500S9-Wheeling Schedule 9	SPS Eliminate Non-Recurring Transmission Revenue & Expense	(9,567,328)		(9,567,328)	(3,616,076)		(3,616,076)
302	OM	Transmission	56500S9-Wheeling Schedule 9	Subtotal 56500S9-Wheeling Schedule 9	248,618	9,815,946	(9,567,328)	93,968	3,710,043	(3,616,076)
303										
304	OM	Transmission	56500S9W-Wheeling Schedule 9 - Wholesale	Base	16,021,760	16,021,760				
305	OM	Transmission	56500S9W-Wheeling Schedule 9 - Wholesale	SPS Eliminate Non-Recurring Transmission Revenue & Expense	26,682		26,682			
306	OM	Transmission	56500S9W-Wheeling Schedule 9 - Wholesale	Subtotal 56500S9W-Wheeling Schedule 9 - Wholesale	16,048,442	16,021,760	26,682			
307										
308	OM	Transmission	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	Base	271,907	271,907		102,308	102,308	
309	OM	Transmission	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	Subtotal 565Z2DAUC - Z2 Direct Assigned Upgrade Charge	271,907	271,907		102,308	102,308	
310										
311	OM	Transmission	565Z2DAUCW - Z2 Direct Assigned Upgrade Charge - Wholesale	Base	282,989	282,989				
312	OM	Transmission	565Z2DAUCW - Z2 Direct Assigned Upgrade Charge - Wholesale	Subtotal 565Z2DAUCW - Z2 Direct Assigned Upgrade Charge - Wholesale	282,989	282,989				
313										
314	OM	Transmission	56600-Trans Oper Misc Exp	Base	3,570,324	3,570,324		964,363	964,363	
315	OM	Transmission	56600-Trans Oper Misc Exp	SPS Base Data - Income Statement Non Integration	142,204	142,204		38,410	38,410	
316	OM	Transmission	56600-Trans Oper Misc Exp	SPS Base Data - Re-class Incentive Labor						
317	OM	Transmission	56600-Trans Oper Misc Exp	SPS Business Area Adjustments	(1)		(1)	(0)		(0)
318	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive Adjustment to Target - BP	6,535		6,535	1,765		1,765
319	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive XES Adjustment to Target - BP	4,554		4,554	1,230		1,230
320	OM	Transmission	56600-Trans Oper Misc Exp	SPS Include TX Deferrals	112		112	30		30
321	OM	Transmission	56600-Trans Oper Misc Exp	Subtotal 56600-Trans Oper Misc Exp	3,723,728	3,712,529	11,200	1,005,798	1,002,773	3,025
322										
323	OM	Transmission	56700-Trans Rents	Base	1,635,021	1,635,021		441,628	441,628	
324	OM	Transmission	56700-Trans Rents	SPS Base Data - Income Statement Non Integration	(142,204)	(142,204)		(38,410)	(38,410)	
325	OM	Transmission	56700-Trans Rents	Subtotal 56700-Trans Rents	1,492,817	1,492,817		403,218	403,218	
326										
327	OM	Transmission	56900-Trans Mtce of Structures	Base	3,052	3,052		824	824	
328	OM	Transmission	56900-Trans Mtce of Structures	Subtotal 56900-Trans Mtce of Structures	3,052	3,052		824	824	
329										
330	OM	Transmission	57000-Tran Mnt of Station Equip	Base	1,350,303	1,350,303		364,724	364,724	
331	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Base Data - Re-class Incentive Labor						
332	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Incentive Adjustment to Target - BP	2,094		2,094	566		566
333	OM	Transmission	57000-Tran Mnt of Station Equip	Subtotal 57000-Tran Mnt of Station Equip	1,352,397	1,350,303	2,094	365,289	364,724	566
334										
335	OM	Transmission	57100-Trans Mt of Overhead Lines	Base	993,601	993,601		268,377	268,377	
336	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Adjust Storm Damage Expense	12,861		12,861	3,474		3,474
337	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Base Data - Re-class Incentive Labor						
338	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive Adjustment to Target - BP	28		28	7		7
339	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive XES Adjustment to Target - BP	574		574	155		155

Southwestern Public Service Company

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
340	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Remove Transmission Line Clearance Amortization	(45,877)		(45,877)	(12,392)		(12,392)
341	OM	Transmission	57100-Trans Mt of Overhead Lines	Subtotal 57100-Trans Mt of Overhead Lines	961,186	993,601	(32,415)	259,621	268,377	(8,755)
342										
343	OM	Transmission		<b>Subtotal Transmission</b>	<b>187,030,090</b>	<b>198,050,761</b>	<b>(11,020,671)</b>	<b>51,854,112</b>	<b>55,871,529</b>	<b>(4,017,417)</b>
344										
345	OM	Distribution	58000-Dist Oper Sup & Eng	Base	5,581,456	5,581,456		2,048,790	2,048,790	
346	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Annualize Wage Market Adjustment	456,982		456,982	176,362		176,362
347	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Base Data - Reclass Incentive Labor						
348	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Business Area Adjustments	(260)		(260)	(100)		(100)
349	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive Adjustment to Target - BP	13,357		13,357	4,649		4,649
350	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive XES Adjustment to Target - BP	5,934		5,934	2,290		2,290
351	OM	Distribution	58000-Dist Oper Sup & Eng	Subtotal 58000-Dist Oper Sup & Eng	6,057,470	5,581,456	476,013	2,231,992	2,048,790	183,201
352										
353	OM	Distribution	58100-Dist Load Dispatching	Base	397,476	397,476		153,397	153,397	
354	OM	Distribution	58100-Dist Load Dispatching	SPS Base Data - Reclass Incentive Labor						
355	OM	Distribution	58100-Dist Load Dispatching	SPS Business Area Adjustments	(24)		(24)	(9)		(9)
356	OM	Distribution	58100-Dist Load Dispatching	SPS Incentive XES Adjustment to Target - BP	1,044		1,044	403		403
357	OM	Distribution	58100-Dist Load Dispatching	Subtotal 58100-Dist Load Dispatching	398,496	397,476	1,020	153,791	153,397	394
358										
359	OM	Distribution	58200-Dist Op Station Exp	Base	1,035,096	1,035,096		399,473	399,473	
360	OM	Distribution	58200-Dist Op Station Exp	SPS Base Data - Reclass Incentive Labor						
361	OM	Distribution	58200-Dist Op Station Exp	SPS Incentive Adjustment to Target - BP	3,110		3,110	1,200		1,200
362	OM	Distribution	58200-Dist Op Station Exp	Subtotal 58200-Dist Op Station Exp	1,038,207	1,035,096	3,110	400,674	399,473	1,200
363										
364	OM	Distribution	58300-Dist Oper Overhead Lines	Base	728,145	728,145		342,800	342,800	
365	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Base Data - Income Statement Non Integration	1,284,029	1,284,029		495,544	495,544	
366	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Base Data - Reclass Incentive Labor						
367	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive Adjustment to Target - BP	3,355		3,355	777		777
368	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive XES Adjustment to Target - BP	605		605	234		234
369	OM	Distribution	58300-Dist Oper Overhead Lines	Subtotal 58300-Dist Oper Overhead Lines	2,016,135	2,012,174	3,960	839,354	838,343	1,010
370										
371	OM	Distribution	58400-Dist Op UG Elec lines	Base	796,548	796,548		335,536	335,536	
372	OM	Distribution	58400-Dist Op UG Elec lines	SPS Base Data - Income Statement Non Integration	36,621	36,621		14,133	14,133	
373	OM	Distribution	58400-Dist Op UG Elec lines	SPS Base Data - Reclass Incentive Labor						
374	OM	Distribution	58400-Dist Op UG Elec lines	SPS Incentive Adjustment to Target - BP	343		343	81		81
375	OM	Distribution	58400-Dist Op UG Elec lines	Subtotal 58400-Dist Op UG Elec lines	833,512	833,169	343	349,750	349,669	81
376										
377	OM	Distribution	58500-Dist Oper Streetlight	Base	542,843	542,843		209,498	209,498	
378	OM	Distribution	58500-Dist Oper Streetlight	SPS Base Data - Reclass Incentive Labor						
379	OM	Distribution	58500-Dist Oper Streetlight	SPS Business Area Adjustments	(2)		(2)	(1)		(1)
380	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive Adjustment to Target - BP	1,359		1,359	524		524
381	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive XES Adjustment to Target - BP	206		206	79		79
382	OM	Distribution	58500-Dist Oper Streetlight	Subtotal 58500-Dist Oper Streetlight	544,405	542,843	1,563	210,102	209,498	603

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
383										
384	OM	Distribution	58600-Dist Oper Meter Exp	Base	2,222,474	2,222,474		1,058,705	1,058,705	
385	OM	Distribution	58600-Dist Oper Meter Exp	SPS Base Data - Income Statement Non Integration	(589,909)	(589,909)		(227,663)	(227,663)	
386	OM	Distribution	58600-Dist Oper Meter Exp	SPS Base Data - Reclass Incentive Labor						
387	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive Adjustment to Target - BP	11,105		11,105	4,294		4,294
388	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive XES Adjustment to Target - BP	1,456		1,456	562		562
389	OM	Distribution	58600-Dist Oper Meter Exp	Subtotal 58600-Dist Oper Meter Exp	1,645,126	1,632,565	12,561	835,898	831,042	4,855
390										
391	OM	Distribution	58700-Dist Oper Cust Install	Base	566,568	566,568		218,655	218,655	
392	OM	Distribution	58700-Dist Oper Cust Install	SPS Base Data - Reclass Incentive Labor						
393	OM	Distribution	58700-Dist Oper Cust Install	SPS Incentive Adjustment to Target - BP	1,929		1,929	744		744
394	OM	Distribution	58700-Dist Oper Cust Install	Subtotal 58700-Dist Oper Cust Install	568,497	566,568	1,929	219,399	218,655	744
395										
396	OM	Distribution	58800-Dist Oper Misc Exp	Base	6,140,136	6,140,136		1,714,933	1,714,933	
397	OM	Distribution	58800-Dist Oper Misc Exp	SPS Base Data - Income Statement Non Integration	324,166	324,166		125,105	125,105	
398	OM	Distribution	58800-Dist Oper Misc Exp	SPS Base Data - Reclass Incentive Labor						
399	OM	Distribution	58800-Dist Oper Misc Exp	SPS Business Area Adjustments	(71)		(71)	(27)		(27)
400	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive Adjustment to Target - BP	9,597		9,597	2,241		2,241
401	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive XES Adjustment to Target - BP	9,109		9,109	3,474		3,474
402	OM	Distribution	58800-Dist Oper Misc Exp	SPS Include TX Deferrals	39,819		39,819			
403	OM	Distribution	58800-Dist Oper Misc Exp	Subtotal 58800-Dist Oper Misc Exp	6,522,756	6,464,302	58,454	1,845,726	1,840,038	5,689
404										
405	OM	Distribution	58900-Dist Rents	Base	2,347,928	2,347,928		848,946	848,946	
406	OM	Distribution	58900-Dist Rents	SPS Base Data - Income Statement Non Integration	(325,944)	(325,944)		(125,791)	(125,791)	
407	OM	Distribution	58900-Dist Rents	Subtotal 58900-Dist Rents	2,021,984	2,021,984		723,155	723,155	
408										
409	OM	Distribution	59000-Dist Mtc Super & Eng	Base	14,133	14,133		5,454	5,454	
410	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Base Data - Reclass Incentive Labor						
411	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Incentive XES Adjustment to Target - BP	124		124	48		48
412	OM	Distribution	59000-Dist Mtc Super & Eng	Subtotal 59000-Dist Mtc Super & Eng	14,258	14,133	124	5,503	5,454	48
413										
414	OM	Distribution	59200-Dist Mt of Station Equip	Base	589,617	589,617		227,550	227,550	
415	OM	Distribution	59200-Dist Mt of Station Equip	SPS Base Data - Reclass Incentive Labor						
416	OM	Distribution	59200-Dist Mt of Station Equip	SPS Incentive Adjustment to Target - BP	787		787	304		304
417	OM	Distribution	59200-Dist Mt of Station Equip	Subtotal 59200-Dist Mt of Station Equip	590,404	589,617	787	227,854	227,550	304
418										
419	OM	Distribution	592200	SPS Base Data - Reclass Incentive Labor						
420	OM	Distribution	592200	SPS Incentive Adjustment to Target - BP	(0)		(0)	(0)		(0)
421	OM	Distribution	592200	Subtotal 592200	(0)		(0)	(0)		(0)
422										
423	OM	Distribution	59300-Dist Mtc of Overhead Lines	Base	8,995,568	8,995,568		2,910,190	2,910,190	
424	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Adjust Storm Damage Expense	(264,490)		(264,490)	(264,490)		(264,490)
425	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Base Data - Income Statement Non Integration	(1,316,245)	(1,316,245)		(507,977)	(507,977)	



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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
469	OM	Regional Market Expenses	57550-Ancillary Serv Mkt Admin	Base	908	908		325	325	
470	OM	Regional Market Expenses	57550-Ancillary Serv Mkt Admin	SPS Base Data - Reclass Incentive Labor						
471	OM	Regional Market Expenses	57550-Ancillary Serv Mkt Admin	SPS Incentive XES Adjustment to Target - BP	10		10	3		3
472	OM	Regional Market Expenses	57550-Ancillary Serv Mkt Admin	Subtotal 57550-Ancillary Serv Mkt Admin	918	908	10	328	325	3
473										
474	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	Base	908	908		325	325	
475	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	SPS Base Data - Reclass Incentive Labor						
476	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	SPS Incentive XES Adjustment to Target - BP	10		10	3		3
477	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	Subtotal 57560-Mkt Monitoring/Compliance	918	908	10	328	325	3
478										
479	OM	Regional Market Expenses	57570-Mkt Fac/Mon/Comp Serv	Base	8,642,634	8,642,634		3,087,808	3,087,808	
480	OM	Regional Market Expenses	57570-Mkt Fac/Mon/Comp Serv	SPS Base Data - Direct Assign Schedule 1-A2 Fees	(0)	(0)		4,751	4,751	
481	OM	Regional Market Expenses	57570-Mkt Fac/Mon/Comp Serv	SPS Eliminate Non-Recurring Transmission Revenue & Expense	8,034		8,034	2,870		2,870
482	OM	Regional Market Expenses	57570-Mkt Fac/Mon/Comp Serv	Subtotal 57570-Mkt Fac/Mon/Comp Serv	8,650,669	8,642,634	8,034	3,095,429	3,092,559	2,870
483										
484	OM	Regional Market Expenses	57580-Regional Market Rents	Base	34,684	34,684		12,392	12,392	
485	OM	Regional Market Expenses	57580-Regional Market Rents	SPS Base Data - Income Statement Non Integration	(6,694)	(6,694)		(2,391)	(2,391)	
486	OM	Regional Market Expenses	57580-Regional Market Rents	Subtotal 57580-Regional Market Rents	27,990	27,990		10,000	10,000	
487										
488	OM	Regional Market Expenses		<b>Subtotal Regional Market Expenses</b>	<b>9,239,156</b>	<b>9,218,424</b>	<b>20,732</b>	<b>3,305,682</b>	<b>3,298,275</b>	<b>7,407</b>
489										
490	OM	Customer Accounts	90100-Cust Acct Supervise	Base	39,350	39,350		12,300	12,300	
491	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Base Data - Reclass Incentive Labor						
492	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Business Area Adjustments	(82)		(82)	(26)		(26)
493	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Incentive XES Adjustment to Target - BP	352		352	110		110
494	OM	Customer Accounts	90100-Cust Acct Supervise	Subtotal 90100-Cust Acct Supervise	39,620	39,350	270	12,384	12,300	84
495										
496	OM	Customer Accounts	90200-Cust Acct Meter Read	Base	5,736,629	5,736,629		1,793,097	1,793,097	
497	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Base Data - Income Statement Non Integration	(5,254)	(5,254)		(1,642)	(1,642)	
498	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Base Data - Reclass Incentive Labor						
499	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Business Area Adjustments	(1)		(1)	(0)		(0)
500	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive Adjustment to Target - BP	14,386		14,386	4,497		4,497
501	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive XES Adjustment to Target - BP	1,465		1,465	458		458
502	OM	Customer Accounts	90200-Cust Acct Meter Read	Subtotal 90200-Cust Acct Meter Read	5,747,225	5,731,375	15,850	1,796,409	1,791,454	4,954
503										
504	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	Base	9,682,312	9,682,312		3,026,397	3,026,397	
505	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Annualize Wage Market Adjustment	37,142		37,142	11,609		11,609
506	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Base Data - Income Statement Non Integration	589,909	589,909		184,388	184,388	
507	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Base Data - Reclass Incentive Labor						
508	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Business Area Adjustments	(1,071)		(1,071)	(335)		(335)
509	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Incentive Adjustment to Target - BP	4,654		4,654	1,455		1,455
510	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Incentive XES Adjustment to Target - BP	30,099		30,099	9,408		9,408
511	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS K&M Shared Services BP Adj	(680,522)		(680,522)	(212,710)		(212,710)



Southwestern Public Service Company

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
512	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	Subtotal 90300-Cust Acct Recrds & Coll	9,662,522	10,272,221	(609,698)	3,020,212	3,210,785	(190,573)
513										
514	OM	Customer Accounts	90400-Cust Acct Uncollect	Base	6,826,402	6,826,402		2,133,753	2,133,753	
515	OM	Customer Accounts	90400-Cust Acct Uncollect	SPS Include TX Deferrals	1,521,658		1,521,658	475,630		475,630
516	OM	Customer Accounts	90400-Cust Acct Uncollect	Subtotal 90400-Cust Acct Uncollect	8,348,060	6,826,402	1,521,658	2,609,384	2,133,753	475,630
517										
518	OM	Customer Accounts	904001-Uncollectable Accounts - Non Commodity	Base	549,647	549,647		171,805	171,805	
519	OM	Customer Accounts	904001-Uncollectable Accounts - Non Commodity	Subtotal 904001-Uncollectable Accounts - Non Commodity	549,647	549,647		171,805	171,805	
520										
521	OM	Customer Accounts	90500-Cust Acct Misc	Base	257,657	257,657		80,536	80,536	
522	OM	Customer Accounts	90500-Cust Acct Misc	SPS Base Data - Income Statement Non Integration	(141,901)	(141,901)		(44,354)	(44,354)	
523	OM	Customer Accounts	90500-Cust Acct Misc	SPS Base Data - Reclss Incentive Labor						
524	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive Adjustment to Target - BP	(21)		(21)	(6)		(6)
525	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive XES Adjustment to Target - BP	232		232	72		72
526	OM	Customer Accounts	90500-Cust Acct Misc	Subtotal 90500-Cust Acct Misc	115,966	115,755	211	36,248	36,182	66
527										
528	OM	Customer Accounts	DEPINT - Customer Deposit Interest Expense	SPS Customer Deposit Interest	18,969		18,969	16,032		16,032
529	OM	Customer Accounts	DEPINT - Customer Deposit Interest Expense	Subtotal DEPINT - Customer Deposit Interest Expense	18,969		18,969	16,032		16,032
530										
531	OM	Customer Accounts		<b>Subtotal Customer Accounts</b>	<b>24,482,009</b>	<b>23,534,750</b>	<b>947,260</b>	<b>7,662,473</b>	<b>7,356,279</b>	<b>306,194</b>
532										
533	OM	Customer Service	90800-Customer Asst Expense	Base	22,849,571	22,849,571		7,142,084	7,142,084	
534	OM	Customer Service	90800-Customer Asst Expense	SPS Annualize Wage Market Adjustment	17,899		17,899	5,595		5,595
535	OM	Customer Service	90800-Customer Asst Expense	SPS Base Data - Reclss Customer Assistance	(20,522,057)	(20,522,057)		(6,414,574)	(6,414,574)	
536	OM	Customer Service	90800-Customer Asst Expense	SPS Base Data - Reclss Incentive Labor						
537	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive Adjustment to Target - BP	10,045		10,045	3,140		3,140
538	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive XES Adjustment to Target - BP	1,089		1,089	340		340
539	OM	Customer Service	90800-Customer Asst Expense	Subtotal 90800-Customer Asst Expense	2,356,546	2,327,514	29,032	736,585	727,510	9,075
540										
541	OM	Customer Service	90801EE-Customer Assistance EE Amort TX	SPS Base Data - Reclss Customer Assistance	3,959,005	3,959,005				
542	OM	Customer Service	90801EE-Customer Assistance EE Amort TX	SPS Eliminate Per Book EE Amortization	(3,959,005)		(3,959,005)			
543	OM	Customer Service	90801EE-Customer Assistance EE Amort TX	Subtotal 90801EE-Customer Assistance EE Amort TX		3,959,005	(3,959,005)			
544										
545	OM	Customer Service	90803EE-Customer Assistance EE Amort NM	SPS Base Data - Reclss Customer Assistance	15,962,066	15,962,066		15,962,066	15,962,066	
546	OM	Customer Service	90803EE-Customer Assistance EE Amort NM	SPS Eliminate Per Book EE Amortization	(15,962,066)		(15,962,066)	(15,962,066)		(15,962,066)
547	OM	Customer Service	90803EE-Customer Assistance EE Amort NM	Subtotal 90803EE-Customer Assistance EE Amort NM		15,962,066	(15,962,066)		15,962,066	(15,962,066)
548										
549	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	SPS Base Data - Reclss Customer Assistance	600,986	600,986				
550	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	Subtotal 90804EE-Customer Assistance SaversSwitch	600,986	600,986				
551										
552	OM	Customer Service	909000-Informational and instruction advertising expense	Base	367,074	367,074		114,738	114,738	
553	OM	Customer Service	909000-Informational and instruction advertising expense	SPS Reclss Ad Brand Expense	(26,891)		(26,891)	(8,405)		(8,405)
554	OM	Customer Service	909000-Informational and instruction advertising expense	Subtotal 909000-Informational and instruction advertising exper	340,184	367,074	(26,891)	106,332	114,738	(8,405)

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
555										
556	OM	Customer Service	910000-Misc Cust Serv Expense	Base	44,296	44,296		13,846	13,846	
557	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Base Data - Income Statement Non Integration	(1,595)	(1,595)		(498)	(498)	
558	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Base Data - Reclass Incentive Labor						
559	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive Adjustment to Target - BP	(12)		(12)	(4)		(4)
560	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive XES Adjustment to Target - BP	63		63	20		20
561	OM	Customer Service	910000-Misc Cust Serv Expense	Subtotal 910000-Misc Cust Serv Expense	42,752	42,701	50	13,363	13,347	16
562										
563	OM	Customer Service		<b>Subtotal Customer Service</b>	<b>3,340,468</b>	<b>23,259,347</b>	<b>(19,918,879)</b>	<b>856,280</b>	<b>16,817,662</b>	<b>(15,961,381)</b>
564										
565	OM	Sales	91200-Economic Development	Base	408,186	408,186		127,587	127,587	
566	OM	Sales	91200-Economic Development	SPS Base Data - Reclass Incentive Labor						
567	OM	Sales	91200-Economic Development	SPS Business Area Adjustments	(35)		(35)	(11)		(11)
568	OM	Sales	91200-Economic Development	SPS Eliminate NM TEP Rider	(56,488)		(56,488)	(17,656)		(17,656)
569	OM	Sales	91200-Economic Development	SPS Incentive Adjustment to Target - BP	1,142		1,142	357		357
570	OM	Sales	91200-Economic Development	SPS Incentive XES Adjustment to Target - BP	478		478	149		149
571	OM	Sales	91200-Economic Development	Subtotal 91200-Economic Development	353,283	408,186	(54,903)	110,426	127,587	(17,161)
572										
573	OM	Sales	916000-Misc Sales Expense	Base	6,345	6,345		1,983	1,983	
574	OM	Sales	916000-Misc Sales Expense	SPS Base Data - Income Statement Non Integration	(427)	(427)		(134)	(134)	
575	OM	Sales	916000-Misc Sales Expense	SPS Base Data - Reclass Incentive Labor						
576	OM	Sales	916000-Misc Sales Expense	SPS Incentive Adjustment to Target - BP	(1)		(1)	(0)		(0)
577	OM	Sales	916000-Misc Sales Expense	SPS Incentive XES Adjustment to Target - BP	8		8	3		3
578	OM	Sales	916000-Misc Sales Expense	Subtotal 916000-Misc Sales Expense	5,925	5,918	7	1,852	1,850	2
579										
580	OM	Sales		<b>Subtotal Sales</b>	<b>359,207</b>	<b>414,104</b>	<b>(54,896)</b>	<b>112,277</b>	<b>129,436</b>	<b>(17,159)</b>
581										
582	OM	A&G	92000-A&G Salaries	Base	32,558,639	32,558,639		10,561,003	10,561,003	
583	OM	A&G	92000-A&G Salaries	SPS Annualize Wage Market Adjustment	245,046		245,046	79,485		79,485
584	OM	A&G	92000-A&G Salaries	SPS Base Data - Reclass Incentive Labor						
585	OM	A&G	92000-A&G Salaries	SPS Business Area Adjustments	(15)		(15)	(5)		(5)
586	OM	A&G	92000-A&G Salaries	SPS Eliminate Long Term Incentive	(1,038,283)		(1,038,283)	(336,786)		(336,786)
587	OM	A&G	92000-A&G Salaries	SPS Eliminate Wholesale Account Manager Expense	(69,713)		(69,713)	(22,613)		(22,613)
588	OM	A&G	92000-A&G Salaries	SPS Eliminate Xcel Foundation Expense	(27,354)		(27,354)	(8,873)		(8,873)
589	OM	A&G	92000-A&G Salaries	SPS Incentive Adjustment to Target - BP	6,967		6,967	2,260		2,260
590	OM	A&G	92000-A&G Salaries	SPS Incentive XES Adjustment to Target - BP	255,590		255,590	82,905		82,905
591	OM	A&G	92000-A&G Salaries	Subtotal 92000-A&G Salaries	31,930,876	32,558,639	(627,762)	10,357,377	10,561,003	(203,626)
592										
593	OM	A&G	92100-A&G Office & Supplies	Base	25,107,145	25,107,145		8,143,972	8,143,972	
594	OM	A&G	92100-A&G Office & Supplies	SPS Base Data - Income Statement Non Integration	(811,855)	(811,855)		(263,340)	(263,340)	
595	OM	A&G	92100-A&G Office & Supplies	SPS Base Data - Reclass Incentive Labor						
596	OM	A&G	92100-A&G Office & Supplies	SPS Business Area Adjustments	(19,121)		(19,121)	(6,202)		(6,202)
597	OM	A&G	92100-A&G Office & Supplies	SPS Eliminate Wholesale Account Manager Expense	(1,376)		(1,376)	(446)		(446)

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
598	OM	A&G	92100-A&G Office & Supplies	SPS Eliminate Xcel Foundation Expense	(5,308)		(5,308)	(1,722)		(1,722)
599	OM	A&G	92100-A&G Office & Supplies	SPS Incentive Adjustment to Target - BP						
600	OM	A&G	92100-A&G Office & Supplies	SPS Incentive XES Adjustment to Target - BP	(271)		(271)	(88)		(88)
601	OM	A&G	92100-A&G Office & Supplies	SPS Include TX Deferrals	7,869		7,869	2,552		2,552
602	OM	A&G	92100-A&G Office & Supplies	Subtotal 92100-A&G Office & Supplies	24,277,083	24,295,290	(18,208)	7,874,726	7,880,632	(5,906)
603										
604	OM	A&G	92200-A&G Admn Transfer Crdt	Base	(24,585,018)	(24,585,018)		(7,974,610)	(7,974,610)	
605	OM	A&G	92200-A&G Admn Transfer Crdt	Subtotal 92200-A&G Admn Transfer Crdt	(24,585,018)	(24,585,018)		(7,974,610)	(7,974,610)	
606										
607	OM	A&G	92300-A&G Outside Services	Base	6,934,983	6,934,983		2,249,491	2,249,491	
608	OM	A&G	92300-A&G Outside Services	SPS Base Data - Income Statement Non Integration	(144)	(144)		(47)	(47)	
609	OM	A&G	92300-A&G Outside Services	SPS Eliminate Xcel Foundation Expense	(239)		(239)	(78)		(78)
610	OM	A&G	92300-A&G Outside Services	Subtotal 92300-A&G Outside Services	6,934,600	6,934,839	(239)	2,249,367	2,249,445	(78)
611										
612	OM	A&G	92400-A&G Property Insurance	Base	4,755,380	4,755,380		1,542,614	1,542,614	
613	OM	A&G	92400-A&G Property Insurance	Subtotal 92400-A&G Property Insurance	4,755,380	4,755,380		1,542,614	1,542,614	
614										
615	OM	A&G	92500-A&G Injuries & Damages	Base	9,306,423	9,306,423		3,018,712	3,018,712	
616	OM	A&G	92500-A&G Injuries & Damages	SPS Eliminate Wholesale Account Manager Expense	(396)		(396)	(128)		(128)
617	OM	A&G	92500-A&G Injuries & Damages	SPS Eliminate Xcel Foundation Expense	(15)		(15)	(5)		(5)
618	OM	A&G	92500-A&G Injuries & Damages	Subtotal 92500-A&G Injuries & Damages	9,306,013	9,306,423	(411)	3,018,579	3,018,712	(133)
619										
620	OM	A&G	926000-Employee pensions and benefits	Base	27,409,486	27,409,486		8,890,779	8,890,779	
621	OM	A&G	926000-Employee pensions and benefits	SPS Base Data - Pension Expense	349,908	349,908		113,499	113,499	
622	OM	A&G	926000-Employee pensions and benefits	SPS Eliminate Wholesale Account Manager Expense	(20,131)		(20,131)	(6,530)		(6,530)
623	OM	A&G	926000-Employee pensions and benefits	SPS Eliminate Xcel Foundation Expense	(6,264)		(6,264)	(2,032)		(2,032)
624	OM	A&G	926000-Employee pensions and benefits	SPS Pension and Benefits Base Period Adjustment	568,067		568,067	184,263		184,263
625	OM	A&G	926000-Employee pensions and benefits	Subtotal 926000-Employee pensions and benefits	28,301,066	27,759,394	541,672	9,179,980	9,004,278	175,701
626										
627	OM	A&G	92603-SPS Deferred Pension Exp	SPS Base Data - Pension Expense	(349,908)	(349,908)				
628	OM	A&G	92603-SPS Deferred Pension Exp	Subtotal 92603-SPS Deferred Pension Exp	(349,908)	(349,908)				
629										
630	OM	A&G	92800-A&G Regulatory Comm Exp	Base	6,572,639	6,572,639		2,054,408	2,054,408	
631	OM	A&G	92800-A&G Regulatory Comm Exp	SPS Base Data - Reclass Regulatory Commission	(6,572,639)	(6,572,639)		(2,054,408)	(2,054,408)	
632	OM	A&G	92800-A&G Regulatory Comm Exp	Subtotal 92800-A&G Regulatory Comm Exp	0	0		0	0	
633										
634	OM	A&G	92800R-Regulatory Commission Expense TX	SPS Base Data - Reclass Regulatory Commission	2,314,394	2,314,394				
635	OM	A&G	92800R-Regulatory Commission Expense TX	Subtotal 92800R-Regulatory Commission Expense TX	2,314,394	2,314,394				
636										
637	OM	A&G	92801R-Regulatory Commission Expense NM	SPS Base Data - Reclass Regulatory Commission	3,704,600	3,704,600		3,704,600	3,704,600	
638	OM	A&G	92801R-Regulatory Commission Expense NM	Subtotal 92801R-Regulatory Commission Expense NM	3,704,600	3,704,600		3,704,600	3,704,600	
639										
640	OM	A&G	92802R-Regulatory Commission Expense Wholesale	SPS Base Data - Reclass Regulatory Commission	506,977	506,977				





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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
45	OM	Production	51200-Stm Maint of Boiler Plt	Base	5,419,501	5,419,501		1,936,259	1,936,259	
46	OM	Production	51200-Stm Maint of Boiler Plt	SPS Adjust Generation Overhaul Expense	(183,019)		(183,019)	(65,388)		(65,388)
47	OM	Production	51200-Stm Maint of Boiler Plt	SPS Base Data - Income Statement Non Integration	(10,357)	(10,357)		(3,700)	(3,700)	
48	OM	Production	51200-Stm Maint of Boiler Plt	SPS Base Data - Reclass Incentive Labor						
49	OM	Production	51200-Stm Maint of Boiler Plt	SPS Business Area Adjustments	(0)		(0)	(0)		(0)
50	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive Adjustment to Target - BP	17,874		17,874	6,386		6,386
51	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive XES Adjustment to Target - BP	6,676		6,676	2,385		2,385
52	OM	Production	51200-Stm Maint of Boiler Plt	Subtotal 51200-Stm Maint of Boiler Plt	5,250,675	5,409,144	(158,469)	1,875,942	1,932,559	(56,617)
53										
54	OM	Production	51300-Stm Maint of Elec Plant	Base	2,829,508	2,829,508		1,010,916	1,010,916	
55	OM	Production	51300-Stm Maint of Elec Plant	SPS Adjust Generation Overhaul Expense	(150,761)		(150,761)	(53,863)		(53,863)
56	OM	Production	51300-Stm Maint of Elec Plant	SPS Base Data - Income Statement Non Integration	(16,735)	(16,735)		(5,979)	(5,979)	
57	OM	Production	51300-Stm Maint of Elec Plant	SPS Base Data - Reclass Incentive Labor						
58	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive Adjustment to Target - BP	9,917		9,917	3,543		3,543
59	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive XES Adjustment to Target - BP	1,920		1,920	686		686
60	OM	Production	51300-Stm Maint of Elec Plant	Subtotal 51300-Stm Maint of Elec Plant	2,673,849	2,812,773	(138,924)	955,303	1,004,937	(49,634)
61										
62	OM	Production	51400-Stm Maint of Misc Stm Plt	Base	3,604,496	3,604,496		1,215,729	1,215,729	
63	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Adjust Generation Overhaul Expense	(48,708)		(48,708)	(16,428)		(16,428)
64	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Base Data - Income Statement Non Integration	(4,580)	(4,580)		(1,545)	(1,545)	
65	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Base Data - Reclass Incentive Labor						
66	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Incentive Adjustment to Target - BP	16,050		16,050	5,413		5,413
67	OM	Production	51400-Stm Maint of Misc Stm Plt	Subtotal 51400-Stm Maint of Misc Stm Plt	3,567,259	3,599,917	(32,658)	1,203,169	1,214,184	(11,015)
68										
69	OM	Production	54600-Oth Oper Super&Eng	Base	651,321	651,321		219,678	219,678	
70	OM	Production	54600-Oth Oper Super&Eng	SPS Account Reclass	(133,610)	(133,610)		(45,064)	(45,064)	
71	OM	Production	54600-Oth Oper Super&Eng	SPS Base Data - Reclass Incentive Labor						
72	OM	Production	54600-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - BP	4,877		4,877	1,645		1,645
73	OM	Production	54600-Oth Oper Super&Eng	Subtotal 54600-Oth Oper Super&Eng	522,589	517,712	4,877	176,259	174,614	1,645
74										
75	OM	Production	54600W-Oth Oper Super&Eng	SPS Account Reclass	133,610	133,610		47,736	47,736	
76	OM	Production	54600W-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - BP	1,468		1,468	524		524
77	OM	Production	54600W-Oth Oper Super&Eng	Subtotal 54600W-Oth Oper Super&Eng	135,077	133,610	1,468	48,260	47,736	524
78										
79	OM	Production	54800-Oth Oper Gen Exp	Base	329,601	329,601		111,168	111,168	
80	OM	Production	54800-Oth Oper Gen Exp	SPS Base Data - Reclass Incentive Labor						
81	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive Adjustment to Target - BP	994		994	335		335
82	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive XES Adjustment to Target - BP	803		803	271		271
83	OM	Production	54800-Oth Oper Gen Exp	Subtotal 54800-Oth Oper Gen Exp	331,398	329,601	1,796	111,774	111,168	606
84										
85	OM	Production	54900-Oth Oper Misc Gen Exp	Base	210,871	210,871		71,123	71,123	
86	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Base Data - Reclass Incentive Labor						
87	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Business Area Adjustments	(12)		(12)	(4)		(4)
88	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive Adjustment to Target - BP	63		63	21		21

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
89	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive XES Adjustment to Target - BP	1,775		1,775	599		599
90	OM	Production	54900-Oth Oper Misc Gen Exp	Subtotal 54900-Oth Oper Misc Gen Exp	212,697	210,871	1,827	71,739	71,123	616
91										
92	OM	Production	55100-Oth Mtce Supervision&Eng	Base	680,317	680,317		229,458	229,458	
93	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Account Reclass	(238,052)	(238,052)		(80,291)	(80,291)	
94	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Base Data - Reclass Incentive Labor						
95	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - BP	4,483		4,483	1,512		1,512
96	OM	Production	55100-Oth Mtce Supervision&Eng	Subtotal 55100-Oth Mtce Supervision&Eng	446,747	442,265	4,483	150,680	149,168	1,512
97										
98	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Account Reclass	238,052	238,052		85,050	85,050	
99	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - BP	2,624		2,624	938		938
100	OM	Production	55100W-Oth Mtce Supervision&Eng	Subtotal 55100W-Oth Mtce Supervision&Eng	240,677	238,052	2,624	85,988	85,050	938
101										
102	OM	Production	55200-Oth Maint of Structures	Base	100,907	100,907		34,034	34,034	
103	OM	Production	55200-Oth Maint of Structures	SPS Account Reclass	(308)	(308)		(104)	(104)	
104	OM	Production	55200-Oth Maint of Structures	SPS Base Data - Income Statement Non Integration	11,433	11,433		3,856	3,856	
105	OM	Production	55200-Oth Maint of Structures	SPS Base Data - Reclass Incentive Labor						
106	OM	Production	55200-Oth Maint of Structures	SPS Incentive Adjustment to Target - BP	458		458	154		154
107	OM	Production	55200-Oth Maint of Structures	Subtotal 55200-Oth Maint of Structures	112,490	112,032	458	37,941	37,786	154
108										
109	OM	Production	55200W-Oth Maint of Structures	SPS Account Reclass	308	308		110	110	
110	OM	Production	55200W-Oth Maint of Structures	SPS Incentive Adjustment to Target - BP	2		2	1		1
111	OM	Production	55200W-Oth Maint of Structures	Subtotal 55200W-Oth Maint of Structures	309	308	2	111	110	1
112										
113	OM	Production	55300-Oth Mtc of Gen & Ele Plant	Base	951,623	951,623		320,964	320,964	
114	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Account Reclass	(1,887)	(1,887)		(636)	(636)	
115	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Adjust Generation Overhaul Expense	(13,753)		(13,753)	(4,638)		(4,638)
116	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Base Data - Income Statement Non Integration	16,735	16,735		5,644	5,644	
117	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Base Data - Reclass Incentive Labor						
118	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - BP	1,894		1,894	639		639
119	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive XES Adjustment to Target - BP	4,862		4,862	1,640		1,640
120	OM	Production	55300-Oth Mtc of Gen & Ele Plant	Subtotal 55300-Oth Mtc of Gen & Ele Plant	959,474	966,471	(6,997)	323,612	325,972	(2,360)
121										
122	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Account Reclass	1,887	1,887		674	674	
123	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - BP	9		9	3		3
124	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	Subtotal 55300W-Oth Mtc of Gen & Ele Plant	1,896	1,887	9	677	674	3
125										
126	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	Base	2,761	2,761		931	931	
127	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Account Reclass	(545)	(545)		(184)	(184)	
128	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Base Data - Income Statement Non Integration	4,580	4,580		1,545	1,545	
129	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Base Data - Reclass Incentive Labor						
130	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive Adjustment to Target - BP	11		11	4		4
131	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - BP	(1)		(1)	(0)		(0)
132	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	Subtotal 55400-Oth Mtc Misc Gen Plt Mjr	6,806	6,796	10	2,296	2,292	3

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
133										
134	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Account Reclass	545	545		195	195	
135	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - BP	7		7	2		2
136	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	Subtotal 55400W-Oth Mtc Misc Gen Plt Mjr	552	545	7	197	195	2
137										
138	OM	Production	55600-Load Dispatch	Base	907,567	907,567		306,105	306,105	
139	OM	Production	55600-Load Dispatch	SPS Base Data - Reclass Incentive Labor						
140	OM	Production	55600-Load Dispatch	SPS Incentive XES Adjustment to Target - BP	7,637		7,637	2,576		2,576
141	OM	Production	55600-Load Dispatch	Subtotal 55600-Load Dispatch	915,204	907,567	7,637	308,681	306,105	2,576
142										
143	OM	Production	55700-Purchased Power Other	Base	2,107,427	2,107,427		710,795	710,795	
144	OM	Production	55700-Purchased Power Other	SPS Base Data - Reclass Incentive Labor						
145	OM	Production	55700-Purchased Power Other	SPS Incentive XES Adjustment to Target - BP	15,135		15,135	5,105		5,105
146	OM	Production	55700-Purchased Power Other	Subtotal 55700-Purchased Power Other	2,122,562	2,107,427	15,135	715,900	710,795	5,105
147										
148	OM	Production		<b>Subtotal Production</b>	<b>45,119,531</b>	<b>45,108,240</b>	<b>11,291</b>	<b>15,406,630</b>	<b>15,408,503</b>	<b>(1,874)</b>
149										
150	OM	Transmission	56000-Trans Oper Super & Eng	Base	6,215,410	6,215,410		1,678,814	1,678,814	
151	OM	Transmission	56000-Trans Oper Super & Eng	SPS Annualize Wage Market Adjustment	272,522		272,522	73,610		73,610
152	OM	Transmission	56000-Trans Oper Super & Eng	SPS Base Data - Reclass Incentive Labor						
153	OM	Transmission	56000-Trans Oper Super & Eng	SPS Business Area Adjustments	(433)		(433)	(117)		(117)
154	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive Adjustment to Target - BP	1,170		1,170	316		316
155	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive XES Adjustment to Target - BP	57,017		57,017	15,400		15,400
156	OM	Transmission	56000-Trans Oper Super & Eng	Subtotal 56000-Trans Oper Super & Eng	6,545,685	6,215,410	330,275	1,768,023	1,678,814	89,209
157										
158	OM	Transmission	56110-Load Disp-Reliability	Base	10,609	10,609		2,799	2,799	
159	OM	Transmission	56110-Load Disp-Reliability	SPS Base Data - Reclass Incentive Labor						
160	OM	Transmission	56110-Load Disp-Reliability	SPS Incentive Adjustment to Target - BP	110		110	29		29
161	OM	Transmission	56110-Load Disp-Reliability	Subtotal 56110-Load Disp-Reliability	10,718	10,609	110	2,828	2,799	29
162										
163	OM	Transmission	56120-Load Disp-Monitor/Operate	Base	2,280,097	2,280,097		601,540	601,540	
164	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Base Data - Reclass Incentive Labor						
165	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive Adjustment to Target - BP	7,709		7,709	2,034		2,034
166	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive XES Adjustment to Target - BP	1,888		1,888	498		498
167	OM	Transmission	56120-Load Disp-Monitor/Operate	Subtotal 56120-Load Disp-Monitor/Operate	2,289,694	2,280,097	9,598	604,072	601,540	2,532
168										
169	OM	Transmission	56160-Trans Service Studies	Base	20,090	20,090		5,300	5,300	
170	OM	Transmission	56160-Trans Service Studies	SPS Base Data - Reclass Incentive Labor						
171	OM	Transmission	56160-Trans Service Studies	SPS Incentive XES Adjustment to Target - BP	192		192	51		51
172	OM	Transmission	56160-Trans Service Studies	Subtotal 56160-Trans Service Studies	20,282	20,090	192	5,351	5,300	51
173										
174	OM	Transmission	56170-Gen Interconn Studies	Base	132,421	132,421		34,936	34,936	
175	OM	Transmission	56170-Gen Interconn Studies	SPS Base Data - Reclass Incentive Labor						
176	OM	Transmission	56170-Gen Interconn Studies	SPS Incentive XES Adjustment to Target - BP	1,353		1,353	357		357



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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
177	OM	Transmission	56170-Gen Interconn Studies	Subtotal 56170-Gen Interconn Studies	133,774	132,421	1,353	35,293	34,936	357
178										
179	OM	Transmission	56200-Trans Oper Station Exp	Base	1,329,304	1,329,304		359,052	359,052	
180	OM	Transmission	56200-Trans Oper Station Exp	SPS Base Data - Reclass Incentive Labor						
181	OM	Transmission	56200-Trans Oper Station Exp	SPS Incentive Adjustment to Target - BP	6,140		6,140	1,659		1,659
182	OM	Transmission	56200-Trans Oper Station Exp	Subtotal 56200-Trans Oper Station Exp	1,335,445	1,329,304	6,140	360,710	359,052	1,659
183										
184	OM	Transmission	56300-Trans Oper OH Lines	Base	368,544	368,544		99,546	99,546	
185	OM	Transmission	56300-Trans Oper OH Lines	SPS Base Data - Reclass Incentive Labor						
186	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive Adjustment to Target - BP	1,337		1,337	361		361
187	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive XES Adjustment to Target - BP	59		59	16		16
188	OM	Transmission	56300-Trans Oper OH Lines	Subtotal 56300-Trans Oper OH Lines	369,940	368,544	1,396	99,923	99,546	377
189										
190	OM	Transmission	56400-Trans Oper UG Lines	Base	369	369		100	100	
191	OM	Transmission	56400-Trans Oper UG Lines	SPS Base Data - Reclass Incentive Labor						
192	OM	Transmission	56400-Trans Oper UG Lines	SPS Incentive Adjustment to Target - BP	2		2	0		0
193	OM	Transmission	56400-Trans Oper UG Lines	Subtotal 56400-Trans Oper UG Lines	371	369	2	100	100	0
194										
195	OM	Transmission	56600-Trans Oper Misc Exp	Base	1,882,175	1,882,175		508,385	508,385	
196	OM	Transmission	56600-Trans Oper Misc Exp	SPS Base Data - Reclass Incentive Labor						
197	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive Adjustment to Target - BP	6,535		6,535	1,765		1,765
198	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive XES Adjustment to Target - BP	4,554		4,554	1,230		1,230
199	OM	Transmission	56600-Trans Oper Misc Exp	Subtotal 56600-Trans Oper Misc Exp	1,893,264	1,882,175	11,089	511,380	508,385	2,995
200										
201	OM	Transmission	57000-Tran Mnt of Station Equip	Base	530,177	530,177		143,204	143,204	
202	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Base Data - Reclass Incentive Labor						
203	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Incentive Adjustment to Target - BP	2,094		2,094	566		566
204	OM	Transmission	57000-Tran Mnt of Station Equip	Subtotal 57000-Tran Mnt of Station Equip	532,271	530,177	2,094	143,769	143,204	566
205										
206	OM	Transmission	57100-Trans Mt of Overhead Lines	Base	97,539	97,539		26,346	26,346	
207	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Base Data - Reclass Incentive Labor						
208	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive Adjustment to Target - BP	28		28	7		7
209	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive XES Adjustment to Target - BP	574		574	155		155
210	OM	Transmission	57100-Trans Mt of Overhead Lines	Subtotal 57100-Trans Mt of Overhead Lines	98,140	97,539	601	26,508	26,346	162
211										
212	OM	Transmission		<b>Subtotal Transmission</b>	<b>13,229,583</b>	<b>12,866,734</b>	<b>362,850</b>	<b>3,557,957</b>	<b>3,460,020</b>	<b>97,937</b>
213										
214	OM	Distribution	58000-Dist Oper Sup & Eng	Base	3,580,686	3,580,686		1,288,281	1,288,281	
215	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Annualize Wage Market Adjustment	456,982		456,982	176,362		176,362
216	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Base Data - Reclass Incentive Labor						
217	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Business Area Adjustments	(5)		(5)	(2)		(2)
218	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive Adjustment to Target - BP	13,357		13,357	4,649		4,649
219	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive XES Adjustment to Target - BP	5,934		5,934	2,290		2,290
220	OM	Distribution	58000-Dist Oper Sup & Eng	Subtotal 58000-Dist Oper Sup & Eng	4,056,954	3,580,686	476,269	1,471,581	1,288,281	183,300

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
221										
222	OM	Distribution	58100-Dist Load Dispatching	Base	104,912	104,912		40,488	40,488	
223	OM	Distribution	58100-Dist Load Dispatching	SPS Base Data - Reclass Incentive Labor						
224	OM	Distribution	58100-Dist Load Dispatching	SPS Incentive XES Adjustment to Target - BP	1,044		1,044	403		403
225	OM	Distribution	58100-Dist Load Dispatching	Subtotal 58100-Dist Load Dispatching	105,956	104,912	1,044	40,891	40,488	403
226										
227	OM	Distribution	58200-Dist Op Station Exp	Base	666,118	666,118		257,074	257,074	
228	OM	Distribution	58200-Dist Op Station Exp	SPS Base Data - Reclass Incentive Labor						
229	OM	Distribution	58200-Dist Op Station Exp	SPS Incentive Adjustment to Target - BP	3,110		3,110	1,200		1,200
230	OM	Distribution	58200-Dist Op Station Exp	Subtotal 58200-Dist Op Station Exp	669,229	666,118	3,110	258,274	257,074	1,200
231										
232	OM	Distribution	58300-Dist Oper Overhead Lines	Base	1,067,034	1,067,034		283,041	283,041	
233	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Base Data - Income Statement Non Integration	160,404	160,404		61,904	61,904	
234	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Base Data - Reclass Incentive Labor						
235	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive Adjustment to Target - BP	3,355		3,355	777		777
236	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive XES Adjustment to Target - BP	605		605	234		234
237	OM	Distribution	58300-Dist Oper Overhead Lines	Subtotal 58300-Dist Oper Overhead Lines	1,231,398	1,227,437	3,960	345,955	344,945	1,010
238										
239	OM	Distribution	58400-Dist Op UG Elec lines	Base	100,895	100,895		26,605	26,605	
240	OM	Distribution	58400-Dist Op UG Elec lines	SPS Base Data - Income Statement Non Integration	14,818	14,818		5,719	5,719	
241	OM	Distribution	58400-Dist Op UG Elec lines	SPS Base Data - Reclass Incentive Labor						
242	OM	Distribution	58400-Dist Op UG Elec lines	SPS Incentive Adjustment to Target - BP	343		343	81		81
243	OM	Distribution	58400-Dist Op UG Elec lines	Subtotal 58400-Dist Op UG Elec lines	116,055	115,713	343	32,405	32,323	81
244										
245	OM	Distribution	58500-Dist Oper Streetlight	Base	401,606	401,606		154,991	154,991	
246	OM	Distribution	58500-Dist Oper Streetlight	SPS Base Data - Reclass Incentive Labor						
247	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive Adjustment to Target - BP	1,359		1,359	524		524
248	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive XES Adjustment to Target - BP	206		206	79		79
249	OM	Distribution	58500-Dist Oper Streetlight	Subtotal 58500-Dist Oper Streetlight	403,171	401,606	1,565	155,595	154,991	604
250										
251	OM	Distribution	58600-Dist Oper Meter Exp	Base	2,966,485	2,966,485		1,157,106	1,157,106	
252	OM	Distribution	58600-Dist Oper Meter Exp	SPS Base Data - Income Statement Non Integration	(65,319)	(65,319)		(25,208)	(25,208)	
253	OM	Distribution	58600-Dist Oper Meter Exp	SPS Base Data - Reclass Incentive Labor						
254	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive Adjustment to Target - BP	11,105		11,105	4,294		4,294
255	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive XES Adjustment to Target - BP	1,456		1,456	562		562
256	OM	Distribution	58600-Dist Oper Meter Exp	Subtotal 58600-Dist Oper Meter Exp	2,913,727	2,901,166	12,561	1,136,753	1,131,898	4,855
257										
258	OM	Distribution	58700-Dist Oper Cust Install	Base	456,911	456,911		176,335	176,335	
259	OM	Distribution	58700-Dist Oper Cust Install	SPS Base Data - Reclass Incentive Labor						
260	OM	Distribution	58700-Dist Oper Cust Install	SPS Incentive Adjustment to Target - BP	1,929		1,929	744		744
261	OM	Distribution	58700-Dist Oper Cust Install	Subtotal 58700-Dist Oper Cust Install	458,840	456,911	1,929	177,080	176,335	744
262										
263	OM	Distribution	58800-Dist Oper Misc Exp	Base	2,901,573	2,901,573		851,766	851,766	
264	OM	Distribution	58800-Dist Oper Misc Exp	SPS Base Data - Income Statement Non Integration	(498)	(498)		(192)	(192)	



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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
309	OM	Distribution	59800-Dist Mtce of Dist Plant	Base	77,371	77,371				
310	OM	Distribution	59800-Dist Mtce of Dist Plant	SPS Base Data - Reclass Incentive Labor						
311	OM	Distribution	59800-Dist Mtce of Dist Plant	SPS Incentive XES Adjustment to Target - BP	657		657	(32)		(32)
312	OM	Distribution	59800-Dist Mtce of Dist Plant	Subtotal 59800-Dist Mtce of Dist Plant	78,028	77,371	657	(32)		(32)
313										
314	OM	Distribution		<b>Subtotal Distribution</b>	<b>16,691,041</b>	<b>16,160,899</b>	<b>530,142</b>	<b>5,480,908</b>	<b>5,280,368</b>	<b>200,540</b>
315										
316	OM	Regional Market Expensi	57510-Operations Supervision	Base	143,891	143,891		51,409	51,409	
317	OM	Regional Market Expensi	57510-Operations Supervision	SPS Base Data - Reclass Incentive Labor						
318	OM	Regional Market Expensi	57510-Operations Supervision	SPS Incentive Adjustment to Target - BP	(3)		(3)	(1)		(1)
319	OM	Regional Market Expensi	57510-Operations Supervision	SPS Incentive XES Adjustment to Target - BP	1,420		1,420	507		507
320	OM	Regional Market Expensi	57510-Operations Supervision	Subtotal 57510-Operations Supervision	145,308	143,891	1,417	51,915	51,409	506
321										
322	OM	Regional Market Expensi	57520-DA & RT Mkt Admin	Base	383,583	383,583		137,045	137,045	
323	OM	Regional Market Expensi	57520-DA & RT Mkt Admin	SPS Annualize Wage Market Adjustment	7,543		7,543	2,695		2,695
324	OM	Regional Market Expensi	57520-DA & RT Mkt Admin	SPS Base Data - Reclass Incentive Labor						
325	OM	Regional Market Expensi	57520-DA & RT Mkt Admin	SPS Incentive XES Adjustment to Target - BP	3,724		3,724	1,330		1,330
326	OM	Regional Market Expensi	57520-DA & RT Mkt Admin	Subtotal 57520-DA & RT Mkt Admin	394,850	383,583	11,267	141,070	137,045	4,025
327										
328	OM	Regional Market Expensi	57550-Ancillary Serv Mkt Admin	Base	908	908		325	325	
329	OM	Regional Market Expensi	57550-Ancillary Serv Mkt Admin	SPS Base Data - Reclass Incentive Labor						
330	OM	Regional Market Expensi	57550-Ancillary Serv Mkt Admin	SPS Incentive XES Adjustment to Target - BP	10		10	3		3
331	OM	Regional Market Expensi	57550-Ancillary Serv Mkt Admin	Subtotal 57550-Ancillary Serv Mkt Admin	918	908	10	328	325	3
332										
333	OM	Regional Market Expensi	57560-Mkt Monitoring/Compliance	Base	908	908		325	325	
334	OM	Regional Market Expensi	57560-Mkt Monitoring/Compliance	SPS Base Data - Reclass Incentive Labor						
335	OM	Regional Market Expensi	57560-Mkt Monitoring/Compliance	SPS Incentive XES Adjustment to Target - BP	10		10	3		3
336	OM	Regional Market Expensi	57560-Mkt Monitoring/Compliance	Subtotal 57560-Mkt Monitoring/Compliance	918	908	10	328	325	3
337										
338	OM	Regional Market Expenses		<b>Subtotal Regional Market Expenses</b>	<b>541,994</b>	<b>529,291</b>	<b>12,703</b>	<b>193,642</b>	<b>189,103</b>	<b>4,538</b>
339										
340	OM	Customer Accounts	90100-Cust Acct Supervise	Base	33,994	33,994		10,625	10,625	
341	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Base Data - Reclass Incentive Labor						
342	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Incentive XES Adjustment to Target - BP	352		352	110		110
343	OM	Customer Accounts	90100-Cust Acct Supervise	Subtotal 90100-Cust Acct Supervise	34,346	33,994	352	10,735	10,625	110
344										
345	OM	Customer Accounts	90200-Cust Acct Meter Read	Base	3,455,331	3,455,331		1,080,032	1,080,032	
346	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Base Data - Reclass Incentive Labor						
347	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Business Area Adjustments	(0)		(0)	(0)		(0)
348	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive Adjustment to Target - BP	14,386		14,386	4,497		4,497
349	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive XES Adjustment to Target - BP	1,465		1,465	458		458
350	OM	Customer Accounts	90200-Cust Acct Meter Read	Subtotal 90200-Cust Acct Meter Read	3,471,181	3,455,331	15,850	1,084,986	1,080,032	4,954
351										
352	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	Base	4,220,275	4,220,275		1,319,130	1,319,130	

Southwestern Public Service Company

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
353	OM	Customer Accounts	90300-Cust Acct Recrds &Coll	SPS Annualize Wage Market Adjustment	37,142		37,142	11,609		11,609
354	OM	Customer Accounts	90300-Cust Acct Recrds &Coll	SPS Base Data - Income Statement Non Integration	65,319	65,319		20,417	20,417	
355	OM	Customer Accounts	90300-Cust Acct Recrds &Coll	SPS Base Data - Reclass Incentive Labor						
356	OM	Customer Accounts	90300-Cust Acct Recrds &Coll	SPS Incentive Adjustment to Target - BP	4,654		4,654	1,455		1,455
357	OM	Customer Accounts	90300-Cust Acct Recrds &Coll	SPS Incentive XES Adjustment to Target - BP	30,099		30,099	9,408		9,408
358	OM	Customer Accounts	90300-Cust Acct Recrds &Coll	Subtotal 90300-Cust Acct Recrds &Coll	4,357,488	4,285,594	71,894	1,362,019	1,339,547	22,472
359										
360	OM	Customer Accounts	90500-Cust Acct Misc	Base	21,727	21,727		6,791	6,791	
361	OM	Customer Accounts	90500-Cust Acct Misc	SPS Base Data - Reclass Incentive Labor						
362	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive Adjustment to Target - BP	(21)		(21)	(6)		(6)
363	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive XES Adjustment to Target - BP	232		232	72		72
364	OM	Customer Accounts	90500-Cust Acct Misc	Subtotal 90500-Cust Acct Misc	21,938	21,727	211	6,857	6,791	66
365										
366	OM	Customer Accounts		<b>Subtotal Customer Accounts</b>	<b>7,884,954</b>	<b>7,796,646</b>	<b>88,308</b>	<b>2,464,598</b>	<b>2,436,995</b>	<b>27,602</b>
367										
368	OM	Customer Service	90800-Customer Asst Expense	Base	2,180,276	2,180,276		681,488	681,488	
369	OM	Customer Service	90800-Customer Asst Expense	SPS Annualize Wage Market Adjustment	17,899		17,899	5,595		5,595
370	OM	Customer Service	90800-Customer Asst Expense	SPS Base Data - Reclass Customer Assistance	(1,437)	(1,437)		(449)	(449)	
371	OM	Customer Service	90800-Customer Asst Expense	SPS Base Data - Reclass Incentive Labor						
372	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive Adjustment to Target - BP	10,045		10,045	3,140		3,140
373	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive XES Adjustment to Target - BP	1,089		1,089	340		340
374	OM	Customer Service	90800-Customer Asst Expense	Subtotal 90800-Customer Asst Expense	2,207,871	2,178,839	29,032	690,114	681,039	9,075
375										
376	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	SPS Base Data - Reclass Customer Assistance	1,437	1,437				
377	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	Subtotal 90804EE-Customer Assistance SaversSwitch	1,437	1,437				
378										
379	OM	Customer Service	910000-Misc Cust Serv Expense	Base	5,738	5,738		1,793	1,793	
380	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Base Data - Reclass Incentive Labor						
381	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive Adjustment to Target - BP	(12)		(12)	(4)		(4)
382	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive XES Adjustment to Target - BP	63		63	20		20
383	OM	Customer Service	910000-Misc Cust Serv Expense	Subtotal 910000-Misc Cust Serv Expense	5,788	5,738	50	1,809	1,793	16
384										
385	OM	Customer Service		<b>Subtotal Customer Service</b>	<b>2,215,096</b>	<b>2,186,014</b>	<b>29,082</b>	<b>691,923</b>	<b>682,833</b>	<b>9,090</b>
386										
387	OM	Sales	91200-Economic Development	Base	284,375	284,375		88,887	88,887	
388	OM	Sales	91200-Economic Development	SPS Base Data - Reclass Incentive Labor						
389	OM	Sales	91200-Economic Development	SPS Eliminate NM TEP Rider	(29,625)		(29,625)	(9,260)		(9,260)
390	OM	Sales	91200-Economic Development	SPS Incentive Adjustment to Target - BP	1,142		1,142	357		357
391	OM	Sales	91200-Economic Development	SPS Incentive XES Adjustment to Target - BP	478		478	149		149
392	OM	Sales	91200-Economic Development	Subtotal 91200-Economic Development	256,370	284,375	(28,005)	80,133	88,887	(8,753)
393										
394	OM	Sales	916000-Misc Sales Expense	Base	741	741		232	232	
395	OM	Sales	916000-Misc Sales Expense	SPS Base Data - Reclass Incentive Labor						
396	OM	Sales	916000-Misc Sales Expense	SPS Incentive Adjustment to Target - BP	(1)		(1)	(0)		(0)





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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
42	4-Book Depr	Intangible		<b>Subtotal Intangible</b>	<b>23,248,328</b>	<b>22,511,262</b>	<b>737,066</b>	<b>7,532,663</b>	<b>7,294,386</b>	<b>238,277</b>
43										
44	4-Book Depr	Production	310002-Steam Prod Land Rights	Base	37,698	37,698		12,715	12,715	
45	4-Book Depr	Production	310002-Steam Prod Land Rights	SPS Depreciation Expense Annualize	4,309		4,309	1,453		1,453
46	4-Book Depr	Production	310002-Steam Prod Land Rights	SPS Unblending Adjustment	(1,303)		(1,303)	(440)		(440)
47	4-Book Depr	Production	310002-Steam Prod Land Rights	Subtotal 310002-Steam Prod Land Rights	40,703	37,698	3,005	13,728	12,715	1,014
48										
49	4-Book Depr	Production	310003-Steam Prod Water Rights	Base	490,498	490,498		165,436	165,436	
50	4-Book Depr	Production	310003-Steam Prod Water Rights	SPS Depreciation Expense Annualize	94,209		94,209	31,775		31,775
51	4-Book Depr	Production	310003-Steam Prod Water Rights	SPS Unblending Adjustment	(45,008)		(45,008)	(15,180)		(15,180)
52	4-Book Depr	Production	310003-Steam Prod Water Rights	Subtotal 310003-Steam Prod Water Rights	539,700	490,498	49,201	182,031	165,436	16,595
53										
54	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	Base	1,221	1,221		412	412	
55	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	SPS Depreciation Expense Annualize	262		262	88		88
56	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	SPS Unblending Adjustment	(57)		(57)	(19)		(19)
57	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	Subtotal 310004-Steam Prod Land Rights-NM	1,426	1,221	205	481	412	69
58										
59	4-Book Depr	Production	311000E-Steam Prod Str & Improv	Base	9,060,480	9,060,480		3,055,929	3,055,929	
60	4-Book Depr	Production	311000E-Steam Prod Str & Improv	SPS Depreciation Expense Annualize	1,875,614		1,875,614	632,609		632,609
61	4-Book Depr	Production	311000E-Steam Prod Str & Improv	SPS Unblending Adjustment	1,392,478		1,392,478	469,657		469,657
62	4-Book Depr	Production	311000E-Steam Prod Str & Improv	Subtotal 311000E-Steam Prod Str & Improv	12,328,573	9,060,480	3,268,092	4,158,195	3,055,929	1,102,266
63										
64	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	Base	519,670	519,670		175,275	175,275	
65	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Depreciation Expense Annualize	101,783		101,783	34,330		34,330
66	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Unblending Adjustment	47,576		47,576	16,047		16,047
67	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	Subtotal 311001-Steam Prod Str&Imp-TolkSC	669,029	519,670	149,359	225,651	175,275	50,376
68										
69	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	Base	314,014	314,014		105,911	105,911	
70	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Depreciation Expense Annualize	25,541		25,541	8,614		8,614
71	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Unblending Adjustment	(171,674)		(171,674)	(57,902)		(57,902)
72	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	Subtotal 311002-Steam Prod Str&Imp-HarCoal	167,881	314,014	(146,134)	56,623	105,911	(49,288)
73										
74	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	Base	32,466,112	32,466,112		10,950,208	10,950,208	
75	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	SPS Depreciation Expense Annualize	8,316,534		8,316,534	2,805,010		2,805,010
76	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	SPS Unblending Adjustment	1,748,399		1,748,399	589,702		589,702
77	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	Subtotal 312000E-Steam Prod Boiler Plant E	42,531,045	32,466,112	10,064,933	14,344,920	10,950,208	3,394,712
78										
79	4-Book Depr	Production	312001-Steam Prod Blr Plt-TolkSC	Base	286,912	286,912		96,770	96,770	
80	4-Book Depr	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Depreciation Expense Annualize	80,230		80,230	27,060		27,060
81	4-Book Depr	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Unblending Adjustment	43,158		43,158	14,557		14,557
82	4-Book Depr	Production	312001-Steam Prod Blr Plt-TolkSC	Subtotal 312001-Steam Prod Blr Plt-TolkSC	410,300	286,912	123,389	138,387	96,770	41,617





Southwestern Public Service Company

12 Months Ending June 2022  
C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
124	4-Book Depr	Production	341045-Other Prod Str & Imp-Wind	Base	4,916,586	4,916,586		1,756,579	1,756,579	
125	4-Book Depr	Production	341045-Other Prod Str & Imp-Wind	SPS Depreciation Expense Annualize	49,274		49,274	17,604		17,604
126	4-Book Depr	Production	341045-Other Prod Str & Imp-Wind	SPS Unblending Adjustment	48,514		48,514	17,333		17,333
127	4-Book Depr	Production	341045-Other Prod Str & Imp-Wind	Subtotal 341045-Other Prod Str & Imp-Wind	5,014,373	4,916,586	97,788	1,791,516	1,756,579	34,937
128										
129	4-Book Depr	Production	342000E-Other Prod Fuel Hldr	Base	163,023	163,023		54,985	54,985	
130	4-Book Depr	Production	342000E-Other Prod Fuel Hldr	SPS Depreciation Expense Annualize	15,585		15,585	5,257		5,257
131	4-Book Depr	Production	342000E-Other Prod Fuel Hldr	SPS Unblending Adjustment	2,987		2,987	1,007		1,007
132	4-Book Depr	Production	342000E-Other Prod Fuel Hldr	Subtotal 342000E-Other Prod Fuel Hldr	181,595	163,023	18,572	61,249	54,985	6,264
133										
134	4-Book Depr	Production	343000-Other Prod Prime Mover	Base	1,521,780	1,521,780		513,268	513,268	
135	4-Book Depr	Production	343000-Other Prod Prime Mover	SPS Depreciation Expense Annualize	71,765		71,765	24,205		24,205
136	4-Book Depr	Production	343000-Other Prod Prime Mover	SPS Unblending Adjustment	(79,811)		(79,811)	(26,919)		(26,919)
137	4-Book Depr	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover	1,513,734	1,521,780	(8,046)	510,554	513,268	(2,714)
138										
139	4-Book Depr	Production	344000E-Other Prod Generator	Base	5,947,219	5,947,219		2,005,885	2,005,885	
140	4-Book Depr	Production	344000E-Other Prod Generator	SPS Depreciation Expense Annualize	252,857		252,857	85,284		85,284
141	4-Book Depr	Production	344000E-Other Prod Generator	SPS Unblending Adjustment	(196,490)		(196,490)	(66,273)		(66,273)
142	4-Book Depr	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator	6,003,585	5,947,219	56,366	2,024,896	2,005,885	19,011
143										
144	4-Book Depr	Production	344045-Other Prod Generator-Wind	Base	53,718,147	53,718,147		19,192,218	19,192,218	
145	4-Book Depr	Production	344045-Other Prod Generator-Wind	SPS Depreciation Expense Annualize	38,527		38,527	13,765		13,765
146	4-Book Depr	Production	344045-Other Prod Generator-Wind	SPS Unblending Adjustment	1,011,442		1,011,442	361,364		361,364
147	4-Book Depr	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind	54,768,117	53,718,147	1,049,969	19,567,347	19,192,218	375,129
148										
149	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	Base	852,912	852,912		287,671	287,671	
150	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	SPS Depreciation Expense Annualize	35,522		35,522	11,981		11,981
151	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	SPS Unblending Adjustment	(39,529)		(39,529)	(13,333)		(13,333)
152	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip	848,904	852,912	(4,008)	286,319	287,671	(1,352)
153										
154	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	Base	3,127,836	3,127,836		1,117,501	1,117,501	
155	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	SPS Depreciation Expense Annualize	60,642		60,642	21,666		21,666
156	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	SPS Unblending Adjustment	6,738		6,738	2,407		2,407
157	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind	3,195,216	3,127,836	67,380	1,141,575	1,117,501	24,073
158										
159	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	Base	148,262	148,262		50,006	50,006	
160	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	SPS Depreciation Expense Annualize	7,365		7,365	2,484		2,484
161	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	SPS Unblending Adjustment	(113)		(113)	(38)		(38)
162	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	Subtotal 346000E-Other Prod Misc Pwr P	155,514	148,262	7,251	52,452	50,006	2,446
163										
164	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	Base	56	56		20	20	



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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
206	4-Book Depr	Transmission	353000E-Transmission Station	Base	29,243,672	29,243,672		7,715,124	7,715,124	
207	4-Book Depr	Transmission	353000E-Transmission Station	SPS Depreciation Expense Annualize	996,998		996,998	263,030		263,030
208	4-Book Depr	Transmission	353000E-Transmission Station	SPS Unblending Adjustment	2,878,283		2,878,283	759,354		759,354
209	4-Book Depr	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	33,118,953	29,243,672	3,875,281	8,737,508	7,715,124	1,022,384
210										
211	4-Book Depr	Transmission	353010-Tran Station Equip Pro	Base	597,374	597,374		201,483	201,483	
212	4-Book Depr	Transmission	353010-Tran Station Equip Pro	SPS Depreciation Expense Annualize	(11,028)		(11,028)	(3,720)		(3,720)
213	4-Book Depr	Transmission	353010-Tran Station Equip Pro	SPS Unblending Adjustment	58,946		58,946	19,881		19,881
214	4-Book Depr	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	645,291	597,374	47,917	217,645	201,483	16,162
215										
216	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	Base	1,366,668	1,366,668		488,278	488,278	
217	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	SPS Depreciation Expense Annualize	132,552		132,552	47,358		47,358
218	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	SPS Unblending Adjustment	133,603		133,603	47,733		47,733
219	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	1,632,823	1,366,668	266,155	583,369	488,278	95,091
220										
221	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	Base	116,495	116,495		30,734	30,734	
222	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	SPS Depreciation Expense Annualize	(3,773)		(3,773)	(995)		(995)
223	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	SPS Unblending Adjustment	5,697		5,697	1,503		1,503
224	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	118,420	116,495	1,925	31,242	30,734	508
225										
226	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Base	2,678	2,678		2,678	2,678	
227	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Depreciation Expense Annualize	(87)		(87)	(87)		(87)
228	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Unblending Adjustment	131		131	131		131
229	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Subtotal 354000ERN-Tran Towers & Fixture Radial NM	2,722	2,678	44	2,722	2,678	44
230										
231	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Base	4,036	4,036				
232	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Depreciation Expense Annualize	(131)		(131)			
233	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Unblending Adjustment	197		197			
234	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Subtotal 354000ERT-Tran Towers & Fixture Radial TX	4,102	4,036	67			
235										
236	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base	777	777				
237	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Depreciation Expense Annualize	(25)		(25)			
238	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Adjustment	38		38			
239	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale	790	777	13			
240										
241	4-Book Depr	Transmission	355000E	Base	43,729,889	43,729,889		11,536,907	11,536,907	
242	4-Book Depr	Transmission	355000E	SPS Depreciation Expense Annualize	893,769		893,769	235,796		235,796
243	4-Book Depr	Transmission	355000E	SPS Unblending Adjustment	6,922,865		6,922,865	1,826,404		1,826,404
244	4-Book Depr	Transmission	355000E	Subtotal 355000E	51,546,523	43,729,889	7,816,634	13,599,107	11,536,907	2,062,200
245										
246	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	1,005,166	1,005,166		1,005,166	1,005,166	

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
247	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Depreciation Expense Annualize	20,544		20,544	20,544		20,544
248	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Adjustment	159,128		159,128	159,128		159,128
249	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	1,184,838	1,005,166	179,672	1,184,838	1,005,166	179,672
250										
251	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base	1,514,892	1,514,892				
252	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Depreciation Expense Annualize	30,962		30,962			
253	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Adjustment	239,822		239,822			
254	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX	1,785,676	1,514,892	270,784			
255										
256	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base	291,598	291,598				
257	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Depreciation Expense Annualize	5,960		5,960			
258	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Unblending Adjustment	46,163		46,163			
259	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Subtotal 355000ERW-Tran Poles & Fixtures Radial Wholesale	343,721	291,598	52,123			
260										
261	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	Base	7,039	7,039		2,374	2,374	
262	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Depreciation Expense Annualize	(193)		(193)	(65)		(65)
263	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Unblending Adjustment	1,116		1,116	376		376
264	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	Subtotal 355010-Tran Poles & Fixtures-Prod	7,961	7,039	923	2,685	2,374	311
265										
266	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	Base	630,624	630,624		225,307	225,307	
267	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Depreciation Expense Annualize	4,581		4,581	1,637		1,637
268	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Unblending Adjustment	99,851		99,851	35,674		35,674
269	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	Subtotal 355045-Tran Poles & Fixtures-Wind	735,056	630,624	104,432	262,618	225,307	37,311
270										
271	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	Base	14,462,879	14,462,879		3,815,626	3,815,626	
272	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	SPS Depreciation Expense Annualize	505,520		505,520	133,367		133,367
273	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	SPS Unblending Adjustment	730,993		730,993	192,852		192,852
274	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D	15,699,391	14,462,879	1,236,512	4,141,845	3,815,626	326,219
275										
276	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	332,441	332,441		332,441	332,441	
277	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Depreciation Expense Annualize	11,620		11,620	11,620		11,620
278	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Adjustment	16,802		16,802	16,802		16,802
279	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	360,863	332,441	28,422	360,863	332,441	28,422
280										
281	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base	501,023	501,023				
282	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Depreciation Expense Annualize	17,512		17,512			
283	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Adjustment	25,323		25,323			
284	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX	543,859	501,023	42,835			
285										
286	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base	96,441	96,441				
287	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Depreciation Expense Annualize	3,371		3,371			

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
288	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Adjustment	4,874		4,874			
289	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale	104,686	96,441	8,245			
290										
291	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	Base	9,999	9,999		3,373	3,373	
292	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	SPS Depreciation Expense Annualize	82		82	28		28
293	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Adjustment	505		505	170		170
294	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	10,586	9,999	587	3,570	3,373	198
295										
296	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	Base	321,866	321,866		114,995	114,995	
297	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	SPS Depreciation Expense Annualize	5,665		5,665	2,024		2,024
298	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Adjustment	16,262		16,262	5,810		5,810
299	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	343,793	321,866	21,927	122,829	114,995	7,834
300										
301	4-Book Depr	Transmission	357000E-Tran Underground Cond	Base	3,792	3,792		1,000	1,000	
302	4-Book Depr	Transmission	357000E-Tran Underground Cond	SPS Depreciation Expense Annualize	91		91	24		24
303	4-Book Depr	Transmission	357000E-Tran Underground Cond	SPS Unblending Adjustment	600		600	158		158
304	4-Book Depr	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	4,483	3,792	691	1,183	1,000	182
305										
306	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	Base	11,503	11,503		3,035	3,035	
307	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	SPS Depreciation Expense Annualize	3,810		3,810	1,005		1,005
308	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	SPS Unblending Adjustment	(1,894)		(1,894)	(500)		(500)
309	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	Subtotal 358000-Tran UG Conductor & Devic	13,419	11,503	1,916	3,540	3,035	505
310										
311	4-Book Depr	Transmission	359000-Transmission Road & Trai	Base	8,484	8,484		2,238	2,238	
312	4-Book Depr	Transmission	359000-Transmission Road & Trai	SPS Depreciation Expense Annualize	(1,911)		(1,911)	(504)		(504)
313	4-Book Depr	Transmission	359000-Transmission Road & Trai	SPS Unblending Adjustment	1,499		1,499	395		395
314	4-Book Depr	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai	8,072	8,484	(412)	2,129	2,238	(109)
315										
316	4-Book Depr	Transmission		<b>Subtotal Transmission</b>	<b>113,138,282</b>	<b>98,682,463</b>	<b>14,455,819</b>	<b>30,578,186</b>	<b>26,665,246</b>	<b>3,912,941</b>
317										
318	4-Book Depr	Distribution	360004-Dist Land Rights-NM	Base	225,054	225,054		225,054	225,054	
319	4-Book Depr	Distribution	360004-Dist Land Rights-NM	SPS Depreciation Expense Annualize	12,970		12,970	12,970		12,970
320	4-Book Depr	Distribution	360004-Dist Land Rights-NM	Subtotal 360004-Dist Land Rights-NM	238,024	225,054	12,970	238,024	225,054	12,970
321										
322	4-Book Depr	Distribution	360005-Dist Land Rights-TX	Base	44,873	44,873				
323	4-Book Depr	Distribution	360005-Dist Land Rights-TX	SPS Depreciation Expense Annualize	8,946		8,946			
324	4-Book Depr	Distribution	360005-Dist Land Rights-TX	Subtotal 360005-Dist Land Rights-TX	53,818	44,873	8,946			
325										
326	4-Book Depr	Distribution	361000E-Str & Improv	Base	1,026,693	1,026,693		535,932	535,932	
327	4-Book Depr	Distribution	361000E-Str & Improv	SPS Depreciation Expense Annualize	268,603		268,603	87,008		87,008
328	4-Book Depr	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv	1,295,296	1,026,693	268,603	622,940	535,932	87,008







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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
411	4-Book Depr	General	391004R-General Info Sys Computer-Retail Allocated	SPS Base Data - Reclass Retail Allocated	102,324	102,324		31,984	31,984	
412	4-Book Depr	General	391004R-General Info Sys Computer-Retail Allocated	SPS Depreciation Expense Annualize	44,689		44,689	13,969		13,969
413	4-Book Depr	General	391004R-General Info Sys Computer-Retail Allocated	Subtotal 391004R-General Info Sys Computer-Retail Allocated	147,013	102,324	44,689	45,952	31,984	13,969
414										
415	4-Book Depr	General	392010-General Transp Eq Grp	SPS Depreciation Expense Annualize	86,258		86,258	27,980		27,980
416	4-Book Depr	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	86,258		86,258	27,980		27,980
417										
418	4-Book Depr	General	392020-General Transp Eq Grp 2	SPS Depreciation Expense Annualize	744,299		744,299	241,427		241,427
419	4-Book Depr	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	744,299		744,299	241,427		241,427
420										
421	4-Book Depr	General	392030-General Transp Eq Trailer	SPS Depreciation Expense Annualize	295,922		295,922	95,988		95,988
422	4-Book Depr	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	295,922		295,922	95,988		95,988
423										
424	4-Book Depr	General	392040-General Transp Eq Grp 4	SPS Depreciation Expense Annualize	911,311		911,311	295,601		295,601
425	4-Book Depr	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	911,311		911,311	295,601		295,601
426										
427	4-Book Depr	General	393000-General Stores Equipmen	Base	9,604	9,604		3,115	3,115	
428	4-Book Depr	General	393000-General Stores Equipmen	SPS Depreciation Expense Annualize	(2,211)		(2,211)	(717)		(717)
429	4-Book Depr	General	393000-General Stores Equipmen	SPS Unblending Adjustment	(353)		(353)	(115)		(115)
430	4-Book Depr	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	7,040	9,604	(2,564)	2,284	3,115	(832)
431										
432	4-Book Depr	General	394000-General Tools & Shop Equi	Base	1,640,907	1,640,907		532,259	532,259	
433	4-Book Depr	General	394000-General Tools & Shop Equi	SPS Depreciation Expense Annualize	88,336		88,336	28,653		28,653
434	4-Book Depr	General	394000-General Tools & Shop Equi	SPS Unblending Adjustment	16,058		16,058	5,209		5,209
435	4-Book Depr	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	1,745,301	1,640,907	104,394	566,121	532,259	33,862
436										
437	4-Book Depr	General	395000-General Laboratory Equi	Base	297,625	297,625		96,540	96,540	
438	4-Book Depr	General	395000-General Laboratory Equi	SPS Depreciation Expense Annualize	(16,397)		(16,397)	(5,319)		(5,319)
439	4-Book Depr	General	395000-General Laboratory Equi	SPS Unblending Adjustment	(101,297)		(101,297)	(32,858)		(32,858)
440	4-Book Depr	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	179,931	297,625	(117,694)	58,364	96,540	(38,176)
441										
442	4-Book Depr	General	396000-General Power Operated E	SPS Depreciation Expense Annualize	236,279		236,279	76,642		76,642
443	4-Book Depr	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E	236,279		236,279	76,642		76,642
444										
445	4-Book Depr	General	397000-General Communication E	Base	2,681,507	2,681,507		869,797	869,797	
446	4-Book Depr	General	397000-General Communication E	SPS Depreciation Expense Annualize	(237,412)		(237,412)	(77,009)		(77,009)
447	4-Book Depr	General	397000-General Communication E	SPS Unblending Adjustment	(689,885)		(689,885)	(223,777)		(223,777)
448	4-Book Depr	General	397000-General Communication E	Subtotal 397000-General Communication E	1,754,210	2,681,507	(927,297)	569,011	869,797	(300,786)
449										
450	4-Book Depr	General	397010-General Comm Eq Two Wa	Base	2,683,351	2,683,351		870,395	870,395	
451	4-Book Depr	General	397010-General Comm Eq Two Wa	SPS Depreciation Expense Annualize	(230,344)		(230,344)	(74,716)		(74,716)







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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
1	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	Base	(52,015)	(52,015)		(16,872)	(16,872)	
2	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	16,762	16,762		5,437	5,437	
3	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	SPS Unblending Adjustment	(34)		(34)	(11)		(11)
4	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	(35,287)	(35,253)	(34)	(11,446)	(11,435)	(11)
5										
6	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	Base	(1,285,467)	(1,285,467)		(416,965)	(416,965)	
7	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	414,240	414,240		134,367	134,367	
8	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	45,317	45,317		14,700	14,700	
9	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	SPS Unblending Adjustment	(833)		(833)	(270)		(270)
10	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar	(826,742)	(825,910)	(833)	(268,169)	(267,899)	(270)
11										
12	6-ADIT Activity	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(45,317)	(45,317)		(14,165)	(14,165)	
13	6-ADIT Activity	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303004R-Intg Misc Computr Softwar-Retail Allocated	(45,317)	(45,317)		(14,165)	(14,165)	
14										
15	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	Base	(584,779)	(584,779)		(189,684)	(189,684)	
16	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	SPS Base Data - Adjust Sch M and DIT to Per Book	188,444	188,444		61,125	61,125	
17	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	SPS Unblending Adjustment	(382)		(382)	(124)		(124)
18	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y	(396,716)	(396,334)	(382)	(128,682)	(128,558)	(124)
19										
20	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	Base	(60,056)	(60,056)		(19,480)	(19,480)	
21	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	19,353	19,353		6,277	6,277	
22	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	SPS Unblending Adjustment	(28)		(28)	(9)		(9)
23	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar	(40,731)	(40,703)	(28)	(13,212)	(13,203)	(9)
24										
25	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	Base	(81,458)	(81,458)		(26,422)	(26,422)	
26	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	26,250	26,250		8,515	8,515	
27	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	3,035	3,035		984	984	
28	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	SPS Unblending Adjustment	(53)		(53)	(17)		(17)
29	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar	(52,226)	(52,173)	(53)	(16,941)	(16,923)	(17)
30										
31	6-ADIT Activity	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(3,035)	(3,035)		(949)	(949)	
32	6-ADIT Activity	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303010R-Intg Misc Computr Softwar-Retail Allocated	(3,035)	(3,035)		(949)	(949)	
33										
34	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	Base	171	171		56	56	
35	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS Unblending Adjustment	0		0	0		0
36	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	Subtotal 303013-Sfwr-Non Reg 3 Yr	171	171	0	56	56	0
37										
38	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	Base	64,652	64,652		20,208	20,208	
39	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	(20,834)	(20,834)		(6,512)	(6,512)	
40	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	SPS Unblending Adjustment	(0)		(0)	(0)		(0)





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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
121	6-ADIT Activity	Production	315001-Steam Prod Acc El Eq-TolkS	Base	(217,977)	(217,977)		(73,520)	(73,520)	
122	6-ADIT Activity	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,407)	(1,407)		(475)	(475)	
123	6-ADIT Activity	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Unblending Adjustment	(69,165)		(69,165)	(23,328)		(23,328)
124	6-ADIT Activity	Production	315001-Steam Prod Acc El Eq-TolkS	Subtotal 315001-Steam Prod Acc El Eq-TolkS	(288,549)	(219,384)	(69,165)	(97,322)	(73,994)	(23,328)
125										
126	6-ADIT Activity	Production	316000E-Steam Prod Misc Pwr Plt E	Base	(112,229)	(112,229)		(37,853)	(37,853)	
127	6-ADIT Activity	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Base Data - Adjust Sch M and DIT to Per Book	(724)	(724)		(244)	(244)	
128	6-ADIT Activity	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Unblending Adjustment	(19,805)		(19,805)	(6,680)		(6,680)
129	6-ADIT Activity	Production	316000E-Steam Prod Misc Pwr Plt E	Subtotal 316000E-Steam Prod Misc Pwr Plt E	(132,758)	(112,954)	(19,805)	(44,777)	(38,097)	(6,680)
130										
131	6-ADIT Activity	Production	316001-Steam Prod PwrPltEq-TolkSC	Base	(50,116)	(50,116)		(16,903)	(16,903)	
132	6-ADIT Activity	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Base Data - Adjust Sch M and DIT to Per Book	(324)	(324)		(109)	(109)	
133	6-ADIT Activity	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Unblending Adjustment	(15,902)		(15,902)	(5,363)		(5,363)
134	6-ADIT Activity	Production	316001-Steam Prod PwrPltEq-TolkSC	Subtotal 316001-Steam Prod PwrPltEq-TolkSC	(66,342)	(50,440)	(15,902)	(22,376)	(17,012)	(5,363)
135										
136	6-ADIT Activity	Production	340001-Other Prod Land Own in Fee	Base	(6)	(6)		(2)	(2)	
137	6-ADIT Activity	Production	340001-Other Prod Land Own in Fee	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)		(0)	(0)	
138	6-ADIT Activity	Production	340001-Other Prod Land Own in Fee	Subtotal 340001-Other Prod Land Own in Fee	(6)	(6)		(2)	(2)	
139										
140	6-ADIT Activity	Production	340145-Other Prod Wind Land Own	Base	(1)	(1)		(0)	(0)	
141	6-ADIT Activity	Production	340145-Other Prod Wind Land Own	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)		(0)	(0)	
142	6-ADIT Activity	Production	340145-Other Prod Wind Land Own	Subtotal 340145-Other Prod Wind Land Own	(1)	(1)		(0)	(0)	
143										
144	6-ADIT Activity	Production	341000E-Other Prod Str & Impr	Base	149,869	149,869		50,548	50,548	
145	6-ADIT Activity	Production	341000E-Other Prod Str & Impr	SPS Base Data - Adjust Sch M and DIT to Per Book	967	967		326	326	
146	6-ADIT Activity	Production	341000E-Other Prod Str & Impr	SPS Unblending Adjustment	(3,470)		(3,470)	(1,171)		(1,171)
147	6-ADIT Activity	Production	341000E-Other Prod Str & Impr	Subtotal 341000E-Other Prod Str & Impr	147,366	150,837	(3,470)	49,704	50,874	(1,171)
148										
149	6-ADIT Activity	Production	341045-Other Prod Str & Imp-Wind	Base	5,106,160	5,106,160		1,824,310	1,824,310	
150	6-ADIT Activity	Production	341045-Other Prod Str & Imp-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	32,961	32,961		11,776	11,776	
151	6-ADIT Activity	Production	341045-Other Prod Str & Imp-Wind	SPS Unblending Adjustment	(16,721)		(16,721)	(5,974)		(5,974)
152	6-ADIT Activity	Production	341045-Other Prod Str & Imp-Wind	Subtotal 341045-Other Prod Str & Imp-Wind	5,122,400	5,139,121	(16,721)	1,830,112	1,836,086	(5,974)
153										
154	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	Base	(24,727)	(24,727)		(8,340)	(8,340)	
155	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	SPS Base Data - Adjust Sch M and DIT to Per Book	(160)	(160)		(54)	(54)	
156	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	SPS Unblending Adjustment	(2,148)		(2,148)	(725)		(725)
157	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	Subtotal 342000E-Other Prod Fuel Hldr	(27,035)	(24,887)	(2,148)	(9,119)	(8,394)	(725)
158										
159	6-ADIT Activity	Production	343000-Other Prod Prime Mover	Base	(47,027)	(47,027)		(15,861)	(15,861)	
160	6-ADIT Activity	Production	343000-Other Prod Prime Mover	SPS Base Data - Adjust Sch M and DIT to Per Book	(304)	(304)		(102)	(102)	



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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
161	6-ADIT Activity	Production	343000-Other Prod Prime Mover	SPS Unblending Adjustment	(110,568)		(110,568)	(37,293)		(37,293)
162	6-ADIT Activity	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover	(157,899)	(47,330)	(110,568)	(53,256)	(15,964)	(37,293)
163										
164	6-ADIT Activity	Production	344000E-Other Prod Generator	Base	(426,424)	(426,424)		(143,825)	(143,825)	
165	6-ADIT Activity	Production	344000E-Other Prod Generator	SPS Base Data - Adjust Sch M and DIT to Per Book	(2,753)	(2,753)		(928)	(928)	
166	6-ADIT Activity	Production	344000E-Other Prod Generator	SPS Unblending Adjustment	(4,348)		(4,348)	(1,466)		(1,466)
167	6-ADIT Activity	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator	(433,524)	(429,176)	(4,348)	(146,219)	(144,753)	(1,466)
168										
169	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	Base	54,516,855	54,516,855		19,477,577	19,477,577	
170	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	351,911	351,911		125,729	125,729	
171	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	SPS Unblending Adjustment	(178,707)		(178,707)	(63,848)		(63,848)
172	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind	54,690,058	54,868,765	(178,707)	19,539,458	19,603,306	(63,848)
173										
174	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	Base	(47,900)	(47,900)		(16,156)	(16,156)	
175	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	SPS Base Data - Adjust Sch M and DIT to Per Book	(309)	(309)		(104)	(104)	
176	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	SPS Unblending Adjustment	(19,355)		(19,355)	(6,528)		(6,528)
177	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip	(67,564)	(48,209)	(19,355)	(22,788)	(16,260)	(6,528)
178										
179	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	Base	3,451,267	3,451,267		1,233,056	1,233,056	
180	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	22,278	22,278		7,959	7,959	
181	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	SPS Unblending Adjustment	(11,218)		(11,218)	(4,008)		(4,008)
182	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind	3,462,328	3,473,545	(11,218)	1,237,007	1,241,015	(4,008)
183										
184	6-ADIT Activity	Production	346000E-Other Prod Misc Pwr P	Base	(10,732)	(10,732)		(3,620)	(3,620)	
185	6-ADIT Activity	Production	346000E-Other Prod Misc Pwr P	SPS Base Data - Adjust Sch M and DIT to Per Book	(69)	(69)		(23)	(23)	
186	6-ADIT Activity	Production	346000E-Other Prod Misc Pwr P	SPS Unblending Adjustment	(10,021)		(10,021)	(3,380)		(3,380)
187	6-ADIT Activity	Production	346000E-Other Prod Misc Pwr P	Subtotal 346000E-Other Prod Misc Pwr P	(20,823)	(10,801)	(10,021)	(7,023)	(3,643)	(3,380)
188										
189	6-ADIT Activity	Production	346045-Other Prod Misc P Eq-Wind	Base	0	0		0	0	
190	6-ADIT Activity	Production	346045-Other Prod Misc P Eq-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	0	0		0	0	
191	6-ADIT Activity	Production	346045-Other Prod Misc P Eq-Wind	SPS Unblending Adjustment	(0)		(0)	(0)		(0)
192	6-ADIT Activity	Production	346045-Other Prod Misc P Eq-Wind	Subtotal 346045-Other Prod Misc P Eq-Wind	0	0	(0)	0	0	(0)
193										
194	6-ADIT Activity	Production		<b>Subtotal Production</b>	<b>46,529,933</b>	<b>50,344,325</b>	<b>(3,814,391)</b>	<b>16,958,854</b>	<b>18,249,509</b>	<b>(1,290,654)</b>
195										
196	6-ADIT Activity	Transmission	102000-Plant Purchased or Sold	Base	12,059	12,059		3,181	3,181	
197	6-ADIT Activity	Transmission	102000-Plant Purchased or Sold	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	(12,059)		(12,059)	(3,181)		(3,181)
198	6-ADIT Activity	Transmission	102000-Plant Purchased or Sold	Subtotal 102000-Plant Purchased or Sold		12,059	(12,059)		3,181	(3,181)
199										
200	6-ADIT Activity	Transmission	350001-Tran Land Owned in Fe	Base	(14)	(14)		(4)	(4)	

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
201	6-ADIT Activity	Transmission	350001-Tran Land Owned in Fe	SPS Base Data - Adjust Sch M and DIT to Per Book	0	0		0	0	
202	6-ADIT Activity	Transmission	350001-Tran Land Owned in Fe	Subtotal 350001-Tran Land Owned in Fe	(14)	(14)		(4)	(4)	
203										
204	6-ADIT Activity	Transmission	350002E-Transmission Land Right	Base	1,015,281	1,015,281		267,854	267,854	
205	6-ADIT Activity	Transmission	350002E-Transmission Land Right	SPS Base Data - Adjust Sch M and DIT to Per Book	(11,557)	(11,557)		(3,049)	(3,049)	
206	6-ADIT Activity	Transmission	350002E-Transmission Land Right	SPS Unblending Adjustment	(482,980)		(482,980)	(127,421)		(127,421)
207	6-ADIT Activity	Transmission	350002E-Transmission Land Right	Subtotal 350002E-Transmission Land Right	520,744	1,003,724	(482,980)	137,384	264,804	(127,421)
208										
209	6-ADIT Activity	Transmission	350002ERN-Transmission Land Right Radial NM	Base	23,337	23,337		23,337	23,337	
210	6-ADIT Activity	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Base Data - Adjust Sch M and DIT to Per Book	(266)	(266)		(266)	(266)	
211	6-ADIT Activity	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Unblending Adjustment	(11,102)		(11,102)	(11,102)		(11,102)
212	6-ADIT Activity	Transmission	350002ERN-Transmission Land Right Radial NM	Subtotal 350002ERN-Transmission Land Right Radial NM	11,970	23,071	(11,102)	11,970	23,071	(11,102)
213										
214	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	Base	35,171	35,171				
215	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Base Data - Adjust Sch M and DIT to Per Book	(400)	(400)				
216	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Unblending Adjustment	(16,731)		(16,731)			
217	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	Subtotal 350002ERT-Transmission Land Right Radial TX	18,040	34,771	(16,731)			
218										
219	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Base	6,770	6,770				
220	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Base Data - Adjust Sch M and DIT to Per Book	(77)	(77)				
221	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Unblending Adjustment	(3,221)		(3,221)			
222	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Subtotal 350002ERW-Transmission Land Right Radial Wholesale	3,472	6,693	(3,221)			
223										
224	6-ADIT Activity	Transmission	350045-Tran Land Fee-Wind	Base	(0)	(0)		(0)	(0)	
225	6-ADIT Activity	Transmission	350045-Tran Land Fee-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	0	0		0	0	
226	6-ADIT Activity	Transmission	350045-Tran Land Fee-Wind	Subtotal 350045-Tran Land Fee-Wind	(0)	(0)		(0)	(0)	
227										
228	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	Base	774,393	774,393		204,302	204,302	
229	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	SPS Base Data - Adjust Sch M and DIT to Per Book	(8,815)	(8,815)		(2,326)	(2,326)	
230	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	SPS Unblending Adjustment	(50,272)		(50,272)	(13,263)		(13,263)
231	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	Subtotal 352000-Transmission Str & Improv	715,306	765,578	(50,272)	188,714	201,976	(13,263)
232										
233	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	Base	57	57		19	19	
234	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	SPS Base Data - Adjust Sch M and DIT to Per Book	(1)	(1)		(0)	(0)	
235	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	SPS Unblending Adjustment	(1,163)		(1,163)	(392)		(392)
236	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	Subtotal 352010-Tran Str & Impr-Prod	(1,106)	56	(1,163)	(373)	19	(392)
237										
238	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	Base	52,853	52,853		18,883	18,883	
239	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	(602)	(602)		(215)	(215)	
240	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	SPS Unblending Adjustment	(1,492)		(1,492)	(533)		(533)

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
241	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	Subtotal 352045-Tran Str & Impr-Wind	50,759	52,251	(1,492)	18,135	18,668	(533)
242										
243	6-ADIT Activity	Transmission	353000E-Transmission Station	Base	7,579,335	7,579,335		1,999,595	1,999,595	
244	6-ADIT Activity	Transmission	353000E-Transmission Station	SPS Base Data - Adjust Sch M and DIT to Per Book	(86,279)	(86,279)		(22,762)	(22,762)	
245	6-ADIT Activity	Transmission	353000E-Transmission Station	SPS Unblending Adjustment	(492,322)		(492,322)	(129,885)		(129,885)
246	6-ADIT Activity	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	7,000,735	7,493,057	(492,322)	1,846,948	1,976,833	(129,885)
247										
248	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	Base	2,195	2,195		740	740	
249	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	SPS Base Data - Adjust Sch M and DIT to Per Book	(25)	(25)		(8)	(8)	
250	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	SPS Unblending Adjustment	(44,687)		(44,687)	(15,072)		(15,072)
251	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	(42,517)	2,170	(44,687)	(14,340)	732	(15,072)
252										
253	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	Base	954,876	954,876		341,155	341,155	
254	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	(10,870)	(10,870)		(3,883)	(3,883)	
255	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	SPS Unblending Adjustment	(27,981)		(27,981)	(9,997)		(9,997)
256	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	916,025	944,007	(27,981)	327,274	337,271	(9,997)
257										
258	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	Base	775,732	775,732		204,655	204,655	
259	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	SPS Base Data - Adjust Sch M and DIT to Per Book	(8,830)	(8,830)		(2,330)	(2,330)	
260	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	SPS Unblending Adjustment	3,398		3,398	897		897
261	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	770,300	766,902	3,398	203,222	202,326	897
262										
263	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Base	17,831	17,831		17,831	17,831	
264	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Base Data - Adjust Sch M and DIT to Per Book	(203)	(203)		(203)	(203)	
265	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Unblending Adjustment	78		78	78		78
266	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Subtotal 354000ERN-Tran Towers & Fixture Radial NM	17,706	17,628	78	17,706	17,628	78
267										
268	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Base	26,873	26,873				
269	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Base Data - Adjust Sch M and DIT to Per Book	(306)	(306)				
270	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Unblending Adjustment	118		118			
271	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Subtotal 354000ERT-Tran Towers & Fixture Radial TX	26,685	26,567	118			
272										
273	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base	5,173	5,173				
274	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Base Data - Adjust Sch M and DIT to Per Book	(59)	(59)				
275	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Adjustment	23		23			
276	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale	5,136	5,114	23			
277										
278	6-ADIT Activity	Transmission	355000E	Base	4,229,334	4,229,334		1,115,791	1,115,791	
279	6-ADIT Activity	Transmission	355000E	SPS Base Data - Adjust Sch M and DIT to Per Book	(48,144)	(48,144)		(12,701)	(12,701)	
280	6-ADIT Activity	Transmission	355000E	SPS Unblending Adjustment	653,760		653,760	172,476		172,476

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
281	6-ADIT Activity	Transmission	355000E	Subtotal 355000E	4,834,950	4,181,190	653,760	1,275,566	1,103,090	172,476
282										
283	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	97,215	97,215		97,215	97,215	
284	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,107)	(1,107)		(1,107)	(1,107)	
285	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Adjustment	15,027		15,027	15,027		15,027
286	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	111,135	96,108	15,027	111,135	96,108	15,027
287										
288	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base	146,513	146,513				
289	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,668)	(1,668)				
290	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Adjustment	22,648		22,648			
291	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX	167,492	144,845	22,648			
292										
293	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base	28,202	28,202				
294	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Base Data - Adjust Sch M and DIT to Per Book	(321)	(321)				
295	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Unblending Adjustment	4,359		4,359			
296	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Subtotal 355000ERW-Tran Poles & Fixtures Radial Wholesale	32,240	27,881	4,359			
297										
298	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	Base	22,656	22,656		7,642	7,642	
299	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Base Data - Adjust Sch M and DIT to Per Book	(258)	(258)		(87)	(87)	
300	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Unblending Adjustment	37		37	12		12
301	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	Subtotal 355010-Tran Poles & Fixtures-Prod	22,435	22,398	37	7,567	7,555	12
302										
303	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	Base	268,181	268,181		95,815	95,815	
304	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	(3,053)	(3,053)		(1,091)	(1,091)	
305	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Unblending Adjustment	(8,219)		(8,219)	(2,936)		(2,936)
306	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	Subtotal 355045-Tran Poles & Fixtures-Wind	256,909	265,128	(8,219)	91,788	94,724	(2,936)
307										
308	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	Base	1,517,914	1,517,914		400,459	400,459	
309	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	SPS Base Data - Adjust Sch M and DIT to Per Book	(17,279)	(17,279)		(4,559)	(4,559)	
310	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	SPS Unblending Adjustment	233,449		233,449	61,589		61,589
311	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D	1,734,084	1,500,635	233,449	457,489	395,900	61,589
312										
313	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	34,890	34,890		34,890	34,890	
314	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Base Data - Adjust Sch M and DIT to Per Book	(397)	(397)		(397)	(397)	
315	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Adjustment	5,366		5,366	5,366		5,366
316	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	39,859	34,493	5,366	39,859	34,493	5,366
317										
318	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base	52,584	52,584				
319	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Base Data - Adjust Sch M and DIT to Per Book	(599)	(599)				
320	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Adjustment	8,087		8,087			

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
321	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX	60,072	51,985	8,087			
322										
323	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base	10,122	10,122				
324	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Base Data - Adjust Sch M and DIT to Per Book	(115)	(115)				
325	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Adjustment	1,557		1,557			
326	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale	11,563	10,006	1,557			
327										
328	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	Base	35,298	35,298		11,905	11,905	
329	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	SPS Base Data - Adjust Sch M and DIT to Per Book	(402)	(402)		(136)	(136)	
330	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Adjustment	58		58	19		19
331	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	34,953	34,896	58	11,789	11,770	19
332										
333	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	Base	145,200	145,200		51,876	51,876	
334	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,653)	(1,653)		(591)	(591)	
335	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Adjustment	(4,437)		(4,437)	(1,585)		(1,585)
336	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	139,110	143,547	(4,437)	49,701	51,286	(1,585)
337										
338	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	Base	816	816		215	215	
339	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	SPS Base Data - Adjust Sch M and DIT to Per Book	(9)	(9)		(2)	(2)	
340	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	SPS Unblending Adjustment	123		123	32		32
341	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	929	806	123	245	213	32
342										
343	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	Base	1,433	1,433		378	378	
344	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	SPS Base Data - Adjust Sch M and DIT to Per Book	(16)	(16)		(4)	(4)	
345	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	SPS Unblending Adjustment	215		215	57		57
346	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	Subtotal 358000-Tran UG Conductor & Devic	1,632	1,417	215	431	374	57
347										
348	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	Base	1,515	1,515		400	400	
349	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	SPS Base Data - Adjust Sch M and DIT to Per Book	(17)	(17)		(5)	(5)	
350	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	SPS Unblending Adjustment	228		228	60		60
351	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai	1,725	1,498	228	455	395	60
352										
353	6-ADIT Activity	Transmission		<b>Subtotal Transmission</b>	<b>17,462,331</b>	<b>17,670,467</b>	<b>(208,136)</b>	<b>4,782,660</b>	<b>4,842,414</b>	<b>(59,754)</b>
354										
355	6-ADIT Activity	Distribution	360001E-Dist Land Owned in Fee	Base	1,579	1,579		1,194	1,194	
356	6-ADIT Activity	Distribution	360001E-Dist Land Owned in Fee	SPS Base Data - Adjust Sch M and DIT to Per Book	170	170		129	129	
357	6-ADIT Activity	Distribution	360001E-Dist Land Owned in Fee	Subtotal 360001E-Dist Land Owned in Fee	1,749	1,749		1,322	1,322	
358										
359	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	Base	91,805	91,805		91,805	91,805	
360	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	SPS Base Data - Adjust Sch M and DIT to Per Book	9,911	9,911		9,911	9,911	

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
361	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	Subtotal 360004-Dist Land Rights-NM	101,716	101,716		101,716	101,716	
362										
363	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	Base	11,580	11,580				
364	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	SPS Base Data - Adjust Sch M and DIT to Per Book	1,250	1,250				
365	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	Subtotal 360005-Dist Land Rights-TX	12,830	12,830				
366										
367	6-ADIT Activity	Distribution	361000E-Str & Improv	Base	456,322	456,322		212,400	212,400	
368	6-ADIT Activity	Distribution	361000E-Str & Improv	SPS Base Data - Adjust Sch M and DIT to Per Book	49,261	49,261		22,929	22,929	
369	6-ADIT Activity	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv	505,583	505,583		235,329	235,329	
370										
371	6-ADIT Activity	Distribution	362000E-Other Eq	Base	1,124,400	1,124,400		536,889	536,889	
372	6-ADIT Activity	Distribution	362000E-Other Eq	SPS Base Data - Adjust Sch M and DIT to Per Book	121,382	121,382		57,959	57,959	
373	6-ADIT Activity	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq	1,245,782	1,245,782		594,848	594,848	
374										
375	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	Base	2,100,878	2,100,878		913,117	913,117	
376	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	SPS Base Data - Adjust Sch M and DIT to Per Book	226,795	226,795		98,573	98,573	
377	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt	2,327,673	2,327,673		1,011,690	1,011,690	
378										
379	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	Base	1,063,508	1,063,508		769,034	769,034	
380	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	SPS Base Data - Adjust Sch M and DIT to Per Book	114,808	114,808		83,019	83,019	
381	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic	1,178,316	1,178,316		852,053	852,053	
382										
383	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	Base	34,987	34,987		16,972	16,972	
384	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	SPS Base Data - Adjust Sch M and DIT to Per Book	3,777	3,777		1,832	1,832	
385	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	38,764	38,764		18,805	18,805	
386										
387	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	Base	101,935	101,935		66,613	66,613	
388	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	SPS Base Data - Adjust Sch M and DIT to Per Book	11,004	11,004		7,191	7,191	
389	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D	112,939	112,939		73,804	73,804	
390										
391	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	Base	127,991	127,991		(158,535)	(158,535)	
392	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	SPS Base Data - Adjust Sch M and DIT to Per Book	13,817	13,817		(17,114)	(17,114)	
393	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer	141,808	141,808		(175,649)	(175,649)	
394										
395	6-ADIT Activity	Distribution	369000E-Distribution Services	Base	(10,957)	(10,957)		779	779	
396	6-ADIT Activity	Distribution	369000E-Distribution Services	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,183)	(1,183)		84	84	
397	6-ADIT Activity	Distribution	369000E-Distribution Services	Subtotal 369000E-Distribution Services	(12,140)	(12,140)		863	863	
398										
399	6-ADIT Activity	Distribution	369010-Distribution Services O	Base	124,744	124,744		42,758	42,758	
400	6-ADIT Activity	Distribution	369010-Distribution Services O	SPS Base Data - Adjust Sch M and DIT to Per Book	13,466	13,466		4,616	4,616	

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
401	6-ADIT Activity	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O	138,211	138,211		47,374	47,374	
402										
403	6-ADIT Activity	Distribution	369020-Distribution Services U	Base	167,056	167,056		14,138	14,138	
404	6-ADIT Activity	Distribution	369020-Distribution Services U	SPS Base Data - Adjust Sch M and DIT to Per Book	18,034	18,034		1,526	1,526	
405	6-ADIT Activity	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U	185,091	185,091		15,664	15,664	
406										
407	6-ADIT Activity	Distribution	370000E-Distribution Meter	Base	47,970	47,970		(16,622)	(16,622)	
408	6-ADIT Activity	Distribution	370000E-Distribution Meter	SPS Base Data - Adjust Sch M and DIT to Per Book	5,178	5,178		(1,794)	(1,794)	
409	6-ADIT Activity	Distribution	370000E-Distribution Meter	SPS Base Data - Reclass Retail Allocated	(43)	(43)		(43)	(43)	
410	6-ADIT Activity	Distribution	370000E-Distribution Meter	Subtotal 370000E-Distribution Meter	53,105	53,105		(18,460)	(18,460)	
411										
412	6-ADIT Activity	Distribution	370020-Distr Meters AGIS AMI	Base	(87)	(87)		(87)	(87)	
413	6-ADIT Activity	Distribution	370020-Distr Meters AGIS AMI	Subtotal 370020-Distr Meters AGIS AMI	(87)	(87)		(87)	(87)	
414										
415	6-ADIT Activity	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Base Data - Reclass Retail Allocated	43	43		43	43	
416	6-ADIT Activity	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	Subtotal 370020R-Distr Meters AGIS AMI-Retail Allocated	43	43		43	43	
417										
418	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	Base	(31,608)	(31,608)		(24,500)	(24,500)	
419	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	SPS Base Data - Adjust Sch M and DIT to Per Book	(3,412)	(3,412)		(2,645)	(2,645)	
420	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	Subtotal 371000E-Dist Inst on Cust Premis	(35,020)	(35,020)		(27,145)	(27,145)	
421										
422	6-ADIT Activity	Distribution	371040-Dist Inst on Cust Prm-EV	Base	690	690		690	690	
423	6-ADIT Activity	Distribution	371040-Dist Inst on Cust Prm-EV	SPS Base Data - Adjust Sch M and DIT to Per Book	74	74		74	74	
424	6-ADIT Activity	Distribution	371040-Dist Inst on Cust Prm-EV	SPS Eliminate NM TEP Rider - Capital	(764)		(764)	(764)		(764)
425	6-ADIT Activity	Distribution	371040-Dist Inst on Cust Prm-EV	Subtotal 371040-Dist Inst on Cust Prm-EV		764	(764)		764	(764)
426										
427	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	Base	208,126	208,126		54,208	54,208	
428	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	SPS Base Data - Adjust Sch M and DIT to Per Book	22,468	22,468		5,852	5,852	
429	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy	230,594	230,594		60,060	60,060	
430										
431	6-ADIT Activity	Distribution		<b>Subtotal Distribution</b>	<b>6,226,957</b>	<b>6,227,721</b>	<b>(764)</b>	<b>2,792,230</b>	<b>2,792,995</b>	<b>(764)</b>
432										
433	6-ADIT Activity	General	389001-General Land Owned in Fe	Base	(3)	(3)		(1)	(1)	
434	6-ADIT Activity	General	389001-General Land Owned in Fe	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)		(0)	(0)	
435	6-ADIT Activity	General	389001-General Land Owned in Fe	Subtotal 389001-General Land Owned in Fe	(4)	(4)		(1)	(1)	
436										
437	6-ADIT Activity	General	389002-General Land Rights	Base	(300)	(300)		(97)	(97)	
438	6-ADIT Activity	General	389002-General Land Rights	SPS Base Data - Adjust Sch M and DIT to Per Book	(41)	(41)		(13)	(13)	
439	6-ADIT Activity	General	389002-General Land Rights	SPS Unblending Adjustment	(19)		(19)	(6)		(6)
440	6-ADIT Activity	General	389002-General Land Rights	Subtotal 389002-General Land Rights	(360)	(341)	(19)	(117)	(111)	(6)

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
441										
442	6-ADIT Activity	General	390000-Genl Structures & Improv	Base	555	555		180	180	
443	6-ADIT Activity	General	390000-Genl Structures & Improv	SPS Base Data - Adjust Sch M and DIT to Per Book	75	75		24	24	
444	6-ADIT Activity	General	390000-Genl Structures & Improv	SPS Base Data - General Call Center	(52,865)	(52,865)		(17,148)	(17,148)	
445	6-ADIT Activity	General	390000-Genl Structures & Improv	SPS Unblending Adjustment	(116,013)		(116,013)	(37,631)		(37,631)
446	6-ADIT Activity	General	390000-Genl Structures & Improv	Subtotal 390000-Genl Structures & Improv	(168,248)	(52,236)	(116,013)	(54,575)	(16,944)	(37,631)
447										
448	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	Base	(19,752)	(19,752)		(6,407)	(6,407)	
449	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	SPS Base Data - Adjust Sch M and DIT to Per Book	(2,681)	(2,681)		(870)	(870)	
450	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	SPS Unblending Adjustment	(1)		(1)	(0)		(0)
451	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	Subtotal 390007-Genl Str & Imp Lease Bld	(22,434)	(22,433)	(1)	(7,277)	(7,277)	(0)
452										
453	6-ADIT Activity	General	390050-Genl Str & Imp-Call Center	SPS Base Data - General Call Center	52,865	52,865		16,524	16,524	
454	6-ADIT Activity	General	390050-Genl Str & Imp-Call Center	Subtotal 390050-Genl Str & Imp-Call Center	52,865	52,865		16,524	16,524	
455										
456	6-ADIT Activity	General	391000-General Office Furn & E	Base	169,059	169,059		54,837	54,837	
457	6-ADIT Activity	General	391000-General Office Furn & E	SPS Base Data - Adjust Sch M and DIT to Per Book	22,945	22,945		7,443	7,443	
458	6-ADIT Activity	General	391000-General Office Furn & E	SPS Base Data - Reclass Retail Allocated	890	890		289	289	
459	6-ADIT Activity	General	391000-General Office Furn & E	SPS Unblending Adjustment	4,481		4,481	1,454		1,454
460	6-ADIT Activity	General	391000-General Office Furn & E	Subtotal 391000-General Office Furn & E	197,375	192,894	4,481	64,022	62,569	1,454
461										
462	6-ADIT Activity	General	391000R-General Office Furn & E-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(890)	(890)		(278)	(278)	
463	6-ADIT Activity	General	391000R-General Office Furn & E-Retail Allocated	Subtotal 391000R-General Office Furn & E-Retail Allocated	(890)	(890)		(278)	(278)	
464										
465	6-ADIT Activity	General	391004-General Info Sys Computer	Base	(322,528)	(322,528)		(104,618)	(104,618)	
466	6-ADIT Activity	General	391004-General Info Sys Computer	SPS Base Data - Adjust Sch M and DIT to Per Book	(43,774)	(43,774)		(14,199)	(14,199)	
467	6-ADIT Activity	General	391004-General Info Sys Computer	SPS Base Data - Reclass Retail Allocated	27,478	27,478		8,913	8,913	
468	6-ADIT Activity	General	391004-General Info Sys Computer	SPS Unblending Adjustment	(20,416)		(20,416)	(6,622)		(6,622)
469	6-ADIT Activity	General	391004-General Info Sys Computer	Subtotal 391004-General Info Sys Computer	(359,239)	(338,823)	(20,416)	(116,526)	(109,904)	(6,622)
470										
471	6-ADIT Activity	General	391004R-General Info Sys Computer-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(27,478)	(27,478)		(8,589)	(8,589)	
472	6-ADIT Activity	General	391004R-General Info Sys Computer-Retail Allocated	Subtotal 391004R-General Info Sys Computer-Retail Allocated	(27,478)	(27,478)		(8,589)	(8,589)	
473										
474	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	Base	(0)	(0)		(0)	(0)	
475	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)		(0)	(0)	
476	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Unblending Adjustment	(0)		(0)	(0)		(0)
477	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	Subtotal 391005-Genl Off Eq-Comp 3 Yr Life	(0)	(0)	(0)	(0)	(0)	(0)
478										
479	6-ADIT Activity	General	392000-General Transportation E	Base	(0)	(0)		(0)	(0)	
480	6-ADIT Activity	General	392000-General Transportation E	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)		(0)	(0)	



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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
481	6-ADIT Activity	General	392000-General Transportation E	SPS Unblending Adjustment	0		0	0		0
482	6-ADIT Activity	General	392000-General Transportation E	Subtotal 392000-General Transportation E	(0)	(0)	0	(0)	(0)	0
483										
484	6-ADIT Activity	General	392010-General Transp Eq Grp	Base	(34,509)	(34,509)		(11,194)	(11,194)	
485	6-ADIT Activity	General	392010-General Transp Eq Grp	SPS Base Data - Adjust Sch M and DIT to Per Book	(4,684)	(4,684)		(1,519)	(1,519)	
486	6-ADIT Activity	General	392010-General Transp Eq Grp	SPS Unblending Adjustment	1,632		1,632	529		529
487	6-ADIT Activity	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	(37,561)	(39,192)	1,632	(12,184)	(12,713)	529
488										
489	6-ADIT Activity	General	392020-General Transp Eq Grp 2	Base	(444,192)	(444,192)		(144,082)	(144,082)	
490	6-ADIT Activity	General	392020-General Transp Eq Grp 2	SPS Base Data - Adjust Sch M and DIT to Per Book	(60,286)	(60,286)		(19,555)	(19,555)	
491	6-ADIT Activity	General	392020-General Transp Eq Grp 2	SPS Unblending Adjustment	23,130		23,130	7,503		7,503
492	6-ADIT Activity	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	(481,348)	(504,478)	23,130	(156,134)	(163,637)	7,503
493										
494	6-ADIT Activity	General	392030-General Transp Eq Trailer	Base	(106,116)	(106,116)		(34,421)	(34,421)	
495	6-ADIT Activity	General	392030-General Transp Eq Trailer	SPS Base Data - Adjust Sch M and DIT to Per Book	(14,402)	(14,402)		(4,672)	(4,672)	
496	6-ADIT Activity	General	392030-General Transp Eq Trailer	SPS Unblending Adjustment	5,137		5,137	1,666		1,666
497	6-ADIT Activity	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	(115,380)	(120,518)	5,137	(37,426)	(39,092)	1,666
498										
499	6-ADIT Activity	General	392040-General Transp Eq Grp 4	Base	(370,661)	(370,661)		(120,231)	(120,231)	
500	6-ADIT Activity	General	392040-General Transp Eq Grp 4	SPS Base Data - Adjust Sch M and DIT to Per Book	(50,306)	(50,306)		(16,318)	(16,318)	
501	6-ADIT Activity	General	392040-General Transp Eq Grp 4	SPS Unblending Adjustment	17,693		17,693	5,739		5,739
502	6-ADIT Activity	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	(403,275)	(420,968)	17,693	(130,810)	(136,549)	5,739
503										
504	6-ADIT Activity	General	393000-General Stores Equipmen	Base	897	897		291	291	
505	6-ADIT Activity	General	393000-General Stores Equipmen	SPS Base Data - Adjust Sch M and DIT to Per Book	122	122		39	39	
506	6-ADIT Activity	General	393000-General Stores Equipmen	SPS Unblending Adjustment	684		684	222		222
507	6-ADIT Activity	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	1,703	1,019	684	552	330	222
508										
509	6-ADIT Activity	General	394000-General Tools & Shop Equi	Base	127,481	127,481		41,351	41,351	
510	6-ADIT Activity	General	394000-General Tools & Shop Equi	SPS Base Data - Adjust Sch M and DIT to Per Book	17,302	17,302		5,612	5,612	
511	6-ADIT Activity	General	394000-General Tools & Shop Equi	SPS Unblending Adjustment	93,754		93,754	30,411		30,411
512	6-ADIT Activity	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	238,538	144,783	93,754	77,374	46,963	30,411
513										
514	6-ADIT Activity	General	395000-General Laboratory Equi	Base	23,148	23,148		7,509	7,509	
515	6-ADIT Activity	General	395000-General Laboratory Equi	SPS Base Data - Adjust Sch M and DIT to Per Book	3,142	3,142		1,019	1,019	
516	6-ADIT Activity	General	395000-General Laboratory Equi	SPS Unblending Adjustment	17,652		17,652	5,726		5,726
517	6-ADIT Activity	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	43,942	26,290	17,652	14,253	8,528	5,726
518										
519	6-ADIT Activity	General	396000-General Power Operated E	Base	(110,233)	(110,233)		(35,756)	(35,756)	
520	6-ADIT Activity	General	396000-General Power Operated E	SPS Base Data - Adjust Sch M and DIT to Per Book	(14,961)	(14,961)		(4,853)	(4,853)	





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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
601	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Adjust Excess ADIT	(8,684)		(8,684)	(2,817)		(2,817)
602	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Base Data - Non-Plant Excess ADIT	8,684	8,684		2,817	2,817	
603	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Base Data - Non-Plant Income Tax	8,293	8,293		2,690	2,690	
604	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	Subtotal SchM-118 - Inventory Reserve	8,293	16,977	(8,684)	2,690	5,507	(2,817)
605										
606	6-ADIT Activity	Non-Plant ADIT	SchM-127 - Litigation Reserve	SPS Base Data - Non-Plant Income Tax	(290,191)	(290,191)		(94,136)	(94,136)	
607	6-ADIT Activity	Non-Plant ADIT	SchM-127 - Litigation Reserve	Subtotal SchM-127 - Litigation Reserve	(290,191)	(290,191)		(94,136)	(94,136)	
608										
609	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Adjust Excess ADIT	591,098		591,098	191,748		191,748
610	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Base Data - Non-Plant Excess ADIT	(591,098)	(591,098)		(191,748)	(191,748)	
611	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Base Data - Non-Plant Income Tax	(174,199)	(174,199)		(56,509)	(56,509)	
612	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	Subtotal SchM-128 - Book Unamort. Cost Of Reacquired Debt	(174,199)	(765,297)	591,098	(56,509)	(248,257)	191,748
613										
614	6-ADIT Activity	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	SPS Base Data - Non-Plant Excess ADIT	6,715	6,715		2,183	2,183	
615	6-ADIT Activity	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	SPS Base Data - Non-Plant Income Tax	(39,666)	(39,666)		(12,897)	(12,897)	
616	6-ADIT Activity	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	SPS Eliminate SchM/Deferred Taxes	32,951		32,951	10,714		10,714
617	6-ADIT Activity	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	Subtotal SchM-130 - Deferred Compensation Plan Reserve		(32,951)	32,951		(10,714)	10,714
618										
619	6-ADIT Activity	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	SPS Adjust Excess ADIT	(3,094)		(3,094)	(1,006)		(1,006)
620	6-ADIT Activity	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	SPS Base Data - Non-Plant Excess ADIT	3,094	3,094		1,006	1,006	
621	6-ADIT Activity	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	SPS Base Data - Non-Plant Income Tax	23,598	23,598		7,672	7,672	
622	6-ADIT Activity	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	Subtotal SchM-134 - Non-Qualified Pension Plans - 190	23,598	26,692	(3,094)	7,672	8,678	(1,006)
623										
624	6-ADIT Activity	Non-Plant ADIT	SchM-136 - Performance Share Plan	SPS Base Data - Non-Plant Excess ADIT	2,175	2,175		707	707	
625	6-ADIT Activity	Non-Plant ADIT	SchM-136 - Performance Share Plan	SPS Base Data - Non-Plant Income Tax	57,267	57,267		18,620	18,620	
626	6-ADIT Activity	Non-Plant ADIT	SchM-136 - Performance Share Plan	SPS Eliminate SchM/Deferred Taxes	(59,442)		(59,442)	(19,327)		(19,327)
627	6-ADIT Activity	Non-Plant ADIT	SchM-136 - Performance Share Plan	Subtotal SchM-136 - Performance Share Plan		59,442	(59,442)		19,327	(19,327)
628										
629	6-ADIT Activity	Non-Plant ADIT	SchM-137 - R&E Credit	SPS Base Data - Non-Plant Income Tax	(2,532,830)	(2,532,830)		(821,634)	(821,634)	
630	6-ADIT Activity	Non-Plant ADIT	SchM-137 - R&E Credit	Subtotal SchM-137 - R&E Credit	(2,532,830)	(2,532,830)		(821,634)	(821,634)	
631										
632	6-ADIT Activity	Non-Plant ADIT	SchM-138 - Rate Case Expense	SPS Adjust Excess ADIT	481,062		481,062	132,871		132,871
633	6-ADIT Activity	Non-Plant ADIT	SchM-138 - Rate Case Expense	SPS Base Data - Non-Plant Excess ADIT	(481,062)	(481,062)		(132,871)	(132,871)	
634	6-ADIT Activity	Non-Plant ADIT	SchM-138 - Rate Case Expense	SPS Base Data - Non-Plant Income Tax	(4,167,527)	(4,167,527)		76,737	76,737	
635	6-ADIT Activity	Non-Plant ADIT	SchM-138 - Rate Case Expense	Subtotal SchM-138 - Rate Case Expense	(4,167,527)	(4,648,589)	481,062	76,737	(56,134)	132,871
636										
637	6-ADIT Activity	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	SPS Base Data - Non-Plant Excess ADIT	(31,909)	(31,909)		(10,351)	(10,351)	
638	6-ADIT Activity	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	SPS Base Data - Non-Plant Income Tax	(439,830)	(439,830)		(142,678)	(142,678)	
639	6-ADIT Activity	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	SPS Eliminate SchM/Deferred Taxes	471,739		471,739	153,029		153,029
640	6-ADIT Activity	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	Subtotal SchM-146 - State Tax Deduction Cash Vs Accrual - 190		(471,739)	471,739		(153,029)	153,029

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
641										
642	6-ADIT Activity	Non-Plant ADIT	SchM-152 - Rate Refund	SPS Base Data - Non-Plant Income Tax	4,025,165	4,025,165		1,305,737	1,305,737	
643	6-ADIT Activity	Non-Plant ADIT	SchM-152 - Rate Refund	SPS Eliminate SchM/Deferred Taxes	(4,025,165)		(4,025,165)	(1,305,737)		(1,305,737)
644	6-ADIT Activity	Non-Plant ADIT	SchM-152 - Rate Refund	Subtotal SchM-152 - Rate Refund		4,025,165	(4,025,165)		1,305,737	(1,305,737)
645										
646	6-ADIT Activity	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	SPS Adjust Excess ADIT	934		934	934		934
647	6-ADIT Activity	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	SPS Base Data - Non-Plant Excess ADIT	(934)	(934)		(934)	(934)	
648	6-ADIT Activity	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	Subtotal SchM-168 - Reg Asset-NOx		(934)	934		(934)	934
649										
650	6-ADIT Activity	Non-Plant ADIT	SchM-171 - Employee Retention	SPS Base Data - Non-Plant Income Tax	(14,135)	(14,135)		(4,596)	(4,596)	
651	6-ADIT Activity	Non-Plant ADIT	SchM-171 - Employee Retention	Subtotal SchM-171 - Employee Retention	(14,135)	(14,135)		(4,596)	(4,596)	
652										
653	6-ADIT Activity	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	SPS Base Data - Non-Plant Income Tax	18,738	18,738		6,078	6,078	
654	6-ADIT Activity	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	SPS Eliminate SchM/Deferred Taxes	(18,738)		(18,738)	(6,078)		(6,078)
655	6-ADIT Activity	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	Subtotal SchM-178 - Interest Income on Disputed Tax		18,738	(18,738)		6,078	(6,078)
656										
657	6-ADIT Activity	Non-Plant ADIT	SchM-179 - DSM/CIP	SPS Base Data - Non-Plant Excess ADIT	28,038	28,038		9,095	9,095	
658	6-ADIT Activity	Non-Plant ADIT	SchM-179 - DSM/CIP	SPS Base Data - Non-Plant Income Tax	140,512	140,512		45,581	45,581	
659	6-ADIT Activity	Non-Plant ADIT	SchM-179 - DSM/CIP	SPS Eliminate SchM/Deferred Taxes	(168,550)		(168,550)	(54,677)		(54,677)
660	6-ADIT Activity	Non-Plant ADIT	SchM-179 - DSM/CIP	Subtotal SchM-179 - DSM/CIP		168,550	(168,550)		54,677	(54,677)
661										
662	6-ADIT Activity	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	SPS Base Data - Non-Plant Income Tax	14,593,699	14,593,699		4,734,100	4,734,100	
663	6-ADIT Activity	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	SPS Eliminate SchM/Deferred Taxes	(14,593,699)		(14,593,699)	(4,734,100)		(4,734,100)
664	6-ADIT Activity	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	Subtotal SchM-186 - Deferred Fuel Costs		14,593,699	(14,593,699)		4,734,100	(4,734,100)
665										
666	6-ADIT Activity	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	SPS Base Data - Non-Plant Income Tax	(814,096)	(814,096)		(264,087)	(264,087)	
667	6-ADIT Activity	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	SPS Eliminate SchM/Deferred Taxes	814,096		814,096	264,087		264,087
668	6-ADIT Activity	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	Subtotal SchM-187 - Reg Asset/Liability Transmission Attachment O		(814,096)	814,096		(264,087)	264,087
669										
670	6-ADIT Activity	Non-Plant ADIT	SchM-188 - Contributions Carryover	SPS Base Data - Non-Plant Income Tax	36,230	36,230		11,753	11,753	
671	6-ADIT Activity	Non-Plant ADIT	SchM-188 - Contributions Carryover	SPS Eliminate SchM/Deferred Taxes	(36,230)		(36,230)	(11,753)		(11,753)
672	6-ADIT Activity	Non-Plant ADIT	SchM-188 - Contributions Carryover	Subtotal SchM-188 - Contributions Carryover		36,230	(36,230)		11,753	(11,753)
673										
674	6-ADIT Activity	Non-Plant ADIT	SchM-189 - OCI Treasury	SPS Base Data - Non-Plant Income Tax	36,872	36,872		11,961	11,961	
675	6-ADIT Activity	Non-Plant ADIT	SchM-189 - OCI Treasury	SPS Eliminate SchM/Deferred Taxes	(36,872)		(36,872)	(11,961)		(11,961)
676	6-ADIT Activity	Non-Plant ADIT	SchM-189 - OCI Treasury	Subtotal SchM-189 - OCI Treasury		36,872	(36,872)		11,961	(11,961)
677										
678	6-ADIT Activity	Non-Plant ADIT	SchM-192 - Texas Margin Tax	SPS Adjust Excess ADIT	1,398		1,398	453		453
679	6-ADIT Activity	Non-Plant ADIT	SchM-192 - Texas Margin Tax	SPS Base Data - Non-Plant Excess ADIT	(1,398)	(1,398)		(453)	(453)	
680	6-ADIT Activity	Non-Plant ADIT	SchM-192 - Texas Margin Tax	SPS Base Data - Non-Plant Income Tax	324,906	324,906		105,397	105,397	

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
681	6-ADIT Activity	Non-Plant ADIT	SchM-192 - Texas Margin Tax	Subtotal SchM-192 - Texas Margin Tax	324,906	323,508	1,398	105,397	104,944	453
682										
683	6-ADIT Activity	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	SPS Base Data - Non-Plant Income Tax	(981,062)	(981,062)		(318,250)	(318,250)	
684	6-ADIT Activity	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	SPS Eliminate SchM/Deferred Taxes	981,062		981,062	318,250		318,250
685	6-ADIT Activity	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	Subtotal SchM-195 - Renewable Energy Standard		(981,062)	981,062		(318,250)	318,250
686										
687	6-ADIT Activity	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	SPS Base Data - Non-Plant Excess ADIT	1,219	1,219		396	396	
688	6-ADIT Activity	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	SPS Eliminate SchM/Deferred Taxes	(1,219)		(1,219)	(396)		(396)
689	6-ADIT Activity	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	Subtotal SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48		1,219	(1,219)		396	(396)
690										
691	6-ADIT Activity	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Base Data - Non-Plant Excess ADIT	408,054	408,054		132,370	132,370	
692	6-ADIT Activity	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Base Data - Non-Plant Income Tax	(3,067,801)	(3,067,801)		(995,175)	(995,175)	
693	6-ADIT Activity	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Eliminate SchM/Deferred Taxes	2,659,747		2,659,747	862,804		862,804
694	6-ADIT Activity	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	Subtotal SchM-203 - Fed NOL Benefit		(2,659,747)	2,659,747		(862,804)	862,804
695										
696	6-ADIT Activity	Non-Plant ADIT	SchM-205 - State Only NOL	SPS Base Data - Non-Plant Income Tax	(698,903)	(698,903)		(226,719)	(226,719)	
697	6-ADIT Activity	Non-Plant ADIT	SchM-205 - State Only NOL	SPS Eliminate SchM/Deferred Taxes	698,903		698,903	226,719		226,719
698	6-ADIT Activity	Non-Plant ADIT	SchM-205 - State Only NOL	Subtotal SchM-205 - State Only NOL		(698,903)	698,903		(226,719)	226,719
699										
700	6-ADIT Activity	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	SPS Base Data - Non-Plant Income Tax	384,709	384,709		124,797	124,797	
701	6-ADIT Activity	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	SPS Eliminate SchM/Deferred Taxes	(384,709)		(384,709)	(124,797)		(124,797)
702	6-ADIT Activity	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	Subtotal SchM-207 - Mark to Market Adjust		384,709	(384,709)		124,797	(124,797)
703										
704	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Adjust Excess ADIT	(752)		(752)	(245)		(245)
705	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Base Data - Non-Plant Excess ADIT	752	752		245	245	
706	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Base Data - Non-Plant Income Tax	(601)	(601)		(195)	(195)	
707	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	Subtotal SchM-226 - Performance Recognition Award	(601)	152	(752)	(195)	49	(245)
708										
709	6-ADIT Activity	Non-Plant ADIT	SchM-257 - Texas R&E Credit	SPS Base Data - Non-Plant Income Tax	(425,143)	(425,143)		(137,914)	(137,914)	
710	6-ADIT Activity	Non-Plant ADIT	SchM-257 - Texas R&E Credit	Subtotal SchM-257 - Texas R&E Credit	(425,143)	(425,143)		(137,914)	(137,914)	
711										
712	6-ADIT Activity	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	SPS Base Data - Non-Plant Income Tax	826,564	826,564		268,132	268,132	
713	6-ADIT Activity	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	SPS Eliminate SchM/Deferred Taxes	(826,564)		(826,564)	(268,132)		(268,132)
714	6-ADIT Activity	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	Subtotal SchM-261 - Section 59e Adjustment		826,564	(826,564)		268,132	(268,132)
715										
716	6-ADIT Activity	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	SPS Base Data - Non-Plant Income Tax	6,253,766	6,253,766		2,028,681	2,028,681	
717	6-ADIT Activity	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	SPS Eliminate SchM/Deferred Taxes	(6,253,766)		(6,253,766)	(2,028,681)		(2,028,681)
718	6-ADIT Activity	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	Subtotal SchM-275 - Reg Asset - Miscellaneous		6,253,766	(6,253,766)		2,028,681	(2,028,681)
719										
720	6-ADIT Activity	Non-Plant ADIT	SchM-299 - Operating Lease	SPS Base Data - Non-Plant Income Tax	0	0		0	0	







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Line No.	Financial Category	FERC Function	Account	Adjustment	Total		SPS NM Electric Retail	
					Total	Per Book	Total	Per Book
1	1-Plant End Bal	Intangible	303003-Intg Misc Computr Softwar	Base	6,691,921	6,691,921	2,170,650	2,170,650
2	1-Plant End Bal	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	6,691,921	6,691,921	2,170,650	2,170,650
3								
4	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	Base	170,875,230	170,875,230	55,426,574	55,426,574
5	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	(2,107,630)	(2,107,630)	(683,649)	(683,649)
6	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar	168,767,600	168,767,600	54,742,925	54,742,925
7								
8	1-Plant End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	2,107,630	2,107,630	658,789	658,789
9	1-Plant End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303004R-Intg Misc Computr Softwar-Retail Allocated	2,107,630	2,107,630	658,789	658,789
10								
11	1-Plant End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Base	74,406,300	74,406,300	24,135,074	24,135,074
12	1-Plant End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y	74,406,300	74,406,300	24,135,074	24,135,074
13								
14	1-Plant End Bal	Intangible	303007-Intg Misc Computr Softwar	Base	11,083,735	11,083,735	3,595,217	3,595,217
15	1-Plant End Bal	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar	11,083,735	11,083,735	3,595,217	3,595,217
16								
17	1-Plant End Bal	Intangible	303010-Intg Misc Computr Softwar	Base	10,355,039	10,355,039	3,358,850	3,358,850
18	1-Plant End Bal	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar	10,355,039	10,355,039	3,358,850	3,358,850
19								
20	1-Plant End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	Base	(23,805)	(23,805)	(7,722)	(7,722)
21	1-Plant End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	Subtotal 303013-Sfwr-Non Reg 3 Yr	(23,805)	(23,805)	(7,722)	(7,722)
22								
23	1-Plant End Bal	Intangible	303014-Intg CRS Computr Softwar	Base	12,871,845	12,871,845	4,023,400	4,023,400
24	1-Plant End Bal	Intangible	303014-Intg CRS Computr Softwar	Subtotal 303014-Intg CRS Computr Softwar	12,871,845	12,871,845	4,023,400	4,023,400
25								
26	1-Plant End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	Base	(469,630)	(469,630)	(152,333)	(152,333)
27	1-Plant End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	Subtotal 303015-Sfwr-Non Reg 15 Yr	(469,630)	(469,630)	(152,333)	(152,333)
28								
29	1-Plant End Bal	Intangible	303016-Sfwr-Non Reg 5 Yr	Base	(645,849)	(645,849)	(209,493)	(209,493)
30	1-Plant End Bal	Intangible	303016-Sfwr-Non Reg 5 Yr	Subtotal 303016-Sfwr-Non Reg 5 Yr	(645,849)	(645,849)	(209,493)	(209,493)
31								
32	1-Plant End Bal	Intangible	303020-Sfwr-Non Reg 10 Yr	Base	(186,743)	(186,743)	(60,574)	(60,574)
33	1-Plant End Bal	Intangible	303020-Sfwr-Non Reg 10 Yr	Subtotal 303020-Sfwr-Non Reg 10 Yr	(186,743)	(186,743)	(60,574)	(60,574)
34								
35	1-Plant End Bal	Intangible		<b>Subtotal Intangible</b>	284,958,042	284,958,042	92,254,783	92,254,783
36								
37	1-Plant End Bal	Production	310001-Steam Prod Land Own in Fe	Base	4,355,213	4,355,213	1,468,931	1,468,931
38	1-Plant End Bal	Production	310001-Steam Prod Land Own in Fe	Subtotal 310001-Steam Prod Land Own in Fe	4,355,213	4,355,213	1,468,931	1,468,931
39								
40	1-Plant End Bal	Production	310002-Steam Prod Land Rights	Base	1,098,015	1,098,015	370,340	370,340

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total		SPS NM Electric Retail	
					Total	Per Book	Total	Per Book
41	1-Plant End Bal	Production	310002-Steam Prod Land Rights	Subtotal 310002-Steam Prod Land Rights	1,098,015	1,098,015	370,340	370,340
42								
43	1-Plant End Bal	Production	310003-Steam Prod Water Rights	Base	11,551,745	11,551,745	3,896,186	3,896,186
44	1-Plant End Bal	Production	310003-Steam Prod Water Rights	Subtotal 310003-Steam Prod Water Rights	11,551,745	11,551,745	3,896,186	3,896,186
45								
46	1-Plant End Bal	Production	310004-Steam Prod Land Rights-NM	Base	73,071	73,071	24,645	24,645
47	1-Plant End Bal	Production	310004-Steam Prod Land Rights-NM	Subtotal 310004-Steam Prod Land Rights-NM	73,071	73,071	24,645	24,645
48								
49	1-Plant End Bal	Production	311000E-Steam Prod Str & Improv	Base	222,451,872	222,451,872	75,028,823	75,028,823
50	1-Plant End Bal	Production	311000E-Steam Prod Str & Improv	Subtotal 311000E-Steam Prod Str & Improv	222,451,872	222,451,872	75,028,823	75,028,823
51								
52	1-Plant End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	Base	27,384,065	27,384,065	9,236,129	9,236,129
53	1-Plant End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	Subtotal 311001-Steam Prod Str&Imp-TolkSC	27,384,065	27,384,065	9,236,129	9,236,129
54								
55	1-Plant End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	Base	2,658,653	2,658,653	896,714	896,714
56	1-Plant End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	Subtotal 311002-Steam Prod Str&Imp-HarCoal	2,658,653	2,658,653	896,714	896,714
57								
58	1-Plant End Bal	Production	312000E-Steam Prod Boiler Plant E	Base	958,321,679	958,321,679	323,223,839	323,223,839
59	1-Plant End Bal	Production	312000E-Steam Prod Boiler Plant E	Subtotal 312000E-Steam Prod Boiler Plant E	958,321,679	958,321,679	323,223,839	323,223,839
60								
61	1-Plant End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	Base	15,685,164	15,685,164	5,290,310	5,290,310
62	1-Plant End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	Subtotal 312001-Steam Prod Blr Plt-TolkSC	15,685,164	15,685,164	5,290,310	5,290,310
63								
64	1-Plant End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	Base	71,279,701	71,279,701	24,041,299	24,041,299
65	1-Plant End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	Subtotal 312002-Steam Prod Blr Plt-HarCoal	71,279,701	71,279,701	24,041,299	24,041,299
66								
67	1-Plant End Bal	Production	314000-Steam Prod Turbogén Unit	Base	497,649,859	497,649,859	167,847,917	167,847,917
68	1-Plant End Bal	Production	314000-Steam Prod Turbogén Unit	Subtotal 314000-Steam Prod Turbogén Unit	497,649,859	497,649,859	167,847,917	167,847,917
69								
70	1-Plant End Bal	Production	314001-Steam Prod Turbogén-TolkSC	Base	44,699,883	44,699,883	15,076,428	15,076,428
71	1-Plant End Bal	Production	314001-Steam Prod Turbogén-TolkSC	Subtotal 314001-Steam Prod Turbogén-TolkSC	44,699,883	44,699,883	15,076,428	15,076,428
72								
73	1-Plant End Bal	Production	315000E-Steam Prod Acc Elec Eq	Base	72,260,786	72,260,786	24,372,201	24,372,201
74	1-Plant End Bal	Production	315000E-Steam Prod Acc Elec Eq	Subtotal 315000E-Steam Prod Acc Elec Eq	72,260,786	72,260,786	24,372,201	24,372,201
75								
76	1-Plant End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	Base	22,537,595	22,537,595	7,601,506	7,601,506
77	1-Plant End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	Subtotal 315001-Steam Prod Acc El Eq-TolkS	22,537,595	22,537,595	7,601,506	7,601,506
78								
79	1-Plant End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	Base	28,473,747	28,473,747	9,603,658	9,603,658
80	1-Plant End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	Subtotal 316000E-Steam Prod Misc Pwr Plt E	28,473,747	28,473,747	9,603,658	9,603,658



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Line No.	Financial Category	FERC Function	Account	Adjustment	Total		SPS NM Electric Retail	
					Total	Per Book	Total	Per Book
121	1-Plant End Bal	Production		<b>Subtotal Production</b>	3,795,520,416	3,795,520,416	1,309,996,905	1,309,996,905
122								
123	1-Plant End Bal	Transmission	350001-Tran Land Owned in Fe	Base	10,873,987	10,873,987	2,868,797	2,868,797
124	1-Plant End Bal	Transmission	350001-Tran Land Owned in Fe	Subtotal 350001-Tran Land Owned in Fe	10,873,987	10,873,987	2,868,797	2,868,797
125								
126	1-Plant End Bal	Transmission	350002E-Transmission Land Right	Base	149,660,599	149,660,599	39,483,759	39,483,759
127	1-Plant End Bal	Transmission	350002E-Transmission Land Right	Subtotal 350002E-Transmission Land Right	149,660,599	149,660,599	39,483,759	39,483,759
128								
129	1-Plant End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	Base	3,440,068	3,440,068	3,440,068	3,440,068
130	1-Plant End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	Subtotal 350002ERN-Transmission Land Right Radial NM	3,440,068	3,440,068	3,440,068	3,440,068
131								
132	1-Plant End Bal	Transmission	350002ERT-Transmission Land Right Radial TX	Base	5,184,547	5,184,547		
133	1-Plant End Bal	Transmission	350002ERT-Transmission Land Right Radial TX	Subtotal 350002ERT-Transmission Land Right Radial TX	5,184,547	5,184,547		
134								
135	1-Plant End Bal	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Base	997,961	997,961		
136	1-Plant End Bal	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Subtotal 350002ERW-Transmission Land Right Radial Wholesale	997,961	997,961		
137								
138	1-Plant End Bal	Transmission	350045-Tran Land Fee-Wind	Base	217,137	217,137	77,578	77,578
139	1-Plant End Bal	Transmission	350045-Tran Land Fee-Wind	Subtotal 350045-Tran Land Fee-Wind	217,137	217,137	77,578	77,578
140								
141	1-Plant End Bal	Transmission	352000-Transmission Str & Improv	Base	145,910,771	145,910,771	38,494,472	38,494,472
142	1-Plant End Bal	Transmission	352000-Transmission Str & Improv	Subtotal 352000-Transmission Str & Improv	145,910,771	145,910,771	38,494,472	38,494,472
143								
144	1-Plant End Bal	Transmission	352010-Tran Str & Impr-Prod	Base	723,970	723,970	244,182	244,182
145	1-Plant End Bal	Transmission	352010-Tran Str & Impr-Prod	Subtotal 352010-Tran Str & Impr-Prod	723,970	723,970	244,182	244,182
146								
147	1-Plant End Bal	Transmission	352045-Tran Str & Impr-Wind	Base	5,268,631	5,268,631	1,882,357	1,882,357
148	1-Plant End Bal	Transmission	352045-Tran Str & Impr-Wind	Subtotal 352045-Tran Str & Impr-Wind	5,268,631	5,268,631	1,882,357	1,882,357
149								
150	1-Plant End Bal	Transmission	353000E-Transmission Station	Base	1,427,971,915	1,427,971,915	376,730,408	376,730,408
151	1-Plant End Bal	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	1,427,971,915	1,427,971,915	376,730,408	376,730,408
152								
153	1-Plant End Bal	Transmission	353010-Tran Station Equip Pro	Base	27,822,681	27,822,681	9,384,066	9,384,066
154	1-Plant End Bal	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	27,822,681	27,822,681	9,384,066	9,384,066
155								
156	1-Plant End Bal	Transmission	353045-Tran Station Equip-Wind	Base	70,401,532	70,401,532	25,152,795	25,152,795
157	1-Plant End Bal	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	70,401,532	70,401,532	25,152,795	25,152,795
158								
159	1-Plant End Bal	Transmission	354000E-Tran Towers & Fixture	Base	7,743,397	7,743,397	2,042,879	2,042,879
160	1-Plant End Bal	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	7,743,397	7,743,397	2,042,879	2,042,879



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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		SPS NM Electric Retail	
					Total	Per Book	Total	Per Book
201	1-Plant End Bal	Transmission	356010-Tran OH Cond & Device-Prod	Base	352,316	352,316	118,830	118,830
202	1-Plant End Bal	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	352,316	352,316	118,830	118,830
203								
204	1-Plant End Bal	Transmission	356045-Tran OH Cond & Device-Wind	Base	11,441,836	11,441,836	4,087,896	4,087,896
205	1-Plant End Bal	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	11,441,836	11,441,836	4,087,896	4,087,896
206								
207	1-Plant End Bal	Transmission	357000E-Tran Underground Cond	Base	278,764	278,764	73,544	73,544
208	1-Plant End Bal	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	278,764	278,764	73,544	73,544
209								
210	1-Plant End Bal	Transmission	358000-Tran UG Conductor & Devic	Base	489,717	489,717	129,198	129,198
211	1-Plant End Bal	Transmission	358000-Tran UG Conductor & Devic	Subtotal 358000-Tran UG Conductor & Devic	489,717	489,717	129,198	129,198
212								
213	1-Plant End Bal	Transmission	359000-Transmission Road & Trai	Base	517,736	517,736	136,590	136,590
214	1-Plant End Bal	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai	517,736	517,736	136,590	136,590
215								
216	1-Plant End Bal	Transmission		<b>Subtotal Transmission</b>	<b>4,005,267,703</b>	<b>4,005,267,703</b>	<b>1,081,843,491</b>	<b>1,081,843,491</b>
217								
218	1-Plant End Bal	Distribution	360001E-Dist Land Owned in Fee	Base	14,158,709	14,158,709	4,996,614	4,996,614
219	1-Plant End Bal	Distribution	360001E-Dist Land Owned in Fee	Subtotal 360001E-Dist Land Owned in Fee	14,158,709	14,158,709	4,996,614	4,996,614
220								
221	1-Plant End Bal	Distribution	360004-Dist Land Rights-NM	Base	14,692,853	14,692,853	14,692,853	14,692,853
222	1-Plant End Bal	Distribution	360004-Dist Land Rights-NM	Subtotal 360004-Dist Land Rights-NM	14,692,853	14,692,853	14,692,853	14,692,853
223								
224	1-Plant End Bal	Distribution	360005-Dist Land Rights-TX	Base	3,322,108	3,322,108		
225	1-Plant End Bal	Distribution	360005-Dist Land Rights-TX	Subtotal 360005-Dist Land Rights-TX	3,322,108	3,322,108		
226								
227	1-Plant End Bal	Distribution	361000E-Str & Improv	Base	64,123,587	64,123,587	30,838,621	30,838,621
228	1-Plant End Bal	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv	64,123,587	64,123,587	30,838,621	30,838,621
229								
230	1-Plant End Bal	Distribution	362000E-Other Eq	Base	368,166,281	368,166,281	162,362,391	162,362,391
231	1-Plant End Bal	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq	368,166,281	368,166,281	162,362,391	162,362,391
232								
233	1-Plant End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Base	465,594,341	465,594,341	158,936,465	158,936,465
234	1-Plant End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt	465,594,341	465,594,341	158,936,465	158,936,465
235								
236	1-Plant End Bal	Distribution	365000-Dist OH Conductor & Devic	Base	342,621,656	342,621,656	149,143,769	149,143,769
237	1-Plant End Bal	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic	342,621,656	342,621,656	149,143,769	149,143,769
238								
239	1-Plant End Bal	Distribution	366000E-Dist Underground Cond	Base	27,149,623	27,149,623	7,263,588	7,263,588
240	1-Plant End Bal	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	27,149,623	27,149,623	7,263,588	7,263,588

Southwestern Public Service Company

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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		SPS NM Electric Retail	
					Total	Per Book	Total	Per Book
241								
242	1-Plant End Bal	Distribution	367000E-Dist UG Conductor & D	Base	56,242,380	56,242,380	15,075,355	15,075,355
243	1-Plant End Bal	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D	56,242,380	56,242,380	15,075,355	15,075,355
244								
245	1-Plant End Bal	Distribution	368000E-Dist Line Transformer	Base	259,031,526	259,031,526	83,438,759	83,438,759
246	1-Plant End Bal	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer	259,031,526	259,031,526	83,438,759	83,438,759
247								
248	1-Plant End Bal	Distribution	369000E-Distribution Services	Base	(1)	(1)		
249	1-Plant End Bal	Distribution	369000E-Distribution Services	Subtotal 369000E-Distribution Services	(1)	(1)		
250								
251	1-Plant End Bal	Distribution	369010-Distribution Services O	Base	58,621,121	58,621,121	21,970,832	21,970,832
252	1-Plant End Bal	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O	58,621,121	58,621,121	21,970,832	21,970,832
253								
254	1-Plant End Bal	Distribution	369020-Distribution Services U	Base	52,369,303	52,369,303	18,174,755	18,174,755
255	1-Plant End Bal	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U	52,369,303	52,369,303	18,174,755	18,174,755
256								
257	1-Plant End Bal	Distribution	370000E-Distribution Meter	Base	72,468,155	72,468,155	26,377,363	26,377,363
258	1-Plant End Bal	Distribution	370000E-Distribution Meter	SPS Base Data - Distribution Meters to Wholesale			(229,955)	(229,955)
259	1-Plant End Bal	Distribution	370000E-Distribution Meter	Subtotal 370000E-Distribution Meter	72,468,155	72,468,155	26,147,408	26,147,408
260								
261	1-Plant End Bal	Distribution	371000E-Dist Inst on Cust Premis	Base	13,043,514	13,043,514	4,913,663	4,913,663
262	1-Plant End Bal	Distribution	371000E-Dist Inst on Cust Premis	Subtotal 371000E-Dist Inst on Cust Premis	13,043,514	13,043,514	4,913,663	4,913,663
263								
264	1-Plant End Bal	Distribution	373000-Dist Street Light & Sg Sy	Base	37,857,195	37,857,195	15,805,259	15,805,259
265	1-Plant End Bal	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy	37,857,195	37,857,195	15,805,259	15,805,259
266								
267	1-Plant End Bal	Distribution		<b>Subtotal Distribution</b>	<b>1,849,462,350</b>	<b>1,849,462,350</b>	<b>713,760,332</b>	<b>713,760,332</b>
268								
269	1-Plant End Bal	General	389001-General Land Owned in Fe	Base	3,060,360	3,060,360	992,685	992,685
270	1-Plant End Bal	General	389001-General Land Owned in Fe	Subtotal 389001-General Land Owned in Fe	3,060,360	3,060,360	992,685	992,685
271								
272	1-Plant End Bal	General	389002-General Land Rights	Base	45,967	45,967	14,910	14,910
273	1-Plant End Bal	General	389002-General Land Rights	Subtotal 389002-General Land Rights	45,967	45,967	14,910	14,910
274								
275	1-Plant End Bal	General	390000-Genl Structures & Improv	Base	99,611,371	99,611,371	32,310,810	32,310,810
276	1-Plant End Bal	General	390000-Genl Structures & Improv	SPS Base Data - General Call Center	(9,027,760)	(9,027,760)	(2,928,323)	(2,928,323)
277	1-Plant End Bal	General	390000-Genl Structures & Improv	Subtotal 390000-Genl Structures & Improv	90,583,610	90,583,610	29,382,487	29,382,487
278								
279	1-Plant End Bal	General	390007-Genl Str & Imp Lease Bld	Base	3,663,394	3,663,394	1,188,290	1,188,290
280	1-Plant End Bal	General	390007-Genl Str & Imp Lease Bld	Subtotal 390007-Genl Str & Imp Lease Bld	3,663,394	3,663,394	1,188,290	1,188,290

Southwestern Public Service Company

12 Months Ending June 2022  
G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		SPS NM Electric Retail	
					Total	Per Book	Total	Per Book
281								
282	1-Plant End Bal	General	390050-Genl Str & Imp-Call Center	SPS Base Data - General Call Center	9,027,760	9,027,760	2,821,840	2,821,840
283	1-Plant End Bal	General	390050-Genl Str & Imp-Call Center	Subtotal 390050-Genl Str & Imp-Call Center	9,027,760	9,027,760	2,821,840	2,821,840
284								
285	1-Plant End Bal	General	391000-General Office Furn & E	Base	23,842,515	23,842,515	7,733,765	7,733,765
286	1-Plant End Bal	General	391000-General Office Furn & E	SPS Base Data - Reclass Retail Allocated	(23,655)	(23,655)	(7,673)	(7,673)
287	1-Plant End Bal	General	391000-General Office Furn & E	Subtotal 391000-General Office Furn & E	23,818,860	23,818,860	7,726,092	7,726,092
288								
289	1-Plant End Bal	General	391000R-General Office Furn & E-Retail Allocated	SPS Base Data - Reclass Retail Allocated	23,655	23,655	7,394	7,394
290	1-Plant End Bal	General	391000R-General Office Furn & E-Retail Allocated	Subtotal 391000R-General Office Furn & E-Retail Allocated	23,655	23,655	7,394	7,394
291								
292	1-Plant End Bal	General	391004-General Info Sys Computer	Base	104,634,171	104,634,171	33,940,049	33,940,049
293	1-Plant End Bal	General	391004-General Info Sys Computer	SPS Base Data - Reclass Retail Allocated	(826,417)	(826,417)	(268,064)	(268,064)
294	1-Plant End Bal	General	391004-General Info Sys Computer	Subtotal 391004-General Info Sys Computer	103,807,754	103,807,754	33,671,985	33,671,985
295								
296	1-Plant End Bal	General	391004R-General Info Sys Computer-Retail Allocated	SPS Base Data - Reclass Retail Allocated	826,417	826,417	258,316	258,316
297	1-Plant End Bal	General	391004R-General Info Sys Computer-Retail Allocated	Subtotal 391004R-General Info Sys Computer-Retail Allocated	826,417	826,417	258,316	258,316
298								
299	1-Plant End Bal	General	392010-General Transp Eq Grp	Base	4,294,593	4,294,593	1,393,031	1,393,031
300	1-Plant End Bal	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	4,294,593	4,294,593	1,393,031	1,393,031
301								
302	1-Plant End Bal	General	392020-General Transp Eq Grp 2	Base	58,016,924	58,016,924	18,818,874	18,818,874
303	1-Plant End Bal	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	58,016,924	58,016,924	18,818,874	18,818,874
304								
305	1-Plant End Bal	General	392030-General Transp Eq Trailer	Base	13,360,320	13,360,320	4,333,670	4,333,670
306	1-Plant End Bal	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	13,360,320	13,360,320	4,333,670	4,333,670
307								
308	1-Plant End Bal	General	392040-General Transp Eq Grp 4	Base	46,342,929	46,342,929	15,032,195	15,032,195
309	1-Plant End Bal	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	46,342,929	46,342,929	15,032,195	15,032,195
310								
311	1-Plant End Bal	General	393000-General Stores Equipmen	Base	422,775	422,775	137,135	137,135
312	1-Plant End Bal	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	422,775	422,775	137,135	137,135
313								
314	1-Plant End Bal	General	394000-General Tools & Shop Equi	Base	60,340,156	60,340,156	19,572,457	19,572,457
315	1-Plant End Bal	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	60,340,156	60,340,156	19,572,457	19,572,457
316								
317	1-Plant End Bal	General	395000-General Laboratory Equi	Base	10,909,632	10,909,632	3,538,743	3,538,743
318	1-Plant End Bal	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	10,909,632	10,909,632	3,538,743	3,538,743
319								
320	1-Plant End Bal	General	396000-General Power Operated E	Base	13,718,357	13,718,357	4,449,805	4,449,805





Southwestern Public Service Company

12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
1	65Net-Accum Depr End bal net of RWIP	Intangible	303003-Intg Misc Computr Softwar	Base	(4,834,053)	(4,834,053)	
2	65Net-Accum Depr End bal net of RWIP	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	(4,834,053)	(4,834,053)	
3							
4	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	Base	(125,494,984)	(125,494,984)	
5	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	859,017	859,017	
6	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar	(124,635,967)	(124,635,967)	
7							
8	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(859,017)	(859,017)	
9	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303004R-Intg Misc Computr Softwar-Retail Allocated	(859,017)	(859,017)	
10							
11	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	Base	(25,435,431)	(25,435,431)	
12	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	SPS Unblending Adjustment	(0)		(0)
13	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y	(25,435,431)	(25,435,431)	(0)
14							
15	65Net-Accum Depr End bal net of RWIP	Intangible	303007-Intg Misc Computr Softwar	Base	(1,446,398)	(1,446,398)	
16	65Net-Accum Depr End bal net of RWIP	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar	(1,446,398)	(1,446,398)	
17							
18	65Net-Accum Depr End bal net of RWIP	Intangible	303010-Intg Misc Computr Softwar	Base	(7,672,354)	(7,672,354)	
19	65Net-Accum Depr End bal net of RWIP	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar	(7,672,354)	(7,672,354)	
20							
21	65Net-Accum Depr End bal net of RWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	Base	10,818	10,818	
22	65Net-Accum Depr End bal net of RWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	Subtotal 303013-Sfwr-Non Reg 3 Yr	10,818	10,818	
23							
24	65Net-Accum Depr End bal net of RWIP	Intangible	303014-Intg CRS Computr Softwar	Base	(12,414,338)	(12,414,338)	
25	65Net-Accum Depr End bal net of RWIP	Intangible	303014-Intg CRS Computr Softwar	Subtotal 303014-Intg CRS Computr Softwar	(12,414,338)	(12,414,338)	
26							
27	65Net-Accum Depr End bal net of RWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	Base	105,077	105,077	
28	65Net-Accum Depr End bal net of RWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	Subtotal 303015-Sfwr-Non Reg 15 Yr	105,077	105,077	
29							
30	65Net-Accum Depr End bal net of RWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	Base	408,682	408,682	
31	65Net-Accum Depr End bal net of RWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	Subtotal 303016-Sfwr-Non Reg 5 Yr	408,682	408,682	
32							
33	65Net-Accum Depr End bal net of RWIP	Intangible	303020-Sfwr-Non Reg 10 Yr	Base	10,893	10,893	
34	65Net-Accum Depr End bal net of RWIP	Intangible	303020-Sfwr-Non Reg 10 Yr	Subtotal 303020-Sfwr-Non Reg 10 Yr	10,893	10,893	
35							
36	65Net-Accum Depr End bal net of RWIP	Intangible		<b>Subtotal Intangible</b>	(176,762,088)	(176,762,088)	(0)
37							
38	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	Base	(740,844)	(740,844)	
39	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	SPS Unblending Adjustment	378		378

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12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
40	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	Subtotal 310002-Steam Prod Land Rights	(740,466)	(740,844)	378
41							
42	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	Base	(5,686,002)	(5,686,002)	
43	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	SPS Unblending Adjustment	(231,544)		(231,544)
44	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	Subtotal 310003-Steam Prod Water Rights	(5,917,545)	(5,686,002)	(231,544)
45							
46	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	Base	(55,292)	(55,292)	
47	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	SPS Unblending Adjustment	(198)		(198)
48	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	Subtotal 310004-Steam Prod Land Rights-NM	(55,490)	(55,292)	(198)
49							
50	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	Base	(152,240,364)	(152,240,364)	
51	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	SPS Unblending Adjustment	(20,885,911)		(20,885,911)
52	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	Subtotal 311000E-Steam Prod Str & Improv	(173,126,274)	(152,240,364)	(20,885,911)
53							
54	65Net-Accum Depr End bal net of RWIP	Production	311001-Steam Prod Str&Imp-TolkSC	Base	(14,617,759)	(14,617,759)	
55	65Net-Accum Depr End bal net of RWIP	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Unblending Adjustment	(826,382)		(826,382)
56	65Net-Accum Depr End bal net of RWIP	Production	311001-Steam Prod Str&Imp-TolkSC	Subtotal 311001-Steam Prod Str&Imp-TolkSC	(15,444,141)	(14,617,759)	(826,382)
57							
58	65Net-Accum Depr End bal net of RWIP	Production	311002-Steam Prod Str&Imp-HarCoal	Base	(1,559,871)	(1,559,871)	
59	65Net-Accum Depr End bal net of RWIP	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Unblending Adjustment	(687,171)		(687,171)
60	65Net-Accum Depr End bal net of RWIP	Production	311002-Steam Prod Str&Imp-HarCoal	Subtotal 311002-Steam Prod Str&Imp-HarCoal	(2,247,041)	(1,559,871)	(687,171)
61							
62	65Net-Accum Depr End bal net of RWIP	Production	312000E-Steam Prod Boiler Plant E	Base	(621,573,071)	(621,573,071)	
63	65Net-Accum Depr End bal net of RWIP	Production	312000E-Steam Prod Boiler Plant E	SPS Unblending Adjustment	(42,728,423)		(42,728,423)
64	65Net-Accum Depr End bal net of RWIP	Production	312000E-Steam Prod Boiler Plant E	Subtotal 312000E-Steam Prod Boiler Plant E	(664,301,494)	(621,573,071)	(42,728,423)
65							
66	65Net-Accum Depr End bal net of RWIP	Production	312001-Steam Prod Blr Plt-TolkSC	Base	(10,068,836)	(10,068,836)	
67	65Net-Accum Depr End bal net of RWIP	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Unblending Adjustment	(435,669)		(435,669)
68	65Net-Accum Depr End bal net of RWIP	Production	312001-Steam Prod Blr Plt-TolkSC	Subtotal 312001-Steam Prod Blr Plt-TolkSC	(10,504,506)	(10,068,836)	(435,669)
69							
70	65Net-Accum Depr End bal net of RWIP	Production	312002-Steam Prod Blr Plt-HarCoal	Base	(52,734,359)	(52,734,359)	
71	65Net-Accum Depr End bal net of RWIP	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Unblending Adjustment	(12,314,757)		(12,314,757)
72	65Net-Accum Depr End bal net of RWIP	Production	312002-Steam Prod Blr Plt-HarCoal	Subtotal 312002-Steam Prod Blr Plt-HarCoal	(65,049,116)	(52,734,359)	(12,314,757)
73							
74	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogogen Unit	Base	(318,739,722)	(318,739,722)	
75	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogogen Unit	SPS Unblending Adjustment	(20,844,018)		(20,844,018)
76	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogogen Unit	Subtotal 314000-Steam Prod Turbogogen Unit	(339,583,740)	(318,739,722)	(20,844,018)
77							
78	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogogen-TolkSC	Base	(20,916,738)	(20,916,738)	

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G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
79	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	SPS Unblending Adjustment	(1,438,181)		(1,438,181)
80	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	Subtotal 314001-Steam Prod Turbogén-TolkSC	(22,354,919)	(20,916,738)	(1,438,181)
81							
82	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	Base	(44,082,143)	(44,082,143)	
83	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	SPS Unblending Adjustment	(2,605,860)		(2,605,860)
84	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	Subtotal 315000E-Steam Prod Acc Elec Eq	(46,688,003)	(44,082,143)	(2,605,860)
85							
86	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	Base	(12,008,928)	(12,008,928)	
87	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Unblending Adjustment	(1,123,787)		(1,123,787)
88	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	Subtotal 315001-Steam Prod Acc El Eq-TolkS	(13,132,715)	(12,008,928)	(1,123,787)
89							
90	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	Base	(21,341,812)	(21,341,812)	
91	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Unblending Adjustment	(3,047,709)		(3,047,709)
92	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	Subtotal 316000E-Steam Prod Misc Pwr Plt E	(24,389,521)	(21,341,812)	(3,047,709)
93							
94	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	Base	(2,867,614)	(2,867,614)	
95	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Unblending Adjustment	(397,475)		(397,475)
96	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	Subtotal 316001-Steam Prod PwrPltEq-TolkSC	(3,265,089)	(2,867,614)	(397,475)
97							
98	65Net-Accum Depr End bal net of RWIP	Production	340002-Other Prod Land Rights	Base	(675)	(675)	
99	65Net-Accum Depr End bal net of RWIP	Production	340002-Other Prod Land Rights	SPS Unblending Adjustment	(0)		(0)
100	65Net-Accum Depr End bal net of RWIP	Production	340002-Other Prod Land Rights	Subtotal 340002-Other Prod Land Rights	(675)	(675)	(0)
101							
102	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	Base	(4,762,167)	(4,762,167)	
103	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	SPS Unblending Adjustment	(180,015)		(180,015)
104	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	Subtotal 341000E-Other Prod Str & Impr	(4,942,182)	(4,762,167)	(180,015)
105							
106	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	Base	(10,631,442)	(10,631,442)	
107	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	SPS Unblending Adjustment	(169,055)		(169,055)
108	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	Subtotal 341045-Other Prod Str & Imp-Wind	(10,800,497)	(10,631,442)	(169,055)
109							
110	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	Base	(4,475,376)	(4,475,376)	
111	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	SPS Unblending Adjustment	(98,565)		(98,565)
112	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	Subtotal 342000E-Other Prod Fuel Hldr	(4,573,941)	(4,475,376)	(98,565)
113							
114	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	Base	(33,352,061)	(33,352,061)	
115	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	SPS Unblending Adjustment	(569,731)		(569,731)
116	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover	(33,921,792)	(33,352,061)	(569,731)
117							

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12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
118	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	Base	(47,658,886)	(47,658,886)	
119	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	SPS Unblending Adjustment	(4,202,440)		(4,202,440)
120	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator	(51,861,326)	(47,658,886)	(4,202,440)
121							
122	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	Base	(125,435,131)	(125,435,131)	
123	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	SPS Unblending Adjustment	(2,721,763)		(2,721,763)
124	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind	(128,156,894)	(125,435,131)	(2,721,763)
125							
126	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	Base	(11,832,025)	(11,832,025)	
127	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	SPS Unblending Adjustment	(524,545)		(524,545)
128	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip	(12,356,570)	(11,832,025)	(524,545)
129							
130	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	Base	(6,029,597)	(6,029,597)	
131	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	SPS Unblending Adjustment	(58,714)		(58,714)
132	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind	(6,088,311)	(6,029,597)	(58,714)
133							
134	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	Base	(1,772,304)	(1,772,304)	
135	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	SPS Unblending Adjustment	(85,920)		(85,920)
136	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	Subtotal 346000E-Other Prod Misc Pwr P	(1,858,224)	(1,772,304)	(85,920)
137							
138	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	Base	(1,466)	(1,466)	
139	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	SPS Unblending Adjustment	(45)		(45)
140	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	Subtotal 346045-Other Prod Misc P Eq-Wind	(1,511)	(1,466)	(45)
141							
142	65Net-Accum Depr End bal net of RWIP	Production		<b>Subtotal Production</b>	<b>(1,641,361,982)</b>	<b>(1,525,184,485)</b>	<b>(116,177,497)</b>
143							
144	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	Base	(26,068,087)	(26,068,087)	
145	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	SPS Unblending Adjustment	(1,093,648)		(1,093,648)
146	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	Subtotal 350002E-Transmission Land Right	(27,161,735)	(26,068,087)	(1,093,648)
147							
148	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	Base	(599,196)	(599,196)	
149	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Unblending Adjustment	(25,138)		(25,138)
150	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	Subtotal 350002ERN-Transmission Land Right Radial NM	(624,334)	(599,196)	(25,138)
151							
152	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERT-Transmission Land Right Radial TX	Base	(903,052)	(903,052)	
153	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Unblending Adjustment	(37,886)		(37,886)
154	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERT-Transmission Land Right Radial TX	Subtotal 350002ERT-Transmission Land Right Radial TX	(940,938)	(903,052)	(37,886)
155							
156	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Base	(173,826)	(173,826)	

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12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
157	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Unblending Adjustment	(7,293)		(7,293)
158	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Subtotal 350002ERW-Transmission Land Right Radial Wholesale	(181,119)	(173,826)	(7,293)
159							
160	65Net-Accum Depr End bal net of RWIP	Transmission	352000-Transmission Str & Improv	Base	(21,839,299)	(21,839,299)	
161	65Net-Accum Depr End bal net of RWIP	Transmission	352000-Transmission Str & Improv	SPS Unblending Adjustment	(5,678,621)		(5,678,621)
162	65Net-Accum Depr End bal net of RWIP	Transmission	352000-Transmission Str & Improv	Subtotal 352000-Transmission Str & Improv	(27,517,921)	(21,839,299)	(5,678,621)
163							
164	65Net-Accum Depr End bal net of RWIP	Transmission	352010-Tran Str & Impr-Prod	Base	(117,781)	(117,781)	
165	65Net-Accum Depr End bal net of RWIP	Transmission	352010-Tran Str & Impr-Prod	SPS Unblending Adjustment	(22,246)		(22,246)
166	65Net-Accum Depr End bal net of RWIP	Transmission	352010-Tran Str & Impr-Prod	Subtotal 352010-Tran Str & Impr-Prod	(140,027)	(117,781)	(22,246)
167							
168	65Net-Accum Depr End bal net of RWIP	Transmission	352045-Tran Str & Impr-Wind	Base	(136,309)	(136,309)	
169	65Net-Accum Depr End bal net of RWIP	Transmission	352045-Tran Str & Impr-Wind	SPS Unblending Adjustment	(87,095)		(87,095)
170	65Net-Accum Depr End bal net of RWIP	Transmission	352045-Tran Str & Impr-Wind	Subtotal 352045-Tran Str & Impr-Wind	(223,403)	(136,309)	(87,095)
171							
172	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	Base	(185,908,831)	(185,908,831)	
173	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	SPS Unblending Adjustment	1,478,938		1,478,938
174	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	(184,429,893)	(185,908,831)	1,478,938
175							
176	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	Base	(16,128,992)	(16,128,992)	
177	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	SPS Unblending Adjustment	(673,644)		(673,644)
178	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	(16,802,637)	(16,128,992)	(673,644)
179							
180	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	Base	(2,515,338)	(2,515,338)	
181	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	SPS Unblending Adjustment	(160,282)		(160,282)
182	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	(2,675,620)	(2,515,338)	(160,282)
183							
184	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	Base	(2,801,746)	(2,801,746)	
185	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	SPS Unblending Adjustment	(161,329)		(161,329)
186	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	(2,963,076)	(2,801,746)	(161,329)
187							
188	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Base	(64,400)	(64,400)	
189	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Unblending Adjustment	(3,708)		(3,708)
190	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Subtotal 354000ERN-Tran Towers & Fixture Radial NM	(68,109)	(64,400)	(3,708)
191							
192	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Base	(97,058)	(97,058)	
193	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Unblending Adjustment	(5,589)		(5,589)
194	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Subtotal 354000ERT-Tran Towers & Fixture Radial TX	(102,647)	(97,058)	(5,589)
195							

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G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
196	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base	(18,683)	(18,683)	
197	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Adjustment	(1,076)		(1,076)
198	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale	(19,758)	(18,683)	(1,076)
199							
200	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	Base	(263,036,859)	(263,036,859)	
201	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	SPS Unblending Adjustment	(45,542,481)		(45,542,481)
202	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	Subtotal 355000E	(308,579,340)	(263,036,859)	(45,542,481)
203							
204	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	(6,046,112)	(6,046,112)	
205	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Adjustment	(1,046,830)		(1,046,830)
206	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	(7,092,942)	(6,046,112)	(1,046,830)
207							
208	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base	(9,112,131)	(9,112,131)	
209	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Adjustment	(1,577,684)		(1,577,684)
210	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX	(10,689,815)	(9,112,131)	(1,577,684)
211							
212	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base	(1,753,973)	(1,753,973)	
213	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Unblending Adjustment	(303,685)		(303,685)
214	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Subtotal 355000ERW-Tran Poles & Fixtures Radial Wholesale	(2,057,657)	(1,753,973)	(303,685)
215							
216	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	Base	1,024,811	1,024,811	
217	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Unblending Adjustment	(6,224)		(6,224)
218	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	Subtotal 355010-Tran Poles & Fixtures-Prod	1,018,587	1,024,811	(6,224)
219							
220	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	Base	(1,402,254)	(1,402,254)	
221	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Unblending Adjustment	(154,645)		(154,645)
222	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	Subtotal 355045-Tran Poles & Fixtures-Wind	(1,556,899)	(1,402,254)	(154,645)
223							
224	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	Base	(113,257,578)	(113,257,578)	
225	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	SPS Unblending Adjustment	2,770,130		2,770,130
226	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D	(110,487,449)	(113,257,578)	2,770,130
227							
228	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	(2,603,316)	(2,603,316)	
229	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Adjustment	63,674		63,674
230	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	(2,539,642)	(2,603,316)	63,674
231							
232	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base	(3,923,473)	(3,923,473)	
233	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Adjustment	95,963		95,963
234	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX	(3,827,510)	(3,923,473)	95,963

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12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
235							
236	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base	(755,220)	(755,220)	
237	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Adjustment	18,472		18,472
238	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale	(736,748)	(755,220)	18,472
239							
240	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	Base	783,387	783,387	
241	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Adjustment	1,268		1,268
242	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	784,655	783,387	1,268
243							
244	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	Base	(676,120)	(676,120)	
245	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Adjustment	47,950		47,950
246	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	(628,170)	(676,120)	47,950
247							
248	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	Base	(199,226)	(199,226)	
249	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	SPS Unblending Adjustment	(58,564)		(58,564)
250	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	(257,790)	(199,226)	(58,564)
251							
252	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	Base	(370,284)	(370,284)	
253	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	SPS Unblending Adjustment	(104,246)		(104,246)
254	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	Subtotal 358000-Tran UG Conductor & Devic	(474,530)	(370,284)	(104,246)
255							
256	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	Base	(26,008)	(26,008)	
257	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	SPS Unblending Adjustment	484		484
258	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai	(25,524)	(26,008)	484
259							
260	65Net-Accum Depr End bal net of RWIP	Transmission		<b>Subtotal Transmission</b>	<b>(711,001,992)</b>	<b>(658,726,953)</b>	<b>(52,275,039)</b>
261							
262	65Net-Accum Depr End bal net of RWIP	Distribution	360001E-Dist Land Owned in Fee	Base	(5,000)	(5,000)	
263	65Net-Accum Depr End bal net of RWIP	Distribution	360001E-Dist Land Owned in Fee	Subtotal 360001E-Dist Land Owned in Fee	(5,000)	(5,000)	
264							
265	65Net-Accum Depr End bal net of RWIP	Distribution	360004-Dist Land Rights-NM	Base	(1,529,421)	(1,529,421)	
266	65Net-Accum Depr End bal net of RWIP	Distribution	360004-Dist Land Rights-NM	Subtotal 360004-Dist Land Rights-NM	(1,529,421)	(1,529,421)	
267							
268	65Net-Accum Depr End bal net of RWIP	Distribution	360005-Dist Land Rights-TX	Base	(694,870)	(694,870)	
269	65Net-Accum Depr End bal net of RWIP	Distribution	360005-Dist Land Rights-TX	Subtotal 360005-Dist Land Rights-TX	(694,870)	(694,870)	
270							
271	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	Base	(4,464,484)	(4,464,484)	
272	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv	(4,464,484)	(4,464,484)	
273							



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G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
274	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	Base	(65,261,643)	(65,261,643)	
275	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq	(65,261,643)	(65,261,643)	
276							
277	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	Base	(87,247,158)	(87,247,158)	
278	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt	(87,247,158)	(87,247,158)	
279							
280	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	Base	(64,916,287)	(64,916,287)	
281	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic	(64,916,287)	(64,916,287)	
282							
283	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	Base	(11,467,255)	(11,467,255)	
284	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	(11,467,255)	(11,467,255)	
285							
286	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	Base	(16,269,936)	(16,269,936)	
287	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D	(16,269,936)	(16,269,936)	
288							
289	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	Base	(79,041,074)	(79,041,074)	
290	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer	(79,041,074)	(79,041,074)	
291							
292	65Net-Accum Depr End bal net of RWIP	Distribution	369000E-Distribution Services	Base	1,287	1,287	
293	65Net-Accum Depr End bal net of RWIP	Distribution	369000E-Distribution Services	Subtotal 369000E-Distribution Services	1,287	1,287	
294							
295	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	Base	(24,629,696)	(24,629,696)	
296	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O	(24,629,696)	(24,629,696)	
297							
298	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	Base	(26,233,072)	(26,233,072)	
299	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U	(26,233,072)	(26,233,072)	
300							
301	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	Base	(23,364,084)	(23,364,084)	
302	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	SPS Base Data - Distribution Meters to Wholesale	(0)	(0)	
303	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	Subtotal 370000E-Distribution Meter	(23,364,084)	(23,364,084)	
304							
305	65Net-Accum Depr End bal net of RWIP	Distribution	370020-Distr Meters AGIS AMI	Base	645	645	
306	65Net-Accum Depr End bal net of RWIP	Distribution	370020-Distr Meters AGIS AMI	Subtotal 370020-Distr Meters AGIS AMI	645	645	
307							
308	65Net-Accum Depr End bal net of RWIP	Distribution	371000E-Dist Inst on Cust Premis	Base	(12,943,254)	(12,943,254)	
309	65Net-Accum Depr End bal net of RWIP	Distribution	371000E-Dist Inst on Cust Premis	Subtotal 371000E-Dist Inst on Cust Premis	(12,943,254)	(12,943,254)	
310							
311	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	Base	780,199	780,199	
312	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy	780,199	780,199	

Southwestern Public Service Company

12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
313							
314	65Net-Accum Depr End bal net of RWIP	Distribution		<b>Subtotal Distribution</b>	<b>(417,285,104)</b>	<b>(417,285,104)</b>	
315							
316	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	Base	(20,763)	(20,763)	
317	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	SPS Unblending Adjustment	306		306
318	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	Subtotal 389002-General Land Rights	(20,457)	(20,763)	306
319							
320	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	Base	(23,748,790)	(23,748,790)	
321	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	SPS Base Data - General Call Center	3,207,975	3,207,975	
322	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	SPS Unblending Adjustment	3,833,052		3,833,052
323	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	Subtotal 390000-Genl Structures & Improv	(16,707,762)	(20,540,815)	3,833,052
324							
325	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	Base	(973,627)	(973,627)	
326	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	SPS Unblending Adjustment	86		86
327	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	Subtotal 390007-Genl Str & Imp Lease Bld	(973,541)	(973,627)	86
328							
329	65Net-Accum Depr End bal net of RWIP	General	390050-Genl Str & Imp-Call Center	SPS Base Data - General Call Center	(3,207,975)	(3,207,975)	
330	65Net-Accum Depr End bal net of RWIP	General	390050-Genl Str & Imp-Call Center	Subtotal 390050-Genl Str & Imp-Call Center	(3,207,975)	(3,207,975)	
331							
332	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	Base	(6,728,528)	(6,728,528)	
333	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	SPS Base Data - Reclass Retail Allocated	690	690	
334	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	SPS Unblending Adjustment	253,114		253,114
335	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	Subtotal 391000-General Office Furn & E	(6,474,724)	(6,727,838)	253,114
336							
337	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(690)	(690)	
338	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	Subtotal 391000R-General Office Furn & E-Retail Allocated	(690)	(690)	
339							
340	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	Base	(57,945,620)	(57,945,620)	
341	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	SPS Base Data - Reclass Retail Allocated	102,324	102,324	
342	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	SPS Unblending Adjustment	3,811,610		3,811,610
343	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	Subtotal 391004-General Info Sys Computer	(54,031,686)	(57,843,296)	3,811,610
344							
345	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(102,324)	(102,324)	
346	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	Subtotal 391004R-General Info Sys Computer-Retail Allocated	(102,324)	(102,324)	
347							
348	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	Base	(1,824,018)	(1,824,018)	
349	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	SPS Unblending Adjustment	218,426		218,426
350	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	(1,605,592)	(1,824,018)	218,426
351							

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12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
352	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	Base	(35,955,889)	(35,955,889)	
353	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	SPS Unblending Adjustment	1,369,145		1,369,145
354	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	(34,586,744)	(35,955,889)	1,369,145
355							
356	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	Base	(4,368,686)	(4,368,686)	
357	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	SPS Unblending Adjustment	(672,424)		(672,424)
358	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	(5,041,111)	(4,368,686)	(672,424)
359							
360	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	Base	(27,568,307)	(27,568,307)	
361	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	SPS Unblending Adjustment	(2,614,306)		(2,614,306)
362	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	(30,182,613)	(27,568,307)	(2,614,306)
363							
364	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	Base	(320,855)	(320,855)	
365	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	SPS Unblending Adjustment	59,832		59,832
366	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	(261,023)	(320,855)	59,832
367							
368	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	Base	(12,534,865)	(12,534,865)	
369	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	SPS Unblending Adjustment	160,795		160,795
370	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	(12,374,070)	(12,534,865)	160,795
371							
372	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	Base	(9,357,115)	(9,357,115)	
373	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	SPS Unblending Adjustment	(95,755)		(95,755)
374	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	(9,452,870)	(9,357,115)	(95,755)
375							
376	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	Base	(7,680,638)	(7,680,638)	
377	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	SPS Unblending Adjustment	(2,130,905)		(2,130,905)
378	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E	(9,811,543)	(7,680,638)	(2,130,905)
379							
380	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	Base	(55,926,848)	(55,926,848)	
381	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	SPS Unblending Adjustment	6,826,630		6,826,630
382	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	Subtotal 397000-General Communication E	(49,100,218)	(55,926,848)	6,826,630
383							
384	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	Base	(13,968,608)	(13,968,608)	
385	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	SPS Unblending Adjustment	3,897,901		3,897,901
386	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	Subtotal 397010-General Comm Eq Two Wa	(10,070,707)	(13,968,608)	3,897,901
387							
388	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	Base	(12,620)	(12,620)	
389	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	SPS Unblending Adjustment	3,431		3,431
390	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	Subtotal 397020-General Comm Eq AE	(9,189)	(12,620)	3,431

Southwestern Public Service Company

12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
391							
392	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	Base	(9,525,441)	(9,525,441)	
393	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	SPS Base Data - Reclass Retail Allocated	333,967	333,967	
394	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	SPS Unblending Adjustment	2,972,364		2,972,364
395	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	Subtotal 397030-General Comm Eq EM	(6,219,109)	(9,191,473)	2,972,364
396							
397	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	SPS Base Data - Reclass Retail Allocated	(333,967)	(333,967)	
398	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	Subtotal 397030R-General Comm Eq EM-Retail Related	(333,967)	(333,967)	
399							
400	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	Base	(2,015,793)	(2,015,793)	
401	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	SPS Unblending Adjustment	94,524		94,524
402	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	Subtotal 398000-General Miscellaneous E	(1,921,269)	(2,015,793)	94,524
403							
404	65Net-Accum Depr End bal net of RWIP	General		<b>Subtotal General</b>	(252,489,185)	(270,477,011)	17,987,826
405							
406	65Net-Accum Depr End bal net of RWIP			<b>Subtotal 65Net-Accum Depr End bal net of RWIP</b>	(3,198,900,352)	(3,048,435,641)	(150,464,710)
407							
408							

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12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
1	65Net-Accum Depr End bal net of RWIP	Intangible	303003-Intg Misc Computr Softwar	Base	(1,568,015)	(1,568,015)	
2	65Net-Accum Depr End bal net of RWIP	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	(1,568,015)	(1,568,015)	
3							
4	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	Base	(40,706,644)	(40,706,644)	
5	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	278,638	278,638	
6	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar	(40,428,005)	(40,428,005)	
7							
8	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(268,506)	(268,506)	
9	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303004R-Intg Misc Computr Softwar-Retail Allocated	(268,506)	(268,506)	
10							
11	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	Base	(8,250,457)	(8,250,457)	
12	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	SPS Unblending Adjustment	(0)		(0)
13	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y	(8,250,457)	(8,250,457)	(0)
14							
15	65Net-Accum Depr End bal net of RWIP	Intangible	303007-Intg Misc Computr Softwar	Base	(469,166)	(469,166)	
16	65Net-Accum Depr End bal net of RWIP	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar	(469,166)	(469,166)	
17							
18	65Net-Accum Depr End bal net of RWIP	Intangible	303010-Intg Misc Computr Softwar	Base	(2,488,672)	(2,488,672)	
19	65Net-Accum Depr End bal net of RWIP	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar	(2,488,672)	(2,488,672)	
20							
21	65Net-Accum Depr End bal net of RWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	Base	3,509	3,509	
22	65Net-Accum Depr End bal net of RWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	Subtotal 303013-Sfwr-Non Reg 3 Yr	3,509	3,509	
23							
24	65Net-Accum Depr End bal net of RWIP	Intangible	303014-Intg CRS Computr Softwar	Base	(3,880,395)	(3,880,395)	
25	65Net-Accum Depr End bal net of RWIP	Intangible	303014-Intg CRS Computr Softwar	Subtotal 303014-Intg CRS Computr Softwar	(3,880,395)	(3,880,395)	
26							
27	65Net-Accum Depr End bal net of RWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	Base	34,084	34,084	
28	65Net-Accum Depr End bal net of RWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	Subtotal 303015-Sfwr-Non Reg 15 Yr	34,084	34,084	
29							
30	65Net-Accum Depr End bal net of RWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	Base	132,564	132,564	
31	65Net-Accum Depr End bal net of RWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	Subtotal 303016-Sfwr-Non Reg 5 Yr	132,564	132,564	
32							
33	65Net-Accum Depr End bal net of RWIP	Intangible	303020-Sfwr-Non Reg 10 Yr	Base	3,533	3,533	
34	65Net-Accum Depr End bal net of RWIP	Intangible	303020-Sfwr-Non Reg 10 Yr	Subtotal 303020-Sfwr-Non Reg 10 Yr	3,533	3,533	
35							
36	65Net-Accum Depr End bal net of RWIP	Intangible		<b>Subtotal Intangible</b>	<b>(57,179,527)</b>	<b>(57,179,527)</b>	<b>(0)</b>
37							
38	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	Base	(249,873)	(249,873)	
39	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	SPS Unblending Adjustment	128		128

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12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
40	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	Subtotal 310002-Steam Prod Land Rights	(249,745)	(249,873)	128
41							
42	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	Base	(1,917,781)	(1,917,781)	
43	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	SPS Unblending Adjustment	(78,095)		(78,095)
44	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	Subtotal 310003-Steam Prod Water Rights	(1,995,877)	(1,917,781)	(78,095)
45							
46	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	Base	(18,649)	(18,649)	
47	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	SPS Unblending Adjustment	(67)		(67)
48	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	Subtotal 310004-Steam Prod Land Rights-NM	(18,716)	(18,649)	(67)
49							
50	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	Base	(51,347,805)	(51,347,805)	
51	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	SPS Unblending Adjustment	(7,044,424)		(7,044,424)
52	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	Subtotal 311000E-Steam Prod Str & Improv	(58,392,229)	(51,347,805)	(7,044,424)
53							
54	65Net-Accum Depr End bal net of RWIP	Production	311001-Steam Prod Str&Imp-TolkSC	Base	(4,930,295)	(4,930,295)	
55	65Net-Accum Depr End bal net of RWIP	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Unblending Adjustment	(278,723)		(278,723)
56	65Net-Accum Depr End bal net of RWIP	Production	311001-Steam Prod Str&Imp-TolkSC	Subtotal 311001-Steam Prod Str&Imp-TolkSC	(5,209,018)	(4,930,295)	(278,723)
57							
58	65Net-Accum Depr End bal net of RWIP	Production	311002-Steam Prod Str&Imp-HarCoal	Base	(526,115)	(526,115)	
59	65Net-Accum Depr End bal net of RWIP	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Unblending Adjustment	(231,770)		(231,770)
60	65Net-Accum Depr End bal net of RWIP	Production	311002-Steam Prod Str&Imp-HarCoal	Subtotal 311002-Steam Prod Str&Imp-HarCoal	(757,885)	(526,115)	(231,770)
61							
62	65Net-Accum Depr End bal net of RWIP	Production	312000E-Steam Prod Boiler Plant E	Base	(209,644,880)	(209,644,880)	
63	65Net-Accum Depr End bal net of RWIP	Production	312000E-Steam Prod Boiler Plant E	SPS Unblending Adjustment	(14,411,492)		(14,411,492)
64	65Net-Accum Depr End bal net of RWIP	Production	312000E-Steam Prod Boiler Plant E	Subtotal 312000E-Steam Prod Boiler Plant E	(224,056,372)	(209,644,880)	(14,411,492)
65							
66	65Net-Accum Depr End bal net of RWIP	Production	312001-Steam Prod Blr Plt-TolkSC	Base	(3,396,029)	(3,396,029)	
67	65Net-Accum Depr End bal net of RWIP	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Unblending Adjustment	(146,943)		(146,943)
68	65Net-Accum Depr End bal net of RWIP	Production	312001-Steam Prod Blr Plt-TolkSC	Subtotal 312001-Steam Prod Blr Plt-TolkSC	(3,542,972)	(3,396,029)	(146,943)
69							
70	65Net-Accum Depr End bal net of RWIP	Production	312002-Steam Prod Blr Plt-HarCoal	Base	(17,786,305)	(17,786,305)	
71	65Net-Accum Depr End bal net of RWIP	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Unblending Adjustment	(4,153,535)		(4,153,535)
72	65Net-Accum Depr End bal net of RWIP	Production	312002-Steam Prod Blr Plt-HarCoal	Subtotal 312002-Steam Prod Blr Plt-HarCoal	(21,939,841)	(17,786,305)	(4,153,535)
73							
74	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogogen Unit	Base	(107,504,900)	(107,504,900)	
75	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogogen Unit	SPS Unblending Adjustment	(7,030,294)		(7,030,294)
76	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogogen Unit	Subtotal 314000-Steam Prod Turbogogen Unit	(114,535,195)	(107,504,900)	(7,030,294)
77							
78	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogogen-TolkSC	Base	(7,054,822)	(7,054,822)	

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G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
79	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	SPS Unblending Adjustment	(485,071)		(485,071)
80	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	Subtotal 314001-Steam Prod Turbogén-TolkSC	(7,539,893)	(7,054,822)	(485,071)
81							
82	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	Base	(14,868,076)	(14,868,076)	
83	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	SPS Unblending Adjustment	(878,908)		(878,908)
84	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	Subtotal 315000E-Steam Prod Acc Elec Eq	(15,746,983)	(14,868,076)	(878,908)
85							
86	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	Base	(4,050,385)	(4,050,385)	
87	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Unblending Adjustment	(379,032)		(379,032)
88	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	Subtotal 315001-Steam Prod Acc El Eq-TolkS	(4,429,417)	(4,050,385)	(379,032)
89							
90	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	Base	(7,198,191)	(7,198,191)	
91	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Unblending Adjustment	(1,027,935)		(1,027,935)
92	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	Subtotal 316000E-Steam Prod Misc Pwr Plt E	(8,226,126)	(7,198,191)	(1,027,935)
93							
94	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	Base	(967,192)	(967,192)	
95	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Unblending Adjustment	(134,061)		(134,061)
96	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	Subtotal 316001-Steam Prod PwrPltEq-TolkSC	(1,101,253)	(967,192)	(134,061)
97							
98	65Net-Accum Depr End bal net of RWIP	Production	340002-Other Prod Land Rights	Base	(228)	(228)	
99	65Net-Accum Depr End bal net of RWIP	Production	340002-Other Prod Land Rights	SPS Unblending Adjustment	(0)		(0)
100	65Net-Accum Depr End bal net of RWIP	Production	340002-Other Prod Land Rights	Subtotal 340002-Other Prod Land Rights	(228)	(228)	(0)
101							
102	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	Base	(1,606,189)	(1,606,189)	
103	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	SPS Unblending Adjustment	(60,716)		(60,716)
104	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	Subtotal 341000E-Other Prod Str & Impr	(1,666,905)	(1,606,189)	(60,716)
105							
106	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	Base	(3,798,362)	(3,798,362)	
107	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	SPS Unblending Adjustment	(60,399)		(60,399)
108	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	Subtotal 341045-Other Prod Str & Imp-Wind	(3,858,761)	(3,798,362)	(60,399)
109							
110	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	Base	(1,509,460)	(1,509,460)	
111	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	SPS Unblending Adjustment	(33,244)		(33,244)
112	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	Subtotal 342000E-Other Prod Fuel Hldr	(1,542,704)	(1,509,460)	(33,244)
113							
114	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	Base	(11,249,021)	(11,249,021)	
115	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	SPS Unblending Adjustment	(192,160)		(192,160)
116	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover	(11,441,181)	(11,249,021)	(192,160)
117							

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12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
118	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	Base	(16,074,444)	(16,074,444)	
119	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	SPS Unblending Adjustment	(1,417,404)		(1,417,404)
120	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator	(17,491,848)	(16,074,444)	(1,417,404)
121							
122	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	Base	(44,814,992)	(44,814,992)	
123	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	SPS Unblending Adjustment	(972,421)		(972,421)
124	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind	(45,787,413)	(44,814,992)	(972,421)
125							
126	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	Base	(3,990,719)	(3,990,719)	
127	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	SPS Unblending Adjustment	(176,919)		(176,919)
128	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip	(4,167,638)	(3,990,719)	(176,919)
129							
130	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	Base	(2,154,232)	(2,154,232)	
131	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	SPS Unblending Adjustment	(20,977)		(20,977)
132	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind	(2,175,209)	(2,154,232)	(20,977)
133							
134	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	Base	(597,765)	(597,765)	
135	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	SPS Unblending Adjustment	(28,979)		(28,979)
136	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	Subtotal 346000E-Other Prod Misc Pwr P	(626,744)	(597,765)	(28,979)
137							
138	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	Base	(524)	(524)	
139	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	SPS Unblending Adjustment	(16)		(16)
140	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	Subtotal 346045-Other Prod Misc P Eq-Wind	(540)	(524)	(16)
141							
142	65Net-Accum Depr End bal net of RWIP	Production		<b>Subtotal Production</b>	<b>(556,500,690)</b>	<b>(517,257,233)</b>	<b>(39,243,457)</b>
143							
144	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	Base	(6,877,335)	(6,877,335)	
145	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	SPS Unblending Adjustment	(288,528)		(288,528)
146	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	Subtotal 350002E-Transmission Land Right	(7,165,863)	(6,877,335)	(288,528)
147							
148	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	Base	(599,196)	(599,196)	
149	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Unblending Adjustment	(25,138)		(25,138)
150	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	Subtotal 350002ERN-Transmission Land Right Radial NM	(624,334)	(599,196)	(25,138)
151							
152	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERT-Transmission Land Right Radial TX	Base			
153	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Unblending Adjustment			
154	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERT-Transmission Land Right Radial TX	Subtotal 350002ERT-Transmission Land Right Radial TX			
155							
156	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Base			



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12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
157	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Unblending Adjustment			
158	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Subtotal 350002ERW-Transmission Land Right Radial Wholesale			
159							
160	65Net-Accum Depr End bal net of RWIP	Transmission	352000-Transmission Str & Improv	Base	(5,761,688)	(5,761,688)	
161	65Net-Accum Depr End bal net of RWIP	Transmission	352000-Transmission Str & Improv	SPS Unblending Adjustment	(1,498,145)		(1,498,145)
162	65Net-Accum Depr End bal net of RWIP	Transmission	352000-Transmission Str & Improv	Subtotal 352000-Transmission Str & Improv	(7,259,833)	(5,761,688)	(1,498,145)
163							
164	65Net-Accum Depr End bal net of RWIP	Transmission	352010-Tran Str & Impr-Prod	Base	(39,725)	(39,725)	
165	65Net-Accum Depr End bal net of RWIP	Transmission	352010-Tran Str & Impr-Prod	SPS Unblending Adjustment	(7,503)		(7,503)
166	65Net-Accum Depr End bal net of RWIP	Transmission	352010-Tran Str & Impr-Prod	Subtotal 352010-Tran Str & Impr-Prod	(47,228)	(39,725)	(7,503)
167							
168	65Net-Accum Depr End bal net of RWIP	Transmission	352045-Tran Str & Impr-Wind	Base	(48,700)	(48,700)	
169	65Net-Accum Depr End bal net of RWIP	Transmission	352045-Tran Str & Impr-Wind	SPS Unblending Adjustment	(31,117)		(31,117)
170	65Net-Accum Depr End bal net of RWIP	Transmission	352045-Tran Str & Impr-Wind	Subtotal 352045-Tran Str & Impr-Wind	(79,817)	(48,700)	(31,117)
171							
172	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	Base	(49,046,840)	(49,046,840)	
173	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	SPS Unblending Adjustment	390,176		390,176
174	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	(48,656,664)	(49,046,840)	390,176
175							
176	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	Base	(5,440,005)	(5,440,005)	
177	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	SPS Unblending Adjustment	(227,208)		(227,208)
178	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	(5,667,213)	(5,440,005)	(227,208)
179							
180	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	Base	(898,670)	(898,670)	
181	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	SPS Unblending Adjustment	(57,265)		(57,265)
182	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	(955,935)	(898,670)	(57,265)
183							
184	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	Base	(739,162)	(739,162)	
185	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	SPS Unblending Adjustment	(42,562)		(42,562)
186	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	(781,725)	(739,162)	(42,562)
187							
188	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Base	(64,400)	(64,400)	
189	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Unblending Adjustment	(3,708)		(3,708)
190	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Subtotal 354000ERN-Tran Towers & Fixture Radial NM	(68,109)	(64,400)	(3,708)
191							
192	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Base			
193	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Unblending Adjustment			
194	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Subtotal 354000ERT-Tran Towers & Fixture Radial TX			
195							

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12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
196	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base			
197	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Adjustment			
198	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale			
199							
200	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	Base	(69,394,910)	(69,394,910)	
201	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	SPS Unblending Adjustment	(12,015,109)		(12,015,109)
202	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	Subtotal 355000E	(81,410,019)	(69,394,910)	(12,015,109)
203							
204	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	(6,046,112)	(6,046,112)	
205	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Adjustment	(1,046,830)		(1,046,830)
206	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	(7,092,942)	(6,046,112)	(1,046,830)
207							
208	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base			
209	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Adjustment			
210	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX			
211							
212	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base			
213	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Unblending Adjustment			
214	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Subtotal 355000ERW-Tran Poles & Fixtures Radial Wholesale			
215							
216	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	Base	345,650	345,650	
217	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Unblending Adjustment	(2,099)		(2,099)
218	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	Subtotal 355010-Tran Poles & Fixtures-Prod	343,550	345,650	(2,099)
219							
220	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	Base	(500,992)	(500,992)	
221	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Unblending Adjustment	(55,251)		(55,251)
222	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	Subtotal 355045-Tran Poles & Fixtures-Wind	(556,243)	(500,992)	(55,251)
223							
224	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	Base	(29,879,841)	(29,879,841)	
225	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	SPS Unblending Adjustment	730,821		730,821
226	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D	(29,149,020)	(29,879,841)	730,821
227							
228	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	(2,603,316)	(2,603,316)	
229	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Adjustment	63,674		63,674
230	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	(2,539,642)	(2,603,316)	63,674
231							
232	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base			
233	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Adjustment			
234	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX			

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G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
235							
236	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base			
237	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Adjustment			
238	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale			
239							
240	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	Base	264,222	264,222	
241	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Adjustment	428		428
242	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	264,649	264,222	428
243							
244	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	Base	(241,562)	(241,562)	
245	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Adjustment	17,131		17,131
246	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	(224,430)	(241,562)	17,131
247							
248	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	Base	(52,560)	(52,560)	
249	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	SPS Unblending Adjustment	(15,450)		(15,450)
250	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	(68,011)	(52,560)	(15,450)
251							
252	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	Base	(97,689)	(97,689)	
253	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	SPS Unblending Adjustment	(27,502)		(27,502)
254	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	Subtotal 358000-Tran UG Conductor & Devic	(125,191)	(97,689)	(27,502)
255							
256	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	Base	(6,861)	(6,861)	
257	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	SPS Unblending Adjustment	128		128
258	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai	(6,734)	(6,861)	128
259							
260	65Net-Accum Depr End bal net of RWIP	Transmission		<b>Subtotal Transmission</b>	<b>(191,870,754)</b>	<b>(177,729,694)</b>	<b>(14,141,060)</b>
261							
262	65Net-Accum Depr End bal net of RWIP	Distribution	360001E-Dist Land Owned in Fee	Base			
263	65Net-Accum Depr End bal net of RWIP	Distribution	360001E-Dist Land Owned in Fee	Subtotal 360001E-Dist Land Owned in Fee			
264							
265	65Net-Accum Depr End bal net of RWIP	Distribution	360004-Dist Land Rights-NM	Base	(1,529,421)	(1,529,421)	
266	65Net-Accum Depr End bal net of RWIP	Distribution	360004-Dist Land Rights-NM	Subtotal 360004-Dist Land Rights-NM	(1,529,421)	(1,529,421)	
267							
268	65Net-Accum Depr End bal net of RWIP	Distribution	360005-Dist Land Rights-TX	Base			
269	65Net-Accum Depr End bal net of RWIP	Distribution	360005-Dist Land Rights-TX	Subtotal 360005-Dist Land Rights-TX			
270							
271	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	Base	(1,789,603)	(1,789,603)	
272	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv	(1,789,603)	(1,789,603)	
273							

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12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
274	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	Base	(23,255,190)	(23,255,190)	
275	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq	(23,255,190)	(23,255,190)	
276							
277	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	Base	(26,607,247)	(26,607,247)	
278	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt	(26,607,247)	(26,607,247)	
279							
280	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	Base	(10,749,953)	(10,749,953)	
281	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic	(10,749,953)	(10,749,953)	
282							
283	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	Base	(3,149,660)	(3,149,660)	
284	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	(3,149,660)	(3,149,660)	
285							
286	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	Base	(3,739,189)	(3,739,189)	
287	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D	(3,739,189)	(3,739,189)	
288							
289	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	Base	(17,236,104)	(17,236,104)	
290	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer	(17,236,104)	(17,236,104)	
291							
292	65Net-Accum Depr End bal net of RWIP	Distribution	369000E-Distribution Services	Base	1,287	1,287	
293	65Net-Accum Depr End bal net of RWIP	Distribution	369000E-Distribution Services	Subtotal 369000E-Distribution Services	1,287	1,287	
294							
295	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	Base	(9,028,568)	(9,028,568)	
296	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O	(9,028,568)	(9,028,568)	
297							
298	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	Base	(11,292,632)	(11,292,632)	
299	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U	(11,292,632)	(11,292,632)	
300							
301	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	Base	(9,422,651)	(9,422,651)	
302	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	SPS Base Data - Distribution Meters to Wholesale	82,146	82,146	
303	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	Subtotal 370000E-Distribution Meter	(9,340,505)	(9,340,505)	
304							
305	65Net-Accum Depr End bal net of RWIP	Distribution	370020-Distr Meters AGIS AMI	Base			
306	65Net-Accum Depr End bal net of RWIP	Distribution	370020-Distr Meters AGIS AMI	Subtotal 370020-Distr Meters AGIS AMI			
307							
308	65Net-Accum Depr End bal net of RWIP	Distribution	371000E-Dist Inst on Cust Premis	Base	(5,651,023)	(5,651,023)	
309	65Net-Accum Depr End bal net of RWIP	Distribution	371000E-Dist Inst on Cust Premis	Subtotal 371000E-Dist Inst on Cust Premis	(5,651,023)	(5,651,023)	
310							
311	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	Base	(1,569,897)	(1,569,897)	
312	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy	(1,569,897)	(1,569,897)	

Southwestern Public Service Company

12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
313							
314	65Net-Accum Depr End bal net of RWIP	Distribution		<b>Subtotal Distribution</b>	<b>(124,937,707)</b>	<b>(124,937,707)</b>	
315							
316	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	Base	(6,735)	(6,735)	
317	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	SPS Unblending Adjustment	99		99
318	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	Subtotal 389002-General Land Rights	(6,636)	(6,735)	99
319							
320	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	Base	(7,703,364)	(7,703,364)	
321	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	SPS Base Data - General Call Center	1,040,567	1,040,567	
322	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	SPS Unblending Adjustment	1,243,322		1,243,322
323	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	Subtotal 390000-Genl Structures & Improv	(5,419,475)	(6,662,797)	1,243,322
324							
325	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	Base	(315,814)	(315,814)	
326	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	SPS Unblending Adjustment	28		28
327	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	Subtotal 390007-Genl Str & Imp Lease Bld	(315,786)	(315,814)	28
328							
329	65Net-Accum Depr End bal net of RWIP	General	390050-Genl Str & Imp-Call Center	SPS Base Data - General Call Center	(1,002,728)	(1,002,728)	
330	65Net-Accum Depr End bal net of RWIP	General	390050-Genl Str & Imp-Call Center	Subtotal 390050-Genl Str & Imp-Call Center	(1,002,728)	(1,002,728)	
331							
332	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	Base	(2,182,524)	(2,182,524)	
333	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	SPS Base Data - Reclass Retail Allocated	224	224	
334	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	SPS Unblending Adjustment	82,102		82,102
335	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	Subtotal 391000-General Office Furn & E	(2,100,198)	(2,182,300)	82,102
336							
337	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(216)	(216)	
338	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	Subtotal 391000R-General Office Furn & E-Retail Allocated	(216)	(216)	
339							
340	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	Base	(18,795,745)	(18,795,745)	
341	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	SPS Base Data - Reclass Retail Allocated	33,191	33,191	
342	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	SPS Unblending Adjustment	1,236,367		1,236,367
343	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	Subtotal 391004-General Info Sys Computer	(17,526,187)	(18,762,554)	1,236,367
344							
345	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(31,984)	(31,984)	
346	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	Subtotal 391004R-General Info Sys Computer-Retail Allocated	(31,984)	(31,984)	
347							
348	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	Base	(591,654)	(591,654)	
349	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	SPS Unblending Adjustment	70,851		70,851
350	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	(520,804)	(591,654)	70,851
351							

Southwestern Public Service Company

12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
352	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	Base	(11,662,965)	(11,662,965)	
353	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	SPS Unblending Adjustment	444,108		444,108
354	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	(11,218,857)	(11,662,965)	444,108
355							
356	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	Base	(1,417,065)	(1,417,065)	
357	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	SPS Unblending Adjustment	(218,113)		(218,113)
358	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	(1,635,179)	(1,417,065)	(218,113)
359							
360	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	Base	(8,942,296)	(8,942,296)	
361	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	SPS Unblending Adjustment	(847,999)		(847,999)
362	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	(9,790,295)	(8,942,296)	(847,999)
363							
364	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	Base	(104,075)	(104,075)	
365	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	SPS Unblending Adjustment	19,408		19,408
366	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	(84,668)	(104,075)	19,408
367							
368	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	Base	(4,065,918)	(4,065,918)	
369	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	SPS Unblending Adjustment	52,157		52,157
370	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	(4,013,761)	(4,065,918)	52,157
371							
372	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	Base	(3,035,155)	(3,035,155)	
373	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	SPS Unblending Adjustment	(31,060)		(31,060)
374	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	(3,066,215)	(3,035,155)	(31,060)
375							
376	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	Base	(2,491,359)	(2,491,359)	
377	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	SPS Unblending Adjustment	(691,199)		(691,199)
378	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E	(3,182,557)	(2,491,359)	(691,199)
379							
380	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	Base	(18,140,918)	(18,140,918)	
381	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	SPS Unblending Adjustment	2,214,345		2,214,345
382	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	Subtotal 397000-General Communication E	(15,926,573)	(18,140,918)	2,214,345
383							
384	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	Base	(4,530,979)	(4,530,979)	
385	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	SPS Unblending Adjustment	1,264,357		1,264,357
386	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	Subtotal 397010-General Comm Eq Two Wa	(3,266,622)	(4,530,979)	1,264,357
387							
388	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	Base	(4,094)	(4,094)	
389	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	SPS Unblending Adjustment	1,113		1,113
390	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	Subtotal 397020-General Comm Eq AE	(2,981)	(4,094)	1,113

Southwestern Public Service Company

12 Months Ending June 2022  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
391							
392	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	Base	(3,089,755)	(3,089,755)	
393	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	SPS Base Data - Reclass Retail Allocated	108,329	108,329	
394	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	SPS Unblending Adjustment	964,142		964,142
395	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	Subtotal 397030-General Comm Eq EM	(2,017,284)	(2,981,426)	964,142
396							
397	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	SPS Base Data - Reclass Retail Allocated	(104,389)	(104,389)	
398	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	Subtotal 397030R-General Comm Eq EM-Retail Related	(104,389)	(104,389)	
399							
400	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	Base	(653,860)	(653,860)	
401	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	SPS Unblending Adjustment	30,661		30,661
402	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	Subtotal 398000-General Miscellaneous E	(623,200)	(653,860)	30,661
403							
404	65Net-Accum Depr End bal net of RWIP	General		<b>Subtotal General</b>	(81,856,594)	(87,691,281)	5,834,688
405							
406	65Net-Accum Depr End bal net of RWIP			<b>Subtotal 65Net-Accum Depr End bal net of RWIP</b>	(1,012,345,271)	(964,795,442)	(47,549,829)
407							
408							

Southwestern Public Service Company

12 Months Ending June 2022  
G.3 Other Plant Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
1	22-CWIP End Bal	Intangible	105000-Held for Future Us	Base	1,897,035	1,897,035		500,479	500,479	
2	22-CWIP End Bal	Intangible	105000-Held for Future Us	SPS Remove CWIP from Ratebase	(1,897,035)		(1,897,035)	(500,479)		(500,479)
3	22-CWIP End Bal	Intangible	105000-Held for Future Us	Subtotal 105000-Held for Future Us		1,897,035	(1,897,035)		500,479	(500,479)
4										
5	22-CWIP End Bal	Intangible	303003-Intg Misc Computr Softwar	Base	807,630	807,630		261,970	261,970	
6	22-CWIP End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS Remove CWIP from Ratebase	(807,630)		(807,630)	(261,970)		(261,970)
7	22-CWIP End Bal	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	(0)	807,630	(807,630)		261,970	(261,970)
8										
9	22-CWIP End Bal	Intangible	303004-Intg Misc Computr Softwar	Base	9,373,568	9,373,568		3,040,492	3,040,492	
10	22-CWIP End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Remove CWIP from Ratebase	(9,373,568)		(9,373,568)	(3,040,492)		(3,040,492)
11	22-CWIP End Bal	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar		9,373,568	(9,373,568)		3,040,492	(3,040,492)
12										
13	22-CWIP End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Base	(272)	(272)		(88)	(88)	
14	22-CWIP End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS Remove CWIP from Ratebase	272		272	88		88
15	22-CWIP End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y	0	(272)	272		(88)	88
16										
17	22-CWIP End Bal	Intangible	303007-Intg Misc Computr Softwar	Base	16,249,463	16,249,463		5,270,817	5,270,817	
18	22-CWIP End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS Remove CWIP from Ratebase	(16,249,463)		(16,249,463)	(5,270,817)		(5,270,817)
19	22-CWIP End Bal	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar		16,249,463	(16,249,463)		5,270,817	(5,270,817)
20										
21	22-CWIP End Bal	Intangible	303010-Intg Misc Computr Softwar	Base	5,508,045	5,508,045		1,786,637	1,786,637	
22	22-CWIP End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Remove CWIP from Ratebase	(5,508,045)		(5,508,045)	(1,786,637)		(1,786,637)
23	22-CWIP End Bal	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar		5,508,045	(5,508,045)		1,786,637	(1,786,637)
24										
25	22-CWIP End Bal	Intangible	303014-Intg CRS Computr Softwar	Base	1,155,469	1,155,469		361,169	361,169	
26	22-CWIP End Bal	Intangible	303014-Intg CRS Computr Softwar	SPS Remove CWIP from Ratebase	(1,155,469)		(1,155,469)	(361,169)		(361,169)
27	22-CWIP End Bal	Intangible	303014-Intg CRS Computr Softwar	Subtotal 303014-Intg CRS Computr Softwar		1,155,469	(1,155,469)		361,169	(361,169)
28										
29	22-CWIP End Bal	Intangible		<b>Subtotal Intangible</b>	<b>(0)</b>	<b>34,990,937</b>	<b>(34,990,937)</b>		<b>11,221,476</b>	<b>(11,221,476)</b>
30										
31	22-CWIP End Bal	Production	310002-Steam Prod Land Rights	Base	916	916		309	309	
32	22-CWIP End Bal	Production	310002-Steam Prod Land Rights	SPS Remove CWIP from Ratebase	(916)		(916)	(309)		(309)
33	22-CWIP End Bal	Production	310002-Steam Prod Land Rights	Subtotal 310002-Steam Prod Land Rights	0	916	(916)		309	(309)
34										
35	22-CWIP End Bal	Production	311000E-Steam Prod Str & Improv	Base	13,413,209	13,413,209		4,524,023	4,524,023	
36	22-CWIP End Bal	Production	311000E-Steam Prod Str & Improv	SPS Remove CWIP from Ratebase	(13,413,209)		(13,413,209)	(4,524,023)		(4,524,023)
37	22-CWIP End Bal	Production	311000E-Steam Prod Str & Improv	Subtotal 311000E-Steam Prod Str & Improv		13,413,209	(13,413,209)		4,524,023	(4,524,023)





Southwestern Public Service Company

12 Months Ending June 2022  
G.3 Other Plant Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
75	22-CWIP End Bal	Production	343000-Other Prod Prime Mover	Base	50,585	50,585		17,061	17,061	
76	22-CWIP End Bal	Production	343000-Other Prod Prime Mover	SPS Remove CWIP from Ratebase	(50,585)		(50,585)	(17,061)		(17,061)
77	22-CWIP End Bal	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover		50,585	(50,585)		17,061	(17,061)
78										
79	22-CWIP End Bal	Production	344000E-Other Prod Generator	Base	2,859,063	2,859,063		964,308	964,308	
80	22-CWIP End Bal	Production	344000E-Other Prod Generator	SPS Remove CWIP from Ratebase	(2,859,063)		(2,859,063)	(964,308)		(964,308)
81	22-CWIP End Bal	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator	0	2,859,063	(2,859,063)		964,308	(964,308)
82										
83	22-CWIP End Bal	Production	344045-Other Prod Generator-Wind	Base	2,256,806	2,256,806		806,303	806,303	
84	22-CWIP End Bal	Production	344045-Other Prod Generator-Wind	SPS Remove CWIP from Ratebase	(2,256,806)		(2,256,806)	(806,303)		(806,303)
85	22-CWIP End Bal	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind		2,256,806	(2,256,806)		806,303	(806,303)
86										
87	22-CWIP End Bal	Production	345000E-Other Prod Access Elect Equip	Base	92,648	92,648		31,248	31,248	
88	22-CWIP End Bal	Production	345000E-Other Prod Access Elect Equip	SPS Remove CWIP from Ratebase	(92,648)		(92,648)	(31,248)		(31,248)
89	22-CWIP End Bal	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip	0	92,648	(92,648)		31,248	(31,248)
90										
91	22-CWIP End Bal	Production	345045-Other Prod Acc El Eq-Wind	Base	116,118	116,118		41,486	41,486	
92	22-CWIP End Bal	Production	345045-Other Prod Acc El Eq-Wind	SPS Remove CWIP from Ratebase	(116,118)		(116,118)	(41,486)		(41,486)
93	22-CWIP End Bal	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind		116,118	(116,118)		41,486	(41,486)
94										
95	22-CWIP End Bal	Production	346000E-Other Prod Misc Pwr P	Base	12,426	12,426		4,191	4,191	
96	22-CWIP End Bal	Production	346000E-Other Prod Misc Pwr P	SPS Remove CWIP from Ratebase	(12,426)		(12,426)	(4,191)		(4,191)
97	22-CWIP End Bal	Production	346000E-Other Prod Misc Pwr P	Subtotal 346000E-Other Prod Misc Pwr P	(0)	12,426	(12,426)		4,191	(4,191)
98										
99	22-CWIP End Bal	Production		<b>Subtotal Production</b>	0	41,789,604	(41,789,604)		14,146,418	(14,146,418)
100										
101	22-CWIP End Bal	Transmission	350001-Tran Land Owned in Fe	Base	70,806	70,806		18,680	18,680	
102	22-CWIP End Bal	Transmission	350001-Tran Land Owned in Fe	SPS Remove CWIP from Ratebase	(70,806)		(70,806)	(18,680)		(18,680)
103	22-CWIP End Bal	Transmission	350001-Tran Land Owned in Fe	Subtotal 350001-Tran Land Owned in Fe		70,806	(70,806)		18,680	(18,680)
104										
105	22-CWIP End Bal	Transmission	350002E-Transmission Land Right	Base	780,297	780,297		205,859	205,859	
106	22-CWIP End Bal	Transmission	350002E-Transmission Land Right	SPS Remove CWIP from Ratebase	(780,297)		(780,297)	(205,859)		(205,859)
107	22-CWIP End Bal	Transmission	350002E-Transmission Land Right	Subtotal 350002E-Transmission Land Right		780,297	(780,297)		205,859	(205,859)
108										
109	22-CWIP End Bal	Transmission	352000-Transmission Str & Improv	Base	551,075	551,075		145,386	145,386	
110	22-CWIP End Bal	Transmission	352000-Transmission Str & Improv	SPS Remove CWIP from Ratebase	(551,075)		(551,075)	(145,386)		(145,386)
111	22-CWIP End Bal	Transmission	352000-Transmission Str & Improv	Subtotal 352000-Transmission Str & Improv	0	551,075	(551,075)		145,386	(145,386)

Southwestern Public Service Company

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G.3 Other Plant Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
112										
113	22-CWIP End Bal	Transmission	353000E-Transmission Station	Base	11,714,958	11,714,958		3,090,664	3,090,664	
114	22-CWIP End Bal	Transmission	353000E-Transmission Station	SPS Remove CWIP from Ratebase	(11,714,958)		(11,714,958)	(3,090,664)		(3,090,664)
115	22-CWIP End Bal	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station		11,714,958	(11,714,958)		3,090,664	(3,090,664)
116										
117	22-CWIP End Bal	Transmission	354000E-Tran Towers & Fixture	Base	13,812	13,812		3,644	3,644	
118	22-CWIP End Bal	Transmission	354000E-Tran Towers & Fixture	SPS Remove CWIP from Ratebase	(13,812)		(13,812)	(3,644)		(3,644)
119	22-CWIP End Bal	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	0	13,812	(13,812)		3,644	(3,644)
120										
121	22-CWIP End Bal	Transmission	355000E-Tran Poles & Fixture	Base	16,198,636	16,198,636		4,273,557	4,273,557	
122	22-CWIP End Bal	Transmission	355000E-Tran Poles & Fixture	SPS Remove CWIP from Ratebase	(16,198,636)		(16,198,636)	(4,273,557)		(4,273,557)
123	22-CWIP End Bal	Transmission	355000E-Tran Poles & Fixture	Subtotal 355000E-Tran Poles & Fixture		16,198,636	(16,198,636)		4,273,557	(4,273,557)
124										
125	22-CWIP End Bal	Transmission	356000E-Tran OH Conductor & D	Base	6,176,483	6,176,483		1,629,492	1,629,492	
126	22-CWIP End Bal	Transmission	356000E-Tran OH Conductor & D	SPS Remove CWIP from Ratebase	(6,176,483)		(6,176,483)	(1,629,492)		(1,629,492)
127	22-CWIP End Bal	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D		6,176,483	(6,176,483)		1,629,492	(1,629,492)
128										
129	22-CWIP End Bal	Transmission	357000E-Tran Underground Cond	Base	320	320		85	85	
130	22-CWIP End Bal	Transmission	357000E-Tran Underground Cond	SPS Remove CWIP from Ratebase	(320)		(320)	(85)		(85)
131	22-CWIP End Bal	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	0	320	(320)		85	(85)
132										
133	22-CWIP End Bal	Transmission	359000-Transmission Road & Trai	Base	174	174		46	46	
134	22-CWIP End Bal	Transmission	359000-Transmission Road & Trai	SPS Remove CWIP from Ratebase	(174)		(174)	(46)		(46)
135	22-CWIP End Bal	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai		174	(174)		46	(46)
136										
137	22-CWIP End Bal	Transmission		<b>Subtotal Transmission</b>	0	35,506,560	(35,506,560)		9,367,412	(9,367,412)
138										
139	22-CWIP End Bal	Distribution	360001E-Dist Land Owned in Fee	Base	18,204	18,204		15,330	15,330	
140	22-CWIP End Bal	Distribution	360001E-Dist Land Owned in Fee	SPS Remove CWIP from Ratebase	(18,204)		(18,204)	(15,330)		(15,330)
141	22-CWIP End Bal	Distribution	360001E-Dist Land Owned in Fee	Subtotal 360001E-Dist Land Owned in Fee	0	18,204	(18,204)		15,330	(15,330)
142										
143	22-CWIP End Bal	Distribution	361000E-Str & Improv	Base	1,254,384	1,254,384		149,396	149,396	
144	22-CWIP End Bal	Distribution	361000E-Str & Improv	SPS Remove CWIP from Ratebase	(1,254,384)		(1,254,384)	(149,396)		(149,396)
145	22-CWIP End Bal	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv		1,254,384	(1,254,384)		149,396	(149,396)
146										
147	22-CWIP End Bal	Distribution	362000E-Other Eq	Base	12,076,847	12,076,847		1,198,326	1,198,326	
148	22-CWIP End Bal	Distribution	362000E-Other Eq	SPS Remove CWIP from Ratebase	(12,076,847)		(12,076,847)	(1,198,326)		(1,198,326)

Southwestern Public Service Company

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G.3 Other Plant Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
149	22-CWIP End Bal	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq		12,076,847	(12,076,847)		1,198,326	(1,198,326)
150										
151	22-CWIP End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Base	4,618,553	4,618,553		1,886,730	1,886,730	
152	22-CWIP End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS Remove CWIP from Ratebase	(4,618,553)		(4,618,553)	(1,886,730)		(1,886,730)
153	22-CWIP End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt		4,618,553	(4,618,553)		1,886,730	(1,886,730)
154										
155	22-CWIP End Bal	Distribution	365000-Dist OH Conductor & Devic	Base	3,571,462	3,571,462		1,846,593	1,846,593	
156	22-CWIP End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS Remove CWIP from Ratebase	(3,571,462)		(3,571,462)	(1,846,593)		(1,846,593)
157	22-CWIP End Bal	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic		3,571,462	(3,571,462)		1,846,593	(1,846,593)
158										
159	22-CWIP End Bal	Distribution	366000E-Dist Underground Cond	Base	403,532	403,532		56,553	56,553	
160	22-CWIP End Bal	Distribution	366000E-Dist Underground Cond	SPS Remove CWIP from Ratebase	(403,532)		(403,532)	(56,553)		(56,553)
161	22-CWIP End Bal	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond		403,532	(403,532)		56,553	(56,553)
162										
163	22-CWIP End Bal	Distribution	367000E-Dist UG Conductor & D	Base	976,987	976,987		260,403	260,403	
164	22-CWIP End Bal	Distribution	367000E-Dist UG Conductor & D	SPS Remove CWIP from Ratebase	(976,987)		(976,987)	(260,403)		(260,403)
165	22-CWIP End Bal	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D		976,987	(976,987)		260,403	(260,403)
166										
167	22-CWIP End Bal	Distribution	368000E-Dist Line Transformer	Base	2,387,323	2,387,323				
168	22-CWIP End Bal	Distribution	368000E-Dist Line Transformer	SPS Remove CWIP from Ratebase	(2,387,323)		(2,387,323)			
169	22-CWIP End Bal	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer		2,387,323	(2,387,323)			
170										
171	22-CWIP End Bal	Distribution	369000E-Distribution Services	Base	(4,189)	(4,189)				
172	22-CWIP End Bal	Distribution	369000E-Distribution Services	SPS Remove CWIP from Ratebase	4,189		4,189			
173	22-CWIP End Bal	Distribution	369000E-Distribution Services	Subtotal 369000E-Distribution Services		(4,189)	4,189			
174										
175	22-CWIP End Bal	Distribution	369010-Distribution Services O	Base	4	4				
176	22-CWIP End Bal	Distribution	369010-Distribution Services O	SPS Remove CWIP from Ratebase	(4)		(4)			
177	22-CWIP End Bal	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O		4	(4)			
178										
179	22-CWIP End Bal	Distribution	369020-Distribution Services U	Base	8	8				
180	22-CWIP End Bal	Distribution	369020-Distribution Services U	SPS Remove CWIP from Ratebase	(8)		(8)			
181	22-CWIP End Bal	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U		8	(8)			
182										
183	22-CWIP End Bal	Distribution	370020-Distr Meters AGIS AMI	Base	30,104	30,104		1,505	1,505	
184	22-CWIP End Bal	Distribution	370020-Distr Meters AGIS AMI	SPS Remove CWIP from Ratebase	(30,104)		(30,104)	(1,505)		(1,505)
185	22-CWIP End Bal	Distribution	370020-Distr Meters AGIS AMI	Subtotal 370020-Distr Meters AGIS AMI		30,104	(30,104)		1,505	(1,505)

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G.3 Other Plant Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
186										
187	22-CWIP End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	Base	1,000	1,000		1,000	1,000	
188	22-CWIP End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	SPS Eliminate NM TEP Rider - Capital	(1,000)		(1,000)	(1,000)		(1,000)
189	22-CWIP End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	Subtotal 371040-Dist Inst on Cust Prm-EV		1,000	(1,000)		1,000	(1,000)
190										
191	22-CWIP End Bal	Distribution	373000-Dist Street Light & Sg Sy	Base	6,841	6,841		2,087	2,087	
192	22-CWIP End Bal	Distribution	373000-Dist Street Light & Sg Sy	SPS Remove CWIP from Ratebase	(6,841)		(6,841)	(2,087)		(2,087)
193	22-CWIP End Bal	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy		6,841	(6,841)		2,087	(2,087)
194										
195	22-CWIP End Bal	Distribution		<b>Subtotal Distribution</b>	0	25,341,061	(25,341,061)		5,417,922	(5,417,922)
196										
197	22-CWIP End Bal	General	389001-General Land Owned in Fe	Base	10,792	10,792		3,501	3,501	
198	22-CWIP End Bal	General	389001-General Land Owned in Fe	SPS Remove CWIP from Ratebase	(10,792)		(10,792)	(3,501)		(3,501)
199	22-CWIP End Bal	General	389001-General Land Owned in Fe	Subtotal 389001-General Land Owned in Fe	0	10,792	(10,792)		3,501	(3,501)
200										
201	22-CWIP End Bal	General	390000-Genl Structures & Improv	Base	83,975	83,975		27,239	27,239	
202	22-CWIP End Bal	General	390000-Genl Structures & Improv	SPS Remove CWIP from Ratebase	(83,975)		(83,975)	(27,239)		(27,239)
203	22-CWIP End Bal	General	390000-Genl Structures & Improv	Subtotal 390000-Genl Structures & Improv	0	83,975	(83,975)		27,239	(27,239)
204										
205	22-CWIP End Bal	General	391000-General Office Furn & E	Base	618,517	618,517		200,627	200,627	
206	22-CWIP End Bal	General	391000-General Office Furn & E	SPS Remove CWIP from Ratebase	(618,517)		(618,517)	(200,627)		(200,627)
207	22-CWIP End Bal	General	391000-General Office Furn & E	Subtotal 391000-General Office Furn & E		618,517	(618,517)		200,627	(200,627)
208										
209	22-CWIP End Bal	General	391004-General Info Sys Computer	Base	5,993,056	5,993,056		1,943,960	1,943,960	
210	22-CWIP End Bal	General	391004-General Info Sys Computer	SPS Remove CWIP from Ratebase	(5,993,056)		(5,993,056)	(1,943,960)		(1,943,960)
211	22-CWIP End Bal	General	391004-General Info Sys Computer	Subtotal 391004-General Info Sys Computer	0	5,993,056	(5,993,056)		1,943,960	(1,943,960)
212										
213	22-CWIP End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	Base	550,415	550,415		178,537	178,537	
214	22-CWIP End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Remove CWIP from Ratebase	(550,415)		(550,415)	(178,537)		(178,537)
215	22-CWIP End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	Subtotal 391005-Genl Off Eq-Comp 3 Yr Life	(0)	550,415	(550,415)		178,537	(178,537)
216										
217	22-CWIP End Bal	General	392010-General Transp Eq Grp	Base	27,590	27,590		8,949	8,949	
218	22-CWIP End Bal	General	392010-General Transp Eq Grp	SPS Remove CWIP from Ratebase	(27,590)		(27,590)	(8,949)		(8,949)
219	22-CWIP End Bal	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	(0)	27,590	(27,590)		8,949	(8,949)
220										
221	22-CWIP End Bal	General	392020-General Transp Eq Grp 2	Base	472,962	472,962		153,414	153,414	
222	22-CWIP End Bal	General	392020-General Transp Eq Grp 2	SPS Remove CWIP from Ratebase	(472,962)		(472,962)	(153,414)		(153,414)

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G.3 Other Plant Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
223	22-CWIP End Bal	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2		472,962	(472,962)		153,414	(153,414)
224										
225	22-CWIP End Bal	General	392030-General Transp Eq Trailer	Base	75,495	75,495		24,488	24,488	
226	22-CWIP End Bal	General	392030-General Transp Eq Trailer	SPS Remove CWIP from Ratebase	(75,495)		(75,495)	(24,488)		(24,488)
227	22-CWIP End Bal	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	0	75,495	(75,495)	24,488		(24,488)
228										
229	22-CWIP End Bal	General	392040-General Transp Eq Grp 4	Base	320,607	320,607		103,995	103,995	
230	22-CWIP End Bal	General	392040-General Transp Eq Grp 4	SPS Remove CWIP from Ratebase	(320,607)		(320,607)	(103,995)		(103,995)
231	22-CWIP End Bal	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	0	320,607	(320,607)	103,995		(103,995)
232										
233	22-CWIP End Bal	General	393000-General Stores Equipmen	Base	(0)	(0)		(0)	(0)	
234	22-CWIP End Bal	General	393000-General Stores Equipmen	SPS Remove CWIP from Ratebase	0		0	0		0
235	22-CWIP End Bal	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	0	(0)	0	(0)		0
236										
237	22-CWIP End Bal	General	394000-General Tools & Shop Equi	Base	1,974,588	1,974,588		640,494	640,494	
238	22-CWIP End Bal	General	394000-General Tools & Shop Equi	SPS Remove CWIP from Ratebase	(1,974,588)		(1,974,588)	(640,494)		(640,494)
239	22-CWIP End Bal	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi		1,974,588	(1,974,588)	640,494		(640,494)
240										
241	22-CWIP End Bal	General	395000-General Laboratory Equi	Base	22,131	22,131		7,179	7,179	
242	22-CWIP End Bal	General	395000-General Laboratory Equi	SPS Remove CWIP from Ratebase	(22,131)		(22,131)	(7,179)		(7,179)
243	22-CWIP End Bal	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	0	22,131	(22,131)	7,179		(7,179)
244										
245	22-CWIP End Bal	General	396000-General Power Operated E	Base	25,512	25,512		8,275	8,275	
246	22-CWIP End Bal	General	396000-General Power Operated E	SPS Remove CWIP from Ratebase	(25,512)		(25,512)	(8,275)		(8,275)
247	22-CWIP End Bal	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E	(0)	25,512	(25,512)	8,275		(8,275)
248										
249	22-CWIP End Bal	General	397000-General Communication E	Base	15,578,182	15,578,182		5,053,074	5,053,074	
250	22-CWIP End Bal	General	397000-General Communication E	SPS Remove CWIP from Ratebase	(15,578,182)		(15,578,182)	(5,053,074)		(5,053,074)
251	22-CWIP End Bal	General	397000-General Communication E	Subtotal 397000-General Communication E	(0)	15,578,182	(15,578,182)	5,053,074		(5,053,074)
252										
253	22-CWIP End Bal	General	398000-General Miscellaneous E	Base	4,093	4,093		1,328	1,328	
254	22-CWIP End Bal	General	398000-General Miscellaneous E	SPS Remove CWIP from Ratebase	(4,093)		(4,093)	(1,328)		(1,328)
255	22-CWIP End Bal	General	398000-General Miscellaneous E	Subtotal 398000-General Miscellaneous E		4,093	(4,093)	1,328		(1,328)
256										
257	22-CWIP End Bal	General		<b>Subtotal General</b>	(0)	25,757,915	(25,757,915)	8,355,061		(8,355,061)
258										
259	22-CWIP End Bal			<b>Subtotal 22-CWIP End Bal</b>	(0)	163,386,077	(163,386,077)	48,508,290		(48,508,290)



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G.4 Other Rate Base Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
1	74-ADIT End Bal	Other Rate Base	182350-Regulatory Assets	Base	(1,116)	(1,116)	
2	74-ADIT End Bal	Other Rate Base	182350-Regulatory Assets	SPS Eliminate NM TEP Rider - Capital	1,116		1,116
3	74-ADIT End Bal	Other Rate Base	182350-Regulatory Assets	Subtotal 182350-Regulatory Assets		(1,116)	1,116
4							
5	74-ADIT End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>		(1,116)	1,116
6							
7	74-ADIT End Bal			<b>Subtotal 74-ADIT End Bal</b>		(1,116)	1,116
8							
9	6-ADIT Activity	Other Rate Base	182350-Regulatory Assets	Base	1,116	1,116	
10	6-ADIT Activity	Other Rate Base	182350-Regulatory Assets	SPS Eliminate NM TEP Rider - Capital	(1,116)		(1,116)
11	6-ADIT Activity	Other Rate Base	182350-Regulatory Assets	Subtotal 182350-Regulatory Assets		1,116	(1,116)
12							
13	6-ADIT Activity	Other Rate Base		<b>Subtotal Other Rate Base</b>		1,116	(1,116)
14							
15	6-ADIT Activity			<b>Subtotal 6-ADIT Activity</b>		1,116	(1,116)
16							
17	Schedule M Temporary Differences	Other Rate Base	182350-Regulatory Assets	Base	(5,000)	(5,000)	
18	Schedule M Temporary Differences	Other Rate Base	182350-Regulatory Assets	SPS Eliminate NM TEP Rider - Capital	5,000		5,000
19	Schedule M Temporary Differences	Other Rate Base	182350-Regulatory Assets	Subtotal 182350-Regulatory Assets		(5,000)	5,000
20							
21	Schedule M Temporary Differences	Other Rate Base		<b>Subtotal Other Rate Base</b>		(5,000)	5,000
22							
23	Schedule M Temporary Differences			<b>Subtotal Schedule M Temporary Differences</b>		(5,000)	5,000
24							
25	Regulatory Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualified	SPS Base Data - Prepaid Pension FAS 106 112	(443,991)	(443,991)	
26	Regulatory Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualified	Subtotal 182300NQP-Prepaid Pension Asset Non-Qualified	(443,991)	(443,991)	
27							
28	Regulatory Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	SPS Base Data - Prepaid Pension FAS 106 112	154,957,631	154,957,631	
29	Regulatory Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	Subtotal 182300QP-Prepaid Pension Asset Qualified	154,957,631	154,957,631	
30							
31	Regulatory Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restructuring Meters	SPS Base Data - Regulatory Asset	17,450	17,450	
32	Regulatory Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restructuring Meters	SPS Eliminate Regulatory Assets	(17,450)		(17,450)
33	Regulatory Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restructuring Meters	Subtotal 182300TXMTR-Reg Asset Texas Restructuring Meters		17,450	(17,450)
34							
35	Regulatory Assets	Other Rate Base		<b>Subtotal Other Rate Base</b>	154,513,640	154,531,090	(17,450)
36							
37	Regulatory Assets			<b>Subtotal Regulatory Assets</b>	154,513,640	154,531,090	(17,450)



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12 Months Ending June 2022  
G.4 Other Rate Base Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
38							
39	100-Fuel Inventory	Other Rate Base	15100-Fuel Inventory	SPS Base Data - Other Non-Plant Rate Base	19,933,749	19,933,749	
40	100-Fuel Inventory	Other Rate Base	15100-Fuel Inventory	Subtotal 15100-Fuel Inventory	19,933,749	19,933,749	
41							
42	100-Fuel Inventory	Other Rate Base		<b>Subtotal Other Rate Base</b>	19,933,749	19,933,749	
43							
44	100-Fuel Inventory			<b>Subtotal 100-Fuel Inventory</b>	19,933,749	19,933,749	
45							
46	Materials & Supplies End Bal	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	SPS Base Data - Materials and Supplies	12,981,924	12,981,924	
47	Materials & Supplies End Bal	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	Subtotal 15400-Plant Materials and Operating Supplies Prod	12,981,924	12,981,924	
48							
49	Materials & Supplies End Bal	Other Rate Base	15410-Plant Materials and Operating Supplies Trans	SPS Base Data - Materials and Supplies	4,859,001	4,859,001	
50	Materials & Supplies End Bal	Other Rate Base	15410-Plant Materials and Operating Supplies Trans	Subtotal 15410-Plant Materials and Operating Supplies Trans	4,859,001	4,859,001	
51							
52	Materials & Supplies End Bal	Other Rate Base	15420-Plant Materials and Operating Supplies Dist	SPS Base Data - Materials and Supplies	6,943,364	6,943,364	
53	Materials & Supplies End Bal	Other Rate Base	15420-Plant Materials and Operating Supplies Dist	Subtotal 15420-Plant Materials and Operating Supplies Dist	6,943,364	6,943,364	
54							
55	Materials & Supplies End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>	24,784,290	24,784,290	
56							
57	Materials & Supplies End Bal			<b>Subtotal Materials &amp; Supplies End Bal</b>	24,784,290	24,784,290	
58							
59	Prepays End Bal	Other Rate Base	16510-Prepayments-Insurance	SPS Base Data - Prepays	5,369,961	5,369,961	
60	Prepays End Bal	Other Rate Base	16510-Prepayments-Insurance	Subtotal 16510-Prepayments-Insurance	5,369,961	5,369,961	
61							
62	Prepays End Bal	Other Rate Base	16512-Prepayments-NERC Fees	SPS Base Data - Prepays	209,724	209,724	
63	Prepays End Bal	Other Rate Base	16512-Prepayments-NERC Fees	Subtotal 16512-Prepayments-NERC Fees	209,724	209,724	
64							
65	Prepays End Bal	Other Rate Base	16516-Prepayments-I/T Related	SPS Base Data - Prepays	383,721	383,721	
66	Prepays End Bal	Other Rate Base	16516-Prepayments-I/T Related	Subtotal 16516-Prepayments-I/T Related	383,721	383,721	
67							
68	Prepays End Bal	Other Rate Base	16518-Prepayments-Pollution Emissions	SPS Base Data - Prepays	1,180,120	1,180,120	
69	Prepays End Bal	Other Rate Base	16518-Prepayments-Pollution Emissions	Subtotal 16518-Prepayments-Pollution Emissions	1,180,120	1,180,120	
70							
71	Prepays End Bal	Other Rate Base	16519-Prepayments-Benefits	SPS Base Data - Prepays	9,297	9,297	
72	Prepays End Bal	Other Rate Base	16519-Prepayments-Benefits	Subtotal 16519-Prepayments-Benefits	9,297	9,297	
73							
74	Prepays End Bal	Other Rate Base	16520-Prepayments-Energy Eff.	SPS Base Data - Prepays	18,826	18,826	

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12 Months Ending June 2022  
G.4 Other Rate Base Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
75	Prepays End Bal	Other Rate Base	16520-Prepayments-Energy Eff.	SPS Eliminate Prepayments	(18,826)		(18,826)
76	Prepays End Bal	Other Rate Base	16520-Prepayments-Energy Eff.	Subtotal 16520-Prepayments-Energy Eff.	0	18,826	(18,826)
77							
78	Prepays End Bal	Other Rate Base	16523-Prepaid Taxes State	SPS Base Data - Prepays	527,095	527,095	
79	Prepays End Bal	Other Rate Base	16523-Prepaid Taxes State	SPS Eliminate Prepayments	(527,095)		(527,095)
80	Prepays End Bal	Other Rate Base	16523-Prepaid Taxes State	Subtotal 16523-Prepaid Taxes State		527,095	(527,095)
81							
82	Prepays End Bal	Other Rate Base	16526-Prepayments-Other Distribution Utility	SPS Base Data - Prepays	109,561	109,561	
83	Prepays End Bal	Other Rate Base	16526-Prepayments-Other Distribution Utility	Subtotal 16526-Prepayments-Other Distribution Utility	109,561	109,561	
84							
85	Prepays End Bal	Other Rate Base	16527-Prepaid Interest - Commercial Paper	SPS Base Data - Prepays	11,482	11,482	
86	Prepays End Bal	Other Rate Base	16527-Prepaid Interest - Commercial Paper	SPS Eliminate Prepayments	(11,482)		(11,482)
87	Prepays End Bal	Other Rate Base	16527-Prepaid Interest - Commercial Paper	Subtotal 16527-Prepaid Interest - Commercial Paper	(0)	11,482	(11,482)
88							
89	Prepays End Bal	Other Rate Base	165295-Prepayments Hardware Maintenance	SPS Base Data - Prepays	143,222	143,222	
90	Prepays End Bal	Other Rate Base	165295-Prepayments Hardware Maintenance	Subtotal 165295-Prepayments Hardware Maintenance	143,222	143,222	
91							
92	Prepays End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>	7,405,606	7,963,009	(557,403)
93							
94	Prepays End Bal			<b>Subtotal Prepays End Bal</b>	7,405,606	7,963,009	(557,403)
95							
96	Customer Deposits End Bal	Other Rate Base	23500-Customer Deposits	SPS Base Data - Other Non-Plant Rate Base	(6,064,738)	(6,064,738)	
97	Customer Deposits End Bal	Other Rate Base	23500-Customer Deposits	Subtotal 23500-Customer Deposits	(6,064,738)	(6,064,738)	
98							
99	Customer Deposits End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>	(6,064,738)	(6,064,738)	
100							
101	Customer Deposits End Bal			<b>Subtotal Customer Deposits End Bal</b>	(6,064,738)	(6,064,738)	
102							
103	Regulatory Liabilities	Other Rate Base	25410-Reg Liability - Retiree Medical	SPS Base Data - Prepaid Pension FAS 106 112	(232,208)	(232,208)	
104	Regulatory Liabilities	Other Rate Base	25410-Reg Liability - Retiree Medical	Subtotal 25410-Reg Liability - Retiree Medical	(232,208)	(232,208)	
105							
106	Regulatory Liabilities	Other Rate Base	25430-Retiree Liability FAS 158/106	SPS Base Data - Prepaid Pension FAS 106 112	(11,391,751)	(11,391,751)	
107	Regulatory Liabilities	Other Rate Base	25430-Retiree Liability FAS 158/106	Subtotal 25430-Retiree Liability FAS 158/106	(11,391,751)	(11,391,751)	
108							
109	Regulatory Liabilities	Other Rate Base		<b>Subtotal Other Rate Base</b>	(11,623,958)	(11,623,958)	
110							
111	Regulatory Liabilities			<b>Subtotal Regulatory Liabilities</b>	(11,623,958)	(11,623,958)	

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12 Months Ending June 2022  
G.4 Other Rate Base Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
112							
113	NOx Inventory	Other Rate Base	15810-NOx Inventory	SPS Base Data - Other Non-Plant Rate Base	5,932,794	5,932,794	
114	NOx Inventory	Other Rate Base	15810-NOx Inventory	SPS Eliminate REC Inventory	(5,932,794)		(5,932,794)
115	NOx Inventory	Other Rate Base	15810-NOx Inventory	Subtotal 15810-NOx Inventory	0	5,932,794	(5,932,794)
116							
117	NOx Inventory	Other Rate Base		<b>Subtotal Other Rate Base</b>	0	5,932,794	(5,932,794)
118							
119	NOx Inventory			<b>Subtotal NOx Inventory</b>	0	5,932,794	(5,932,794)
120							
121							

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12 Months Ending June 2022  
G.4 Other Rate Base Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
1	74-ADIT End Bal	Other Rate Base	182350-Regulatory Assets	Base	(1,116)	(1,116)	
2	74-ADIT End Bal	Other Rate Base	182350-Regulatory Assets	SPS Eliminate NM TEP Rider - Capital	1,116		1,116
3	74-ADIT End Bal	Other Rate Base	182350-Regulatory Assets	Subtotal 182350-Regulatory Assets		(1,116)	1,116
4							
5	74-ADIT End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>		(1,116)	1,116
6							
7	74-ADIT End Bal			<b>Subtotal 74-ADIT End Bal</b>		(1,116)	1,116
8							
9	6-ADIT Activity	Other Rate Base	182350-Regulatory Assets	Base	1,116	1,116	
10	6-ADIT Activity	Other Rate Base	182350-Regulatory Assets	SPS Eliminate NM TEP Rider - Capital	(1,116)		(1,116)
11	6-ADIT Activity	Other Rate Base	182350-Regulatory Assets	Subtotal 182350-Regulatory Assets		1,116	(1,116)
12							
13	6-ADIT Activity	Other Rate Base		<b>Subtotal Other Rate Base</b>		1,116	(1,116)
14							
15	6-ADIT Activity			<b>Subtotal 6-ADIT Activity</b>		1,116	(1,116)
16							
17	Schedule M Temporary Differences	Other Rate Base	182350-Regulatory Assets	Base	(5,000)	(5,000)	
18	Schedule M Temporary Differences	Other Rate Base	182350-Regulatory Assets	SPS Eliminate NM TEP Rider - Capital	5,000		5,000
19	Schedule M Temporary Differences	Other Rate Base	182350-Regulatory Assets	Subtotal 182350-Regulatory Assets		(5,000)	5,000
20							
21	Schedule M Temporary Differences	Other Rate Base		<b>Subtotal Other Rate Base</b>		(5,000)	5,000
22							
23	Schedule M Temporary Differences			<b>Subtotal Schedule M Temporary Differences</b>		(5,000)	5,000
24							
25	Regulatory Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualified	SPS Base Data - Prepaid Pension FAS 106 112	(144,358)	(144,358)	
26	Regulatory Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualified	Subtotal 182300NQP-Prepaid Pension Asset Non-Qualified	(144,358)	(144,358)	
27							
28	Regulatory Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	SPS Base Data - Prepaid Pension FAS 106 112	50,382,346	50,382,346	
29	Regulatory Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	Subtotal 182300QP-Prepaid Pension Asset Qualified	50,382,346	50,382,346	
30							
31	Regulatory Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restructing Meters	SPS Base Data - Regulatory Asset			
32	Regulatory Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restructing Meters	SPS Eliminate Regulatory Assets			
33	Regulatory Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restructing Meters	Subtotal 182300TXMTR-Reg Asset Texas Restructing Meters			
34							
35	Regulatory Assets	Other Rate Base		<b>Subtotal Other Rate Base</b>	50,237,989	50,237,989	
36							
37	Regulatory Assets			<b>Subtotal Regulatory Assets</b>	50,237,989	50,237,989	

Southwestern Public Service Company

12 Months Ending June 2022  
G.4 Other Rate Base Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
38							
39	100-Fuel Inventory	Other Rate Base	15100-Fuel Inventory	SPS Base Data - Other Non-Plant Rate Base	7,121,855	7,121,855	
40	100-Fuel Inventory	Other Rate Base	15100-Fuel Inventory	Subtotal 15100-Fuel Inventory	7,121,855	7,121,855	
41							
42	100-Fuel Inventory	Other Rate Base		<b>Subtotal Other Rate Base</b>	7,121,855	7,121,855	
43							
44	100-Fuel Inventory			<b>Subtotal 100-Fuel Inventory</b>	7,121,855	7,121,855	
45							
46	Materials & Supplies End Bal	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	SPS Base Data - Materials and Supplies	4,378,558	4,378,558	
47	Materials & Supplies End Bal	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	Subtotal 15400-Plant Materials and Operating Supplies Prod	4,378,558	4,378,558	
48							
49	Materials & Supplies End Bal	Other Rate Base	15410-Plant Materials and Operating Supplies Trans	SPS Base Data - Materials and Supplies	1,281,911	1,281,911	
50	Materials & Supplies End Bal	Other Rate Base	15410-Plant Materials and Operating Supplies Trans	Subtotal 15410-Plant Materials and Operating Supplies Trans	1,281,911	1,281,911	
51							
52	Materials & Supplies End Bal	Other Rate Base	15420-Plant Materials and Operating Supplies Dist	SPS Base Data - Materials and Supplies	2,679,643	2,679,643	
53	Materials & Supplies End Bal	Other Rate Base	15420-Plant Materials and Operating Supplies Dist	Subtotal 15420-Plant Materials and Operating Supplies Dist	2,679,643	2,679,643	
54							
55	Materials & Supplies End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>	8,340,112	8,340,112	
56							
57	Materials & Supplies End Bal			<b>Subtotal Materials &amp; Supplies End Bal</b>	8,340,112	8,340,112	
58							
59	Prepays End Bal	Other Rate Base	16510-Prepayments-Insurance	SPS Base Data - Prepays	1,741,980	1,741,980	
60	Prepays End Bal	Other Rate Base	16510-Prepayments-Insurance	Subtotal 16510-Prepayments-Insurance	1,741,980	1,741,980	
61							
62	Prepays End Bal	Other Rate Base	16512-Prepayments-NERC Fees	SPS Base Data - Prepays	79,267	79,267	
63	Prepays End Bal	Other Rate Base	16512-Prepayments-NERC Fees	Subtotal 16512-Prepayments-NERC Fees	79,267	79,267	
64							
65	Prepays End Bal	Other Rate Base	16516-Prepayments-I/T Related	SPS Base Data - Prepays	124,762	124,762	
66	Prepays End Bal	Other Rate Base	16516-Prepayments-I/T Related	Subtotal 16516-Prepayments-I/T Related	124,762	124,762	
67							
68	Prepays End Bal	Other Rate Base	16518-Prepayments-Pollution Emissions	SPS Base Data - Prepays	398,032	398,032	
69	Prepays End Bal	Other Rate Base	16518-Prepayments-Pollution Emissions	Subtotal 16518-Prepayments-Pollution Emissions	398,032	398,032	
70							
71	Prepays End Bal	Other Rate Base	16519-Prepayments-Benefits	SPS Base Data - Prepays	3,023	3,023	
72	Prepays End Bal	Other Rate Base	16519-Prepayments-Benefits	Subtotal 16519-Prepayments-Benefits	3,023	3,023	
73							
74	Prepays End Bal	Other Rate Base	16520-Prepayments-Energy Eff.	SPS Base Data - Prepays	6,107	6,107	

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G.4 Other Rate Base Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
75	Prepays End Bal	Other Rate Base	16520-Prepayments-Energy Eff.	SPS Eliminate Prepayments	(6,107)		(6,107)
76	Prepays End Bal	Other Rate Base	16520-Prepayments-Energy Eff.	Subtotal 16520-Prepayments-Energy Eff.		6,107	(6,107)
77							
78	Prepays End Bal	Other Rate Base	16523-Prepaid Taxes State	SPS Base Data - Prepays	170,986	170,986	
79	Prepays End Bal	Other Rate Base	16523-Prepaid Taxes State	SPS Eliminate Prepayments	(170,986)		(170,986)
80	Prepays End Bal	Other Rate Base	16523-Prepaid Taxes State	Subtotal 16523-Prepaid Taxes State		170,986	(170,986)
81							
82	Prepays End Bal	Other Rate Base	16526-Prepayments-Other Distribution Utility	SPS Base Data - Prepays	42,283	42,283	
83	Prepays End Bal	Other Rate Base	16526-Prepayments-Other Distribution Utility	Subtotal 16526-Prepayments-Other Distribution Utility	42,283	42,283	
84							
85	Prepays End Bal	Other Rate Base	16527-Prepaid Interest - Commercial Paper	SPS Base Data - Prepays	3,725	3,725	
86	Prepays End Bal	Other Rate Base	16527-Prepaid Interest - Commercial Paper	SPS Eliminate Prepayments	(3,725)		(3,725)
87	Prepays End Bal	Other Rate Base	16527-Prepaid Interest - Commercial Paper	Subtotal 16527-Prepaid Interest - Commercial Paper		3,725	(3,725)
88							
89	Prepays End Bal	Other Rate Base	165295-Prepayments Hardware Maintenance	SPS Base Data - Prepays	46,460	46,460	
90	Prepays End Bal	Other Rate Base	165295-Prepayments Hardware Maintenance	Subtotal 165295-Prepayments Hardware Maintenance	46,460	46,460	
91							
92	Prepays End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>	2,435,807	2,616,625	(180,818)
93							
94	Prepays End Bal			<b>Subtotal Prepays End Bal</b>	2,435,807	2,616,625	(180,818)
95							
96	Customer Deposits End Bal	Other Rate Base	23500-Customer Deposits	SPS Base Data - Other Non-Plant Rate Base	(1,170,248)	(1,170,248)	
97	Customer Deposits End Bal	Other Rate Base	23500-Customer Deposits	Subtotal 23500-Customer Deposits	(1,170,248)	(1,170,248)	
98							
99	Customer Deposits End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>	(1,170,248)	(1,170,248)	
100							
101	Customer Deposits End Bal			<b>Subtotal Customer Deposits End Bal</b>	(1,170,248)	(1,170,248)	
102							
103	Regulatory Liabilities	Other Rate Base	25410-Reg Liability - Retiree Medical	SPS Base Data - Prepaid Pension FAS 106 112	(75,499)	(75,499)	
104	Regulatory Liabilities	Other Rate Base	25410-Reg Liability - Retiree Medical	Subtotal 25410-Reg Liability - Retiree Medical	(75,499)	(75,499)	
105							
106	Regulatory Liabilities	Other Rate Base	25430-Retiree Liability FAS 158/106	SPS Base Data - Prepaid Pension FAS 106 112	(3,703,871)	(3,703,871)	
107	Regulatory Liabilities	Other Rate Base	25430-Retiree Liability FAS 158/106	Subtotal 25430-Retiree Liability FAS 158/106	(3,703,871)	(3,703,871)	
108							
109	Regulatory Liabilities	Other Rate Base		<b>Subtotal Other Rate Base</b>	(3,779,370)	(3,779,370)	
110							
111	Regulatory Liabilities			<b>Subtotal Regulatory Liabilities</b>	(3,779,370)	(3,779,370)	

Southwestern Public Service Company

12 Months Ending June 2022  
G.4 Other Rate Base Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
112							
113	NOx Inventory	Other Rate Base	15810-NOx Inventory	SPS Base Data - Other Non-Plant Rate Base	2,119,646	2,119,646	
114	NOx Inventory	Other Rate Base	15810-NOx Inventory	SPS Eliminate REC Inventory	(2,119,646)		(2,119,646)
115	NOx Inventory	Other Rate Base	15810-NOx Inventory	Subtotal 15810-NOx Inventory		2,119,646	(2,119,646)
116							
117	NOx Inventory	Other Rate Base		<b>Subtotal Other Rate Base</b>		2,119,646	(2,119,646)
118							
119	NOx Inventory			<b>Subtotal NOx Inventory</b>		2,119,646	(2,119,646)
120							
121							

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Southwestern Public Service Company

12 Months Ending June 2022

G.5 Cash Working Capital

Line No.	Cash Working Capital Component	Total	SPS NM Electric Retail
1	<b>Total O&amp;M Expense</b>	494,683,927	156,851,256
2	<b>One Eighth Method</b>	61,835,491	19,606,407



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G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
1	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	Base	(489,866)	(489,866)		(158,897)	(158,897)	
2	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	(24)	(24)		(8)	(8)	
3	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS Unblending Adjustment	(0)		(0)	(0)		(0)
4	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	(489,890)	(489,890)	(0)	(158,905)	(158,905)	(0)
5										
6	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	Base	(12,897,295)	(12,897,295)		(4,183,479)	(4,183,479)	
7	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	(6,307)	(6,307)		(2,046)	(2,046)	
8	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	175,162	175,162		56,817	56,817	
9	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Unblending Adjustment	(0)		(0)	(0)		(0)
10	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar	(12,728,440)	(12,728,440)	(0)	(4,128,707)	(4,128,707)	(0)
11										
12	74-ADIT End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(175,162)	(175,162)		(54,751)	(54,751)	
13	74-ADIT End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303004R-Intg Misc Computr Softwar-Retail Allocated	(175,162)	(175,162)		(54,751)	(54,751)	
14										
15	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Base	(5,446,732)	(5,446,732)		(1,766,749)	(1,766,749)	
16	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS Base Data - Adjust ADIT to Per Book	(270)	(270)		(88)	(88)	
17	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS Unblending Adjustment	(0)		(0)	(0)		(0)
18	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y	(5,447,002)	(5,447,002)	(0)	(1,766,837)	(1,766,837)	(0)
19										
20	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	Base	(811,358)	(811,358)		(263,179)	(263,179)	
21	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	(40)	(40)		(13)	(13)	
22	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS Unblending Adjustment	(0)		(0)	(0)		(0)
23	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar	(811,398)	(811,398)	(0)	(263,192)	(263,192)	(0)
24										
25	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	Base	(758,015)	(758,015)		(245,876)	(245,876)	
26	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	(38)	(38)		(12)	(12)	
27	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	5,177	5,177		1,679	1,679	
28	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Unblending Adjustment	(0)		(0)	(0)		(0)
29	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar	(752,876)	(752,876)	(0)	(244,210)	(244,210)	(0)
30										
31	74-ADIT End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(5,177)	(5,177)		(1,618)	(1,618)	
32	74-ADIT End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303010R-Intg Misc Computr Softwar-Retail Allocated	(5,177)	(5,177)		(1,618)	(1,618)	
33										
34	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	Base	1,252	1,252		406	406	
35	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	Subtotal 303013-Sfwr-Non Reg 3 Yr	1,252	1,252		406	406	
36										
37	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	Base	(167,546)	(167,546)		(52,370)	(52,370)	
38	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	191	191		60	60	
39	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	Subtotal 303014-Intg CRS Computr Softwar	(167,355)	(167,355)		(52,311)	(52,311)	
40										
41	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	Base	24,701	24,701		8,012	8,012	
42	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	Subtotal 303015-Sfwr-Non Reg 15 Yr	24,701	24,701		8,012	8,012	
43										
44	74-ADIT End Bal	Intangible	303016-Sfwr-Non Reg 5 Yr	Base	33,970	33,970		11,019	11,019	

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
45	74-ADIT End Bal	Intangible	303016-Sfwr-Non Reg 5 Yr	Subtotal 303016-Sfwr-Non Reg 5 Yr	33,970	33,970		11,019	11,019	
46										
47	74-ADIT End Bal	Intangible	303020-Sfwr-Non Reg 10 Yr	Base	9,822	9,822		3,186	3,186	
48	74-ADIT End Bal	Intangible	303020-Sfwr-Non Reg 10 Yr	Subtotal 303020-Sfwr-Non Reg 10 Yr	9,822	9,822		3,186	3,186	
49										
50	74-ADIT End Bal	Intangible		<b>Subtotal Intangible</b>	<b>(20,507,554)</b>	<b>(20,507,554)</b>	<b>(0)</b>	<b>(6,647,907)</b>	<b>(6,647,907)</b>	<b>(0)</b>
51										
52	74-ADIT End Bal	Production	310001-Steam Prod Land Own in Fe	Base	(8,117)	(8,117)		(2,738)	(2,738)	
53	74-ADIT End Bal	Production	310001-Steam Prod Land Own in Fe	SPS Base Data - Adjust ADIT to Per Book	635	635		214	214	
54	74-ADIT End Bal	Production	310001-Steam Prod Land Own in Fe	Subtotal 310001-Steam Prod Land Own in Fe	(7,481)	(7,481)		(2,523)	(2,523)	
55										
56	74-ADIT End Bal	Production	310002-Steam Prod Land Rights	Base	(254,529)	(254,529)		(85,848)	(85,848)	
57	74-ADIT End Bal	Production	310002-Steam Prod Land Rights	SPS Base Data - Adjust ADIT to Per Book	(1,846)	(1,846)		(623)	(623)	
58	74-ADIT End Bal	Production	310002-Steam Prod Land Rights	SPS Unblending Adjustment	2,508		2,508	846		846
59	74-ADIT End Bal	Production	310002-Steam Prod Land Rights	SPS Unblending Plant Related ADIT Adj	1,341		1,341	452		452
60	74-ADIT End Bal	Production	310002-Steam Prod Land Rights	Subtotal 310002-Steam Prod Land Rights	(252,526)	(256,375)	3,848	(85,172)	(86,470)	1,298
61										
62	74-ADIT End Bal	Production	310003-Steam Prod Water Rights	Base	623,524	623,524		210,303	210,303	
63	74-ADIT End Bal	Production	310003-Steam Prod Water Rights	SPS Base Data - Adjust ADIT to Per Book	13,242	13,242		4,466	4,466	
64	74-ADIT End Bal	Production	310003-Steam Prod Water Rights	SPS Unblending Adjustment	(1,838)		(1,838)	(620)		(620)
65	74-ADIT End Bal	Production	310003-Steam Prod Water Rights	SPS Unblending Plant Related ADIT Adj	(3,285)		(3,285)	(1,108)		(1,108)
66	74-ADIT End Bal	Production	310003-Steam Prod Water Rights	Subtotal 310003-Steam Prod Water Rights	631,643	636,766	(5,123)	213,041	214,769	(1,728)
67										
68	74-ADIT End Bal	Production	310004-Steam Prod Land Rights-NM	Base	(16,938)	(16,938)		(5,713)	(5,713)	
69	74-ADIT End Bal	Production	310004-Steam Prod Land Rights-NM	SPS Base Data - Adjust ADIT to Per Book	(123)	(123)		(41)	(41)	
70	74-ADIT End Bal	Production	310004-Steam Prod Land Rights-NM	SPS Unblending Adjustment	167		167	56		56
71	74-ADIT End Bal	Production	310004-Steam Prod Land Rights-NM	SPS Unblending Plant Related ADIT Adj	89		89	30		30
72	74-ADIT End Bal	Production	310004-Steam Prod Land Rights-NM	Subtotal 310004-Steam Prod Land Rights-NM	(16,805)	(17,061)	256	(5,668)	(5,754)	86
73										
74	74-ADIT End Bal	Production	311000E-Steam Prod Str & Improv	Base	(18,109,486)	(18,109,486)		(6,107,988)	(6,107,988)	
75	74-ADIT End Bal	Production	311000E-Steam Prod Str & Improv	SPS Base Data - Adjust ADIT to Per Book	(192,470)	(192,470)		(64,916)	(64,916)	
76	74-ADIT End Bal	Production	311000E-Steam Prod Str & Improv	SPS Unblending Adjustment	2,499,802		2,499,802	843,136		843,136
77	74-ADIT End Bal	Production	311000E-Steam Prod Str & Improv	SPS Unblending Plant Related ADIT Adj	95,395		95,395	32,175		32,175
78	74-ADIT End Bal	Production	311000E-Steam Prod Str & Improv	Subtotal 311000E-Steam Prod Str & Improv	(15,706,759)	(18,301,956)	2,595,196	(5,297,594)	(6,172,905)	875,311
79										
80	74-ADIT End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	Base	(2,635,090)	(2,635,090)		(888,766)	(888,766)	
81	74-ADIT End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Base Data - Adjust ADIT to Per Book	(31,147)	(31,147)		(10,505)	(10,505)	
82	74-ADIT End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Unblending Adjustment	256,715		256,715	86,585		86,585
83	74-ADIT End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Unblending Plant Related ADIT Adj	13,881		13,881	4,682		4,682
84	74-ADIT End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	Subtotal 311001-Steam Prod Str&Imp-TolkSC	(2,395,641)	(2,666,237)	270,596	(808,005)	(899,271)	91,267
85										
86	74-ADIT End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	Base	(285,674)	(285,674)		(96,352)	(96,352)	
87	74-ADIT End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Base Data - Adjust ADIT to Per Book	(3,431)	(3,431)		(1,157)	(1,157)	
88	74-ADIT End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Unblending Adjustment	23,101		23,101	7,792		7,792

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
89	74-ADIT End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Unblending Plant Related ADIT Adj	1,505		1,505	508		508
90	74-ADIT End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	Subtotal 311002-Steam Prod Str&Imp-HarCoal	(264,500)	(289,106)	24,606	(89,211)	(97,510)	8,299
91										
92	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	Base	(82,387,900)	(82,387,900)		(27,787,886)	(27,787,886)	
93	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS Base Data - Adjust ADIT to Per Book	(962,290)	(962,290)		(324,562)	(324,562)	
94	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS Unblending Adjustment	9,909,734		9,909,734	3,342,366		3,342,366
95	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS Unblending Plant Related ADIT Adj	433,992		433,992	146,377		146,377
96	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	Subtotal 312000E-Steam Prod Boiler Plant E	(73,006,464)	(83,350,190)	10,343,726	(24,623,704)	(28,112,448)	3,488,744
97										
98	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	Base	(1,509,338)	(1,509,338)		(509,071)	(509,071)	
99	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Base Data - Adjust ADIT to Per Book	(17,840)	(17,840)		(6,017)	(6,017)	
100	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Unblending Adjustment	147,042		147,042	49,595		49,595
101	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Unblending Plant Related ADIT Adj	7,951		7,951	2,682		2,682
102	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	Subtotal 312001-Steam Prod Blr Plt-TolkSC	(1,372,186)	(1,527,179)	154,993	(462,812)	(515,089)	52,276
103										
104	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	Base	(7,659,052)	(7,659,052)		(2,583,254)	(2,583,254)	
105	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Base Data - Adjust ADIT to Per Book	(91,999)	(91,999)		(31,029)	(31,029)	
106	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Unblending Adjustment	619,346		619,346	208,894		208,894
107	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Unblending Plant Related ADIT Adj	40,345		40,345	13,608		13,608
108	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	Subtotal 312002-Steam Prod Blr Plt-HarCoal	(7,091,360)	(7,751,051)	659,691	(2,391,782)	(2,614,283)	222,501
109										
110	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	Base	(39,563,894)	(39,563,894)		(13,344,156)	(13,344,156)	
111	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS Base Data - Adjust ADIT to Per Book	(456,165)	(456,165)		(153,856)	(153,856)	
112	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS Unblending Adjustment	5,414,397		5,414,397	1,826,174		1,826,174
113	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS Unblending Plant Related ADIT Adj	208,409		208,409	70,293		70,293
114	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	Subtotal 314000-Steam Prod Turbogen Unit	(34,397,252)	(40,020,059)	5,622,807	(11,601,545)	(13,498,012)	1,896,467
115										
116	74-ADIT End Bal	Production	314001-Steam Prod Turbogen-TolkSC	Base	(4,301,342)	(4,301,342)		(1,450,761)	(1,450,761)	
117	74-ADIT End Bal	Production	314001-Steam Prod Turbogen-TolkSC	SPS Base Data - Adjust ADIT to Per Book	(50,842)	(50,842)		(17,148)	(17,148)	
118	74-ADIT End Bal	Production	314001-Steam Prod Turbogen-TolkSC	SPS Unblending Adjustment	419,044		419,044	141,336		141,336
119	74-ADIT End Bal	Production	314001-Steam Prod Turbogen-TolkSC	SPS Unblending Plant Related ADIT Adj	22,658		22,658	7,642		7,642
120	74-ADIT End Bal	Production	314001-Steam Prod Turbogen-TolkSC	Subtotal 314001-Steam Prod Turbogen-TolkSC	(3,910,482)	(4,352,184)	441,702	(1,318,932)	(1,467,910)	148,978
121										
122	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	Base	(5,019,765)	(5,019,765)		(1,693,072)	(1,693,072)	
123	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS Base Data - Adjust ADIT to Per Book	(56,290)	(56,290)		(18,985)	(18,985)	
124	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS Unblending Adjustment	847,156		847,156	285,730		285,730
125	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS Unblending Plant Related ADIT Adj	26,442		26,442	8,919		8,919
126	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	Subtotal 315000E-Steam Prod Acc Elec Eq	(4,202,456)	(5,076,054)	873,598	(1,417,409)	(1,712,057)	294,648
127										
128	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	Base	(2,168,728)	(2,168,728)		(731,471)	(731,471)	
129	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Base Data - Adjust ADIT to Per Book	(25,634)	(25,634)		(8,646)	(8,646)	
130	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Unblending Adjustment	211,281		211,281	71,261		71,261
131	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Unblending Plant Related ADIT Adj	11,424		11,424	3,853		3,853
132	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	Subtotal 315001-Steam Prod Acc El Eq-TolkS	(1,971,657)	(2,194,363)	222,705	(665,003)	(740,117)	75,114

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
133										
134	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	Base	(1,880,956)	(1,880,956)		(634,411)	(634,411)	
135	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Base Data - Adjust ADIT to Per Book	(20,667)	(20,667)		(6,971)	(6,971)	
136	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Unblending Adjustment	343,040		343,040	115,701		115,701
137	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Unblending Plant Related ADIT Adj	9,908		9,908	3,342		3,342
138	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	Subtotal 316000E-Steam Prod Misc Pwr Plt E	(1,548,675)	(1,901,624)	352,949	(522,339)	(641,382)	119,043
139										
140	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	Base	(498,622)	(498,622)		(168,176)	(168,176)	
141	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Base Data - Adjust ADIT to Per Book	(5,894)	(5,894)		(1,988)	(1,988)	
142	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Unblending Adjustment	48,577		48,577	16,384		16,384
143	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Unblending Plant Related ADIT Adj	2,627		2,627	886		886
144	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	Subtotal 316001-Steam Prod PwrPltEq-TolkSC	(453,312)	(504,516)	51,203	(152,894)	(170,164)	17,270
145										
146	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	Base	(1,117)	(1,117)		(377)	(377)	
147	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	SPS Base Data - Adjust ADIT to Per Book	(17)	(17)		(6)	(6)	
148	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	Subtotal 340001-Other Prod Land Own in Fee	(1,134)	(1,134)		(382)	(382)	
149										
150	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	Base	(249)	(249)		(89)	(89)	
151	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	SPS Base Data - Adjust ADIT to Per Book	(4)	(4)		(1)	(1)	
152	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	Subtotal 340145-Other Prod Wind Land Own	(253)	(253)		(90)	(90)	
153										
154	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	Base	(2,099,861)	(2,099,861)		(708,243)	(708,243)	
155	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS Base Data - Adjust ADIT to Per Book	(1,569)	(1,569)		(529)	(529)	
156	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS Unblending Adjustment	32,847		32,847	11,079		11,079
157	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS Unblending Plant Related ADIT Adj	11,061		11,061	3,731		3,731
158	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	Subtotal 341000E-Other Prod Str & Impr	(2,057,522)	(2,101,430)	43,908	(693,963)	(708,773)	14,809
159										
160	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	Base	(14,438,431)	(14,438,431)		(5,158,508)	(5,158,508)	
161	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS Base Data - Adjust ADIT to Per Book	(107,297)	(107,297)		(38,335)	(38,335)	
162	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS Unblending Adjustment	43,735		43,735	15,625		15,625
163	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS Unblending Plant Related ADIT Adj	76,057		76,057	27,173		27,173
164	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	Subtotal 341045-Other Prod Str & Imp-Wind	(14,425,936)	(14,545,728)	119,792	(5,154,044)	(5,196,843)	42,799
165										
166	74-ADIT End Bal	Production	342000E-Other Prod Fuel Hldr	Base	(485,523)	(485,523)		(163,758)	(163,758)	
167	74-ADIT End Bal	Production	342000E-Other Prod Fuel Hldr	SPS Base Data - Adjust ADIT to Per Book	(5,305)	(5,305)		(1,789)	(1,789)	
168	74-ADIT End Bal	Production	342000E-Other Prod Fuel Hldr	SPS Unblending Adjustment	22,087		22,087	7,450		7,450
169	74-ADIT End Bal	Production	342000E-Other Prod Fuel Hldr	SPS Unblending Plant Related ADIT Adj	2,558		2,558	863		863
170	74-ADIT End Bal	Production	342000E-Other Prod Fuel Hldr	Subtotal 342000E-Other Prod Fuel Hldr	(466,184)	(490,828)	24,645	(157,235)	(165,547)	8,312
171										
172	74-ADIT End Bal	Production	343000-Other Prod Prime Mover	Base	(7,864,891)	(7,864,891)		(2,652,680)	(2,652,680)	
173	74-ADIT End Bal	Production	343000-Other Prod Prime Mover	SPS Base Data - Adjust ADIT to Per Book	(51,337)	(51,337)		(17,315)	(17,315)	
174	74-ADIT End Bal	Production	343000-Other Prod Prime Mover	SPS Unblending Adjustment	368,735		368,735	124,367		124,367
175	74-ADIT End Bal	Production	343000-Other Prod Prime Mover	SPS Unblending Plant Related ADIT Adj	41,430		41,430	13,973		13,973
176	74-ADIT End Bal	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover	(7,506,064)	(7,916,228)	410,164	(2,531,654)	(2,669,995)	138,341

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
177										
178	74-ADIT End Bal	Production	344000E-Other Prod Generator	Base	(40,062,618)	(40,062,618)		(13,512,366)	(13,512,366)	
179	74-ADIT End Bal	Production	344000E-Other Prod Generator	SPS Base Data - Adjust ADIT to Per Book	(283,447)	(283,447)		(95,601)	(95,601)	
180	74-ADIT End Bal	Production	344000E-Other Prod Generator	SPS Unblending Adjustment	659,447		659,447	222,419		222,419
181	74-ADIT End Bal	Production	344000E-Other Prod Generator	SPS Unblending Plant Related ADIT Adj	211,037		211,037	71,179		71,179
182	74-ADIT End Bal	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator	(39,475,581)	(40,346,065)	870,484	(13,314,369)	(13,607,967)	293,598
183										
184	74-ADIT End Bal	Production	344045-Other Prod Generator-Wind	Base	(155,464,375)	(155,464,375)		(55,543,728)	(55,543,728)	
185	74-ADIT End Bal	Production	344045-Other Prod Generator-Wind	SPS Base Data - Adjust ADIT to Per Book	(1,158,707)	(1,158,707)		(413,979)	(413,979)	
186	74-ADIT End Bal	Production	344045-Other Prod Generator-Wind	SPS Unblending Adjustment	472,065		472,065	168,658		168,658
187	74-ADIT End Bal	Production	344045-Other Prod Generator-Wind	SPS Unblending Plant Related ADIT Adj	818,934		818,934	292,586		292,586
188	74-ADIT End Bal	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind	(155,332,083)	(156,623,083)	1,290,999	(55,496,463)	(55,957,706)	461,243
189										
190	74-ADIT End Bal	Production	345000E-Other Prod Access Elect Equip	Base	(6,361,101)	(6,361,101)		(2,145,479)	(2,145,479)	
191	74-ADIT End Bal	Production	345000E-Other Prod Access Elect Equip	SPS Base Data - Adjust ADIT to Per Book	(43,153)	(43,153)		(14,555)	(14,555)	
192	74-ADIT End Bal	Production	345000E-Other Prod Access Elect Equip	SPS Unblending Adjustment	105,618		105,618	35,623		35,623
193	74-ADIT End Bal	Production	345000E-Other Prod Access Elect Equip	SPS Unblending Plant Related ADIT Adj	33,508		33,508	11,302		11,302
194	74-ADIT End Bal	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip	(6,265,128)	(6,404,254)	139,126	(2,113,109)	(2,160,034)	46,925
195										
196	74-ADIT End Bal	Production	345045-Other Prod Acc El Eq-Wind	Base	(9,179,884)	(9,179,884)		(3,279,754)	(3,279,754)	
197	74-ADIT End Bal	Production	345045-Other Prod Acc El Eq-Wind	SPS Base Data - Adjust ADIT to Per Book	(66,718)	(66,718)		(23,837)	(23,837)	
198	74-ADIT End Bal	Production	345045-Other Prod Acc El Eq-Wind	SPS Unblending Adjustment	27,297		27,297	9,753		9,753
199	74-ADIT End Bal	Production	345045-Other Prod Acc El Eq-Wind	SPS Unblending Plant Related ADIT Adj	48,357		48,357	17,277		17,277
200	74-ADIT End Bal	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind	(9,170,948)	(9,246,602)	75,654	(3,276,562)	(3,303,591)	27,029
201										
202	74-ADIT End Bal	Production	346000E-Other Prod Misc Pwr P	Base	(1,048,945)	(1,048,945)		(353,789)	(353,789)	
203	74-ADIT End Bal	Production	346000E-Other Prod Misc Pwr P	SPS Base Data - Adjust ADIT to Per Book	(7,282)	(7,282)		(2,456)	(2,456)	
204	74-ADIT End Bal	Production	346000E-Other Prod Misc Pwr P	SPS Unblending Adjustment	11,907		11,907	4,016		4,016
205	74-ADIT End Bal	Production	346000E-Other Prod Misc Pwr P	SPS Unblending Plant Related ADIT Adj	5,525		5,525	1,864		1,864
206	74-ADIT End Bal	Production	346000E-Other Prod Misc Pwr P	Subtotal 346000E-Other Prod Misc Pwr P	(1,038,795)	(1,056,227)	17,432	(350,366)	(356,246)	5,880
207										
208	74-ADIT End Bal	Production	346045-Other Prod Misc P Eq-Wind	Base	(0)	(0)		(0)	(0)	
209	74-ADIT End Bal	Production	346045-Other Prod Misc P Eq-Wind	SPS Base Data - Adjust ADIT to Per Book	(0)	(0)		(0)	(0)	
210	74-ADIT End Bal	Production	346045-Other Prod Misc P Eq-Wind	SPS Unblending Adjustment	0		0	0		0
211	74-ADIT End Bal	Production	346045-Other Prod Misc P Eq-Wind	SPS Unblending Plant Related ADIT Adj	0		0	0		0
212	74-ADIT End Bal	Production	346045-Other Prod Misc P Eq-Wind	Subtotal 346045-Other Prod Misc P Eq-Wind	(0)	(0)	0	(0)	(0)	0
213										
214	74-ADIT End Bal	Production		<b>Subtotal Production</b>	<b>(381,705,541)</b>	<b>(406,310,500)</b>	<b>24,604,958</b>	<b>(132,319,790)</b>	<b>(140,648,300)</b>	<b>8,328,510</b>
215										
216	74-ADIT End Bal	Transmission	102000-Plant Purchased or Sold	Base	457,595	457,595		120,724	120,724	
217	74-ADIT End Bal	Transmission	102000-Plant Purchased or Sold	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	(457,595)			(120,724)		(120,724)
218	74-ADIT End Bal	Transmission	102000-Plant Purchased or Sold	Subtotal 102000-Plant Purchased or Sold		457,595			120,724	(120,724)
219										
220	74-ADIT End Bal	Transmission	105000-Held for Future Us	Base	(16)	(16)		(4)	(4)	

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
221	74-ADIT End Bal	Transmission	105000-Held for Future Us	Subtotal 105000-Held for Future Us	(16)	(16)		(4)	(4)	
222										
223	74-ADIT End Bal	Transmission	350001-Tran Land Owned in Fe	Base	21,497	21,497		5,672	5,672	
224	74-ADIT End Bal	Transmission	350001-Tran Land Owned in Fe	SPS Base Data - Adjust ADIT to Per Book	611	611		161	161	
225	74-ADIT End Bal	Transmission	350001-Tran Land Owned in Fe	Subtotal 350001-Tran Land Owned in Fe	22,108	22,108		5,833	5,833	
226										
227	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	Base	(14,017,003)	(14,017,003)		(3,697,994)	(3,697,994)	
228	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS Base Data - Adjust ADIT to Per Book	(200,259)	(200,259)		(52,833)	(52,833)	
229	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS Unblending Adjustment	(201,327)		(201,327)	(53,114)		(53,114)
230	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS Unblending Plant Related ADIT Adj	(13,604)		(13,604)	(3,589)		(3,589)
231	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	Subtotal 350002E-Transmission Land Right	(14,432,193)	(14,217,262)	(214,931)	(3,807,530)	(3,750,826)	(56,704)
232										
233	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	Base	(322,192)	(322,192)		(322,192)	(322,192)	
234	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Base Data - Adjust ADIT to Per Book	(4,603)	(4,603)		(4,603)	(4,603)	
235	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Unblending Adjustment	(4,628)		(4,628)	(4,628)		(4,628)
236	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Unblending Plant Related ADIT Adj	(313)		(313)	(313)		(313)
237	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	Subtotal 350002ERN-Transmission Land Right Radial NM	(331,735)	(326,795)	(4,940)	(331,735)	(326,795)	(4,940)
238										
239	74-ADIT End Bal	Transmission	350002ERT-Transmission Land Right Radial TX	Base	(485,577)	(485,577)				
240	74-ADIT End Bal	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Base Data - Adjust ADIT to Per Book	(6,937)	(6,937)				
241	74-ADIT End Bal	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Unblending Adjustment	(6,974)		(6,974)			
242	74-ADIT End Bal	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Unblending Plant Related ADIT Adj	(471)		(471)			
243	74-ADIT End Bal	Transmission	350002ERT-Transmission Land Right Radial TX	Subtotal 350002ERT-Transmission Land Right Radial TX	(499,960)	(492,515)	(7,446)			
244										
245	74-ADIT End Bal	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Base	(93,468)	(93,468)				
246	74-ADIT End Bal	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Base Data - Adjust ADIT to Per Book	(1,335)	(1,335)				
247	74-ADIT End Bal	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Unblending Adjustment	(1,342)		(1,342)			
248	74-ADIT End Bal	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Unblending Plant Related ADIT Adj	(91)		(91)			
249	74-ADIT End Bal	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Subtotal 350002ERW-Transmission Land Right Radial Wholesale	(96,236)	(94,803)	(1,433)			
250										
251	74-ADIT End Bal	Transmission	350045-Tran Land Fee-Wind	Base	0	0		0	0	
252	74-ADIT End Bal	Transmission	350045-Tran Land Fee-Wind	SPS Base Data - Adjust ADIT to Per Book	0	0		0	0	
253	74-ADIT End Bal	Transmission	350045-Tran Land Fee-Wind	Subtotal 350045-Tran Land Fee-Wind	0	0		0	0	
254										
255	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	Base	(24,664,653)	(24,664,653)		(6,507,078)	(6,507,078)	
256	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS Base Data - Adjust ADIT to Per Book	(97,874)	(97,874)		(25,821)	(25,821)	
257	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS Unblending Adjustment	97,156		97,156	25,632		25,632
258	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS Unblending Plant Related ADIT Adj	(23,939)		(23,939)	(6,316)		(6,316)
259	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	Subtotal 352000-Transmission Str & Improv	(24,689,309)	(24,762,527)	73,217	(6,513,583)	(6,532,899)	19,316
260										
261	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	Base	(101,384)	(101,384)		(34,195)	(34,195)	
262	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS Base Data - Adjust ADIT to Per Book	(796)	(796)		(269)	(269)	
263	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS Unblending Adjustment	2,941		2,941	992		992
264	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS Unblending Plant Related ADIT Adj	(98)		(98)	(33)		(33)



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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
309	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base	(12,604)	(12,604)				
310	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Base Data - Adjust ADIT to Per Book	722	722				
311	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Adjustment	309		309			
312	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Plant Related ADIT Adj	(12)		(12)			
313	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale	(11,585)	(11,882)				297
314										
315	74-ADIT End Bal	Transmission	355000E	Base	(232,336,046)	(232,336,046)		(61,295,361)	(61,295,361)	
316	74-ADIT End Bal	Transmission	355000E	SPS Base Data - Adjust ADIT to Per Book	(1,530,513)	(1,530,513)		(403,783)	(403,783)	
317	74-ADIT End Bal	Transmission	355000E	SPS Unblending Adjustment	8,759,050		8,759,050	2,310,830		2,310,830
318	74-ADIT End Bal	Transmission	355000E	SPS Unblending Plant Related ADIT Adj	(225,497)		(225,497)	(59,491)		(59,491)
319	74-ADIT End Bal	Transmission	355000E	Subtotal 355000E	(225,333,005)	(233,866,558)		(59,447,804)	(61,699,143)	2,251,339
320										
321	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	(5,340,429)	(5,340,429)		(5,340,429)	(5,340,429)	
322	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Base Data - Adjust ADIT to Per Book	(35,180)	(35,180)		(35,180)	(35,180)	
323	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Adjustment	201,334		201,334	201,334		201,334
324	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Plant Related ADIT Adj	(5,183)		(5,183)	(5,183)		(5,183)
325	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	(5,179,459)	(5,375,609)	196,151	(5,179,459)	(5,375,609)	196,151
326										
327	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base	(8,048,593)	(8,048,593)				
328	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Base Data - Adjust ADIT to Per Book	(53,020)	(53,020)				
329	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Adjustment	303,431		303,431			
330	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Plant Related ADIT Adj	(7,812)		(7,812)			
331	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX	(7,805,993)	(8,101,613)	295,620			
332										
333	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base	(1,549,255)	(1,549,255)				
334	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Base Data - Adjust ADIT to Per Book	(10,206)	(10,206)				
335	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Unblending Adjustment	58,407		58,407			
336	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Unblending Plant Related ADIT Adj	(1,504)		(1,504)			
337	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Subtotal 355000ERW-Tran Poles & Fixtures Radial Wholesale	(1,502,557)	(1,559,460)	56,903			
338										
339	74-ADIT End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	Base	(47,900)	(47,900)		(16,156)	(16,156)	
340	74-ADIT End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Base Data - Adjust ADIT to Per Book	(433)	(433)		(146)	(146)	
341	74-ADIT End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Unblending Adjustment	635		635	214		214
342	74-ADIT End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Unblending Plant Related ADIT Adj	(46)		(46)	(16)		(16)
343	74-ADIT End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	Subtotal 355010-Tran Poles & Fixtures-Prod	(47,744)	(48,333)	589	(16,103)	(16,302)	199
344										
345	74-ADIT End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	Base	(792,108)	(792,108)		(283,001)	(283,001)	
346	74-ADIT End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Base Data - Adjust ADIT to Per Book	709	709		253	253	
347	74-ADIT End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Unblending Adjustment	23,323		23,323	8,333		8,333
348	74-ADIT End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Unblending Plant Related ADIT Adj	(769)		(769)	(275)		(275)
349	74-ADIT End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	Subtotal 355045-Tran Poles & Fixtures-Wind	(768,846)	(791,399)	22,554	(274,690)	(282,748)	8,058
350										
351	74-ADIT End Bal	Transmission	356000E-Tran OH Conductor & D	Base	(82,884,418)	(82,884,418)		(21,866,733)	(21,866,733)	
352	74-ADIT End Bal	Transmission	356000E-Tran OH Conductor & D	SPS Base Data - Adjust ADIT to Per Book	(545,772)	(545,772)		(143,987)	(143,987)	



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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
353	74-ADIT End Bal	Transmission	356000E-Tran OH Conductor & D	SPS Unblending Adjustment	3,125,763		3,125,763	824,645		824,645
354	74-ADIT End Bal	Transmission	356000E-Tran OH Conductor & D	SPS Unblending Plant Related ADIT Adj	(80,445)		(80,445)	(21,223)		(21,223)
355	74-ADIT End Bal	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D	(80,384,871)	(83,430,189)	3,045,318	(21,207,298)	(22,010,720)	803,422
356										
357	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	(1,905,164)	(1,905,164)		(1,905,164)	(1,905,164)	
358	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Base Data - Adjust ADIT to Per Book	(12,545)	(12,545)		(12,545)	(12,545)	
359	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Adjustment	71,848		71,848	71,848		71,848
360	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Plant Related ADIT Adj	(1,849)		(1,849)	(1,849)		(1,849)
361	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	(1,847,710)	(1,917,709)	69,999	(1,847,710)	(1,917,709)	69,999
362										
363	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base	(2,871,285)	(2,871,285)				
364	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Base Data - Adjust ADIT to Per Book	(18,907)	(18,907)				
365	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Adjustment	108,283		108,283			
366	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Plant Related ADIT Adj	(2,787)		(2,787)			
367	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX	(2,784,695)	(2,890,191)	105,496			
368										
369	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base	(552,687)	(552,687)				
370	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Base Data - Adjust ADIT to Per Book	(3,639)	(3,639)				
371	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Adjustment	20,843		20,843			
372	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Plant Related ADIT Adj	(536)		(536)			
373	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale	(536,019)	(556,326)	20,307			
374										
375	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	Base	(74,627)	(74,627)		(25,170)	(25,170)	
376	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS Base Data - Adjust ADIT to Per Book	(674)	(674)		(227)	(227)	
377	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Adjustment	990		990	334		334
378	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Plant Related ADIT Adj	(72)		(72)	(24)		(24)
379	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	(74,383)	(75,301)	918	(25,088)	(25,398)	309
380										
381	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	Base	(449,148)	(449,148)		(160,470)	(160,470)	
382	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS Base Data - Adjust ADIT to Per Book	573	573		205	205	
383	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Adjustment	13,134		13,134	4,693		4,693
384	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Plant Related ADIT Adj	(436)		(436)	(156)		(156)
385	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	(435,876)	(448,574)	12,698	(155,728)	(160,265)	4,537
386										
387	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	Base	(44,221)	(44,221)		(11,666)	(11,666)	
388	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS Base Data - Adjust ADIT to Per Book	(291)	(291)		(77)	(77)	
389	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS Unblending Adjustment	1,668		1,668	440		440
390	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS Unblending Plant Related ADIT Adj	(43)		(43)	(11)		(11)
391	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	(42,887)	(44,512)	1,625	(11,315)	(11,743)	429
392										
393	74-ADIT End Bal	Transmission	358000-Tran UG Conductor & Devic	Base	(77,685)	(77,685)		(20,495)	(20,495)	
394	74-ADIT End Bal	Transmission	358000-Tran UG Conductor & Devic	SPS Base Data - Adjust ADIT to Per Book	(512)	(512)		(135)	(135)	
395	74-ADIT End Bal	Transmission	358000-Tran UG Conductor & Devic	SPS Unblending Adjustment	2,930		2,930	773		773
396	74-ADIT End Bal	Transmission	358000-Tran UG Conductor & Devic	SPS Unblending Plant Related ADIT Adj	(75)		(75)	(20)		(20)

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
397	74-ADIT End Bal	Transmission	358000-Tran UG Conductor & Devic	Subtotal 358000-Tran UG Conductor & Devic	(75,342)	(78,196)	2,854	(19,877)	(20,630)	753
398										
399	74-ADIT End Bal	Transmission	359000-Transmission Road & Trai	Base	(82,130)	(82,130)		(21,668)	(21,668)	
400	74-ADIT End Bal	Transmission	359000-Transmission Road & Trai	SPS Base Data - Adjust ADIT to Per Book	(541)	(541)		(143)	(143)	
401	74-ADIT End Bal	Transmission	359000-Transmission Road & Trai	SPS Unblending Adjustment	3,097		3,097	817		817
402	74-ADIT End Bal	Transmission	359000-Transmission Road & Trai	SPS Unblending Plant Related ADIT Adj	(80)		(80)	(21)		(21)
403	74-ADIT End Bal	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai	(79,653)	(82,670)	3,018	(21,014)	(21,810)	796
404										
405	74-ADIT End Bal	Transmission		<b>Subtotal Transmission</b>	<b>(616,993,943)</b>	<b>(629,674,558)</b>	<b>12,680,614</b>	<b>(165,373,936)</b>	<b>(168,804,402)</b>	<b>3,430,466</b>
406										
407	74-ADIT End Bal	Distribution	360001E-Dist Land Owned in Fee	Base	(4,262)	(4,262)		(2,770)	(2,770)	
408	74-ADIT End Bal	Distribution	360001E-Dist Land Owned in Fee	SPS Base Data - Adjust ADIT to Per Book	(35)	(35)		(39)	(39)	
409	74-ADIT End Bal	Distribution	360001E-Dist Land Owned in Fee	Subtotal 360001E-Dist Land Owned in Fee	(4,297)	(4,297)		(2,809)	(2,809)	
410										
411	74-ADIT End Bal	Distribution	360004-Dist Land Rights-NM	Base	(677,880)	(677,880)		(677,880)	(677,880)	
412	74-ADIT End Bal	Distribution	360004-Dist Land Rights-NM	SPS Base Data - Adjust ADIT to Per Book	(9,829)	(9,829)		(9,829)	(9,829)	
413	74-ADIT End Bal	Distribution	360004-Dist Land Rights-NM	Subtotal 360004-Dist Land Rights-NM	(687,710)	(687,710)		(687,710)	(687,710)	
414										
415	74-ADIT End Bal	Distribution	360005-Dist Land Rights-TX	Base	(372,975)	(372,975)				
416	74-ADIT End Bal	Distribution	360005-Dist Land Rights-TX	SPS Base Data - Adjust ADIT to Per Book	(5,290)	(5,290)				
417	74-ADIT End Bal	Distribution	360005-Dist Land Rights-TX	Subtotal 360005-Dist Land Rights-TX	(378,265)	(378,265)				
418										
419	74-ADIT End Bal	Distribution	361000E-Str & Improv	Base	(5,320,766)	(5,320,766)		(2,762,607)	(2,762,607)	
420	74-ADIT End Bal	Distribution	361000E-Str & Improv	SPS Base Data - Adjust ADIT to Per Book	(13,688)	(13,688)		(10,681)	(10,681)	
421	74-ADIT End Bal	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv	(5,334,454)	(5,334,454)		(2,773,288)	(2,773,288)	
422										
423	74-ADIT End Bal	Distribution	362000E-Other Eq	Base	(59,960,010)	(59,960,010)		(24,518,421)	(24,518,421)	
424	74-ADIT End Bal	Distribution	362000E-Other Eq	SPS Base Data - Adjust ADIT to Per Book	(58,778)	(58,778)		24,375	24,375	
425	74-ADIT End Bal	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq	(60,018,788)	(60,018,788)		(24,494,046)	(24,494,046)	
426										
427	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Base	(62,909,473)	(62,909,473)		(21,256,348)	(21,256,348)	
428	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS Base Data - Adjust ADIT to Per Book	331,683	331,683		187,535	187,535	
429	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt	(62,577,789)	(62,577,789)		(21,068,814)	(21,068,814)	
430										
431	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	Base	(47,082,811)	(47,082,811)		(19,258,070)	(19,258,070)	
432	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS Base Data - Adjust ADIT to Per Book	523,884	523,884		280,552	280,552	
433	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic	(46,558,927)	(46,558,927)		(18,977,518)	(18,977,518)	
434										
435	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	Base	(2,525,593)	(2,525,593)		(1,031,956)	(1,031,956)	
436	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	SPS Base Data - Adjust ADIT to Per Book	26,669	26,669		7,018	7,018	
437	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	(2,498,924)	(2,498,924)		(1,024,938)	(1,024,938)	
438										
439	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	Base	(8,699,575)	(8,699,575)		(2,118,107)	(2,118,107)	
440	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	SPS Base Data - Adjust ADIT to Per Book	105,677	105,677		36,449	36,449	





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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
529	74-ADIT End Bal	General	391004R-General Info Sys Computer-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(42,076)	(42,076)		(13,152)	(13,152)	
530	74-ADIT End Bal	General	391004R-General Info Sys Computer-Retail Allocated	Subtotal 391004R-General Info Sys Computer-Retail Allocated	(42,076)	(42,076)		(13,152)	(13,152)	
531										
532	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	Base	(0)	(0)		(0)	(0)	
533	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Base Data - Adjust ADIT to Per Book	(0)	(0)		(0)	(0)	
534	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Unblending Adjustment	(0)		(0)	(0)		(0)
535	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Unblending Plant Related ADIT Adj	0		0	0		0
536	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	Subtotal 391005-Genl Off Eq-Comp 3 Yr Life	(0)	(0)	(0)	(0)	(0)	(0)
537										
538	74-ADIT End Bal	General	392000-General Transportation E	Base	(0)	(0)		(0)	(0)	
539	74-ADIT End Bal	General	392000-General Transportation E	SPS Base Data - Adjust ADIT to Per Book	(0)	(0)		(0)	(0)	
540	74-ADIT End Bal	General	392000-General Transportation E	SPS Unblending Adjustment	0		0	0		0
541	74-ADIT End Bal	General	392000-General Transportation E	SPS Unblending Plant Related ADIT Adj	0		0	0		0
542	74-ADIT End Bal	General	392000-General Transportation E	Subtotal 392000-General Transportation E	(0)	(0)	0	(0)	(0)	0
543										
544	74-ADIT End Bal	General	392010-General Transp Eq Grp	Base	(389,448)	(389,448)		(126,325)	(126,325)	
545	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS Base Data - Adjust ADIT to Per Book	(5,842)	(5,842)		(1,895)	(1,895)	
546	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS Unblending Adjustment	27,237		27,237	8,835		8,835
547	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS Unblending Plant Related ADIT Adj	1,096		1,096	356		356
548	74-ADIT End Bal	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	(366,956)	(395,290)	28,333	(119,029)	(128,220)	9,190
549										
550	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	Base	(5,261,169)	(5,261,169)		(1,706,559)	(1,706,559)	
551	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS Base Data - Adjust ADIT to Per Book	(78,917)	(78,917)		(25,598)	(25,598)	
552	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS Unblending Adjustment	367,951		367,951	119,352		119,352
553	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS Unblending Plant Related ADIT Adj	14,812		14,812	4,804		4,804
554	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	(4,957,323)	(5,340,086)	382,763	(1,608,000)	(1,732,157)	124,156
555										
556	74-ADIT End Bal	General	392030-General Transp Eq Trailer	Base	(1,211,559)	(1,211,559)		(392,992)	(392,992)	
557	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS Base Data - Adjust ADIT to Per Book	(18,173)	(18,173)		(5,895)	(5,895)	
558	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS Unblending Adjustment	84,733		84,733	27,485		27,485
559	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS Unblending Plant Related ADIT Adj	3,411		3,411	1,106		1,106
560	74-ADIT End Bal	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	(1,141,588)	(1,229,732)	88,144	(370,295)	(398,887)	28,591
561										
562	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	Base	(4,202,532)	(4,202,532)		(1,363,170)	(1,363,170)	
563	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS Base Data - Adjust ADIT to Per Book	(63,038)	(63,038)		(20,447)	(20,447)	
564	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS Unblending Adjustment	293,913		293,913	95,336		95,336
565	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS Unblending Plant Related ADIT Adj	11,831		11,831	3,838		3,838
566	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	(3,959,825)	(4,265,570)	305,745	(1,284,443)	(1,383,617)	99,174
567										
568	74-ADIT End Bal	General	393000-General Stores Equipmen	Base	(48,465)	(48,465)		(15,721)	(15,721)	
569	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS Base Data - Adjust ADIT to Per Book	(598)	(598)		(194)	(194)	
570	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS Unblending Adjustment	(5,646)		(5,646)	(1,831)		(1,831)
571	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS Unblending Plant Related ADIT Adj	136		136	44		44
572	74-ADIT End Bal	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	(54,573)	(49,063)	(5,510)	(17,702)	(15,914)	(1,787)



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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
617	74-ADIT End Bal	General	397030R-General Comm Eq EM-Retail Related	SPS Base Data - Reclass Retail Allocated	(766,640)	(766,640)		(239,631)	(239,631)	
618	74-ADIT End Bal	General	397030R-General Comm Eq EM-Retail Related	Subtotal 397030R-General Comm Eq EM-Retail Related	(766,640)	(766,640)		(239,631)	(239,631)	
619										
620	74-ADIT End Bal	General	398000-General Miscellaneous E	Base	(314,875)	(314,875)		(102,135)	(102,135)	
621	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS Base Data - Adjust ADIT to Per Book	(3,883)	(3,883)		(1,260)	(1,260)	
622	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS Unblending Adjustment	(36,682)		(36,682)	(11,899)		(11,899)
623	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS Unblending Plant Related ADIT Adj	886		886	288		288
624	74-ADIT End Bal	General	398000-General Miscellaneous E	Subtotal 398000-General Miscellaneous E	(354,554)	(318,758)	(35,796)	(115,006)	(103,395)	(11,611)
625										
626	74-ADIT End Bal	General		<b>Subtotal General</b>	(56,932,381)	(53,003,264)	(3,929,117)	(18,445,582)	(17,171,100)	(1,274,483)
627										
628	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Adjust Excess ADIT	(232)		(232)	(75)		(75)
629	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Base Data - Non-Plant Excess ADIT	232	232		75	75	
630	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Base Data - Non-Plant Income Tax	3,052	3,052		990	990	
631	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	Subtotal SchM-102 - Fuel Tax Credit - Inc Addback	3,052	3,284	(232)	990	1,065	(75)
632										
633	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Adjust Excess ADIT	(1,879)		(1,879)	(634)		(634)
634	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Base Data - Non-Plant Excess ADIT	1,879	1,879		634	634	
635	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Base Data - Non-Plant Income Tax	387,635	387,635		130,742	130,742	
636	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	Subtotal SchM-103 - Environmental Remediation	387,635	389,514	(1,879)	130,742	131,376	(634)
637										
638	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Adjust Excess ADIT	4,117,883		4,117,883	1,338,873		1,338,873
639	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Base Data - Non-Plant Excess ADIT	(4,117,883)	(4,117,883)		(1,338,873)	(1,338,873)	
640	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Base Data - Non-Plant Income Tax	(33,660,511)	(33,660,511)		(10,944,253)	(10,944,253)	
641	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	Subtotal SchM-107 - Pension Expense	(33,660,511)	(37,778,394)	4,117,883	(10,944,253)	(12,283,126)	1,338,873
642										
643	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Adjust Excess ADIT	(106,338)		(106,338)	(34,574)		(34,574)
644	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Base Data - Non-Plant Excess ADIT	106,338	106,338		34,574	34,574	
645	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Base Data - Non-Plant Income Tax	1,149,471	1,149,471		373,735	373,735	
646	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	Subtotal SchM-108 - Accrued Vacation Paid	1,149,471	1,255,809	(106,338)	373,735	408,309	(34,574)
647										
648	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Adjust Excess ADIT	(50,426)		(50,426)	(16,395)		(16,395)
649	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Base Data - Non-Plant Excess ADIT	50,426	50,426		16,395	16,395	
650	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Base Data - Non-Plant Income Tax	393,486	393,486		127,936	127,936	
651	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	Subtotal SchM-109 - Employee Incentive	393,486	443,912	(50,426)	127,936	144,332	(16,395)
652										
653	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Adjust Excess ADIT	(229,143)		(229,143)	(74,503)		(74,503)
654	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Base Data - Non-Plant Excess ADIT	229,143	229,143		74,503	74,503	
655	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Base Data - Non-Plant Income Tax	2,434,200	2,434,200		791,447	791,447	
656	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	Subtotal SchM-111 - Post Employment Benefits - FAS 106(Short Te	2,434,200	2,663,343	(229,143)	791,447	865,949	(74,503)
657										
658	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Adjust Excess ADIT	(12,784)		(12,784)	(4,156)		(4,156)
659	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Base Data - Non-Plant Excess ADIT	12,784	12,784		4,156	4,156	
660	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Base Data - Non-Plant Income Tax	42,554	42,554		13,836	13,836	

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
661	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	Subtotal SchM-112 - Post Employment Benefits FAS 112	42,554	55,337	(12,784)	13,836	17,992	(4,156)
662										
663	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Adjust Excess ADIT	(195,586)		(195,586)	(61,135)		(61,135)
664	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Base Data - Non-Plant Excess ADIT	195,586	195,586		61,135	61,135	
665	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Base Data - Non-Plant Income Tax	2,708,757	2,708,757		846,686	846,686	
666	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	Subtotal SchM-116 - Bad Debt	2,708,757	2,904,343	(195,586)	846,686	907,821	(61,135)
667										
668	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Adjust Excess ADIT	(7,192)		(7,192)	(2,333)		(2,333)
669	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Base Data - Non-Plant Excess ADIT	7,192	7,192		2,333	2,333	
670	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Base Data - Non-Plant Income Tax	64,288	64,288		20,855	20,855	
671	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	Subtotal SchM-118 - Inventory Reserve	64,288	71,480	(7,192)	20,855	23,188	(2,333)
672										
673	74-ADIT End Bal	Non-Plant ADIT	SchM-119 - Electric Vehicle Credit	SPS Base Data - Non-Plant Income Tax	7,500	7,500		2,433	2,433	
674	74-ADIT End Bal	Non-Plant ADIT	SchM-119 - Electric Vehicle Credit	Subtotal SchM-119 - Electric Vehicle Credit	7,500	7,500		2,433	2,433	
675										
676	74-ADIT End Bal	Non-Plant ADIT	SchM-127 - Litigation Reserve	SPS Base Data - Non-Plant Income Tax	290,191	290,191		94,136	94,136	
677	74-ADIT End Bal	Non-Plant ADIT	SchM-127 - Litigation Reserve	Subtotal SchM-127 - Litigation Reserve	290,191	290,191		94,136	94,136	
678										
679	74-ADIT End Bal	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Adjust Excess ADIT	489,565		489,565	158,812		158,812
680	74-ADIT End Bal	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Base Data - Non-Plant Excess ADIT	(489,565)	(489,565)		(158,812)	(158,812)	
681	74-ADIT End Bal	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Base Data - Non-Plant Income Tax	(4,417,383)	(4,417,383)		(1,432,970)	(1,432,970)	
682	74-ADIT End Bal	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	Subtotal SchM-128 - Book Unamort. Cost Of Reacquired Debt	(4,417,383)	(4,906,947)	489,565	(1,432,970)	(1,591,782)	158,812
683										
684	74-ADIT End Bal	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	SPS Base Data - Non-Plant Excess ADIT	3,796	3,796		1,234	1,234	
685	74-ADIT End Bal	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	SPS Base Data - Non-Plant Income Tax	1,292,395	1,292,395		420,205	420,205	
686	74-ADIT End Bal	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	SPS Eliminate SchM/Deferred Taxes	(1,296,191)		(1,296,191)	(421,439)		(421,439)
687	74-ADIT End Bal	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	Subtotal SchM-130 - Deferred Compensation Plan Reserve		1,296,191	(1,296,191)	0	421,439	(421,439)
688										
689	74-ADIT End Bal	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	SPS Adjust Excess ADIT	(11,997)		(11,997)	(3,901)		(3,901)
690	74-ADIT End Bal	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	SPS Base Data - Non-Plant Excess ADIT	11,997	11,997		3,901	3,901	
691	74-ADIT End Bal	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	SPS Base Data - Non-Plant Income Tax	86,244	86,244		28,041	28,041	
692	74-ADIT End Bal	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	Subtotal SchM-134 - Non-Qualified Pension Plans - 190	86,244	98,240	(11,997)	28,041	31,942	(3,901)
693										
694	74-ADIT End Bal	Non-Plant ADIT	SchM-136 - Performance Share Plan	SPS Base Data - Non-Plant Excess ADIT	1,230	1,230		400	400	
695	74-ADIT End Bal	Non-Plant ADIT	SchM-136 - Performance Share Plan	SPS Base Data - Non-Plant Income Tax	35,670	35,670		11,598	11,598	
696	74-ADIT End Bal	Non-Plant ADIT	SchM-136 - Performance Share Plan	SPS Eliminate SchM/Deferred Taxes	(36,899)		(36,899)	(11,997)		(11,997)
697	74-ADIT End Bal	Non-Plant ADIT	SchM-136 - Performance Share Plan	Subtotal SchM-136 - Performance Share Plan	0	36,899	(36,899)		11,997	(11,997)
698										
699	74-ADIT End Bal	Non-Plant ADIT	SchM-137 - R&E Credit	SPS Base Data - Non-Plant Income Tax	13,342,379	13,342,379		4,328,180	4,328,180	
700	74-ADIT End Bal	Non-Plant ADIT	SchM-137 - R&E Credit	Subtotal SchM-137 - R&E Credit	13,342,379	13,342,379		4,328,180	4,328,180	
701										
702	74-ADIT End Bal	Non-Plant ADIT	SchM-138 - Rate Case Expense	SPS Adjust Excess ADIT	271,168		271,168	74,897		74,897
703	74-ADIT End Bal	Non-Plant ADIT	SchM-138 - Rate Case Expense	SPS Base Data - Non-Plant Excess ADIT	(271,168)	(271,168)		(74,897)	(74,897)	
704	74-ADIT End Bal	Non-Plant ADIT	SchM-138 - Rate Case Expense	SPS Base Data - Non-Plant Income Tax	(1,921,901)	(1,921,901)		(462,173)	(462,173)	



Southwestern Public Service Company

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G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
705	74-ADIT End Bal	Non-Plant ADIT	SchM-138 - Rate Case Expense	Subtotal SchM-138 - Rate Case Expense	(1,921,901)	(2,193,068)	271,168	(462,173)	(537,070)	74,897
706										
707	74-ADIT End Bal	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	SPS Base Data - Non-Plant Excess ADIT	(18,040)	(18,040)		(5,852)	(5,852)	
708	74-ADIT End Bal	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	SPS Base Data - Non-Plant Income Tax	212,376	212,376		68,893	68,893	
709	74-ADIT End Bal	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	SPS Eliminate SchM/Deferred Taxes	(194,336)			(63,041)		(63,041)
710	74-ADIT End Bal	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	Subtotal SchM-146 - State Tax Deduction Cash Vs Accrual - 190		194,336		(194,336)		63,041
711										
712	74-ADIT End Bal	Non-Plant ADIT	SchM-152 - Rate Refund	SPS Base Data - Non-Plant Income Tax	1,820,416	1,820,416		590,531	590,531	
713	74-ADIT End Bal	Non-Plant ADIT	SchM-152 - Rate Refund	SPS Eliminate SchM/Deferred Taxes	(1,820,416)			(590,531)		(590,531)
714	74-ADIT End Bal	Non-Plant ADIT	SchM-152 - Rate Refund	Subtotal SchM-152 - Rate Refund		1,820,416		(1,820,416)		590,531
715										
716	74-ADIT End Bal	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	SPS Adjust Excess ADIT	528			528		528
717	74-ADIT End Bal	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	SPS Base Data - Non-Plant Excess ADIT	(528)	(528)		(528)	(528)	
718	74-ADIT End Bal	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	Subtotal SchM-168 - Reg Asset-NOx		(528)		528		(528)
719										
720	74-ADIT End Bal	Non-Plant ADIT	SchM-171 - Employee Retention	SPS Base Data - Non-Plant Income Tax	14,135	14,135		4,596	4,596	
721	74-ADIT End Bal	Non-Plant ADIT	SchM-171 - Employee Retention	Subtotal SchM-171 - Employee Retention	14,135	14,135		4,596	4,596	
722										
723	74-ADIT End Bal	Non-Plant ADIT	SchM-174 - New Hire Retention Credit	SPS Base Data - Non-Plant Income Tax	11,000	11,000		3,576	3,576	
724	74-ADIT End Bal	Non-Plant ADIT	SchM-174 - New Hire Retention Credit	Subtotal SchM-174 - New Hire Retention Credit	11,000	11,000		3,576	3,576	
725										
726	74-ADIT End Bal	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	SPS Base Data - Non-Plant Income Tax	414,844	414,844		134,573	134,573	
727	74-ADIT End Bal	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	SPS Eliminate SchM/Deferred Taxes	(414,844)			(414,844)		(134,573)
728	74-ADIT End Bal	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	Subtotal SchM-178 - Interest Income on Disputed Tax	(0)	414,844		(414,844)		134,573
729										
730	74-ADIT End Bal	Non-Plant ADIT	SchM-179 - DSM/CIP	SPS Base Data - Non-Plant Excess ADIT	15,852	15,852		5,142	5,142	
731	74-ADIT End Bal	Non-Plant ADIT	SchM-179 - DSM/CIP	SPS Base Data - Non-Plant Income Tax	88,251	88,251		28,628	28,628	
732	74-ADIT End Bal	Non-Plant ADIT	SchM-179 - DSM/CIP	SPS Eliminate SchM/Deferred Taxes	(104,102)			(104,102)		(33,770)
733	74-ADIT End Bal	Non-Plant ADIT	SchM-179 - DSM/CIP	Subtotal SchM-179 - DSM/CIP	(0)	104,102		(104,102)		33,770
734										
735	74-ADIT End Bal	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	SPS Base Data - Non-Plant Income Tax	(33,129,837)	(33,129,837)		(10,747,102)	(10,747,102)	
736	74-ADIT End Bal	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	SPS Eliminate SchM/Deferred Taxes	33,129,837			33,129,837		10,747,102
737	74-ADIT End Bal	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	Subtotal SchM-186 - Deferred Fuel Costs		(33,129,837)		33,129,837		(10,747,102)
738										
739	74-ADIT End Bal	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	SPS Base Data - Non-Plant Income Tax	344,193	344,193		111,654	111,654	
740	74-ADIT End Bal	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	SPS Eliminate SchM/Deferred Taxes	(344,193)			(344,193)		(111,654)
741	74-ADIT End Bal	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	Subtotal SchM-187 - Reg Asset/Liability Transmission Attachment C	(0)	344,193		(344,193)		111,654
742										
743	74-ADIT End Bal	Non-Plant ADIT	SchM-189 - OCI Treasury	SPS Base Data - Non-Plant Income Tax	331,662	331,662		107,589	107,589	
744	74-ADIT End Bal	Non-Plant ADIT	SchM-189 - OCI Treasury	SPS Eliminate SchM/Deferred Taxes	(331,662)			(331,662)		(107,589)
745	74-ADIT End Bal	Non-Plant ADIT	SchM-189 - OCI Treasury	Subtotal SchM-189 - OCI Treasury		331,662		(331,662)		107,589
746										
747	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	SPS Adjust Excess ADIT	18,133			18,133		5,882
748	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	SPS Base Data - Non-Plant Excess ADIT	(18,133)	(18,133)		(5,882)	(5,882)	

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G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
749	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	SPS Base Data - Non-Plant Income Tax	(864,952)	(864,952)		(280,585)	(280,585)	
750	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	Subtotal SchM-192 - Texas Margin Tax	(864,952)	(883,085)	18,133	(280,585)	(286,467)	5,882
751										
752	74-ADIT End Bal	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	SPS Base Data - Non-Plant Income Tax	91,276	91,276		29,609	29,609	
753	74-ADIT End Bal	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	SPS Eliminate SchM/Deferred Taxes	(91,276)			(29,609)		(29,609)
754	74-ADIT End Bal	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	Subtotal SchM-195 - Renewable Energy Standard		91,276			29,609	(29,609)
755										
756	74-ADIT End Bal	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	SPS Base Data - Non-Plant Excess ADIT	690	690		224	224	
757	74-ADIT End Bal	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	SPS Eliminate SchM/Deferred Taxes	(690)			(224)		(224)
758	74-ADIT End Bal	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	Subtotal SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48		690			224	(224)
759										
760	74-ADIT End Bal	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Base Data - Non-Plant Excess ADIT	15,513,847	15,513,847		5,032,590	5,032,590	
761	74-ADIT End Bal	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Base Data - Non-Plant Income Tax	58,131,133	58,131,133		18,857,359	18,857,359	
762	74-ADIT End Bal	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Eliminate SchM/Deferred Taxes	(73,644,980)			(23,889,949)		(23,889,949)
763	74-ADIT End Bal	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	Subtotal SchM-203 - Fed NOL Benefit		73,644,980			23,889,949	(23,889,949)
764										
765	74-ADIT End Bal	Non-Plant ADIT	SchM-205 - State Only NOL	SPS Base Data - Non-Plant Income Tax	4,026,710	4,026,710		1,306,238	1,306,238	
766	74-ADIT End Bal	Non-Plant ADIT	SchM-205 - State Only NOL	SPS Eliminate SchM/Deferred Taxes	(4,026,710)			(1,306,238)		(1,306,238)
767	74-ADIT End Bal	Non-Plant ADIT	SchM-205 - State Only NOL	Subtotal SchM-205 - State Only NOL	0	4,026,710			1,306,238	(1,306,238)
768										
769	74-ADIT End Bal	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	SPS Base Data - Non-Plant Income Tax	(591,382)	(591,382)		(191,840)	(191,840)	
770	74-ADIT End Bal	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	SPS Eliminate SchM/Deferred Taxes	591,382		591,382	191,840		191,840
771	74-ADIT End Bal	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	Subtotal SchM-207 - Mark to Market Adjust	0	(591,382)	591,382		(191,840)	191,840
772										
773	74-ADIT End Bal	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	SPS Base Data - Non-Plant Income Tax	(26,170,070)	(26,170,070)		(8,489,399)	(8,489,399)	
774	74-ADIT End Bal	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	SPS Eliminate SchM/Deferred Taxes	26,170,070		26,170,070	8,489,399		8,489,399
775	74-ADIT End Bal	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	Subtotal SchM-222 - FAS-109 Rate Change		(26,170,070)	26,170,070		(8,489,399)	8,489,399
776										
777	74-ADIT End Bal	Non-Plant ADIT	SchM-225 - AFUDC	SPS Base Data - Non-Plant Income Tax	(40,220,949)	(40,220,949)		(13,047,412)	(13,047,412)	
778	74-ADIT End Bal	Non-Plant ADIT	SchM-225 - AFUDC	SPS Eliminate SchM/Deferred Taxes	40,220,949		40,220,949	13,047,412		13,047,412
779	74-ADIT End Bal	Non-Plant ADIT	SchM-225 - AFUDC	Subtotal SchM-225 - AFUDC	(0)	(40,220,949)	40,220,949		(13,047,412)	13,047,412
780										
781	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Adjust Excess ADIT	(1,798)			(585)		(585)
782	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Base Data - Non-Plant Excess ADIT	1,798	1,798		585	585	
783	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Base Data - Non-Plant Income Tax	17,313	17,313		5,629	5,629	
784	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	Subtotal SchM-226 - Performance Recognition Award	17,313	19,111	(1,798)	5,629	6,214	(585)
785										
786	74-ADIT End Bal	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	SPS Base Data - Non-Plant Income Tax	13,569,718	13,569,718		4,401,928	4,401,928	
787	74-ADIT End Bal	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	SPS Eliminate SchM/Deferred Taxes	(13,569,718)			(4,401,928)		(4,401,928)
788	74-ADIT End Bal	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	Subtotal SchM-261 - Section 59e Adjustment		13,569,718			4,401,928	(4,401,928)
789										
790	74-ADIT End Bal	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	SPS Base Data - Non-Plant Income Tax	502,328,797	502,328,797		162,952,174	162,952,174	
791	74-ADIT End Bal	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	SPS Eliminate SchM/Deferred Taxes	(502,328,797)			(162,952,174)		(162,952,174)
792	74-ADIT End Bal	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	Subtotal SchM-273 - Regulatory Liability - Rate Change	(0)	502,328,797			162,952,174	(162,952,174)



Southwestern Public Service Company

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G.7 NOL

Line No.	NOL	Total	SPS NM Electric Retail
1			
2	Total Revenue	(1,481,801,744)	(493,288,291)
3			
4	Cost of Sales	68,731,102	23,258,027
5	Operations and Maintenance Expenses	494,683,927	156,851,256
6	Depreciation/Amortization	360,603,339	116,925,977
7	Taxes Other than Income	95,969,667	25,555,158
8	Gain/Loss		
9	AFUDC		
10	<b>Total Expense</b>	1,019,988,034	322,590,418
11			
12	Pre-Tax Income	461,813,710	170,697,873
13			
14	Interest Deduction	125,738,880	40,901,291
15	Sec 199 Deduction		
16	Schedule M (excluding NOL)	(327,652,332)	(120,348,288)
17	<b>Taxable Income</b>	8,422,498	9,448,294
18			
19	Revenue Deficiency/Excess (Gross) (In/out flag)	83,173,116	6,770,562
20			
21	<u>Taxable Income for NOL</u>	91,595,614	16,218,856
22	Schedule M NOL Adjustment 100%		
23	Schedule M NOL Adjustment 80%	(38,498,338)	(12,975,085)
24	Schedule M NOL Adjustment	(38,498,338)	(12,975,085)
25	Taxable Income for NOL (resolved)	53,097,276	3,243,771
26			
27	Combined Tax Rate	22.34%	22.34%
28	IRS Proration Factor		
29			
30	NOL Schedule M Adjustment- Ending 100%		
31	NOL Schedule M Adjustment- Beginning 100%		
32	NOL Schedule M Adjustment- Ending 80%	16,543,653	16,543,653
33	NOL Schedule M Adjustment- Beginning 80%	55,041,991	29,518,738
34			
35	NOL ADIT Beg Bal	12,298,380	6,595,558
36	NOL Deferred Tax Activity	(8,601,927)	(2,899,105)
37	NOL ADIT End Balance - Carryforward to Next Year	3,696,453	3,696,453
38	NOL ADIT 13 Months Average	7,997,416	5,146,006
39			

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Southwestern Public Service Company

12 Months Ending June 2022

G.7 NOL

Line No.	NOL	Total	SPS NM Electric Retail
40	IRS Proration		
41	NOL ADIT End Balance - Carryforward to Next Year Prorated	3,696,453	3,696,453
42	NOL ADIT 13 Months Average Prorated	7,997,416	5,146,006
43			
44	Posted NOL ADIT	3,696,453	3,696,453
45			
46	State Tax Credits End Balance		
47	State Tax Credits Beg Balance		
48	Federal Tax Credits End Balance		
49	Federal Tax Credits Beg Balance		

Southwestern Public Service Company

12 Months Ending June 2022  
I.1 Revenue Credit Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
1	RevR-Revenue Retail	Other Revenues	45000LP-Late Payment Revenue	SPS Account Reclass	(2,658,173)	(2,658,173)	
2	RevR-Revenue Retail	Other Revenues	45000LP-Late Payment Revenue	Subtotal 45000LP-Late Payment Revenue	(2,658,173)	(2,658,173)	
3							
4	RevR-Revenue Retail	Other Revenues	45103-Customer Connection	SPS Account Reclass	(586,099)	(586,099)	
5	RevR-Revenue Retail	Other Revenues	45103-Customer Connection	Subtotal 45103-Customer Connection	(586,099)	(586,099)	
6							
7	RevR-Revenue Retail	Other Revenues	45104-Returned Check Fee Rev	SPS Account Reclass	(142,420)	(142,420)	
8	RevR-Revenue Retail	Other Revenues	45104-Returned Check Fee Rev	Subtotal 45104-Returned Check Fee Rev	(142,420)	(142,420)	
9							
10	RevR-Revenue Retail	Other Revenues	45106-Misc Service Rev	SPS Account Reclass	805,285	805,285	
11	RevR-Revenue Retail	Other Revenues	45106-Misc Service Rev	Subtotal 45106-Misc Service Rev	805,285	805,285	
12							
13	RevR-Revenue Retail	Other Revenues	45110-Non-Recoverable Discounts	SPS Account Reclass	570	570	
14	RevR-Revenue Retail	Other Revenues	45110-Non-Recoverable Discounts	SPS Eliminate Other Revenue	(570)		(570)
15	RevR-Revenue Retail	Other Revenues	45110-Non-Recoverable Discounts	Subtotal 45110-Non-Recoverable Discounts		570	(570)
16							
17	RevR-Revenue Retail	Other Revenues	45111-Other Electric Operating Revenues - Misc service revenues	SPS Account Reclass	(4,860)	(4,860)	
18	RevR-Revenue Retail	Other Revenues	45111-Other Electric Operating Revenues - Misc service revenues	SPS Eliminate Other Revenue	4,860		4,860
19	RevR-Revenue Retail	Other Revenues	45111-Other Electric Operating Revenues - Misc service revenues	Subtotal 45111-Other Electric Operating Revenues - Misc service revenues		(4,860)	4,860
20							
21	RevR-Revenue Retail	Other Revenues	45400-Rentals	SPS Account Reclass	(9,116,147)	(9,116,147)	
22	RevR-Revenue Retail	Other Revenues	45400-Rentals	Subtotal 45400-Rentals	(9,116,147)	(9,116,147)	
23							
24	RevR-Revenue Retail	Other Revenues	456.122PROD - Funded Upgrades Credit Distribution	SPS Base Data - Transmission Revenue	(425,410)	(425,410)	
25	RevR-Revenue Retail	Other Revenues	456.122PROD - Funded Upgrades Credit Distribution	SPS Eliminate Non-Recurring Transmission Revenue & Expense	77		77
26	RevR-Revenue Retail	Other Revenues	456.122PROD - Funded Upgrades Credit Distribution	Subtotal 456.122PROD - Funded Upgrades Credit Distribution	(425,333)	(425,410)	77
27							
28	RevR-Revenue Retail	Other Revenues	456.122PTP - Z2 Point-to-Point Revenue	SPS Base Data - Transmission Revenue	58,472	58,472	
29	RevR-Revenue Retail	Other Revenues	456.122PTP - Z2 Point-to-Point Revenue	Subtotal 456.122PTP - Z2 Point-to-Point Revenue	58,472	58,472	
30							
31	RevR-Revenue Retail	Other Revenues	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	SPS Base Data - Transmission Revenue	(5,408,964)	(5,408,964)	
32	RevR-Revenue Retail	Other Revenues	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	SPS Eliminate Non-Recurring Transmission Revenue & Expense	6,393		6,393
33	RevR-Revenue Retail	Other Revenues	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	Subtotal 45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	(5,402,570)	(5,408,964)	6,393
34							
35	RevR-Revenue Retail	Other Revenues	45606-Tariff-Base Non-Firm PTP	SPS Base Data - Transmission Revenue	(1,804,888)	(1,804,888)	
36	RevR-Revenue Retail	Other Revenues	45606-Tariff-Base Non-Firm PTP	SPS Eliminate Non-Recurring Transmission Revenue & Expense	21,771		21,771
37	RevR-Revenue Retail	Other Revenues	45606-Tariff-Base Non-Firm PTP	Subtotal 45606-Tariff-Base Non-Firm PTP	(1,783,116)	(1,804,888)	21,771
38							
39	RevR-Revenue Retail	Other Revenues	45607-Schedule 9 - Network Transmission Revenue	SPS Base Data - Transmission Revenue	(45,010,024)	(45,010,024)	
40	RevR-Revenue Retail	Other Revenues	45607-Schedule 9 - Network Transmission Revenue	SPS Eliminate Non-Recurring Transmission Revenue & Expense	17,956		17,956

Southwestern Public Service Company

12 Months Ending June 2022  
I.1 Revenue Credit Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
41	RevR-Revenue Retail	Other Revenues	45607-Schedule 9 - Network Transmission Revenue	Subtotal 45607-Schedule 9 - Network Transmission Revenue	(44,992,068)	(45,010,024)	17,956
42							
43	RevR-Revenue Retail	Other Revenues	45609-Other Electric Operating Revenues - Other electric revenues	SPS Base Data - Transmission Revenue	(1,274,535)	(1,274,535)	
44	RevR-Revenue Retail	Other Revenues	45609-Other Electric Operating Revenues - Other electric revenues	Subtotal 45609-Other Electric Operating Revenues - Other electric revenues	(1,274,535)	(1,274,535)	
45							
46	RevR-Revenue Retail	Other Revenues	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	SPS Base Data - Transmission Revenue	(1,112,265)	(1,112,265)	
47	RevR-Revenue Retail	Other Revenues	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	SPS Eliminate Non-Recurring Transmission Revenue & Expense	324		324
48	RevR-Revenue Retail	Other Revenues	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	Subtotal 45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	(1,111,941)	(1,112,265)	324
49							
50	RevR-Revenue Retail	Other Revenues	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	SPS Base Data - Transmission Revenue	(196,110)	(196,110)	
51	RevR-Revenue Retail	Other Revenues	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	SPS Eliminate Non-Recurring Transmission Revenue & Expense	1,417		1,417
52	RevR-Revenue Retail	Other Revenues	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	Subtotal 45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	(194,692)	(196,110)	1,417
53							
54	RevR-Revenue Retail	Other Revenues	45628-Wholesale Distribution Service Charge	SPS Account Reclass	(451,053)	(451,053)	
55	RevR-Revenue Retail	Other Revenues	45628-Wholesale Distribution Service Charge	Subtotal 45628-Wholesale Distribution Service Charge	(451,053)	(451,053)	
56							
57	RevR-Revenue Retail	Other Revenues	45641JOA-Joint Operating Revenue	SPS Account Reclass	(5,497,560)	(5,497,560)	
58	RevR-Revenue Retail	Other Revenues	45641JOA-Joint Operating Revenue	SPS Eliminate Other Revenue	5,497,560		5,497,560
59	RevR-Revenue Retail	Other Revenues	45641JOA-Joint Operating Revenue	Subtotal 45641JOA-Joint Operating Revenue		(5,497,560)	5,497,560
60							
61	RevR-Revenue Retail	Other Revenues	45642NM-Other Miscellaneous Revenue - New Mexico	SPS Base Data - 456.42 Misc Revenue	43,306,034	43,306,034	
62	RevR-Revenue Retail	Other Revenues	45642NM-Other Miscellaneous Revenue - New Mexico	SPS Eliminate PTC Revenue	(43,314,540)		(43,314,540)
63	RevR-Revenue Retail	Other Revenues	45642NM-Other Miscellaneous Revenue - New Mexico	Subtotal 45642NM-Other Miscellaneous Revenue - New Mexico	(8,506)	43,306,034	(43,314,540)
64							
65	RevR-Revenue Retail	Other Revenues	45642OT-Other Miscellaneous Revenue	SPS Base Data - 456.42 Misc Revenue	(128,936)	(128,936)	
66	RevR-Revenue Retail	Other Revenues	45642OT-Other Miscellaneous Revenue	SPS Eliminate Non-Recurring Misc Revenue & Expense	(38,302)		(38,302)
67	RevR-Revenue Retail	Other Revenues	45642OT-Other Miscellaneous Revenue	Subtotal 45642OT-Other Miscellaneous Revenue	(167,238)	(128,936)	(38,302)
68							
69	RevR-Revenue Retail	Other Revenues	45642TX-Other Miscellaneous Revenue - Texas	SPS Base Data - 456.42 Misc Revenue	80,138,397	80,138,397	
70	RevR-Revenue Retail	Other Revenues	45642TX-Other Miscellaneous Revenue - Texas	SPS Eliminate PTC Revenue	(80,259,199)		(80,259,199)
71	RevR-Revenue Retail	Other Revenues	45642TX-Other Miscellaneous Revenue - Texas	Subtotal 45642TX-Other Miscellaneous Revenue - Texas	(120,802)	80,138,397	(80,259,199)
72							
73	RevR-Revenue Retail	Other Revenues	45646CIP-CIP Performance Revenue	SPS Account Reclass	10,446	10,446	
74	RevR-Revenue Retail	Other Revenues	45646CIP-CIP Performance Revenue	SPS Eliminate Other Revenue	(10,446)		(10,446)
75	RevR-Revenue Retail	Other Revenues	45646CIP-CIP Performance Revenue	Subtotal 45646CIP-CIP Performance Revenue		10,446	(10,446)
76							
77	RevR-Revenue Retail	Other Revenues	45668DF-Deferred Fuel Revenue	SPS Account Reclass	(606,674)	(606,674)	
78	RevR-Revenue Retail	Other Revenues	45668DF-Deferred Fuel Revenue	SPS Eliminate Other Revenue	606,674		606,674
79	RevR-Revenue Retail	Other Revenues	45668DF-Deferred Fuel Revenue	Subtotal 45668DF-Deferred Fuel Revenue		(606,674)	606,674
80							

Southwestern Public Service Company

12 Months Ending June 2022  
I.1 Revenue Credit Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total		
					Total	Per Book	BP Adjustments
81	RevR-Revenue Retail	Other Revenues	45673-Schedule 11 Network Base Plan Revenues	SPS Base Data - Transmission Revenue	(234,701,319)	(234,701,319)	
82	RevR-Revenue Retail	Other Revenues	45673-Schedule 11 Network Base Plan Revenues	SPS Eliminate Non-Recurring Transmission Revenue & Expense	516,562		516,562
83	RevR-Revenue Retail	Other Revenues	45673-Schedule 11 Network Base Plan Revenues	Subtotal 45673-Schedule 11 Network Base Plan Revenues	(234,184,757)	(234,701,319)	516,562
84							
85	RevR-Revenue Retail	Other Revenues		<b>Subtotal Other Revenues</b>	<b>(301,755,695)</b>	<b>(184,806,233)</b>	<b>(116,949,462)</b>
86							
87	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	(301,755,695)	(184,806,233)	(116,949,462)
88							
89							



Southwestern Public Service Company

12 Months Ending June 2022  
I.1 Revenue Credit Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
1	RevR-Revenue Retail	Other Revenues	45000LP-Late Payment Revenue	SPS Account Reclass	(973,762)	(973,762)	
2	RevR-Revenue Retail	Other Revenues	45000LP-Late Payment Revenue	Subtotal 45000LP-Late Payment Revenue	(973,762)	(973,762)	
3							
4	RevR-Revenue Retail	Other Revenues	45103-Customer Connection	SPS Account Reclass	(184,129)	(184,129)	
5	RevR-Revenue Retail	Other Revenues	45103-Customer Connection	Subtotal 45103-Customer Connection	(184,129)	(184,129)	
6							
7	RevR-Revenue Retail	Other Revenues	45104-Returned Check Fee Rev	SPS Account Reclass	(37,643)	(37,643)	
8	RevR-Revenue Retail	Other Revenues	45104-Returned Check Fee Rev	Subtotal 45104-Returned Check Fee Rev	(37,643)	(37,643)	
9							
10	RevR-Revenue Retail	Other Revenues	45106-Misc Service Rev	SPS Account Reclass	310,782	310,782	
11	RevR-Revenue Retail	Other Revenues	45106-Misc Service Rev	Subtotal 45106-Misc Service Rev	310,782	310,782	
12							
13	RevR-Revenue Retail	Other Revenues	45110-Non-Recoverable Discounts	SPS Account Reclass	204	204	
14	RevR-Revenue Retail	Other Revenues	45110-Non-Recoverable Discounts	SPS Eliminate Other Revenue	(204)		(204)
15	RevR-Revenue Retail	Other Revenues	45110-Non-Recoverable Discounts	Subtotal 45110-Non-Recoverable Discounts		204	(204)
16							
17	RevR-Revenue Retail	Other Revenues	45111-Other Electric Operating Revenues - Misc service revenues	SPS Account Reclass	(1,736)	(1,736)	
18	RevR-Revenue Retail	Other Revenues	45111-Other Electric Operating Revenues - Misc service revenues	SPS Eliminate Other Revenue	1,736		1,736
19	RevR-Revenue Retail	Other Revenues	45111-Other Electric Operating Revenues - Misc service revenues	Subtotal 45111-Other Electric Operating Revenues - Misc service revenues		(1,736)	1,736
20							
21	RevR-Revenue Retail	Other Revenues	45400-Rentals	SPS Account Reclass	(3,562,523)	(3,562,523)	
22	RevR-Revenue Retail	Other Revenues	45400-Rentals	Subtotal 45400-Rentals	(3,562,523)	(3,562,523)	
23							
24	RevR-Revenue Retail	Other Revenues	456.122PROD - Funded Upgrades Credit Distribution	SPS Base Data - Transmission Revenue	(143,483)	(143,483)	
25	RevR-Revenue Retail	Other Revenues	456.122PROD - Funded Upgrades Credit Distribution	SPS Eliminate Non-Recurring Transmission Revenue & Expense	26		26
26	RevR-Revenue Retail	Other Revenues	456.122PROD - Funded Upgrades Credit Distribution	Subtotal 456.122PROD - Funded Upgrades Credit Distribution	(143,457)	(143,483)	26
27							
28	RevR-Revenue Retail	Other Revenues	456.122PTP - Z2 Point-to-Point Revenue	SPS Base Data - Transmission Revenue	15,426	15,426	
29	RevR-Revenue Retail	Other Revenues	456.122PTP - Z2 Point-to-Point Revenue	Subtotal 456.122PTP - Z2 Point-to-Point Revenue	15,426	15,426	
30							
31	RevR-Revenue Retail	Other Revenues	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	SPS Base Data - Transmission Revenue	(1,427,004)	(1,427,004)	
32	RevR-Revenue Retail	Other Revenues	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	SPS Eliminate Non-Recurring Transmission Revenue & Expense	1,687		1,687
33	RevR-Revenue Retail	Other Revenues	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	Subtotal 45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	(1,425,317)	(1,427,004)	1,687
34							
35	RevR-Revenue Retail	Other Revenues	45606-Tariff-Base Non-Firm PTP	SPS Base Data - Transmission Revenue	(476,169)	(476,169)	
36	RevR-Revenue Retail	Other Revenues	45606-Tariff-Base Non-Firm PTP	SPS Eliminate Non-Recurring Transmission Revenue & Expense	5,744		5,744
37	RevR-Revenue Retail	Other Revenues	45606-Tariff-Base Non-Firm PTP	Subtotal 45606-Tariff-Base Non-Firm PTP	(470,425)	(476,169)	5,744
38							
39	RevR-Revenue Retail	Other Revenues	45607-Schedule 9 - Network Transmission Revenue	SPS Base Data - Transmission Revenue			
40	RevR-Revenue Retail	Other Revenues	45607-Schedule 9 - Network Transmission Revenue	SPS Eliminate Non-Recurring Transmission Revenue & Expense			

Southwestern Public Service Company

12 Months Ending June 2022  
I.1 Revenue Credit Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
41	RevR-Revenue Retail	Other Revenues	45607-Schedule 9 - Network Transmission Revenue	Subtotal 45607-Schedule 9 - Network Transmission Revenue			
42							
43	RevR-Revenue Retail	Other Revenues	45609-Other Electric Operating Revenues - Other electric revenues	SPS Base Data - Transmission Revenue			
44	RevR-Revenue Retail	Other Revenues	45609-Other Electric Operating Revenues - Other electric revenues	Subtotal 45609-Other Electric Operating Revenues - Other electric revenues			
45							
46	RevR-Revenue Retail	Other Revenues	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	SPS Base Data - Transmission Revenue	(300,428)	(300,428)	
47	RevR-Revenue Retail	Other Revenues	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	SPS Eliminate Non-Recurring Transmission Revenue & Expense	87		87
48	RevR-Revenue Retail	Other Revenues	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	Subtotal 45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	(300,341)	(300,428)	87
49							
50	RevR-Revenue Retail	Other Revenues	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	SPS Base Data - Transmission Revenue	(66,144)	(66,144)	
51	RevR-Revenue Retail	Other Revenues	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	SPS Eliminate Non-Recurring Transmission Revenue & Expense	478		478
52	RevR-Revenue Retail	Other Revenues	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	Subtotal 45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	(65,666)	(66,144)	478
53							
54	RevR-Revenue Retail	Other Revenues	45628-Wholesale Distribution Service Charge	SPS Account Reclass			
55	RevR-Revenue Retail	Other Revenues	45628-Wholesale Distribution Service Charge	Subtotal 45628-Wholesale Distribution Service Charge			
56							
57	RevR-Revenue Retail	Other Revenues	45641JOA-Joint Operating Revenue	SPS Account Reclass	(1,964,148)	(1,964,148)	
58	RevR-Revenue Retail	Other Revenues	45641JOA-Joint Operating Revenue	SPS Eliminate Other Revenue	1,964,148		1,964,148
59	RevR-Revenue Retail	Other Revenues	45641JOA-Joint Operating Revenue	Subtotal 45641JOA-Joint Operating Revenue		(1,964,148)	1,964,148
60							
61	RevR-Revenue Retail	Other Revenues	45642NM-Other Miscellaneous Revenue - New Mexico	SPS Base Data - 456.42 Misc Revenue	43,306,034	43,306,034	
62	RevR-Revenue Retail	Other Revenues	45642NM-Other Miscellaneous Revenue - New Mexico	SPS Eliminate PTC Revenue	(43,314,540)		(43,314,540)
63	RevR-Revenue Retail	Other Revenues	45642NM-Other Miscellaneous Revenue - New Mexico	Subtotal 45642NM-Other Miscellaneous Revenue - New Mexico	(8,506)	43,306,034	(43,314,540)
64							
65	RevR-Revenue Retail	Other Revenues	45642OT-Other Miscellaneous Revenue	SPS Base Data - 456.42 Misc Revenue	(41,826)	(41,826)	
66	RevR-Revenue Retail	Other Revenues	45642OT-Other Miscellaneous Revenue	SPS Eliminate Non-Recurring Misc Revenue & Expense	(12,425)		(12,425)
67	RevR-Revenue Retail	Other Revenues	45642OT-Other Miscellaneous Revenue	Subtotal 45642OT-Other Miscellaneous Revenue	(54,251)	(41,826)	(12,425)
68							
69	RevR-Revenue Retail	Other Revenues	45642TX-Other Miscellaneous Revenue - Texas	SPS Base Data - 456.42 Misc Revenue			
70	RevR-Revenue Retail	Other Revenues	45642TX-Other Miscellaneous Revenue - Texas	SPS Eliminate PTC Revenue			
71	RevR-Revenue Retail	Other Revenues	45642TX-Other Miscellaneous Revenue - Texas	Subtotal 45642TX-Other Miscellaneous Revenue - Texas			
72							
73	RevR-Revenue Retail	Other Revenues	45646CIP-CIP Performance Revenue	SPS Account Reclass	3,732	3,732	
74	RevR-Revenue Retail	Other Revenues	45646CIP-CIP Performance Revenue	SPS Eliminate Other Revenue	(3,732)		(3,732)
75	RevR-Revenue Retail	Other Revenues	45646CIP-CIP Performance Revenue	Subtotal 45646CIP-CIP Performance Revenue		3,732	(3,732)
76							
77	RevR-Revenue Retail	Other Revenues	45668DF-Deferred Fuel Revenue	SPS Account Reclass	(216,750)	(216,750)	
78	RevR-Revenue Retail	Other Revenues	45668DF-Deferred Fuel Revenue	SPS Eliminate Other Revenue	216,750		216,750
79	RevR-Revenue Retail	Other Revenues	45668DF-Deferred Fuel Revenue	Subtotal 45668DF-Deferred Fuel Revenue		(216,750)	216,750
80							

Southwestern Public Service Company

12 Months Ending June 2022  
I.1 Revenue Credit Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail		
					Total	Per Book	BP Adjustments
81	RevR-Revenue Retail	Other Revenues	45673-Schedule 11 Network Base Plan Revenues	SPS Base Data - Transmission Revenue	(61,919,372)	(61,919,372)	
82	RevR-Revenue Retail	Other Revenues	45673-Schedule 11 Network Base Plan Revenues	SPS Eliminate Non-Recurring Transmission Revenue & Expense	136,280		136,280
83	RevR-Revenue Retail	Other Revenues	45673-Schedule 11 Network Base Plan Revenues	Subtotal 45673-Schedule 11 Network Base Plan Revenues	(61,783,091)	(61,919,372)	136,280
84							
85	RevR-Revenue Retail	Other Revenues		<b>Subtotal Other Revenues</b>	<b>(68,682,903)</b>	<b>(27,678,939)</b>	<b>(41,003,964)</b>
86							
87	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	(68,682,903)	(27,678,939)	(41,003,964)
88							
89							





Southwestern Public Service Company

SPS JCOSS NM Electric: 2022 Rate Case - Case No. 22-00xxx-UT BP - Initial Filing

K Jurisdictional Allocators

Line No.	Jurisdictional Allocator	Total	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
1	12CP-PROD	100.00%	10.36%	33.73%	55.91%
2	12CP-TRAN	100.00%	30.20%	26.38%	43.42%
3	CUST-ADJ	100.00%	33.33%	33.33%	33.33%
4	CUST-AVG	100.00%	0.00%	31.26%	68.74%
5	CUST-H/S	100.00%		80.31%	19.69%
6	CUST-RET	100.00%		31.26%	68.74%
7	CUST-YE	100.00%	33.33%	33.33%	33.33%
8	DEPOSITS	100.00%		26.58%	73.42%
9	ENERGY	100.00%	7.57%	35.73%	56.70%
10	LABOR	100.00%	9.68%	32.51%	57.81%
11	LABXAG	100.00%	9.66%	32.44%	57.91%
12	MET-YE	100.00%	33.33%	33.33%	33.33%
13	NCP-DIST	100.00%	2.06%		97.94%
14	NM	100.00%		100.00%	
15	PIS-DIST	100.00%	0.07%	38.59%	61.33%
16	PIS-GEN	100.00%	9.28%	32.39%	58.33%
17	PIS-NET	100.00%	16.02%	32.44%	51.54%
18	PIS-PROD	100.00%	9.26%	34.51%	56.22%
19	PIS-PTD	100.00%	15.59%	32.18%	52.22%
20	PIS-TRAN	100.00%	28.76%	27.01%	44.23%
21	PISRET-DIST	100.00%		38.62%	61.38%
22	PISRET-PROD	100.00%		38.04%	61.96%
23	PISRET-PTD	100.00%		38.13%	61.87%
24	PISRET-TRAN	100.00%		37.92%	62.08%
25	RETAIL-ENERGY	100.00%		38.65%	61.35%
26	RETAIL-PROD	100.00%		37.63%	62.37%
27	RETAIL-TRAN	100.00%		37.80%	62.20%
28	TX	100.00%			100.00%
29	WHLS	100.00%	100.00%		

Southwestern Public Service Company

12 Months Ending June 2022  
Y Adjustment Impact

Revenue Requirement Component	Per Book	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments
	Per Book	SPS Adjust Base Period Revenue	SPS Adjust Excess ADIT	SPS Adjust Generation Overhaul Expense	SPS Adjust Storm Damage Expense	SPS Annualize Wage Market Adjustment	SPS Business Area Adjustments	SPS Customer Deposit Interest	SPS Depreciation Expense Annualize
Cost of Long-Term Debt	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%
Cost of Common Equity	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%
Ratio of Long Term-Debt	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%
Ratio of Common Equity	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%
Weighted Cost of Long-Term Debt	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
Weighted Cost of Common Equity	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
<b>Revenue Deficiency</b>									
Cost of Sales	231,088,131								
O&M	177,410,308			246,948	(261,017)	427,417	(9,640)	16,032	
Depreciation and Amortization Expense	111,524,303								7,404,005
TOTI	25,548,774								
Rate Base	2,380,297,670		1,380,701	30,869	(32,627)	53,427	(1,205)	2,004	
Weighted Cost of Debt	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
Interest Deduction	46,177,775		26,786	599	(633)	1,036	(23)	39	
Schedule M	(152,814,051)								
Deferred Taxes	(8,095,002)		1,199,381						
ITC Amortized	(8,503)								
Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
Authorized Earnings	169,477,194		98,306	2,198	(2,323)	3,804	(86)	143	
State Taxable Income	(29,514,632)		71,520	1,599	(1,690)	2,768	(62)	104	
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	(501,985)		1,216	27	(29)	47	(1)	2	
Section 199 Deduction									
Federal Taxable Income	(29,012,647)		70,304	1,572	(1,661)	2,720	(61)	102	
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	(6,092,656)		14,764	330	(349)	571	(13)	21	
Total Tax Expense	(14,698,145)		1,215,361	357	(378)	618	(14)	23	
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	(18,927,160)		1,565,050	460	(486)	796	(18)	30	
Gains/Losses	33,753								
Operating Deductions	526,678,109		1,565,050	247,408	(261,503)	428,213	(9,658)	16,062	7,404,005
Revenue Credits	(27,678,939)								
Total Revenue Requirement	668,476,365		1,663,356	249,606	(263,826)	432,017	(9,744)	16,205	7,404,005
Revenue at Present Rates	(627,457,944)	(48,201,923)							
<b>Revenue Deficiency/Excess</b>	<b>41,018,421</b>	<b>(48,201,923)</b>	<b>1,663,356</b>	<b>249,606</b>	<b>(263,826)</b>	<b>432,017</b>	<b>(9,744)</b>	<b>16,205</b>	<b>7,404,005</b>

Southwestern Public Service Company

12 Months Ending June 2022  
Y Adjustment Impact

Revenue Requirement Component	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments
	SPS DTA Base Period Adjustment	SPS Eliminate Amortizations Recovered in Riders	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	SPS Eliminate Brand & General Advertising	SPS Eliminate Depr & Amort Associated with ARC	SPS Eliminate Fuel Cost	SPS Eliminate Fuel Revenue	SPS Eliminate Gaines County Land Held for Future Use
Cost of Long-Term Debt	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%
Cost of Common Equity	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%
Ratio of Long Term-Debt	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%
Ratio of Common Equity	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%
Weighted Cost of Long-Term Debt	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
Weighted Cost of Common Equity	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
<b>Revenue Deficiency</b>								
Cost of Sales						(204,102,058)		
O&M				(403,987)				
Depreciation and Amortization Expense		(2,728,482)			(2,474,598)			
TOTI								
Rate Base	(34,082,333)		(120,724)	(50,498)				(1,099,375)
Weighted Cost of Debt	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
Interest Deduction	(661,197)		(2,342)	(980)				(21,328)
Schedule M			14,252					
Deferred Taxes			(3,181)					
ITC Amortized								
Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
Authorized Earnings	(2,426,662)		(8,596)	(3,595)				(78,275)
State Taxable Income	(1,765,465)		7,999	(2,616)				(56,948)
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	(30,027)		136	(44)				(969)
Section 199 Deduction								
Federal Taxable Income	(1,735,438)		7,863	(2,571)				(55,979)
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	(364,442)		1,651	(540)				(11,756)
Total Tax Expense	(394,469)		(1,394)	(584)				(12,724)
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	(507,967)		(1,795)	(753)				(16,385)
<b>Gains/Losses</b>								
Operating Deductions	(507,967)	(2,728,482)	(1,795)	(404,740)	(2,474,598)	(204,102,058)		(16,385)
Revenue Credits								
Total Revenue Requirement	(2,934,629)	(2,728,482)	(10,391)	(408,335)	(2,474,598)	(204,102,058)		(94,661)
Revenue at Present Rates							208,774,865	
<b>Revenue Deficiency/Excess</b>	<b>(2,934,629)</b>	<b>(2,728,482)</b>	<b>(10,391)</b>	<b>(408,335)</b>	<b>(2,474,598)</b>	<b>(204,102,058)</b>	<b>208,774,865</b>	<b>(94,661)</b>



Southwestern Public Service Company

12 Months Ending June 2022  
Y Adjustment Impact

Revenue Requirement Component	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments
	SPS Eliminate Long Term Incentive	SPS Eliminate NM TEP Rider	SPS Eliminate NM TEP Rider - Capital	SPS Eliminate Non-Recurring Misc Revenue & Expense	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS Eliminate Other Revenue	SPS Eliminate Out-of-Period Adjustments	SPS Eliminate Per Book EE Amortization
Cost of Long-Term Debt	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%
Cost of Common Equity	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%
Ratio of Long Term-Debt	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%
Ratio of Common Equity	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%
Weighted Cost of Long-Term Debt	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
Weighted Cost of Common Equity	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
<b>Revenue Deficiency</b>								
Cost of Sales							(4,090)	
O&M	(336,786)	(17,656)			(3,616,868)			(15,962,066)
Depreciation and Amortization Expense								
TOTI								
Rate Base	(42,098)	(2,207)	816		(452,108)			(1,995,258)
Weighted Cost of Debt	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
Interest Deduction	(817)	(43)	16		(8,771)			(38,708)
Schedule M			8,571					
Deferred Taxes			(764)					
ITC Amortized								
Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
Authorized Earnings	(2,997)	(157)	58		(32,190)			(142,062)
State Taxable Income	(2,181)	(114)	8,614		(23,419)			(103,354)
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	(37)	(2)	147		(398)			(1,758)
Section 199 Deduction								
Federal Taxable Income	(2,144)	(112)	8,467		(23,021)			(101,597)
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	(450)	(24)	1,778		(4,834)			(21,335)
Total Tax Expense	(487)	(26)	1,160		(5,233)			(23,093)
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	(627)	(33)	1,494		(6,738)			(29,738)
<b>Gains/Losses</b>								
Operating Deductions	(337,414)	(17,689)	1,494		(3,623,606)		(4,090)	(15,991,804)
Revenue Credits				(12,425)	144,302	2,178,699		
Total Revenue Requirement	(340,411)	(17,847)	1,552	(12,425)	(3,511,494)	2,178,699	(4,090)	(16,133,866)
<b>Revenue at Present Rates</b>								
<b>Revenue Deficiency/Excess</b>	<b>(340,411)</b>	<b>(17,847)</b>	<b>1,552</b>	<b>(12,425)</b>	<b>(3,511,494)</b>	<b>2,178,699</b>	<b>(4,090)</b>	<b>(16,133,866)</b>

Southwestern Public Service Company

12 Months Ending June 2022  
Y Adjustment Impact

Revenue Requirement Component	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments
	SPS Eliminate Prepayments	SPS Eliminate PTC Revenue	SPS Eliminate Purchased Power Variable O&M Recovered in Fuel	SPS Eliminate REC Costs	SPS Eliminate REC Inventory	SPS Eliminate Rider Revenue Adjustment	SPS Eliminate SchM/Deferred Taxes	SPS Eliminate Wholesale Account Manager Expense
Cost of Long-Term Debt	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%
Cost of Common Equity	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%
Ratio of Long Term-Debt	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%
Ratio of Common Equity	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%
Weighted Cost of Long-Term Debt	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
Weighted Cost of Common Equity	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
<b>Revenue Deficiency</b>								
Cost of Sales			(5,087,694)					
O&M				(5,221,780)				(29,717)
Depreciation and Amortization Expense								
TOTI								(2,034)
Rate Base	(180,818)			(652,722)	(2,119,646)		(151,437,008)	(3,715)
Weighted Cost of Debt	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
Interest Deduction	(3,508)			(12,663)	(41,121)		(2,937,878)	(72)
Schedule M							26,689,962	
Deferred Taxes							31,893,771	
ITC Amortized								
Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
Authorized Earnings	(12,874)			(46,474)	(150,919)		(10,782,315)	(264)
State Taxable Income	(9,366)			(33,811)	(109,798)		18,845,525	(192)
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	(159)			(575)	(1,867)		320,525	(3)
Section 199 Deduction								
Federal Taxable Income	(9,207)			(33,236)	(107,930)		18,525,001	(189)
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	(1,933)			(6,980)	(22,665)		3,890,250	(40)
Total Tax Expense	(2,093)			(7,555)	(24,533)		36,104,546	(43)
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	(2,695)			(9,728)	(31,591)		46,492,705	(55)
<b>Gains/Losses</b>								
Operating Deductions	(2,695)		(5,087,694)	(5,231,508)	(31,591)		46,492,705	(31,807)
Revenue Credits		(43,314,540)						
Total Revenue Requirement	(15,569)	(43,314,540)	(5,087,694)	(5,277,982)	(182,510)		35,710,390	(32,072)
Revenue at Present Rates						34,126,561		
<b>Revenue Deficiency/Excess</b>	<b>(15,569)</b>	<b>(43,314,540)</b>	<b>(5,087,694)</b>	<b>(5,277,982)</b>	<b>(182,510)</b>	<b>34,126,561</b>	<b>35,710,390</b>	<b>(32,072)</b>

Southwestern Public Service Company

12 Months Ending June 2022  
Y Adjustment Impact

Revenue Requirement Component	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments
	SPS Eliminate Wind Contract Payment	SPS Eliminate Xcel Foundation Expense	SPS Gain on Sale of Disposition of Allowances	SPS Incentive Adjustment to Target - BP	SPS Incentive XES Adjustment to Target - BP	SPS Include Economic Development and Educational Contributions	SPS Include TX Deferrals	SPS IRS ADIT Prorate	SPS K&M Generation BP Adj
Cost of Long-Term Debt	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%
Cost of Common Equity	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%
Ratio of Long Term-Debt	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%
Weighted Cost of Long-Term Debt	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
Weighted Cost of Common Equity	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
<b>Revenue Deficiency</b>									
Cost of Sales									
O&M	4,464,850	(12,709)		81,447	157,717	99,295	478,783		
Depreciation and Amortization Expense									
TOTI		(662)							
Rate Base	558,106	(1,589)		10,181	19,715	12,412	59,848		
Weighted Cost of Debt	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
Interest Deduction	10,827	(31)		198	382	241	1,161		
Schedule M									
Deferred Taxes									
ITC Amortized									
Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
Authorized Earnings	39,737	(113)		725	1,404	884	4,261		
State Taxable Income	28,910	(82)		527	1,021	643	3,100		
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	492	(1)		9	17	11	53		
Section 199 Deduction									
Federal Taxable Income	28,418	(81)		518	1,004	632	3,047		
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	5,968	(17)		109	211	133	640		
Total Tax Expense	6,460	(18)		118	228	144	693		
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	8,318	(24)		152	294	185	892		
Gains/Losses			(33,753)						
Operating Deductions	4,473,168	(13,395)	(33,753)	81,599	158,010	99,480	479,675		
Revenue Credits									
Total Revenue Requirement	4,512,905	(13,508)	(33,753)	82,324	159,414	100,364	483,936		
Revenue at Present Rates									
<b>Revenue Deficiency/Excess</b>	<b>4,512,905</b>	<b>(13,508)</b>	<b>(33,753)</b>	<b>82,324</b>	<b>159,414</b>	<b>100,364</b>	<b>483,936</b>		

Southwestern Public Service Company

12 Months Ending June 2022  
Y Adjustment Impact

Revenue Requirement Component	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments
	SPS K&M Shared Services BP Adj	SPS K&M Transmission BP Adj	SPS Net Operating Loss	SPS Payroll Tax Adjustment	SPS Pension and Benefits Base Period Adjustment	SPS Reclass Ad Brand Expense	SPS Remove CWIP from Ratebase	SPS Remove Transmission Line Clearance Amortization	SPS Trading A&G Adjustment
Cost of Long-Term Debt	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%	4.29%
Cost of Common Equity	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%	9.45%
Ratio of Long Term-Debt	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%	45.18%
Ratio of Common Equity	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%	54.82%
Weighted Cost of Long-Term Debt	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
Weighted Cost of Common Equity	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
<b>Revenue Deficiency</b>									
Cost of Sales									
O&M	(212,710)	(28,504)			184,263	(8,405)		(468,958)	(125,000)
Depreciation and Amortization Expense									
TOTI				9,081					
Rate Base	(26,589)	(3,563)	3,696,459		23,033	(1,051)	(48,507,290)	(58,620)	(15,625)
Weighted Cost of Debt	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%	1.94%
Interest Deduction	(516)	(69)	71,711		447	(20)	(941,041)	(1,137)	(303)
Schedule M			(12,975,057)						
Deferred Taxes			2,899,099						
ITC Amortized									
Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%	7.12%
Authorized Earnings	(1,893)	(254)	263,188		1,640	(75)	(3,453,719)	(4,174)	(1,113)
State Taxable Income	(1,377)	(185)	(12,783,580)		1,193	(54)	(2,512,678)	(3,037)	(809)
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	(23)	(3)	(217,423)		20	(1)	(42,736)	(52)	(14)
Section 199 Deduction									
Federal Taxable Income	(1,354)	(181)	(12,566,157)		1,173	(53)	(2,469,942)	(2,985)	(796)
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	(284)	(38)	(2,638,893)		246	(11)	(518,688)	(627)	(167)
Total Tax Expense	(308)	(41)	42,783		267	(12)	(561,423)	(678)	(181)
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	(396)	(53)	55,092		343	(16)	(722,959)	(874)	(233)
<b>Gains/Losses</b>									
Operating Deductions	(213,107)	(28,557)	55,092	9,081	184,606	(8,421)	(722,959)	(469,831)	(125,233)
Revenue Credits									
Total Revenue Requirement	(215,000)	(28,811)	318,280	9,081	186,246	(8,496)	(4,176,678)	(474,005)	(126,345)
<b>Revenue at Present Rates</b>									
<b>Revenue Deficiency/Excess</b>	<b>(215,000)</b>	<b>(28,811)</b>	<b>318,280</b>	<b>9,081</b>	<b>186,246</b>	<b>(8,496)</b>	<b>(4,176,678)</b>	<b>(474,005)</b>	<b>(126,345)</b>

Southwestern Public Service Company

12 Months Ending June 2022  
Y Adjustment Impact

Revenue Requirement Component	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	Total  Total Base Period Revenue Requirement
	SPS Unbilled Revenue Adj	SPS Unblending Adjustment	SPS Unblending Plant Related ADIT Adj	SPS Variable O&M Blackhawk Energy Recovered in Base-NM	
Cost of Long-Term Debt	4.29%	4.29%	4.29%	4.29%	4.29%
Cost of Common Equity	9.45%	9.45%	9.45%	9.45%	9.45%
Ratio of Long Term-Debt	45.18%	45.18%	45.18%	45.18%	45.18%
Ratio of Common Equity	54.82%	54.82%	54.82%	54.82%	54.82%
Weighted Cost of Long-Term Debt	1.94%	1.94%	1.94%	1.94%	1.94%
Weighted Cost of Common Equity	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>	<u>5.18%</u>
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%
<b>Revenue Deficiency</b>					
Cost of Sales				1,363,739	23,258,027
O&M					156,851,256
Depreciation and Amortization Expense		3,200,749			116,925,977
TOTI					25,555,158
Rate Base		(37,563,661)	619,049		2,108,313,959
Weighted Cost of Debt	1.94%	1.94%	1.94%	1.94%	1.94%
Interest Deduction		(728,735)	12,010		40,901,291
Schedule M		5,752,977			(133,323,345)
Deferred Taxes		(1,253,102)			26,640,201
ITC Amortized					(8,503)
Weighted Average Cost of Capital	7.12%	7.12%	7.12%	7.12%	7.12%
Authorized Earnings		(2,674,533)	44,076		150,111,954
State Taxable Income		3,807,179	32,067		(24,112,682)
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense		64,753	545		(410,108)
Section 199 Deduction					
Federal Taxable Income		3,742,427	31,521		(23,702,573)
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense		785,910	6,619		(4,977,540)
Total Tax Expense		(402,440)	7,165		21,244,050
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense		(518,232)	9,226		27,356,481
<b>Gains/Losses</b>					
Operating Deductions		2,682,517	9,226	1,363,739	349,946,899
Revenue Credits					(68,682,903)
Total Revenue Requirement		7,984	53,303	1,363,739	431,375,950
Revenue at Present Rates	8,153,053				(424,605,388)
<b>Revenue Deficiency/Excess</b>	<b>8,153,053</b>	<b>7,984</b>	<b>53,303</b>	<b>1,363,739</b>	<b>6,770,562</b>

Southwestern Public Service Company

12 Months Ending June 2022

Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1	BP Adjustments	SPS Adjust Base Period Revenue	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	NM	(13,396,282)	(13,396,282)
2	BP Adjustments	SPS Adjust Base Period Revenue	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	NM	(633,029)	(633,029)
3	BP Adjustments	SPS Adjust Base Period Revenue	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	NM	(30,897,865)	(30,897,865)
4	BP Adjustments	SPS Adjust Base Period Revenue	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	NM	(2,198,586)	(2,198,586)
5	BP Adjustments	SPS Adjust Base Period Revenue	RevR-Revenue Retail	Rate Revenues	44510-Other Sales to Public Authority	NM	(1,076,161)	(1,076,161)
6	BP Adjustments	SPS Adjust Base Period Revenue	RevR-Revenue Retail	Rate Revenues		Subtotal Rate Revenues	(48,201,923)	(48,201,923)
7								
8	BP Adjustments	SPS Adjust Base Period Revenue	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	(48,201,923)	(48,201,923)
9								
10	BP Adjustments	SPS Adjust Base Period Revenue				<b>Subtotal SPS Adjust Base Period Revenue</b>	<b>(48,201,923)</b>	<b>(48,201,923)</b>
11								
12	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	(232)	(75)
13	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	12CP-PROD	(1,879)	(634)
14	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	4,117,883	1,338,873
15	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	(106,338)	(34,574)
16	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	(50,426)	(16,395)
17	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(229,143)	(74,503)
18	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	(12,784)	(4,156)
19	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	(195,586)	(61,135)
20	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	(7,192)	(2,333)
21	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	PIS-NET	489,565	158,812
22	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	(11,997)	(3,901)
23	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-138 - Rate Case Expense	NM	74,897	74,897
24	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-138 - Rate Case Expense	TX	196,271	
25	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	NM	528	528
26	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PIS-NET	18,133	5,882
27	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	(1,798)	(585)
28	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT		Subtotal Non-Plant ADIT	4,279,902	1,380,701
29								
30	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal			Subtotal 74-ADIT End Bal	4,279,902	1,380,701
31								
32	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	(136)	(44)
33	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-103 - Environmental Remediation	12CP-PROD	(1,812)	(611)
34	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	3,226,348	1,049,003
35	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	(27,267)	(8,865)
36	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	(83,028)	(26,995)
37	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(377,291)	(122,671)

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
38	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	(21,048)	(6,844)
39	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	(17,691)	(5,530)
40	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	(8,684)	(2,817)
41	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	PIS-NET	591,098	191,748
42	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	(3,094)	(1,006)
43	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-138 - Rate Case Expense	NM	132,871	132,871
44	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-138 - Rate Case Expense	TX	348,191	
45	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	NM	934	934
46	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PIS-NET	1,398	453
47	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	(752)	(245)
48	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT		Subtotal Non-Plant ADIT	3,760,036	1,199,381
49								
50	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity			Subtotal 6-ADIT Activity	3,760,036	1,199,381
51								
52	BP Adjustments	SPS Adjust Excess ADIT				<b>Subtotal SPS Adjust Excess ADIT</b>	<b>8,039,939</b>	<b>2,580,082</b>
53								
54	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	50200-Steam Expenses Major	12CP-PROD	(48,972)	(16,517)
55	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	50500-Stm Gen Elec Exp Major	12CP-PROD	5,706	1,924
56	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	(18,960)	(6,395)
57	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	51100-Stm Maint of Structures	12CP-PROD	33,661	11,353
58	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	486,421	173,787
59	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	304,010	108,616
60	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	51400-Stm Maint of Misc Stm Plt	12CP-PROD	(95,868)	(32,334)
61	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	54800-Oth Oper Gen Exp	12CP-PROD	(1,962)	(662)
62	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	21,277	7,176
63	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production		Subtotal Production	685,314	246,948
64								
65	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM			Subtotal OM	685,314	246,948
66								
67	BP Adjustments	SPS Adjust Generation Overhaul Expense				<b>Subtotal SPS Adjust Generation Overhaul Expense</b>	<b>685,314</b>	<b>246,948</b>
68								
69	BP Adjustments	SPS Adjust Storm Damage Expense	OM	Transmission	57100-Trans Mt of Overhead Lines	PIS-TRAN	12,861	3,474
70	BP Adjustments	SPS Adjust Storm Damage Expense	OM	Transmission		Subtotal Transmission	12,861	3,474
71								
72	BP Adjustments	SPS Adjust Storm Damage Expense	OM	Distribution	59300-Dist Mtc of Overhead Lines	NM	(264,490)	(264,490)
73	BP Adjustments	SPS Adjust Storm Damage Expense	OM	Distribution		Subtotal Distribution	(264,490)	(264,490)
74								
75	BP Adjustments	SPS Adjust Storm Damage Expense	OM			Subtotal OM	(251,630)	(261,017)

Southwestern Public Service Company

12 Months Ending June 2022  
Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
76								
77	BP Adjustments	SPS Adjust Storm Damage Expense				<b>Subtotal SPS Adjust Storm Damage Expense</b>	<b>(251,630)</b>	<b>(261,017)</b>
78								
79	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	231,442	78,061
80	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Production		Subtotal Production	231,442	78,061
81								
82	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	272,522	73,610
83	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Transmission		Subtotal Transmission	272,522	73,610
84								
85	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Distribution	58000-Dist Oper Sup & Eng	PIS-DIST	456,982	176,362
86	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Distribution		Subtotal Distribution	456,982	176,362
87								
88	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	A&G	92000-A&G Salaries	LABXAG	245,046	79,485
89	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	A&G		Subtotal A&G	245,046	79,485
90								
91	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	CUST-AVG	37,142	11,609
92	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Customer Accounts		Subtotal Customer Accounts	37,142	11,609
93								
94	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Customer Service	90800-Customer Asst Expense	CUST-AVG	17,899	5,595
95	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Customer Service		Subtotal Customer Service	17,899	5,595
96								
97	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Regional Market Expenses	57520-DA & RT Mkt Admin	ENERGY	7,543	2,695
98	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Regional Market Expenses		Subtotal Regional Market Expenses	7,543	2,695
99								
100	BP Adjustments	SPS Annualize Wage Market Adjustment	OM			Subtotal OM	1,268,575	427,417
101								
102	BP Adjustments	SPS Annualize Wage Market Adjustment				<b>Subtotal SPS Annualize Wage Market Adjustment</b>	<b>1,268,575</b>	<b>427,417</b>
103								
104	BP Adjustments	SPS Business Area Adjustments	OM	Production	50000-Stm Prod Op & Supr	12CP-PROD	(327)	(110)
105	BP Adjustments	SPS Business Area Adjustments	OM	Production	50170-Stm Gen Fuel	ENERGY	(54)	(19)
106	BP Adjustments	SPS Business Area Adjustments	OM	Production	50200-Steam Expenses Major	12CP-PROD	(0)	(0)
107	BP Adjustments	SPS Business Area Adjustments	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	(116)	(39)
108	BP Adjustments	SPS Business Area Adjustments	OM	Production	51000-Stm Maint Super&Eng	ENERGY	(260)	(93)
109	BP Adjustments	SPS Business Area Adjustments	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	(137)	(49)
110	BP Adjustments	SPS Business Area Adjustments	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	(1)	(0)
111	BP Adjustments	SPS Business Area Adjustments	OM	Production	54600-Oth Oper Super&Eng	12CP-PROD	(4)	(1)
112	BP Adjustments	SPS Business Area Adjustments	OM	Production	54900-Oth Oper Misc Gen Exp	12CP-PROD	(164)	(55)





Southwestern Public Service Company

12 Months Ending June 2022  
Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
150	BP Adjustments	SPS Business Area Adjustments	OM			Subtotal OM	(30,665)	(9,640)
151								
152	BP Adjustments	SPS Business Area Adjustments				<b>Subtotal SPS Business Area Adjustments</b>	<b>(30,665)</b>	<b>(9,640)</b>
153								
154	BP Adjustments	SPS Customer Deposit Interest	OM	Customer Accounts	DEPINT - Customer Deposit Interest Expense	NM	16,032	16,032
155	BP Adjustments	SPS Customer Deposit Interest	OM	Customer Accounts	DEPINT - Customer Deposit Interest Expense	TX	2,937	
156	BP Adjustments	SPS Customer Deposit Interest	OM	Customer Accounts		Subtotal Customer Accounts	18,969	16,032
157								
158	BP Adjustments	SPS Customer Deposit Interest	OM			Subtotal OM	18,969	16,032
159								
160	BP Adjustments	SPS Customer Deposit Interest				<b>Subtotal SPS Customer Deposit Interest</b>	<b>18,969</b>	<b>16,032</b>
161								
162	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible	303003-Intg Misc Computr Softwar	LABXAG	26,254	8,516
163	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible	303004-Intg Misc Computr Softwar	LABXAG	296,711	96,244
164	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	3	1
165	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	17,593	5,706
166	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible	303007-Intg Misc Computr Softwar	LABXAG	341,014	110,614
167	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(12,671)	(4,110)
168	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	68,163	21,306
169	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible		Subtotal Intangible	737,066	238,277
170								
171	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	310002-Steam Prod Land Rights	12CP-PROD	4,309	1,453
172	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	310003-Steam Prod Water Rights	12CP-PROD	94,209	31,775
173	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	262	88
174	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	311000E-Steam Prod Str & Improv	12CP-PROD	1,875,614	632,609
175	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	101,783	34,330
176	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	25,541	8,614
177	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	8,316,534	2,805,010
178	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	80,230	27,060
179	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	610,783	206,006
180	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	12CP-PROD	4,130,063	1,392,992
181	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	12CP-PROD	224,678	75,780
182	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	641,319	216,305
183	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	101,399	34,200
184	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	265,184	89,441
185	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	33,607	11,335
186	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	341000E-Other Prod Str & Impr	12CP-PROD	14,365	4,845
187	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	341045-Other Prod Str & Imp-Wind	ENERGY	49,274	17,604

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
188	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	15,585	5,257
189	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	343000-Other Prod Prime Mover	12CP-PROD	71,765	24,205
190	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	344000E-Other Prod Generator	12CP-PROD	252,857	85,284
191	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	344045-Other Prod Generator-Wind	ENERGY	38,527	13,765
192	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	35,522	11,981
193	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	60,642	21,666
194	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	7,365	2,484
195	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(57)	(21)
196	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production		Subtotal Production	17,051,360	5,754,069
197								
198	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	350002E-Transmission Land Right	12CP-TRAN	(142,191)	(37,513)
199	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(3,268)	(3,268)
200	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX 350002ERW-Transmission Land Right Radial Wholesale	TX WHLS	(4,926) (948)	
201	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission				
202	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(54,523)	(14,384)
203	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(1,035)	(349)
204	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	ENERGY	31,471	11,244
205	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	353000E-Transmission Station	12CP-TRAN	996,998	263,030
206	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(11,028)	(3,720)
207	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	ENERGY	132,552	47,358
208	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(3,773)	(995)
209	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(87)	(87)
210	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(131)	
211	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(25)	
212	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	355000E	12CP-TRAN	893,769	235,796
213	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	20,544	20,544
214	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	30,962	
215	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	5,960	
216	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(193)	(65)
217	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	4,581	1,637
218	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	505,520	133,367
219	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	11,620	11,620
220	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX 356000ERW-Tran OH Conductor & D Radial Wholesale	TX WHLS	17,512 3,371	
221	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission				
222	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	82	28
223	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	5,665	2,024
224	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	357000E-Tran Underground Cond	12CP-TRAN	91	24

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
225	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	3,810	1,005
226	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(1,911)	(504)
227	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission		Subtotal Transmission	2,440,470	666,790
228								
229	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	360004-Dist Land Rights-NM	NM	12,970	12,970
230	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	360005-Dist Land Rights-TX	TX	8,946	
231	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	361000E-Str & Improv	NM	87,008	87,008
232	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	361000E-Str & Improv	TX	181,595	
233	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	362000E-Other Eq	NM	188,862	188,862
234	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	362000E-Other Eq	TX	163,173	
235	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	364000-Dist Poles, Towers & Fixt	NM	279,227	279,227
236	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	364000-Dist Poles, Towers & Fixt	TX	(122,912)	
237	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	365000-Dist OH Conductor & Devic	NM	222,768	222,768
238	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	365000-Dist OH Conductor & Devic	TX	(480,928)	
239	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	366000E-Dist Underground Cond	NM	2,911	2,911
240	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	366000E-Dist Underground Cond	TX	(23,533)	
241	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	NM	7,355	7,355
242	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	TX	(55,479)	
243	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	368000E-Dist Line Transformer	NM	39,687	39,687
244	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	368000E-Dist Line Transformer	TX	(560,555)	
245	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	369010-Distribution Services O	NM	37,524	37,524
246	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	369010-Distribution Services O	TX	147,921	
247	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	369020-Distribution Services U	NM	32,798	32,798
248	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	369020-Distribution Services U	TX	135,580	
249	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	370000E-Distribution Meter	NM	4,989	4,989
250	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	370000E-Distribution Meter	TX	(43,689)	
251	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	371000E-Dist Inst on Cust Premis	NM	216,201	216,201
252	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	371000E-Dist Inst on Cust Premis	TX	(1,065)	
253	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	NM	2,562	2,562
254	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	TX	(130,561)	
255	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution		Subtotal Distribution	353,357	1,134,864
256								
257	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	General	389002-General Land Rights	LABXAG	(1)	(0)
258	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	General	390000-Genl Structures & Improv	LABXAG	(118,900)	(38,568)
259	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	LABXAG	(12,957)	(4,203)
260	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	General	391000-General Office Furn & E	LABXAG	12,885	4,179
261	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	284	89
262	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	General	391004-General Info Sys Computer	LABXAG	(3,146,030)	(1,020,474)



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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
298	BP Adjustments	Riders	4-Book Depr			Subtotal 4-Book Depr	1,034,925	(2,728,482)
299								
300	BP Adjustments	Riders				<b>Subtotal SPS Eliminate Amortizations Recovered in Riders</b>	<b>1,034,925</b>	<b>(2,728,482)</b>
301								
302	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	74-ADIT End Bal	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	(457,595)	(120,724)
303	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	74-ADIT End Bal	Transmission		Subtotal Transmission	(457,595)	(120,724)
304								
305	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	74-ADIT End Bal			Subtotal 74-ADIT End Bal	(457,595)	(120,724)
306								
307	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	6-ADIT Activity	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	(12,059)	(3,181)
308	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	6-ADIT Activity	Transmission		Subtotal Transmission	(12,059)	(3,181)
309								
310	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	6-ADIT Activity			Subtotal 6-ADIT Activity	(12,059)	(3,181)
311								
312	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	Schedule M Temporary Differences	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	54,023	14,252
313	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	Schedule M Temporary Differences	Transmission		Subtotal Transmission	54,023	14,252
314								
315	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	Schedule M Temporary Differences			Subtotal Schedule M Temporary Differences	54,023	14,252
316								
317	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets				<b>Subtotal SPS Eliminate Amounts Related to the Sale of Sharyland Assets</b>	<b>(415,631)</b>	<b>(109,653)</b>
318								
319	BP Adjustments	SPS Eliminate Brand & General Advertising	OM	A&G	93010-A&G General Advertising	LABXAG	(1,245,457)	(403,987)
320	BP Adjustments	SPS Eliminate Brand & General Advertising	OM	A&G		Subtotal A&G	(1,245,457)	(403,987)
321								
322	BP Adjustments	SPS Eliminate Brand & General Advertising	OM			Subtotal OM	(1,245,457)	(403,987)
323								
324	BP Adjustments	SPS Eliminate Brand & General Advertising				<b>Subtotal SPS Eliminate Brand &amp; General Advertising</b>	<b>(1,245,457)</b>	<b>(403,987)</b>
325								
326	BP Adjustments	SPS Eliminate Depr & Amort Associated with ARC	4-Book Depr	Taxes Other Than Income	40310-Depreciation & Depletion Expense	PIS-NET	(2,978,845)	(966,318)
327	BP Adjustments	SPS Eliminate Depr & Amort Associated with ARC	4-Book Depr	Taxes Other Than Income	41190-Accretion Expense	PIS-NET	(4,649,539)	(1,508,280)

Southwestern Public Service Company

12 Months Ending June 2022  
Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
328	BP Adjustments	SPS Eliminate Depr & Amort Associated with ARC	4-Book Depr	Taxes Other Than Income		Subtotal Taxes Other Than Income	(7,628,384)	(2,474,598)
329								
330	BP Adjustments	ARC	4-Book Depr			Subtotal 4-Book Depr	(7,628,384)	(2,474,598)
331								
332	BP Adjustments	ARC				<b>Subtotal SPS Eliminate Depr &amp; Amort Associated with ARC</b>	<b>(7,628,384)</b>	<b>(2,474,598)</b>
333								
334	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales	50110-Gas	ENERGY	(141,635,806)	(50,603,108)
335	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales	50120-Oil	ENERGY	(176,222)	(62,960)
336	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales	50130-Coal	ENERGY	(103,342,709)	(36,921,895)
337	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales	50165-Non-Native Load Coal	ENERGY	(36,047,523)	(12,878,924)
338	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales	54700-Other Operating Fuel	ENERGY	(63,141,724)	(22,559,038)
339	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales	55500-Purchased Power	ENERGY	(409,163,856)	(146,184,524)
340	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales	55710-Deferred Elec Energy Cost	ENERGY	182,235,431	65,108,390
341	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales		Subtotal Cost of Sales	(571,272,409)	(204,102,058)
342								
343	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales			Subtotal Cost of Sales	(571,272,409)	(204,102,058)
344								
345	BP Adjustments	SPS Eliminate Fuel Cost				<b>Subtotal SPS Eliminate Fuel Cost</b>	<b>(571,272,409)</b>	<b>(204,102,058)</b>
346								
347	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	NM	29,935,066	29,935,066
348	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	TX	45,136,086	
349	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	NM	54,259,197	54,259,197
350	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	TX	54,055,740	
351	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	NM	121,003,551	121,003,551
352	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	TX	121,369,428	
353	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	NM	175,135	175,135
354	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	TX	304,922	
355	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44510-Other Sales to Public Authority	NM	3,401,915	3,401,915
356	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44510-Other Sales to Public Authority	TX	6,328,868	
357	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues		Subtotal Rate Revenues	435,969,909	208,774,865
358								
359	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	435,969,909	208,774,865
360								
361	BP Adjustments	SPS Eliminate Fuel Revenue				<b>Subtotal SPS Eliminate Fuel Revenue</b>	<b>435,969,909</b>	<b>208,774,865</b>
362								
363	BP Adjustments	SPS Eliminate Gaines County Land Held for Future Use	Plant Held for Future Use	Production	105000-Held for Future Us	12CP-TRAN	(4,167,109)	(1,099,375)





Southwestern Public Service Company

12 Months Ending June 2022  
Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
400	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Temporary Differences	Distribution	371040-Dist Inst on Cust Prm-EV	NM	3,584	3,584
401	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Temporary Differences	Distribution		Subtotal Distribution	3,584	3,584
402								
403	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Temporary Differences	Other Rate Base	182350-Regulatory Assets	NM	5,000	5,000
404	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Temporary Differences	Other Rate Base		Subtotal Other Rate Base	5,000	5,000
405								
406	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Temporary Differences			Subtotal Schedule M Temporary Differences	8,584	8,584
407								
408	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Permanent Differences	Distribution	371040-Dist Inst on Cust Prm-EV	NM	(13)	(13)
409	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Permanent Differences	Distribution		Subtotal Distribution	(13)	(13)
410								
411	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Permanent Differences			Subtotal Schedule M Permanent Differences	(13)	(13)
412								
413	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	22-CWIP End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	NM	(1,000)	(1,000)
414	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	22-CWIP End Bal	Distribution		Subtotal Distribution	(1,000)	(1,000)
415								
416	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	22-CWIP End Bal			Subtotal 22-CWIP End Bal	(1,000)	(1,000)
417								
418	BP Adjustments	SPS Eliminate NM TEP Rider - Capital				<b>Subtotal SPS Eliminate NM TEP Rider - Capital</b>	<b>7,507</b>	<b>7,507</b>
419								
420	BP Adjustments	SPS Eliminate Non-Recurring Misc Revenue & Expense	RevR-Revenue Retail	Other Revenues	45642OT-Other Miscellaneous Revenue	PIS-NET	(38,302)	(12,425)
421	BP Adjustments	SPS Eliminate Non-Recurring Misc Revenue & Expense	RevR-Revenue Retail	Other Revenues		Subtotal Other Revenues	(38,302)	(12,425)
422								
423	BP Adjustments	SPS Eliminate Non-Recurring Misc Revenue & Expense	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	(38,302)	(12,425)
424								
425	BP Adjustments	SPS Eliminate Non-Recurring Misc Revenue & Expense				<b>Subtotal SPS Eliminate Non-Recurring Misc Revenue &amp; Expense</b>	<b>(38,302)</b>	<b>(12,425)</b>
426								
427	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues	456.1Z2PROD - Funded Upgrades Credit Distribution	12CP-PROD	77	26
428	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	12CP-TRAN	6,393	1,687

Southwestern Public Service Company

12 Months Ending June 2022  
Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
429	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues	45606-Tariff-Base Non-Firm PTP	12CP-TRAN	21,771	5,744
430	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues	45607-Schedule 9 - Network Transmission Revenue	WHLS	17,956	
431	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	PIS-TRAN	324	87
432	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	12CP-PROD	1,417	478
433	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues	45673-Schedule 11 Network Base Plan Revenues	12CP-TRAN	516,562	136,280
434	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues		Subtotal Other Revenues	564,501	144,302
435								
436	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	564,501	144,302
437								
438	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	OM	Transmission	56500MISC-Wheeling Miscellaneous	12CP-TRAN	(1,577)	(416)
439	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	OM	Transmission	56500S12-Wheeling Schedule 12	RETAIL-TRAN	(4,529)	(1,712)
440	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	OM	Transmission	56500S12W-Wheeling Schedule 12 - Wholesale	WHLS	(0)	
441	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	OM	Transmission	56500S1W-Wheeling Schedule 1 - Wholesale	WHLS	712	
442	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	OM	Transmission	56500S2-Wheeling Schedule 2	RETAIL-TRAN	(4,060)	(1,535)
443	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	OM	Transmission	56500S2W-Wheeling Schedule 2 - Wholesale	WHLS	1,480	
444	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	OM	Transmission	56500S9-Wheeling Schedule 9	RETAIL-TRAN	(9,567,328)	(3,616,076)
445	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	OM	Transmission	56500S9W-Wheeling Schedule 9 - Wholesale	WHLS	26,682	
446	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	OM	Transmission		Subtotal Transmission	(9,548,620)	(3,619,738)
447								
448	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	OM	Regional Market Expenses	57570-Mkt Fac/Mon/Comp Serv	ENERGY	8,034	2,870
449	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	OM	Regional Market Expenses		Subtotal Regional Market Expenses	8,034	2,870
450								
451	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	OM			Subtotal OM	(9,540,586)	(3,616,868)
452								
453	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense				<b>Subtotal SPS Eliminate Non-Recurring Transmission Revenue &amp; Expense</b>	<b>(8,976,085)</b>	<b>(3,472,565)</b>

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
454								
455	BP Adjustments	SPS Eliminate Other Revenue	RevR-Revenue Retail	Other Revenues	45110-Non-Recoverable Discounts	ENERGY	(570)	(204)
					45111-Other Electric Operating Revenues - Misc			
456	BP Adjustments	SPS Eliminate Other Revenue	RevR-Revenue Retail	Other Revenues	service revenues	ENERGY	4,860	1,736
457	BP Adjustments	SPS Eliminate Other Revenue	RevR-Revenue Retail	Other Revenues	45641JOA-Joint Operating Revenue	ENERGY	5,497,560	1,964,148
458	BP Adjustments	SPS Eliminate Other Revenue	RevR-Revenue Retail	Other Revenues	45646CIP-CIP Performance Revenue	ENERGY	(10,446)	(3,732)
459	BP Adjustments	SPS Eliminate Other Revenue	RevR-Revenue Retail	Other Revenues	45668DF-Deferred Fuel Revenue	ENERGY	606,674	216,750
460	BP Adjustments	SPS Eliminate Other Revenue	RevR-Revenue Retail	Other Revenues		Subtotal Other Revenues	6,098,078	2,178,699
461								
462	BP Adjustments	SPS Eliminate Other Revenue	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	6,098,078	2,178,699
463								
464	BP Adjustments	SPS Eliminate Other Revenue				<b>Subtotal SPS Eliminate Other Revenue</b>	<b>6,098,078</b>	<b>2,178,699</b>
465								
466	BP Adjustments	SPS Eliminate Out-of-Period Adjustments	Cost of Sales	Cost of Sales	55501-Purchased Power-Demand	12CP-PROD	(12,127)	(4,090)
467	BP Adjustments	SPS Eliminate Out-of-Period Adjustments	Cost of Sales	Cost of Sales		Subtotal Cost of Sales	(12,127)	(4,090)
468								
469	BP Adjustments	SPS Eliminate Out-of-Period Adjustments	Cost of Sales			Subtotal Cost of Sales	(12,127)	(4,090)
470								
471	BP Adjustments	SPS Eliminate Out-of-Period Adjustments				<b>Subtotal SPS Eliminate Out-of-Period Adjustments</b>	<b>(12,127)</b>	<b>(4,090)</b>
472								
473	BP Adjustments	SPS Eliminate Per Book EE Amortization	OM	Customer Service	90801EE-Customer Assistance EE Amort TX	TX	(3,959,005)	
474	BP Adjustments	SPS Eliminate Per Book EE Amortization	OM	Customer Service	90803EE-Customer Assistance EE Amort NM	NM	(15,962,066)	(15,962,066)
475	BP Adjustments	SPS Eliminate Per Book EE Amortization	OM	Customer Service		Subtotal Customer Service	(19,921,071)	(15,962,066)
476								
477	BP Adjustments	SPS Eliminate Per Book EE Amortization	OM			Subtotal OM	(19,921,071)	(15,962,066)
478								
479	BP Adjustments	SPS Eliminate Per Book EE Amortization				<b>Subtotal SPS Eliminate Per Book EE Amortization</b>	<b>(19,921,071)</b>	<b>(15,962,066)</b>
480								
481	BP Adjustments	SPS Eliminate Prepayments	Prepays End Bal	Other Rate Base	16520-Prepayments-Energy Eff.	PIS-NET	(18,826)	(6,107)
482	BP Adjustments	SPS Eliminate Prepayments	Prepays End Bal	Other Rate Base	16523-Prepaid Taxes State	PIS-NET	(527,095)	(170,986)
483	BP Adjustments	SPS Eliminate Prepayments	Prepays End Bal	Other Rate Base	16527-Prepaid Interest - Commercial Paper	PIS-NET	(11,482)	(3,725)
484	BP Adjustments	SPS Eliminate Prepayments	Prepays End Bal	Other Rate Base		Subtotal Other Rate Base	(557,403)	(180,818)
485								
486	BP Adjustments	SPS Eliminate Prepayments	Prepays End Bal			Subtotal Prepays End Bal	(557,403)	(180,818)
487								
488	BP Adjustments	SPS Eliminate Prepayments				<b>Subtotal SPS Eliminate Prepayments</b>	<b>(557,403)</b>	<b>(180,818)</b>
489								
490	BP Adjustments	SPS Eliminate PTC Revenue	RevR-Revenue Retail	Other Revenues	45642NM-Other Miscellaneous Revenue - New Mexico	NM	(43,314,540)	(43,314,540)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
491	BP Adjustments	SPS Eliminate PTC Revenue	RevR-Revenue Retail	Other Revenues	45642TX-Other Miscellaneous Revenue - Texas	TX	(80,259,199)	
492	BP Adjustments	SPS Eliminate PTC Revenue	RevR-Revenue Retail	Other Revenues		Subtotal Other Revenues	(123,573,739)	(43,314,540)
493								
494	BP Adjustments	SPS Eliminate PTC Revenue	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	(123,573,739)	(43,314,540)
495								
496	BP Adjustments	SPS Eliminate PTC Revenue				<b>Subtotal SPS Eliminate PTC Revenue</b>	<b>(123,573,739)</b>	<b>(43,314,540)</b>
497								
498	BP Adjustments	SPS Eliminate Purchased Power Variable O&M Recovered in Fuel	Cost of Sales	Cost of Sales	55509-Pur Pwr Variable O&M	ENERGY	(14,240,225)	(5,087,694)
499	BP Adjustments	SPS Eliminate Purchased Power Variable O&M Recovered in Fuel	Cost of Sales	Cost of Sales		Subtotal Cost of Sales	(14,240,225)	(5,087,694)
500								
501	BP Adjustments	SPS Eliminate Purchased Power Variable O&M Recovered in Fuel	Cost of Sales			Subtotal Cost of Sales	(14,240,225)	(5,087,694)
502								
503	BP Adjustments	SPS Eliminate Purchased Power Variable O&M Recovered in Fuel				<b>Subtotal SPS Eliminate Purchased Power Variable O&amp;M Recovered in Fuel</b>	<b>(14,240,225)</b>	<b>(5,087,694)</b>
504								
505	BP Adjustments	SPS Eliminate REC Costs	OM	Production	55790REC - REC Costs NM	NM	(5,221,780)	(5,221,780)
506	BP Adjustments	SPS Eliminate REC Costs	OM	Production	55790REC - REC Costs TX	TX	(3,681,643)	
507	BP Adjustments	SPS Eliminate REC Costs	OM	Production		Subtotal Production	(8,903,423)	(5,221,780)
508								
509	BP Adjustments	SPS Eliminate REC Costs	OM			Subtotal OM	(8,903,423)	(5,221,780)
510								
511	BP Adjustments	SPS Eliminate REC Costs				<b>Subtotal SPS Eliminate REC Costs</b>	<b>(8,903,423)</b>	<b>(5,221,780)</b>
512								
513	BP Adjustments	SPS Eliminate REC Inventory	NOx Inventory	Other Rate Base	15810-NOx Inventory	ENERGY	(5,932,794)	(2,119,646)
514	BP Adjustments	SPS Eliminate REC Inventory	NOx Inventory	Other Rate Base		Subtotal Other Rate Base	(5,932,794)	(2,119,646)
515								
516	BP Adjustments	SPS Eliminate REC Inventory	NOx Inventory			Subtotal NOx Inventory	(5,932,794)	(2,119,646)
517								
518	BP Adjustments	SPS Eliminate REC Inventory				<b>Subtotal SPS Eliminate REC Inventory</b>	<b>(5,932,794)</b>	<b>(2,119,646)</b>
519								
520	BP Adjustments	SPS Eliminate Regulatory Assets	Regulatory Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restructing Meters	TX	(17,450)	
521	BP Adjustments	SPS Eliminate Regulatory Assets	Regulatory Assets	Other Rate Base		Subtotal Other Rate Base	(17,450)	
522								
523	BP Adjustments	SPS Eliminate Regulatory Assets	Regulatory Assets			Subtotal Regulatory Assets	(17,450)	
524								
525	BP Adjustments	SPS Eliminate Regulatory Assets				<b>Subtotal SPS Eliminate Regulatory Assets</b>	<b>(17,450)</b>	

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
526								
527	BP Adjustments	SPS Eliminate Rider Revenue Adjustment	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	NM	6,605,148	6,605,148
528	BP Adjustments	SPS Eliminate Rider Revenue Adjustment	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	TX	28,551,860	
529	BP Adjustments	SPS Eliminate Rider Revenue Adjustment	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	NM	9,984,065	9,984,065
530	BP Adjustments	SPS Eliminate Rider Revenue Adjustment	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	TX	16,524,898	
531	BP Adjustments	SPS Eliminate Rider Revenue Adjustment	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	NM	16,809,448	16,809,448
532	BP Adjustments	SPS Eliminate Rider Revenue Adjustment	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	TX	19,112,646	
533	BP Adjustments	SPS Eliminate Rider Revenue Adjustment	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	NM	94,562	94,562
534	BP Adjustments	SPS Eliminate Rider Revenue Adjustment	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	TX	533,633	
535	BP Adjustments	SPS Eliminate Rider Revenue Adjustment	RevR-Revenue Retail	Rate Revenues	44510-Other Sales to Public Authority	NM	633,337	633,337
536	BP Adjustments	SPS Eliminate Rider Revenue Adjustment	RevR-Revenue Retail	Rate Revenues	44510-Other Sales to Public Authority	TX	919,260	
537	BP Adjustments	SPS Eliminate Rider Revenue Adjustment	RevR-Revenue Retail	Rate Revenues		Subtotal Rate Revenues	99,768,857	34,126,561
538								
539	BP Adjustments	SPS Eliminate Rider Revenue Adjustment	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	99,768,857	34,126,561
540								
541	BP Adjustments	SPS Eliminate Rider Revenue Adjustment				<b>Subtotal SPS Eliminate Rider Revenue Adjustment</b>	<b>99,768,857</b>	<b>34,126,561</b>
542								
543	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	LABOR	(1,296,191)	(421,439)
544	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	(36,899)	(11,997)
545	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	(194,336)	(63,041)
546	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-152 - Rate Refund	PIS-NET	(1,820,416)	(590,531)
547	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	(414,844)	(134,573)
548	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	(104,102)	(33,770)
549	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	33,129,837	10,747,102
					SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	(344,193)	(111,654)
550	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	(331,662)	(107,589)
551	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	(91,276)	(29,609)
552	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	PIS-NET	(690)	(224)
553	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	(73,644,980)	(23,889,949)
554	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	(4,026,710)	(1,306,238)
555	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	591,382	191,840
556	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	591,382	191,840
557	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	PIS-NET	26,170,070	8,489,399
558	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-225 - AFUDC	PIS-NET	40,220,949	13,047,412
559	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	(13,569,718)	(4,401,928)
560	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	PIS-NET	(502,328,797)	(162,952,174)
561	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	21,336,795	6,921,517
562	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	9,927,569	3,220,438

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
563	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	PIS-NET	(2)	(1)
564	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal	Non-Plant ADIT		Subtotal Non-Plant ADIT	(466,828,215)	(151,437,008)
565								
566	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal			Subtotal 74-ADIT End Bal	(466,828,215)	(151,437,008)
567								
568	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	LABOR	32,951	10,714
569	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	(59,442)	(19,327)
570	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	471,739	153,029
571	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-152 - Rate Refund	PIS-NET	(4,025,165)	(1,305,737)
572	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	(18,738)	(6,078)
573	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	(168,550)	(54,677)
574	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs SchM-187 - Reg Asset/Liability Transmission	PIS-NET	(14,593,699)	(4,734,100)
575	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	Attachment O	PIS-NET	814,096	264,087
576	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	(36,230)	(11,753)
577	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	(36,872)	(11,961)
578	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-195 - Renewable Energy Standard SchM-201 - State Tax Deduction Cash vs Accrual - Fin	PIS-NET	981,062	318,250
579	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	48	PIS-NET	(1,219)	(396)
580	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	2,659,747	862,804
581	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	698,903	226,719
582	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	(384,709)	(124,797)
583	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	(826,564)	(268,132)
584	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	(6,253,766)	(2,028,681)
585	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	54,106,152	19,330,843
586	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Sagamore	ENERGY	54,000,128	19,292,963
587	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT		Subtotal Non-Plant ADIT	87,359,825	31,893,771
588								
589	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity			Subtotal 6-ADIT Activity	87,359,825	31,893,771
590								
591	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	LABOR	(161,004)	(52,348)
592	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	257,784	83,815
593	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	(2,094,428)	(679,419)
594	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-152 - Rate Refund	PIS-NET	18,109,848	5,874,716
595	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	89,719	29,104







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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
653	BP Adjustments	SPS Eliminate Xcel Foundation Expense	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(2,038)	(662)
654	BP Adjustments	SPS Eliminate Xcel Foundation Expense	Taxes Other than Income	Taxes Other Than Income		Subtotal Taxes Other Than Income	(2,038)	(662)
655								
656	BP Adjustments	SPS Eliminate Xcel Foundation Expense	Taxes Other than Income			Subtotal Taxes Other than Income	(2,038)	(662)
657								
658	BP Adjustments	SPS Eliminate Xcel Foundation Expense	OM	A&G	92000-A&G Salaries	LABXAG	(27,354)	(8,873)
659	BP Adjustments	SPS Eliminate Xcel Foundation Expense	OM	A&G	92100-A&G Office & Supplies	LABXAG	(5,308)	(1,722)
660	BP Adjustments	SPS Eliminate Xcel Foundation Expense	OM	A&G	92300-A&G Outside Services	LABXAG	(239)	(78)
661	BP Adjustments	SPS Eliminate Xcel Foundation Expense	OM	A&G	92500-A&G Injuries & Damages	LABXAG	(15)	(5)
662	BP Adjustments	SPS Eliminate Xcel Foundation Expense	OM	A&G	926000-Employee pensions and benefits	LABXAG	(6,264)	(2,032)
663	BP Adjustments	SPS Eliminate Xcel Foundation Expense	OM	A&G		Subtotal A&G	(39,180)	(12,709)
664								
665	BP Adjustments	SPS Eliminate Xcel Foundation Expense	OM			Subtotal OM	(39,180)	(12,709)
666								
667	BP Adjustments	SPS Eliminate Xcel Foundation Expense				<b>Subtotal SPS Eliminate Xcel Foundation Expense</b>	<b>(41,217)</b>	<b>(13,371)</b>
668								
669	BP Adjustments	SPS Gain on Sale of Disposition of Allowances	12-Gain/Loss	Other Revenues	41181-Operating Income - Gains from disposition of allowances	12CP-PROD	(100,073)	(33,753)
670	BP Adjustments	SPS Gain on Sale of Disposition of Allowances	12-Gain/Loss	Other Revenues		Subtotal Other Revenues	(100,073)	(33,753)
671								
672	BP Adjustments	SPS Gain on Sale of Disposition of Allowances	12-Gain/Loss			Subtotal 12-Gain/Loss	(100,073)	(33,753)
673								
674	BP Adjustments	SPS Gain on Sale of Disposition of Allowances				<b>Subtotal SPS Gain on Sale of Disposition of Allowances</b>	<b>(100,073)</b>	<b>(33,753)</b>
675								
676	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	50000-Stm Prod Op & Supr	12CP-PROD	9,126	3,078
677	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	50200-Steam Expenses Major	12CP-PROD	25,477	8,593
678	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	50500-Stm Gen Elec Exp Major	12CP-PROD	19,598	6,610
679	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	26,713	9,010
680	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	51000-Stm Maint Super&Eng	ENERGY	2,562	915
681	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	51100-Stm Maint of Structures	12CP-PROD	5,223	1,762
682	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	17,874	6,386
683	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	9,917	3,543
684	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	51400-Stm Maint of Misc Stm Plt	12CP-PROD	16,050	5,413
685	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	54800-Oth Oper Gen Exp	12CP-PROD	994	335
686	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	54900-Oth Oper Misc Gen Exp	12CP-PROD	63	21
687	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	55200-Oth Maint of Structures	12CP-PROD	458	154
688	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	55200W-Oth Maint of Structures	ENERGY	2	1

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Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
689	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	1,894	639
690	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	9	3
691	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	11	4
692	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production		Subtotal Production	135,970	46,467
693								
694	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	1,170	316
695	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	56110-Load Disp-Reliability	12CP-TRAN	110	29
696	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	56120-Load Disp-Monitor/Operate	12CP-TRAN	7,709	2,034
697	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	56200-Trans Oper Station Exp	PIS-TRAN	6,140	1,659
698	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	56300-Trans Oper OH Lines	PIS-TRAN	1,337	361
699	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	56400-Trans Oper UG Lines	PIS-TRAN	2	0
700	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	56600-Trans Oper Misc Exp	PIS-TRAN	6,535	1,765
701	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	57000-Tran Mnt of Station Equip	PIS-TRAN	2,094	566
702	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	57100-Trans Mt of Overhead Lines	PIS-TRAN	28	7
703	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission		Subtotal Transmission	25,124	6,737
704								
705	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58000-Dist Oper Sup & Eng	NM	2	2
706	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58000-Dist Oper Sup & Eng	PIS-DIST	12,041	4,647
707	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58000-Dist Oper Sup & Eng	TX	1,314	
708	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58200-Dist Op Station Exp	PIS-DIST	3,110	1,200
709	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58300-Dist Oper Overhead Lines	NM	233	233
710	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58300-Dist Oper Overhead Lines	PIS-DIST	1,409	544
711	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58300-Dist Oper Overhead Lines	TX	1,714	
712	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58400-Dist Op UG Elec lines	NM	78	78
713	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58400-Dist Op UG Elec lines	PIS-DIST	8	3
714	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58400-Dist Op UG Elec lines	TX	256	
715	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58500-Dist Oper Streetlight	PIS-DIST	1,359	524
716	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58600-Dist Oper Meter Exp	NM	4,562	4,562
717	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58600-Dist Oper Meter Exp	PIS-DIST	(695)	(268)
718	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58600-Dist Oper Meter Exp	TX	7,239	
719	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58700-Dist Oper Cust Install	PIS-DIST	1,929	744
720	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58800-Dist Oper Misc Exp	NM	2,876	2,876
721	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58800-Dist Oper Misc Exp	PIS-DIST	(1,643)	(634)
722	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58800-Dist Oper Misc Exp	TX	8,364	
723	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59200-Dist Mt of Station Equip	PIS-DIST	787	304
724	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	592200	PIS-DIST	(0)	(0)
725	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59300-Dist Mtc of Overhead Lines	NM	1,322	1,322
726	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59300-Dist Mtc of Overhead Lines	PIS-DIST	606	234

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
727	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59300-Dist Mtc of Overhead Lines	TX	4,973	
728	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59400-Dist Mt of Undergrnd Line	NM	47	47
729	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59400-Dist Mt of Undergrnd Line	PIS-DIST	(13)	(5)
730	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59400-Dist Mt of Undergrnd Line	TX	186	
731	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59600-Dist Mtc of Streetlights	NM	19	19
732	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59600-Dist Mtc of Streetlights	PIS-DIST	51	20
733	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59600-Dist Mtc of Streetlights	TX	128	
734	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59700-Dist Mtc of Meters	PIS-DIST	243	94
735	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59700-Dist Mtc of Meters	TX	35	
736	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution		Subtotal Distribution	52,540	16,546
737								
738	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	A&G	92000-A&G Salaries	LABXAG	6,967	2,260
739	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	A&G	92100-A&G Office & Supplies	LABXAG		
740	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	A&G		Subtotal A&G	6,967	2,260
741								
742	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Customer Accounts	90200-Cust Acct Meter Read	CUST-AVG	14,386	4,497
743	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	CUST-AVG	4,654	1,455
744	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Customer Accounts	90500-Cust Acct Misc	CUST-AVG	(21)	(6)
745	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Customer Accounts		Subtotal Customer Accounts	19,019	5,945
746								
747	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Customer Service	90800-Customer Asst Expense	CUST-AVG	10,045	3,140
748	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	(12)	(4)
749	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Customer Service		Subtotal Customer Service	10,033	3,136
750								
751	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Regional Market Expenses	57510-Operations Supervision	ENERGY	(3)	(1)
752	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Regional Market Expenses		Subtotal Regional Market Expenses	(3)	(1)
753								
754	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Sales	91200-Economic Development	CUST-AVG	1,142	357
755	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Sales	916000-Misc Sales Expense	CUST-AVG	(1)	(0)
756	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Sales		Subtotal Sales	1,141	357
757								
758	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM			Subtotal OM	250,792	81,447
759								
760	BP Adjustments	SPS Incentive Adjustment to Target - BP				<b>Subtotal SPS Incentive Adjustment to Target - BP</b>	<b>250,792</b>	<b>81,447</b>
761								
762	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	50000-Stm Prod Op & Supr	12CP-PROD	16,303	5,499
763	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	50170-Stm Gen Fuel	ENERGY	5,713	2,041

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
764	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	33,897	11,433
765	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	51000-Stm Maint Super&Eng	ENERGY	838	299
766	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	6,676	2,385
767	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	1,920	686
768	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	54600-Oth Oper Super&Eng	12CP-PROD	4,877	1,645
769	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	54600W-Oth Oper Super&Eng	ENERGY	1,468	524
770	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	54800-Oth Oper Gen Exp	12CP-PROD	803	271
771	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	54900-Oth Oper Misc Gen Exp	12CP-PROD	1,775	599
772	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	55100-Oth Mtce Supervision&Eng	12CP-PROD	4,483	1,512
773	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	55100W-Oth Mtce Supervision&Eng	ENERGY	2,624	938
774	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	4,862	1,640
775	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	(1)	(0)
776	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY	7	2
777	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	55600-Load Dispatch	12CP-PROD	7,637	2,576
778	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	55700-Purchased Power Other	12CP-PROD	15,135	5,105
779	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production		Subtotal Production	109,015	37,154
780								
781	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	57,017	15,400
782	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission	56120-Load Disp-Monitor/Operate	12CP-TRAN	1,888	498
783	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission	56160-Trans Service Studies	12CP-TRAN	192	51
784	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission	56170-Gen Interconn Studies	12CP-TRAN	1,353	357
785	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission	56300-Trans Oper OH Lines	PIS-TRAN	59	16
786	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission	56600-Trans Oper Misc Exp	PIS-TRAN	4,554	1,230
787	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission	57100-Trans Mt of Overhead Lines	PIS-TRAN	574	155
788	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission		Subtotal Transmission	65,636	17,707
789								
790	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58000-Dist Oper Sup & Eng	PIS-DIST	5,934	2,290
791	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58100-Dist Load Dispatching	PIS-DIST	1,044	403
792	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58300-Dist Oper Overhead Lines	PIS-DIST	605	234
793	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58500-Dist Oper Streetlight	PIS-DIST	206	79
794	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58600-Dist Oper Meter Exp	PIS-DIST	1,456	562
795	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58800-Dist Oper Misc Exp	NM	76	76
796	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58800-Dist Oper Misc Exp	PIS-DIST	8,805	3,398
797	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58800-Dist Oper Misc Exp	TX	227	
798	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	59000-Dist Mtc Super & Eng	PIS-DIST	124	48
799	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	59300-Dist Mtc of Overhead Lines	PIS-DIST	1,492	576
800	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	59800-Dist Mtce of Dist Plant	PIS-DIST	(84)	(32)
801	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	59800-Dist Mtce of Dist Plant	TX	741	



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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
835	BP Adjustments	SPS Include Economic Development and Educational Contributions	OM			Subtotal OM	99,295	99,295
836								
837	BP Adjustments	SPS Include Economic Development and Educational Contributions				<b>Subtotal SPS Include Economic Development and Educational Contributions</b>	<b>99,295</b>	<b>99,295</b>
838								
839	BP Adjustments	SPS Include TX Deferrals	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	1,691	570
840	BP Adjustments	SPS Include TX Deferrals	OM	Production		Subtotal Production	1,691	570
841								
842	BP Adjustments	SPS Include TX Deferrals	OM	Transmission	56600-Trans Oper Misc Exp	PIS-TRAN	112	30
843	BP Adjustments	SPS Include TX Deferrals	OM	Transmission		Subtotal Transmission	112	30
844								
845	BP Adjustments	SPS Include TX Deferrals	OM	Distribution	58800-Dist Oper Misc Exp	TX	39,819	
846	BP Adjustments	SPS Include TX Deferrals	OM	Distribution		Subtotal Distribution	39,819	
847								
848	BP Adjustments	SPS Include TX Deferrals	OM	A&G	92100-A&G Office & Supplies	LABXAG	7,869	2,552
849	BP Adjustments	SPS Include TX Deferrals	OM	A&G		Subtotal A&G	7,869	2,552
850								
851	BP Adjustments	SPS Include TX Deferrals	OM	Customer Accounts	90400-Cust Acct Uncollect	CUST-RET	1,521,658	475,630
852	BP Adjustments	SPS Include TX Deferrals	OM	Customer Accounts		Subtotal Customer Accounts	1,521,658	475,630
853								
854	BP Adjustments	SPS Include TX Deferrals	OM			Subtotal OM	1,571,149	478,783
855								
856	BP Adjustments	SPS Include TX Deferrals				<b>Subtotal SPS Include TX Deferrals</b>	<b>1,571,149</b>	<b>478,783</b>
857								
858	BP Adjustments	SPS K&M Generation BP Adj	OM	Production	54900W-Oth Oper Misc Gen Exp	ENERGY	(975,216)	(348,421)
859	BP Adjustments	SPS K&M Generation BP Adj	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY	975,216	348,421
860	BP Adjustments	SPS K&M Generation BP Adj	OM	Production		Subtotal Production		
861								
862	BP Adjustments	SPS K&M Generation BP Adj	OM			Subtotal OM		
863								
864	BP Adjustments	SPS K&M Generation BP Adj				<b>Subtotal SPS K&amp;M Generation BP Adj</b>		
865								
866	BP Adjustments	SPS K&M Shared Services BP Adj	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	CUST-AVG	(680,522)	(212,710)
867	BP Adjustments	SPS K&M Shared Services BP Adj	OM	Customer Accounts		Subtotal Customer Accounts	(680,522)	(212,710)
868								
869	BP Adjustments	SPS K&M Shared Services BP Adj	OM			Subtotal OM	(680,522)	(212,710)
870								
871	BP Adjustments	SPS K&M Shared Services BP Adj				<b>Subtotal SPS K&amp;M Shared Services BP Adj</b>	<b>(680,522)</b>	<b>(212,710)</b>

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
872								
873	BP Adjustments	SPS K&M Transmission BP Adj	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	(105,528)	(28,504)
874	BP Adjustments	SPS K&M Transmission BP Adj	OM	Transmission		Subtotal Transmission	(105,528)	(28,504)
875								
876	BP Adjustments	SPS K&M Transmission BP Adj	OM			Subtotal OM	(105,528)	(28,504)
877								
878	BP Adjustments	SPS K&M Transmission BP Adj				<b>Subtotal SPS K&amp;M Transmission BP Adj</b>	<b>(105,528)</b>	<b>(28,504)</b>
879								
880	BP Adjustments	SPS Payroll Tax Adjustment	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	27,928	9,081
881	BP Adjustments	SPS Payroll Tax Adjustment	Taxes Other than Income	Taxes Other Than Income		Subtotal Taxes Other Than Income	27,928	9,081
882								
883	BP Adjustments	SPS Payroll Tax Adjustment	Taxes Other than Income			Subtotal Taxes Other than Income	27,928	9,081
884								
885	BP Adjustments	SPS Payroll Tax Adjustment				<b>Subtotal SPS Payroll Tax Adjustment</b>	<b>27,928</b>	<b>9,081</b>
886								
887	BP Adjustments	Adjustment	OM	A&G	926000-Employee pensions and benefits	LABXAG	568,067	184,263
888	BP Adjustments	Adjustment	OM	A&G		Subtotal A&G	568,067	184,263
889								
890	BP Adjustments	Adjustment	OM			Subtotal OM	568,067	184,263
891								
892	BP Adjustments	Adjustment				<b>Subtotal SPS Pension and Benefits Base Period Adjustment</b>	<b>568,067</b>	<b>184,263</b>
893								
894	BP Adjustments	SPS Reclass Ad Brand Expense	OM	Customer Service	909000-Informational and instruction advertising expense	CUST-RET	(26,891)	(8,405)
895	BP Adjustments	SPS Reclass Ad Brand Expense	OM	Customer Service		Subtotal Customer Service	(26,891)	(8,405)
896								
897	BP Adjustments	SPS Reclass Ad Brand Expense	OM			Subtotal OM	(26,891)	(8,405)
898								
899	BP Adjustments	SPS Reclass Ad Brand Expense				<b>Subtotal SPS Reclass Ad Brand Expense</b>	<b>(26,891)</b>	<b>(8,405)</b>
900								
901	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible	105000-Held for Future Us	12CP-TRAN	(1,897,035)	(500,479)
902	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(807,630)	(261,970)
903	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(9,373,568)	(3,040,492)
904	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	272	88
905	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(16,249,463)	(5,270,817)
906	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(5,508,045)	(1,786,637)
907	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(1,155,469)	(361,169)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
908	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible		Subtotal Intangible	(34,990,937)	(11,221,476)
909								
910	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	310002-Steam Prod Land Rights	12CP-PROD	(916)	(309)
911	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	311000E-Steam Prod Str & Improv	12CP-PROD	(13,413,209)	(4,524,023)
912	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(12,640,491)	(4,263,399)
913	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(297,916)	(100,481)
914	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	314000-Steam Prod Turboggen Unit	12CP-PROD	(7,032,127)	(2,371,804)
915	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(1,871,648)	(631,272)
916	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(885,857)	(298,783)
917	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	340145-Other Prod Wind Land Own	ENERGY	74	26
918	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	341000E-Other Prod Str & Impr	12CP-PROD	(52,378)	(17,666)
919	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	341045-Other Prod Str & Imp-Wind	ENERGY	(206,418)	(73,748)
920	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(1,071)	(361)
921	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	343000-Other Prod Prime Mover	12CP-PROD	(50,585)	(17,061)
922	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	344000E-Other Prod Generator	12CP-PROD	(2,859,063)	(964,308)
923	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	344045-Other Prod Generator-Wind	ENERGY	(2,256,806)	(806,303)
924	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(92,648)	(31,248)
925	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(116,118)	(41,486)
926	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(12,426)	(4,191)
927	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production		Subtotal Production	(41,789,604)	(14,146,418)
928								
929	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	350001-Tran Land Owned in Fee	12CP-TRAN	(70,806)	(18,680)
930	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	350002E-Transmission Land Right	12CP-TRAN	(780,297)	(205,859)
931	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(551,075)	(145,386)
932	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	353000E-Transmission Station	12CP-TRAN	(11,714,958)	(3,090,664)
933	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(13,812)	(3,644)
934	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	(16,198,636)	(4,273,557)
935	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(6,176,483)	(1,629,492)
936	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(320)	(85)
937	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(174)	(46)
938	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission		Subtotal Transmission	(35,506,560)	(9,367,412)
939								
940	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	360001E-Dist Land Owned in Fee	NM	(15,330)	(15,330)
941	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	360001E-Dist Land Owned in Fee	TX	(2,874)	
942	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	361000E-Str & Improv	NM	(149,396)	(149,396)
943	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	361000E-Str & Improv	TX	(1,104,988)	
944	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	362000E-Other Eq	NM	(1,198,326)	(1,198,326)
945	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	362000E-Other Eq	TX	(10,878,521)	



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Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
946	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	364000-Dist Poles, Towers & Fixt	NM	(1,886,730)	(1,886,730)
947	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	364000-Dist Poles, Towers & Fixt	TX	(2,731,823)	
948	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	365000-Dist OH Conductor & Devic	NM	(1,846,593)	(1,846,593)
949	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	365000-Dist OH Conductor & Devic	TX	(1,724,869)	
950	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	366000E-Dist Underground Cond	NM	(56,553)	(56,553)
951	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	366000E-Dist Underground Cond	TX	(346,979)	
952	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	367000E-Dist UG Conductor & D	NM	(260,403)	(260,403)
953	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	367000E-Dist UG Conductor & D	TX	(716,584)	
954	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	368000E-Dist Line Transformer	TX	(2,387,323)	
955	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	369000E-Distribution Services	TX	4,189	
956	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	369010-Distribution Services O	TX	(4)	
957	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	369020-Distribution Services U	TX	(8)	
958	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	370020-Distr Meters AGIS AMI	NM	(1,505)	(1,505)
959	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	370020-Distr Meters AGIS AMI	TX	(28,599)	
960	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	373000-Dist Street Light & Sg Sy	NM	(2,087)	(2,087)
961	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	373000-Dist Street Light & Sg Sy	TX	(4,754)	
962	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution		Subtotal Distribution	(25,340,062)	(5,416,922)
963								
964	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	389001-General Land Owned in Fe	LABXAG	(10,792)	(3,501)
965	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	390000-Genl Structures & Improv	LABXAG	(83,975)	(27,239)
966	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	391000-General Office Furn & E	LABXAG	(618,517)	(200,627)
967	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	391004-General Info Sys Computer	LABXAG	(5,993,056)	(1,943,960)
968	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(550,415)	(178,537)
969	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	392010-General Transp Eq Grp	LABXAG	(27,590)	(8,949)
970	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	392020-General Transp Eq Grp 2	LABXAG	(472,962)	(153,414)
971	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	392030-General Transp Eq Trailer	LABXAG	(75,495)	(24,488)
972	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	392040-General Transp Eq Grp 4	LABXAG	(320,607)	(103,995)
973	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	393000-General Stores Equipmen	LABXAG	0	0
974	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	394000-General Tools & Shop Equi	LABXAG	(1,974,588)	(640,494)
975	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	395000-General Laboratory Equi	LABXAG	(22,131)	(7,179)
976	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	396000-General Power Operated E	LABXAG	(25,512)	(8,275)
977	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	397000-General Communication E	LABXAG	(15,578,182)	(5,053,074)
978	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	398000-General Miscellaneous E	LABXAG	(4,093)	(1,328)
979	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General		Subtotal General	(25,757,915)	(8,355,061)
980								
981	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal			Subtotal 22-CWIP End Bal	(163,385,078)	(48,507,290)
982								
983	BP Adjustments	SPS Remove CWIP from Ratebase				<b>Subtotal SPS Remove CWIP from Ratebase</b>	<b>(163,385,078)</b>	<b>(48,507,290)</b>



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Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1018	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(0)	(0)
1019	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible		Subtotal Intangible	(0)	(0)
1020								
1021	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	12CP-PROD	378	128
1022	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	12CP-PROD	(231,544)	(78,095)
1023	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(198)	(67)
1024	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	12CP-PROD	(20,885,911)	(7,044,424)
1025	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(826,382)	(278,723)
1026	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	(687,171)	(231,770)
1027	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(42,728,423)	(14,411,492)
1028	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(435,669)	(146,943)
1029	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(12,314,757)	(4,153,535)
1030	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turboggen Unit	12CP-PROD	(20,844,018)	(7,030,294)
1031	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turboggen-TolkSC	12CP-PROD	(1,438,181)	(485,071)
1032	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(2,605,860)	(878,908)
1033	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(1,123,787)	(379,032)
1034	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(3,047,709)	(1,027,935)
1035	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(397,475)	(134,061)
1036	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	340002-Other Prod Land Rights	12CP-PROD	(0)	(0)
1037	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	12CP-PROD	(180,015)	(60,716)
1038	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	ENERGY	(169,055)	(60,399)
1039	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(98,565)	(33,244)
1040	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	12CP-PROD	(569,731)	(192,160)

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Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1041	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	12CP-PROD	(4,202,440)	(1,417,404)
1042	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	ENERGY	(2,721,763)	(972,421)
1043	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(524,545)	(176,919)
1044	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(58,714)	(20,977)
1045	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(85,920)	(28,979)
1046	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(45)	(16)
1047	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production		Subtotal Production	(116,177,497)	(39,243,457)
1048								
1049	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	(1,093,648)	(288,528)
1050	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(25,138)	(25,138)
1051	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(37,886)	
1052	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	(7,293)	
1053	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(5,678,621)	(1,498,145)
1054	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(22,246)	(7,503)
1055	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(87,095)	(31,117)
1056	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	12CP-TRAN	1,478,938	390,176
1057	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(673,644)	(227,208)
1058	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	ENERGY	(160,282)	(57,265)
1059	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(161,329)	(42,562)
1060	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(3,708)	(3,708)
1061	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(5,589)	
1062	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(1,076)	
1063	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	12CP-TRAN	(45,542,481)	(12,015,109)

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Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1064	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(1,046,830)	(1,046,830)
1065	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(1,577,684)	
1066	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(303,685)	
1067	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(6,224)	(2,099)
1068	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(154,645)	(55,251)
1069	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	2,770,130	730,821
1070	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	63,674	63,674
1071	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	95,963	
1072	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	18,472	
1073	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	1,268	428
1074	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	47,950	17,131
1075	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(58,564)	(15,450)
1076	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(104,246)	(27,502)
1077	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	12CP-TRAN	484	128
1078	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission		Subtotal Transmission	(52,275,039)	(14,141,060)
1079								
1080	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	LABXAG	306	99
1081	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	LABXAG	3,833,052	1,243,322
1082	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	LABXAG	86	28
1083	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	LABXAG	253,114	82,102
1084	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	LABXAG	3,811,610	1,236,367
1085	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	LABXAG	218,426	70,851
1086	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	LABXAG	1,369,145	444,108

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Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1087	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	LABXAG	(672,424)	(218,113)
1088	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	LABXAG	(2,614,306)	(847,999)
1089	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	LABXAG	59,832	19,408
1090	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	LABXAG	160,795	52,157
1091	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	LABXAG	(95,755)	(31,060)
1092	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	LABXAG	(2,130,905)	(691,199)
1093	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	LABXAG	6,826,630	2,214,345
1094	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	LABXAG	3,897,901	1,264,357
1095	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	LABXAG	3,431	1,113
1096	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	LABXAG	2,972,364	964,142
1097	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	LABXAG	94,524	30,661
1098	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General		Subtotal General	17,987,826	5,834,688
1099								
1100	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP		Subtotal 65Net-Accum Depr End bal net of RWIP		(150,464,710)	(47,549,829)
1101								
1102	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(0)	(0)
1103	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(0)	(0)
1104	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(0)	(0)
1105	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(0)	(0)
1106	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(0)	(0)
1107	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Intangible		Subtotal Intangible	(0)	(0)
1108								
1109	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	310002-Steam Prod Land Rights	12CP-PROD	2,508	846
1110	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	310003-Steam Prod Water Rights	12CP-PROD	(1,838)	(620)
1111	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	167	56
1112	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	311000E-Steam Prod Str & Improv	12CP-PROD	2,499,802	843,136
1113	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	256,715	86,585
1114	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	23,101	7,792
1115	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	9,909,734	3,342,366
1116	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	147,042	49,595

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1117	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	619,346	208,894
1118	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	12CP-PROD	5,414,397	1,826,174
1119	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	419,044	141,336
1120	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	847,156	285,730
1121	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	211,281	71,261
1122	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	343,040	115,701
1123	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	48,577	16,384
1124	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	12CP-PROD	32,847	11,079
1125	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	ENERGY	43,735	15,625
1126	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	22,087	7,450
1127	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	343000-Other Prod Prime Mover	12CP-PROD	368,735	124,367
1128	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	344000E-Other Prod Generator	12CP-PROD	659,447	222,419
1129	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	344045-Other Prod Generator-Wind	ENERGY	472,065	168,658
1130	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	105,618	35,623
1131	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	27,297	9,753
1132	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	11,907	4,016
1133	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	0	0
1134	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production		Subtotal Production	22,483,809	7,594,224
1135								
1136	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	12CP-TRAN	(201,327)	(53,114)
1137	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(4,628)	(4,628)
1138	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	350002ERT-Transmission Land Right Radial TX 350002ERW-Transmission Land Right Radial	TX	(6,974)	
1139	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	Wholesale	WHLS	(1,342)	
1140	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	12CP-TRAN	97,156	25,632
1141	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	2,941	992
1142	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	ENERGY	3,716	1,327
1143	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	353000E-Transmission Station	12CP-TRAN	950,828	250,849
1144	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	12CP-PROD	113,029	38,123
1145	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	ENERGY	49,089	17,538
1146	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	46,324	12,221
1147	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	1,065	1,065
1148	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	1,605	
1149	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	309	
1150	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	355000E	12CP-TRAN	8,759,050	2,310,830
1151	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	201,334	201,334
1152	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	303,431	
1153	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	58,407	





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Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1191	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	310002-Steam Prod Land Rights	12CP-PROD	(1,303)	(440)
1192	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	310003-Steam Prod Water Rights	12CP-PROD	(45,008)	(15,180)
1193	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(57)	(19)
1194	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	311000E-Steam Prod Str & Improv	12CP-PROD	1,392,478	469,657
1195	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	47,576	16,047
1196	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	(171,674)	(57,902)
1197	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	1,748,399	589,702
1198	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	43,158	14,557
1199	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(3,183,665)	(1,073,790)
1200	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	314000-Steam Prod Turbogogen Unit	12CP-PROD	1,284,730	433,315
1201	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	314001-Steam Prod Turbogogen-TolkSC	12CP-PROD	77,779	26,234
1202	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	137,847	46,493
1203	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	47,077	15,878
1204	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	163,720	55,220
1205	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	21,626	7,294
1206	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	341000E-Other Prod Str & Impr	12CP-PROD	(18,699)	(6,307)
1207	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	341045-Other Prod Str & Imp-Wind	ENERGY	48,514	17,333
1208	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	2,987	1,007
1209	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	343000-Other Prod Prime Mover	12CP-PROD	(79,811)	(26,919)
1210	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	344000E-Other Prod Generator	12CP-PROD	(196,490)	(66,273)
1211	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	344045-Other Prod Generator-Wind	ENERGY	1,011,442	361,364
1212	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(39,529)	(13,333)
1213	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	6,738	2,407
1214	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(113)	(38)
1215	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	1	0
1216	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production		Subtotal Production	2,297,722	796,307
1217								
1218	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	350002E-Transmission Land Right	12CP-TRAN	199,220	52,559
1219	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	NM	4,579	4,579
1220	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	TX	6,901	
					350002ERW-Transmission Land Right Radial Wholesale	WHLS	1,328	
1221	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission				
1222	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	352000-Transmission Str & Improv	12CP-TRAN	450,064	118,737
1223	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	2,362	797
1224	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	ENERGY	10,091	3,605
1225	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	353000E-Transmission Station	12CP-TRAN	2,878,283	759,354
1226	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	353010-Tran Station Equip Pro	12CP-PROD	58,946	19,881
1227	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	ENERGY	133,603	47,733

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Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1228	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	5,697	1,503
1229	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	131	131
1230	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	197	
1231	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	38	
1232	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	355000E	12CP-TRAN	6,922,865	1,826,404
1233	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	159,128	159,128
1234	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	239,822	
1235	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	46,163	
1236	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	1,116	376
1237	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	99,851	35,674
1238	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	730,993	192,852
1239	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	16,802	16,802
1240	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX 356000ERW-Tran OH Conductor & D Radial Wholesale	TX WHLS	25,323 4,874	
1241	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission				
1242	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	505	170
1243	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	16,262	5,810
1244	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	357000E-Tran Underground Cond	12CP-TRAN	600	158
1245	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(1,894)	(500)
1246	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	359000-Transmission Road & Trai	12CP-TRAN	1,499	395
1247	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission		Subtotal Transmission	12,015,349	3,246,150
1248								
1249	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	389002-General Land Rights	LABXAG	(192)	(62)
1250	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	390000-Genl Structures & Improv	LABXAG	(328,504)	(106,556)
1251	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	LABXAG	7	2
1252	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	391000-General Office Furn & E	LABXAG	(15,122)	(4,905)
1253	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	391004-General Info Sys Computer	LABXAG	(82,255)	(26,681)
1254	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	393000-General Stores Equipmen	LABXAG	(353)	(115)
1255	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	394000-General Tools & Shop Equi	LABXAG	16,058	5,209
1256	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	395000-General Laboratory Equi	LABXAG	(101,297)	(32,858)
1257	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	397000-General Communication E	LABXAG	(689,885)	(223,777)
1258	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	397010-General Comm Eq Two Wa	LABXAG	(751,017)	(243,606)
1259	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	397020-General Comm Eq AE	LABXAG	(758)	(246)
1260	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	397030-General Comm Eq EM	LABXAG	(628,517)	(203,871)
1261	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	398000-General Miscellaneous E	LABXAG	(13,078)	(4,242)
1262	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General		Subtotal General	(2,594,914)	(841,709)
1263								
1264	BP Adjustments	SPS Unblending Adjustment	4-Book Depr			Subtotal 4-Book Depr	11,718,157	3,200,749

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1265								
1266	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(34)	(11)
1267	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(833)	(270)
1268	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(382)	(124)
1269	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(28)	(9)
1270	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(53)	(17)
1271	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	0	0
1272	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(0)	(0)
1273	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	0	0
1274	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	0	0
1275	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303020-Sfwr-Non Reg 10 Yr	LABXAG	0	0
1276	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible		Subtotal Intangible	(1,329)	(431)
1277								
1278	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	310002-Steam Prod Land Rights	12CP-PROD	1,868	630
1279	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	310003-Steam Prod Water Rights	12CP-PROD	(26,650)	(8,988)
1280	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	124	42
1281	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	12CP-PROD	(237,530)	(80,114)
1282	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(84,038)	(28,344)
1283	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	(3,704)	(1,249)
1284	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(1,869,061)	(630,399)
1285	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(48,136)	(16,235)
1286	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(98,540)	(33,236)
1287	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	314000-Steam Prod Turbogogen Unit	12CP-PROD	(777,828)	(262,347)
1288	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	314001-Steam Prod Turbogogen-TolkSC	12CP-PROD	(137,178)	(46,268)
1289	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(72,292)	(24,383)
1290	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(69,165)	(23,328)
1291	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(19,805)	(6,680)
1292	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(15,902)	(5,363)
1293	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	341000E-Other Prod Str & Impr	12CP-PROD	(3,470)	(1,171)
1294	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	341045-Other Prod Str & Imp-Wind	ENERGY	(16,721)	(5,974)
1295	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(2,148)	(725)
1296	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	343000-Other Prod Prime Mover	12CP-PROD	(110,568)	(37,293)
1297	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	344000E-Other Prod Generator	12CP-PROD	(4,348)	(1,466)
1298	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	ENERGY	(178,707)	(63,848)
1299	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(19,355)	(6,528)
1300	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(11,218)	(4,008)
1301	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(10,021)	(3,380)
1302	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(0)	(0)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1303	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production		Subtotal Production	(3,814,391)	(1,290,654)
1304								
1305	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	350002E-Transmission Land Right	12CP-TRAN	(482,980)	(127,421)
1306	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(11,102)	(11,102)
1307	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX 350002ERW-Transmission Land Right Radial	TX	(16,731)	
1308	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	Wholesale	WHLS	(3,221)	
1309	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(50,272)	(13,263)
1310	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(1,163)	(392)
1311	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(1,492)	(533)
1312	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	353000E-Transmission Station	12CP-TRAN	(492,322)	(129,885)
1313	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(44,687)	(15,072)
1314	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	ENERGY	(27,981)	(9,997)
1315	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	3,398	897
1316	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	78	78
1317	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	118	
1318	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	23	
1319	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	355000E	12CP-TRAN	653,760	172,476
1320	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	15,027	15,027
1321	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	22,648	
1322	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	4,359	
1323	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	37	12
1324	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(8,219)	(2,936)
1325	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	233,449	61,589
1326	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	5,366	5,366
1327	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX 356000ERW-Tran OH Conductor & D Radial	TX	8,087	
1328	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	Wholesale	WHLS	1,557	
1329	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	58	19
1330	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(4,437)	(1,585)
1331	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	12CP-TRAN	123	32
1332	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	215	57
1333	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	12CP-TRAN	228	60
1334	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission		Subtotal Transmission	(196,076)	(56,572)
1335								
1336	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	389002-General Land Rights	LABXAG	(19)	(6)
1337	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	390000-Genl Structures & Improv	LABXAG	(116,013)	(37,631)
1338	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	LABXAG	(1)	(0)
1339	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	391000-General Office Furn & E	LABXAG	4,481	1,454

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Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1340	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	391004-General Info Sys Computer	LABXAG	(20,416)	(6,622)
1341	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	(0)
1342	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	392000-General Transportation E	LABXAG	0	0
1343	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	392010-General Transp Eq Grp	LABXAG	1,632	529
1344	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	392020-General Transp Eq Grp 2	LABXAG	23,130	7,503
1345	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	392030-General Transp Eq Trailer	LABXAG	5,137	1,666
1346	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	392040-General Transp Eq Grp 4	LABXAG	17,693	5,739
1347	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	393000-General Stores Equipmen	LABXAG	684	222
1348	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	394000-General Tools & Shop Equi	LABXAG	93,754	30,411
1349	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	395000-General Laboratory Equi	LABXAG	17,652	5,726
1350	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	396000-General Power Operated E	LABXAG	5,212	1,691
1351	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	397000-General Communication E	LABXAG	127,314	41,297
1352	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	397010-General Comm Eq Two Wa	LABXAG	79,036	25,637
1353	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	397020-General Comm Eq AE	LABXAG	70	23
1354	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	397030-General Comm Eq EM	LABXAG	47,715	15,477
1355	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	398000-General Miscellaneous E	LABXAG	4,444	1,442
1356	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General		Subtotal General	291,507	94,556
1357								
1358	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity			Subtotal 6-ADIT Activity	(3,720,291)	(1,253,102)
1359								
1360	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303003-Intg Misc Computr Softwar	LABXAG	151	49
1361	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303004-Intg Misc Computr Softwar	LABXAG	3,730	1,210
1362	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	1,711	555
1363	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303007-Intg Misc Computr Softwar	LABXAG	125	40
1364	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303010-Intg Misc Computr Softwar	LABXAG	239	77
1365	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	(0)	(0)
1366	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	0	0
1367	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	(0)	(0)
1368	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	(0)	(0)
1369	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303020-Sfwr-Non Reg 10 Yr	LABXAG	(0)	(0)
1370	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible		Subtotal Intangible	5,956	1,932

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Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1371								
1372	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	310002-Steam Prod Land Rights	12CP-PROD	(8,370)	(2,823)
1373	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	310003-Steam Prod Water Rights	12CP-PROD	119,385	40,266
1374	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(557)	(188)
1375	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	311000E-Steam Prod Str & Improv	12CP-PROD	1,064,087	358,896
1376	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	376,475	126,978
1377	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	16,592	5,596
1378	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	8,373,030	2,824,065
1379	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	215,639	72,731
1380	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	441,439	148,889
1381	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	314000-Steam Prod Turbogen Unit	12CP-PROD	3,484,518	1,175,262
1382	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	614,532	207,270
1383	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	323,852	109,229
1384	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	309,846	104,505
1385	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	88,721	29,924
1386	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	71,238	24,027
1387	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	341000E-Other Prod Str & Impr	12CP-PROD	15,547	5,244
1388	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	341045-Other Prod Str & Imp-Wind	ENERGY	74,905	26,762
1389	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	9,624	3,246
1390	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	343000-Other Prod Prime Mover	12CP-PROD	495,325	167,064
1391	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	344000E-Other Prod Generator	12CP-PROD	19,477	6,569
1392	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	344045-Other Prod Generator-Wind	ENERGY	800,573	286,026
1393	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	86,707	29,244

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1394	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	50,253	17,954
1395	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	44,894	15,142
1396	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	0	0
1397	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production		Subtotal Production	17,087,729	5,781,879
1398								
1399	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	350002E-Transmission Land Right	12CP-TRAN	2,163,656	570,820
1400	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	350002ERN-Transmission Land Right Radial NM	NM	49,733	49,733
1401	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	350002ERT-Transmission Land Right Radial TX	TX	74,953	
1402	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	14,428	
1403	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	352000-Transmission Str & Improv	12CP-TRAN	225,208	59,415
1404	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	5,209	1,757
1405	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	352045-Tran Str & Impr-Wind	ENERGY	6,685	2,389
1406	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	353000E-Transmission Station	12CP-TRAN	2,205,506	581,861
1407	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	353010-Tran Station Equip Pro	12CP-PROD	200,189	67,520
1408	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	353045-Tran Station Equip-Wind	ENERGY	125,351	44,785
1409	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(15,224)	(4,016)
1410	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(350)	(350)
1411	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(527)	
1412	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(102)	
1413	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	355000E	12CP-TRAN	(2,928,716)	(772,660)
1414	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(67,319)	(67,319)
1415	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(101,457)	
1416	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(19,529)	

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1417	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(166)	(56)
1418	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	36,819	13,155
1419	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(1,045,806)	(275,907)
1420	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(24,039)	(24,039)
1421	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(36,229)	
1422	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(6,974)	
1423	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(258)	(87)
1424	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	19,875	7,101
1425	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(549)	(145)
1426	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(965)	(255)
1427	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(1,020)	(269)
1428	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission		Subtotal Transmission	878,384	253,433
1429								
1430	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	389002-General Land Rights	LABXAG	84	27
1431	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	390000-Genl Structures & Improv	LABXAG	519,714	168,579
1432	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	390007-Genl Str & Imp Lease Bld	LABXAG	6	2
1433	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	391000-General Office Furn & E	LABXAG	(20,075)	(6,512)
1434	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	391004-General Info Sys Computer	LABXAG	91,460	29,667
1435	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0	0
1436	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	392000-General Transportation E	LABXAG	(0)	(0)
1437	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	392010-General Transp Eq Grp	LABXAG	(7,310)	(2,371)
1438	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	392020-General Transp Eq Grp 2	LABXAG	(103,617)	(33,610)
1439	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	392030-General Transp Eq Trailer	LABXAG	(23,015)	(7,465)



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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1440	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	392040-General Transp Eq Grp 4	LABXAG	(79,261)	(25,710)
1441	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	393000-General Stores Equipmen	LABXAG	(3,064)	(994)
1442	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	394000-General Tools & Shop Equi	LABXAG	(420,001)	(136,235)
1443	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	395000-General Laboratory Equi	LABXAG	(79,076)	(25,650)
1444	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	396000-General Power Operated E	LABXAG	(23,350)	(7,574)
1445	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	397000-General Communication E	LABXAG	(570,344)	(185,002)
1446	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	397010-General Comm Eq Two Wa	LABXAG	(354,067)	(114,848)
1447	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	397020-General Comm Eq AE	LABXAG	(315)	(102)
1448	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	397030-General Comm Eq EM	LABXAG	(213,753)	(69,335)
1449	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	398000-General Miscellaneous E	LABXAG	(19,909)	(6,458)
1450	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General		Subtotal General	(1,305,893)	(423,591)
1451								
1452	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences		Subtotal Schedule M Temporary Differences		16,666,176	5,613,653
1453								
1454	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Intangible	303003-Intg Misc Computr Softwar	LABXAG	5	2
1455	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Intangible	303004-Intg Misc Computr Softwar	LABXAG	120	39
1456	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	55	18
1457	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Intangible	303007-Intg Misc Computr Softwar	LABXAG	4	1
1458	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Intangible	303010-Intg Misc Computr Softwar	LABXAG	8	2
1459	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Intangible		Subtotal Intangible	192	62
1460								
1461	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	310002-Steam Prod Land Rights	12CP-PROD	(69)	(23)
1462	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	310003-Steam Prod Water Rights	12CP-PROD	28	9
1463	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(5)	(2)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1464	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	311000E-Steam Prod Str & Improv	12CP-PROD	34,065	11,489
1465	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	14,866	5,014
1466	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	112	38
1467	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	249,074	84,008
1468	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	8,515	2,872
1469	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	2,973	1,003
1470	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	314000-Steam Prod Turboggen Unit	12CP-PROD	90,349	30,473
1471	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	314001-Steam Prod Turboggen-TolkSC	12CP-PROD	24,266	8,185
1472	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	7,923	2,672
1473	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	12,235	4,127
1474	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	3,825	1,290
1475	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	2,813	949
1476	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	341000E-Other Prod Str & Impr	12CP-PROD	(2,567)	(866)
1477	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	341045-Other Prod Str & Imp-Wind	ENERGY	2,190	783
1478	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(732)	(247)
1479	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	343000-Other Prod Prime Mover	12CP-PROD	2,403	810
1480	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	344000E-Other Prod Generator	12CP-PROD	(32,331)	(10,905)
1481	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	344045-Other Prod Generator-Wind	ENERGY	23,359	8,345
1482	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(2,367)	(798)
1483	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	1,492	533
1484	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(227)	(77)
1485	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	0	0
1486	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production		Subtotal Production	442,190	149,683

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1487								
1488	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	350002E-Transmission Land Right	12CP-TRAN	2,454	647
1489	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	350002ERN-Transmission Land Right Radial NM	NM	56	56
1490	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	350002ERT-Transmission Land Right Radial TX	TX	85	
1491	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	16	
1492	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	352000-Transmission Str & Improv	12CP-TRAN	5,662	1,494
1493	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	201	68
1494	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	352045-Tran Str & Impr-Wind	ENERGY	182	65
1495	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	353000E-Transmission Station	12CP-TRAN	55,452	14,629
1496	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	353010-Tran Station Equip Pro	12CP-PROD	7,715	2,602
1497	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	353045-Tran Station Equip-Wind	ENERGY	3,268	1,168
1498	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(332)	(88)
1499	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(8)	(8)
1500	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(12)	
1501	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(2)	
1502	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	355000E	12CP-TRAN	(64,035)	(16,894)
1503	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(1,472)	(1,472)
1504	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(2,218)	
1505	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(427)	
1506	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(1)	(0)
1507	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	781	279
1508	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(22,867)	(6,033)
1509	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(526)	(526)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1510	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(792)	
1511	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(152)	
1512	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(1)	(0)
1513	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	447	160
1514	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(12)	(3)
1515	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(21)	(6)
1516	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(22)	(6)
1517	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission		Subtotal Transmission	(16,580)	(3,866)
1518								
1519	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	389002-General Land Rights	LABXAG	0	0
1520	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	390000-Genl Structures & Improv	LABXAG	3,875	1,257
1521	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	390007-Genl Str & Imp Lease Bld	LABXAG	0	0
1522	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	391000-General Office Furn & E	LABXAG	(66)	(21)
1523	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	391004-General Info Sys Computer	LABXAG	(83)	(27)
1524	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	
1525	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	392000-General Transportation E	LABXAG		
1526	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	392010-General Transp Eq Grp	LABXAG	(0)	(0)
1527	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	392020-General Transp Eq Grp 2	LABXAG	(6)	(2)
1528	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	392030-General Transp Eq Trailer	LABXAG	(1)	(0)
1529	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	392040-General Transp Eq Grp 4	LABXAG	(4)	(1)
1530	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	393000-General Stores Equipmen	LABXAG	(44)	(14)
1531	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	394000-General Tools & Shop Equi	LABXAG	(6,049)	(1,962)
1532	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	395000-General Laboratory Equi	LABXAG	(1,140)	(370)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1533	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	396000-General Power Operated E	LABXAG	(1)	(0)
1534	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	397000-General Communication E	LABXAG	(8,221)	(2,667)
1535	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	397010-General Comm Eq Two Wa	LABXAG	(5,108)	(1,657)
1536	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	397020-General Comm Eq AE	LABXAG	(5)	(1)
1537	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	397030-General Comm Eq EM	LABXAG	(3,068)	(995)
1538	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	398000-General Miscellaneous E	LABXAG	(287)	(93)
1539	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General		Subtotal General	(20,209)	(6,555)
1540								
1541	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences		Subtotal Schedule M Permanent Differences		405,593	139,324
1542								
1543	BP Adjustments	SPS Unblending Adjustment				<b>Subtotal SPS Unblending Adjustment</b>	<b>(93,241,343)</b>	<b>(29,863,038)</b>
1544								
1545	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	310002-Steam Prod Land Rights	12CP-PROD	1,341	452
1546	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	310003-Steam Prod Water Rights	12CP-PROD	(3,285)	(1,108)
1547	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	89	30
1548	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	311000E-Steam Prod Str & Improv	12CP-PROD	95,395	32,175
1549	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	13,881	4,682
1550	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	1,505	508
1551	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	433,992	146,377
1552	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	7,951	2,682
1553	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	40,345	13,608
1554	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	314000-Steam Prod Turbogogen Unit	12CP-PROD	208,409	70,293
1555	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	314001-Steam Prod Turbogogen-TolkSC	12CP-PROD	22,658	7,642
1556	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	26,442	8,919
1557	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	11,424	3,853
1558	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	9,908	3,342
1559	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	2,627	886
1560	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	12CP-PROD	11,061	3,731
1561	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	ENERGY	76,057	27,173
1562	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	2,558	863
1563	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	343000-Other Prod Prime Mover	12CP-PROD	41,430	13,973
1564	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	344000E-Other Prod Generator	12CP-PROD	211,037	71,179
1565	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	344045-Other Prod Generator-Wind	ENERGY	818,934	292,586









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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1671	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	LABXAG	690	224
1672	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	(690)	(216)
1673	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	LABXAG	102,324	33,191
1674	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	(102,324)	(31,984)
1675	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	LABXAG	333,967	108,329
1676	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(333,967)	(104,389)
1677	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	General		Subtotal General		5,154
1678								
1679	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP		Subtotal 65Net-Accum Depr End bal net of RWIP		(0)	15,286
1680								
1681	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	LABXAG	175,162	56,817
1682	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(175,162)	(54,751)
1683	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	LABXAG	5,177	1,679
1684	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(5,177)	(1,618)
1685	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Intangible		Subtotal Intangible	(0)	2,127
1686								
1687	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Distribution	37000E-Distribution Meter	NM	161	161
1688	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	(161)	(161)
1689	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Distribution		Subtotal Distribution		
1690								
1691	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	General	391000-General Office Furn & E	LABXAG	1,242	403
1692	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	(1,242)	(388)
1693	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	General	391004-General Info Sys Computer	LABXAG	42,076	13,648
1694	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	(42,076)	(13,152)
1695	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	General	397030-General Comm Eq EM	LABXAG	766,640	248,674
1696	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(766,640)	(239,631)
1697	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	General		Subtotal General		9,553
1698								
1699	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal			Subtotal 74-ADIT End Bal	(0)	11,681
1700								
1701	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(421,523)	(136,729)
1702	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	421,523	131,757
1703	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	Intangible		Subtotal Intangible	0	(4,972)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1704								
1705	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	General	391000-General Office Furn & E	LABXAG	(690)	(224)
1706	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	690	216
1707	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	General	391004-General Info Sys Computer	LABXAG	(102,324)	(33,191)
1708	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	102,324	31,984
1709	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	General	397030-General Comm Eq EM	LABXAG	(333,967)	(108,329)
1710	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	333,967	104,389
1711	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	General		Subtotal General		(5,154)
1712								
1713	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr			Subtotal 4-Book Depr	0	(10,126)
1714								
1715	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	LABXAG	45,317	14,700
1716	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(45,317)	(14,165)
1717	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	LABXAG	3,035	984
1718	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(3,035)	(949)
1719	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	Intangible		Subtotal Intangible	(0)	570
1720								
1721	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	Distribution	370000E-Distribution Meter	NM	(43)	(43)
1722	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	43	43
1723	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	Distribution		Subtotal Distribution		
1724								
1725	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	General	391000-General Office Furn & E	LABXAG	890	289
1726	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	(890)	(278)
1727	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	General	391004-General Info Sys Computer	LABXAG	27,478	8,913
1728	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	(27,478)	(8,589)
1729	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	General	397030-General Comm Eq EM	LABXAG	446,684	144,890
1730	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(446,684)	(139,622)
1731	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	General		Subtotal General	(0)	5,603
1732								
1733	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity			Subtotal 6-ADIT Activity	(0)	6,174
1734								
1735	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(203,934)	(66,150)
1736	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	203,934	63,744
1737	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(13,628)	(4,421)
1738	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	13,628	4,260

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1739 1740	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	Intangible		Subtotal Intangible	0	(2,566)
1741	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	Distribution	370000E-Distribution Meter	NM	195	195
1742	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	(195)	(195)
1743 1744	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	Distribution		Subtotal Distribution		
1745	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	General	391000-General Office Furn & E	LABXAG	(3,998)	(1,297)
1746	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	3,998	1,250
1747	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	General	391004-General Info Sys Computer	LABXAG	(123,568)	(40,082)
1748	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	123,568	38,624
1749	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	General	397030-General Comm Eq EM	LABXAG	(2,033,651)	(659,653)
1750	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	2,033,651	635,666
1751 1752	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences	General		Subtotal General		(25,492)
1753 1754	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Temporary Differences		Subtotal Schedule M Temporary Differences		0	(28,058)
1755	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(23,973)	(7,776)
1756	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	23,973	7,493
1757	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(26,901)	(8,726)
1758	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	26,901	8,409
1759 1760	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences	Intangible		Subtotal Intangible	0	(600)
1761	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences	Distribution	370000E-Distribution Meter	NM	(506)	(506)
1762	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	506	506
1763	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences	Distribution		Subtotal Distribution		



Southwestern Public Service Company

12 Months Ending June 2024

0 Income Statement

Line No.	Income Statement Component	Total	SPS NM Electric Retail
1	<b>Income Statement</b>		
2			
3	Rate Revenues	(1,228,076,841)	(472,636,180)
4	Other Revenues	(301,755,695)	(75,638,930)
5	Total Revenues	(1,529,832,536)	(548,275,110)
6			
7	Cost of Sales	69,110,038	26,616,615
8	Operations and Maintenance Expense	522,844,350	181,329,358
9	Depreciation and Amortization Expense	438,378,893	156,478,400
10	Taxes Other Than Income	113,283,403	33,481,289
11	Income Tax Expense	44,517,053	19,085,476
12	Gains/Losses		
13	Total Operating Deductions	1,188,133,737	416,991,137
14	Operating Deductions Check		
15			
16	<b>Net Operating Earnings</b>	341,698,799	131,283,972
17			
18	Rate Base	6,984,326,038	2,440,433,259
19	Weighted Average Cost of Capital	7.85%	7.85%
20	Authorized Earnings	548,269,594	191,574,011
21	Required Earnings Check	548,269,594	191,574,011
22			
23	Earnings Deficiency/(Excess)	206,570,795	60,290,038
24			
25	Tax Gross-Up Factor	1.288	1.288
26	Revenue Deficiency	266,006,253	77,636,954
27			
28	<b><u>Earned Return on Equity</u></b>		
29	Earned Return on Rate Base	4.89%	5.38%
30	Weighted Cost of Debt	1.97%	1.97%
31	Difference	2.92%	3.41%
32			
33	Ratio of Common Equity	54.70%	54.70%
34	Earned Return on Equity	5.34%	6.23%

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Southwestern Public Service Company

12 Months Ending June 2024

1 Calculation of Deficiency

Line No.	Revenue Requirement Component	Total	SPS NM Electric Retail
1			
2	Cost of Sales	69,110,038	26,616,615
3	Operations & Maintenance Expense	522,844,350	181,329,358
4	Depreciation and Amortization Expense	438,378,893	156,478,400
5	Taxes Other Than Income	113,283,403	33,481,289
6	Gross Total Income Tax Expense	103,952,511	36,432,392
7	Gains/Losses		
8	Total Operating Deductions	1,247,569,195	434,338,053
9			
10	Rate Base	6,984,326,038	2,440,433,259
11	Weighted Average Cost of Capital	7.85%	7.85%
12	Authorized Earnings	548,269,594	191,574,011
13			
14	Gross Revenue Requirement	1,795,838,789	625,912,063
15	Revenue Credits	(301,755,695)	(75,638,930)
16	Net (Rate) Revenue Requirement	1,494,083,094	550,273,134
17			
18	Revenue at Present Rates	(1,228,076,841)	(472,636,180)
19			
20	Revenue Deficiency/(Excess)	266,006,253	77,636,954
21			
22	Revenue Deficiency/(Excess) - IS Method	266,006,253	77,636,954
23	Difference	(0)	0











Southwestern Public Service Company

12 Months Ending June 2024

E Income Tax Expense

Line No.	Income Tax Expense	Total					SPS NM Electric Retail				
		Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments	Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1	Rate Base	6,984,326,038	7,268,830,006	(791,140,908)	253,274,659	253,362,281	2,440,433,259	2,569,821,955	(296,555,664)	72,203,835	94,963,132
2	Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
3	Authorized Earnings	548,269,594	570,603,155	(62,104,561)	19,882,061	19,888,939	191,574,011	201,731,023	(23,279,620)	5,668,001	7,454,606
4											
5	Weighted Cost of Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
6	Interest Deduction	137,591,223	143,195,951	(15,585,476)	4,989,511	4,991,237	48,076,535	50,625,493	(5,842,147)	1,422,416	1,870,774
7											
8	Total Schedule M	(203,772,123)	(427,062,986)	99,410,654	87,369,656	36,510,554	(80,968,284)	(165,384,547)	35,228,207	34,320,169	14,867,886
9											
10	State Taxable Income	206,906,248	344,218	52,891,569	102,262,206	51,408,256	62,529,191	(14,279,016)	17,790,734	38,565,755	20,451,718
11	State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
12	State Tax Expense	3,519,061	5,854	899,580	1,739,276	874,352	1,063,496	(242,858)	302,585	655,926	347,843
13											
14	Federal Taxable Income	203,387,186	338,363	51,991,989	100,522,930	50,533,904	61,465,695	(14,036,159)	17,488,149	37,909,829	20,103,875
15	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
16	Federal Tax Expense	42,711,309	71,056	10,918,318	21,109,815	10,612,120	12,907,796	(2,947,593)	3,672,511	7,961,064	4,221,814
17											
18	Composite Tax Rate	22.34%	22.34%	22.34%	22.34%	22.34%	22.34%	22.34%	22.34%	22.34%	22.34%
19											
20	Deferred Tax Expense	34,521,584	(24,314,149)	87,386,747	(20,233,640)	(8,317,373)	14,329,902	(9,439,522)	34,998,718	(7,912,741)	(3,316,553)
21	ITC Amortized	(26,211)	(26,211)				(9,122)	(9,122)			
22											
23	Total Tax Expense	80,725,744	(24,263,449)	99,204,644	2,615,451	3,169,098	28,292,072	(12,639,095)	38,973,814	704,249	1,253,104
24	Tax Gross Up Factor	1.28772	1.28772	1.28772	1.28772	1.28772	1.28772	1.28772	1.28772	1.28772	1.28772
25	Gross Total Income Tax Expense	103,952,511	(31,244,635)	127,748,241	3,367,980	4,080,925	36,432,392	(16,275,671)	50,187,531	906,879	1,613,652





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Southwestern Public Service Company

12 Months Ending June 2024

H Cost of Capital

Cost of Capital Component	SPS NM Electric Retail
Cost of Common Equity	10.75%
Cost of Long Term Debt	4.34%
Ratio of Common Equity	54.70%
Ratio of Long Term Debt	45.30%
Weighted Average Cost of Capital	7.85%
Weighted Average Cost of Common Equity	5.88%
Weighted Average Cost of Debt	1.97%







Southwestern Public Service Company

12 Months Ending June 2024

K Jurisdictional Allocators

Line No.	Jurisdictional Allocator	Total	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
1	12CP-PROD	100.00%	3.45%	38.47%	58.08%
2	12CP-TRAN	100.00%	26.61%	29.24%	44.14%
3	CUST-ADJ	100.00%	33.33%	33.33%	33.33%
4	CUST-AVG	100.00%	0.00%	31.39%	68.61%
5	CUST-H/S	100.00%		80.31%	19.69%
6	CUST-RET	100.00%		31.39%	68.61%
7	CUST-YE	100.00%	33.33%	33.33%	33.33%
8	DEPOSITS	100.00%		26.58%	73.42%
9	ENERGY	100.00%	4.01%	39.19%	56.80%
10	LABOR	100.00%	5.85%	35.29%	58.86%
11	LABXAG	100.00%	5.84%	35.21%	58.96%
12	MET-YE	100.00%	33.33%	33.33%	33.33%
13	NCP-DIST	100.00%	2.06%		97.94%
14	NM	100.00%		100.00%	
15	PIS-DIST	100.00%	0.06%	38.10%	61.84%
16	PIS-GEN	100.00%	5.55%	35.02%	59.42%
17	PIS-NET	100.00%	12.80%	34.80%	52.40%
18	PIS-PROD	100.00%	3.67%	38.75%	57.58%
19	PIS-PTD	100.00%	12.02%	34.86%	53.12%
20	PIS-TRAN	100.00%	25.34%	29.77%	44.89%
21	PISRET-DIST	100.00%		38.12%	61.88%
22	PISRET-PROD	100.00%		40.22%	59.78%
23	PISRET-PTD	100.00%		39.62%	60.38%
24	PISRET-TRAN	100.00%		39.88%	60.12%
25	RETAIL-ENERGY	100.00%		40.83%	59.17%
26	RETAIL-PROD	100.00%		39.85%	60.15%
27	RETAIL-TRAN	100.00%		39.85%	60.15%
28	TX	100.00%			100.00%
29	WHLS	100.00%	100.00%		

Southwestern Public Service Company

12 Months Ending June 2024  
1.1 Deficiency Detail

Line No.	Revenue Requirement Component	Total					SPS NM Electric Retail				
		Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments	Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1											
2	Cost of Sales	69,110,038	650,438,820	(581,707,718)	542,342	(163,407)	26,616,615	254,435,212	(227,966,051)	210,669	(63,216)
3	Operations & Maintenance Expense	522,844,350	521,427,852	(26,743,925)	14,780,714	13,379,710	181,329,358	188,617,133	(20,357,200)	5,812,452	7,256,973
4	Depreciation and Amortization Expense	438,378,893	336,086,529	24,516,809	22,909,880	54,865,675	156,478,400	121,600,080	6,428,638	7,717,194	20,732,488
5	Taxes Other Than Income	113,283,403	95,950,033	(8,295)	8,315,187	9,026,478	33,481,289	27,445,396	(2,927)	2,893,910	3,144,910
6	Gross Total Income Tax Expense	103,952,511	(31,244,635)	127,748,241	3,367,980	4,080,925	36,432,392	(16,275,671)	50,187,531	906,879	1,613,652
7	Gains/Losses		100,073	(100,073)				38,499	(38,499)		
8	Total Operating Deductions	1,247,569,195	1,572,758,673	(456,294,961)	49,916,102	81,189,381	434,338,053	575,860,649	(191,748,508)	17,541,104	32,684,808
9											
10	Rate Base	6,984,326,038	7,268,830,006	(791,140,908)	253,274,659	253,362,281	2,440,433,259	2,569,821,955	(296,555,664)	72,203,835	94,963,132
11	Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
12	Authorized Earnings	548,269,594	570,603,155	(62,104,561)	19,882,061	19,888,939	191,574,011	201,731,023	(23,279,620)	5,668,001	7,454,606
13											
14	Gross Revenue Requirement	1,795,838,789	2,143,361,828	(518,399,522)	69,798,163	101,078,320	625,912,063	777,591,673	(215,028,128)	23,209,105	40,139,414
15	Revenue Credits	(301,755,695)	(184,806,233)	(116,949,462)			(75,638,930)	(34,860,801)	(40,778,129)		
16	Net (Rate) Revenue Requirement	1,494,083,094	1,958,555,595	(635,348,984)	69,798,163	101,078,320	550,273,134	742,730,872	(255,806,257)	23,209,105	40,139,414
17											
18	Revenue at Present Rates	(1,228,076,841)	(1,820,785,624)	640,739,575		(48,030,792)	(472,636,180)	(627,457,944)	202,852,556		(48,030,792)
19											
20	Revenue Deficiency/(Excess)	266,006,253	137,769,971	5,390,592	69,798,163	53,047,528	77,636,954	115,272,928	(52,953,701)	23,209,105	(7,891,378)
21											
22	Revenue Deficiency/(Excess) - IS Method	266,006,253	137,769,971	5,390,592	69,798,163	53,047,528	77,636,954	115,272,928	(52,953,701)	23,209,105	(7,891,378)
23	Difference	(0)	(0)	0			0	0	0		









Southwestern Public Service Company

12 Months Ending June 2024

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1	OM	Production	50000-Stm Prod Op & Supr	Base	3,719,228	3,719,228			
2	OM	Production	50000-Stm Prod Op & Supr	SPS Base Data - Reclass Incentive Labor					
3	OM	Production	50000-Stm Prod Op & Supr	SPS Business Area Adjustments	(327)		(327)		
4	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive Adjustment to Target - BP	9,126		9,126		
5	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive Adjustment to Target - LP	2,433			2,433	
6	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive Adjustment to Target - TY	2,530				2,530
7	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive XES Adjustment to Target - BP	16,303		16,303		
8	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive XES Adjustment to Target - LP	6,745			6,745	
9	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive XES Adjustment to Target - TY	7,015				7,015
10	OM	Production	50000-Stm Prod Op & Supr	SPS K&M Generation TY Adj	(32)				(32)
11	OM	Production	50000-Stm Prod Op & Supr	SPS Linkage Period Escalator	120,054			120,054	
12	OM	Production	50000-Stm Prod Op & Supr	SPS Test Year Escalator	138,744				138,744
13	OM	Production	50000-Stm Prod Op & Supr	Subtotal 50000-Stm Prod Op & Supr	4,021,818	3,719,228	25,102	129,232	148,257
14									
15	OM	Production	50135-Coal Non-Mine;Non-Freight	SPS Account Reclass	29,697,511	29,697,511			
16	OM	Production	50135-Coal Non-Mine;Non-Freight	SPS Coal Handling Linkage Period Adjustment	7,854,694			7,854,694	
17	OM	Production	50135-Coal Non-Mine;Non-Freight	SPS Coal Handling Test Year Adjustment	1,263,781				1,263,781
18	OM	Production	50135-Coal Non-Mine;Non-Freight	Subtotal 50135-Coal Non-Mine;Non-Freight	38,815,986	29,697,511		7,854,694	1,263,781
19									
20	OM	Production	50170-Stm Gen Fuel	SPS Account Reclass	(614,430)	(614,430)			
21	OM	Production	50170-Stm Gen Fuel	SPS Base Data - Reclass Incentive Labor					
22	OM	Production	50170-Stm Gen Fuel	SPS Business Area Adjustments	(54)		(54)		
23	OM	Production	50170-Stm Gen Fuel	SPS Incentive XES Adjustment to Target - BP	5,713		5,713		
24	OM	Production	50170-Stm Gen Fuel	SPS Incentive XES Adjustment to Target - LP	2,364			2,364	
25	OM	Production	50170-Stm Gen Fuel	SPS Incentive XES Adjustment to Target - TY	2,458				2,458
26	OM	Production	50170-Stm Gen Fuel	SPS Linkage Period Escalator	17,638			17,638	
27	OM	Production	50170-Stm Gen Fuel	SPS Test Year Escalator	21,871				21,871
28	OM	Production	50170-Stm Gen Fuel	Subtotal 50170-Stm Gen Fuel	(564,441)	(614,430)	5,659	20,001	24,329
29									
30	OM	Production	50200-Steam Expenses Major	Base	11,901,341	11,901,341			
31	OM	Production	50200-Steam Expenses Major	SPS Adjust Generation Overhaul Expense	(48,972)		(48,972)		
32	OM	Production	50200-Steam Expenses Major	SPS Base Data - Income Statement Non Integration	(1,217)	(1,217)			
33	OM	Production	50200-Steam Expenses Major	SPS Base Data - Reclass Incentive Labor					
34	OM	Production	50200-Steam Expenses Major	SPS Business Area Adjustments	(0)		(0)		
35	OM	Production	50200-Steam Expenses Major	SPS Incentive Adjustment to Target - BP	25,477		25,477		
36	OM	Production	50200-Steam Expenses Major	SPS Incentive Adjustment to Target - LP	6,792			6,792	
37	OM	Production	50200-Steam Expenses Major	SPS Incentive Adjustment to Target - TY	7,064				7,064
38	OM	Production	50200-Steam Expenses Major	SPS K&M Generation TY Adj	(12,886)				(12,886)
39	OM	Production	50200-Steam Expenses Major	SPS Linkage Period Escalator	260,857			260,857	
40	OM	Production	50200-Steam Expenses Major	SPS Test Year Escalator	286,159				286,159
41	OM	Production	50200-Steam Expenses Major	Subtotal 50200-Steam Expenses Major	12,424,615	11,900,124	(23,495)	267,649	280,336
42									
43	OM	Production	50500-Stm Gen Elec Exp Major	Base	8,431,918	8,431,918			
44	OM	Production	50500-Stm Gen Elec Exp Major	SPS Adjust Generation Overhaul Expense	5,706		5,706		

Southwestern Public Service Company

12 Months Ending June 2024  
B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
45	OM	Production	50500-Stm Gen Elec Exp Major	SPS Base Data - Reclass Incentive Labor					
46	OM	Production	50500-Stm Gen Elec Exp Major	SPS Incentive Adjustment to Target - BP	19,598		19,598		
47	OM	Production	50500-Stm Gen Elec Exp Major	SPS Incentive Adjustment to Target - LP	5,225			5,225	
48	OM	Production	50500-Stm Gen Elec Exp Major	SPS Incentive Adjustment to Target - TY	5,433				5,433
49	OM	Production	50500-Stm Gen Elec Exp Major	SPS Linkage Period Escalator	199,270			199,270	
50	OM	Production	50500-Stm Gen Elec Exp Major	SPS Test Year Escalator	218,598				218,598
51	OM	Production	50500-Stm Gen Elec Exp Major	Subtotal 50500-Stm Gen Elec Exp Major	8,885,748	8,431,918	25,304	204,495	224,031
52									
53	OM	Production	50600-Misc Steam Pwr Exp	Base	14,315,568	14,315,568			
54	OM	Production	50600-Misc Steam Pwr Exp	SPS Adjust Generation Overhaul Expense	(18,960)		(18,960)		
55	OM	Production	50600-Misc Steam Pwr Exp	SPS Annualize Wage Market Adjustment	231,442		231,442		
56	OM	Production	50600-Misc Steam Pwr Exp	SPS Base Data - Income Statement Non Integration	422,167	422,167			
57	OM	Production	50600-Misc Steam Pwr Exp	SPS Base Data - Reclass Incentive Labor					
58	OM	Production	50600-Misc Steam Pwr Exp	SPS Business Area Adjustments	(116)		(116)		
59	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive Adjustment to Target - BP	26,713		26,713		
60	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive Adjustment to Target - LP	7,121			7,121	
61	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive Adjustment to Target - TY	7,406				7,406
62	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive XES Adjustment to Target - BP	33,897		33,897		
63	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive XES Adjustment to Target - LP	14,024			14,024	
64	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive XES Adjustment to Target - TY	14,585				14,585
65	OM	Production	50600-Misc Steam Pwr Exp	SPS Include TX Deferrals	1,691		1,691		
66	OM	Production	50600-Misc Steam Pwr Exp	SPS K&M Generation TY Adj	(4,625)				(4,625)
67	OM	Production	50600-Misc Steam Pwr Exp	SPS Linkage Period Escalator	338,086			338,086	
68	OM	Production	50600-Misc Steam Pwr Exp	SPS Test Year Escalator	386,708				386,708
69	OM	Production	50600-Misc Steam Pwr Exp	Subtotal 50600-Misc Steam Pwr Exp	15,775,708	14,737,736	274,667	359,231	404,074
70									
71	OM	Production	50700-Stm Pow Gen Rents	Base	2,675,499	2,675,499			
72	OM	Production	50700-Stm Pow Gen Rents	SPS Base Data - Income Statement Non Integration	(422,217)	(422,217)			
73	OM	Production	50700-Stm Pow Gen Rents	Subtotal 50700-Stm Pow Gen Rents	2,253,282	2,253,282			
74									
75	OM	Production	50902-NM NOx Expense Amortz	SPS NOx Amortization Linkage Period - 110k Deferred	36,091			36,091	
76	OM	Production	50902-NM NOx Expense Amortz	SPS NOx Amortization Linkage Period - Remaining Balance	558,785			558,785	
77	OM	Production	50902-NM NOx Expense Amortz	SPS NOx Expense TY	1,703,094				1,703,094
78	OM	Production	50902-NM NOx Expense Amortz	SPS NOx Expense TY - 110k	110,000				110,000
79	OM	Production	50902-NM NOx Expense Amortz	Subtotal 50902-NM NOx Expense Amortz	2,407,971			594,876	1,813,094
80									
81	OM	Production	51000-Stm Maint Super&Eng	Base	793,039	793,039			
82	OM	Production	51000-Stm Maint Super&Eng	SPS Base Data - Reclass Incentive Labor					
83	OM	Production	51000-Stm Maint Super&Eng	SPS Business Area Adjustments	(260)		(260)		
84	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive Adjustment to Target - BP	2,562		2,562		
85	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive Adjustment to Target - LP	683			683	
86	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive Adjustment to Target - TY	710				710
87	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive XES Adjustment to Target - BP	838		838		
88	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive XES Adjustment to Target - LP	347			347	



Southwestern Public Service Company

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
89	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive XES Adjustment to Target - TY	360				360
90	OM	Production	51000-Stm Maint Super&Eng	SPS Linkage Period Escalator	21,179			21,179	
91	OM	Production	51000-Stm Maint Super&Eng	SPS Test Year Escalator	23,558				23,558
92	OM	Production	51000-Stm Maint Super&Eng	Subtotal 51000-Stm Maint Super&Eng	843,017	793,039	3,140	22,209	24,629
93									
94	OM	Production	51100-Stm Maint of Structures	Base	3,891,376	3,891,376			
95	OM	Production	51100-Stm Maint of Structures	SPS Adjust Generation Overhaul Expense	33,661		33,661		
96	OM	Production	51100-Stm Maint of Structures	SPS Base Data - Income Statement Non Integration	(5,911)	(5,911)			
97	OM	Production	51100-Stm Maint of Structures	SPS Base Data - Reclass Incentive Labor					
98	OM	Production	51100-Stm Maint of Structures	SPS Incentive Adjustment to Target - BP	5,223		5,223		
99	OM	Production	51100-Stm Maint of Structures	SPS Incentive Adjustment to Target - LP	1,392			1,392	
100	OM	Production	51100-Stm Maint of Structures	SPS Incentive Adjustment to Target - TY	1,448				1,448
101	OM	Production	51100-Stm Maint of Structures	SPS K&M Generation TY Adj	(16,222)				(16,222)
102	OM	Production	51100-Stm Maint of Structures	SPS Linkage Period Escalator	43,234			43,234	
103	OM	Production	51100-Stm Maint of Structures	SPS Test Year Escalator	47,427				47,427
104	OM	Production	51100-Stm Maint of Structures	Subtotal 51100-Stm Maint of Structures	4,001,629	3,885,465	38,884	44,626	32,653
105									
106	OM	Production	51200-Stm Maint of Boiler Plt	Base	11,983,079	11,983,079			
107	OM	Production	51200-Stm Maint of Boiler Plt	SPS Adjust Generation Overhaul Expense	486,421		486,421		
108	OM	Production	51200-Stm Maint of Boiler Plt	SPS Base Data - Income Statement Non Integration	(18,111)	(18,111)			
109	OM	Production	51200-Stm Maint of Boiler Plt	SPS Base Data - Reclass Incentive Labor					
110	OM	Production	51200-Stm Maint of Boiler Plt	SPS Business Area Adjustments	(137)		(137)		
111	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive Adjustment to Target - BP	17,874		17,874		
112	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive Adjustment to Target - LP	4,765			4,765	
113	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive Adjustment to Target - TY	4,955				4,955
114	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive XES Adjustment to Target - BP	6,676		6,676		
115	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive XES Adjustment to Target - LP	2,762			2,762	
116	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive XES Adjustment to Target - TY	2,873				2,873
117	OM	Production	51200-Stm Maint of Boiler Plt	SPS K&M Generation TY Adj	(168)				(168)
118	OM	Production	51200-Stm Maint of Boiler Plt	SPS Linkage Period Escalator	195,059			195,059	
119	OM	Production	51200-Stm Maint of Boiler Plt	SPS Test Year Escalator	216,934				216,934
120	OM	Production	51200-Stm Maint of Boiler Plt	Subtotal 51200-Stm Maint of Boiler Plt	12,902,983	11,964,968	510,834	202,586	224,594
121									
122	OM	Production	51300-Stm Maint of Elec Plant	Base	7,919,548	7,919,548			
123	OM	Production	51300-Stm Maint of Elec Plant	SPS Adjust Generation Overhaul Expense	304,010		304,010		
124	OM	Production	51300-Stm Maint of Elec Plant	SPS Base Data - Income Statement Non Integration	(36,371)	(36,371)			
125	OM	Production	51300-Stm Maint of Elec Plant	SPS Base Data - Reclass Incentive Labor					
126	OM	Production	51300-Stm Maint of Elec Plant	SPS Business Area Adjustments	(1)		(1)		
127	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive Adjustment to Target - BP	9,917		9,917		
128	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive Adjustment to Target - LP	2,644			2,644	
129	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive Adjustment to Target - TY	2,749				2,749
130	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive XES Adjustment to Target - BP	1,920		1,920		
131	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive XES Adjustment to Target - LP	794			794	
132	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive XES Adjustment to Target - TY	826				826

Southwestern Public Service Company

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
133	OM	Production	51300-Stm Maint of Elec Plant	SPS K&M Generation TY Adj	(12,527)				(12,527)
134	OM	Production	51300-Stm Maint of Elec Plant	SPS Linkage Period Escalator	101,371			101,371	
135	OM	Production	51300-Stm Maint of Elec Plant	SPS Test Year Escalator	111,982				111,982
136	OM	Production	51300-Stm Maint of Elec Plant	Subtotal 51300-Stm Maint of Elec Plant	8,406,862	7,883,177	315,846	104,809	103,031
137									
138	OM	Production	51400-Stm Maint of Misc Stm Plt	Base	7,765,013	7,765,013			
139	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Adjust Generation Overhaul Expense	(95,868)		(95,868)		
140	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Base Data - Income Statement Non Integration	(13,201)	(13,201)			
141	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Base Data - Reclass Incentive Labor					
142	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Incentive Adjustment to Target - BP	16,050		16,050		
143	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Incentive Adjustment to Target - LP	4,279			4,279	
144	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Incentive Adjustment to Target - TY	4,450				4,450
145	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS K&M Generation TY Adj	(9,286)				(9,286)
146	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Linkage Period Escalator	135,208			135,208	
147	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Test Year Escalator	148,323				148,323
148	OM	Production	51400-Stm Maint of Misc Stm Plt	Subtotal 51400-Stm Maint of Misc Stm Plt	7,954,967	7,751,812	(79,818)	139,487	143,486
149									
150	OM	Production	54600-Oth Oper Super&Eng	Base	759,879	759,879			
151	OM	Production	54600-Oth Oper Super&Eng	SPS Account Reclass	(189,134)	(189,134)			
152	OM	Production	54600-Oth Oper Super&Eng	SPS Base Data - Reclass Incentive Labor					
153	OM	Production	54600-Oth Oper Super&Eng	SPS Business Area Adjustments	(4)		(4)		
154	OM	Production	54600-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - BP	4,877		4,877		
155	OM	Production	54600-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - LP	2,018			2,018	
156	OM	Production	54600-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - TY	2,099				2,099
157	OM	Production	54600-Oth Oper Super&Eng	SPS Linkage Period Escalator	15,467			15,467	
158	OM	Production	54600-Oth Oper Super&Eng	SPS Test Year Escalator	19,180				19,180
159	OM	Production	54600-Oth Oper Super&Eng	Subtotal 54600-Oth Oper Super&Eng	614,382	570,745	4,874	17,485	21,278
160									
161	OM	Production	54600W-Oth Oper Super&Eng	SPS Account Reclass	189,134	189,134			
162	OM	Production	54600W-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - BP	1,468		1,468		
163	OM	Production	54600W-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - LP	607			607	
164	OM	Production	54600W-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - TY	632				632
165	OM	Production	54600W-Oth Oper Super&Eng	SPS Linkage Period Escalator	3,997			3,997	
166	OM	Production	54600W-Oth Oper Super&Eng	SPS Test Year Escalator	4,956				4,956
167	OM	Production	54600W-Oth Oper Super&Eng	Subtotal 54600W-Oth Oper Super&Eng	200,793	189,134	1,468	4,604	5,587
168									
169	OM	Production	54800-Oth Oper Gen Exp	Base	471,940	471,940			
170	OM	Production	54800-Oth Oper Gen Exp	SPS Adjust Generation Overhaul Expense	(1,962)		(1,962)		
171	OM	Production	54800-Oth Oper Gen Exp	SPS Base Data - Reclass Incentive Labor					
172	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive Adjustment to Target - BP	994		994		
173	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive Adjustment to Target - LP	265			265	
174	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive Adjustment to Target - TY	276				276
175	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive XES Adjustment to Target - BP	803		803		
176	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive XES Adjustment to Target - LP	332			332	

Southwestern Public Service Company

12 Months Ending June 2024  
B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
177	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive XES Adjustment to Target - TY	345				345
178	OM	Production	54800-Oth Oper Gen Exp	SPS Linkage Period Escalator	11,816			11,816	
179	OM	Production	54800-Oth Oper Gen Exp	SPS Test Year Escalator	13,370				13,370
180	OM	Production	54800-Oth Oper Gen Exp	Subtotal 54800-Oth Oper Gen Exp	498,178	471,940	(166)	12,413	13,990
181									
182	OM	Production	54900-Oth Oper Misc Gen Exp	Base	3,846,692	3,846,692			
183	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Account Reclass	(3,259,243)	(3,259,243)			
184	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Base Data - Income Statement Non Integration	(7,093)	(7,093)			
185	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Base Data - Reclass Incentive Labor					
186	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Business Area Adjustments	(164)		(164)		
187	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive Adjustment to Target - BP	63		63		
188	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive Adjustment to Target - LP	17			17	
189	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive Adjustment to Target - TY	17				17
190	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive XES Adjustment to Target - BP	1,775		1,775		
191	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive XES Adjustment to Target - LP	735			735	
192	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive XES Adjustment to Target - TY	764				764
193	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Linkage Period Escalator	6,532			6,532	
194	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Test Year Escalator	7,964				7,964
195	OM	Production	54900-Oth Oper Misc Gen Exp	Subtotal 54900-Oth Oper Misc Gen Exp	598,059	580,356	1,675	7,283	8,745
196									
197	OM	Production	54900W-Oth Oper Misc Gen Exp	SPS Account Reclass	3,259,243	3,259,243			
198	OM	Production	54900W-Oth Oper Misc Gen Exp	SPS Eliminate Wind Contract Payment	6,248,456		6,248,456		
199	OM	Production	54900W-Oth Oper Misc Gen Exp	SPS K&M Generation BP Adj	(975,216)		(975,216)		
200	OM	Production	54900W-Oth Oper Misc Gen Exp	SPS K&M Generation LP Adj	(1,379,803)			(1,379,803)	
201	OM	Production	54900W-Oth Oper Misc Gen Exp	SPS K&M Generation TY Adj	(511,020)				(511,020)
202	OM	Production	54900W-Oth Oper Misc Gen Exp	Subtotal 54900W-Oth Oper Misc Gen Exp	6,641,661	3,259,243	5,273,241	(1,379,803)	(511,020)
203									
204	OM	Production	55000-Oth Oper Rents	Base	4,907,878	4,907,878			
205	OM	Production	55000-Oth Oper Rents	SPS Account Reclass	(4,480,390)	(4,480,390)			
206	OM	Production	55000-Oth Oper Rents	SPS Base Data - Income Statement Non Integration	7,143	7,143			
207	OM	Production	55000-Oth Oper Rents	Subtotal 55000-Oth Oper Rents	434,631	434,631			
208									
209	OM	Production	55000W-Oth Oper Rents	SPS Account Reclass	4,480,390	4,480,390			
210	OM	Production	55000W-Oth Oper Rents	Subtotal 55000W-Oth Oper Rents	4,480,390	4,480,390			
211									
212	OM	Production	55100-Oth Mtce Supervision&Eng	Base	847,845	847,845			
213	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Account Reclass	(336,422)	(336,422)			
214	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Base Data - Reclass Incentive Labor					
215	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Business Area Adjustments	(124)		(124)		
216	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - BP	4,483		4,483		
217	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - LP	1,855			1,855	
218	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - TY	1,929				1,929
219	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Linkage Period Escalator	13,070			13,070	
220	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Test Year Escalator	16,207				16,207

Southwestern Public Service Company

12 Months Ending June 2024  
B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
221	OM	Production	55100-Oth Mtce Supervision&Eng	Subtotal 55100-Oth Mtce Supervision&Eng	548,843	511,423	4,359	14,925	18,136
222									
223	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Account Reclass	336,422	336,422			
224	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - BP	2,624		2,624		
225	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - LP	1,086			1,086	
226	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - TY	1,129				1,129
227	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Linkage Period Escalator	7,118			7,118	
228	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Test Year Escalator	8,826				8,826
229	OM	Production	55100W-Oth Mtce Supervision&Eng	Subtotal 55100W-Oth Mtce Supervision&Eng	357,204	336,422	2,624	8,203	9,955
230									
231	OM	Production	55200-Oth Maint of Structures	Base	547,008	547,008			
232	OM	Production	55200-Oth Maint of Structures	SPS Account Reclass	(324,479)	(324,479)			
233	OM	Production	55200-Oth Maint of Structures	SPS Base Data - Income Statement Non Integration	24,022	24,022			
234	OM	Production	55200-Oth Maint of Structures	SPS Base Data - Reclass Incentive Labor					
235	OM	Production	55200-Oth Maint of Structures	SPS Business Area Adjustments	(1)		(1)		
236	OM	Production	55200-Oth Maint of Structures	SPS Incentive Adjustment to Target - BP	458		458		
237	OM	Production	55200-Oth Maint of Structures	SPS Incentive Adjustment to Target - LP	122			122	
238	OM	Production	55200-Oth Maint of Structures	SPS Incentive Adjustment to Target - TY	127				127
239	OM	Production	55200-Oth Maint of Structures	SPS Linkage Period Escalator	4,269			4,269	
240	OM	Production	55200-Oth Maint of Structures	SPS Test Year Escalator	4,683				4,683
241	OM	Production	55200-Oth Maint of Structures	Subtotal 55200-Oth Maint of Structures	256,208	246,550	457	4,391	4,810
242									
243	OM	Production	55200W-Oth Maint of Structures	SPS Account Reclass	324,479	324,479			
244	OM	Production	55200W-Oth Maint of Structures	SPS Incentive Adjustment to Target - BP	2		2		
245	OM	Production	55200W-Oth Maint of Structures	SPS Incentive Adjustment to Target - LP	0			0	
246	OM	Production	55200W-Oth Maint of Structures	SPS Incentive Adjustment to Target - TY	0				0
247	OM	Production	55200W-Oth Maint of Structures	SPS Linkage Period Escalator	12			12	
248	OM	Production	55200W-Oth Maint of Structures	SPS Test Year Escalator	13				13
249	OM	Production	55200W-Oth Maint of Structures	Subtotal 55200W-Oth Maint of Structures	324,506	324,479	2	12	13
250									
251	OM	Production	55300-Oth Mtc of Gen & Ele Plant	Base	1,531,549	1,531,549			
252	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Account Reclass	(64,391)	(64,391)			
253	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Adjust Generation Overhaul Expense	21,277		21,277		
254	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Base Data - Income Statement Non Integration	36,371	36,371			
255	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Base Data - Reclass Incentive Labor					
256	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Business Area Adjustments	(90)		(90)		
257	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - BP	1,894		1,894		
258	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - LP	505			505	
259	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - TY	525				525
260	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive XES Adjustment to Target - BP	4,862		4,862		
261	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive XES Adjustment to Target - LP	2,011			2,011	
262	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive XES Adjustment to Target - TY	2,092				2,092
263	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Linkage Period Escalator	32,204			32,204	
264	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Test Year Escalator	37,485				37,485

Southwestern Public Service Company

12 Months Ending June 2024

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
265	OM	Production	55300-Oth Mtc of Gen & Ele Plant	Subtotal 55300-Oth Mtc of Gen & Ele Plant	1,606,294	1,503,529	27,942	34,720	40,102
266									
267	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Account Reclass	64,391	64,391			
268	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - BP	9		9		
269	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - LP	2			2	
270	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - TY	2				2
271	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Linkage Period Escalator	72			72	
272	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Test Year Escalator	79				79
273	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	Subtotal 55300W-Oth Mtc of Gen & Ele Plant	64,556	64,391	9	74	81
274									
275	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	Base	958,377	958,377			
276	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Account Reclass	(950,581)	(950,581)			
277	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Base Data - Income Statement Non Integration	13,201	13,201			
278	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Base Data - Reclass Incentive Labor					
279	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Business Area Adjustments	(3)		(3)		
280	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive Adjustment to Target - BP	11		11		
281	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive Adjustment to Target - LP	3			3	
282	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive Adjustment to Target - TY	3				3
283	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - BP	(1)		(1)		
284	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - LP	(0)			(0)	
285	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - TY	(0)				(0)
286	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Linkage Period Escalator	263			263	
287	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Test Year Escalator	288				288
288	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	Subtotal 55400-Oth Mtc Misc Gen Plt Mjr	21,561	20,997	8	266	291
289									
290	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Account Reclass	950,581	950,581			
291	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Eliminate Wind Contract Payment	6,248,456		6,248,456		
292	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - BP	7		7		
293	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - LP	3			3	
294	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - TY	3				3
295	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS K&M Generation BP Adj	975,216		975,216		
296	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS K&M Generation LP Adj	(1,379,803)			(1,379,803)	
297	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS K&M Generation TY Adj	(511,020)				(511,020)
298	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Linkage Period Escalator	16			16	
299	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Test Year Escalator	20				20
300	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	Subtotal 55400W-Oth Mtc Misc Gen Plt Mjr	6,283,478	950,581	7,223,679	(1,379,784)	(510,997)
301									
302	OM	Production	55600-Load Dispatch	Base	964,142	964,142			
303	OM	Production	55600-Load Dispatch	SPS Base Data - Reclass Incentive Labor					
304	OM	Production	55600-Load Dispatch	SPS Business Area Adjustments	(281)		(281)		
305	OM	Production	55600-Load Dispatch	SPS Incentive XES Adjustment to Target - BP	7,637		7,637		
306	OM	Production	55600-Load Dispatch	SPS Incentive XES Adjustment to Target - LP	3,160			3,160	
307	OM	Production	55600-Load Dispatch	SPS Incentive XES Adjustment to Target - TY	3,286				3,286
308	OM	Production	55600-Load Dispatch	SPS Linkage Period Escalator	27,542			27,542	

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
309	OM	Production	55600-Load Dispatch	SPS Test Year Escalator	34,152				34,152
310	OM	Production	55600-Load Dispatch	Subtotal 55600-Load Dispatch	1,039,637	964,142	7,355	30,701	37,438
311									
312	OM	Production	55700-Purchased Power Other	Base	2,218,455	2,218,455			
313	OM	Production	55700-Purchased Power Other	SPS Base Data - Reclass Incentive Labor					
314	OM	Production	55700-Purchased Power Other	SPS Business Area Adjustments	(1,022)		(1,022)		
315	OM	Production	55700-Purchased Power Other	SPS Incentive XES Adjustment to Target - BP	15,135		15,135		
316	OM	Production	55700-Purchased Power Other	SPS Incentive XES Adjustment to Target - LP	6,262			6,262	
317	OM	Production	55700-Purchased Power Other	SPS Incentive XES Adjustment to Target - TY	6,512				6,512
318	OM	Production	55700-Purchased Power Other	SPS Linkage Period Escalator	64,886			64,886	
319	OM	Production	55700-Purchased Power Other	SPS Test Year Escalator	80,459				80,459
320	OM	Production	55700-Purchased Power Other	SPS Trading A&G Adjustment	(525,000)		(525,000)		
321	OM	Production	55700-Purchased Power Other	Subtotal 55700-Purchased Power Other	1,865,686	2,218,455	(510,887)	71,148	86,971
322									
323	OM	Production	55790REC - REC Costs NM	Base	5,221,780	5,221,780			
324	OM	Production	55790REC - REC Costs NM	SPS Eliminate REC Costs	(5,221,780)		(5,221,780)		
325	OM	Production	55790REC - REC Costs NM	Subtotal 55790REC - REC Costs NM		5,221,780	(5,221,780)		
326									
327	OM	Production	55790REC - REC Costs TX	Base	3,681,643	3,681,643			
328	OM	Production	55790REC - REC Costs TX	SPS Eliminate REC Costs	(3,681,643)		(3,681,643)		
329	OM	Production	55790REC - REC Costs TX	Subtotal 55790REC - REC Costs TX		3,681,643	(3,681,643)		
330									
331	OM	Production		<b>Subtotal Production</b>	<b>143,966,213</b>	<b>128,434,662</b>	<b>4,229,338</b>	<b>7,390,534</b>	<b>3,911,678</b>
332									
333	OM	Transmission	56000-Trans Oper Super & Eng	Base	7,280,009	7,280,009			
334	OM	Transmission	56000-Trans Oper Super & Eng	SPS Annualize Wage Market Adjustment	272,522		272,522		
335	OM	Transmission	56000-Trans Oper Super & Eng	SPS Base Data - Reclass Incentive Labor					
336	OM	Transmission	56000-Trans Oper Super & Eng	SPS Business Area Adjustments	(6,554)		(6,554)		
337	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive Adjustment to Target - BP	1,170		1,170		
338	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive Adjustment to Target - LP	312			312	
339	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive Adjustment to Target - TY	324				324
340	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive XES Adjustment to Target - BP	57,017		57,017		
341	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive XES Adjustment to Target - LP	23,590			23,590	
342	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive XES Adjustment to Target - TY	24,533				24,533
343	OM	Transmission	56000-Trans Oper Super & Eng	SPS K&M Transmission BP Adj	(105,528)		(105,528)		
344	OM	Transmission	56000-Trans Oper Super & Eng	SPS Linkage Period Escalator	200,319			200,319	
345	OM	Transmission	56000-Trans Oper Super & Eng	SPS Remove Transmission Line Clearance Amortization	(163,851)		(163,851)		
346	OM	Transmission	56000-Trans Oper Super & Eng	SPS Test Year Escalator	245,124				245,124
347	OM	Transmission	56000-Trans Oper Super & Eng	Subtotal 56000-Trans Oper Super & Eng	7,828,986	7,280,009	54,775	224,220	269,982
348									
349	OM	Transmission	56110-Load Disp-Reliability	Base	10,609	10,609			
350	OM	Transmission	56110-Load Disp-Reliability	SPS Base Data - Reclass Incentive Labor					
351	OM	Transmission	56110-Load Disp-Reliability	SPS Incentive Adjustment to Target - BP	110		110		
352	OM	Transmission	56110-Load Disp-Reliability	SPS Incentive Adjustment to Target - LP	29			29	

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
353	OM	Transmission	56110-Load Disp-Reliability	SPS Incentive Adjustment to Target - TY	30				30
354	OM	Transmission	56110-Load Disp-Reliability	SPS Linkage Period Escalator	391			391	
355	OM	Transmission	56110-Load Disp-Reliability	SPS Test Year Escalator	429				429
356	OM	Transmission	56110-Load Disp-Reliability	Subtotal 56110-Load Disp-Reliability	11,597	10,609	110	420	459
357									
358	OM	Transmission	56120-Load Disp-Monitor/Operate	Base	3,142,440	3,142,440			
359	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Base Data - Reclass Incentive Labor					
360	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Business Area Adjustments	(19)		(19)		
361	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive Adjustment to Target - BP	7,709		7,709		
362	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive Adjustment to Target - LP	2,055			2,055	
363	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive Adjustment to Target - TY	2,137				2,137
364	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive XES Adjustment to Target - BP	1,888		1,888		
365	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive XES Adjustment to Target - LP	781			781	
366	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive XES Adjustment to Target - TY	813				813
367	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Linkage Period Escalator	85,545			85,545	
368	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Test Year Escalator	94,637				94,637
369	OM	Transmission	56120-Load Disp-Monitor/Operate	Subtotal 56120-Load Disp-Monitor/Operate	3,337,987	3,142,440	9,579	88,381	97,587
370									
371	OM	Transmission	56140-Load Disp-Sch/Con/Disp Serv	Base	3,336,631	3,336,631			
372	OM	Transmission	56140-Load Disp-Sch/Con/Disp Serv	Subtotal 56140-Load Disp-Sch/Con/Disp Serv	3,336,631	3,336,631			
373									
374	OM	Transmission	561400W-Scheduling, system control and dispatch	Base	749,224	749,224			
			561400W-Scheduling, system control and dispatch services - Wholesale	Subtotal 561400W-Scheduling, system control and dispatch services - Wholesale	749,224	749,224			
375	OM	Transmission	56150-Rel/Plan/Standards Dev	Base	45	45			
378	OM	Transmission	56150-Rel/Plan/Standards Dev	Subtotal 56150-Rel/Plan/Standards Dev	45	45			
379									
380	OM	Transmission	56160-Trans Service Studies	Base	145,836	145,836			
381	OM	Transmission	56160-Trans Service Studies	SPS Base Data - Reclass Incentive Labor					
382	OM	Transmission	56160-Trans Service Studies	SPS Incentive XES Adjustment to Target - BP	192		192		
383	OM	Transmission	56160-Trans Service Studies	SPS Incentive XES Adjustment to Target - LP	79			79	
384	OM	Transmission	56160-Trans Service Studies	SPS Incentive XES Adjustment to Target - TY	83				83
385	OM	Transmission	56160-Trans Service Studies	SPS Linkage Period Escalator	601			601	
386	OM	Transmission	56160-Trans Service Studies	SPS Test Year Escalator	745				745
387	OM	Transmission	56160-Trans Service Studies	Subtotal 56160-Trans Service Studies	147,536	145,836	192	681	828
388									
389	OM	Transmission	56170-Gen Interconn Studies	Base	104,842	104,842			
390	OM	Transmission	56170-Gen Interconn Studies	SPS Base Data - Reclass Incentive Labor					
391	OM	Transmission	56170-Gen Interconn Studies	SPS Incentive XES Adjustment to Target - BP	1,353		1,353		
392	OM	Transmission	56170-Gen Interconn Studies	SPS Incentive XES Adjustment to Target - LP	560			560	
393	OM	Transmission	56170-Gen Interconn Studies	SPS Incentive XES Adjustment to Target - TY	582				582
394	OM	Transmission	56170-Gen Interconn Studies	SPS Linkage Period Escalator	3,938			3,938	
395	OM	Transmission	56170-Gen Interconn Studies	SPS Test Year Escalator	4,883				4,883

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
396	OM	Transmission	56170-Gen Interconn Studies	Subtotal 56170-Gen Interconn Studies	116,158	104,842	1,353	4,498	5,465
397									
398	OM	Transmission	56180-Rel/Plan/Standards Dev Serv	Base	2,635,983	2,635,983			
399	OM	Transmission	56180-Rel/Plan/Standards Dev Serv	Subtotal 56180-Rel/Plan/Standards Dev Serv	2,635,983	2,635,983			
400									
401	OM	Transmission	561800W-Reliability planning and standards deve	Base	299,064	299,064			
402	OM	Transmission	561800W-Reliability planning and standards develop service - Wholesale	Subtotal 561800W-Reliability planning and standards develop service - Wholesale	299,064	299,064			
403									
404	OM	Transmission	56200-Trans Oper Station Exp	Base	1,326,358	1,326,358			
405	OM	Transmission	56200-Trans Oper Station Exp	SPS Base Data - Reclass Incentive Labor					
406	OM	Transmission	56200-Trans Oper Station Exp	SPS Incentive Adjustment to Target - BP	6,140		6,140		
407	OM	Transmission	56200-Trans Oper Station Exp	SPS Incentive Adjustment to Target - LP	1,637			1,637	
408	OM	Transmission	56200-Trans Oper Station Exp	SPS Incentive Adjustment to Target - TY	1,702				1,702
409	OM	Transmission	56200-Trans Oper Station Exp	SPS Linkage Period Escalator	50,501			50,501	
410	OM	Transmission	56200-Trans Oper Station Exp	SPS Test Year Escalator	55,399				55,399
411	OM	Transmission	56200-Trans Oper Station Exp	Subtotal 56200-Trans Oper Station Exp	1,441,739	1,326,358	6,140	52,138	57,102
412									
413	OM	Transmission	56300-Trans Oper OH Lines	Base	2,741,487	2,741,487			
414	OM	Transmission	56300-Trans Oper OH Lines	SPS Base Data - Reclass Incentive Labor					
415	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive Adjustment to Target - BP	1,337		1,337		
416	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive Adjustment to Target - LP	356			356	
417	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive Adjustment to Target - TY	371				371
418	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive XES Adjustment to Target - BP	59		59		
419	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive XES Adjustment to Target - LP	25			25	
420	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive XES Adjustment to Target - TY	26				26
421	OM	Transmission	56300-Trans Oper OH Lines	SPS Linkage Period Escalator	14,028			14,028	
422	OM	Transmission	56300-Trans Oper OH Lines	SPS Remove Transmission Line Clearance Amortization	(1,526,476)		(1,526,476)		
423	OM	Transmission	56300-Trans Oper OH Lines	SPS Test Year Escalator	15,416				15,416
424	OM	Transmission	56300-Trans Oper OH Lines	Subtotal 56300-Trans Oper OH Lines	1,246,629	2,741,487	(1,525,080)	14,409	15,813
425									
426	OM	Transmission	56400-Trans Oper UG Lines	Base	369	369			
427	OM	Transmission	56400-Trans Oper UG Lines	SPS Base Data - Reclass Incentive Labor					
428	OM	Transmission	56400-Trans Oper UG Lines	SPS Incentive Adjustment to Target - BP	2		2		
429	OM	Transmission	56400-Trans Oper UG Lines	SPS Incentive Adjustment to Target - LP	0			0	
430	OM	Transmission	56400-Trans Oper UG Lines	SPS Incentive Adjustment to Target - TY	1				1
431	OM	Transmission	56400-Trans Oper UG Lines	SPS Linkage Period Escalator	14			14	
432	OM	Transmission	56400-Trans Oper UG Lines	SPS Test Year Escalator	15				15
433	OM	Transmission	56400-Trans Oper UG Lines	Subtotal 56400-Trans Oper UG Lines	401	369	2	14	16
434									
435	OM	Transmission	56500-Transm of Elec By Others	Base					
436	OM	Transmission	56500-Transm of Elec By Others	Subtotal 56500-Transm of Elec By Others					
437									
438	OM	Transmission	56500MC-Wheeling Meter Charges	Base	418,287	418,287			



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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
439	OM	Transmission	56500MC-Wheeling Meter Charges	Subtotal 56500MC-Wheeling Meter Charges	418,287	418,287			
440									
441	OM	Transmission	56500MISC-Wheeling Miscellaneous	Base	34,263	34,263			
442	OM	Transmission	56500MISC-Wheeling Miscellaneous	SPS Eliminate Non-Recurring Transmission Revenue & Expense	(1,577)		(1,577)		
443	OM	Transmission	56500MISC-Wheeling Miscellaneous	Subtotal 56500MISC-Wheeling Miscellaneous	32,686	34,263	(1,577)		
444									
445	OM	Transmission	56500S11-Wheeling Schedule 11	Base	113,770,531	113,770,531			
446	OM	Transmission	56500S11-Wheeling Schedule 11	Subtotal 56500S11-Wheeling Schedule 11	113,770,531	113,770,531			
447									
448	OM	Transmission	56500S11W-Wheeling Schedule 11 - Wholesale	Base	25,499,747	25,499,747			
449	OM	Transmission	56500S11W-Wheeling Schedule 11 - Wholesale	Subtotal 56500S11W-Wheeling Schedule 11 - Wholesale	25,499,747	25,499,747			
450									
451	OM	Transmission	56500S12-Wheeling Schedule 12	Base	1,950,144	1,950,144			
452	OM	Transmission	56500S12-Wheeling Schedule 12	SPS Eliminate Non-Recurring Transmission Revenue & Expense	(4,529)		(4,529)		
453	OM	Transmission	56500S12-Wheeling Schedule 12	Subtotal 56500S12-Wheeling Schedule 12	1,945,615	1,950,144	(4,529)		
454									
455	OM	Transmission	56500S12W-Wheeling Schedule 12 - Wholesale	Base	219,689	219,689			
456	OM	Transmission	56500S12W-Wheeling Schedule 12 - Wholesale	SPS Eliminate Non-Recurring Transmission Revenue & Expense	(0)		(0)		
457	OM	Transmission	56500S12W-Wheeling Schedule 12 - Wholesale	Subtotal 56500S12W-Wheeling Schedule 12 - Wholesale	219,689	219,689	(0)		
458									
459	OM	Transmission	56500S1W-Wheeling Schedule 1 - Wholesale	Base	287,742	287,742			
460	OM	Transmission	56500S1W-Wheeling Schedule 1 - Wholesale	SPS Eliminate Non-Recurring Transmission Revenue & Expense	712		712		
461	OM	Transmission	56500S1W-Wheeling Schedule 1 - Wholesale	Subtotal 56500S1W-Wheeling Schedule 1 - Wholesale	288,454	287,742	712		
462									
463	OM	Transmission	56500S2-Wheeling Schedule 2	Base	136,831	136,831			
464	OM	Transmission	56500S2-Wheeling Schedule 2	SPS Eliminate Non-Recurring Transmission Revenue & Expense	(4,060)		(4,060)		
465	OM	Transmission	56500S2-Wheeling Schedule 2	Subtotal 56500S2-Wheeling Schedule 2	132,771	136,831	(4,060)		
466									
467	OM	Transmission	56500S2W-Wheeling Schedule 2 - Wholesale	Base	15,726	15,726			
468	OM	Transmission	56500S2W-Wheeling Schedule 2 - Wholesale	SPS Eliminate Non-Recurring Transmission Revenue & Expense	1,480		1,480		
469	OM	Transmission	56500S2W-Wheeling Schedule 2 - Wholesale	Subtotal 56500S2W-Wheeling Schedule 2 - Wholesale	17,206	15,726	1,480		
470									
471	OM	Transmission	56500S9-Wheeling Schedule 9	Base	9,815,946	9,815,946			
472	OM	Transmission	56500S9-Wheeling Schedule 9	SPS Eliminate Non-Recurring Transmission Revenue & Expense	(9,567,328)		(9,567,328)		
473	OM	Transmission	56500S9-Wheeling Schedule 9	Subtotal 56500S9-Wheeling Schedule 9	248,618	9,815,946	(9,567,328)		
474									
475	OM	Transmission	56500S9W-Wheeling Schedule 9 - Wholesale	Base	16,021,760	16,021,760			
476	OM	Transmission	56500S9W-Wheeling Schedule 9 - Wholesale	SPS Eliminate Non-Recurring Transmission Revenue & Expense	26,682		26,682		
477	OM	Transmission	56500S9W-Wheeling Schedule 9 - Wholesale	Subtotal 56500S9W-Wheeling Schedule 9 - Wholesale	16,048,442	16,021,760	26,682		

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12 Months Ending June 2024  
B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
478									
479	OM	Transmission	56522DAUC - Z2 Direct Assigned Upgrade Charge	Base	271,907	271,907			
480	OM	Transmission	56522DAUC - Z2 Direct Assigned Upgrade Charge	Subtotal 56522DAUC - Z2 Direct Assigned Upgrade Charge	271,907	271,907			
481									
482	OM	Transmission	56522DAUCW - Z2 Direct Assigned Upgrade Charge	Base	282,989	282,989			
483	OM	Transmission	56522DAUCW - Z2 Direct Assigned Upgrade Charge	Subtotal 56522DAUCW - Z2 Direct Assigned Upgrade Charge					
484				Charge - Wholesale	282,989	282,989			
485	OM	Transmission	56600-Trans Oper Misc Exp	Base	3,570,324	3,570,324			
486	OM	Transmission	56600-Trans Oper Misc Exp	SPS Base Data - Income Statement Non Integration	142,204	142,204			
487	OM	Transmission	56600-Trans Oper Misc Exp	SPS Base Data - Reclass Incentive Labor					
488	OM	Transmission	56600-Trans Oper Misc Exp	SPS Business Area Adjustments	(1)		(1)		
489	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive Adjustment to Target - BP	6,535		6,535		
490	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive Adjustment to Target - LP	1,742			1,742	
491	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive Adjustment to Target - TY	1,812				1,812
492	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive XES Adjustment to Target - BP	4,554		4,554		
493	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive XES Adjustment to Target - LP	1,884			1,884	
494	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive XES Adjustment to Target - TY	1,959				1,959
495	OM	Transmission	56600-Trans Oper Misc Exp	SPS Include TX Deferrals	112		112		
496	OM	Transmission	56600-Trans Oper Misc Exp	SPS Linkage Period Escalator	67,803			67,803	
497	OM	Transmission	56600-Trans Oper Misc Exp	SPS Test Year Escalator	76,312				76,312
498	OM	Transmission	56600-Trans Oper Misc Exp	Subtotal 56600-Trans Oper Misc Exp	3,875,241	3,712,529	11,200	71,429	80,083
499									
500	OM	Transmission	56700-Trans Rents	Base	1,635,021	1,635,021			
501	OM	Transmission	56700-Trans Rents	SPS Base Data - Income Statement Non Integration	(142,204)	(142,204)			
502	OM	Transmission	56700-Trans Rents	Subtotal 56700-Trans Rents	1,492,817	1,492,817			
503									
504	OM	Transmission	56900-Trans Mtce of Structures	Base	3,052	3,052			
505	OM	Transmission	56900-Trans Mtce of Structures	Subtotal 56900-Trans Mtce of Structures	3,052	3,052			
506									
507	OM	Transmission	57000-Tran Mnt of Station Equip	Base	1,350,303	1,350,303			
508	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Base Data - Reclass Incentive Labor					
509	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Incentive Adjustment to Target - BP	2,094		2,094		
510	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Incentive Adjustment to Target - LP	558			558	
511	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Incentive Adjustment to Target - TY	580				580
512	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Linkage Period Escalator	20,219			20,219	
513	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Test Year Escalator	22,180				22,180
514	OM	Transmission	57000-Tran Mnt of Station Equip	Subtotal 57000-Tran Mnt of Station Equip	1,395,934	1,350,303	2,094	20,777	22,760
515									
516	OM	Transmission	57100-Trans Mt of Overhead Lines	Base	993,601	993,601			
517	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Adjust Storm Damage Expense	12,861		12,861		
518	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Base Data - Reclass Incentive Labor					
519	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive Adjustment to Target - BP	28		28		
520	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive Adjustment to Target - LP	7			7	

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
521	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive Adjustment to Target - TY	8				8
522	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive XES Adjustment to Target - BP	574		574		
523	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive XES Adjustment to Target - LP	237			237	
524	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive XES Adjustment to Target - TY	247				247
525	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Linkage Period Escalator	3,278			3,278	
526	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Remove Transmission Line Clearance Amortization	(45,877)		(45,877)		
527	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Test Year Escalator	3,836				3,836
528	OM	Transmission	57100-Trans Mt of Overhead Lines	Subtotal 57100-Trans Mt of Overhead Lines	968,799	993,601	(32,415)	3,522	4,091
529									
530	OM	Transmission		<b>Subtotal Transmission</b>	<b>188,064,765</b>	<b>198,050,761</b>	<b>(11,020,671)</b>	<b>480,490</b>	<b>554,185</b>
531									
532	OM	Distribution	58000-Dist Oper Sup & Eng	Base	5,581,456	5,581,456			
533	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Annualize Wage Market Adjustment	456,982		456,982		
534	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Base Data - Reclass Incentive Labor					
535	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Business Area Adjustments	(260)		(260)		
536	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive Adjustment to Target - BP	13,357		13,357		
537	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive Adjustment to Target - LP	3,561			3,561	
538	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive Adjustment to Target - TY	3,703				3,703
539	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive XES Adjustment to Target - BP	5,934		5,934		
540	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive XES Adjustment to Target - LP	2,455			2,455	
541	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive XES Adjustment to Target - TY	2,553				2,553
542	OM	Distribution	58000-Dist Oper Sup & Eng	SPS K&M Distribution TY Adj	849,346				849,346
543	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Linkage Period Escalator	146,245			146,245	
544	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Test Year Escalator	165,330				165,330
545	OM	Distribution	58000-Dist Oper Sup & Eng	Subtotal 58000-Dist Oper Sup & Eng	7,230,663	5,581,456	476,013	152,261	1,020,932
546									
547	OM	Distribution	58100-Dist Load Dispatching	Base	397,476	397,476			
548	OM	Distribution	58100-Dist Load Dispatching	SPS Base Data - Reclass Incentive Labor					
549	OM	Distribution	58100-Dist Load Dispatching	SPS Business Area Adjustments	(24)		(24)		
550	OM	Distribution	58100-Dist Load Dispatching	SPS Incentive XES Adjustment to Target - BP	1,044		1,044		
551	OM	Distribution	58100-Dist Load Dispatching	SPS Incentive XES Adjustment to Target - LP	432			432	
552	OM	Distribution	58100-Dist Load Dispatching	SPS Incentive XES Adjustment to Target - TY	449				449
553	OM	Distribution	58100-Dist Load Dispatching	SPS Linkage Period Escalator	3,130			3,130	
554	OM	Distribution	58100-Dist Load Dispatching	SPS Test Year Escalator	3,881				3,881
555	OM	Distribution	58100-Dist Load Dispatching	Subtotal 58100-Dist Load Dispatching	406,388	397,476	1,020	3,562	4,330
556									
557	OM	Distribution	58200-Dist Op Station Exp	Base	1,035,096	1,035,096			
558	OM	Distribution	58200-Dist Op Station Exp	SPS Base Data - Reclass Incentive Labor					
559	OM	Distribution	58200-Dist Op Station Exp	SPS Incentive Adjustment to Target - BP	3,110		3,110		
560	OM	Distribution	58200-Dist Op Station Exp	SPS Incentive Adjustment to Target - LP	829			829	
561	OM	Distribution	58200-Dist Op Station Exp	SPS Incentive Adjustment to Target - TY	862				862
562	OM	Distribution	58200-Dist Op Station Exp	SPS Linkage Period Escalator	25,296			25,296	
563	OM	Distribution	58200-Dist Op Station Exp	SPS Test Year Escalator	27,750				27,750
564	OM	Distribution	58200-Dist Op Station Exp	Subtotal 58200-Dist Op Station Exp	1,092,944	1,035,096	3,110	26,125	28,612

Southwestern Public Service Company

12 Months Ending June 2024

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
565									
566	OM	Distribution	58300-Dist Oper Overhead Lines	Base	728,145	728,145			
567	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Base Data - Income Statement Non Integration	1,284,029	1,284,029			
568	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Base Data - Reclass Incentive Labor					
569	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive Adjustment to Target - BP	3,355		3,355		
570	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive Adjustment to Target - LP	894			894	
571	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive Adjustment to Target - TY	930				930
572	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive XES Adjustment to Target - BP	605		605		
573	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive XES Adjustment to Target - LP	250			250	
574	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive XES Adjustment to Target - TY	260				260
575	OM	Distribution	58300-Dist Oper Overhead Lines	SPS K&M Distribution TY Adj	(218,439)				(218,439)
576	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Linkage Period Escalator	46,611			46,611	
577	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Test Year Escalator	51,397				51,397
578	OM	Distribution	58300-Dist Oper Overhead Lines	Subtotal 58300-Dist Oper Overhead Lines	1,898,039	2,012,174	3,960	47,756	(165,851)
579									
580	OM	Distribution	58400-Dist Op UG Elec lines	Base	796,548	796,548			
581	OM	Distribution	58400-Dist Op UG Elec lines	SPS Base Data - Income Statement Non Integration	36,621	36,621			
582	OM	Distribution	58400-Dist Op UG Elec lines	SPS Base Data - Reclass Incentive Labor					
583	OM	Distribution	58400-Dist Op UG Elec lines	SPS Incentive Adjustment to Target - BP	343		343		
584	OM	Distribution	58400-Dist Op UG Elec lines	SPS Incentive Adjustment to Target - LP	91			91	
585	OM	Distribution	58400-Dist Op UG Elec lines	SPS Incentive Adjustment to Target - TY	95				95
586	OM	Distribution	58400-Dist Op UG Elec lines	SPS K&M Distribution TY Adj	295,016				295,016
587	OM	Distribution	58400-Dist Op UG Elec lines	SPS Linkage Period Escalator	4,445			4,445	
588	OM	Distribution	58400-Dist Op UG Elec lines	SPS Test Year Escalator	4,876				4,876
589	OM	Distribution	58400-Dist Op UG Elec lines	Subtotal 58400-Dist Op UG Elec lines	1,138,035	833,169	343	4,536	299,987
590									
591	OM	Distribution	58500-Dist Oper Streetlight	Base	542,843	542,843			
592	OM	Distribution	58500-Dist Oper Streetlight	SPS Base Data - Reclass Incentive Labor					
593	OM	Distribution	58500-Dist Oper Streetlight	SPS Business Area Adjustments	(2)		(2)		
594	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive Adjustment to Target - BP	1,359		1,359		
595	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive Adjustment to Target - LP	362			362	
596	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive Adjustment to Target - TY	377				377
597	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive XES Adjustment to Target - BP	206		206		
598	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive XES Adjustment to Target - LP	85			85	
599	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive XES Adjustment to Target - TY	89				89
600	OM	Distribution	58500-Dist Oper Streetlight	SPS Linkage Period Escalator	15,178			15,178	
601	OM	Distribution	58500-Dist Oper Streetlight	SPS Test Year Escalator	16,744				16,744
602	OM	Distribution	58500-Dist Oper Streetlight	Subtotal 58500-Dist Oper Streetlight	577,240	542,843	1,563	15,626	17,209
603									
604	OM	Distribution	58600-Dist Oper Meter Exp	Base	2,222,474	2,222,474			
605	OM	Distribution	58600-Dist Oper Meter Exp	SPS Base Data - Income Statement Non Integration	(589,909)	(589,909)			
606	OM	Distribution	58600-Dist Oper Meter Exp	SPS Base Data - Reclass Incentive Labor					
607	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive Adjustment to Target - BP	11,105		11,105		
608	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive Adjustment to Target - LP	2,961			2,961	

Southwestern Public Service Company

12 Months Ending June 2024  
B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
609	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive Adjustment to Target - TY	3,079				3,079
610	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive XES Adjustment to Target - BP	1,456		1,456		
611	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive XES Adjustment to Target - LP	602			602	
612	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive XES Adjustment to Target - TY	626				626
613	OM	Distribution	58600-Dist Oper Meter Exp	SPS Linkage Period Escalator	109,355			109,355	
614	OM	Distribution	58600-Dist Oper Meter Exp	SPS Test Year Escalator	120,608				120,608
615	OM	Distribution	58600-Dist Oper Meter Exp	Subtotal 58600-Dist Oper Meter Exp	1,882,357	1,632,565	12,561	112,917	124,314
616									
617	OM	Distribution	58700-Dist Oper Cust Install	Base	566,568	566,568			
618	OM	Distribution	58700-Dist Oper Cust Install	SPS Base Data - Re-class Incentive Labor					
619	OM	Distribution	58700-Dist Oper Cust Install	SPS Incentive Adjustment to Target - BP	1,929		1,929		
620	OM	Distribution	58700-Dist Oper Cust Install	SPS Incentive Adjustment to Target - LP	514			514	
621	OM	Distribution	58700-Dist Oper Cust Install	SPS Incentive Adjustment to Target - TY	535				535
622	OM	Distribution	58700-Dist Oper Cust Install	SPS Linkage Period Escalator	17,397			17,397	
623	OM	Distribution	58700-Dist Oper Cust Install	SPS Test Year Escalator	19,085				19,085
624	OM	Distribution	58700-Dist Oper Cust Install	Subtotal 58700-Dist Oper Cust Install	606,028	566,568	1,929	17,911	19,619
625									
626	OM	Distribution	58800-Dist Oper Misc Exp	Base	6,140,136	6,140,136			
627	OM	Distribution	58800-Dist Oper Misc Exp	SPS Base Data - Income Statement Non Integration	324,166	324,166			
628	OM	Distribution	58800-Dist Oper Misc Exp	SPS Base Data - Re-class Incentive Labor					
629	OM	Distribution	58800-Dist Oper Misc Exp	SPS Business Area Adjustments	(71)		(71)		
630	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive Adjustment to Target - BP	9,597		9,597		
631	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive Adjustment to Target - LP	2,558			2,558	
632	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive Adjustment to Target - TY	2,661				2,661
633	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive XES Adjustment to Target - BP	9,109		9,109		
634	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive XES Adjustment to Target - LP	3,769			3,769	
635	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive XES Adjustment to Target - TY	3,919				3,919
636	OM	Distribution	58800-Dist Oper Misc Exp	SPS Include TX Deferrals	39,819		39,819		
637	OM	Distribution	58800-Dist Oper Misc Exp	SPS K&M Software LP Adj	478,858			478,858	
638	OM	Distribution	58800-Dist Oper Misc Exp	SPS Linkage Period Escalator	102,410			102,410	
639	OM	Distribution	58800-Dist Oper Misc Exp	SPS Test Year Escalator	116,343				116,343
640	OM	Distribution	58800-Dist Oper Misc Exp	Subtotal 58800-Dist Oper Misc Exp	7,233,274	6,464,302	58,454	587,595	122,923
641									
642	OM	Distribution	58900-Dist Rents	Base	2,347,928	2,347,928			
643	OM	Distribution	58900-Dist Rents	SPS Base Data - Income Statement Non Integration	(325,944)	(325,944)			
644	OM	Distribution	58900-Dist Rents	Subtotal 58900-Dist Rents	2,021,984	2,021,984			
645									
646	OM	Distribution	59000-Dist Mtc Super & Eng	Base	14,133	14,133			
647	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Base Data - Re-class Incentive Labor					
648	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Incentive XES Adjustment to Target - BP	124		124		
649	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Incentive XES Adjustment to Target - LP	52			52	
650	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Incentive XES Adjustment to Target - TY	54				54
651	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Linkage Period Escalator	413			413	
652	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Test Year Escalator	512				512

Southwestern Public Service Company

12 Months Ending June 2024

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
653	OM	Distribution	59000-Dist Mtc Super & Eng	Subtotal 59000-Dist Mtc Super & Eng	15,289	14,133	124	465	566
654									
655	OM	Distribution	59200-Dist Mt of Station Equip	Base	589,617	589,617			
656	OM	Distribution	59200-Dist Mt of Station Equip	SPS Base Data - Reclass Incentive Labor					
657	OM	Distribution	59200-Dist Mt of Station Equip	SPS Incentive Adjustment to Target - BP	787		787		
658	OM	Distribution	59200-Dist Mt of Station Equip	SPS Incentive Adjustment to Target - LP	210			210	
659	OM	Distribution	59200-Dist Mt of Station Equip	SPS Incentive Adjustment to Target - TY	218				218
660	OM	Distribution	59200-Dist Mt of Station Equip	SPS Linkage Period Escalator	9,186			9,186	
661	OM	Distribution	59200-Dist Mt of Station Equip	SPS Test Year Escalator	10,076				10,076
662	OM	Distribution	59200-Dist Mt of Station Equip	Subtotal 59200-Dist Mt of Station Equip	610,093	589,617	787	9,395	10,295
663									
664	OM	Distribution	592200	SPS Base Data - Reclass Incentive Labor					
665	OM	Distribution	592200	SPS Incentive Adjustment to Target - BP	(0)		(0)		
666	OM	Distribution	592200	SPS Incentive Adjustment to Target - LP	(0)			(0)	
667	OM	Distribution	592200	SPS Incentive Adjustment to Target - TY	(0)				(0)
668	OM	Distribution	592200	Subtotal 592200	(1)		(0)	(0)	(0)
669									
670	OM	Distribution	59300-Dist Mtc of Overhead Lines	Base	8,995,568	8,995,568			
671	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Adjust Storm Damage Expense	(264,490)		(264,490)		
672	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Base Data - Income Statement Non Integration	(1,316,245)	(1,316,245)			
673	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Base Data - Reclass Incentive Labor					
674	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Business Area Adjustments	(4)		(4)		
675	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive Adjustment to Target - BP	6,901		6,901		
676	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive Adjustment to Target - LP	1,840			1,840	
677	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive Adjustment to Target - TY	1,913				1,913
678	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive XES Adjustment to Target - BP	1,492		1,492		
679	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive XES Adjustment to Target - LP	617			617	
680	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive XES Adjustment to Target - TY	642				642
681	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS K&M Distribution LP Adj	350,000			350,000	
682	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS K&M Distribution TY Adj	350,000				350,000
683	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Linkage Period Escalator	124,810			124,810	
684	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Test Year Escalator	137,585				137,585
685	OM	Distribution	59300-Dist Mtc of Overhead Lines	Subtotal 59300-Dist Mtc of Overhead Lines	8,390,629	7,679,323	(256,102)	477,267	490,140
686									
687	OM	Distribution	59400-Dist Mt of Undergrnd Line	Base	(14,020)	(14,020)			
688	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Base Data - Income Statement Non Integration	(1,434)	(1,434)			
689	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Base Data - Reclass Incentive Labor					
690	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Incentive Adjustment to Target - BP	220		220		
691	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Incentive Adjustment to Target - LP	59			59	
692	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Incentive Adjustment to Target - TY	61				61
693	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS K&M Distribution TY Adj	(55,924)				(55,924)
694	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Linkage Period Escalator	3,224			3,224	
695	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Test Year Escalator	3,537				3,537
696	OM	Distribution	59400-Dist Mt of Undergrnd Line	Subtotal 59400-Dist Mt of Undergrnd Line	(64,277)	(15,454)	220	3,283	(52,326)



Southwestern Public Service Company

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
741	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		Base	383,583	383,583			
742	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		SPS Annualize Wage Market Adjustment	7,543		7,543		
743	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		SPS Base Data - Reclass Incentive Labor					
744	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		SPS Incentive XES Adjustment to Target - BP	3,724		3,724		
745	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		SPS Incentive XES Adjustment to Target - LP	1,541			1,541	
746	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		SPS Incentive XES Adjustment to Target - TY	1,602				1,602
747	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		SPS Linkage Period Escalator	11,718			11,718	
748	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		SPS Test Year Escalator	14,531				14,531
749	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		Subtotal 57520-DA & RT Mkt Admin	424,242	383,583	11,267	13,259	16,133
750									
751	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		Base	908	908			
752	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		SPS Base Data - Reclass Incentive Labor					
753	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		SPS Incentive XES Adjustment to Target - BP	10		10		
754	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		SPS Incentive XES Adjustment to Target - LP	4			4	
755	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		SPS Incentive XES Adjustment to Target - TY	4				4
756	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		SPS Linkage Period Escalator	27			27	
757	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		SPS Test Year Escalator	33				33
758	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		Subtotal 57550-Ancillary Serv Mkt Admin	986	908	10	31	38
759									
760	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		Base	908	908			
761	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		SPS Base Data - Reclass Incentive Labor					
762	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		SPS Incentive XES Adjustment to Target - BP	10		10		
763	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		SPS Incentive XES Adjustment to Target - LP	4			4	
764	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		SPS Incentive XES Adjustment to Target - TY	4				4
765	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		SPS Linkage Period Escalator	27			27	
766	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		SPS Test Year Escalator	33				33
767	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		Subtotal 57560-Mkt Monitoring/Compliance	986	908	10	31	38
768									
769	OM	Regional Market Expense: 57570-Mkt Fac/Mon/Comp Serv		Base	8,642,634	8,642,634			
770	OM	Regional Market Expense: 57570-Mkt Fac/Mon/Comp Serv		SPS Base Data - Direct Assign Schedule 1-A2 Fees	0	0			
		Regional Market Expenses	57570-Mkt Fac/Mon/Comp Serv	SPS Eliminate Non-Recurring Transmission Revenue & Expense	8,034		8,034		
772	OM	Regional Market Expense: 57570-Mkt Fac/Mon/Comp Serv		Subtotal 57570-Mkt Fac/Mon/Comp Serv	8,650,669	8,642,634	8,034		
773									
774	OM	Regional Market Expense: 57580-Regional Market Rents		Base	34,684	34,684			
775	OM	Regional Market Expense: 57580-Regional Market Rents		SPS Base Data - Income Statement Non Integration	(6,694)	(6,694)			
776	OM	Regional Market Expense: 57580-Regional Market Rents		Subtotal 57580-Regional Market Rents	27,990	27,990			
777									
778	OM	Regional Market Expenses		<b>Subtotal Regional Market Expenses</b>	<b>9,279,502</b>	<b>9,218,424</b>	<b>20,732</b>	<b>18,202</b>	<b>22,144</b>
779									
780	OM	Customer Accounts	90100-Cust Acct Supervise	Base	39,350	39,350			
781	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Base Data - Reclass Incentive Labor					
782	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Business Area Adjustments	(82)		(82)		
783	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Incentive XES Adjustment to Target - BP	352		352		





Southwestern Public Service Company

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
828	OM	Customer Accounts	90500-Cust Acct Misc	Base	257,657	257,657			
829	OM	Customer Accounts	90500-Cust Acct Misc	SPS Base Data - Income Statement Non Integration	(141,901)	(141,901)			
830	OM	Customer Accounts	90500-Cust Acct Misc	SPS Base Data - Reclass Incentive Labor					
831	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive Adjustment to Target - BP	(21)		(21)		
832	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive Adjustment to Target - LP	(5)			(5)	
833	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive Adjustment to Target - TY	(6)				(6)
834	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive XES Adjustment to Target - BP	232		232		
835	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive XES Adjustment to Target - LP	96			96	
836	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive XES Adjustment to Target - TY	100				100
837	OM	Customer Accounts	90500-Cust Acct Misc	SPS Linkage Period Escalator	641			641	
838	OM	Customer Accounts	90500-Cust Acct Misc	SPS Test Year Escalator	801				801
839	OM	Customer Accounts	90500-Cust Acct Misc	Subtotal 90500-Cust Acct Misc	117,593	115,755	211	732	895
840									
841	OM	Customer Accounts	DEPINT - Customer Deposit Interest Expense	SPS Customer Deposit Interest	18,969		18,969		
842	OM	Customer Accounts	DEPINT - Customer Deposit Interest Expense	Subtotal DEPINT - Customer Deposit Interest Expense	18,969		18,969		
843									
844	OM	Customer Accounts		<b>Subtotal Customer Accounts</b>	<b>26,193,521</b>	<b>23,534,750</b>	<b>947,260</b>	<b>288,377</b>	<b>1,423,135</b>
845									
846	OM	Customer Service	90800-Customer Asst Expense	Base	22,849,571	22,849,571			
847	OM	Customer Service	90800-Customer Asst Expense	SPS Annualize Wage Market Adjustment	17,899		17,899		
848	OM	Customer Service	90800-Customer Asst Expense	SPS Base Data - Reclass Customer Assistance	(20,522,057)	(20,522,057)			
849	OM	Customer Service	90800-Customer Asst Expense	SPS Base Data - Reclass Incentive Labor					
850	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive Adjustment to Target - BP	10,045		10,045		
851	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive Adjustment to Target - LP	2,678			2,678	
852	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive Adjustment to Target - TY	2,785				2,785
853	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive XES Adjustment to Target - BP	1,089		1,089		
854	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive XES Adjustment to Target - LP	450			450	
855	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive XES Adjustment to Target - TY	468				468
856	OM	Customer Service	90800-Customer Asst Expense	SPS Linkage Period Escalator	82,338			82,338	
857	OM	Customer Service	90800-Customer Asst Expense	SPS Test Year Escalator	90,883				90,883
858	OM	Customer Service	90800-Customer Asst Expense	Subtotal 90800-Customer Asst Expense	2,536,149	2,327,514	29,032	85,466	94,136
859									
860	OM	Customer Service	90801EE-Customer Assistance EE Amort TX	SPS Base Data - Reclass Customer Assistance	3,959,005	3,959,005			
861	OM	Customer Service	90801EE-Customer Assistance EE Amort TX	SPS Eliminate Per Book EE Amortization	(3,959,005)		(3,959,005)		
862	OM	Customer Service	90801EE-Customer Assistance EE Amort TX	Subtotal 90801EE-Customer Assistance EE Amort TX		3,959,005	(3,959,005)		
863									
864	OM	Customer Service	90803EE-Customer Assistance EE Amort NM	SPS Base Data - Reclass Customer Assistance	15,962,066	15,962,066			
865	OM	Customer Service	90803EE-Customer Assistance EE Amort NM	SPS Eliminate Per Book EE Amortization	(15,962,066)		(15,962,066)		
866	OM	Customer Service	90803EE-Customer Assistance EE Amort NM	Subtotal 90803EE-Customer Assistance EE Amort NM		15,962,066	(15,962,066)		
867									
868	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	SPS Base Data - Reclass Customer Assistance	600,986	600,986			
869	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	SPS Linkage Period Escalator	48			48	
870	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	SPS Test Year Escalator	59				59
871	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	Subtotal 90804EE-Customer Assistance SaversSwitch	601,093	600,986		48	59

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12 Months Ending June 2024  
B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
872									
873	OM	Customer Service	909000-Informational and instruction advertising	Base	367,074	367,074			
874	OM	Customer Service	909000-Informational and instruction advertising	SPS Reclass Ad Brand Expense	(26,891)		(26,891)		
875	OM	Customer Service	909000-Informational and instruction advertising	Subtotal 909000-Informational and instruction advertising e	340,184	367,074	(26,891)		
876									
877	OM	Customer Service	910000-Misc Cust Serv Expense	Base	44,296	44,296			
878	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Base Data - Income Statement Non Integration	(1,595)	(1,595)			
879	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Base Data - Reclass Incentive Labor					
880	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive Adjustment to Target - BP	(12)		(12)		
881	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive Adjustment to Target - LP	(3)			(3)	
882	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive Adjustment to Target - TY	(3)				(3)
883	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive XES Adjustment to Target - BP	63		63		
884	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive XES Adjustment to Target - LP	26			26	
885	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive XES Adjustment to Target - TY	27				27
886	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Linkage Period Escalator	168			168	
887	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Test Year Escalator	212				212
888	OM	Customer Service	910000-Misc Cust Serv Expense	Subtotal 910000-Misc Cust Serv Expense	43,178	42,701	50	191	236
889									
890	OM	Customer Service		<b>Subtotal Customer Service</b>	<b>3,520,604</b>	<b>23,259,347</b>	<b>(19,918,879)</b>	<b>85,705</b>	<b>94,431</b>
891									
892	OM	Sales	91200-Economic Development	Base	408,186	408,186			
893	OM	Sales	91200-Economic Development	SPS Base Data - Reclass Incentive Labor					
894	OM	Sales	91200-Economic Development	SPS Business Area Adjustments	(35)		(35)		
895	OM	Sales	91200-Economic Development	SPS Eliminate NM TEP Rider	(56,488)		(56,488)		
896	OM	Sales	91200-Economic Development	SPS Incentive Adjustment to Target - BP	1,142		1,142		
897	OM	Sales	91200-Economic Development	SPS Incentive Adjustment to Target - LP	304			304	
898	OM	Sales	91200-Economic Development	SPS Incentive Adjustment to Target - TY	317				317
899	OM	Sales	91200-Economic Development	SPS Incentive XES Adjustment to Target - BP	478		478		
900	OM	Sales	91200-Economic Development	SPS Incentive XES Adjustment to Target - LP	198			198	
901	OM	Sales	91200-Economic Development	SPS Incentive XES Adjustment to Target - TY	206				206
902	OM	Sales	91200-Economic Development	SPS Linkage Period Escalator	9,373			9,373	
903	OM	Sales	91200-Economic Development	SPS Test Year Escalator	10,374				10,374
904	OM	Sales	91200-Economic Development	Subtotal 91200-Economic Development	374,055	408,186	(54,903)	9,876	10,896
905									
906	OM	Sales	916000-Misc Sales Expense	Base	6,345	6,345			
907	OM	Sales	916000-Misc Sales Expense	SPS Base Data - Income Statement Non Integration	(427)	(427)			
908	OM	Sales	916000-Misc Sales Expense	SPS Base Data - Reclass Incentive Labor					
909	OM	Sales	916000-Misc Sales Expense	SPS Incentive Adjustment to Target - BP	(1)		(1)		
910	OM	Sales	916000-Misc Sales Expense	SPS Incentive Adjustment to Target - LP	(0)			(0)	
911	OM	Sales	916000-Misc Sales Expense	SPS Incentive Adjustment to Target - TY	(0)				(0)
912	OM	Sales	916000-Misc Sales Expense	SPS Incentive XES Adjustment to Target - BP	8		8		
913	OM	Sales	916000-Misc Sales Expense	SPS Incentive XES Adjustment to Target - LP	3			3	
914	OM	Sales	916000-Misc Sales Expense	SPS Incentive XES Adjustment to Target - TY	3				3
915	OM	Sales	916000-Misc Sales Expense	SPS Linkage Period Escalator	22			22	

Southwestern Public Service Company

12 Months Ending June 2024

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
916	OM	Sales	916000-Misc Sales Expense	SPS Test Year Escalator	27				27
917	OM	Sales	916000-Misc Sales Expense	Subtotal 916000-Misc Sales Expense	5,980	5,918	7	25	30
918									
919	OM	Sales		<b>Subtotal Sales</b>	<b>380,034</b>	<b>414,104</b>	<b>(54,896)</b>	<b>9,900</b>	<b>10,927</b>
920									
921	OM	A&G	92000-A&G Salaries	Base	32,558,639	32,558,639			
922	OM	A&G	92000-A&G Salaries	SPS Annualize Wage Market Adjustment	245,046		245,046		
923	OM	A&G	92000-A&G Salaries	SPS Base Data - Reclass Incentive Labor					
924	OM	A&G	92000-A&G Salaries	SPS Business Area Adjustments	(15)		(15)		
925	OM	A&G	92000-A&G Salaries	SPS Eliminate Long Term Incentive	(1,038,283)		(1,038,283)		
926	OM	A&G	92000-A&G Salaries	SPS Eliminate Wholesale Account Manager Expense	(69,713)		(69,713)		
927	OM	A&G	92000-A&G Salaries	SPS Eliminate Xcel Foundation Expense	(27,354)		(27,354)		
928	OM	A&G	92000-A&G Salaries	SPS Incentive Adjustment to Target - BP	6,967		6,967		
929	OM	A&G	92000-A&G Salaries	SPS Incentive Adjustment to Target - LP	1,857			1,857	
930	OM	A&G	92000-A&G Salaries	SPS Incentive Adjustment to Target - TY	1,932				1,932
931	OM	A&G	92000-A&G Salaries	SPS Incentive XES Adjustment to Target - BP	255,590		255,590		
932	OM	A&G	92000-A&G Salaries	SPS Incentive XES Adjustment to Target - LP	105,746			105,746	
933	OM	A&G	92000-A&G Salaries	SPS Incentive XES Adjustment to Target - TY	109,976				109,976
934	OM	A&G	92000-A&G Salaries	SPS Linkage Period Escalator	953,514			953,514	
935	OM	A&G	92000-A&G Salaries	SPS Test Year Escalator	1,160,193				1,160,193
936	OM	A&G	92000-A&G Salaries	Subtotal 92000-A&G Salaries	34,264,093	32,558,639	(627,762)	1,061,117	1,272,100
937									
938	OM	A&G	92100-A&G Office & Supplies	Base	25,107,145	25,107,145			
939	OM	A&G	92100-A&G Office & Supplies	SPS Base Data - Income Statement Non Integration	(811,855)	(811,855)			
940	OM	A&G	92100-A&G Office & Supplies	SPS Base Data - Reclass Incentive Labor					
941	OM	A&G	92100-A&G Office & Supplies	SPS Business Area Adjustments	(19,121)		(19,121)		
942	OM	A&G	92100-A&G Office & Supplies	SPS Eliminate Wholesale Account Manager Expense	(1,376)		(1,376)		
943	OM	A&G	92100-A&G Office & Supplies	SPS Eliminate Xcel Foundation Expense	(5,308)		(5,308)		
944	OM	A&G	92100-A&G Office & Supplies	SPS Incentive Adjustment to Target - BP					
945	OM	A&G	92100-A&G Office & Supplies	SPS Incentive Adjustment to Target - LP					
946	OM	A&G	92100-A&G Office & Supplies	SPS Incentive Adjustment to Target - TY					
947	OM	A&G	92100-A&G Office & Supplies	SPS Incentive XES Adjustment to Target - BP	(271)		(271)		
948	OM	A&G	92100-A&G Office & Supplies	SPS Incentive XES Adjustment to Target - LP	(112)			(112)	
949	OM	A&G	92100-A&G Office & Supplies	SPS Incentive XES Adjustment to Target - TY	(117)				(117)
950	OM	A&G	92100-A&G Office & Supplies	SPS Include TX Deferrals	7,869		7,869		
951	OM	A&G	92100-A&G Office & Supplies	SPS K&M Software LP Adj	2,806,873			2,806,873	
952	OM	A&G	92100-A&G Office & Supplies	SPS K&M Software TY Adj	144,521				144,521
953	OM	A&G	92100-A&G Office & Supplies	Subtotal 92100-A&G Office & Supplies	27,228,248	24,295,290	(18,208)	2,806,761	144,404
954									
955	OM	A&G	92200-A&G Admn Transfer Crdt	Base	(24,585,018)	(24,585,018)			
956	OM	A&G	92200-A&G Admn Transfer Crdt	Subtotal 92200-A&G Admn Transfer Crdt	(24,585,018)	(24,585,018)			
957									
958	OM	A&G	92300-A&G Outside Services	Base	6,934,983	6,934,983			
959	OM	A&G	92300-A&G Outside Services	SPS Base Data - Income Statement Non Integration	(144)	(144)			





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12 Months Ending June 2024  
B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1	OM	Production	50000-Stm Prod Op & Supr	Base	1,430,836	1,430,836			
2	OM	Production	50000-Stm Prod Op & Supr	SPS Base Data - Reclass Incentive Labor					
3	OM	Production	50000-Stm Prod Op & Supr	SPS Business Area Adjustments	(126)		(126)		
4	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive Adjustment to Target - BP	3,511		3,511		
5	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive Adjustment to Target - LP	936			936	
6	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive Adjustment to Target - TY	973				973
7	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive XES Adjustment to Target - BP	6,272		6,272		
8	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive XES Adjustment to Target - LP	2,595			2,595	
9	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive XES Adjustment to Target - TY	2,699				2,699
10	OM	Production	50000-Stm Prod Op & Supr	SPS K&M Generation TY Adj	(12)				(12)
11	OM	Production	50000-Stm Prod Op & Supr	SPS Linkage Period Escalator	46,186			46,186	
12	OM	Production	50000-Stm Prod Op & Supr	SPS Test Year Escalator	53,377				53,377
13	OM	Production	50000-Stm Prod Op & Supr	Subtotal 50000-Stm Prod Op & Supr	1,547,247	1,430,836	9,657	49,717	57,037
14									
15	OM	Production	50135-Coal Non-Mine;Non-Freight	SPS Account Reclass	11,638,193	11,638,193			
16	OM	Production	50135-Coal Non-Mine;Non-Freight	SPS Coal Handling Linkage Period Adjustment	3,078,185			3,078,185	
17	OM	Production	50135-Coal Non-Mine;Non-Freight	SPS Coal Handling Test Year Adjustment	495,265				495,265
18	OM	Production	50135-Coal Non-Mine;Non-Freight	Subtotal 50135-Coal Non-Mine;Non-Freight	15,211,643	11,638,193		3,078,185	495,265
19									
20	OM	Production	50170-Stm Gen Fuel	SPS Account Reclass	(240,790)	(240,790)			
21	OM	Production	50170-Stm Gen Fuel	SPS Base Data - Reclass Incentive Labor					
22	OM	Production	50170-Stm Gen Fuel	SPS Business Area Adjustments	(21)		(21)		
23	OM	Production	50170-Stm Gen Fuel	SPS Incentive XES Adjustment to Target - BP	2,239		2,239		
24	OM	Production	50170-Stm Gen Fuel	SPS Incentive XES Adjustment to Target - LP	926			926	
25	OM	Production	50170-Stm Gen Fuel	SPS Incentive XES Adjustment to Target - TY	963				963
26	OM	Production	50170-Stm Gen Fuel	SPS Linkage Period Escalator	6,912			6,912	
27	OM	Production	50170-Stm Gen Fuel	SPS Test Year Escalator	8,571				8,571
28	OM	Production	50170-Stm Gen Fuel	Subtotal 50170-Stm Gen Fuel	(221,200)	(240,790)	2,218	7,838	9,534
29									
30	OM	Production	50200-Steam Expenses Major	Base	4,578,603	4,578,603			
31	OM	Production	50200-Steam Expenses Major	SPS Adjust Generation Overhaul Expense	(18,840)		(18,840)		
32	OM	Production	50200-Steam Expenses Major	SPS Base Data - Income Statement Non Integration	(468)	(468)			
33	OM	Production	50200-Steam Expenses Major	SPS Base Data - Reclass Incentive Labor					
34	OM	Production	50200-Steam Expenses Major	SPS Business Area Adjustments	(0)		(0)		
35	OM	Production	50200-Steam Expenses Major	SPS Incentive Adjustment to Target - BP	9,801		9,801		
36	OM	Production	50200-Steam Expenses Major	SPS Incentive Adjustment to Target - LP	2,613			2,613	
37	OM	Production	50200-Steam Expenses Major	SPS Incentive Adjustment to Target - TY	2,717				2,717
38	OM	Production	50200-Steam Expenses Major	SPS K&M Generation TY Adj	(4,957)				(4,957)
39	OM	Production	50200-Steam Expenses Major	SPS Linkage Period Escalator	100,355			100,355	
40	OM	Production	50200-Steam Expenses Major	SPS Test Year Escalator	110,089				110,089
41	OM	Production	50200-Steam Expenses Major	Subtotal 50200-Steam Expenses Major	4,779,913	4,578,135	(9,039)	102,968	107,849
42									
43	OM	Production	50500-Stm Gen Elec Exp Major	Base	3,243,870	3,243,870			
44	OM	Production	50500-Stm Gen Elec Exp Major	SPS Adjust Generation Overhaul Expense	2,195		2,195		

Southwestern Public Service Company

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
45	OM	Production	50500-Stm Gen Elec Exp Major	SPS Base Data - Reclass Incentive Labor					
46	OM	Production	50500-Stm Gen Elec Exp Major	SPS Incentive Adjustment to Target - BP	7,540		7,540		
47	OM	Production	50500-Stm Gen Elec Exp Major	SPS Incentive Adjustment to Target - LP	2,010			2,010	
48	OM	Production	50500-Stm Gen Elec Exp Major	SPS Incentive Adjustment to Target - TY	2,090				2,090
49	OM	Production	50500-Stm Gen Elec Exp Major	SPS Linkage Period Escalator	76,662			76,662	
50	OM	Production	50500-Stm Gen Elec Exp Major	SPS Test Year Escalator	84,098				84,098
51	OM	Production	50500-Stm Gen Elec Exp Major	Subtotal 50500-Stm Gen Elec Exp Major	3,418,465	3,243,870	9,735	78,672	86,188
52									
53	OM	Production	50600-Misc Steam Pwr Exp	Base	5,507,388	5,507,388			
54	OM	Production	50600-Misc Steam Pwr Exp	SPS Adjust Generation Overhaul Expense	(7,294)		(7,294)		
55	OM	Production	50600-Misc Steam Pwr Exp	SPS Annualize Wage Market Adjustment	89,039		89,039		
56	OM	Production	50600-Misc Steam Pwr Exp	SPS Base Data - Income Statement Non Integration	162,413	162,413			
57	OM	Production	50600-Misc Steam Pwr Exp	SPS Base Data - Reclass Incentive Labor					
58	OM	Production	50600-Misc Steam Pwr Exp	SPS Business Area Adjustments	(45)		(45)		
59	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive Adjustment to Target - BP	10,277		10,277		
60	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive Adjustment to Target - LP	2,740			2,740	
61	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive Adjustment to Target - TY	2,849				2,849
62	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive XES Adjustment to Target - BP	13,041		13,041		
63	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive XES Adjustment to Target - LP	5,395			5,395	
64	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive XES Adjustment to Target - TY	5,611				5,611
65	OM	Production	50600-Misc Steam Pwr Exp	SPS Include TX Deferrals	651		651		
66	OM	Production	50600-Misc Steam Pwr Exp	SPS K&M Generation TY Adj	(1,779)				(1,779)
67	OM	Production	50600-Misc Steam Pwr Exp	SPS Linkage Period Escalator	130,066			130,066	
68	OM	Production	50600-Misc Steam Pwr Exp	SPS Test Year Escalator	148,771				148,771
69	OM	Production	50600-Misc Steam Pwr Exp	Subtotal 50600-Misc Steam Pwr Exp	6,069,123	5,669,802	105,668	138,201	155,453
70									
71	OM	Production	50700-Stm Pow Gen Rents	Base	1,029,300	1,029,300			
72	OM	Production	50700-Stm Pow Gen Rents	SPS Base Data - Income Statement Non Integration	(162,433)	(162,433)			
73	OM	Production	50700-Stm Pow Gen Rents	Subtotal 50700-Stm Pow Gen Rents	866,867	866,867			
74									
75	OM	Production	50902-NM NOx Expense Amortz	SPS NOx Amortization Linkage Period - 110k Deferred	36,091			36,091	
76	OM	Production	50902-NM NOx Expense Amortz	SPS NOx Amortization Linkage Period - Remaining Balance	558,785			558,785	
77	OM	Production	50902-NM NOx Expense Amortz	SPS NOx Expense TY	667,428				667,428
78	OM	Production	50902-NM NOx Expense Amortz	SPS NOx Expense TY - 110k	43,108				43,108
79	OM	Production	50902-NM NOx Expense Amortz	Subtotal 50902-NM NOx Expense Amortz	1,305,412			594,876	710,536
80									
81	OM	Production	51000-Stm Maint Super&Eng	Base	310,785	310,785			
82	OM	Production	51000-Stm Maint Super&Eng	SPS Base Data - Reclass Incentive Labor					
83	OM	Production	51000-Stm Maint Super&Eng	SPS Business Area Adjustments	(102)		(102)		
84	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive Adjustment to Target - BP	1,004		1,004		
85	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive Adjustment to Target - LP	268			268	
86	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive Adjustment to Target - TY	278				278
87	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive XES Adjustment to Target - BP	328		328		
88	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive XES Adjustment to Target - LP	136			136	



Southwestern Public Service Company

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
89	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive XES Adjustment to Target - TY	141				141
90	OM	Production	51000-Stm Maint Super&Eng	SPS Linkage Period Escalator	8,300			8,300	
91	OM	Production	51000-Stm Maint Super&Eng	SPS Test Year Escalator	9,232				9,232
92	OM	Production	51000-Stm Maint Super&Eng	Subtotal 51000-Stm Maint Super&Eng	330,371	310,785	1,231	8,703	9,652
93									
94	OM	Production	51100-Stm Maint of Structures	Base	1,497,064	1,497,064			
95	OM	Production	51100-Stm Maint of Structures	SPS Adjust Generation Overhaul Expense	12,950		12,950		
96	OM	Production	51100-Stm Maint of Structures	SPS Base Data - Income Statement Non Integration	(2,274)	(2,274)			
97	OM	Production	51100-Stm Maint of Structures	SPS Base Data - Reclass Incentive Labor					
98	OM	Production	51100-Stm Maint of Structures	SPS Incentive Adjustment to Target - BP	2,009		2,009		
99	OM	Production	51100-Stm Maint of Structures	SPS Incentive Adjustment to Target - LP	536			536	
100	OM	Production	51100-Stm Maint of Structures	SPS Incentive Adjustment to Target - TY	557				557
101	OM	Production	51100-Stm Maint of Structures	SPS K&M Generation TY Adj	(6,241)				(6,241)
102	OM	Production	51100-Stm Maint of Structures	SPS Linkage Period Escalator	16,633			16,633	
103	OM	Production	51100-Stm Maint of Structures	SPS Test Year Escalator	18,246				18,246
104	OM	Production	51100-Stm Maint of Structures	Subtotal 51100-Stm Maint of Structures	1,539,480	1,494,790	14,959	17,168	12,562
105									
106	OM	Production	51200-Stm Maint of Boiler Plt	Base	4,696,063	4,696,063			
107	OM	Production	51200-Stm Maint of Boiler Plt	SPS Adjust Generation Overhaul Expense	190,624		190,624		
108	OM	Production	51200-Stm Maint of Boiler Plt	SPS Base Data - Income Statement Non Integration	(7,098)	(7,098)			
109	OM	Production	51200-Stm Maint of Boiler Plt	SPS Base Data - Reclass Incentive Labor					
110	OM	Production	51200-Stm Maint of Boiler Plt	SPS Business Area Adjustments	(54)		(54)		
111	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive Adjustment to Target - BP	7,005		7,005		
112	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive Adjustment to Target - LP	1,867			1,867	
113	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive Adjustment to Target - TY	1,942				1,942
114	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive XES Adjustment to Target - BP	2,616		2,616		
115	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive XES Adjustment to Target - LP	1,082			1,082	
116	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive XES Adjustment to Target - TY	1,126				1,126
117	OM	Production	51200-Stm Maint of Boiler Plt	SPS K&M Generation TY Adj	(66)				(66)
118	OM	Production	51200-Stm Maint of Boiler Plt	SPS Linkage Period Escalator	76,442			76,442	
119	OM	Production	51200-Stm Maint of Boiler Plt	SPS Test Year Escalator	85,015				85,015
120	OM	Production	51200-Stm Maint of Boiler Plt	Subtotal 51200-Stm Maint of Boiler Plt	5,056,566	4,688,966	200,192	79,392	88,017
121									
122	OM	Production	51300-Stm Maint of Elec Plant	Base	3,103,601	3,103,601			
123	OM	Production	51300-Stm Maint of Elec Plant	SPS Adjust Generation Overhaul Expense	119,139		119,139		
124	OM	Production	51300-Stm Maint of Elec Plant	SPS Base Data - Income Statement Non Integration	(14,254)	(14,254)			
125	OM	Production	51300-Stm Maint of Elec Plant	SPS Base Data - Reclass Incentive Labor					
126	OM	Production	51300-Stm Maint of Elec Plant	SPS Business Area Adjustments	(1)		(1)		
127	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive Adjustment to Target - BP	3,886		3,886		
128	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive Adjustment to Target - LP	1,036			1,036	
129	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive Adjustment to Target - TY	1,077				1,077
130	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive XES Adjustment to Target - BP	752		752		
131	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive XES Adjustment to Target - LP	311			311	
132	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive XES Adjustment to Target - TY	324				324

Southwestern Public Service Company

12 Months Ending June 2024

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
133	OM	Production	51300-Stm Maint of Elec Plant	SPS K&M Generation TY Adj	(4,909)				(4,909)
134	OM	Production	51300-Stm Maint of Elec Plant	SPS Linkage Period Escalator	39,726			39,726	
135	OM	Production	51300-Stm Maint of Elec Plant	SPS Test Year Escalator	43,885				43,885
136	OM	Production	51300-Stm Maint of Elec Plant	Subtotal 51300-Stm Maint of Elec Plant	3,294,575	3,089,348	123,777	41,074	40,377
137									
138	OM	Production	51400-Stm Maint of Misc Stm Plt	Base	2,987,303	2,987,303			
139	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Adjust Generation Overhaul Expense	(36,882)		(36,882)		
140	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Base Data - Income Statement Non Integration	(5,079)	(5,079)			
141	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Base Data - Reclass Incentive Labor					
142	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Incentive Adjustment to Target - BP	6,175		6,175		
143	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Incentive Adjustment to Target - LP	1,646			1,646	
144	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Incentive Adjustment to Target - TY	1,712				1,712
145	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS K&M Generation TY Adj	(3,573)				(3,573)
146	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Linkage Period Escalator	52,016			52,016	
147	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Test Year Escalator	57,062				57,062
148	OM	Production	51400-Stm Maint of Misc Stm Plt	Subtotal 51400-Stm Maint of Misc Stm Plt	3,060,381	2,982,224	(30,707)	53,662	55,201
149									
150	OM	Production	54600-Oth Oper Super&Eng	Base	292,336	292,336			
151	OM	Production	54600-Oth Oper Super&Eng	SPS Account Reclass	(72,762)	(72,762)			
152	OM	Production	54600-Oth Oper Super&Eng	SPS Base Data - Reclass Incentive Labor					
153	OM	Production	54600-Oth Oper Super&Eng	SPS Business Area Adjustments	(1)		(1)		
154	OM	Production	54600-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - BP	1,876		1,876		
155	OM	Production	54600-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - LP	776			776	
156	OM	Production	54600-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - TY	807				807
157	OM	Production	54600-Oth Oper Super&Eng	SPS Linkage Period Escalator	5,951			5,951	
158	OM	Production	54600-Oth Oper Super&Eng	SPS Test Year Escalator	7,379				7,379
159	OM	Production	54600-Oth Oper Super&Eng	Subtotal 54600-Oth Oper Super&Eng	236,361	219,573	1,875	6,727	8,186
160									
161	OM	Production	54600W-Oth Oper Super&Eng	SPS Account Reclass	74,120	74,120			
162	OM	Production	54600W-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - BP	575		575		
163	OM	Production	54600W-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - LP	238			238	
164	OM	Production	54600W-Oth Oper Super&Eng	SPS Incentive XES Adjustment to Target - TY	248				248
165	OM	Production	54600W-Oth Oper Super&Eng	SPS Linkage Period Escalator	1,566			1,566	
166	OM	Production	54600W-Oth Oper Super&Eng	SPS Test Year Escalator	1,942				1,942
167	OM	Production	54600W-Oth Oper Super&Eng	Subtotal 54600W-Oth Oper Super&Eng	78,689	74,120	575	1,804	2,190
168									
169	OM	Production	54800-Oth Oper Gen Exp	Base	181,562	181,562			
170	OM	Production	54800-Oth Oper Gen Exp	SPS Adjust Generation Overhaul Expense	(755)		(755)		
171	OM	Production	54800-Oth Oper Gen Exp	SPS Base Data - Reclass Incentive Labor					
172	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive Adjustment to Target - BP	382		382		
173	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive Adjustment to Target - LP	102			102	
174	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive Adjustment to Target - TY	106				106
175	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive XES Adjustment to Target - BP	309		309		
176	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive XES Adjustment to Target - LP	128			128	

Southwestern Public Service Company

12 Months Ending June 2024

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
177	OM	Production	54800-Oth Oper Gen Exp	SPS Incentive XES Adjustment to Target - TY	133				133
178	OM	Production	54800-Oth Oper Gen Exp	SPS Linkage Period Escalator	4,546			4,546	
179	OM	Production	54800-Oth Oper Gen Exp	SPS Test Year Escalator	5,143				5,143
180	OM	Production	54800-Oth Oper Gen Exp	Subtotal 54800-Oth Oper Gen Exp	191,656	181,562	(64)	4,775	5,382
181									
182	OM	Production	54900-Oth Oper Misc Gen Exp	Base	1,479,873	1,479,873			
183	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Account Reclass	(1,253,874)	(1,253,874)			
184	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Base Data - Income Statement Non Integration	(2,729)	(2,729)			
185	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Base Data - Reclass Incentive Labor					
186	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Business Area Adjustments	(63)		(63)		
187	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive Adjustment to Target - BP	24		24		
188	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive Adjustment to Target - LP	6			6	
189	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive Adjustment to Target - TY	7				7
190	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive XES Adjustment to Target - BP	683		683		
191	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive XES Adjustment to Target - LP	283			283	
192	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive XES Adjustment to Target - TY	294				294
193	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Linkage Period Escalator	2,513			2,513	
194	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Test Year Escalator	3,064				3,064
195	OM	Production	54900-Oth Oper Misc Gen Exp	Subtotal 54900-Oth Oper Misc Gen Exp	230,081	223,270	644	2,802	3,364
196									
197	OM	Production	54900W-Oth Oper Misc Gen Exp	SPS Account Reclass	1,277,269	1,277,269			
198	OM	Production	54900W-Oth Oper Misc Gen Exp	SPS Eliminate Wind Contract Payment	2,448,715		2,448,715		
199	OM	Production	54900W-Oth Oper Misc Gen Exp	SPS K&M Generation BP Adj	(382,178)		(382,178)		
200	OM	Production	54900W-Oth Oper Misc Gen Exp	SPS K&M Generation LP Adj	(540,733)			(540,733)	
201	OM	Production	54900W-Oth Oper Misc Gen Exp	SPS K&M Generation TY Adj	(200,264)				(200,264)
202	OM	Production	54900W-Oth Oper Misc Gen Exp	Subtotal 54900W-Oth Oper Misc Gen Exp	2,602,809	1,277,269	2,066,537	(540,733)	(200,264)
203									
204	OM	Production	55000-Oth Oper Rents	Base	1,888,126	1,888,126			
205	OM	Production	55000-Oth Oper Rents	SPS Account Reclass	(1,723,665)	(1,723,665)			
206	OM	Production	55000-Oth Oper Rents	SPS Base Data - Income Statement Non Integration	2,748	2,748			
207	OM	Production	55000-Oth Oper Rents	Subtotal 55000-Oth Oper Rents	167,208	167,208			
208									
209	OM	Production	55000W-Oth Oper Rents	SPS Account Reclass	1,755,826	1,755,826			
210	OM	Production	55000W-Oth Oper Rents	Subtotal 55000W-Oth Oper Rents	1,755,826	1,755,826			
211									
212	OM	Production	55100-Oth Mtce Supervision&Eng	Base	326,177	326,177			
213	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Account Reclass	(129,426)	(129,426)			
214	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Base Data - Reclass Incentive Labor					
215	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Business Area Adjustments	(48)		(48)		
216	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - BP	1,725		1,725		
217	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - LP	714			714	
218	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - TY	742				742
219	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Linkage Period Escalator	5,028			5,028	
220	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Test Year Escalator	6,235				6,235

Southwestern Public Service Company

12 Months Ending June 2024

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
221	OM	Production	55100-Oth Mtce Supervision&Eng	Subtotal 55100-Oth Mtce Supervision&Eng	211,147	196,751	1,677	5,742	6,977
222									
223	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Account Reclass	131,841	131,841			
224	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - BP	1,028		1,028		
225	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - LP	425			425	
226	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - TY	442				442
227	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Linkage Period Escalator	2,789			2,789	
228	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Test Year Escalator	3,459				3,459
229	OM	Production	55100W-Oth Mtce Supervision&Eng	Subtotal 55100W-Oth Mtce Supervision&Eng	139,985	131,841	1,028	3,215	3,901
230									
231	OM	Production	55200-Oth Maint of Structures	Base	210,441	210,441			
232	OM	Production	55200-Oth Maint of Structures	SPS Account Reclass	(124,831)	(124,831)			
233	OM	Production	55200-Oth Maint of Structures	SPS Base Data - Income Statement Non Integration	9,241	9,241			
234	OM	Production	55200-Oth Maint of Structures	SPS Base Data - Reclass Incentive Labor					
235	OM	Production	55200-Oth Maint of Structures	SPS Business Area Adjustments	(0)		(0)		
236	OM	Production	55200-Oth Maint of Structures	SPS Incentive Adjustment to Target - BP	176		176		
237	OM	Production	55200-Oth Maint of Structures	SPS Incentive Adjustment to Target - LP	47			47	
238	OM	Production	55200-Oth Maint of Structures	SPS Incentive Adjustment to Target - TY	49				49
239	OM	Production	55200-Oth Maint of Structures	SPS Linkage Period Escalator	1,642			1,642	
240	OM	Production	55200-Oth Maint of Structures	SPS Test Year Escalator	1,802				1,802
241	OM	Production	55200-Oth Maint of Structures	Subtotal 55200-Oth Maint of Structures	98,567	94,851	176	1,689	1,850
242									
243	OM	Production	55200W-Oth Maint of Structures	SPS Account Reclass	127,160	127,160			
244	OM	Production	55200W-Oth Maint of Structures	SPS Incentive Adjustment to Target - BP	1		1		
245	OM	Production	55200W-Oth Maint of Structures	SPS Incentive Adjustment to Target - LP	0			0	
246	OM	Production	55200W-Oth Maint of Structures	SPS Incentive Adjustment to Target - TY	0				0
247	OM	Production	55200W-Oth Maint of Structures	SPS Linkage Period Escalator	5			5	
248	OM	Production	55200W-Oth Maint of Structures	SPS Test Year Escalator	5				5
249	OM	Production	55200W-Oth Maint of Structures	Subtotal 55200W-Oth Maint of Structures	127,171	127,160	1	5	5
250									
251	OM	Production	55300-Oth Mtc of Gen & Ele Plant	Base	589,207	589,207			
252	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Account Reclass	(24,772)	(24,772)			
253	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Adjust Generation Overhaul Expense	8,186		8,186		
254	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Base Data - Income Statement Non Integration	13,993	13,993			
255	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Base Data - Reclass Incentive Labor					
256	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Business Area Adjustments	(35)		(35)		
257	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - BP	729		729		
258	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - LP	194			194	
259	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - TY	202				202
260	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive XES Adjustment to Target - BP	1,870		1,870		
261	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive XES Adjustment to Target - LP	774			774	
262	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive XES Adjustment to Target - TY	805				805
263	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Linkage Period Escalator	12,389			12,389	
264	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Test Year Escalator	14,421				14,421

Southwestern Public Service Company

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
265	OM	Production	55300-Oth Mtc of Gen & Ele Plant	Subtotal 55300-Oth Mtc of Gen & Ele Plant	617,962	578,428	10,750	13,357	15,428
266									
267	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Account Reclass	25,234	25,234			
268	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - BP	3		3		
269	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - LP	1			1	
270	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - TY	1				1
271	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Linkage Period Escalator	28			28	
272	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Test Year Escalator	31				31
273	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	Subtotal 55300W-Oth Mtc of Gen & Ele Plant	25,299	25,234	3	29	32
274									
275	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	Base	368,700	368,700			
276	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Account Reclass	(365,701)	(365,701)			
277	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Base Data - Income Statement Non Integration	5,079	5,079			
278	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Base Data - Reclass Incentive Labor					
279	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Business Area Adjustments	(1)		(1)		
280	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive Adjustment to Target - BP	4		4		
281	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive Adjustment to Target - LP	1			1	
282	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive Adjustment to Target - TY	1				1
283	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - BP	(0)		(0)		
284	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - LP	(0)			(0)	
285	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - TY	(0)				(0)
286	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Linkage Period Escalator	101			101	
287	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Test Year Escalator	111				111
288	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	Subtotal 55400-Oth Mtc Misc Gen Plt Mjr	8,295	8,078	3	102	112
289									
290	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Account Reclass	372,524	372,524			
291	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Eliminate Wind Contract Payment	2,448,715		2,448,715		
292	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - BP	3		3		
293	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - LP	1			1	
294	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - TY	1				1
295	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS K&M Generation BP Adj	382,178		382,178		
296	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS K&M Generation LP Adj	(540,733)			(540,733)	
297	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS K&M Generation TY Adj	(200,264)				(200,264)
298	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Linkage Period Escalator	6			6	
299	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Test Year Escalator	8				8
300	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	Subtotal 55400W-Oth Mtc Misc Gen Plt Mjr	2,462,440	372,524	2,830,896	(540,725)	(200,255)
301									
302	OM	Production	55600-Load Dispatch	Base	370,918	370,918			
303	OM	Production	55600-Load Dispatch	SPS Base Data - Reclass Incentive Labor					
304	OM	Production	55600-Load Dispatch	SPS Business Area Adjustments	(108)		(108)		
305	OM	Production	55600-Load Dispatch	SPS Incentive XES Adjustment to Target - BP	2,938		2,938		
306	OM	Production	55600-Load Dispatch	SPS Incentive XES Adjustment to Target - LP	1,216			1,216	
307	OM	Production	55600-Load Dispatch	SPS Incentive XES Adjustment to Target - TY	1,264				1,264
308	OM	Production	55600-Load Dispatch	SPS Linkage Period Escalator	10,596			10,596	

Southwestern Public Service Company

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
309	OM	Production	55600-Load Dispatch	SPS Test Year Escalator	13,139				13,139
310	OM	Production	55600-Load Dispatch	Subtotal 55600-Load Dispatch	399,962	370,918	2,830	11,811	14,403
311									
312	OM	Production	55700-Purchased Power Other	Base	853,469	853,469			
313	OM	Production	55700-Purchased Power Other	SPS Base Data - Reclass Incentive Labor					
314	OM	Production	55700-Purchased Power Other	SPS Business Area Adjustments	(393)		(393)		
315	OM	Production	55700-Purchased Power Other	SPS Incentive XES Adjustment to Target - BP	5,822		5,822		
316	OM	Production	55700-Purchased Power Other	SPS Incentive XES Adjustment to Target - LP	2,409			2,409	
317	OM	Production	55700-Purchased Power Other	SPS Incentive XES Adjustment to Target - TY	2,505				2,505
318	OM	Production	55700-Purchased Power Other	SPS Linkage Period Escalator	24,962			24,962	
319	OM	Production	55700-Purchased Power Other	SPS Test Year Escalator	30,953				30,953
320	OM	Production	55700-Purchased Power Other	SPS Trading A&G Adjustment	(125,000)		(125,000)		
321	OM	Production	55700-Purchased Power Other	Subtotal 55700-Purchased Power Other	794,729	853,469	(119,570)	27,371	33,459
322									
323	OM	Production	55790REC - REC Costs NM	Base	5,221,780	5,221,780			
324	OM	Production	55790REC - REC Costs NM	SPS Eliminate REC Costs	(5,221,780)		(5,221,780)		
325	OM	Production	55790REC - REC Costs NM	Subtotal 55790REC - REC Costs NM		5,221,780	(5,221,780)		
326									
327	OM	Production	55790REC - REC Costs TX	Base					
328	OM	Production	55790REC - REC Costs TX	SPS Eliminate REC Costs					
329	OM	Production	55790REC - REC Costs TX	Subtotal 55790REC - REC Costs TX					
330									
331	OM	Production		<b>Subtotal Production</b>	<b>56,407,029</b>	<b>51,632,889</b>	<b>3,271</b>	<b>3,248,430</b>	<b>1,522,439</b>
332									
333	OM	Transmission	56000-Trans Oper Super & Eng	Base	2,167,568	2,167,568			
334	OM	Transmission	56000-Trans Oper Super & Eng	SPS Annualize Wage Market Adjustment	81,141		81,141		
335	OM	Transmission	56000-Trans Oper Super & Eng	SPS Base Data - Reclass Incentive Labor					
336	OM	Transmission	56000-Trans Oper Super & Eng	SPS Business Area Adjustments	(1,951)		(1,951)		
337	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive Adjustment to Target - BP	348		348		
338	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive Adjustment to Target - LP	93			93	
339	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive Adjustment to Target - TY	97				97
340	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive XES Adjustment to Target - BP	16,976		16,976		
341	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive XES Adjustment to Target - LP	7,024			7,024	
342	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive XES Adjustment to Target - TY	7,305				7,305
343	OM	Transmission	56000-Trans Oper Super & Eng	SPS K&M Transmission BP Adj	(31,420)		(31,420)		
344	OM	Transmission	56000-Trans Oper Super & Eng	SPS Linkage Period Escalator	59,643			59,643	
345	OM	Transmission	56000-Trans Oper Super & Eng	SPS Remove Transmission Line Clearance Amortization	(48,786)		(48,786)		
346	OM	Transmission	56000-Trans Oper Super & Eng	SPS Test Year Escalator	72,984				72,984
347	OM	Transmission	56000-Trans Oper Super & Eng	Subtotal 56000-Trans Oper Super & Eng	2,331,022	2,167,568	16,309	66,760	80,385
348									
349	OM	Transmission	56110-Load Disp-Reliability	Base	3,102	3,102			
350	OM	Transmission	56110-Load Disp-Reliability	SPS Base Data - Reclass Incentive Labor					
351	OM	Transmission	56110-Load Disp-Reliability	SPS Incentive Adjustment to Target - BP	32		32		
352	OM	Transmission	56110-Load Disp-Reliability	SPS Incentive Adjustment to Target - LP	9			9	

Southwestern Public Service Company

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
353	OM	Transmission	56110-Load Disp-Reliability	SPS Incentive Adjustment to Target - TY	9				9
354	OM	Transmission	56110-Load Disp-Reliability	SPS Linkage Period Escalator	114			114	
355	OM	Transmission	56110-Load Disp-Reliability	SPS Test Year Escalator	125				125
356	OM	Transmission	56110-Load Disp-Reliability	Subtotal 56110-Load Disp-Reliability	3,391	3,102	32	123	134
357									
358	OM	Transmission	56120-Load Disp-Monitor/Operate	Base	918,898	918,898			
359	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Base Data - Reclass Incentive Labor					
360	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Business Area Adjustments	(5)		(5)		
361	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive Adjustment to Target - BP	2,254		2,254		
362	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive Adjustment to Target - LP	601			601	
363	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive Adjustment to Target - TY	625				625
364	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive XES Adjustment to Target - BP	552		552		
365	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive XES Adjustment to Target - LP	228			228	
366	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive XES Adjustment to Target - TY	238				238
367	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Linkage Period Escalator	25,015			25,015	
368	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Test Year Escalator	27,673				27,673
369	OM	Transmission	56120-Load Disp-Monitor/Operate	Subtotal 56120-Load Disp-Monitor/Operate	976,079	918,898	2,801	25,844	28,536
370									
371	OM	Transmission	56140-Load Disp-Sch/Con/Disp Serv	Base	1,329,513	1,329,513			
372	OM	Transmission	56140-Load Disp-Sch/Con/Disp Serv	Subtotal 56140-Load Disp-Sch/Con/Disp Serv	1,329,513	1,329,513			
373									
374	OM	Transmission	561400W-Scheduling, system control and dispatch	Base					
375	OM	Transmission	561400W-Scheduling, system control and dispatch services - Wholesale	Subtotal 561400W-Scheduling, system control and dispatch services - Wholesale					
376									
377	OM	Transmission	56150-Rel/Plan/Standards Dev	Base	13	13			
378	OM	Transmission	56150-Rel/Plan/Standards Dev	Subtotal 56150-Rel/Plan/Standards Dev	13	13			
379									
380	OM	Transmission	56160-Trans Service Studies	Base	42,645	42,645			
381	OM	Transmission	56160-Trans Service Studies	SPS Base Data - Reclass Incentive Labor					
382	OM	Transmission	56160-Trans Service Studies	SPS Incentive XES Adjustment to Target - BP	56		56		
383	OM	Transmission	56160-Trans Service Studies	SPS Incentive XES Adjustment to Target - LP	23			23	
384	OM	Transmission	56160-Trans Service Studies	SPS Incentive XES Adjustment to Target - TY	24				24
385	OM	Transmission	56160-Trans Service Studies	SPS Linkage Period Escalator	176			176	
386	OM	Transmission	56160-Trans Service Studies	SPS Test Year Escalator	218				218
387	OM	Transmission	56160-Trans Service Studies	Subtotal 56160-Trans Service Studies	43,142	42,645	56	199	242
388									
389	OM	Transmission	56170-Gen Interconn Studies	Base	30,657	30,657			
390	OM	Transmission	56170-Gen Interconn Studies	SPS Base Data - Reclass Incentive Labor					
391	OM	Transmission	56170-Gen Interconn Studies	SPS Incentive XES Adjustment to Target - BP	396		396		
392	OM	Transmission	56170-Gen Interconn Studies	SPS Incentive XES Adjustment to Target - LP	164			164	
393	OM	Transmission	56170-Gen Interconn Studies	SPS Incentive XES Adjustment to Target - TY	170				170
394	OM	Transmission	56170-Gen Interconn Studies	SPS Linkage Period Escalator	1,152			1,152	
395	OM	Transmission	56170-Gen Interconn Studies	SPS Test Year Escalator	1,428				1,428

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
396	OM	Transmission	56170-Gen Interconn Studies	Subtotal 56170-Gen Interconn Studies	33,966	30,657	396	1,315	1,598
397									
398	OM	Transmission	56180-Rel/Plan/Standards Dev Serv	Base	1,050,333	1,050,333			
399	OM	Transmission	56180-Rel/Plan/Standards Dev Serv	Subtotal 56180-Rel/Plan/Standards Dev Serv	1,050,333	1,050,333			
400									
401	OM	Transmission	561800W-Reliability planning and standards deve	Base					
402	OM	Transmission	561800W-Reliability planning and standards develop service - Wholesale	Subtotal 561800W-Reliability planning and standards develop service - Wholesale					
403									
404	OM	Transmission	56200-Trans Oper Station Exp	Base	394,913	394,913			
405	OM	Transmission	56200-Trans Oper Station Exp	SPS Base Data - Reclass Incentive Labor					
406	OM	Transmission	56200-Trans Oper Station Exp	SPS Incentive Adjustment to Target - BP	1,828		1,828		
407	OM	Transmission	56200-Trans Oper Station Exp	SPS Incentive Adjustment to Target - LP	487			487	
408	OM	Transmission	56200-Trans Oper Station Exp	SPS Incentive Adjustment to Target - TY	507				507
409	OM	Transmission	56200-Trans Oper Station Exp	SPS Linkage Period Escalator	15,036			15,036	
410	OM	Transmission	56200-Trans Oper Station Exp	SPS Test Year Escalator	16,495				16,495
411	OM	Transmission	56200-Trans Oper Station Exp	Subtotal 56200-Trans Oper Station Exp	429,267	394,913	1,828	15,524	17,002
412									
413	OM	Transmission	56300-Trans Oper OH Lines	Base	816,257	816,257			
414	OM	Transmission	56300-Trans Oper OH Lines	SPS Base Data - Reclass Incentive Labor					
415	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive Adjustment to Target - BP	398		398		
416	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive Adjustment to Target - LP	106			106	
417	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive Adjustment to Target - TY	110				110
418	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive XES Adjustment to Target - BP	18		18		
419	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive XES Adjustment to Target - LP	7			7	
420	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive XES Adjustment to Target - TY	8				8
421	OM	Transmission	56300-Trans Oper OH Lines	SPS Linkage Period Escalator	4,177			4,177	
422	OM	Transmission	56300-Trans Oper OH Lines	SPS Remove Transmission Line Clearance Amortization	(454,497)		(454,497)		
423	OM	Transmission	56300-Trans Oper OH Lines	SPS Test Year Escalator	4,590				4,590
424	OM	Transmission	56300-Trans Oper OH Lines	Subtotal 56300-Trans Oper OH Lines	371,174	816,257	(454,081)	4,290	4,708
425									
426	OM	Transmission	56400-Trans Oper UG Lines	Base	110	110			
427	OM	Transmission	56400-Trans Oper UG Lines	SPS Base Data - Reclass Incentive Labor					
428	OM	Transmission	56400-Trans Oper UG Lines	SPS Incentive Adjustment to Target - BP	1		1		
429	OM	Transmission	56400-Trans Oper UG Lines	SPS Incentive Adjustment to Target - LP	0			0	
430	OM	Transmission	56400-Trans Oper UG Lines	SPS Incentive Adjustment to Target - TY	0				0
431	OM	Transmission	56400-Trans Oper UG Lines	SPS Linkage Period Escalator	4			4	
432	OM	Transmission	56400-Trans Oper UG Lines	SPS Test Year Escalator	5				5
433	OM	Transmission	56400-Trans Oper UG Lines	Subtotal 56400-Trans Oper UG Lines	119	110	1	4	5
434									
435	OM	Transmission	56500-Transm of Elec By Others	Base					
436	OM	Transmission	56500-Transm of Elec By Others	Subtotal 56500-Transm of Elec By Others					
437									
438	OM	Transmission	56500MC-Wheeling Meter Charges	Base					



Southwestern Public Service Company

12 Months Ending June 2024  
B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
439	OM	Transmission	56500MC-Wheeling Meter Charges	Subtotal 56500MC-Wheeling Meter Charges					
440									
441	OM	Transmission	56500MISC-Wheeling Miscellaneous	Base	10,019	10,019			
				SPS Eliminate Non-Recurring Transmission Revenue & Expense	(461)		(461)		
442	OM	Transmission	56500MISC-Wheeling Miscellaneous						
443	OM	Transmission	56500MISC-Wheeling Miscellaneous	Subtotal 56500MISC-Wheeling Miscellaneous	9,558	10,019	(461)		
444									
445	OM	Transmission	56500S11-Wheeling Schedule 11	Base	45,332,984	45,332,984			
446	OM	Transmission	56500S11-Wheeling Schedule 11	Subtotal 56500S11-Wheeling Schedule 11	45,332,984	45,332,984			
447									
448	OM	Transmission	56500S11W-Wheeling Schedule 11 - Wholesale	Base					
449	OM	Transmission	56500S11W-Wheeling Schedule 11 - Wholesale	Subtotal 56500S11W-Wheeling Schedule 11 - Wholesale					
450									
451	OM	Transmission	56500S12-Wheeling Schedule 12	Base	777,054	777,054			
				SPS Eliminate Non-Recurring Transmission Revenue & Expense	(1,805)		(1,805)		
452	OM	Transmission	56500S12-Wheeling Schedule 12						
453	OM	Transmission	56500S12-Wheeling Schedule 12	Subtotal 56500S12-Wheeling Schedule 12	775,249	777,054	(1,805)		
454									
455	OM	Transmission	56500S12W-Wheeling Schedule 12 - Wholesale	Base					
				SPS Eliminate Non-Recurring Transmission Revenue & Expense					
456	OM	Transmission	56500S12W-Wheeling Schedule 12 - Wholesale						
457	OM	Transmission	56500S12W-Wheeling Schedule 12 - Wholesale	Subtotal 56500S12W-Wheeling Schedule 12 - Wholesale					
458									
459	OM	Transmission	56500S1W-Wheeling Schedule 1 - Wholesale	Base					
				SPS Eliminate Non-Recurring Transmission Revenue & Expense					
460	OM	Transmission	56500S1W-Wheeling Schedule 1 - Wholesale						
461	OM	Transmission	56500S1W-Wheeling Schedule 1 - Wholesale	Subtotal 56500S1W-Wheeling Schedule 1 - Wholesale					
462									
463	OM	Transmission	56500S2-Wheeling Schedule 2	Base	54,522	54,522			
				SPS Eliminate Non-Recurring Transmission Revenue & Expense	(1,618)		(1,618)		
464	OM	Transmission	56500S2-Wheeling Schedule 2						
465	OM	Transmission	56500S2-Wheeling Schedule 2	Subtotal 56500S2-Wheeling Schedule 2	52,904	54,522	(1,618)		
466									
467	OM	Transmission	56500S2W-Wheeling Schedule 2 - Wholesale	Base					
				SPS Eliminate Non-Recurring Transmission Revenue & Expense					
468	OM	Transmission	56500S2W-Wheeling Schedule 2 - Wholesale						
469	OM	Transmission	56500S2W-Wheeling Schedule 2 - Wholesale	Subtotal 56500S2W-Wheeling Schedule 2 - Wholesale					
470									
471	OM	Transmission	56500S9-Wheeling Schedule 9	Base	3,911,260	3,911,260			
				SPS Eliminate Non-Recurring Transmission Revenue & Expense	(3,812,196)		(3,812,196)		
472	OM	Transmission	56500S9-Wheeling Schedule 9						
473	OM	Transmission	56500S9-Wheeling Schedule 9	Subtotal 56500S9-Wheeling Schedule 9	99,064	3,911,260	(3,812,196)		
474									
475	OM	Transmission	56500S9W-Wheeling Schedule 9 - Wholesale	Base					
				SPS Eliminate Non-Recurring Transmission Revenue & Expense					
476	OM	Transmission	56500S9W-Wheeling Schedule 9 - Wholesale						
477	OM	Transmission	56500S9W-Wheeling Schedule 9 - Wholesale	Subtotal 56500S9W-Wheeling Schedule 9 - Wholesale					

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
478									
479	OM	Transmission	56522DAUC - Z2 Direct Assigned Upgrade Charge	Base	108,344	108,344			
480	OM	Transmission	56522DAUC - Z2 Direct Assigned Upgrade Charge	Subtotal 56522DAUC - Z2 Direct Assigned Upgrade Charge	108,344	108,344			
481									
482	OM	Transmission	56522DAUCW - Z2 Direct Assigned Upgrade Charge	Base					
483	OM	Transmission	56522DAUCW - Z2 Direct Assigned Upgrade Charge - Wholesale	Subtotal 56522DAUCW - Z2 Direct Assigned Upgrade Charge - Wholesale					
484									
485	OM	Transmission	56600-Trans Oper Misc Exp	Base	1,063,037	1,063,037			
486	OM	Transmission	56600-Trans Oper Misc Exp	SPS Base Data - Income Statement Non Integration	42,340	42,340			
487	OM	Transmission	56600-Trans Oper Misc Exp	SPS Base Data - Reclass Incentive Labor					
488	OM	Transmission	56600-Trans Oper Misc Exp	SPS Business Area Adjustments	(0)		(0)		
489	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive Adjustment to Target - BP	1,946		1,946		
490	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive Adjustment to Target - LP	519			519	
491	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive Adjustment to Target - TY	539				539
492	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive XES Adjustment to Target - BP	1,356		1,356		
493	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive XES Adjustment to Target - LP	561			561	
494	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive XES Adjustment to Target - TY	583				583
495	OM	Transmission	56600-Trans Oper Misc Exp	SPS Include TX Deferrals	33		33		
496	OM	Transmission	56600-Trans Oper Misc Exp	SPS Linkage Period Escalator	20,188			20,188	
497	OM	Transmission	56600-Trans Oper Misc Exp	SPS Test Year Escalator	22,721				22,721
498	OM	Transmission	56600-Trans Oper Misc Exp	Subtotal 56600-Trans Oper Misc Exp	1,153,824	1,105,378	3,335	21,268	23,844
499									
500	OM	Transmission	56700-Trans Rents	Base	486,815	486,815			
501	OM	Transmission	56700-Trans Rents	SPS Base Data - Income Statement Non Integration	(42,340)	(42,340)			
502	OM	Transmission	56700-Trans Rents	Subtotal 56700-Trans Rents	444,475	444,475			
503									
504	OM	Transmission	56900-Trans Mtce of Structures	Base	909	909			
505	OM	Transmission	56900-Trans Mtce of Structures	Subtotal 56900-Trans Mtce of Structures	909	909			
506									
507	OM	Transmission	57000-Tran Mnt of Station Equip	Base	402,043	402,043			
508	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Base Data - Reclass Incentive Labor					
509	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Incentive Adjustment to Target - BP	623		623		
510	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Incentive Adjustment to Target - LP	166			166	
511	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Incentive Adjustment to Target - TY	173				173
512	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Linkage Period Escalator	6,020			6,020	
513	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Test Year Escalator	6,604				6,604
514	OM	Transmission	57000-Tran Mnt of Station Equip	Subtotal 57000-Tran Mnt of Station Equip	415,629	402,043	623	6,186	6,777
515									
516	OM	Transmission	57100-Trans Mt of Overhead Lines	Base	295,837	295,837			
517	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Adjust Storm Damage Expense	3,829		3,829		
518	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Base Data - Reclass Incentive Labor					
519	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive Adjustment to Target - BP	8		8		
520	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive Adjustment to Target - LP	2			2	

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
521	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive Adjustment to Target - TY	2				2
522	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive XES Adjustment to Target - BP	171		171		
523	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive XES Adjustment to Target - LP	71			71	
524	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive XES Adjustment to Target - TY	73				73
525	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Linkage Period Escalator	976			976	
526	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Remove Transmission Line Clearance Amortization	(13,659)		(13,659)		
527	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Test Year Escalator	1,142				1,142
528	OM	Transmission	57100-Trans Mt of Overhead Lines	Subtotal 57100-Trans Mt of Overhead Lines	288,453	295,837	(9,651)	1,049	1,218
529									
530	OM	Transmission		<b>Subtotal Transmission</b>	<b>55,249,415</b>	<b>59,196,835</b>	<b>(4,254,431)</b>	<b>142,562</b>	<b>164,449</b>
531									
532	OM	Distribution	58000-Dist Oper Sup & Eng	Base	2,022,557	2,022,557			
533	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Annualize Wage Market Adjustment	174,104		174,104		
534	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Base Data - Reclass Incentive Labor					
535	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Business Area Adjustments	(99)		(99)		
536	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive Adjustment to Target - BP	4,589		4,589		
537	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive Adjustment to Target - LP	1,223			1,223	
538	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive Adjustment to Target - TY	1,272				1,272
539	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive XES Adjustment to Target - BP	2,261		2,261		
540	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive XES Adjustment to Target - LP	935			935	
541	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive XES Adjustment to Target - TY	973				973
542	OM	Distribution	58000-Dist Oper Sup & Eng	SPS K&M Distribution TY Adj	323,589				323,589
543	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Linkage Period Escalator	52,214			52,214	
544	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Test Year Escalator	59,145				59,145
545	OM	Distribution	58000-Dist Oper Sup & Eng	Subtotal 58000-Dist Oper Sup & Eng	2,642,764	2,022,557	180,855	54,373	384,979
546									
547	OM	Distribution	58100-Dist Load Dispatching	Base	151,433	151,433			
548	OM	Distribution	58100-Dist Load Dispatching	SPS Base Data - Reclass Incentive Labor					
549	OM	Distribution	58100-Dist Load Dispatching	SPS Business Area Adjustments	(9)		(9)		
550	OM	Distribution	58100-Dist Load Dispatching	SPS Incentive XES Adjustment to Target - BP	398		398		
551	OM	Distribution	58100-Dist Load Dispatching	SPS Incentive XES Adjustment to Target - LP	165			165	
552	OM	Distribution	58100-Dist Load Dispatching	SPS Incentive XES Adjustment to Target - TY	171				171
553	OM	Distribution	58100-Dist Load Dispatching	SPS Linkage Period Escalator	1,192			1,192	
554	OM	Distribution	58100-Dist Load Dispatching	SPS Test Year Escalator	1,479				1,479
555	OM	Distribution	58100-Dist Load Dispatching	Subtotal 58100-Dist Load Dispatching	154,828	151,433	389	1,357	1,650
556									
557	OM	Distribution	58200-Dist Op Station Exp	Base	394,357	394,357			
558	OM	Distribution	58200-Dist Op Station Exp	SPS Base Data - Reclass Incentive Labor					
559	OM	Distribution	58200-Dist Op Station Exp	SPS Incentive Adjustment to Target - BP	1,185		1,185		
560	OM	Distribution	58200-Dist Op Station Exp	SPS Incentive Adjustment to Target - LP	316			316	
561	OM	Distribution	58200-Dist Op Station Exp	SPS Incentive Adjustment to Target - TY	329				329
562	OM	Distribution	58200-Dist Op Station Exp	SPS Linkage Period Escalator	9,637			9,637	
563	OM	Distribution	58200-Dist Op Station Exp	SPS Test Year Escalator	10,572				10,572
564	OM	Distribution	58200-Dist Op Station Exp	Subtotal 58200-Dist Op Station Exp	416,396	394,357	1,185	9,953	10,901

Southwestern Public Service Company

12 Months Ending June 2024

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
565									
566	OM	Distribution	58300-Dist Oper Overhead Lines	Base	352,317	352,317			
567	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Base Data - Income Statement Non Integration	489,197	489,197			
568	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Base Data - Reclass Incentive Labor					
569	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive Adjustment to Target - BP	770		770		
570	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive Adjustment to Target - LP	205			205	
571	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive Adjustment to Target - TY	213				213
572	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive XES Adjustment to Target - BP	231		231		
573	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive XES Adjustment to Target - LP	95			95	
574	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive XES Adjustment to Target - TY	99				99
575	OM	Distribution	58300-Dist Oper Overhead Lines	SPS K&M Distribution TY Adj	(83,222)				(83,222)
576	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Linkage Period Escalator	12,954			12,954	
577	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Test Year Escalator	14,311				14,311
578	OM	Distribution	58300-Dist Oper Overhead Lines	Subtotal 58300-Dist Oper Overhead Lines	787,170	841,514	1,000	13,254	(68,599)
579									
580	OM	Distribution	58400-Dist Op UG Elec lines	Base	334,317	334,317			
581	OM	Distribution	58400-Dist Op UG Elec lines	SPS Base Data - Income Statement Non Integration	13,952	13,952			
582	OM	Distribution	58400-Dist Op UG Elec lines	SPS Base Data - Reclass Incentive Labor					
583	OM	Distribution	58400-Dist Op UG Elec lines	SPS Incentive Adjustment to Target - BP	81		81		
584	OM	Distribution	58400-Dist Op UG Elec lines	SPS Incentive Adjustment to Target - LP	22			22	
585	OM	Distribution	58400-Dist Op UG Elec lines	SPS Incentive Adjustment to Target - TY	23				23
586	OM	Distribution	58400-Dist Op UG Elec lines	SPS K&M Distribution TY Adj	112,397				112,397
587	OM	Distribution	58400-Dist Op UG Elec lines	SPS Linkage Period Escalator	1,240			1,240	
588	OM	Distribution	58400-Dist Op UG Elec lines	SPS Test Year Escalator	1,360				1,360
589	OM	Distribution	58400-Dist Op UG Elec lines	Subtotal 58400-Dist Op UG Elec lines	463,392	348,269	81	1,262	113,780
590									
591	OM	Distribution	58500-Dist Oper Streetlight	Base	206,815	206,815			
592	OM	Distribution	58500-Dist Oper Streetlight	SPS Base Data - Reclass Incentive Labor					
593	OM	Distribution	58500-Dist Oper Streetlight	SPS Business Area Adjustments	(1)		(1)		
594	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive Adjustment to Target - BP	518		518		
595	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive Adjustment to Target - LP	138			138	
596	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive Adjustment to Target - TY	144				144
597	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive XES Adjustment to Target - BP	78		78		
598	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive XES Adjustment to Target - LP	32			32	
599	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive XES Adjustment to Target - TY	34				34
600	OM	Distribution	58500-Dist Oper Streetlight	SPS Linkage Period Escalator	5,783			5,783	
601	OM	Distribution	58500-Dist Oper Streetlight	SPS Test Year Escalator	6,379				6,379
602	OM	Distribution	58500-Dist Oper Streetlight	Subtotal 58500-Dist Oper Streetlight	219,920	206,815	595	5,953	6,556
603									
604	OM	Distribution	58600-Dist Oper Meter Exp	Base	1,065,466	1,065,466			
605	OM	Distribution	58600-Dist Oper Meter Exp	SPS Base Data - Income Statement Non Integration	(224,747)	(224,747)			
606	OM	Distribution	58600-Dist Oper Meter Exp	SPS Base Data - Reclass Incentive Labor					
607	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive Adjustment to Target - BP	4,297		4,297		
608	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive Adjustment to Target - LP	1,146			1,146	

Southwestern Public Service Company

12 Months Ending June 2024

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
609	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive Adjustment to Target - TY	1,191				1,191
610	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive XES Adjustment to Target - BP	555		555		
611	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive XES Adjustment to Target - LP	229			229	
612	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive XES Adjustment to Target - TY	239				239
613	OM	Distribution	58600-Dist Oper Meter Exp	SPS Linkage Period Escalator	42,650			42,650	
614	OM	Distribution	58600-Dist Oper Meter Exp	SPS Test Year Escalator	47,033				47,033
615	OM	Distribution	58600-Dist Oper Meter Exp	Subtotal 58600-Dist Oper Meter Exp	938,059	840,719	4,852	44,025	48,463
616									
617	OM	Distribution	58700-Dist Oper Cust Install	Base	215,855	215,855			
618	OM	Distribution	58700-Dist Oper Cust Install	SPS Base Data - Re-class Incentive Labor					
619	OM	Distribution	58700-Dist Oper Cust Install	SPS Incentive Adjustment to Target - BP	735		735		
620	OM	Distribution	58700-Dist Oper Cust Install	SPS Incentive Adjustment to Target - LP	196			196	
621	OM	Distribution	58700-Dist Oper Cust Install	SPS Incentive Adjustment to Target - TY	204				204
622	OM	Distribution	58700-Dist Oper Cust Install	SPS Linkage Period Escalator	6,628			6,628	
623	OM	Distribution	58700-Dist Oper Cust Install	SPS Test Year Escalator	7,271				7,271
624	OM	Distribution	58700-Dist Oper Cust Install	Subtotal 58700-Dist Oper Cust Install	230,888	215,855	735	6,824	7,475
625									
626	OM	Distribution	58800-Dist Oper Misc Exp	Base	1,699,768	1,699,768			
627	OM	Distribution	58800-Dist Oper Misc Exp	SPS Base Data - Income Statement Non Integration	123,503	123,503			
628	OM	Distribution	58800-Dist Oper Misc Exp	SPS Base Data - Re-class Incentive Labor					
629	OM	Distribution	58800-Dist Oper Misc Exp	SPS Business Area Adjustments	(27)		(27)		
630	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive Adjustment to Target - BP	2,250		2,250		
631	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive Adjustment to Target - LP	600			600	
632	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive Adjustment to Target - TY	624				624
633	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive XES Adjustment to Target - BP	3,431		3,431		
634	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive XES Adjustment to Target - LP	1,419			1,419	
635	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive XES Adjustment to Target - TY	1,476				1,476
636	OM	Distribution	58800-Dist Oper Misc Exp	SPS Include TX Deferrals					
637	OM	Distribution	58800-Dist Oper Misc Exp	SPS K&M Software LP Adj	182,438			182,438	
638	OM	Distribution	58800-Dist Oper Misc Exp	SPS Linkage Period Escalator	29,289			29,289	
639	OM	Distribution	58800-Dist Oper Misc Exp	SPS Test Year Escalator	33,638				33,638
640	OM	Distribution	58800-Dist Oper Misc Exp	Subtotal 58800-Dist Oper Misc Exp	2,078,409	1,823,271	5,654	213,747	35,738
641									
642	OM	Distribution	58900-Dist Rents	Base	840,277	840,277			
643	OM	Distribution	58900-Dist Rents	SPS Base Data - Income Statement Non Integration	(124,180)	(124,180)			
644	OM	Distribution	58900-Dist Rents	Subtotal 58900-Dist Rents	716,096	716,096			
645									
646	OM	Distribution	59000-Dist Mtc Super & Eng	Base	5,385	5,385			
647	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Base Data - Re-class Incentive Labor					
648	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Incentive XES Adjustment to Target - BP	47		47		
649	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Incentive XES Adjustment to Target - LP	20			20	
650	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Incentive XES Adjustment to Target - TY	20				20
651	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Linkage Period Escalator	157			157	
652	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Test Year Escalator	195				195

Southwestern Public Service Company

12 Months Ending June 2024  
B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
653	OM	Distribution	59000-Dist Mtc Super & Eng	Subtotal 59000-Dist Mtc Super & Eng	5,825	5,385	47	177	216
654									
655	OM	Distribution	59200-Dist Mt of Station Equip	Base	224,636	224,636			
656	OM	Distribution	59200-Dist Mt of Station Equip	SPS Base Data - Reclass Incentive Labor					
657	OM	Distribution	59200-Dist Mt of Station Equip	SPS Incentive Adjustment to Target - BP	300		300		
658	OM	Distribution	59200-Dist Mt of Station Equip	SPS Incentive Adjustment to Target - LP	80			80	
659	OM	Distribution	59200-Dist Mt of Station Equip	SPS Incentive Adjustment to Target - TY	83				83
660	OM	Distribution	59200-Dist Mt of Station Equip	SPS Linkage Period Escalator	3,500			3,500	
661	OM	Distribution	59200-Dist Mt of Station Equip	SPS Test Year Escalator	3,839				3,839
662	OM	Distribution	59200-Dist Mt of Station Equip	Subtotal 59200-Dist Mt of Station Equip	232,437	224,636	300	3,579	3,922
663									
664	OM	Distribution	592200	SPS Base Data - Reclass Incentive Labor					
665	OM	Distribution	592200	SPS Incentive Adjustment to Target - BP	(0)		(0)		
666	OM	Distribution	592200	SPS Incentive Adjustment to Target - LP	(0)			(0)	
667	OM	Distribution	592200	SPS Incentive Adjustment to Target - TY	(0)				(0)
668	OM	Distribution	592200	Subtotal 592200	(0)		(0)	(0)	(0)
669									
670	OM	Distribution	59300-Dist Mtc of Overhead Lines	Base	2,885,370	2,885,370			
671	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Adjust Storm Damage Expense	(264,490)		(264,490)		
672	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Base Data - Income Statement Non Integration	(501,471)	(501,471)			
673	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Base Data - Reclass Incentive Labor					
674	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Business Area Adjustments	(2)		(2)		
675	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive Adjustment to Target - BP	1,553		1,553		
676	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive Adjustment to Target - LP	414			414	
677	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive Adjustment to Target - TY	431				431
678	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive XES Adjustment to Target - BP	569		569		
679	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive XES Adjustment to Target - LP	235			235	
680	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive XES Adjustment to Target - TY	245				245
681	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS K&M Distribution LP Adj	133,345			133,345	
682	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS K&M Distribution TY Adj	133,345				133,345
683	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Linkage Period Escalator	32,424			32,424	
684	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Test Year Escalator	35,823				35,823
685	OM	Distribution	59300-Dist Mtc of Overhead Lines	Subtotal 59300-Dist Mtc of Overhead Lines	2,457,791	2,383,899	(262,370)	166,418	169,844
686									
687	OM	Distribution	59400-Dist Mt of Undergrnd Line	Base	(45,208)	(45,208)			
688	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Base Data - Income Statement Non Integration	(546)	(546)			
689	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Base Data - Reclass Incentive Labor					
690	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Incentive Adjustment to Target - BP	42		42		
691	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Incentive Adjustment to Target - LP	11			11	
692	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Incentive Adjustment to Target - TY	12				12
693	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS K&M Distribution TY Adj	(21,306)				(21,306)
694	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Linkage Period Escalator	487			487	
695	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Test Year Escalator	534				534
696	OM	Distribution	59400-Dist Mt of Undergrnd Line	Subtotal 59400-Dist Mt of Undergrnd Line	(65,974)	(45,754)	42	498	(20,760)



Southwestern Public Service Company

12 Months Ending June 2024

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
741	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		Base	150,323	150,323			
742	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		SPS Annualize Wage Market Adjustment	2,956		2,956		
743	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		SPS Base Data - Reclass Incentive Labor					
744	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		SPS Incentive XES Adjustment to Target - BP	1,459		1,459		
745	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		SPS Incentive XES Adjustment to Target - LP	604			604	
746	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		SPS Incentive XES Adjustment to Target - TY	628				628
747	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		SPS Linkage Period Escalator	4,592			4,592	
748	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		SPS Test Year Escalator	5,695				5,695
749	OM	Regional Market Expense: 57520-DA & RT Mkt Admin		Subtotal 57520-DA & RT Mkt Admin	166,257	150,323	4,415	5,196	6,322
750									
751	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		Base	356	356			
752	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		SPS Base Data - Reclass Incentive Labor					
753	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		SPS Incentive XES Adjustment to Target - BP	4		4		
754	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		SPS Incentive XES Adjustment to Target - LP	2			2	
755	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		SPS Incentive XES Adjustment to Target - TY	2				2
756	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		SPS Linkage Period Escalator	11			11	
757	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		SPS Test Year Escalator	13				13
758	OM	Regional Market Expense: 57550-Ancillary Serv Mkt Admin		Subtotal 57550-Ancillary Serv Mkt Admin	387	356	4	12	15
759									
760	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		Base	356	356			
761	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		SPS Base Data - Reclass Incentive Labor					
762	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		SPS Incentive XES Adjustment to Target - BP	4		4		
763	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		SPS Incentive XES Adjustment to Target - LP	2			2	
764	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		SPS Incentive XES Adjustment to Target - TY	2				2
765	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		SPS Linkage Period Escalator	11			11	
766	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		SPS Test Year Escalator	13				13
767	OM	Regional Market Expense: 57560-Mkt Monitoring/Compliance		Subtotal 57560-Mkt Monitoring/Compliance	387	356	4	12	15
768									
769	OM	Regional Market Expense: 57570-Mkt Fac/Mon/Comp Serv		Base	3,386,972	3,386,972			
770	OM	Regional Market Expense: 57570-Mkt Fac/Mon/Comp Serv		SPS Base Data - Direct Assign Schedule 1-A2 Fees	2,659	2,659			
		Regional Market Expenses	57570-Mkt Fac/Mon/Comp Serv	Expense	3,149		3,149		
772	OM	Regional Market Expense: 57570-Mkt Fac/Mon/Comp Serv		Subtotal 57570-Mkt Fac/Mon/Comp Serv	3,392,780	3,389,632	3,149		
773									
774	OM	Regional Market Expense: 57580-Regional Market Rents		Base	13,592	13,592			
775	OM	Regional Market Expense: 57580-Regional Market Rents		SPS Base Data - Income Statement Non Integration	(2,623)	(2,623)			
776	OM	Regional Market Expense: 57580-Regional Market Rents		Subtotal 57580-Regional Market Rents	10,969	10,969			
777									
778	OM	Regional Market Expenses		<b>Subtotal Regional Market Expenses</b>	<b>3,639,214</b>	<b>3,615,278</b>	<b>8,125</b>	<b>7,133</b>	<b>8,678</b>
779									
780	OM	Customer Accounts	90100-Cust Acct Supervise	Base	12,352	12,352			
781	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Base Data - Reclass Incentive Labor					
782	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Business Area Adjustments	(26)		(26)		
783	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Incentive XES Adjustment to Target - BP	111		111		





Southwestern Public Service Company

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B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
828	OM	Customer Accounts	90500-Cust Acct Misc	Base	80,877	80,877			
829	OM	Customer Accounts	90500-Cust Acct Misc	SPS Base Data - Income Statement Non Integration	(44,542)	(44,542)			
830	OM	Customer Accounts	90500-Cust Acct Misc	SPS Base Data - Reclass Incentive Labor					
831	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive Adjustment to Target - BP	(6)		(6)		
832	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive Adjustment to Target - LP	(2)			(2)	
833	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive Adjustment to Target - TY	(2)				(2)
834	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive XES Adjustment to Target - BP	73		73		
835	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive XES Adjustment to Target - LP	30			30	
836	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive XES Adjustment to Target - TY	31				31
837	OM	Customer Accounts	90500-Cust Acct Misc	SPS Linkage Period Escalator	201			201	
838	OM	Customer Accounts	90500-Cust Acct Misc	SPS Test Year Escalator	251				251
839	OM	Customer Accounts	90500-Cust Acct Misc	Subtotal 90500-Cust Acct Misc	36,912	36,335	66	230	281
840									
841	OM	Customer Accounts	DEPINT - Customer Deposit Interest Expense	SPS Customer Deposit Interest	16,032		16,032		
842	OM	Customer Accounts	DEPINT - Customer Deposit Interest Expense	Subtotal DEPINT - Customer Deposit Interest Expense	16,032		16,032		
843									
844	OM	Customer Accounts		<b>Subtotal Customer Accounts</b>	<b>8,232,164</b>	<b>7,387,498</b>	<b>307,425</b>	<b>90,520</b>	<b>446,721</b>
845									
846	OM	Customer Service	90800-Customer Asst Expense	Base	7,172,394	7,172,394			
847	OM	Customer Service	90800-Customer Asst Expense	SPS Annualize Wage Market Adjustment	5,618		5,618		
848	OM	Customer Service	90800-Customer Asst Expense	SPS Base Data - Reclass Customer Assistance	(6,441,796)	(6,441,796)			
849	OM	Customer Service	90800-Customer Asst Expense	SPS Base Data - Reclass Incentive Labor					
850	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive Adjustment to Target - BP	3,153		3,153		
851	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive Adjustment to Target - LP	841			841	
852	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive Adjustment to Target - TY	874				874
853	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive XES Adjustment to Target - BP	342		342		
854	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive XES Adjustment to Target - LP	141			141	
855	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive XES Adjustment to Target - TY	147				147
856	OM	Customer Service	90800-Customer Asst Expense	SPS Linkage Period Escalator	25,846			25,846	
857	OM	Customer Service	90800-Customer Asst Expense	SPS Test Year Escalator	28,528				28,528
858	OM	Customer Service	90800-Customer Asst Expense	Subtotal 90800-Customer Asst Expense	796,088	730,598	9,113	26,827	29,549
859									
860	OM	Customer Service	90801EE-Customer Assistance EE Amort TX	SPS Base Data - Reclass Customer Assistance					
861	OM	Customer Service	90801EE-Customer Assistance EE Amort TX	SPS Eliminate Per Book EE Amortization					
862	OM	Customer Service	90801EE-Customer Assistance EE Amort TX	Subtotal 90801EE-Customer Assistance EE Amort TX					
863									
864	OM	Customer Service	90803EE-Customer Assistance EE Amort NM	SPS Base Data - Reclass Customer Assistance	15,962,066	15,962,066			
865	OM	Customer Service	90803EE-Customer Assistance EE Amort NM	SPS Eliminate Per Book EE Amortization	(15,962,066)		(15,962,066)		
866	OM	Customer Service	90803EE-Customer Assistance EE Amort NM	Subtotal 90803EE-Customer Assistance EE Amort NM		15,962,066	(15,962,066)		
867									
868	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	SPS Base Data - Reclass Customer Assistance					
869	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	SPS Linkage Period Escalator					
870	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	SPS Test Year Escalator					
871	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	Subtotal 90804EE-Customer Assistance SaversSwitch					

Southwestern Public Service Company

12 Months Ending June 2024  
B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
872									
873	OM	Customer Service	909000-Informational and instruction advertising	Base	115,225	115,225			
874	OM	Customer Service	909000-Informational and instruction advertising	SPS Reclass Ad Brand Expense	(8,441)		(8,441)		
875	OM	Customer Service	909000-Informational and instruction advertising	Subtotal 909000-Informational and instruction advertising e	106,784	115,225	(8,441)		
876									
877	OM	Customer Service	910000-Misc Cust Serv Expense	Base	13,905	13,905			
878	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Base Data - Income Statement Non Integration	(501)	(501)			
879	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Base Data - Reclass Incentive Labor					
880	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive Adjustment to Target - BP	(4)		(4)		
881	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive Adjustment to Target - LP	(1)			(1)	
882	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive Adjustment to Target - TY	(1)				(1)
883	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive XES Adjustment to Target - BP	20		20		
884	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive XES Adjustment to Target - LP	8			8	
885	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive XES Adjustment to Target - TY	8				8
886	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Linkage Period Escalator	53			53	
887	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Test Year Escalator	67				67
888	OM	Customer Service	910000-Misc Cust Serv Expense	Subtotal 910000-Misc Cust Serv Expense	13,554	13,404	16	60	74
889									
890	OM	Customer Service		<b>Subtotal Customer Service</b>	<b>916,425</b>	<b>16,821,293</b>	<b>(15,961,379)</b>	<b>26,887</b>	<b>29,623</b>
891									
892	OM	Sales	91200-Economic Development	Base	128,128	128,128			
893	OM	Sales	91200-Economic Development	SPS Base Data - Reclass Incentive Labor					
894	OM	Sales	91200-Economic Development	SPS Business Area Adjustments	(11)		(11)		
895	OM	Sales	91200-Economic Development	SPS Eliminate NM TEP Rider	(17,731)		(17,731)		
896	OM	Sales	91200-Economic Development	SPS Incentive Adjustment to Target - BP	358		358		
897	OM	Sales	91200-Economic Development	SPS Incentive Adjustment to Target - LP	96			96	
898	OM	Sales	91200-Economic Development	SPS Incentive Adjustment to Target - TY	99				99
899	OM	Sales	91200-Economic Development	SPS Incentive XES Adjustment to Target - BP	150		150		
900	OM	Sales	91200-Economic Development	SPS Incentive XES Adjustment to Target - LP	62			62	
901	OM	Sales	91200-Economic Development	SPS Incentive XES Adjustment to Target - TY	65				65
902	OM	Sales	91200-Economic Development	SPS Linkage Period Escalator	2,942			2,942	
903	OM	Sales	91200-Economic Development	SPS Test Year Escalator	3,256				3,256
904	OM	Sales	91200-Economic Development	Subtotal 91200-Economic Development	117,414	128,128	(17,234)	3,100	3,420
905									
906	OM	Sales	916000-Misc Sales Expense	Base	1,992	1,992			
907	OM	Sales	916000-Misc Sales Expense	SPS Base Data - Income Statement Non Integration	(134)	(134)			
908	OM	Sales	916000-Misc Sales Expense	SPS Base Data - Reclass Incentive Labor					
909	OM	Sales	916000-Misc Sales Expense	SPS Incentive Adjustment to Target - BP	(0)		(0)		
910	OM	Sales	916000-Misc Sales Expense	SPS Incentive Adjustment to Target - LP	(0)			(0)	
911	OM	Sales	916000-Misc Sales Expense	SPS Incentive Adjustment to Target - TY	(0)				(0)
912	OM	Sales	916000-Misc Sales Expense	SPS Incentive XES Adjustment to Target - BP	3		3		
913	OM	Sales	916000-Misc Sales Expense	SPS Incentive XES Adjustment to Target - LP	1			1	
914	OM	Sales	916000-Misc Sales Expense	SPS Incentive XES Adjustment to Target - TY	1				1
915	OM	Sales	916000-Misc Sales Expense	SPS Linkage Period Escalator	7			7	

Southwestern Public Service Company

12 Months Ending June 2024

B.1 O&M Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
916	OM	Sales	916000-Misc Sales Expense	SPS Test Year Escalator	9				9
917	OM	Sales	916000-Misc Sales Expense	Subtotal 916000-Misc Sales Expense	1,877	1,858	2	8	10
918									
919	OM	Sales		<b>Subtotal Sales</b>	<b>119,291</b>	<b>129,986</b>	<b>(17,232)</b>	<b>3,108</b>	<b>3,430</b>
920									
921	OM	A&G	92000-A&G Salaries	Base	11,463,282	11,463,282			
922	OM	A&G	92000-A&G Salaries	SPS Annualize Wage Market Adjustment	86,276		86,276		
923	OM	A&G	92000-A&G Salaries	SPS Base Data - Reclass Incentive Labor					
924	OM	A&G	92000-A&G Salaries	SPS Business Area Adjustments	(5)		(5)		
925	OM	A&G	92000-A&G Salaries	SPS Eliminate Long Term Incentive	(365,560)		(365,560)		
926	OM	A&G	92000-A&G Salaries	SPS Eliminate Wholesale Account Manager Expense	(24,545)		(24,545)		
927	OM	A&G	92000-A&G Salaries	SPS Eliminate Xcel Foundation Expense	(9,631)		(9,631)		
928	OM	A&G	92000-A&G Salaries	SPS Incentive Adjustment to Target - BP	2,453		2,453		
929	OM	A&G	92000-A&G Salaries	SPS Incentive Adjustment to Target - LP	654			654	
930	OM	A&G	92000-A&G Salaries	SPS Incentive Adjustment to Target - TY	680				680
931	OM	A&G	92000-A&G Salaries	SPS Incentive XES Adjustment to Target - BP	89,988		89,988		
932	OM	A&G	92000-A&G Salaries	SPS Incentive XES Adjustment to Target - LP	37,231			37,231	
933	OM	A&G	92000-A&G Salaries	SPS Incentive XES Adjustment to Target - TY	38,720				38,720
934	OM	A&G	92000-A&G Salaries	SPS Linkage Period Escalator	335,714			335,714	
935	OM	A&G	92000-A&G Salaries	SPS Test Year Escalator	408,482				408,482
936	OM	A&G	92000-A&G Salaries	Subtotal 92000-A&G Salaries	12,063,740	11,463,282	(221,023)	373,599	447,882
937									
938	OM	A&G	92100-A&G Office & Supplies	Base	8,839,752	8,839,752			
939	OM	A&G	92100-A&G Office & Supplies	SPS Base Data - Income Statement Non Integration	(285,839)	(285,839)			
940	OM	A&G	92100-A&G Office & Supplies	SPS Base Data - Reclass Incentive Labor					
941	OM	A&G	92100-A&G Office & Supplies	SPS Business Area Adjustments	(6,732)		(6,732)		
942	OM	A&G	92100-A&G Office & Supplies	SPS Eliminate Wholesale Account Manager Expense	(485)		(485)		
943	OM	A&G	92100-A&G Office & Supplies	SPS Eliminate Xcel Foundation Expense	(1,869)		(1,869)		
944	OM	A&G	92100-A&G Office & Supplies	SPS Incentive Adjustment to Target - BP					
945	OM	A&G	92100-A&G Office & Supplies	SPS Incentive Adjustment to Target - LP					
946	OM	A&G	92100-A&G Office & Supplies	SPS Incentive Adjustment to Target - TY					
947	OM	A&G	92100-A&G Office & Supplies	SPS Incentive XES Adjustment to Target - BP	(96)		(96)		
948	OM	A&G	92100-A&G Office & Supplies	SPS Incentive XES Adjustment to Target - LP	(40)			(40)	
949	OM	A&G	92100-A&G Office & Supplies	SPS Incentive XES Adjustment to Target - TY	(41)				(41)
950	OM	A&G	92100-A&G Office & Supplies	SPS Include TX Deferrals	2,771		2,771		
951	OM	A&G	92100-A&G Office & Supplies	SPS K&M Software LP Adj	988,247			988,247	
952	OM	A&G	92100-A&G Office & Supplies	SPS K&M Software TY Adj	50,883				50,883
953	OM	A&G	92100-A&G Office & Supplies	Subtotal 92100-A&G Office & Supplies	9,586,552	8,553,913	(6,411)	988,208	50,842
954									
955	OM	A&G	92200-A&G Admn Transfer Crdt	Base	(8,655,921)	(8,655,921)			
956	OM	A&G	92200-A&G Admn Transfer Crdt	Subtotal 92200-A&G Admn Transfer Crdt	(8,655,921)	(8,655,921)			
957									
958	OM	A&G	92300-A&G Outside Services	Base	2,441,677	2,441,677			
959	OM	A&G	92300-A&G Outside Services	SPS Base Data - Income Statement Non Integration	(51)	(51)			





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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1	OM	Production	50000-Stm Prod Op & Supr	Base	3,517,296	3,517,296			
2	OM	Production	50000-Stm Prod Op & Supr	SPS Base Data - Reclass Incentive Labor					
3	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive Adjustment to Target - BP	9,126		9,126		
4	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive Adjustment to Target - LP	2,433			2,433	
5	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive Adjustment to Target - TY	2,530				2,530
6	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive XES Adjustment to Target - BP	16,303		16,303		
7	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive XES Adjustment to Target - LP	6,745			6,745	
8	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive XES Adjustment to Target - TY	7,015				7,015
9	OM	Production	50000-Stm Prod Op & Supr	SPS Linkage Period Escalator	120,054			120,054	
10	OM	Production	50000-Stm Prod Op & Supr	SPS Test Year Escalator	138,744				138,744
11	OM	Production	50000-Stm Prod Op & Supr	Subtotal 50000-Stm Prod Op & Supr	3,820,245	3,517,296	25,428	129,232	148,289
12									
13	OM	Production	50170-Stm Gen Fuel	SPS Account Reclass	546,979	546,979			
14	OM	Production	50170-Stm Gen Fuel	SPS Base Data - Reclass Incentive Labor					
15	OM	Production	50170-Stm Gen Fuel	SPS Incentive XES Adjustment to Target - BP	5,713		5,713		
16	OM	Production	50170-Stm Gen Fuel	SPS Incentive XES Adjustment to Target - LP	2,364			2,364	
17	OM	Production	50170-Stm Gen Fuel	SPS Incentive XES Adjustment to Target - TY	2,458				2,458
18	OM	Production	50170-Stm Gen Fuel	SPS Linkage Period Escalator	17,638			17,638	
19	OM	Production	50170-Stm Gen Fuel	SPS Test Year Escalator	21,871				21,871
20	OM	Production	50170-Stm Gen Fuel	Subtotal 50170-Stm Gen Fuel	597,022	546,979	5,713	20,001	24,329
21									
22	OM	Production	50200-Steam Expenses Major	Base	6,884,585	6,884,585			
23	OM	Production	50200-Steam Expenses Major	SPS Adjust Generation Overhaul Expense	(60,258)		(60,258)		
24	OM	Production	50200-Steam Expenses Major	SPS Base Data - Reclass Incentive Labor					
25	OM	Production	50200-Steam Expenses Major	SPS Incentive Adjustment to Target - BP	25,477		25,477		
26	OM	Production	50200-Steam Expenses Major	SPS Incentive Adjustment to Target - LP	6,792			6,792	
27	OM	Production	50200-Steam Expenses Major	SPS Incentive Adjustment to Target - TY	7,064				7,064
28	OM	Production	50200-Steam Expenses Major	SPS Linkage Period Escalator	260,857			260,857	
29	OM	Production	50200-Steam Expenses Major	SPS Test Year Escalator	286,159				286,159
30	OM	Production	50200-Steam Expenses Major	Subtotal 50200-Steam Expenses Major	7,410,676	6,884,585	(34,781)	267,649	293,222
31									
32	OM	Production	50500-Stm Gen Elec Exp Major	Base	5,217,688	5,217,688			
33	OM	Production	50500-Stm Gen Elec Exp Major	SPS Adjust Generation Overhaul Expense	333		333		
34	OM	Production	50500-Stm Gen Elec Exp Major	SPS Base Data - Reclass Incentive Labor					
35	OM	Production	50500-Stm Gen Elec Exp Major	SPS Incentive Adjustment to Target - BP	19,598		19,598		
36	OM	Production	50500-Stm Gen Elec Exp Major	SPS Incentive Adjustment to Target - LP	5,225			5,225	
37	OM	Production	50500-Stm Gen Elec Exp Major	SPS Incentive Adjustment to Target - TY	5,433				5,433

Southwestern Public Service Company

12 Months Ending June 2024  
B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
38	OM	Production	50500-Stm Gen Elec Exp Major	SPS Linkage Period Escalator	199,270			199,270	
39	OM	Production	50500-Stm Gen Elec Exp Major	SPS Test Year Escalator	218,598				218,598
40	OM	Production	50500-Stm Gen Elec Exp Major	Subtotal 50500-Stm Gen Elec Exp Major	5,666,145	5,217,688	19,931	204,495	224,031
41									
42	OM	Production	50600-Misc Steam Pwr Exp	Base	9,437,137	9,437,137			
43	OM	Production	50600-Misc Steam Pwr Exp	SPS Adjust Generation Overhaul Expense	(16,435)		(16,435)		
44	OM	Production	50600-Misc Steam Pwr Exp	SPS Annualize Wage Market Adjustment	231,442		231,442		
45	OM	Production	50600-Misc Steam Pwr Exp	SPS Base Data - Reclass Incentive Labor					
46	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive Adjustment to Target - BP	26,713		26,713		
47	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive Adjustment to Target - LP	7,121			7,121	
48	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive Adjustment to Target - TY	7,406				7,406
49	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive XES Adjustment to Target - BP	33,897		33,897		
50	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive XES Adjustment to Target - LP	14,024			14,024	
51	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive XES Adjustment to Target - TY	14,585				14,585
52	OM	Production	50600-Misc Steam Pwr Exp	SPS Linkage Period Escalator	338,086			338,086	
53	OM	Production	50600-Misc Steam Pwr Exp	SPS Test Year Escalator	386,708				386,708
54	OM	Production	50600-Misc Steam Pwr Exp	Subtotal 50600-Misc Steam Pwr Exp	10,480,685	9,437,137	275,618	359,231	408,699
55									
56	OM	Production	51000-Stm Maint Super&Eng	Base	576,301	576,301			
57	OM	Production	51000-Stm Maint Super&Eng	SPS Base Data - Reclass Incentive Labor					
58	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive Adjustment to Target - BP	2,562		2,562		
59	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive Adjustment to Target - LP	683			683	
60	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive Adjustment to Target - TY	710				710
61	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive XES Adjustment to Target - BP	838		838		
62	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive XES Adjustment to Target - LP	347			347	
63	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive XES Adjustment to Target - TY	360				360
64	OM	Production	51000-Stm Maint Super&Eng	SPS Linkage Period Escalator	21,179			21,179	
65	OM	Production	51000-Stm Maint Super&Eng	SPS Test Year Escalator	23,558				23,558
66	OM	Production	51000-Stm Maint Super&Eng	Subtotal 51000-Stm Maint Super&Eng	626,539	576,301	3,400	22,209	24,629
67									
68	OM	Production	51100-Stm Maint of Structures	Base	1,132,355	1,132,355			
69	OM	Production	51100-Stm Maint of Structures	SPS Adjust Generation Overhaul Expense	7,475		7,475		
70	OM	Production	51100-Stm Maint of Structures	SPS Base Data - Income Statement Non Integration	(1,077)	(1,077)			
71	OM	Production	51100-Stm Maint of Structures	SPS Base Data - Reclass Incentive Labor					
72	OM	Production	51100-Stm Maint of Structures	SPS Incentive Adjustment to Target - BP	5,223		5,223		
73	OM	Production	51100-Stm Maint of Structures	SPS Incentive Adjustment to Target - LP	1,392			1,392	
74	OM	Production	51100-Stm Maint of Structures	SPS Incentive Adjustment to Target - TY	1,448				1,448



Southwestern Public Service Company

12 Months Ending June 2024

B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
75	OM	Production	51100-Stm Maint of Structures	SPS Linkage Period Escalator	43,234			43,234	
76	OM	Production	51100-Stm Maint of Structures	SPS Test Year Escalator	47,427				47,427
77	OM	Production	51100-Stm Maint of Structures	Subtotal 51100-Stm Maint of Structures	1,237,478	1,131,278	12,698	44,626	48,875
78									
79	OM	Production	51200-Stm Maint of Boiler Plt	Base	5,419,501	5,419,501			
80	OM	Production	51200-Stm Maint of Boiler Plt	SPS Adjust Generation Overhaul Expense	(183,019)		(183,019)		
81	OM	Production	51200-Stm Maint of Boiler Plt	SPS Base Data - Income Statement Non Integration	(10,357)	(10,357)			
82	OM	Production	51200-Stm Maint of Boiler Plt	SPS Base Data - Reclass Incentive Labor					
83	OM	Production	51200-Stm Maint of Boiler Plt	SPS Business Area Adjustments	(0)		(0)		
84	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive Adjustment to Target - BP	17,874		17,874		
85	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive Adjustment to Target - LP	4,765			4,765	
86	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive Adjustment to Target - TY	4,955				4,955
87	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive XES Adjustment to Target - BP	6,676		6,676		
88	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive XES Adjustment to Target - LP	2,762			2,762	
89	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive XES Adjustment to Target - TY	2,873				2,873
90	OM	Production	51200-Stm Maint of Boiler Plt	SPS Linkage Period Escalator	195,059			195,059	
91	OM	Production	51200-Stm Maint of Boiler Plt	SPS Test Year Escalator	216,934				216,934
92	OM	Production	51200-Stm Maint of Boiler Plt	Subtotal 51200-Stm Maint of Boiler Plt	5,678,024	5,409,144	(158,469)	202,586	224,762
93									
94	OM	Production	51300-Stm Maint of Elec Plant	Base	2,829,508	2,829,508			
95	OM	Production	51300-Stm Maint of Elec Plant	SPS Adjust Generation Overhaul Expense	(150,761)		(150,761)		
96	OM	Production	51300-Stm Maint of Elec Plant	SPS Base Data - Income Statement Non Integration	(16,735)	(16,735)			
97	OM	Production	51300-Stm Maint of Elec Plant	SPS Base Data - Reclass Incentive Labor					
98	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive Adjustment to Target - BP	9,917		9,917		
99	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive Adjustment to Target - LP	2,644			2,644	
100	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive Adjustment to Target - TY	2,749				2,749
101	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive XES Adjustment to Target - BP	1,920		1,920		
102	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive XES Adjustment to Target - LP	794			794	
103	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive XES Adjustment to Target - TY	826				826
104	OM	Production	51300-Stm Maint of Elec Plant	SPS Linkage Period Escalator	101,371			101,371	
105	OM	Production	51300-Stm Maint of Elec Plant	SPS Test Year Escalator	111,982				111,982
106	OM	Production	51300-Stm Maint of Elec Plant	Subtotal 51300-Stm Maint of Elec Plant	2,894,216	2,812,773	(138,924)	104,809	115,558
107									
108	OM	Production	51400-Stm Maint of Misc Stm Plt	Base	3,604,496	3,604,496			
109	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Adjust Generation Overhaul Expense	(48,708)		(48,708)		
110	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Base Data - Income Statement Non Integration	(4,580)	(4,580)			
111	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Base Data - Reclass Incentive Labor					



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12 Months Ending June 2024

B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
149	OM	Production	54900-Oth Oper Misc Gen Exp	Base	210,871	210,871			
150	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Base Data - Reclass Incentive Labor					
151	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Business Area Adjustments	(12)		(12)		
152	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive Adjustment to Target - BP	63		63		
153	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive Adjustment to Target - LP	17			17	
154	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive Adjustment to Target - TY	17				17
155	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive XES Adjustment to Target - BP	1,775		1,775		
156	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive XES Adjustment to Target - LP	735			735	
157	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive XES Adjustment to Target - TY	764				764
158	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Linkage Period Escalator	6,532			6,532	
159	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Test Year Escalator	7,964				7,964
160	OM	Production	54900-Oth Oper Misc Gen Exp	Subtotal 54900-Oth Oper Misc Gen Exp	228,726	210,871	1,827	7,283	8,745
161									
162	OM	Production	55100-Oth Mtce Supervision&Eng	Base	680,317	680,317			
163	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Account Reclass	(238,052)	(238,052)			
164	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Base Data - Reclass Incentive Labor					
165	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - BP	4,483		4,483		
166	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - LP	1,855			1,855	
167	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - TY	1,929				1,929
168	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Linkage Period Escalator	13,070			13,070	
169	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Test Year Escalator	16,207				16,207
170	OM	Production	55100-Oth Mtce Supervision&Eng	Subtotal 55100-Oth Mtce Supervision&Eng	479,808	442,265	4,483	14,925	18,136
171									
172	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Account Reclass	238,052	238,052			
173	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - BP	2,624		2,624		
174	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - LP	1,086			1,086	
175	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - TY	1,129				1,129
176	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Linkage Period Escalator	7,118			7,118	
177	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Test Year Escalator	8,826				8,826
178	OM	Production	55100W-Oth Mtce Supervision&Eng	Subtotal 55100W-Oth Mtce Supervision&Eng	258,835	238,052	2,624	8,203	9,955
179									
180	OM	Production	55200-Oth Maint of Structures	Base	100,907	100,907			
181	OM	Production	55200-Oth Maint of Structures	SPS Account Reclass	(308)	(308)			
182	OM	Production	55200-Oth Maint of Structures	SPS Base Data - Income Statement Non Integration	11,433	11,433			
183	OM	Production	55200-Oth Maint of Structures	SPS Base Data - Reclass Incentive Labor					
184	OM	Production	55200-Oth Maint of Structures	SPS Incentive Adjustment to Target - BP	458		458		
185	OM	Production	55200-Oth Maint of Structures	SPS Incentive Adjustment to Target - LP	122			122	

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
186	OM	Production	55200-Oth Maint of Structures	SPS Incentive Adjustment to Target - TY	127				127
187	OM	Production	55200-Oth Maint of Structures	SPS Linkage Period Escalator	4,269			4,269	
188	OM	Production	55200-Oth Maint of Structures	SPS Test Year Escalator	4,683				4,683
189	OM	Production	55200-Oth Maint of Structures	Subtotal 55200-Oth Maint of Structures	121,691	112,032	458	4,391	4,810
190									
191	OM	Production	55200W-Oth Maint of Structures	SPS Account Reclass	308	308			
192	OM	Production	55200W-Oth Maint of Structures	SPS Incentive Adjustment to Target - BP	2		2		
193	OM	Production	55200W-Oth Maint of Structures	SPS Incentive Adjustment to Target - LP	0			0	
194	OM	Production	55200W-Oth Maint of Structures	SPS Incentive Adjustment to Target - TY	0				0
195	OM	Production	55200W-Oth Maint of Structures	SPS Linkage Period Escalator	12			12	
196	OM	Production	55200W-Oth Maint of Structures	SPS Test Year Escalator	13				13
197	OM	Production	55200W-Oth Maint of Structures	Subtotal 55200W-Oth Maint of Structures	335	308	2	12	13
198									
199	OM	Production	55300-Oth Mtc of Gen & Ele Plant	Base	951,623	951,623			
200	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Account Reclass	(1,887)	(1,887)			
201	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Adjust Generation Overhaul Expense	(13,753)		(13,753)		
202	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Base Data - Income Statement Non Integration	16,735	16,735			
203	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Base Data - Reclass Incentive Labor					
204	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - BP	1,894		1,894		
205	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - LP	505			505	
206	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - TY	525				525
207	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive XES Adjustment to Target - BP	4,862		4,862		
208	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive XES Adjustment to Target - LP	2,011			2,011	
209	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive XES Adjustment to Target - TY	2,092				2,092
210	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Linkage Period Escalator	32,204			32,204	
211	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Test Year Escalator	37,485				37,485
212	OM	Production	55300-Oth Mtc of Gen & Ele Plant	Subtotal 55300-Oth Mtc of Gen & Ele Plant	1,034,296	966,471	(6,997)	34,720	40,102
213									
214	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Account Reclass	1,887	1,887			
215	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - BP	9		9		
216	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - LP	2			2	
217	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - TY	2				2
218	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Linkage Period Escalator	72			72	
219	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Test Year Escalator	79				79
220	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	Subtotal 55300W-Oth Mtc of Gen & Ele Plant	2,051	1,887	9	74	81
221									
222	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	Base	2,761	2,761			

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12 Months Ending June 2024  
B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
223	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Account Reclass	(545)	(545)			
224	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Base Data - Income Statement Non Integration	4,580	4,580			
225	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Base Data - Reclass Incentive Labor					
226	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive Adjustment to Target - BP	11		11		
227	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive Adjustment to Target - LP	3			3	
228	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive Adjustment to Target - TY	3				3
229	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - BP	(1)		(1)		
230	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - LP	(0)			(0)	
231	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - TY	(0)				(0)
232	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Linkage Period Escalator	263			263	
233	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Test Year Escalator	288				288
234	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	Subtotal 55400-Oth Mtc Misc Gen Plt Mjr	7,363	6,796	10	266	291
235									
236	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Account Reclass	545	545			
237	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - BP	7		7		
238	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - LP	3			3	
239	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - TY	3				3
240	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Linkage Period Escalator	16			16	
241	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Test Year Escalator	20				20
242	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	Subtotal 55400W-Oth Mtc Misc Gen Plt Mjr	593	545	7	19	23
243									
244	OM	Production	55600-Load Dispatch	Base	907,567	907,567			
245	OM	Production	55600-Load Dispatch	SPS Base Data - Reclass Incentive Labor					
246	OM	Production	55600-Load Dispatch	SPS Incentive XES Adjustment to Target - BP	7,637		7,637		
247	OM	Production	55600-Load Dispatch	SPS Incentive XES Adjustment to Target - LP	3,160			3,160	
248	OM	Production	55600-Load Dispatch	SPS Incentive XES Adjustment to Target - TY	3,286				3,286
249	OM	Production	55600-Load Dispatch	SPS Linkage Period Escalator	27,542			27,542	
250	OM	Production	55600-Load Dispatch	SPS Test Year Escalator	34,152				34,152
251	OM	Production	55600-Load Dispatch	Subtotal 55600-Load Dispatch	983,343	907,567	7,637	30,701	37,438
252									
253	OM	Production	55700-Purchased Power Other	Base	2,107,427	2,107,427			
254	OM	Production	55700-Purchased Power Other	SPS Base Data - Reclass Incentive Labor					
255	OM	Production	55700-Purchased Power Other	SPS Incentive XES Adjustment to Target - BP	15,135		15,135		
256	OM	Production	55700-Purchased Power Other	SPS Incentive XES Adjustment to Target - LP	6,262			6,262	
257	OM	Production	55700-Purchased Power Other	SPS Incentive XES Adjustment to Target - TY	6,512				6,512
258	OM	Production	55700-Purchased Power Other	SPS Linkage Period Escalator	64,886			64,886	
259	OM	Production	55700-Purchased Power Other	SPS Test Year Escalator	80,459				80,459

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
260	OM	Production	55700-Purchased Power Other	Subtotal 55700-Purchased Power Other	2,280,680	2,107,427	15,135	71,148	86,971
261									
262	OM	Production		<b>Subtotal Production</b>	<b>48,732,691</b>	<b>45,108,240</b>	<b>11,291</b>	<b>1,700,571</b>	<b>1,912,589</b>
263									
264	OM	Transmission	56000-Trans Oper Super & Eng	Base	6,215,410	6,215,410			
265	OM	Transmission	56000-Trans Oper Super & Eng	SPS Annualize Wage Market Adjustment	272,522		272,522		
266	OM	Transmission	56000-Trans Oper Super & Eng	SPS Base Data - Reclass Incentive Labor					
267	OM	Transmission	56000-Trans Oper Super & Eng	SPS Business Area Adjustments	(433)		(433)		
268	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive Adjustment to Target - BP	1,170		1,170		
269	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive Adjustment to Target - LP	312			312	
270	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive Adjustment to Target - TY	324				324
271	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive XES Adjustment to Target - BP	57,017		57,017		
272	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive XES Adjustment to Target - LP	23,590			23,590	
273	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive XES Adjustment to Target - TY	24,533				24,533
274	OM	Transmission	56000-Trans Oper Super & Eng	SPS Linkage Period Escalator	200,319			200,319	
275	OM	Transmission	56000-Trans Oper Super & Eng	SPS Test Year Escalator	245,124				245,124
276	OM	Transmission	56000-Trans Oper Super & Eng	Subtotal 56000-Trans Oper Super & Eng	7,039,888	6,215,410	330,275	224,220	269,982
277									
278	OM	Transmission	56110-Load Disp-Reliability	Base	10,609	10,609			
279	OM	Transmission	56110-Load Disp-Reliability	SPS Base Data - Reclass Incentive Labor					
280	OM	Transmission	56110-Load Disp-Reliability	SPS Incentive Adjustment to Target - BP	110		110		
281	OM	Transmission	56110-Load Disp-Reliability	SPS Incentive Adjustment to Target - LP	29			29	
282	OM	Transmission	56110-Load Disp-Reliability	SPS Incentive Adjustment to Target - TY	30				30
283	OM	Transmission	56110-Load Disp-Reliability	SPS Linkage Period Escalator	391			391	
284	OM	Transmission	56110-Load Disp-Reliability	SPS Test Year Escalator	429				429
285	OM	Transmission	56110-Load Disp-Reliability	Subtotal 56110-Load Disp-Reliability	11,597	10,609	110	420	459
286									
287	OM	Transmission	56120-Load Disp-Monitor/Operate	Base	2,280,097	2,280,097			
288	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Base Data - Reclass Incentive Labor					
289	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive Adjustment to Target - BP	7,709		7,709		
290	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive Adjustment to Target - LP	2,055			2,055	
291	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive Adjustment to Target - TY	2,137				2,137
292	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive XES Adjustment to Target - BP	1,888		1,888		
293	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive XES Adjustment to Target - LP	781			781	
294	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive XES Adjustment to Target - TY	813				813
295	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Linkage Period Escalator	85,545			85,545	
296	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Test Year Escalator	94,637				94,637

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12 Months Ending June 2024  
B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
297	OM	Transmission	56120-Load Disp-Monitor/Operate	Subtotal 56120-Load Disp-Monitor/Operate	2,475,662	2,280,097	9,598	88,381	97,587
298									
299	OM	Transmission	56160-Trans Service Studies	Base	20,090	20,090			
300	OM	Transmission	56160-Trans Service Studies	SPS Base Data - Reclass Incentive Labor					
301	OM	Transmission	56160-Trans Service Studies	SPS Incentive XES Adjustment to Target - BP	192		192		
302	OM	Transmission	56160-Trans Service Studies	SPS Incentive XES Adjustment to Target - LP	79			79	
303	OM	Transmission	56160-Trans Service Studies	SPS Incentive XES Adjustment to Target - TY	83				83
304	OM	Transmission	56160-Trans Service Studies	SPS Linkage Period Escalator	601			601	
305	OM	Transmission	56160-Trans Service Studies	SPS Test Year Escalator	745				745
306	OM	Transmission	56160-Trans Service Studies	Subtotal 56160-Trans Service Studies	21,790	20,090	192	681	828
307									
308	OM	Transmission	56170-Gen Interconn Studies	Base	132,421	132,421			
309	OM	Transmission	56170-Gen Interconn Studies	SPS Base Data - Reclass Incentive Labor					
310	OM	Transmission	56170-Gen Interconn Studies	SPS Incentive XES Adjustment to Target - BP	1,353		1,353		
311	OM	Transmission	56170-Gen Interconn Studies	SPS Incentive XES Adjustment to Target - LP	560			560	
312	OM	Transmission	56170-Gen Interconn Studies	SPS Incentive XES Adjustment to Target - TY	582				582
313	OM	Transmission	56170-Gen Interconn Studies	SPS Linkage Period Escalator	3,938			3,938	
314	OM	Transmission	56170-Gen Interconn Studies	SPS Test Year Escalator	4,883				4,883
315	OM	Transmission	56170-Gen Interconn Studies	Subtotal 56170-Gen Interconn Studies	143,737	132,421	1,353	4,498	5,465
316									
317	OM	Transmission	56200-Trans Oper Station Exp	Base	1,329,304	1,329,304			
318	OM	Transmission	56200-Trans Oper Station Exp	SPS Base Data - Reclass Incentive Labor					
319	OM	Transmission	56200-Trans Oper Station Exp	SPS Incentive Adjustment to Target - BP	6,140		6,140		
320	OM	Transmission	56200-Trans Oper Station Exp	SPS Incentive Adjustment to Target - LP	1,637			1,637	
321	OM	Transmission	56200-Trans Oper Station Exp	SPS Incentive Adjustment to Target - TY	1,702				1,702
322	OM	Transmission	56200-Trans Oper Station Exp	SPS Linkage Period Escalator	50,501			50,501	
323	OM	Transmission	56200-Trans Oper Station Exp	SPS Test Year Escalator	55,399				55,399
324	OM	Transmission	56200-Trans Oper Station Exp	Subtotal 56200-Trans Oper Station Exp	1,444,685	1,329,304	6,140	52,138	57,102
325									
326	OM	Transmission	56300-Trans Oper OH Lines	Base	368,544	368,544			
327	OM	Transmission	56300-Trans Oper OH Lines	SPS Base Data - Reclass Incentive Labor					
328	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive Adjustment to Target - BP	1,337		1,337		
329	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive Adjustment to Target - LP	356			356	
330	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive Adjustment to Target - TY	371				371
331	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive XES Adjustment to Target - BP	59		59		
332	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive XES Adjustment to Target - LP	25			25	
333	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive XES Adjustment to Target - TY	26				26

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
334	OM	Transmission	56300-Trans Oper OH Lines	SPS Linkage Period Escalator	14,028			14,028	
335	OM	Transmission	56300-Trans Oper OH Lines	SPS Test Year Escalator	15,416				15,416
336	OM	Transmission	56300-Trans Oper OH Lines	Subtotal 56300-Trans Oper OH Lines	400,161	368,544	1,396	14,409	15,813
337									
338	OM	Transmission	56400-Trans Oper UG Lines	Base	369	369			
339	OM	Transmission	56400-Trans Oper UG Lines	SPS Base Data - Reclass Incentive Labor					
340	OM	Transmission	56400-Trans Oper UG Lines	SPS Incentive Adjustment to Target - BP	2		2		
341	OM	Transmission	56400-Trans Oper UG Lines	SPS Incentive Adjustment to Target - LP	0			0	
342	OM	Transmission	56400-Trans Oper UG Lines	SPS Incentive Adjustment to Target - TY	1				1
343	OM	Transmission	56400-Trans Oper UG Lines	SPS Linkage Period Escalator	14			14	
344	OM	Transmission	56400-Trans Oper UG Lines	SPS Test Year Escalator	15				15
345	OM	Transmission	56400-Trans Oper UG Lines	Subtotal 56400-Trans Oper UG Lines	401	369	2	14	16
346									
347	OM	Transmission	56600-Trans Oper Misc Exp	Base	1,882,175	1,882,175			
348	OM	Transmission	56600-Trans Oper Misc Exp	SPS Base Data - Reclass Incentive Labor					
349	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive Adjustment to Target - BP	6,535		6,535		
350	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive Adjustment to Target - LP	1,742			1,742	
351	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive Adjustment to Target - TY	1,812				1,812
352	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive XES Adjustment to Target - BP	4,554		4,554		
353	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive XES Adjustment to Target - LP	1,884			1,884	
354	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive XES Adjustment to Target - TY	1,959				1,959
355	OM	Transmission	56600-Trans Oper Misc Exp	SPS Linkage Period Escalator	67,803			67,803	
356	OM	Transmission	56600-Trans Oper Misc Exp	SPS Test Year Escalator	76,312				76,312
357	OM	Transmission	56600-Trans Oper Misc Exp	Subtotal 56600-Trans Oper Misc Exp	2,044,776	1,882,175	11,089	71,429	80,083
358									
359	OM	Transmission	57000-Tran Mnt of Station Equip	Base	530,177	530,177			
360	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Base Data - Reclass Incentive Labor					
361	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Incentive Adjustment to Target - BP	2,094		2,094		
362	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Incentive Adjustment to Target - LP	558			558	
363	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Incentive Adjustment to Target - TY	580				580
364	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Linkage Period Escalator	20,219			20,219	
365	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Test Year Escalator	22,180				22,180
366	OM	Transmission	57000-Tran Mnt of Station Equip	Subtotal 57000-Tran Mnt of Station Equip	575,808	530,177	2,094	20,777	22,760
367									
368	OM	Transmission	57100-Trans Mt of Overhead Lines	Base	97,539	97,539			
369	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Base Data - Reclass Incentive Labor					
370	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive Adjustment to Target - BP	28		28		



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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
371	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive Adjustment to Target - LP	7			7	
372	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive Adjustment to Target - TY	8				8
373	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive XES Adjustment to Target - BP	574		574		
374	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive XES Adjustment to Target - LP	237			237	
375	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive XES Adjustment to Target - TY	247				247
376	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Linkage Period Escalator	3,278			3,278	
377	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Test Year Escalator	3,836				3,836
378	OM	Transmission	57100-Trans Mt of Overhead Lines	Subtotal 57100-Trans Mt of Overhead Lines	105,753	97,539	601	3,522	4,091
379									
380	OM	Transmission		<b>Subtotal Transmission</b>	<b>14,264,258</b>	<b>12,866,734</b>	<b>362,850</b>	<b>480,490</b>	<b>554,185</b>
381									
382	OM	Distribution	58000-Dist Oper Sup & Eng	Base	3,580,686	3,580,686			
383	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Annualize Wage Market Adjustment	456,982		456,982		
384	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Base Data - Reclass Incentive Labor					
385	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Business Area Adjustments	(5)		(5)		
386	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive Adjustment to Target - BP	13,357		13,357		
387	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive Adjustment to Target - LP	3,561			3,561	
388	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive Adjustment to Target - TY	3,703				3,703
389	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive XES Adjustment to Target - BP	5,934		5,934		
390	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive XES Adjustment to Target - LP	2,455			2,455	
391	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive XES Adjustment to Target - TY	2,553				2,553
392	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Linkage Period Escalator	146,245			146,245	
393	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Test Year Escalator	165,330				165,330
394	OM	Distribution	58000-Dist Oper Sup & Eng	Subtotal 58000-Dist Oper Sup & Eng	4,380,802	3,580,686	476,269	152,261	171,587
395									
396	OM	Distribution	58100-Dist Load Dispatching	Base	104,912	104,912			
397	OM	Distribution	58100-Dist Load Dispatching	SPS Base Data - Reclass Incentive Labor					
398	OM	Distribution	58100-Dist Load Dispatching	SPS Incentive XES Adjustment to Target - BP	1,044		1,044		
399	OM	Distribution	58100-Dist Load Dispatching	SPS Incentive XES Adjustment to Target - LP	432			432	
400	OM	Distribution	58100-Dist Load Dispatching	SPS Incentive XES Adjustment to Target - TY	449				449
401	OM	Distribution	58100-Dist Load Dispatching	SPS Linkage Period Escalator	3,130			3,130	
402	OM	Distribution	58100-Dist Load Dispatching	SPS Test Year Escalator	3,881				3,881
403	OM	Distribution	58100-Dist Load Dispatching	Subtotal 58100-Dist Load Dispatching	113,848	104,912	1,044	3,562	4,330
404									
405	OM	Distribution	58200-Dist Op Station Exp	Base	666,118	666,118			
406	OM	Distribution	58200-Dist Op Station Exp	SPS Base Data - Reclass Incentive Labor					
407	OM	Distribution	58200-Dist Op Station Exp	SPS Incentive Adjustment to Target - BP	3,110		3,110		

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
408	OM	Distribution	58200-Dist Op Station Exp	SPS Incentive Adjustment to Target - LP	829			829	
409	OM	Distribution	58200-Dist Op Station Exp	SPS Incentive Adjustment to Target - TY	862				862
410	OM	Distribution	58200-Dist Op Station Exp	SPS Linkage Period Escalator	25,296			25,296	
411	OM	Distribution	58200-Dist Op Station Exp	SPS Test Year Escalator	27,750				27,750
412	OM	Distribution	58200-Dist Op Station Exp	Subtotal 58200-Dist Op Station Exp	723,966	666,118	3,110	26,125	28,612
413									
414	OM	Distribution	58300-Dist Oper Overhead Lines	Base	1,067,034	1,067,034			
415	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Base Data - Income Statement Non Integration	160,404	160,404			
416	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Base Data - Reclass Incentive Labor					
417	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive Adjustment to Target - BP	3,355		3,355		
418	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive Adjustment to Target - LP	894			894	
419	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive Adjustment to Target - TY	930				930
420	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive XES Adjustment to Target - BP	605		605		
421	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive XES Adjustment to Target - LP	250			250	
422	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive XES Adjustment to Target - TY	260				260
423	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Linkage Period Escalator	46,611			46,611	
424	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Test Year Escalator	51,397				51,397
425	OM	Distribution	58300-Dist Oper Overhead Lines	Subtotal 58300-Dist Oper Overhead Lines	1,331,741	1,227,437	3,960	47,756	52,587
426									
427	OM	Distribution	58400-Dist Op UG Elec lines	Base	100,895	100,895			
428	OM	Distribution	58400-Dist Op UG Elec lines	SPS Base Data - Income Statement Non Integration	14,818	14,818			
429	OM	Distribution	58400-Dist Op UG Elec lines	SPS Base Data - Reclass Incentive Labor					
430	OM	Distribution	58400-Dist Op UG Elec lines	SPS Incentive Adjustment to Target - BP	343		343		
431	OM	Distribution	58400-Dist Op UG Elec lines	SPS Incentive Adjustment to Target - LP	91			91	
432	OM	Distribution	58400-Dist Op UG Elec lines	SPS Incentive Adjustment to Target - TY	95				95
433	OM	Distribution	58400-Dist Op UG Elec lines	SPS Linkage Period Escalator	4,445			4,445	
434	OM	Distribution	58400-Dist Op UG Elec lines	SPS Test Year Escalator	4,876				4,876
435	OM	Distribution	58400-Dist Op UG Elec lines	Subtotal 58400-Dist Op UG Elec lines	125,562	115,713	343	4,536	4,971
436									
437	OM	Distribution	58500-Dist Oper Streetlight	Base	401,606	401,606			
438	OM	Distribution	58500-Dist Oper Streetlight	SPS Base Data - Reclass Incentive Labor					
439	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive Adjustment to Target - BP	1,359		1,359		
440	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive Adjustment to Target - LP	362			362	
441	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive Adjustment to Target - TY	377				377
442	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive XES Adjustment to Target - BP	206		206		
443	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive XES Adjustment to Target - LP	85			85	
444	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive XES Adjustment to Target - TY	89				89

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
445	OM	Distribution	58500-Dist Oper Streetlight	SPS Linkage Period Escalator	15,178			15,178	
446	OM	Distribution	58500-Dist Oper Streetlight	SPS Test Year Escalator	16,744				16,744
447	OM	Distribution	58500-Dist Oper Streetlight	Subtotal 58500-Dist Oper Streetlight	436,005	401,606	1,565	15,626	17,209
448									
449	OM	Distribution	58600-Dist Oper Meter Exp	Base	2,966,485	2,966,485			
450	OM	Distribution	58600-Dist Oper Meter Exp	SPS Base Data - Income Statement Non Integration	(65,319)	(65,319)			
451	OM	Distribution	58600-Dist Oper Meter Exp	SPS Base Data - Reclass Incentive Labor					
452	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive Adjustment to Target - BP	11,105		11,105		
453	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive Adjustment to Target - LP	2,961			2,961	
454	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive Adjustment to Target - TY	3,079				3,079
455	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive XES Adjustment to Target - BP	1,456		1,456		
456	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive XES Adjustment to Target - LP	602			602	
457	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive XES Adjustment to Target - TY	626				626
458	OM	Distribution	58600-Dist Oper Meter Exp	SPS Linkage Period Escalator	109,355			109,355	
459	OM	Distribution	58600-Dist Oper Meter Exp	SPS Test Year Escalator	120,608				120,608
460	OM	Distribution	58600-Dist Oper Meter Exp	Subtotal 58600-Dist Oper Meter Exp	3,150,958	2,901,166	12,561	112,917	124,314
461									
462	OM	Distribution	58700-Dist Oper Cust Install	Base	456,911	456,911			
463	OM	Distribution	58700-Dist Oper Cust Install	SPS Base Data - Reclass Incentive Labor					
464	OM	Distribution	58700-Dist Oper Cust Install	SPS Incentive Adjustment to Target - BP	1,929		1,929		
465	OM	Distribution	58700-Dist Oper Cust Install	SPS Incentive Adjustment to Target - LP	514			514	
466	OM	Distribution	58700-Dist Oper Cust Install	SPS Incentive Adjustment to Target - TY	535				535
467	OM	Distribution	58700-Dist Oper Cust Install	SPS Linkage Period Escalator	17,397			17,397	
468	OM	Distribution	58700-Dist Oper Cust Install	SPS Test Year Escalator	19,085				19,085
469	OM	Distribution	58700-Dist Oper Cust Install	Subtotal 58700-Dist Oper Cust Install	496,371	456,911	1,929	17,911	19,619
470									
471	OM	Distribution	58800-Dist Oper Misc Exp	Base	2,901,573	2,901,573			
472	OM	Distribution	58800-Dist Oper Misc Exp	SPS Base Data - Income Statement Non Integration	(498)	(498)			
473	OM	Distribution	58800-Dist Oper Misc Exp	SPS Base Data - Reclass Incentive Labor					
474	OM	Distribution	58800-Dist Oper Misc Exp	SPS Business Area Adjustments	(0)		(0)		
475	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive Adjustment to Target - BP	9,597		9,597		
476	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive Adjustment to Target - LP	2,558			2,558	
477	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive Adjustment to Target - TY	2,661				2,661
478	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive XES Adjustment to Target - BP	9,109		9,109		
479	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive XES Adjustment to Target - LP	3,769			3,769	
480	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive XES Adjustment to Target - TY	3,919				3,919
481	OM	Distribution	58800-Dist Oper Misc Exp	SPS Linkage Period Escalator	102,410			102,410	

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
482	OM	Distribution	58800-Dist Oper Misc Exp	SPS Test Year Escalator	116,343				116,343
483	OM	Distribution	58800-Dist Oper Misc Exp	Subtotal 58800-Dist Oper Misc Exp	3,151,440	2,901,075	18,706	108,737	122,923
484									
485	OM	Distribution	59000-Dist Mtc Super & Eng	Base	13,729	13,729			
486	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Base Data - Reclass Incentive Labor					
487	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Incentive XES Adjustment to Target - BP	124		124		
488	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Incentive XES Adjustment to Target - LP	52			52	
489	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Incentive XES Adjustment to Target - TY	54				54
490	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Linkage Period Escalator	413			413	
491	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Test Year Escalator	512				512
492	OM	Distribution	59000-Dist Mtc Super & Eng	Subtotal 59000-Dist Mtc Super & Eng	14,885	13,729	124	465	566
493									
494	OM	Distribution	59200-Dist Mt of Station Equip	Base	239,841	239,841			
495	OM	Distribution	59200-Dist Mt of Station Equip	SPS Base Data - Reclass Incentive Labor					
496	OM	Distribution	59200-Dist Mt of Station Equip	SPS Incentive Adjustment to Target - BP	787		787		
497	OM	Distribution	59200-Dist Mt of Station Equip	SPS Incentive Adjustment to Target - LP	210			210	
498	OM	Distribution	59200-Dist Mt of Station Equip	SPS Incentive Adjustment to Target - TY	218				218
499	OM	Distribution	59200-Dist Mt of Station Equip	SPS Linkage Period Escalator	9,186			9,186	
500	OM	Distribution	59200-Dist Mt of Station Equip	SPS Test Year Escalator	10,076				10,076
501	OM	Distribution	59200-Dist Mt of Station Equip	Subtotal 59200-Dist Mt of Station Equip	260,318	239,841	787	9,395	10,295
502									
503	OM	Distribution	592200	SPS Base Data - Reclass Incentive Labor					
504	OM	Distribution	592200	SPS Incentive Adjustment to Target - BP	(0)		(0)		
505	OM	Distribution	592200	SPS Incentive Adjustment to Target - LP	(0)			(0)	
506	OM	Distribution	592200	SPS Incentive Adjustment to Target - TY	(0)				(0)
507	OM	Distribution	592200	Subtotal 592200	(1)		(0)	(0)	(0)
508									
509	OM	Distribution	59300-Dist Mtc of Overhead Lines	Base	3,449,472	3,449,472			
510	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Base Data - Income Statement Non Integration	(178,128)	(178,128)			
511	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Base Data - Reclass Incentive Labor					
512	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Business Area Adjustments	(3)		(3)		
513	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive Adjustment to Target - BP	6,901		6,901		
514	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive Adjustment to Target - LP	1,840			1,840	
515	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive Adjustment to Target - TY	1,913				1,913
516	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive XES Adjustment to Target - BP	1,492		1,492		
517	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive XES Adjustment to Target - LP	617			617	
518	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive XES Adjustment to Target - TY	642				642

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
519	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Linkage Period Escalator	124,810			124,810	
520	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Test Year Escalator	137,585				137,585
521	OM	Distribution	59300-Dist Mtc of Overhead Lines	Subtotal 59300-Dist Mtc of Overhead Lines	3,547,142	3,271,344	8,390	127,267	140,140
522									
523	OM	Distribution	59400-Dist Mt of Undergrnd Line	Base	79,601	79,601			
524	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Base Data - Income Statement Non Integration	4,194	4,194			
525	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Base Data - Reclass Incentive Labor					
526	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Incentive Adjustment to Target - BP	220		220		
527	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Incentive Adjustment to Target - LP	59			59	
528	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Incentive Adjustment to Target - TY	61				61
529	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Linkage Period Escalator	3,224			3,224	
530	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Test Year Escalator	3,537				3,537
531	OM	Distribution	59400-Dist Mt of Undergrnd Line	Subtotal 59400-Dist Mt of Undergrnd Line	90,896	83,795	220	3,283	3,598
532									
533	OM	Distribution	59600-Dist Mtc of Streetlights	Base	47,504	47,504			
534	OM	Distribution	59600-Dist Mtc of Streetlights	SPS Base Data - Reclass Incentive Labor					
535	OM	Distribution	59600-Dist Mtc of Streetlights	SPS Incentive Adjustment to Target - BP	199		199		
536	OM	Distribution	59600-Dist Mtc of Streetlights	SPS Incentive Adjustment to Target - LP	53			53	
537	OM	Distribution	59600-Dist Mtc of Streetlights	SPS Incentive Adjustment to Target - TY	55				55
538	OM	Distribution	59600-Dist Mtc of Streetlights	SPS Linkage Period Escalator	1,809			1,809	
539	OM	Distribution	59600-Dist Mtc of Streetlights	SPS Test Year Escalator	1,985				1,985
540	OM	Distribution	59600-Dist Mtc of Streetlights	Subtotal 59600-Dist Mtc of Streetlights	51,604	47,504	199	1,862	2,040
541									
542	OM	Distribution	59700-Dist Mtc of Meters	Base	71,691	71,691			
543	OM	Distribution	59700-Dist Mtc of Meters	SPS Base Data - Reclass Incentive Labor					
544	OM	Distribution	59700-Dist Mtc of Meters	SPS Incentive Adjustment to Target - BP	279		279		
545	OM	Distribution	59700-Dist Mtc of Meters	SPS Incentive Adjustment to Target - LP	74			74	
546	OM	Distribution	59700-Dist Mtc of Meters	SPS Incentive Adjustment to Target - TY	77				77
547	OM	Distribution	59700-Dist Mtc of Meters	SPS Linkage Period Escalator	2,734			2,734	
548	OM	Distribution	59700-Dist Mtc of Meters	SPS Test Year Escalator	3,000				3,000
549	OM	Distribution	59700-Dist Mtc of Meters	Subtotal 59700-Dist Mtc of Meters	77,856	71,691	279	2,809	3,077
550									
551	OM	Distribution	59800-Dist Mtce of Dist Plant	Base	77,371	77,371			
552	OM	Distribution	59800-Dist Mtce of Dist Plant	SPS Base Data - Reclass Incentive Labor					
553	OM	Distribution	59800-Dist Mtce of Dist Plant	SPS Incentive XES Adjustment to Target - BP	657		657		
554	OM	Distribution	59800-Dist Mtce of Dist Plant	SPS Incentive XES Adjustment to Target - LP	272			272	
555	OM	Distribution	59800-Dist Mtce of Dist Plant	SPS Incentive XES Adjustment to Target - TY	283				283



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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
593	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	Base	908	908			
594	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	SPS Base Data - Reclass Incentive Labor					
595	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	SPS Incentive XES Adjustment to Target - BP	10		10		
596	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	SPS Incentive XES Adjustment to Target - LP	4			4	
597	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	SPS Incentive XES Adjustment to Target - TY	4				4
598	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	SPS Linkage Period Escalator	27			27	
599	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	SPS Test Year Escalator	33				33
600	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	Subtotal 57560-Mkt Monitoring/Compliance	986	908	10	31	38
601									
602	OM	Regional Market Expenses		<b>Subtotal Regional Market Expenses</b>	<b>582,340</b>	<b>529,291</b>	<b>12,703</b>	<b>18,202</b>	<b>22,144</b>
603									
604	OM	Customer Accounts	90100-Cust Acct Supervise	Base	33,994	33,994			
605	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Base Data - Reclass Incentive Labor					
606	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Incentive XES Adjustment to Target - BP	352		352		
607	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Incentive XES Adjustment to Target - LP	146			146	
608	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Incentive XES Adjustment to Target - TY	152				152
609	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Linkage Period Escalator	1,007			1,007	
610	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Test Year Escalator	1,249				1,249
611	OM	Customer Accounts	90100-Cust Acct Supervise	Subtotal 90100-Cust Acct Supervise	36,899	33,994	352	1,153	1,401
612									
613	OM	Customer Accounts	90200-Cust Acct Meter Read	Base	3,455,331	3,455,331			
614	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Base Data - Reclass Incentive Labor					
615	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Business Area Adjustments	(0)		(0)		
616	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive Adjustment to Target - BP	14,386		14,386		
617	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive Adjustment to Target - LP	3,835			3,835	
618	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive Adjustment to Target - TY	3,988				3,988
619	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive XES Adjustment to Target - BP	1,465		1,465		
620	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive XES Adjustment to Target - LP	606			606	
621	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive XES Adjustment to Target - TY	630				630
622	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Linkage Period Escalator	130,238			130,238	
623	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Test Year Escalator	143,507				143,507
624	OM	Customer Accounts	90200-Cust Acct Meter Read	Subtotal 90200-Cust Acct Meter Read	3,753,986	3,455,331	15,850	134,679	148,126
625									
626	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	Base	4,220,275	4,220,275			
627	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Annualize Wage Market Adjustment	37,142		37,142		
628	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Base Data - Income Statement Non Integration	65,319	65,319			
629	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Base Data - Reclass Incentive Labor					

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
630	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Incentive Adjustment to Target - BP	4,654		4,654		
631	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Incentive Adjustment to Target - LP	1,241			1,241	
632	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Incentive Adjustment to Target - TY	1,290				1,290
633	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Incentive XES Adjustment to Target - BP	30,099		30,099		
634	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Incentive XES Adjustment to Target - LP	12,453			12,453	
635	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Incentive XES Adjustment to Target - TY	12,951				12,951
636	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Linkage Period Escalator	138,120			138,120	
637	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Test Year Escalator	165,781				165,781
638	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	Subtotal 90300-Cust Acct Recrds & Coll	4,689,323	4,285,594	71,894	151,813	180,022
639									
640	OM	Customer Accounts	90500-Cust Acct Misc	Base	21,727	21,727			
641	OM	Customer Accounts	90500-Cust Acct Misc	SPS Base Data - Reclass Incentive Labor					
642	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive Adjustment to Target - BP	(21)		(21)		
643	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive Adjustment to Target - LP	(5)			(5)	
644	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive Adjustment to Target - TY	(6)				(6)
645	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive XES Adjustment to Target - BP	232		232		
646	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive XES Adjustment to Target - LP	96			96	
647	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive XES Adjustment to Target - TY	100				100
648	OM	Customer Accounts	90500-Cust Acct Misc	SPS Linkage Period Escalator	641			641	
649	OM	Customer Accounts	90500-Cust Acct Misc	SPS Test Year Escalator	801				801
650	OM	Customer Accounts	90500-Cust Acct Misc	Subtotal 90500-Cust Acct Misc	23,565	21,727	211	732	895
651									
652	OM	Customer Accounts		<b>Subtotal Customer Accounts</b>	<b>8,503,774</b>	<b>7,796,646</b>	<b>88,308</b>	<b>288,377</b>	<b>330,443</b>
653									
654	OM	Customer Service	90800-Customer Asst Expense	Base	2,180,276	2,180,276			
655	OM	Customer Service	90800-Customer Asst Expense	SPS Annualize Wage Market Adjustment	17,899		17,899		
656	OM	Customer Service	90800-Customer Asst Expense	SPS Base Data - Reclass Customer Assistance	(1,437)	(1,437)			
657	OM	Customer Service	90800-Customer Asst Expense	SPS Base Data - Reclass Incentive Labor					
658	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive Adjustment to Target - BP	10,045		10,045		
659	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive Adjustment to Target - LP	2,678			2,678	
660	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive Adjustment to Target - TY	2,785				2,785
661	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive XES Adjustment to Target - BP	1,089		1,089		
662	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive XES Adjustment to Target - LP	450			450	
663	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive XES Adjustment to Target - TY	468				468
664	OM	Customer Service	90800-Customer Asst Expense	SPS Linkage Period Escalator	82,338			82,338	
665	OM	Customer Service	90800-Customer Asst Expense	SPS Test Year Escalator	90,883				90,883
666	OM	Customer Service	90800-Customer Asst Expense	Subtotal 90800-Customer Asst Expense	2,387,474	2,178,839	29,032	85,466	94,136



Southwestern Public Service Company

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
667									
668	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	SPS Base Data - Reclass Customer Assistance	1,437	1,437			
669	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	SPS Linkage Period Escalator	48			48	
670	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	SPS Test Year Escalator	59				59
671	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	Subtotal 90804EE-Customer Assistance SaversSwitch	1,544	1,437		48	59
672									
673	OM	Customer Service	910000-Misc Cust Serv Expense	Base	5,738	5,738			
674	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Base Data - Reclass Incentive Labor					
675	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive Adjustment to Target - BP	(12)		(12)		
676	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive Adjustment to Target - LP	(3)			(3)	
677	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive Adjustment to Target - TY	(3)				(3)
678	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive XES Adjustment to Target - BP	63		63		
679	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive XES Adjustment to Target - LP	26			26	
680	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive XES Adjustment to Target - TY	27				27
681	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Linkage Period Escalator	168			168	
682	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Test Year Escalator	212				212
683	OM	Customer Service	910000-Misc Cust Serv Expense	Subtotal 910000-Misc Cust Serv Expense	6,215	5,738	50	191	236
684									
685	OM	Customer Service		<b>Subtotal Customer Service</b>	<b>2,395,233</b>	<b>2,186,014</b>	<b>29,082</b>	<b>85,705</b>	<b>94,431</b>
686									
687	OM	Sales	91200-Economic Development	Base	284,375	284,375			
688	OM	Sales	91200-Economic Development	SPS Base Data - Reclass Incentive Labor					
689	OM	Sales	91200-Economic Development	SPS Eliminate NM TEP Rider	(29,625)		(29,625)		
690	OM	Sales	91200-Economic Development	SPS Incentive Adjustment to Target - BP	1,142		1,142		
691	OM	Sales	91200-Economic Development	SPS Incentive Adjustment to Target - LP	304			304	
692	OM	Sales	91200-Economic Development	SPS Incentive Adjustment to Target - TY	317				317
693	OM	Sales	91200-Economic Development	SPS Incentive XES Adjustment to Target - BP	478		478		
694	OM	Sales	91200-Economic Development	SPS Incentive XES Adjustment to Target - LP	198			198	
695	OM	Sales	91200-Economic Development	SPS Incentive XES Adjustment to Target - TY	206				206
696	OM	Sales	91200-Economic Development	SPS Linkage Period Escalator	9,373			9,373	
697	OM	Sales	91200-Economic Development	SPS Test Year Escalator	10,374				10,374
698	OM	Sales	91200-Economic Development	Subtotal 91200-Economic Development	277,142	284,375	(28,005)	9,876	10,896
699									
700	OM	Sales	916000-Misc Sales Expense	Base	741	741			
701	OM	Sales	916000-Misc Sales Expense	SPS Base Data - Reclass Incentive Labor					
702	OM	Sales	916000-Misc Sales Expense	SPS Incentive Adjustment to Target - BP	(1)		(1)		
703	OM	Sales	916000-Misc Sales Expense	SPS Incentive Adjustment to Target - LP	(0)			(0)	

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
704	OM	Sales	916000-Misc Sales Expense	SPS Incentive Adjustment to Target - TY	(0)				(0)
705	OM	Sales	916000-Misc Sales Expense	SPS Incentive XES Adjustment to Target - BP	8		8		
706	OM	Sales	916000-Misc Sales Expense	SPS Incentive XES Adjustment to Target - LP	3			3	
707	OM	Sales	916000-Misc Sales Expense	SPS Incentive XES Adjustment to Target - TY	3				3
708	OM	Sales	916000-Misc Sales Expense	SPS Linkage Period Escalator	22			22	
709	OM	Sales	916000-Misc Sales Expense	SPS Test Year Escalator	27				27
710	OM	Sales	916000-Misc Sales Expense	Subtotal 916000-Misc Sales Expense	803	741	7	25	30
711									
712	OM	Sales		<b>Subtotal Sales</b>	<b>277,945</b>	<b>285,115</b>	<b>(27,998)</b>	<b>9,900</b>	<b>10,927</b>
713									
714	OM	A&G	92000-A&G Salaries	Base	32,558,639	32,558,639			
715	OM	A&G	92000-A&G Salaries	SPS Annualize Wage Market Adjustment	245,046		245,046		
716	OM	A&G	92000-A&G Salaries	SPS Base Data - Reclass Incentive Labor					
717	OM	A&G	92000-A&G Salaries	SPS Business Area Adjustments	(15)		(15)		
718	OM	A&G	92000-A&G Salaries	SPS Eliminate Long Term Incentive	(1,038,283)		(1,038,283)		
719	OM	A&G	92000-A&G Salaries	SPS Eliminate Wholesale Account Manager Expense	(69,713)		(69,713)		
720	OM	A&G	92000-A&G Salaries	SPS Eliminate Xcel Foundation Expense	(27,354)		(27,354)		
721	OM	A&G	92000-A&G Salaries	SPS Incentive Adjustment to Target - BP	6,967		6,967		
722	OM	A&G	92000-A&G Salaries	SPS Incentive Adjustment to Target - LP	1,857			1,857	
723	OM	A&G	92000-A&G Salaries	SPS Incentive Adjustment to Target - TY	1,932				1,932
724	OM	A&G	92000-A&G Salaries	SPS Incentive XES Adjustment to Target - BP	255,590		255,590		
725	OM	A&G	92000-A&G Salaries	SPS Incentive XES Adjustment to Target - LP	105,746			105,746	
726	OM	A&G	92000-A&G Salaries	SPS Incentive XES Adjustment to Target - TY	109,976				109,976
727	OM	A&G	92000-A&G Salaries	SPS Linkage Period Escalator	953,514			953,514	
728	OM	A&G	92000-A&G Salaries	SPS Test Year Escalator	1,160,193				1,160,193
729	OM	A&G	92000-A&G Salaries	Subtotal 92000-A&G Salaries	34,264,093	32,558,639	(627,762)	1,061,117	1,272,100
730									
731	OM	A&G	92100-A&G Office & Supplies	Base	423,094	423,094			
732	OM	A&G	92100-A&G Office & Supplies	SPS Base Data - Reclass Incentive Labor					
733	OM	A&G	92100-A&G Office & Supplies	SPS Business Area Adjustments	(2,535)		(2,535)		
734	OM	A&G	92100-A&G Office & Supplies	SPS Incentive Adjustment to Target - BP					
735	OM	A&G	92100-A&G Office & Supplies	SPS Incentive Adjustment to Target - LP					
736	OM	A&G	92100-A&G Office & Supplies	SPS Incentive Adjustment to Target - TY					
737	OM	A&G	92100-A&G Office & Supplies	SPS Incentive XES Adjustment to Target - BP	(271)		(271)		
738	OM	A&G	92100-A&G Office & Supplies	SPS Incentive XES Adjustment to Target - LP	(112)			(112)	
739	OM	A&G	92100-A&G Office & Supplies	SPS Incentive XES Adjustment to Target - TY	(117)				(117)
740	OM	A&G	92100-A&G Office & Supplies	Subtotal 92100-A&G Office & Supplies	420,059	423,094	(2,806)	(112)	(117)



Southwestern Public Service Company

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1	OM	Production	50000-Stm Prod Op & Supr	Base	1,353,150	1,353,150			
2	OM	Production	50000-Stm Prod Op & Supr	SPS Base Data - Reclass Incentive Labor					
3	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive Adjustment to Target - BP	3,511		3,511		
4	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive Adjustment to Target - LP	936			936	
5	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive Adjustment to Target - TY	973				973
6	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive XES Adjustment to Target - BP	6,272		6,272		
7	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive XES Adjustment to Target - LP	2,595			2,595	
8	OM	Production	50000-Stm Prod Op & Supr	SPS Incentive XES Adjustment to Target - TY	2,699				2,699
9	OM	Production	50000-Stm Prod Op & Supr	SPS Linkage Period Escalator	46,186			46,186	
10	OM	Production	50000-Stm Prod Op & Supr	SPS Test Year Escalator	53,377				53,377
11	OM	Production	50000-Stm Prod Op & Supr	Subtotal 50000-Stm Prod Op & Supr	1,469,699	1,353,150	9,783	49,717	57,049
12									
13	OM	Production	50170-Stm Gen Fuel	SPS Account Reclass	214,356	214,356			
14	OM	Production	50170-Stm Gen Fuel	SPS Base Data - Reclass Incentive Labor					
15	OM	Production	50170-Stm Gen Fuel	SPS Incentive XES Adjustment to Target - BP	2,239		2,239		
16	OM	Production	50170-Stm Gen Fuel	SPS Incentive XES Adjustment to Target - LP	926			926	
17	OM	Production	50170-Stm Gen Fuel	SPS Incentive XES Adjustment to Target - TY	963				963
18	OM	Production	50170-Stm Gen Fuel	SPS Linkage Period Escalator	6,912			6,912	
19	OM	Production	50170-Stm Gen Fuel	SPS Test Year Escalator	8,571				8,571
20	OM	Production	50170-Stm Gen Fuel	Subtotal 50170-Stm Gen Fuel	233,967	214,356	2,239	7,838	9,534
21									
22	OM	Production	50200-Steam Expenses Major	Base	2,648,591	2,648,591			
23	OM	Production	50200-Steam Expenses Major	SPS Adjust Generation Overhaul Expense	(23,182)		(23,182)		
24	OM	Production	50200-Steam Expenses Major	SPS Base Data - Reclass Incentive Labor					
25	OM	Production	50200-Steam Expenses Major	SPS Incentive Adjustment to Target - BP	9,801		9,801		
26	OM	Production	50200-Steam Expenses Major	SPS Incentive Adjustment to Target - LP	2,613			2,613	
27	OM	Production	50200-Steam Expenses Major	SPS Incentive Adjustment to Target - TY	2,717				2,717
28	OM	Production	50200-Steam Expenses Major	SPS Linkage Period Escalator	100,355			100,355	
29	OM	Production	50200-Steam Expenses Major	SPS Test Year Escalator	110,089				110,089
30	OM	Production	50200-Steam Expenses Major	Subtotal 50200-Steam Expenses Major	2,850,985	2,648,591	(13,381)	102,968	112,807
31									
32	OM	Production	50500-Stm Gen Elec Exp Major	Base	2,007,313	2,007,313			
33	OM	Production	50500-Stm Gen Elec Exp Major	SPS Adjust Generation Overhaul Expense	128		128		
34	OM	Production	50500-Stm Gen Elec Exp Major	SPS Base Data - Reclass Incentive Labor					
35	OM	Production	50500-Stm Gen Elec Exp Major	SPS Incentive Adjustment to Target - BP	7,540		7,540		
36	OM	Production	50500-Stm Gen Elec Exp Major	SPS Incentive Adjustment to Target - LP	2,010			2,010	
37	OM	Production	50500-Stm Gen Elec Exp Major	SPS Incentive Adjustment to Target - TY	2,090				2,090

Southwestern Public Service Company

12 Months Ending June 2024  
B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
38	OM	Production	50500-Stm Gen Elec Exp Major	SPS Linkage Period Escalator	76,662			76,662	
39	OM	Production	50500-Stm Gen Elec Exp Major	SPS Test Year Escalator	84,098				84,098
40	OM	Production	50500-Stm Gen Elec Exp Major	Subtotal 50500-Stm Gen Elec Exp Major	2,179,841	2,007,313	7,668	78,672	86,188
41									
42	OM	Production	50600-Misc Steam Pwr Exp	Base	3,630,591	3,630,591			
43	OM	Production	50600-Misc Steam Pwr Exp	SPS Adjust Generation Overhaul Expense	(6,323)		(6,323)		
44	OM	Production	50600-Misc Steam Pwr Exp	SPS Annualize Wage Market Adjustment	89,039		89,039		
45	OM	Production	50600-Misc Steam Pwr Exp	SPS Base Data - Reclass Incentive Labor					
46	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive Adjustment to Target - BP	10,277		10,277		
47	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive Adjustment to Target - LP	2,740			2,740	
48	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive Adjustment to Target - TY	2,849				2,849
49	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive XES Adjustment to Target - BP	13,041		13,041		
50	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive XES Adjustment to Target - LP	5,395			5,395	
51	OM	Production	50600-Misc Steam Pwr Exp	SPS Incentive XES Adjustment to Target - TY	5,611				5,611
52	OM	Production	50600-Misc Steam Pwr Exp	SPS Linkage Period Escalator	130,066			130,066	
53	OM	Production	50600-Misc Steam Pwr Exp	SPS Test Year Escalator	148,771				148,771
54	OM	Production	50600-Misc Steam Pwr Exp	Subtotal 50600-Misc Steam Pwr Exp	4,032,058	3,630,591	106,034	138,201	157,232
55									
56	OM	Production	51000-Stm Maint Super&Eng	Base	225,847	225,847			
57	OM	Production	51000-Stm Maint Super&Eng	SPS Base Data - Reclass Incentive Labor					
58	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive Adjustment to Target - BP	1,004		1,004		
59	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive Adjustment to Target - LP	268			268	
60	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive Adjustment to Target - TY	278				278
61	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive XES Adjustment to Target - BP	328		328		
62	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive XES Adjustment to Target - LP	136			136	
63	OM	Production	51000-Stm Maint Super&Eng	SPS Incentive XES Adjustment to Target - TY	141				141
64	OM	Production	51000-Stm Maint Super&Eng	SPS Linkage Period Escalator	8,300			8,300	
65	OM	Production	51000-Stm Maint Super&Eng	SPS Test Year Escalator	9,232				9,232
66	OM	Production	51000-Stm Maint Super&Eng	Subtotal 51000-Stm Maint Super&Eng	245,535	225,847	1,332	8,703	9,652
67									
68	OM	Production	51100-Stm Maint of Structures	Base	435,632	435,632			
69	OM	Production	51100-Stm Maint of Structures	SPS Adjust Generation Overhaul Expense	2,876		2,876		
70	OM	Production	51100-Stm Maint of Structures	SPS Base Data - Income Statement Non Integration	(414)	(414)			
71	OM	Production	51100-Stm Maint of Structures	SPS Base Data - Reclass Incentive Labor					
72	OM	Production	51100-Stm Maint of Structures	SPS Incentive Adjustment to Target - BP	2,009		2,009		
73	OM	Production	51100-Stm Maint of Structures	SPS Incentive Adjustment to Target - LP	536			536	
74	OM	Production	51100-Stm Maint of Structures	SPS Incentive Adjustment to Target - TY	557				557

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12 Months Ending June 2024  
B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
75	OM	Production	51100-Stm Maint of Structures	SPS Linkage Period Escalator	16,633			16,633	
76	OM	Production	51100-Stm Maint of Structures	SPS Test Year Escalator	18,246				18,246
77	OM	Production	51100-Stm Maint of Structures	Subtotal 51100-Stm Maint of Structures	476,074	435,218	4,885	17,168	18,803
78									
79	OM	Production	51200-Stm Maint of Boiler Plt	Base	2,123,855	2,123,855			
80	OM	Production	51200-Stm Maint of Boiler Plt	SPS Adjust Generation Overhaul Expense	(71,723)		(71,723)		
81	OM	Production	51200-Stm Maint of Boiler Plt	SPS Base Data - Income Statement Non Integration	(4,059)	(4,059)			
82	OM	Production	51200-Stm Maint of Boiler Plt	SPS Base Data - Reclass Incentive Labor					
83	OM	Production	51200-Stm Maint of Boiler Plt	SPS Business Area Adjustments	(0)		(0)		
84	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive Adjustment to Target - BP	7,005		7,005		
85	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive Adjustment to Target - LP	1,867			1,867	
86	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive Adjustment to Target - TY	1,942				1,942
87	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive XES Adjustment to Target - BP	2,616		2,616		
88	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive XES Adjustment to Target - LP	1,082			1,082	
89	OM	Production	51200-Stm Maint of Boiler Plt	SPS Incentive XES Adjustment to Target - TY	1,126				1,126
90	OM	Production	51200-Stm Maint of Boiler Plt	SPS Linkage Period Escalator	76,442			76,442	
91	OM	Production	51200-Stm Maint of Boiler Plt	SPS Test Year Escalator	85,015				85,015
92	OM	Production	51200-Stm Maint of Boiler Plt	Subtotal 51200-Stm Maint of Boiler Plt	2,225,167	2,119,796	(62,103)	79,392	88,082
93									
94	OM	Production	51300-Stm Maint of Elec Plant	Base	1,108,859	1,108,859			
95	OM	Production	51300-Stm Maint of Elec Plant	SPS Adjust Generation Overhaul Expense	(59,082)		(59,082)		
96	OM	Production	51300-Stm Maint of Elec Plant	SPS Base Data - Income Statement Non Integration	(6,558)	(6,558)			
97	OM	Production	51300-Stm Maint of Elec Plant	SPS Base Data - Reclass Incentive Labor					
98	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive Adjustment to Target - BP	3,886		3,886		
99	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive Adjustment to Target - LP	1,036			1,036	
100	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive Adjustment to Target - TY	1,077				1,077
101	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive XES Adjustment to Target - BP	752		752		
102	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive XES Adjustment to Target - LP	311			311	
103	OM	Production	51300-Stm Maint of Elec Plant	SPS Incentive XES Adjustment to Target - TY	324				324
104	OM	Production	51300-Stm Maint of Elec Plant	SPS Linkage Period Escalator	39,726			39,726	
105	OM	Production	51300-Stm Maint of Elec Plant	SPS Test Year Escalator	43,885				43,885
106	OM	Production	51300-Stm Maint of Elec Plant	Subtotal 51300-Stm Maint of Elec Plant	1,134,218	1,102,301	(54,443)	41,074	45,286
107									
108	OM	Production	51400-Stm Maint of Misc Stm Plt	Base	1,386,697	1,386,697			
109	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Adjust Generation Overhaul Expense	(18,739)		(18,739)		
110	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Base Data - Income Statement Non Integration	(1,762)	(1,762)			
111	OM	Production	51400-Stm Maint of Misc Stm Plt	SPS Base Data - Reclass Incentive Labor					



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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
149	OM	Production	54900-Oth Oper Misc Gen Exp	Base	81,125	81,125			
150	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Base Data - Reclass Incentive Labor					
151	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Business Area Adjustments	(4)		(4)		
152	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive Adjustment to Target - BP	24		24		
153	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive Adjustment to Target - LP	6			6	
154	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive Adjustment to Target - TY	7				7
155	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive XES Adjustment to Target - BP	683		683		
156	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive XES Adjustment to Target - LP	283			283	
157	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Incentive XES Adjustment to Target - TY	294				294
158	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Linkage Period Escalator	2,513			2,513	
159	OM	Production	54900-Oth Oper Misc Gen Exp	SPS Test Year Escalator	3,064				3,064
160	OM	Production	54900-Oth Oper Misc Gen Exp	Subtotal 54900-Oth Oper Misc Gen Exp	87,994	81,125	703	2,802	3,364
161									
162	OM	Production	55100-Oth Mtce Supervision&Eng	Base	261,727	261,727			
163	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Account Reclass	(91,582)	(91,582)			
164	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Base Data - Reclass Incentive Labor					
165	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - BP	1,725		1,725		
166	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - LP	714			714	
167	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - TY	742				742
168	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Linkage Period Escalator	5,028			5,028	
169	OM	Production	55100-Oth Mtce Supervision&Eng	SPS Test Year Escalator	6,235				6,235
170	OM	Production	55100-Oth Mtce Supervision&Eng	Subtotal 55100-Oth Mtce Supervision&Eng	184,589	170,145	1,725	5,742	6,977
171									
172	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Account Reclass	93,291	93,291			
173	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - BP	1,028		1,028		
174	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - LP	425			425	
175	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Incentive XES Adjustment to Target - TY	442				442
176	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Linkage Period Escalator	2,789			2,789	
177	OM	Production	55100W-Oth Mtce Supervision&Eng	SPS Test Year Escalator	3,459				3,459
178	OM	Production	55100W-Oth Mtce Supervision&Eng	Subtotal 55100W-Oth Mtce Supervision&Eng	101,435	93,291	1,028	3,215	3,901
179									
180	OM	Production	55200-Oth Maint of Structures	Base	38,820	38,820			
181	OM	Production	55200-Oth Maint of Structures	SPS Account Reclass	(118)	(118)			
182	OM	Production	55200-Oth Maint of Structures	SPS Base Data - Income Statement Non Integration	4,398	4,398			
183	OM	Production	55200-Oth Maint of Structures	SPS Base Data - Reclass Incentive Labor					
184	OM	Production	55200-Oth Maint of Structures	SPS Incentive Adjustment to Target - BP	176		176		
185	OM	Production	55200-Oth Maint of Structures	SPS Incentive Adjustment to Target - LP	47			47	



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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
186	OM	Production	55200-Oth Maint of Structures	SPS Incentive Adjustment to Target - TY	49				49
187	OM	Production	55200-Oth Maint of Structures	SPS Linkage Period Escalator	1,642			1,642	
188	OM	Production	55200-Oth Maint of Structures	SPS Test Year Escalator	1,802				1,802
189	OM	Production	55200-Oth Maint of Structures	Subtotal 55200-Oth Maint of Structures	46,816	43,100	176	1,689	1,850
190									
191	OM	Production	55200W-Oth Maint of Structures	SPS Account Reclass	121	121			
192	OM	Production	55200W-Oth Maint of Structures	SPS Incentive Adjustment to Target - BP	1		1		
193	OM	Production	55200W-Oth Maint of Structures	SPS Incentive Adjustment to Target - LP	0			0	
194	OM	Production	55200W-Oth Maint of Structures	SPS Incentive Adjustment to Target - TY	0				0
195	OM	Production	55200W-Oth Maint of Structures	SPS Linkage Period Escalator	5			5	
196	OM	Production	55200W-Oth Maint of Structures	SPS Test Year Escalator	5				5
197	OM	Production	55200W-Oth Maint of Structures	Subtotal 55200W-Oth Maint of Structures	131	121	1	5	5
198									
199	OM	Production	55300-Oth Mtc of Gen & Ele Plant	Base	366,102	366,102			
200	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Account Reclass	(726)	(726)			
201	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Adjust Generation Overhaul Expense	(5,291)		(5,291)		
202	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Base Data - Income Statement Non Integration	6,438	6,438			
203	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Base Data - Reclass Incentive Labor					
204	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - BP	729		729		
205	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - LP	194			194	
206	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - TY	202				202
207	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive XES Adjustment to Target - BP	1,870		1,870		
208	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive XES Adjustment to Target - LP	774			774	
209	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Incentive XES Adjustment to Target - TY	805				805
210	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Linkage Period Escalator	12,389			12,389	
211	OM	Production	55300-Oth Mtc of Gen & Ele Plant	SPS Test Year Escalator	14,421				14,421
212	OM	Production	55300-Oth Mtc of Gen & Ele Plant	Subtotal 55300-Oth Mtc of Gen & Ele Plant	397,907	371,814	(2,692)	13,357	15,428
213									
214	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Account Reclass	739	739			
215	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - BP	3		3		
216	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - LP	1			1	
217	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Incentive Adjustment to Target - TY	1				1
218	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Linkage Period Escalator	28			28	
219	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	SPS Test Year Escalator	31				31
220	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	Subtotal 55300W-Oth Mtc of Gen & Ele Plant	804	739	3	29	32
221									
222	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	Base	1,062	1,062			

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
223	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Account Reclass	(210)	(210)			
224	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Base Data - Income Statement Non Integration	1,762	1,762			
225	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Base Data - Reclass Incentive Labor					
226	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive Adjustment to Target - BP	4		4		
227	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive Adjustment to Target - LP	1			1	
228	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive Adjustment to Target - TY	1				1
229	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - BP	(0)		(0)		
230	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - LP	(0)			(0)	
231	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - TY	(0)				(0)
232	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Linkage Period Escalator	101			101	
233	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	SPS Test Year Escalator	111				111
234	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	Subtotal 55400-Oth Mtc Misc Gen Plt Mjr	2,833	2,614	4	102	112
235									
236	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Account Reclass	214	214			
237	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - BP	3		3		
238	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - LP	1			1	
239	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Incentive XES Adjustment to Target - TY	1				1
240	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Linkage Period Escalator	6			6	
241	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	SPS Test Year Escalator	8				8
242	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	Subtotal 55400W-Oth Mtc Misc Gen Plt Mjr	232	214	3	7	9
243									
244	OM	Production	55600-Load Dispatch	Base	349,153	349,153			
245	OM	Production	55600-Load Dispatch	SPS Base Data - Reclass Incentive Labor					
246	OM	Production	55600-Load Dispatch	SPS Incentive XES Adjustment to Target - BP	2,938		2,938		
247	OM	Production	55600-Load Dispatch	SPS Incentive XES Adjustment to Target - LP	1,216			1,216	
248	OM	Production	55600-Load Dispatch	SPS Incentive XES Adjustment to Target - TY	1,264				1,264
249	OM	Production	55600-Load Dispatch	SPS Linkage Period Escalator	10,596			10,596	
250	OM	Production	55600-Load Dispatch	SPS Test Year Escalator	13,139				13,139
251	OM	Production	55600-Load Dispatch	Subtotal 55600-Load Dispatch	378,305	349,153	2,938	11,811	14,403
252									
253	OM	Production	55700-Purchased Power Other	Base	810,755	810,755			
254	OM	Production	55700-Purchased Power Other	SPS Base Data - Reclass Incentive Labor					
255	OM	Production	55700-Purchased Power Other	SPS Incentive XES Adjustment to Target - BP	5,822		5,822		
256	OM	Production	55700-Purchased Power Other	SPS Incentive XES Adjustment to Target - LP	2,409			2,409	
257	OM	Production	55700-Purchased Power Other	SPS Incentive XES Adjustment to Target - TY	2,505				2,505
258	OM	Production	55700-Purchased Power Other	SPS Linkage Period Escalator	24,962			24,962	
259	OM	Production	55700-Purchased Power Other	SPS Test Year Escalator	30,953				30,953

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12 Months Ending June 2024  
B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
260	OM	Production	55700-Purchased Power Other	Subtotal 55700-Purchased Power Other	877,408	810,755	5,822	27,371	33,459
261									
262	OM	Production		<b>Subtotal Production</b>	<b>18,821,346</b>	<b>17,423,503</b>	<b>2,304</b>	<b>656,834</b>	<b>738,705</b>
263									
264	OM	Transmission	56000-Trans Oper Super & Eng	Base	1,850,592	1,850,592			
265	OM	Transmission	56000-Trans Oper Super & Eng	SPS Annualize Wage Market Adjustment	81,141		81,141		
266	OM	Transmission	56000-Trans Oper Super & Eng	SPS Base Data - Reclass Incentive Labor					
267	OM	Transmission	56000-Trans Oper Super & Eng	SPS Business Area Adjustments	(129)		(129)		
268	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive Adjustment to Target - BP	348		348		
269	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive Adjustment to Target - LP	93			93	
270	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive Adjustment to Target - TY	97				97
271	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive XES Adjustment to Target - BP	16,976		16,976		
272	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive XES Adjustment to Target - LP	7,024			7,024	
273	OM	Transmission	56000-Trans Oper Super & Eng	SPS Incentive XES Adjustment to Target - TY	7,305				7,305
274	OM	Transmission	56000-Trans Oper Super & Eng	SPS Linkage Period Escalator	59,643			59,643	
275	OM	Transmission	56000-Trans Oper Super & Eng	SPS Test Year Escalator	72,984				72,984
276	OM	Transmission	56000-Trans Oper Super & Eng	Subtotal 56000-Trans Oper Super & Eng	2,096,074	1,850,592	98,337	66,760	80,385
277									
278	OM	Transmission	56110-Load Disp-Reliability	Base	3,102	3,102			
279	OM	Transmission	56110-Load Disp-Reliability	SPS Base Data - Reclass Incentive Labor					
280	OM	Transmission	56110-Load Disp-Reliability	SPS Incentive Adjustment to Target - BP	32		32		
281	OM	Transmission	56110-Load Disp-Reliability	SPS Incentive Adjustment to Target - LP	9			9	
282	OM	Transmission	56110-Load Disp-Reliability	SPS Incentive Adjustment to Target - TY	9				9
283	OM	Transmission	56110-Load Disp-Reliability	SPS Linkage Period Escalator	114			114	
284	OM	Transmission	56110-Load Disp-Reliability	SPS Test Year Escalator	125				125
285	OM	Transmission	56110-Load Disp-Reliability	Subtotal 56110-Load Disp-Reliability	3,391	3,102	32	123	134
286									
287	OM	Transmission	56120-Load Disp-Monitor/Operate	Base	666,736	666,736			
288	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Base Data - Reclass Incentive Labor					
289	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive Adjustment to Target - BP	2,254		2,254		
290	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive Adjustment to Target - LP	601			601	
291	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive Adjustment to Target - TY	625				625
292	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive XES Adjustment to Target - BP	552		552		
293	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive XES Adjustment to Target - LP	228			228	
294	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Incentive XES Adjustment to Target - TY	238				238
295	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Linkage Period Escalator	25,015			25,015	
296	OM	Transmission	56120-Load Disp-Monitor/Operate	SPS Test Year Escalator	27,673				27,673

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
297	OM	Transmission	56120-Load Disp-Monitor/Operate	Subtotal 56120-Load Disp-Monitor/Operate	723,922	666,736	2,807	25,844	28,536
298									
299	OM	Transmission	56160-Trans Service Studies	Base	5,875	5,875			
300	OM	Transmission	56160-Trans Service Studies	SPS Base Data - Reclass Incentive Labor					
301	OM	Transmission	56160-Trans Service Studies	SPS Incentive XES Adjustment to Target - BP	56		56		
302	OM	Transmission	56160-Trans Service Studies	SPS Incentive XES Adjustment to Target - LP	23			23	
303	OM	Transmission	56160-Trans Service Studies	SPS Incentive XES Adjustment to Target - TY	24				24
304	OM	Transmission	56160-Trans Service Studies	SPS Linkage Period Escalator	176			176	
305	OM	Transmission	56160-Trans Service Studies	SPS Test Year Escalator	218				218
306	OM	Transmission	56160-Trans Service Studies	Subtotal 56160-Trans Service Studies	6,372	5,875	56	199	242
307									
308	OM	Transmission	56170-Gen Interconn Studies	Base	38,722	38,722			
309	OM	Transmission	56170-Gen Interconn Studies	SPS Base Data - Reclass Incentive Labor					
310	OM	Transmission	56170-Gen Interconn Studies	SPS Incentive XES Adjustment to Target - BP	396		396		
311	OM	Transmission	56170-Gen Interconn Studies	SPS Incentive XES Adjustment to Target - LP	164			164	
312	OM	Transmission	56170-Gen Interconn Studies	SPS Incentive XES Adjustment to Target - TY	170				170
313	OM	Transmission	56170-Gen Interconn Studies	SPS Linkage Period Escalator	1,152			1,152	
314	OM	Transmission	56170-Gen Interconn Studies	SPS Test Year Escalator	1,428				1,428
315	OM	Transmission	56170-Gen Interconn Studies	Subtotal 56170-Gen Interconn Studies	42,031	38,722	396	1,315	1,598
316									
317	OM	Transmission	56200-Trans Oper Station Exp	Base	395,790	395,790			
318	OM	Transmission	56200-Trans Oper Station Exp	SPS Base Data - Reclass Incentive Labor					
319	OM	Transmission	56200-Trans Oper Station Exp	SPS Incentive Adjustment to Target - BP	1,828		1,828		
320	OM	Transmission	56200-Trans Oper Station Exp	SPS Incentive Adjustment to Target - LP	487			487	
321	OM	Transmission	56200-Trans Oper Station Exp	SPS Incentive Adjustment to Target - TY	507				507
322	OM	Transmission	56200-Trans Oper Station Exp	SPS Linkage Period Escalator	15,036			15,036	
323	OM	Transmission	56200-Trans Oper Station Exp	SPS Test Year Escalator	16,495				16,495
324	OM	Transmission	56200-Trans Oper Station Exp	Subtotal 56200-Trans Oper Station Exp	430,144	395,790	1,828	15,524	17,002
325									
326	OM	Transmission	56300-Trans Oper OH Lines	Base	109,731	109,731			
327	OM	Transmission	56300-Trans Oper OH Lines	SPS Base Data - Reclass Incentive Labor					
328	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive Adjustment to Target - BP	398		398		
329	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive Adjustment to Target - LP	106			106	
330	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive Adjustment to Target - TY	110				110
331	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive XES Adjustment to Target - BP	18		18		
332	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive XES Adjustment to Target - LP	7			7	
333	OM	Transmission	56300-Trans Oper OH Lines	SPS Incentive XES Adjustment to Target - TY	8				8

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
334	OM	Transmission	56300-Trans Oper OH Lines	SPS Linkage Period Escalator	4,177			4,177	
335	OM	Transmission	56300-Trans Oper OH Lines	SPS Test Year Escalator	4,590				4,590
336	OM	Transmission	56300-Trans Oper OH Lines	Subtotal 56300-Trans Oper OH Lines	119,145	109,731	416	4,290	4,708
337									
338	OM	Transmission	56400-Trans Oper UG Lines	Base	110	110			
339	OM	Transmission	56400-Trans Oper UG Lines	SPS Base Data - Reclass Incentive Labor					
340	OM	Transmission	56400-Trans Oper UG Lines	SPS Incentive Adjustment to Target - BP	1		1		
341	OM	Transmission	56400-Trans Oper UG Lines	SPS Incentive Adjustment to Target - LP	0			0	
342	OM	Transmission	56400-Trans Oper UG Lines	SPS Incentive Adjustment to Target - TY	0				0
343	OM	Transmission	56400-Trans Oper UG Lines	SPS Linkage Period Escalator	4			4	
344	OM	Transmission	56400-Trans Oper UG Lines	SPS Test Year Escalator	5				5
345	OM	Transmission	56400-Trans Oper UG Lines	Subtotal 56400-Trans Oper UG Lines	119	110	1	4	5
346									
347	OM	Transmission	56600-Trans Oper Misc Exp	Base	560,403	560,403			
348	OM	Transmission	56600-Trans Oper Misc Exp	SPS Base Data - Reclass Incentive Labor					
349	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive Adjustment to Target - BP	1,946		1,946		
350	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive Adjustment to Target - LP	519			519	
351	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive Adjustment to Target - TY	539				539
352	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive XES Adjustment to Target - BP	1,356		1,356		
353	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive XES Adjustment to Target - LP	561			561	
354	OM	Transmission	56600-Trans Oper Misc Exp	SPS Incentive XES Adjustment to Target - TY	583				583
355	OM	Transmission	56600-Trans Oper Misc Exp	SPS Linkage Period Escalator	20,188			20,188	
356	OM	Transmission	56600-Trans Oper Misc Exp	SPS Test Year Escalator	22,721				22,721
357	OM	Transmission	56600-Trans Oper Misc Exp	Subtotal 56600-Trans Oper Misc Exp	608,817	560,403	3,302	21,268	23,844
358									
359	OM	Transmission	57000-Tran Mnt of Station Equip	Base	157,856	157,856			
360	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Base Data - Reclass Incentive Labor					
361	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Incentive Adjustment to Target - BP	623		623		
362	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Incentive Adjustment to Target - LP	166			166	
363	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Incentive Adjustment to Target - TY	173				173
364	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Linkage Period Escalator	6,020			6,020	
365	OM	Transmission	57000-Tran Mnt of Station Equip	SPS Test Year Escalator	6,604				6,604
366	OM	Transmission	57000-Tran Mnt of Station Equip	Subtotal 57000-Tran Mnt of Station Equip	171,442	157,856	623	6,186	6,777
367									
368	OM	Transmission	57100-Trans Mt of Overhead Lines	Base	29,041	29,041			
369	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Base Data - Reclass Incentive Labor					
370	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive Adjustment to Target - BP	8		8		

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
371	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive Adjustment to Target - LP	2			2	
372	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive Adjustment to Target - TY	2				2
373	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive XES Adjustment to Target - BP	171		171		
374	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive XES Adjustment to Target - LP	71			71	
375	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Incentive XES Adjustment to Target - TY	73				73
376	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Linkage Period Escalator	976			976	
377	OM	Transmission	57100-Trans Mt of Overhead Lines	SPS Test Year Escalator	1,142				1,142
378	OM	Transmission	57100-Trans Mt of Overhead Lines	Subtotal 57100-Trans Mt of Overhead Lines	31,487	29,041	179	1,049	1,218
379									
380	OM	Transmission		<b>Subtotal Transmission</b>	<b>4,232,945</b>	<b>3,817,959</b>	<b>107,976</b>	<b>142,562</b>	<b>164,449</b>
381									
382	OM	Distribution	58000-Dist Oper Sup & Eng	Base	1,271,787	1,271,787			
383	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Annualize Wage Market Adjustment	174,104		174,104		
384	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Base Data - Reclass Incentive Labor					
385	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Business Area Adjustments	(2)		(2)		
386	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive Adjustment to Target - BP	4,589		4,589		
387	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive Adjustment to Target - LP	1,223			1,223	
388	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive Adjustment to Target - TY	1,272				1,272
389	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive XES Adjustment to Target - BP	2,261		2,261		
390	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive XES Adjustment to Target - LP	935			935	
391	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Incentive XES Adjustment to Target - TY	973				973
392	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Linkage Period Escalator	52,214			52,214	
393	OM	Distribution	58000-Dist Oper Sup & Eng	SPS Test Year Escalator	59,145				59,145
394	OM	Distribution	58000-Dist Oper Sup & Eng	Subtotal 58000-Dist Oper Sup & Eng	1,568,503	1,271,787	180,952	54,373	61,390
395									
396	OM	Distribution	58100-Dist Load Dispatching	Base	39,970	39,970			
397	OM	Distribution	58100-Dist Load Dispatching	SPS Base Data - Reclass Incentive Labor					
398	OM	Distribution	58100-Dist Load Dispatching	SPS Incentive XES Adjustment to Target - BP	398		398		
399	OM	Distribution	58100-Dist Load Dispatching	SPS Incentive XES Adjustment to Target - LP	165			165	
400	OM	Distribution	58100-Dist Load Dispatching	SPS Incentive XES Adjustment to Target - TY	171				171
401	OM	Distribution	58100-Dist Load Dispatching	SPS Linkage Period Escalator	1,192			1,192	
402	OM	Distribution	58100-Dist Load Dispatching	SPS Test Year Escalator	1,479				1,479
403	OM	Distribution	58100-Dist Load Dispatching	Subtotal 58100-Dist Load Dispatching	43,374	39,970	398	1,357	1,650
404									
405	OM	Distribution	58200-Dist Op Station Exp	Base	253,782	253,782			
406	OM	Distribution	58200-Dist Op Station Exp	SPS Base Data - Reclass Incentive Labor					
407	OM	Distribution	58200-Dist Op Station Exp	SPS Incentive Adjustment to Target - BP	1,185		1,185		

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
408	OM	Distribution	58200-Dist Op Station Exp	SPS Incentive Adjustment to Target - LP	316			316	
409	OM	Distribution	58200-Dist Op Station Exp	SPS Incentive Adjustment to Target - TY	329				329
410	OM	Distribution	58200-Dist Op Station Exp	SPS Linkage Period Escalator	9,637			9,637	
411	OM	Distribution	58200-Dist Op Station Exp	SPS Test Year Escalator	10,572				10,572
412	OM	Distribution	58200-Dist Op Station Exp	Subtotal 58200-Dist Op Station Exp	275,821	253,782	1,185	9,953	10,901
413									
414	OM	Distribution	58300-Dist Oper Overhead Lines	Base	280,806	280,806			
415	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Base Data - Income Statement Non Integration	61,112	61,112			
416	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Base Data - Reclass Incentive Labor					
417	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive Adjustment to Target - BP	770		770		
418	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive Adjustment to Target - LP	205			205	
419	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive Adjustment to Target - TY	213				213
420	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive XES Adjustment to Target - BP	231		231		
421	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive XES Adjustment to Target - LP	95			95	
422	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Incentive XES Adjustment to Target - TY	99				99
423	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Linkage Period Escalator	12,954			12,954	
424	OM	Distribution	58300-Dist Oper Overhead Lines	SPS Test Year Escalator	14,311				14,311
425	OM	Distribution	58300-Dist Oper Overhead Lines	Subtotal 58300-Dist Oper Overhead Lines	370,795	341,918	1,000	13,254	14,623
426									
427	OM	Distribution	58400-Dist Op UG Elec lines	Base	26,568	26,568			
428	OM	Distribution	58400-Dist Op UG Elec lines	SPS Base Data - Income Statement Non Integration	5,645	5,645			
429	OM	Distribution	58400-Dist Op UG Elec lines	SPS Base Data - Reclass Incentive Labor					
430	OM	Distribution	58400-Dist Op UG Elec lines	SPS Incentive Adjustment to Target - BP	81		81		
431	OM	Distribution	58400-Dist Op UG Elec lines	SPS Incentive Adjustment to Target - LP	22			22	
432	OM	Distribution	58400-Dist Op UG Elec lines	SPS Incentive Adjustment to Target - TY	23				23
433	OM	Distribution	58400-Dist Op UG Elec lines	SPS Linkage Period Escalator	1,240			1,240	
434	OM	Distribution	58400-Dist Op UG Elec lines	SPS Test Year Escalator	1,360				1,360
435	OM	Distribution	58400-Dist Op UG Elec lines	Subtotal 58400-Dist Op UG Elec lines	34,939	32,213	81	1,262	1,383
436									
437	OM	Distribution	58500-Dist Oper Streetlight	Base	153,006	153,006			
438	OM	Distribution	58500-Dist Oper Streetlight	SPS Base Data - Reclass Incentive Labor					
439	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive Adjustment to Target - BP	518		518		
440	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive Adjustment to Target - LP	138			138	
441	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive Adjustment to Target - TY	144				144
442	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive XES Adjustment to Target - BP	78		78		
443	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive XES Adjustment to Target - LP	32			32	
444	OM	Distribution	58500-Dist Oper Streetlight	SPS Incentive XES Adjustment to Target - TY	34				34

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
445	OM	Distribution	58500-Dist Oper Streetlight	SPS Linkage Period Escalator	5,783			5,783	
446	OM	Distribution	58500-Dist Oper Streetlight	SPS Test Year Escalator	6,379				6,379
447	OM	Distribution	58500-Dist Oper Streetlight	Subtotal 58500-Dist Oper Streetlight	166,112	153,006	596	5,953	6,556
448									
449	OM	Distribution	58600-Dist Oper Meter Exp	Base	1,155,812	1,155,812			
450	OM	Distribution	58600-Dist Oper Meter Exp	SPS Base Data - Income Statement Non Integration	(24,886)	(24,886)			
451	OM	Distribution	58600-Dist Oper Meter Exp	SPS Base Data - Reclass Incentive Labor					
452	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive Adjustment to Target - BP	4,297		4,297		
453	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive Adjustment to Target - LP	1,146			1,146	
454	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive Adjustment to Target - TY	1,191				1,191
455	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive XES Adjustment to Target - BP	555		555		
456	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive XES Adjustment to Target - LP	229			229	
457	OM	Distribution	58600-Dist Oper Meter Exp	SPS Incentive XES Adjustment to Target - TY	239				239
458	OM	Distribution	58600-Dist Oper Meter Exp	SPS Linkage Period Escalator	42,650			42,650	
459	OM	Distribution	58600-Dist Oper Meter Exp	SPS Test Year Escalator	47,033				47,033
460	OM	Distribution	58600-Dist Oper Meter Exp	Subtotal 58600-Dist Oper Meter Exp	1,228,266	1,130,926	4,852	44,025	48,463
461									
462	OM	Distribution	58700-Dist Oper Cust Install	Base	174,077	174,077			
463	OM	Distribution	58700-Dist Oper Cust Install	SPS Base Data - Reclass Incentive Labor					
464	OM	Distribution	58700-Dist Oper Cust Install	SPS Incentive Adjustment to Target - BP	735		735		
465	OM	Distribution	58700-Dist Oper Cust Install	SPS Incentive Adjustment to Target - LP	196			196	
466	OM	Distribution	58700-Dist Oper Cust Install	SPS Incentive Adjustment to Target - TY	204				204
467	OM	Distribution	58700-Dist Oper Cust Install	SPS Linkage Period Escalator	6,628			6,628	
468	OM	Distribution	58700-Dist Oper Cust Install	SPS Test Year Escalator	7,271				7,271
469	OM	Distribution	58700-Dist Oper Cust Install	Subtotal 58700-Dist Oper Cust Install	189,110	174,077	735	6,824	7,475
470									
471	OM	Distribution	58800-Dist Oper Misc Exp	Base	847,933	847,933			
472	OM	Distribution	58800-Dist Oper Misc Exp	SPS Base Data - Income Statement Non Integration	(190)	(190)			
473	OM	Distribution	58800-Dist Oper Misc Exp	SPS Base Data - Reclass Incentive Labor					
474	OM	Distribution	58800-Dist Oper Misc Exp	SPS Business Area Adjustments	(0)		(0)		
475	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive Adjustment to Target - BP	2,250		2,250		
476	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive Adjustment to Target - LP	600			600	
477	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive Adjustment to Target - TY	624				624
478	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive XES Adjustment to Target - BP	3,431		3,431		
479	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive XES Adjustment to Target - LP	1,419			1,419	
480	OM	Distribution	58800-Dist Oper Misc Exp	SPS Incentive XES Adjustment to Target - TY	1,476				1,476
481	OM	Distribution	58800-Dist Oper Misc Exp	SPS Linkage Period Escalator	29,289			29,289	



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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
482	OM	Distribution	58800-Dist Oper Misc Exp	SPS Test Year Escalator	33,638				33,638
483	OM	Distribution	58800-Dist Oper Misc Exp	Subtotal 58800-Dist Oper Misc Exp	920,470	847,743	5,681	31,309	35,738
484									
485	OM	Distribution	59000-Dist Mtc Super & Eng	Base	5,231	5,231			
486	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Base Data - Reclass Incentive Labor					
487	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Incentive XES Adjustment to Target - BP	47		47		
488	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Incentive XES Adjustment to Target - LP	20			20	
489	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Incentive XES Adjustment to Target - TY	20				20
490	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Linkage Period Escalator	157			157	
491	OM	Distribution	59000-Dist Mtc Super & Eng	SPS Test Year Escalator	195				195
492	OM	Distribution	59000-Dist Mtc Super & Eng	Subtotal 59000-Dist Mtc Super & Eng	5,671	5,231	47	177	216
493									
494	OM	Distribution	59200-Dist Mt of Station Equip	Base	91,376	91,376			
495	OM	Distribution	59200-Dist Mt of Station Equip	SPS Base Data - Reclass Incentive Labor					
496	OM	Distribution	59200-Dist Mt of Station Equip	SPS Incentive Adjustment to Target - BP	300		300		
497	OM	Distribution	59200-Dist Mt of Station Equip	SPS Incentive Adjustment to Target - LP	80			80	
498	OM	Distribution	59200-Dist Mt of Station Equip	SPS Incentive Adjustment to Target - TY	83				83
499	OM	Distribution	59200-Dist Mt of Station Equip	SPS Linkage Period Escalator	3,500			3,500	
500	OM	Distribution	59200-Dist Mt of Station Equip	SPS Test Year Escalator	3,839				3,839
501	OM	Distribution	59200-Dist Mt of Station Equip	Subtotal 59200-Dist Mt of Station Equip	99,178	91,376	300	3,579	3,922
502									
503	OM	Distribution	592200	SPS Base Data - Reclass Incentive Labor					
504	OM	Distribution	592200	SPS Incentive Adjustment to Target - BP	(0)		(0)		
505	OM	Distribution	592200	SPS Incentive Adjustment to Target - LP	(0)			(0)	
506	OM	Distribution	592200	SPS Incentive Adjustment to Target - TY	(0)				(0)
507	OM	Distribution	592200	Subtotal 592200	(0)		(0)	(0)	(0)
508									
509	OM	Distribution	59300-Dist Mtc of Overhead Lines	Base	921,350	921,350			
510	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Base Data - Income Statement Non Integration	(67,864)	(67,864)			
511	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Base Data - Reclass Incentive Labor					
512	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Business Area Adjustments	(1)		(1)		
513	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive Adjustment to Target - BP	1,553		1,553		
514	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive Adjustment to Target - LP	414			414	
515	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive Adjustment to Target - TY	431				431
516	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive XES Adjustment to Target - BP	569		569		
517	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive XES Adjustment to Target - LP	235			235	
518	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Incentive XES Adjustment to Target - TY	245				245

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
519	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Linkage Period Escalator	32,424			32,424	
520	OM	Distribution	59300-Dist Mtc of Overhead Lines	SPS Test Year Escalator	35,823				35,823
521	OM	Distribution	59300-Dist Mtc of Overhead Lines	Subtotal 59300-Dist Mtc of Overhead Lines	925,178	853,486	2,121	33,073	36,499
522									
523	OM	Distribution	59400-Dist Mt of Undergrnd Line	Base	11,133	11,133			
524	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Base Data - Income Statement Non Integration	1,598	1,598			
525	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Base Data - Reclass Incentive Labor					
526	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Incentive Adjustment to Target - BP	42		42		
527	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Incentive Adjustment to Target - LP	11			11	
528	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Incentive Adjustment to Target - TY	12				12
529	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Linkage Period Escalator	487			487	
530	OM	Distribution	59400-Dist Mt of Undergrnd Line	SPS Test Year Escalator	534				534
531	OM	Distribution	59400-Dist Mt of Undergrnd Line	Subtotal 59400-Dist Mt of Undergrnd Line	13,817	12,730	42	498	546
532									
533	OM	Distribution	59600-Dist Mtc of Streetlights	Base	11,277	11,277			
534	OM	Distribution	59600-Dist Mtc of Streetlights	SPS Base Data - Reclass Incentive Labor					
535	OM	Distribution	59600-Dist Mtc of Streetlights	SPS Incentive Adjustment to Target - BP	39		39		
536	OM	Distribution	59600-Dist Mtc of Streetlights	SPS Incentive Adjustment to Target - LP	10			10	
537	OM	Distribution	59600-Dist Mtc of Streetlights	SPS Incentive Adjustment to Target - TY	11				11
538	OM	Distribution	59600-Dist Mtc of Streetlights	SPS Linkage Period Escalator	431			431	
539	OM	Distribution	59600-Dist Mtc of Streetlights	SPS Test Year Escalator	472				472
540	OM	Distribution	59600-Dist Mtc of Streetlights	Subtotal 59600-Dist Mtc of Streetlights	12,240	11,277	39	441	483
541									
542	OM	Distribution	59700-Dist Mtc of Meters	Base	24,860	24,860			
543	OM	Distribution	59700-Dist Mtc of Meters	SPS Base Data - Reclass Incentive Labor					
544	OM	Distribution	59700-Dist Mtc of Meters	SPS Incentive Adjustment to Target - BP	93		93		
545	OM	Distribution	59700-Dist Mtc of Meters	SPS Incentive Adjustment to Target - LP	25			25	
546	OM	Distribution	59700-Dist Mtc of Meters	SPS Incentive Adjustment to Target - TY	26				26
547	OM	Distribution	59700-Dist Mtc of Meters	SPS Linkage Period Escalator	949			949	
548	OM	Distribution	59700-Dist Mtc of Meters	SPS Test Year Escalator	1,041				1,041
549	OM	Distribution	59700-Dist Mtc of Meters	Subtotal 59700-Dist Mtc of Meters	26,992	24,860	93	973	1,066
550									
551	OM	Distribution	59800-Dist Mtce of Dist Plant	Base					
552	OM	Distribution	59800-Dist Mtce of Dist Plant	SPS Base Data - Reclass Incentive Labor					
553	OM	Distribution	59800-Dist Mtce of Dist Plant	SPS Incentive XES Adjustment to Target - BP	(32)		(32)		
554	OM	Distribution	59800-Dist Mtce of Dist Plant	SPS Incentive XES Adjustment to Target - LP	(13)			(13)	
555	OM	Distribution	59800-Dist Mtce of Dist Plant	SPS Incentive XES Adjustment to Target - TY	(14)				(14)



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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
593	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	Base	356	356			
594	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	SPS Base Data - Reclass Incentive Labor					
595	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	SPS Incentive XES Adjustment to Target - BP	4		4		
596	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	SPS Incentive XES Adjustment to Target - LP	2			2	
597	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	SPS Incentive XES Adjustment to Target - TY	2				2
598	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	SPS Linkage Period Escalator	11			11	
599	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	SPS Test Year Escalator	13				13
600	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	Subtotal 57560-Mkt Monitoring/Compliance	387	356	4	12	15
601									
602	OM	Regional Market Expenses		<b>Subtotal Regional Market Expenses</b>	<b>228,214</b>	<b>207,425</b>	<b>4,978</b>	<b>7,133</b>	<b>8,678</b>
603									
604	OM	Customer Accounts	90100-Cust Acct Supervise	Base	10,670	10,670			
605	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Base Data - Reclass Incentive Labor					
606	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Incentive XES Adjustment to Target - BP	111		111		
607	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Incentive XES Adjustment to Target - LP	46			46	
608	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Incentive XES Adjustment to Target - TY	48				48
609	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Linkage Period Escalator	316			316	
610	OM	Customer Accounts	90100-Cust Acct Supervise	SPS Test Year Escalator	392				392
611	OM	Customer Accounts	90100-Cust Acct Supervise	Subtotal 90100-Cust Acct Supervise	11,583	10,670	111	362	440
612									
613	OM	Customer Accounts	90200-Cust Acct Meter Read	Base	1,084,615	1,084,615			
614	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Base Data - Reclass Incentive Labor					
615	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Business Area Adjustments	(0)		(0)		
616	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive Adjustment to Target - BP	4,516		4,516		
617	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive Adjustment to Target - LP	1,204			1,204	
618	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive Adjustment to Target - TY	1,252				1,252
619	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive XES Adjustment to Target - BP	460		460		
620	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive XES Adjustment to Target - LP	190			190	
621	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Incentive XES Adjustment to Target - TY	198				198
622	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Linkage Period Escalator	40,881			40,881	
623	OM	Customer Accounts	90200-Cust Acct Meter Read	SPS Test Year Escalator	45,046				45,046
624	OM	Customer Accounts	90200-Cust Acct Meter Read	Subtotal 90200-Cust Acct Meter Read	1,178,362	1,084,615	4,975	42,275	46,496
625									
626	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	Base	1,324,728	1,324,728			
627	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Annualize Wage Market Adjustment	11,659		11,659		
628	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Base Data - Income Statement Non Integration	20,503	20,503			
629	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Base Data - Reclass Incentive Labor					

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B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
630	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Incentive Adjustment to Target - BP	1,461		1,461		
631	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Incentive Adjustment to Target - LP	389			389	
632	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Incentive Adjustment to Target - TY	405				405
633	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Incentive XES Adjustment to Target - BP	9,448		9,448		
634	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Incentive XES Adjustment to Target - LP	3,909			3,909	
635	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Incentive XES Adjustment to Target - TY	4,065				4,065
636	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Linkage Period Escalator	43,355			43,355	
637	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	SPS Test Year Escalator	52,038				52,038
638	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	Subtotal 90300-Cust Acct Recrds & Coll	1,471,961	1,345,232	22,567	47,654	56,508
639									
640	OM	Customer Accounts	90500-Cust Acct Misc	Base	6,820	6,820			
641	OM	Customer Accounts	90500-Cust Acct Misc	SPS Base Data - Reclass Incentive Labor					
642	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive Adjustment to Target - BP	(6)		(6)		
643	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive Adjustment to Target - LP	(2)			(2)	
644	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive Adjustment to Target - TY	(2)				(2)
645	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive XES Adjustment to Target - BP	73		73		
646	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive XES Adjustment to Target - LP	30			30	
647	OM	Customer Accounts	90500-Cust Acct Misc	SPS Incentive XES Adjustment to Target - TY	31				31
648	OM	Customer Accounts	90500-Cust Acct Misc	SPS Linkage Period Escalator	201			201	
649	OM	Customer Accounts	90500-Cust Acct Misc	SPS Test Year Escalator	251				251
650	OM	Customer Accounts	90500-Cust Acct Misc	Subtotal 90500-Cust Acct Misc	7,397	6,820	66	230	281
651									
652	OM	Customer Accounts		<b>Subtotal Customer Accounts</b>	<b>2,669,303</b>	<b>2,447,338</b>	<b>27,719</b>	<b>90,520</b>	<b>103,725</b>
653									
654	OM	Customer Service	90800-Customer Asst Expense	Base	684,380	684,380			
655	OM	Customer Service	90800-Customer Asst Expense	SPS Annualize Wage Market Adjustment	5,618		5,618		
656	OM	Customer Service	90800-Customer Asst Expense	SPS Base Data - Reclass Customer Assistance	(451)	(451)			
657	OM	Customer Service	90800-Customer Asst Expense	SPS Base Data - Reclass Incentive Labor					
658	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive Adjustment to Target - BP	3,153		3,153		
659	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive Adjustment to Target - LP	841			841	
660	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive Adjustment to Target - TY	874				874
661	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive XES Adjustment to Target - BP	342		342		
662	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive XES Adjustment to Target - LP	141			141	
663	OM	Customer Service	90800-Customer Asst Expense	SPS Incentive XES Adjustment to Target - TY	147				147
664	OM	Customer Service	90800-Customer Asst Expense	SPS Linkage Period Escalator	25,846			25,846	
665	OM	Customer Service	90800-Customer Asst Expense	SPS Test Year Escalator	28,528				28,528
666	OM	Customer Service	90800-Customer Asst Expense	Subtotal 90800-Customer Asst Expense	749,419	683,929	9,113	26,827	29,549

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12 Months Ending June 2024  
B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
667									
668	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	SPS Base Data - Reclass Customer Assistance					
669	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	SPS Linkage Period Escalator					
670	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	SPS Test Year Escalator					
671	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	Subtotal 90804EE-Customer Assistance SaversSwitch					
672									
673	OM	Customer Service	910000-Misc Cust Serv Expense	Base	1,801	1,801			
674	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Base Data - Reclass Incentive Labor					
675	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive Adjustment to Target - BP	(4)		(4)		
676	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive Adjustment to Target - LP	(1)			(1)	
677	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive Adjustment to Target - TY	(1)				(1)
678	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive XES Adjustment to Target - BP	20		20		
679	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive XES Adjustment to Target - LP	8			8	
680	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Incentive XES Adjustment to Target - TY	8				8
681	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Linkage Period Escalator	53			53	
682	OM	Customer Service	910000-Misc Cust Serv Expense	SPS Test Year Escalator	67				67
683	OM	Customer Service	910000-Misc Cust Serv Expense	Subtotal 910000-Misc Cust Serv Expense	1,951	1,801	16	60	74
684									
685	OM	Customer Service		<b>Subtotal Customer Service</b>	<b>751,370</b>	<b>685,730</b>	<b>9,129</b>	<b>26,887</b>	<b>29,623</b>
686									
687	OM	Sales	91200-Economic Development	Base	89,264	89,264			
688	OM	Sales	91200-Economic Development	SPS Base Data - Reclass Incentive Labor					
689	OM	Sales	91200-Economic Development	SPS Eliminate NM TEP Rider	(9,299)		(9,299)		
690	OM	Sales	91200-Economic Development	SPS Incentive Adjustment to Target - BP	358		358		
691	OM	Sales	91200-Economic Development	SPS Incentive Adjustment to Target - LP	96			96	
692	OM	Sales	91200-Economic Development	SPS Incentive Adjustment to Target - TY	99				99
693	OM	Sales	91200-Economic Development	SPS Incentive XES Adjustment to Target - BP	150		150		
694	OM	Sales	91200-Economic Development	SPS Incentive XES Adjustment to Target - LP	62			62	
695	OM	Sales	91200-Economic Development	SPS Incentive XES Adjustment to Target - TY	65				65
696	OM	Sales	91200-Economic Development	SPS Linkage Period Escalator	2,942			2,942	
697	OM	Sales	91200-Economic Development	SPS Test Year Escalator	3,256				3,256
698	OM	Sales	91200-Economic Development	Subtotal 91200-Economic Development	86,994	89,264	(8,791)	3,100	3,420
699									
700	OM	Sales	916000-Misc Sales Expense	Base	233	233			
701	OM	Sales	916000-Misc Sales Expense	SPS Base Data - Reclass Incentive Labor					
702	OM	Sales	916000-Misc Sales Expense	SPS Incentive Adjustment to Target - BP	(0)		(0)		
703	OM	Sales	916000-Misc Sales Expense	SPS Incentive Adjustment to Target - LP	(0)			(0)	

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12 Months Ending June 2024

B.2 Labor Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
704	OM	Sales	916000-Misc Sales Expense	SPS Incentive Adjustment to Target - TY	(0)				(0)
705	OM	Sales	916000-Misc Sales Expense	SPS Incentive XES Adjustment to Target - BP	3		3		
706	OM	Sales	916000-Misc Sales Expense	SPS Incentive XES Adjustment to Target - LP	1			1	
707	OM	Sales	916000-Misc Sales Expense	SPS Incentive XES Adjustment to Target - TY	1				1
708	OM	Sales	916000-Misc Sales Expense	SPS Linkage Period Escalator	7			7	
709	OM	Sales	916000-Misc Sales Expense	SPS Test Year Escalator	9				9
710	OM	Sales	916000-Misc Sales Expense	Subtotal 916000-Misc Sales Expense	252	233	2	8	10
711									
712	OM	Sales		<b>Subtotal Sales</b>	<b>87,246</b>	<b>89,497</b>	<b>(8,788)</b>	<b>3,108</b>	<b>3,430</b>
713									
714	OM	A&G	92000-A&G Salaries	Base	11,463,282	11,463,282			
715	OM	A&G	92000-A&G Salaries	SPS Annualize Wage Market Adjustment	86,276		86,276		
716	OM	A&G	92000-A&G Salaries	SPS Base Data - Reclass Incentive Labor					
717	OM	A&G	92000-A&G Salaries	SPS Business Area Adjustments	(5)		(5)		
718	OM	A&G	92000-A&G Salaries	SPS Eliminate Long Term Incentive	(365,560)		(365,560)		
719	OM	A&G	92000-A&G Salaries	SPS Eliminate Wholesale Account Manager Expense	(24,545)		(24,545)		
720	OM	A&G	92000-A&G Salaries	SPS Eliminate Xcel Foundation Expense	(9,631)		(9,631)		
721	OM	A&G	92000-A&G Salaries	SPS Incentive Adjustment to Target - BP	2,453		2,453		
722	OM	A&G	92000-A&G Salaries	SPS Incentive Adjustment to Target - LP	654			654	
723	OM	A&G	92000-A&G Salaries	SPS Incentive Adjustment to Target - TY	680				680
724	OM	A&G	92000-A&G Salaries	SPS Incentive XES Adjustment to Target - BP	89,988		89,988		
725	OM	A&G	92000-A&G Salaries	SPS Incentive XES Adjustment to Target - LP	37,231			37,231	
726	OM	A&G	92000-A&G Salaries	SPS Incentive XES Adjustment to Target - TY	38,720				38,720
727	OM	A&G	92000-A&G Salaries	SPS Linkage Period Escalator	335,714			335,714	
728	OM	A&G	92000-A&G Salaries	SPS Test Year Escalator	408,482				408,482
729	OM	A&G	92000-A&G Salaries	Subtotal 92000-A&G Salaries	12,063,740	11,463,282	(221,023)	373,599	447,882
730									
731	OM	A&G	92100-A&G Office & Supplies	Base	148,964	148,964			
732	OM	A&G	92100-A&G Office & Supplies	SPS Base Data - Reclass Incentive Labor					
733	OM	A&G	92100-A&G Office & Supplies	SPS Business Area Adjustments	(893)		(893)		
734	OM	A&G	92100-A&G Office & Supplies	SPS Incentive Adjustment to Target - BP					
735	OM	A&G	92100-A&G Office & Supplies	SPS Incentive Adjustment to Target - LP					
736	OM	A&G	92100-A&G Office & Supplies	SPS Incentive Adjustment to Target - TY					
737	OM	A&G	92100-A&G Office & Supplies	SPS Incentive XES Adjustment to Target - BP	(96)		(96)		
738	OM	A&G	92100-A&G Office & Supplies	SPS Incentive XES Adjustment to Target - LP	(40)			(40)	
739	OM	A&G	92100-A&G Office & Supplies	SPS Incentive XES Adjustment to Target - TY	(41)				(41)
740	OM	A&G	92100-A&G Office & Supplies	Subtotal 92100-A&G Office & Supplies	147,895	148,964	(988)	(40)	(41)







Southwestern Public Service Company

12 Months Ending June 2024  
C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
40	4-Book Depr	Intangible	303014-Intg CRS Computr Softwar	Base	219,653	219,653			
41	4-Book Depr	Intangible	303014-Intg CRS Computr Softwar	SPS Depreciation Expense Annualize	68,163		68,163		
42	4-Book Depr	Intangible	303014-Intg CRS Computr Softwar	Subtotal 303014-Intg CRS Computr Softwar	287,816	219,653	68,163		
43									
44	4-Book Depr	Intangible	303015-Sfwr-Non Reg 15 Yr	Base	(31,334)	(31,334)			
45	4-Book Depr	Intangible	303015-Sfwr-Non Reg 15 Yr	Subtotal 303015-Sfwr-Non Reg 15 Yr	(31,334)	(31,334)			
46									
47	4-Book Depr	Intangible	303016-Sfwr-Non Reg 5 Yr	Base	(96,590)	(96,590)			
48	4-Book Depr	Intangible	303016-Sfwr-Non Reg 5 Yr	Subtotal 303016-Sfwr-Non Reg 5 Yr	(96,590)	(96,590)			
49									
50	4-Book Depr	Intangible	303020-Sfwr-Non Reg 10 Yr	Base	(10,893)	(10,893)			
51	4-Book Depr	Intangible	303020-Sfwr-Non Reg 10 Yr	Subtotal 303020-Sfwr-Non Reg 10 Yr	(10,893)	(10,893)			
52									
53	4-Book Depr	Intangible		<b>Subtotal Intangible</b>	<b>31,422,925</b>	<b>22,511,262</b>	<b>737,066</b>	<b>3,944,563</b>	<b>4,230,034</b>
54									
55	4-Book Depr	Production	310002-Steam Prod Land Rights	Base	37,698	37,698			
56	4-Book Depr	Production	310002-Steam Prod Land Rights	SPS Depreciation Expense Annualize	4,309		4,309		
57	4-Book Depr	Production	310002-Steam Prod Land Rights	SPS Depreciation Expense Linkage Period Adjustment	(0)			(0)	
58	4-Book Depr	Production	310002-Steam Prod Land Rights	SPS Depreciation Expense Test Year Adjustment	72,267				72,267
59	4-Book Depr	Production	310002-Steam Prod Land Rights	SPS Estimated Annualized Depreciation Expense at New Rates	216,488				216,488
60	4-Book Depr	Production	310002-Steam Prod Land Rights	SPS Unblending Adjustment	(1,303)		(1,303)		
61	4-Book Depr	Production	310002-Steam Prod Land Rights	Subtotal 310002-Steam Prod Land Rights	329,458	37,698	3,005	(0)	288,755
62									
63	4-Book Depr	Production	310003-Steam Prod Water Rights	Base	490,498	490,498			
64	4-Book Depr	Production	310003-Steam Prod Water Rights	SPS Depreciation Expense Annualize	94,209		94,209		
65	4-Book Depr	Production	310003-Steam Prod Water Rights	SPS Depreciation Expense Test Year Adjustment	2,532				2,532
66	4-Book Depr	Production	310003-Steam Prod Water Rights	SPS Estimated Annualized Depreciation Expense at New Rates	11,521				11,521
67	4-Book Depr	Production	310003-Steam Prod Water Rights	SPS Unblending Adjustment	(45,008)		(45,008)		
68	4-Book Depr	Production	310003-Steam Prod Water Rights	Subtotal 310003-Steam Prod Water Rights	553,753	490,498	49,201		14,053
69									
70	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	Base	1,221	1,221			
71	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	SPS Depreciation Expense Annualize	262		262		
72	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	SPS Depreciation Expense Linkage Period Adjustment	(0)			(0)	
73	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	SPS Estimated Annualized Depreciation Expense at New Rates	271,766				271,766
74	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	SPS Unblending Adjustment	(57)		(57)		
75	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	Subtotal 310004-Steam Prod Land Rights-NM	273,192	1,221	205	(0)	271,766
76									
77	4-Book Depr	Production	311000E-Steam Prod Str & Improv	Base	9,060,480	9,060,480			
78	4-Book Depr	Production	311000E-Steam Prod Str & Improv	SPS Depreciation Expense Annualize	1,875,614		1,875,614		
79	4-Book Depr	Production	311000E-Steam Prod Str & Improv	SPS Depreciation Expense Linkage Period Adjustment	676,487				676,487

Southwestern Public Service Company

12 Months Ending June 2024  
C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
80	4-Book Depr	Production	311000E-Steam Prod Str & Improv	SPS Depreciation Expense Test Year Adjustment	(96,906)				(96,906)
81	4-Book Depr	Production	311000E-Steam Prod Str & Improv	SPS Estimated Annualized Depreciation Expense at New Rates	5,680,050				5,680,050
82	4-Book Depr	Production	311000E-Steam Prod Str & Improv	SPS Unblending Adjustment	1,392,478		1,392,478		
83	4-Book Depr	Production	311000E-Steam Prod Str & Improv	Subtotal 311000E-Steam Prod Str & Improv	18,588,204	9,060,480	3,268,092	676,487	5,583,144
84									
85	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	Base	519,670	519,670			
86	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Depreciation Expense Annualize	101,783		101,783		
87	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Depreciation Expense Linkage Period Adjustment	36,711			36,711	
88	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Depreciation Expense Test Year Adjustment	(5,259)				(5,259)
89	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Estimated Annualized Depreciation Expense at New Rates	308,237				308,237
90	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Unblending Adjustment	47,576		47,576		
91	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	Subtotal 311001-Steam Prod Str&Imp-TolkSC	1,008,717	519,670	149,359	36,711	302,978
92									
93	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	Base	314,014	314,014			
94	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Depreciation Expense Annualize	25,541		25,541		
95	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Depreciation Expense Linkage Period Adjustment	9,212			9,212	
96	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Depreciation Expense Test Year Adjustment	(1,320)				(1,320)
97	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Estimated Annualized Depreciation Expense at New Rates	77,346				77,346
98	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Unblending Adjustment	(171,674)		(171,674)		
99	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	Subtotal 311002-Steam Prod Str&Imp-HarCoal	253,119	314,014	(146,134)	9,212	76,027
100									
101	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	Base	32,466,112	32,466,112			
102	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	SPS Depreciation Expense Annualize	8,316,534		8,316,534		
103	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	SPS Depreciation Expense Linkage Period Adjustment	1,155,660			1,155,660	
104	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	SPS Depreciation Expense Test Year Adjustment	(250,944)				(250,944)
105	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	SPS Estimated Annualized Depreciation Expense at New Rates	14,080,342				14,080,342
106	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	SPS Unblending Adjustment	1,748,399		1,748,399		
107	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	Subtotal 312000E-Steam Prod Boiler Plant E	57,516,103	32,466,112	10,064,933	1,155,660	13,829,399
108									
109	4-Book Depr	Production	312001-Steam Prod Blr Pit-TolkSC	Base	286,912	286,912			
110	4-Book Depr	Production	312001-Steam Prod Blr Pit-TolkSC	SPS Depreciation Expense Annualize	80,230		80,230		
111	4-Book Depr	Production	312001-Steam Prod Blr Pit-TolkSC	SPS Depreciation Expense Linkage Period Adjustment	11,149			11,149	
112	4-Book Depr	Production	312001-Steam Prod Blr Pit-TolkSC	SPS Depreciation Expense Test Year Adjustment	(2,421)				(2,421)
113	4-Book Depr	Production	312001-Steam Prod Blr Pit-TolkSC	SPS Estimated Annualized Depreciation Expense at New Rates	135,834				135,834
114	4-Book Depr	Production	312001-Steam Prod Blr Pit-TolkSC	SPS Unblending Adjustment	43,158		43,158		
115	4-Book Depr	Production	312001-Steam Prod Blr Pit-TolkSC	Subtotal 312001-Steam Prod Blr Pit-TolkSC	554,862	286,912	123,389	11,149	133,413
116									
117	4-Book Depr	Production	312002-Steam Prod Blr Pit-HarCoal	Base	5,696,449	5,696,449			
118	4-Book Depr	Production	312002-Steam Prod Blr Pit-HarCoal	SPS Depreciation Expense Annualize	610,783		610,783		

Southwestern Public Service Company

12 Months Ending June 2024  
C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
119	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Depreciation Expense Linkage Period Adjustment	84,874			84,874	
120	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Depreciation Expense Test Year Adjustment	(18,430)				(18,430)
121	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Estimated Annualized Depreciation Expense at New Rates	1,034,089				1,034,089
122	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Unblending Adjustment	(3,183,665)		(3,183,665)		
123	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	Subtotal 312002-Steam Prod Blr Plt-HarCoal	4,224,101	5,696,449	(2,572,882)	84,874	1,015,660
124									
125	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	Base	16,904,109	16,904,109			
126	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	SPS Depreciation Expense Annualize	4,130,063		4,130,063		
127	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	SPS Depreciation Expense Linkage Period Adjustment	824,254			824,254	
128	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	SPS Depreciation Expense Test Year Adjustment	(256,026)				(256,026)
129	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	SPS Estimated Annualized Depreciation Expense at New Rates	6,694,156				6,694,156
130	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	SPS Unblending Adjustment	1,284,730		1,284,730		
131	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	Subtotal 314000-Steam Prod Turbogén Unit	29,581,287	16,904,109	5,414,793	824,254	6,438,130
132									
133	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	Base	911,704	911,704			
134	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	SPS Depreciation Expense Annualize	224,678		224,678		
135	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	SPS Depreciation Expense Linkage Period Adjustment	44,840			44,840	
136	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	SPS Depreciation Expense Test Year Adjustment	(13,928)				(13,928)
137	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	SPS Estimated Annualized Depreciation Expense at New Rates	364,166				364,166
138	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	SPS Unblending Adjustment	77,779		77,779		
139	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	Subtotal 314001-Steam Prod Turbogén-TolkSC	1,609,240	911,704	302,457	44,840	350,238
140									
141	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	Base	2,874,840	2,874,840			
142	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	SPS Depreciation Expense Annualize	641,319		641,319		
143	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	SPS Depreciation Expense Linkage Period Adjustment	143,263			143,263	
144	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	SPS Depreciation Expense Test Year Adjustment	(64,950)				(64,950)
145	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	SPS Estimated Annualized Depreciation Expense at New Rates	1,083,857				1,083,857
146	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	SPS Unblending Adjustment	137,847		137,847		
147	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	Subtotal 315000E-Steam Prod Acc Elec Eq	4,816,177	2,874,840	779,166	143,263	1,018,907
148									
149	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	Base	429,261	429,261			
150	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Depreciation Expense Annualize	101,399		101,399		
151	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Depreciation Expense Linkage Period Adjustment	22,651			22,651	
152	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Depreciation Expense Test Year Adjustment	(10,269)				(10,269)
153	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Estimated Annualized Depreciation Expense at New Rates	171,370				171,370
154	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Unblending Adjustment	47,077		47,077		
155	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	Subtotal 315001-Steam Prod Acc El Eq-TolkS	761,489	429,261	148,476	22,651	161,100
156									
157	4-Book Depr	Production	316000E-Steam Prod Misc Pwr Plt E	Base	884,801	884,801			



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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
197	4-Book Depr	Production	343000-Other Prod Prime Mover	Base	1,521,780	1,521,780			
198	4-Book Depr	Production	343000-Other Prod Prime Mover	SPS Depreciation Expense Annualize	71,765		71,765		
199	4-Book Depr	Production	343000-Other Prod Prime Mover	SPS Depreciation Expense Linkage Period Adjustment	38,999			38,999	
200	4-Book Depr	Production	343000-Other Prod Prime Mover	SPS Depreciation Expense Test Year Adjustment	95,915				95,915
201	4-Book Depr	Production	343000-Other Prod Prime Mover	SPS Estimated Annualized Depreciation Expense at New Rates	451,924				451,924
202	4-Book Depr	Production	343000-Other Prod Prime Mover	SPS Unblending Adjustment	(79,811)		(79,811)		
203	4-Book Depr	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover	2,100,572	1,521,780	(8,046)	38,999	547,839
204									
205	4-Book Depr	Production	344000E-Other Prod Generator	Base	5,947,219	5,947,219			
206	4-Book Depr	Production	344000E-Other Prod Generator	SPS Depreciation Expense Annualize	252,857		252,857		
207	4-Book Depr	Production	344000E-Other Prod Generator	SPS Depreciation Expense Linkage Period Adjustment	47,369			47,369	
208	4-Book Depr	Production	344000E-Other Prod Generator	SPS Depreciation Expense Test Year Adjustment	320,608				320,608
209	4-Book Depr	Production	344000E-Other Prod Generator	SPS Estimated Annualized Depreciation Expense at New Rates	2,352,327				2,352,327
210	4-Book Depr	Production	344000E-Other Prod Generator	SPS Unblending Adjustment	(196,490)		(196,490)		
211	4-Book Depr	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator	8,723,889	5,947,219	56,366	47,369	2,672,935
212									
213	4-Book Depr	Production	344045-Other Prod Generator-Wind	Base	53,718,147	53,718,147			
214	4-Book Depr	Production	344045-Other Prod Generator-Wind	SPS Depreciation Expense Annualize	38,527		38,527		
215	4-Book Depr	Production	344045-Other Prod Generator-Wind	SPS Depreciation Expense Linkage Period Adjustment	330,146			330,146	
216	4-Book Depr	Production	344045-Other Prod Generator-Wind	SPS Depreciation Expense Test Year Adjustment	3,658				3,658
217	4-Book Depr	Production	344045-Other Prod Generator-Wind	SPS Estimated Annualized Depreciation Expense at New Rates	(278,804)				(278,804)
218	4-Book Depr	Production	344045-Other Prod Generator-Wind	SPS Unblending Adjustment	1,011,442		1,011,442		
219	4-Book Depr	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind	54,823,117	53,718,147	1,049,969	330,146	(275,145)
220									
221	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	Base	852,912	852,912			
222	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	SPS Depreciation Expense Annualize	35,522		35,522		
223	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	SPS Depreciation Expense Linkage Period Adjustment	5,956			5,956	
224	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	SPS Depreciation Expense Test Year Adjustment	46,791				46,791
225	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	SPS Estimated Annualized Depreciation Expense at New Rates	163,942				163,942
226	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	SPS Unblending Adjustment	(39,529)		(39,529)		
227	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip	1,065,592	852,912	(4,008)	5,956	210,733
228									
229	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	Base	3,127,836	3,127,836			
230	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	SPS Depreciation Expense Annualize	60,642		60,642		
231	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	SPS Depreciation Expense Linkage Period Adjustment	20,131			20,131	
232	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	SPS Depreciation Expense Test Year Adjustment	210				210
233	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	SPS Estimated Annualized Depreciation Expense at New Rates	(26,090)				(26,090)
234	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	SPS Unblending Adjustment	6,738		6,738		
235	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind	3,189,467	3,127,836	67,380	20,131	(25,880)

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
236									
237	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	Base	148,262	148,262			
238	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	SPS Depreciation Expense Annualize	7,365		7,365		
239	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	SPS Depreciation Expense Linkage Period Adjustment	2,023			2,023	
240	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	SPS Depreciation Expense Test Year Adjustment	7,588				7,588
241	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	SPS Estimated Annualized Depreciation Expense at New Rates	23,636				23,636
242	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	SPS Unblending Adjustment	(113)		(113)		
243	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	Subtotal 346000E-Other Prod Misc Pwr P	188,761	148,262	7,251	2,023	31,224
244									
245	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	Base	56	56			
246	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	SPS Depreciation Expense Annualize	(57)		(57)		
247	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	SPS Depreciation Expense Test Year Adjustment	0				0
248	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	SPS Estimated Annualized Depreciation Expense at New Rates	(0)				(0)
249	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	SPS Unblending Adjustment	1		1		
250	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	Subtotal 346045-Other Prod Misc P Eq-Wind	0	56	(56)		0
251									
252	4-Book Depr	Production		<b>Subtotal Production</b>	<b>198,182,420</b>	<b>141,768,677</b>	<b>19,349,083</b>	<b>3,537,243</b>	<b>33,527,417</b>
253									
254	4-Book Depr	Transmission	350002E-Transmission Land Right	Base	1,858,626	1,858,626			
255	4-Book Depr	Transmission	350002E-Transmission Land Right	SPS Depreciation Expense Annualize	(142,191)		(142,191)		
256	4-Book Depr	Transmission	350002E-Transmission Land Right	SPS Depreciation Expense Linkage Period Adjustment	25,325			25,325	
257	4-Book Depr	Transmission	350002E-Transmission Land Right	SPS Estimated Annualized Depreciation Expense at New Rates	39,795				39,795
258	4-Book Depr	Transmission	350002E-Transmission Land Right	SPS Unblending Adjustment	199,220		199,220		
259	4-Book Depr	Transmission	350002E-Transmission Land Right	Subtotal 350002E-Transmission Land Right	1,980,776	1,858,626	57,029	25,325	39,795
260									
261	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	Base	42,722	42,722			
262	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Depreciation Expense Annualize	(3,268)		(3,268)		
263	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Depreciation Expense Linkage Period Adjustment	582			582	
264	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Estimated Annualized Depreciation Expense at New Rates	915				915
265	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Unblending Adjustment	4,579		4,579		
266	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	Subtotal 350002ERN-Transmission Land Right Radial NM	45,530	42,722	1,311	582	915
267									
268	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	Base	64,387	64,387			
269	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Depreciation Expense Annualize	(4,926)		(4,926)		

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
270	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Depreciation Expense Linkage Period Adjustment	877			877	
271	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Estimated Annualized Depreciation Expense at New Rates	1,379				1,379
272	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Unblending Adjustment	6,901		6,901		
273	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	Subtotal 350002ERT-Transmission Land Right Radial TX	68,618	64,387	1,976	877	1,379
274									
275	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Base	12,394	12,394			
276	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Depreciation Expense Annualize	(948)		(948)		
277	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Depreciation Expense Linkage Period Adjustment	169			169	
278	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Estimated Annualized Depreciation Expense at New Rates	265				265
279	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Unblending Adjustment	1,328		1,328		
280	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Subtotal 350002ERW-Transmission Land Right Radial Wholesale	13,208	12,394	380	169	265
281									
282	4-Book Depr	Transmission	352000-Transmission Str & Improv	Base	2,374,137	2,374,137			
283	4-Book Depr	Transmission	352000-Transmission Str & Improv	SPS Depreciation Expense Annualize	(54,523)		(54,523)		
284	4-Book Depr	Transmission	352000-Transmission Str & Improv	SPS Depreciation Expense Linkage Period Adjustment	136,940			136,940	
285	4-Book Depr	Transmission	352000-Transmission Str & Improv	SPS Depreciation Expense Test Year Adjustment	37,659				37,659
286	4-Book Depr	Transmission	352000-Transmission Str & Improv	SPS Estimated Annualized Depreciation Expense at New Rates	41,531				41,531
287	4-Book Depr	Transmission	352000-Transmission Str & Improv	SPS Unblending Adjustment	450,064		450,064		
288	4-Book Depr	Transmission	352000-Transmission Str & Improv	Subtotal 352000-Transmission Str & Improv	2,985,808	2,374,137	395,541	136,940	79,190
289									
290	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	Base	12,415	12,415			
291	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	SPS Depreciation Expense Annualize	(1,035)		(1,035)		
292	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	SPS Depreciation Expense Linkage Period Adjustment	(524)			(524)	
293	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	SPS Depreciation Expense Test Year Adjustment	(468)				(468)
294	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	SPS Estimated Annualized Depreciation Expense at New Rates	180				180
295	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	SPS Unblending Adjustment	2,362		2,362		
296	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	Subtotal 352010-Tran Str & Impr-Prod	12,930	12,415	1,328	(524)	(288)
297									
298	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	Base	58,448	58,448			
299	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	SPS Depreciation Expense Annualize	31,471		31,471		
300	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	SPS Depreciation Expense Linkage Period Adjustment	(952)			(952)	
301	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	SPS Depreciation Expense Test Year Adjustment	(365)				(365)
302	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	SPS Estimated Annualized Depreciation Expense at New Rates	1,392				1,392
303	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	SPS Unblending Adjustment	10,091		10,091		



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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
304	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	Subtotal 352045-Tran Str & Impr-Wind	100,084	58,448	41,561	(952)	1,027
305									
306	4-Book Depr	Transmission	353000E-Transmission Station	Base	29,243,672	29,243,672			
307	4-Book Depr	Transmission	353000E-Transmission Station	SPS Depreciation Expense Annualize	996,998		996,998		
308	4-Book Depr	Transmission	353000E-Transmission Station	SPS Depreciation Expense Linkage Period Adjustment	1,637,487			1,637,487	
309	4-Book Depr	Transmission	353000E-Transmission Station	SPS Depreciation Expense Test Year Adjustment	450,313				450,313
310	4-Book Depr	Transmission	353000E-Transmission Station	SPS Estimated Annualized Depreciation Expense at New Rates	472,749				472,749
311	4-Book Depr	Transmission	353000E-Transmission Station	SPS Unblending Adjustment	2,878,283		2,878,283		
312	4-Book Depr	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	35,679,501	29,243,672	3,875,281	1,637,487	923,062
313									
314	4-Book Depr	Transmission	353010-Tran Station Equip Pro	Base	597,374	597,374			
315	4-Book Depr	Transmission	353010-Tran Station Equip Pro	SPS Depreciation Expense Annualize	(11,028)		(11,028)		
316	4-Book Depr	Transmission	353010-Tran Station Equip Pro	SPS Depreciation Expense Linkage Period Adjustment	(24,609)			(24,609)	
317	4-Book Depr	Transmission	353010-Tran Station Equip Pro	SPS Depreciation Expense Test Year Adjustment	(21,974)				(21,974)
318	4-Book Depr	Transmission	353010-Tran Station Equip Pro	SPS Estimated Annualized Depreciation Expense at New Rates	8,039				8,039
319	4-Book Depr	Transmission	353010-Tran Station Equip Pro	SPS Unblending Adjustment	58,946		58,946		
320	4-Book Depr	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	606,747	597,374	47,917	(24,609)	(13,935)
321									
322	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	Base	1,366,668	1,366,668			
323	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	SPS Depreciation Expense Annualize	132,552		132,552		
324	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	SPS Depreciation Expense Linkage Period Adjustment	(15,490)			(15,490)	
325	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	SPS Depreciation Expense Test Year Adjustment	(5,962)				(5,962)
326	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	SPS Estimated Annualized Depreciation Expense at New Rates	21,637				21,637
327	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	SPS Unblending Adjustment	133,603		133,603		
328	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	1,633,008	1,366,668	266,155	(15,490)	15,675
329									
330	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	Base	116,495	116,495			
331	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	SPS Depreciation Expense Annualize	(3,773)		(3,773)		
332	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	SPS Depreciation Expense Linkage Period Adjustment	9,052			9,052	
333	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	SPS Depreciation Expense Test Year Adjustment	1,824				1,824
334	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	SPS Estimated Annualized Depreciation Expense at New Rates	4,052				4,052
335	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	SPS Unblending Adjustment	5,697		5,697		
336	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	133,348	116,495	1,925	9,052	5,876
337									
338	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Base	2,678	2,678			
339	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Depreciation Expense Annualize	(87)		(87)		
340	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Depreciation Expense Linkage Period Adjustment	208			208	
341	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Depreciation Expense Test Year Adjustment	42				42
342	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Estimated Annualized Depreciation Expense at New Rates	93				93

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
343	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Unblending Adjustment	131		131		
344	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Subtotal 354000ERN-Tran Towers & Fixture Radial NM	3,065	2,678	44	208	135
345									
346	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Base	4,036	4,036			
347	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Depreciation Expense Annualize	(131)		(131)		
348	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Depreciation Expense Linkage Period Adjustment	314			314	
349	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Depreciation Expense Test Year Adjustment	63				63
350	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Estimated Annualized Depreciation Expense at New Rates	140				140
351	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Unblending Adjustment	197		197		
352	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Subtotal 354000ERT-Tran Towers & Fixture Radial TX	4,619	4,036	67	314	204
353									
354	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base	777	777			
355	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Depreciation Expense Annualize	(25)		(25)		
356	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Depreciation Expense Linkage Period Adjustment	60			60	
357	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Depreciation Expense Test Year Adjustment	12				12
358	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Estimated Annualized Depreciation Expense at New Rates	27				27
359	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Adjustment	38		38		
360	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale	889	777	13	60	39
361									
362	4-Book Depr	Transmission	355000E	Base	43,729,889	43,729,889			
363	4-Book Depr	Transmission	355000E	SPS Depreciation Expense Annualize	893,769		893,769		
364	4-Book Depr	Transmission	355000E	SPS Depreciation Expense Linkage Period Adjustment	3,940,430			3,940,430	
365	4-Book Depr	Transmission	355000E	SPS Depreciation Expense Test Year Adjustment	793,828				793,828
366	4-Book Depr	Transmission	355000E	SPS Estimated Annualized Depreciation Expense at New Rates	1,118,105				1,118,105
367	4-Book Depr	Transmission	355000E	SPS Unblending Adjustment	6,922,865		6,922,865		
368	4-Book Depr	Transmission	355000E	Subtotal 355000E	57,398,887	43,729,889	7,816,634	3,940,430	1,911,933
369									
370	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	1,005,166	1,005,166			
371	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Depreciation Expense Annualize	20,544		20,544		
372	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Depreciation Expense Linkage Period Adjustment	90,574			90,574	
373	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Depreciation Expense Test Year Adjustment	18,247				18,247
374	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Estimated Annualized Depreciation Expense at New Rates	25,701				25,701
375	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Adjustment	159,128		159,128		
376	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	1,319,359	1,005,166	179,672	90,574	43,947
377									
378	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base	1,514,892	1,514,892			

Southwestern Public Service Company

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
379	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Depreciation Expense Annualize	30,962		30,962		
380	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Depreciation Expense Linkage Period Adjustment	136,505			136,505	
381	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Depreciation Expense Test Year Adjustment	27,500				27,500
382	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Estimated Annualized Depreciation Expense at New Rates	38,733				38,733
383	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Adjustment	239,822		239,822		
384	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX	1,988,414	1,514,892	270,784	136,505	66,233
385									
386	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base	291,598	291,598			
387	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Depreciation Expense Annualize	5,960		5,960		
388	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Depreciation Expense Linkage Period Adjustment	26,275			26,275	
389	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Depreciation Expense Test Year Adjustment	5,293				5,293
390	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Estimated Annualized Depreciation Expense at New Rates	7,456				7,456
391	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Unblending Adjustment	46,163		46,163		
392	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Subtotal 355000ERW-Tran Poles & Fixtures Radial Wholesale	382,745	291,598	52,123	26,275	12,749
393									
394	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	Base	7,039	7,039			
395	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Depreciation Expense Annualize	(193)		(193)		
396	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Depreciation Expense Linkage Period Adjustment	(22)			(22)	
397	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Depreciation Expense Test Year Adjustment	(7)				(7)
398	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Estimated Annualized Depreciation Expense at New Rates	158				158
399	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Unblending Adjustment	1,116		1,116		
400	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	Subtotal 355010-Tran Poles & Fixtures-Prod	8,089	7,039	923	(22)	150
401									
402	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	Base	630,624	630,624			
403	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Depreciation Expense Annualize	4,581		4,581		
404	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Depreciation Expense Linkage Period Adjustment	(2,037)			(2,037)	
405	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Depreciation Expense Test Year Adjustment	(690)				(690)
406	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Estimated Annualized Depreciation Expense at New Rates	14,549				14,549
407	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Unblending Adjustment	99,851		99,851		
408	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	Subtotal 355045-Tran Poles & Fixtures-Wind	746,878	630,624	104,432	(2,037)	13,858
409									
410	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	Base	14,462,879	14,462,879			
411	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	SPS Depreciation Expense Annualize	505,520		505,520		
412	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	SPS Depreciation Expense Linkage Period Adjustment	1,200,127			1,200,127	
413	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	SPS Depreciation Expense Test Year Adjustment	241,774				241,774

Southwestern Public Service Company

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
414	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	SPS Estimated Annualized Depreciation Expense at New Rates	(5,678,537)				(5,678,537)
415	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	SPS Unblending Adjustment	730,993		730,993		
416	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D	11,462,755	14,462,879	1,236,512	1,200,127	(5,436,762)
417									
418	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	332,441	332,441			
419	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Depreciation Expense Annualize	11,620		11,620		
420	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Depreciation Expense Linkage Period Adjustment	27,586			27,586	
421	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Depreciation Expense Test Year Adjustment	5,557				5,557
422	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Estimated Annualized Depreciation Expense at New Rates	(130,526)				(130,526)
423	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Adjustment	16,802		16,802		
424	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	263,481	332,441	28,422	27,586	(124,968)
425									
426	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base	501,023	501,023			
427	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Depreciation Expense Annualize	17,512		17,512		
428	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Depreciation Expense Linkage Period Adjustment	41,575			41,575	
429	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Depreciation Expense Test Year Adjustment	8,376				8,376
430	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Estimated Annualized Depreciation Expense at New Rates	(196,716)				(196,716)
431	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Adjustment	25,323		25,323		
432	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX	397,093	501,023	42,835	41,575	(188,340)
433									
434	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base	96,441	96,441			
435	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Depreciation Expense Annualize	3,371		3,371		
436	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Depreciation Expense Linkage Period Adjustment	8,003			8,003	
437	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Depreciation Expense Test Year Adjustment	1,612				1,612
438	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Estimated Annualized Depreciation Expense at New Rates	(37,865)				(37,865)
439	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Adjustment	4,874		4,874		
440	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale	76,436	96,441	8,245	8,003	(36,253)
441									
442	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	Base	9,999	9,999			
443	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	SPS Depreciation Expense Annualize	82		82		
444	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	SPS Depreciation Expense Linkage Period Adjustment	(30)			(30)	
445	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	SPS Depreciation Expense Test Year Adjustment	(10)				(10)
446	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	SPS Estimated Annualized Depreciation Expense at New Rates	(3,494)				(3,494)
447	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Adjustment	505		505		
448	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	7,052	9,999	587	(30)	(3,504)

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
449									
450	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	Base	321,866	321,866			
451	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	SPS Depreciation Expense Annualize	5,665		5,665		
452	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	SPS Depreciation Expense Linkage Period Adjustment	(956)			(956)	
453	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	SPS Depreciation Expense Test Year Adjustment	(323)				(323)
454	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	SPS Estimated Annualized Depreciation Expense at New Rates	(113,468)				(113,468)
455	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Adjustment	16,262		16,262		
456	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	229,047	321,866	21,927	(956)	(113,790)
457									
458	4-Book Depr	Transmission	357000E-Tran Underground Cond	Base	3,792	3,792			
459	4-Book Depr	Transmission	357000E-Tran Underground Cond	SPS Depreciation Expense Annualize	91		91		
460	4-Book Depr	Transmission	357000E-Tran Underground Cond	SPS Depreciation Expense Linkage Period Adjustment	343			343	
461	4-Book Depr	Transmission	357000E-Tran Underground Cond	SPS Depreciation Expense Test Year Adjustment	69				69
462	4-Book Depr	Transmission	357000E-Tran Underground Cond	SPS Estimated Annualized Depreciation Expense at New Rates	126				126
463	4-Book Depr	Transmission	357000E-Tran Underground Cond	SPS Unblending Adjustment	600		600		
464	4-Book Depr	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	5,021	3,792	691	343	195
465									
466	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	Base	11,503	11,503			
467	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	SPS Depreciation Expense Annualize	3,810		3,810		
468	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	SPS Depreciation Expense Linkage Period Adjustment	1,026			1,026	
469	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	SPS Depreciation Expense Test Year Adjustment	207				207
470	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	SPS Estimated Annualized Depreciation Expense at New Rates	651				651
471	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	SPS Unblending Adjustment	(1,894)		(1,894)		
472	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	Subtotal 358000-Tran UG Conductor & Devic	15,302	11,503	1,916	1,026	857
473									
474	4-Book Depr	Transmission	359000-Transmission Road & Trai	Base	8,484	8,484			
475	4-Book Depr	Transmission	359000-Transmission Road & Trai	SPS Depreciation Expense Annualize	(1,911)		(1,911)		
476	4-Book Depr	Transmission	359000-Transmission Road & Trai	SPS Depreciation Expense Linkage Period Adjustment	617			617	
477	4-Book Depr	Transmission	359000-Transmission Road & Trai	SPS Depreciation Expense Test Year Adjustment	124				124
478	4-Book Depr	Transmission	359000-Transmission Road & Trai	SPS Estimated Annualized Depreciation Expense at New Rates	142				142
479	4-Book Depr	Transmission	359000-Transmission Road & Trai	SPS Unblending Adjustment	1,499		1,499		
480	4-Book Depr	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai	8,955	8,484	(412)	617	266
481									
482	4-Book Depr	Transmission		<b>Subtotal Transmission</b>	<b>117,577,647</b>	<b>98,682,463</b>	<b>14,455,819</b>	<b>7,239,454</b>	<b>(2,800,089)</b>
483									
484	4-Book Depr	Distribution	360004-Dist Land Rights-NM	Base	225,054	225,054			
485	4-Book Depr	Distribution	360004-Dist Land Rights-NM	SPS Depreciation Expense Annualize	12,970		12,970		
486	4-Book Depr	Distribution	360004-Dist Land Rights-NM	SPS Depreciation Expense Linkage Period Adjustment	16,901			16,901	
487	4-Book Depr	Distribution	360004-Dist Land Rights-NM	SPS Depreciation Expense Test Year Adjustment	17,961				17,961



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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
526	4-Book Depr	Distribution	366000E-Dist Underground Cond	Base	514,745	514,745			
527	4-Book Depr	Distribution	366000E-Dist Underground Cond	SPS Depreciation Expense Annualize	(20,622)		(20,622)		
528	4-Book Depr	Distribution	366000E-Dist Underground Cond	SPS Depreciation Expense Linkage Period Adjustment	52,674			52,674	
529	4-Book Depr	Distribution	366000E-Dist Underground Cond	SPS Depreciation Expense Test Year Adjustment	26,209				26,209
530	4-Book Depr	Distribution	366000E-Dist Underground Cond	SPS Estimated Annualized Depreciation Expense at New Rates	34,135				34,135
531	4-Book Depr	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	607,141	514,745	(20,622)	52,674	60,344
532									
533	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	Base	1,341,699	1,341,699			
534	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	SPS Depreciation Expense Annualize	(48,124)		(48,124)		
535	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	SPS Depreciation Expense Linkage Period Adjustment	137,910			137,910	
536	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	SPS Depreciation Expense Test Year Adjustment	68,614				68,614
537	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	SPS Estimated Annualized Depreciation Expense at New Rates	188,101				188,101
538	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D	1,688,200	1,341,699	(48,124)	137,910	256,715
539									
540	4-Book Depr	Distribution	368000E-Dist Line Transformer	Base	6,349,077	6,349,077			
541	4-Book Depr	Distribution	368000E-Dist Line Transformer	SPS Depreciation Expense Annualize	(520,867)		(520,867)		
542	4-Book Depr	Distribution	368000E-Dist Line Transformer	SPS Depreciation Expense Linkage Period Adjustment	12,144			12,144	
543	4-Book Depr	Distribution	368000E-Dist Line Transformer	SPS Depreciation Expense Test Year Adjustment	(19,033)				(19,033)
544	4-Book Depr	Distribution	368000E-Dist Line Transformer	SPS Estimated Annualized Depreciation Expense at New Rates	920,429				920,429
545	4-Book Depr	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer	6,741,749	6,349,077	(520,867)	12,144	901,396
546									
547	4-Book Depr	Distribution	369010-Distribution Services O	Base	1,700,432	1,700,432			
548	4-Book Depr	Distribution	369010-Distribution Services O	SPS Depreciation Expense Annualize	185,446		185,446		
549	4-Book Depr	Distribution	369010-Distribution Services O	SPS Depreciation Expense Linkage Period Adjustment	7,694			7,694	
550	4-Book Depr	Distribution	369010-Distribution Services O	SPS Depreciation Expense Test Year Adjustment	(5,906)				(5,906)
551	4-Book Depr	Distribution	369010-Distribution Services O	SPS Estimated Annualized Depreciation Expense at New Rates	(5,467)				(5,467)
552	4-Book Depr	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O	1,882,198	1,700,432	185,446	7,694	(11,373)
553									
554	4-Book Depr	Distribution	369020-Distribution Services U	Base	1,530,736	1,530,736			
555	4-Book Depr	Distribution	369020-Distribution Services U	SPS Depreciation Expense Annualize	168,378		168,378		
556	4-Book Depr	Distribution	369020-Distribution Services U	SPS Depreciation Expense Linkage Period Adjustment	6,102			6,102	
557	4-Book Depr	Distribution	369020-Distribution Services U	SPS Depreciation Expense Test Year Adjustment	(5,377)				(5,377)
558	4-Book Depr	Distribution	369020-Distribution Services U	SPS Estimated Annualized Depreciation Expense at New Rates	(4,923)				(4,923)
559	4-Book Depr	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U	1,694,916	1,530,736	168,378	6,102	(10,300)
560									
561	4-Book Depr	Distribution	370000E-Distribution Meter	Base	1,915,625	1,915,625			
562	4-Book Depr	Distribution	370000E-Distribution Meter	SPS Depreciation Expense Annualize	(38,700)		(38,700)		
563	4-Book Depr	Distribution	370000E-Distribution Meter	SPS Depreciation Expense Linkage Period Adjustment	137,531			137,531	
564	4-Book Depr	Distribution	370000E-Distribution Meter	SPS Depreciation Expense Test Year Adjustment	7,671				7,671

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
565	4-Book Depr	Distribution	370000E-Distribution Meter	SPS Estimated Annualized Depreciation Expense at New Rates	1,358,910				1,358,910
566	4-Book Depr	Distribution	370000E-Distribution Meter	Subtotal 370000E-Distribution Meter	3,381,036	1,915,625	(38,700)	137,531	1,366,581
567									
568	4-Book Depr	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Depreciation Expense Linkage Period Adjustment	381,681			381,681	
569	4-Book Depr	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Depreciation Expense Test Year Adjustment	447,366				447,366
570	4-Book Depr	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Estimated Annualized Depreciation Expense at New Rates	771,430				771,430
571	4-Book Depr	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	Subtotal 370020R-Distr Meters AGIS AMI-Retail Allocated	1,600,477			381,681	1,218,796
572									
573	4-Book Depr	Distribution	371000E-Dist Inst on Cust Premis	Base	358,778	358,778			
574	4-Book Depr	Distribution	371000E-Dist Inst on Cust Premis	SPS Depreciation Expense Annualize	215,136		215,136		
575	4-Book Depr	Distribution	371000E-Dist Inst on Cust Premis	SPS Estimated Annualized Depreciation Expense at New Rates	359,023				359,023
576	4-Book Depr	Distribution	371000E-Dist Inst on Cust Premis	Subtotal 371000E-Dist Inst on Cust Premis	932,937	358,778	215,136		359,023
577									
578	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	Base	1,244,786	1,244,786			
579	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	SPS Depreciation Expense Annualize	(127,999)		(127,999)		
580	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	SPS Depreciation Expense Linkage Period Adjustment	23,316			23,316	
581	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	SPS Depreciation Expense Test Year Adjustment	(25,216)				(25,216)
582	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	SPS Estimated Annualized Depreciation Expense at New Rates	564,718				564,718
583	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy	1,679,605	1,244,786	(127,999)	23,316	539,502
584									
585	4-Book Depr	Distribution		<b>Subtotal Distribution</b>	<b>63,379,283</b>	<b>44,675,861</b>	<b>353,357</b>	<b>3,440,572</b>	<b>14,909,494</b>
586									
587	4-Book Depr	General	389002-General Land Rights	Base	979	979			
588	4-Book Depr	General	389002-General Land Rights	SPS Depreciation Expense Annualize	(1)		(1)		
589	4-Book Depr	General	389002-General Land Rights	SPS Depreciation Expense Linkage Period Adjustment					
590	4-Book Depr	General	389002-General Land Rights	SPS Depreciation Expense Test Year Adjustment					
591	4-Book Depr	General	389002-General Land Rights	SPS Estimated Annualized Depreciation Expense at New Rates	45				45
592	4-Book Depr	General	389002-General Land Rights	SPS Unblending Adjustment	(192)		(192)		
593	4-Book Depr	General	389002-General Land Rights	Subtotal 389002-General Land Rights	831	979	(193)		45
594									
595	4-Book Depr	General	390000-Genl Structures & Improv	Base	2,225,347	2,225,347			
596	4-Book Depr	General	390000-Genl Structures & Improv	SPS Base Data - General Call Center	(177,197)	(177,197)			
597	4-Book Depr	General	390000-Genl Structures & Improv	SPS Depreciation Expense Annualize	(118,900)		(118,900)		
598	4-Book Depr	General	390000-Genl Structures & Improv	SPS Depreciation Expense Linkage Period Adjustment	124,799			124,799	
599	4-Book Depr	General	390000-Genl Structures & Improv	SPS Depreciation Expense Test Year Adjustment	266,864				266,864
600	4-Book Depr	General	390000-Genl Structures & Improv	SPS Estimated Annualized Depreciation Expense at New Rates	167,031				167,031



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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
601	4-Book Depr	General	390000-Genl Structures & Improv	SPS Unblending Adjustment	(328,504)		(328,504)		
602	4-Book Depr	General	390000-Genl Structures & Improv	Subtotal 390000-Genl Structures & Improv	2,159,441	2,048,150	(447,404)	124,799	433,896
603									
604	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	Base	187,390	187,390			
605	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	SPS Depreciation Expense Annualize	(12,957)		(12,957)		
606	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	SPS Depreciation Expense Linkage Period Adjustment	13,600			13,600	
607	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	SPS Unblending Adjustment	7		7		
608	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	Subtotal 390007-Genl Str & Imp Lease Bld	188,040	187,390	(12,950)	13,600	
609									
610	4-Book Depr	General	390050-Genl Str & Imp-Call Center	SPS Base Data - General Call Center	177,197	177,197			
611	4-Book Depr	General	390050-Genl Str & Imp-Call Center	Subtotal 390050-Genl Str & Imp-Call Center	177,197	177,197			
612									
613	4-Book Depr	General	391000-General Office Furn & E	Base	977,961	977,961			
614	4-Book Depr	General	391000-General Office Furn & E	SPS Base Data - Reclass Retail Allocated	(690)	(690)			
615	4-Book Depr	General	391000-General Office Furn & E	SPS Depreciation Expense Annualize	12,885		12,885		
616	4-Book Depr	General	391000-General Office Furn & E	SPS Depreciation Expense Linkage Period Adjustment	91,968			91,968	
617	4-Book Depr	General	391000-General Office Furn & E	SPS Depreciation Expense Test Year Adjustment	35,662				35,662
618	4-Book Depr	General	391000-General Office Furn & E	SPS Estimated Annualized Depreciation Expense at New Rates	352,869				352,869
619	4-Book Depr	General	391000-General Office Furn & E	SPS Unblending Adjustment	(15,122)		(15,122)		
620	4-Book Depr	General	391000-General Office Furn & E	Subtotal 391000-General Office Furn & E	1,455,531	977,271	(2,238)	91,968	388,531
621									
622	4-Book Depr	General	391000R-General Office Furn & E-Retail Allocated	SPS Base Data - Reclass Retail Allocated	690	690			
623	4-Book Depr	General	391000R-General Office Furn & E-Retail Allocated	SPS Depreciation Expense Annualize	284		284		
624	4-Book Depr	General	391000R-General Office Furn & E-Retail Allocated	SPS Depreciation Expense Linkage Period Adjustment					
625	4-Book Depr	General	391000R-General Office Furn & E-Retail Allocated	Subtotal 391000R-General Office Furn & E-Retail Allocated	974	690	284		
626									
627	4-Book Depr	General	391004-General Info Sys Computer	Base	16,650,566	16,650,566			
628	4-Book Depr	General	391004-General Info Sys Computer	SPS Base Data - Reclass Retail Allocated	(102,324)	(102,324)			
629	4-Book Depr	General	391004-General Info Sys Computer	SPS Depreciation Expense Annualize	(3,146,030)		(3,146,030)		
630	4-Book Depr	General	391004-General Info Sys Computer	SPS Depreciation Expense Linkage Period Adjustment	2,308,053			2,308,053	
631	4-Book Depr	General	391004-General Info Sys Computer	SPS Depreciation Expense Test Year Adjustment	(3,435,316)				(3,435,316)
632	4-Book Depr	General	391004-General Info Sys Computer	SPS Estimated Annualized Depreciation Expense at New Rates	1,957,250				1,957,250
633	4-Book Depr	General	391004-General Info Sys Computer	SPS Unblending Adjustment	(82,255)		(82,255)		
634	4-Book Depr	General	391004-General Info Sys Computer	Subtotal 391004-General Info Sys Computer	14,149,943	16,548,242	(3,228,285)	2,308,053	(1,478,067)
635									
636	4-Book Depr	General	391004R-General Info Sys Computer-Retail Allocated	SPS Base Data - Reclass Retail Allocated	102,324	102,324			
637	4-Book Depr	General	391004R-General Info Sys Computer-Retail Allocated	SPS Depreciation Expense Annualize	44,689		44,689		

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
638	4-Book Depr	General	391004R-General Info Sys Computer-Retail Allocated	Subtotal 391004R-General Info Sys Computer-Retail Allocated	147,013	102,324	44,689		
639									
640	4-Book Depr	General	392010-General Transp Eq Grp	SPS Depreciation Expense Annualize	86,258		86,258		
641	4-Book Depr	General	392010-General Transp Eq Grp	SPS Depreciation Expense Linkage Period Adjustment	11,514			11,514	
642	4-Book Depr	General	392010-General Transp Eq Grp	SPS Depreciation Expense Test Year Adjustment	11,168				11,168
643	4-Book Depr	General	392010-General Transp Eq Grp	SPS Estimated Annualized Depreciation Expense at New Rates	32,409				32,409
644	4-Book Depr	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	141,349		86,258	11,514	43,577
645									
646	4-Book Depr	General	392020-General Transp Eq Grp 2	SPS Depreciation Expense Annualize	744,299		744,299		
647	4-Book Depr	General	392020-General Transp Eq Grp 2	SPS Depreciation Expense Linkage Period Adjustment	116,126			116,126	
648	4-Book Depr	General	392020-General Transp Eq Grp 2	SPS Depreciation Expense Test Year Adjustment	92,364				92,364
649	4-Book Depr	General	392020-General Transp Eq Grp 2	SPS Estimated Annualized Depreciation Expense at New Rates	236,579				236,579
650	4-Book Depr	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	1,189,367		744,299	116,126	328,943
651									
652	4-Book Depr	General	392030-General Transp Eq Trailer	SPS Depreciation Expense Annualize	295,922		295,922		
653	4-Book Depr	General	392030-General Transp Eq Trailer	SPS Depreciation Expense Linkage Period Adjustment	41,710			41,710	
654	4-Book Depr	General	392030-General Transp Eq Trailer	SPS Depreciation Expense Test Year Adjustment	33,739				33,739
655	4-Book Depr	General	392030-General Transp Eq Trailer	SPS Estimated Annualized Depreciation Expense at New Rates	(51,535)				(51,535)
656	4-Book Depr	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	319,837		295,922	41,710	(17,796)
657									
658	4-Book Depr	General	392040-General Transp Eq Grp 4	SPS Depreciation Expense Annualize	911,311		911,311		
659	4-Book Depr	General	392040-General Transp Eq Grp 4	SPS Depreciation Expense Linkage Period Adjustment	(64,565)			(64,565)	
660	4-Book Depr	General	392040-General Transp Eq Grp 4	SPS Depreciation Expense Test Year Adjustment	4,472				4,472
661	4-Book Depr	General	392040-General Transp Eq Grp 4	SPS Estimated Annualized Depreciation Expense at New Rates	45,965				45,965
662	4-Book Depr	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	897,183		911,311	(64,565)	50,437
663									
664	4-Book Depr	General	393000-General Stores Equipmen	Base	9,604	9,604			
665	4-Book Depr	General	393000-General Stores Equipmen	SPS Depreciation Expense Annualize	(2,211)		(2,211)		
666	4-Book Depr	General	393000-General Stores Equipmen	SPS Depreciation Expense Linkage Period Adjustment	(339)			(339)	
667	4-Book Depr	General	393000-General Stores Equipmen	SPS Depreciation Expense Test Year Adjustment	(373)				(373)
668	4-Book Depr	General	393000-General Stores Equipmen	SPS Estimated Annualized Depreciation Expense at New Rates	4,083				4,083
669	4-Book Depr	General	393000-General Stores Equipmen	SPS Unblending Adjustment	(353)		(353)		
670	4-Book Depr	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	10,412	9,604	(2,564)	(339)	3,710
671									
672	4-Book Depr	General	394000-General Tools & Shop Equi	Base	1,640,907	1,640,907			
673	4-Book Depr	General	394000-General Tools & Shop Equi	SPS Depreciation Expense Annualize	88,336		88,336		
674	4-Book Depr	General	394000-General Tools & Shop Equi	SPS Depreciation Expense Linkage Period Adjustment	191,533			191,533	
675	4-Book Depr	General	394000-General Tools & Shop Equi	SPS Depreciation Expense Test Year Adjustment	58,713				58,713

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
676	4-Book Depr	General	394000-General Tools & Shop Equi	SPS Estimated Annualized Depreciation Expense at New Rates	174,976				174,976
677	4-Book Depr	General	394000-General Tools & Shop Equi	SPS Unblending Adjustment	16,058		16,058		
678	4-Book Depr	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	2,170,523	1,640,907	104,394	191,533	233,689
679									
680	4-Book Depr	General	395000-General Laboratory Equi	Base	297,625	297,625			
681	4-Book Depr	General	395000-General Laboratory Equi	SPS Depreciation Expense Annualize	(16,397)		(16,397)		
682	4-Book Depr	General	395000-General Laboratory Equi	SPS Depreciation Expense Linkage Period Adjustment	48,583			48,583	
683	4-Book Depr	General	395000-General Laboratory Equi	SPS Depreciation Expense Test Year Adjustment	(2,273)				(2,273)
684	4-Book Depr	General	395000-General Laboratory Equi	SPS Estimated Annualized Depreciation Expense at New Rates	11,032				11,032
685	4-Book Depr	General	395000-General Laboratory Equi	SPS Unblending Adjustment	(101,297)		(101,297)		
686	4-Book Depr	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	237,274	297,625	(117,694)	48,583	8,759
687									
688	4-Book Depr	General	396000-General Power Operated E	SPS Depreciation Expense Annualize	236,279		236,279		
689	4-Book Depr	General	396000-General Power Operated E	SPS Depreciation Expense Linkage Period Adjustment	36,734			36,734	
690	4-Book Depr	General	396000-General Power Operated E	SPS Depreciation Expense Test Year Adjustment	17,785				17,785
691	4-Book Depr	General	396000-General Power Operated E	SPS Estimated Annualized Depreciation Expense at New Rates	(34,507)				(34,507)
692	4-Book Depr	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E	256,293		236,279	36,734	(16,721)
693									
694	4-Book Depr	General	397000-General Communication E	Base	2,681,507	2,681,507			
695	4-Book Depr	General	397000-General Communication E	SPS Depreciation Expense Annualize	(237,412)		(237,412)		
696	4-Book Depr	General	397000-General Communication E	SPS Depreciation Expense Linkage Period Adjustment	671,136			671,136	
697	4-Book Depr	General	397000-General Communication E	SPS Depreciation Expense Test Year Adjustment	117,117				117,117
698	4-Book Depr	General	397000-General Communication E	SPS Estimated Annualized Depreciation Expense at New Rates	1,733,536				1,733,536
699	4-Book Depr	General	397000-General Communication E	SPS Unblending Adjustment	(689,885)		(689,885)		
700	4-Book Depr	General	397000-General Communication E	Subtotal 397000-General Communication E	4,276,000	2,681,507	(927,297)	671,136	1,850,653
701									
702	4-Book Depr	General	397010-General Comm Eq Two Wa	Base	2,683,351	2,683,351			
703	4-Book Depr	General	397010-General Comm Eq Two Wa	SPS Depreciation Expense Annualize	(230,344)		(230,344)		
704	4-Book Depr	General	397010-General Comm Eq Two Wa	SPS Depreciation Expense Linkage Period Adjustment	651,158			651,158	
705	4-Book Depr	General	397010-General Comm Eq Two Wa	SPS Depreciation Expense Test Year Adjustment	113,631				113,631
706	4-Book Depr	General	397010-General Comm Eq Two Wa	SPS Estimated Annualized Depreciation Expense at New Rates	1,681,931				1,681,931
707	4-Book Depr	General	397010-General Comm Eq Two Wa	SPS Unblending Adjustment	(751,017)		(751,017)		
708	4-Book Depr	General	397010-General Comm Eq Two Wa	Subtotal 397010-General Comm Eq Two Wa	4,148,709	2,683,351	(981,361)	651,158	1,795,562
709									
710	4-Book Depr	General	397020-General Comm Eq AE	Base	2,701	2,701			
711	4-Book Depr	General	397020-General Comm Eq AE	SPS Depreciation Expense Annualize	(232)		(232)		
712	4-Book Depr	General	397020-General Comm Eq AE	SPS Depreciation Expense Linkage Period Adjustment	655			655	
713	4-Book Depr	General	397020-General Comm Eq AE	SPS Depreciation Expense Test Year Adjustment	114				114







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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
40	4-Book Depr	Intangible	303014-Intg CRS Computr Softwar	Base	68,949	68,949			
41	4-Book Depr	Intangible	303014-Intg CRS Computr Softwar	SPS Depreciation Expense Annualize	21,396		21,396		
42	4-Book Depr	Intangible	303014-Intg CRS Computr Softwar	Subtotal 303014-Intg CRS Computr Softwar	90,345	68,949	21,396		
43									
44	4-Book Depr	Intangible	303015-Sfwr-Non Reg 15 Yr	Base	(11,032)	(11,032)			
45	4-Book Depr	Intangible	303015-Sfwr-Non Reg 15 Yr	Subtotal 303015-Sfwr-Non Reg 15 Yr	(11,032)	(11,032)			
46									
47	4-Book Depr	Intangible	303016-Sfwr-Non Reg 5 Yr	Base	(34,008)	(34,008)			
48	4-Book Depr	Intangible	303016-Sfwr-Non Reg 5 Yr	Subtotal 303016-Sfwr-Non Reg 5 Yr	(34,008)	(34,008)			
49									
50	4-Book Depr	Intangible	303020-Sfwr-Non Reg 10 Yr	Base	(3,835)	(3,835)			
51	4-Book Depr	Intangible	303020-Sfwr-Non Reg 10 Yr	Subtotal 303020-Sfwr-Non Reg 10 Yr	(3,835)	(3,835)			
52									
53	4-Book Depr	Intangible		<b>Subtotal Intangible</b>	<b>11,036,335</b>	<b>7,901,310</b>	<b>256,904</b>	<b>1,388,806</b>	<b>1,489,315</b>
54									
55	4-Book Depr	Production	310002-Steam Prod Land Rights	Base	14,503	14,503			
56	4-Book Depr	Production	310002-Steam Prod Land Rights	SPS Depreciation Expense Annualize	1,658		1,658		
57	4-Book Depr	Production	310002-Steam Prod Land Rights	SPS Depreciation Expense Linkage Period Adjustment	(0)			(0)	
58	4-Book Depr	Production	310002-Steam Prod Land Rights	SPS Depreciation Expense Test Year Adjustment	27,802				27,802
59	4-Book Depr	Production	310002-Steam Prod Land Rights	SPS Estimated Annualized Depreciation Expense at New Rates	83,286				83,286
60	4-Book Depr	Production	310002-Steam Prod Land Rights	SPS Unblending Adjustment	(501)		(501)		
61	4-Book Depr	Production	310002-Steam Prod Land Rights	Subtotal 310002-Steam Prod Land Rights	126,747	14,503	1,156	(0)	111,088
62									
63	4-Book Depr	Production	310003-Steam Prod Water Rights	Base	188,701	188,701			
64	4-Book Depr	Production	310003-Steam Prod Water Rights	SPS Depreciation Expense Annualize	36,244		36,244		
65	4-Book Depr	Production	310003-Steam Prod Water Rights	SPS Depreciation Expense Test Year Adjustment	974				974
66	4-Book Depr	Production	310003-Steam Prod Water Rights	SPS Estimated Annualized Depreciation Expense at New Rates	4,432				4,432
67	4-Book Depr	Production	310003-Steam Prod Water Rights	SPS Unblending Adjustment	(17,315)		(17,315)		
68	4-Book Depr	Production	310003-Steam Prod Water Rights	Subtotal 310003-Steam Prod Water Rights	213,036	188,701	18,928		5,406
69									
70	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	Base	470	470			
71	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	SPS Depreciation Expense Annualize	101		101		
72	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	SPS Depreciation Expense Linkage Period Adjustment	(0)			(0)	
73	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	SPS Estimated Annualized Depreciation Expense at New Rates	104,552				104,552
74	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	SPS Unblending Adjustment	(22)		(22)		
75	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	Subtotal 310004-Steam Prod Land Rights-NM	105,101	470	79	(0)	104,552
76									
77	4-Book Depr	Production	311000E-Steam Prod Str & Improv	Base	3,485,686	3,485,686			
78	4-Book Depr	Production	311000E-Steam Prod Str & Improv	SPS Depreciation Expense Annualize	721,574		721,574		
79	4-Book Depr	Production	311000E-Steam Prod Str & Improv	SPS Depreciation Expense Linkage Period Adjustment	260,254				260,254

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
80	4-Book Depr	Production	311000E-Steam Prod Str & Improv	SPS Depreciation Expense Test Year Adjustment	(37,281)				(37,281)
81	4-Book Depr	Production	311000E-Steam Prod Str & Improv	SPS Estimated Annualized Depreciation Expense at New Rates	2,185,190				2,185,190
82	4-Book Depr	Production	311000E-Steam Prod Str & Improv	SPS Unblending Adjustment	535,705		535,705		
83	4-Book Depr	Production	311000E-Steam Prod Str & Improv	Subtotal 311000E-Steam Prod Str & Improv	7,151,128	3,485,686	1,257,278	260,254	2,147,909
84									
85	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	Base	199,924	199,924			
86	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Depreciation Expense Annualize	39,157		39,157		
87	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Depreciation Expense Linkage Period Adjustment	14,123			14,123	
88	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Depreciation Expense Test Year Adjustment	(2,023)				(2,023)
89	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Estimated Annualized Depreciation Expense at New Rates	118,583				118,583
90	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Unblending Adjustment	18,303		18,303		
91	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	Subtotal 311001-Steam Prod Str&Imp-TolkSC	388,067	199,924	57,460	14,123	116,560
92									
93	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	Base	120,805	120,805			
94	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Depreciation Expense Annualize	9,826		9,826		
95	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Depreciation Expense Linkage Period Adjustment	3,544			3,544	
96	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Depreciation Expense Test Year Adjustment	(508)				(508)
97	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Estimated Annualized Depreciation Expense at New Rates	29,756				29,756
98	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Unblending Adjustment	(66,045)		(66,045)		
99	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	Subtotal 311002-Steam Prod Str&Imp-HarCoal	97,378	120,805	(56,219)	3,544	29,248
100									
101	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	Base	12,490,142	12,490,142			
102	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	SPS Depreciation Expense Annualize	3,199,480		3,199,480		
103	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	SPS Depreciation Expense Linkage Period Adjustment	444,598			444,598	
104	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	SPS Depreciation Expense Test Year Adjustment	(96,541)				(96,541)
105	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	SPS Estimated Annualized Depreciation Expense at New Rates	5,416,894				5,416,894
106	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	SPS Unblending Adjustment	672,632		672,632		
107	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	Subtotal 312000E-Steam Prod Boiler Plant E	22,127,205	12,490,142	3,872,113	444,598	5,320,352
108									
109	4-Book Depr	Production	312001-Steam Prod Blr Pit-TolkSC	Base	110,379	110,379			
110	4-Book Depr	Production	312001-Steam Prod Blr Pit-TolkSC	SPS Depreciation Expense Annualize	30,866		30,866		
111	4-Book Depr	Production	312001-Steam Prod Blr Pit-TolkSC	SPS Depreciation Expense Linkage Period Adjustment	4,289			4,289	
112	4-Book Depr	Production	312001-Steam Prod Blr Pit-TolkSC	SPS Depreciation Expense Test Year Adjustment	(931)				(931)
113	4-Book Depr	Production	312001-Steam Prod Blr Pit-TolkSC	SPS Estimated Annualized Depreciation Expense at New Rates	52,257				52,257
114	4-Book Depr	Production	312001-Steam Prod Blr Pit-TolkSC	SPS Unblending Adjustment	16,604		16,604		
115	4-Book Depr	Production	312001-Steam Prod Blr Pit-TolkSC	Subtotal 312001-Steam Prod Blr Pit-TolkSC	213,463	110,379	47,469	4,289	51,326
116									
117	4-Book Depr	Production	312002-Steam Prod Blr Pit-HarCoal	Base	2,191,499	2,191,499			
118	4-Book Depr	Production	312002-Steam Prod Blr Pit-HarCoal	SPS Depreciation Expense Annualize	234,976		234,976		



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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
119	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Depreciation Expense Linkage Period Adjustment	32,652			32,652	
120	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Depreciation Expense Test Year Adjustment	(7,090)				(7,090)
121	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Estimated Annualized Depreciation Expense at New Rates	397,828				397,828
122	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Unblending Adjustment	(1,224,798)		(1,224,798)		
123	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	Subtotal 312002-Steam Prod Blr Plt-HarCoal	1,625,068	2,191,499	(989,822)	32,652	390,738
124									
125	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	Base	6,503,234	6,503,234			
126	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	SPS Depreciation Expense Annualize	1,588,890		1,588,890		
127	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	SPS Depreciation Expense Linkage Period Adjustment	317,101			317,101	
128	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	SPS Depreciation Expense Test Year Adjustment	(98,497)				(98,497)
129	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	SPS Estimated Annualized Depreciation Expense at New Rates	2,575,330				2,575,330
130	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	SPS Unblending Adjustment	494,253		494,253		
131	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	Subtotal 314000-Steam Prod Turbogén Unit	11,380,312	6,503,234	2,083,143	317,101	2,476,834
132									
133	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	Base	350,745	350,745			
134	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	SPS Depreciation Expense Annualize	86,437		86,437		
135	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	SPS Depreciation Expense Linkage Period Adjustment	17,251			17,251	
136	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	SPS Depreciation Expense Test Year Adjustment	(5,358)				(5,358)
137	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	SPS Estimated Annualized Depreciation Expense at New Rates	140,100				140,100
138	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	SPS Unblending Adjustment	29,923		29,923		
139	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	Subtotal 314001-Steam Prod Turbogén-TolkSC	619,096	350,745	116,359	17,251	134,741
140									
141	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	Base	1,105,989	1,105,989			
142	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	SPS Depreciation Expense Annualize	246,724		246,724		
143	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	SPS Depreciation Expense Linkage Period Adjustment	55,115			55,115	
144	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	SPS Depreciation Expense Test Year Adjustment	(24,987)				(24,987)
145	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	SPS Estimated Annualized Depreciation Expense at New Rates	416,974				416,974
146	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	SPS Unblending Adjustment	53,032		53,032		
147	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	Subtotal 315000E-Steam Prod Acc Elec Eq	1,852,847	1,105,989	299,756	55,115	391,987
148									
149	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	Base	165,143	165,143			
150	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Depreciation Expense Annualize	39,010		39,010		
151	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Depreciation Expense Linkage Period Adjustment	8,714			8,714	
152	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Depreciation Expense Test Year Adjustment	(3,951)				(3,951)
153	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Estimated Annualized Depreciation Expense at New Rates	65,928				65,928
154	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Unblending Adjustment	18,111		18,111		
155	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	Subtotal 315001-Steam Prod Acc El Eq-TolkS	292,955	165,143	57,121	8,714	61,977
156									
157	4-Book Depr	Production	316000E-Steam Prod Misc Pwr Plt E	Base	340,394	340,394			



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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
197	4-Book Depr	Production	343000-Other Prod Prime Mover	Base	585,449	585,449			
198	4-Book Depr	Production	343000-Other Prod Prime Mover	SPS Depreciation Expense Annualize	27,609		27,609		
199	4-Book Depr	Production	343000-Other Prod Prime Mover	SPS Depreciation Expense Linkage Period Adjustment	15,003			15,003	
200	4-Book Depr	Production	343000-Other Prod Prime Mover	SPS Depreciation Expense Test Year Adjustment	36,900				36,900
201	4-Book Depr	Production	343000-Other Prod Prime Mover	SPS Estimated Annualized Depreciation Expense at New Rates	173,861				173,861
202	4-Book Depr	Production	343000-Other Prod Prime Mover	SPS Unblending Adjustment	(30,704)		(30,704)		
203	4-Book Depr	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover	808,118	585,449	(3,095)	15,003	210,761
204									
205	4-Book Depr	Production	344000E-Other Prod Generator	Base	2,287,974	2,287,974			
206	4-Book Depr	Production	344000E-Other Prod Generator	SPS Depreciation Expense Annualize	97,277		97,277		
207	4-Book Depr	Production	344000E-Other Prod Generator	SPS Depreciation Expense Linkage Period Adjustment	18,223			18,223	
208	4-Book Depr	Production	344000E-Other Prod Generator	SPS Depreciation Expense Test Year Adjustment	123,342				123,342
209	4-Book Depr	Production	344000E-Other Prod Generator	SPS Estimated Annualized Depreciation Expense at New Rates	904,971				904,971
210	4-Book Depr	Production	344000E-Other Prod Generator	SPS Unblending Adjustment	(75,592)		(75,592)		
211	4-Book Depr	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator	3,356,195	2,287,974	21,685	18,223	1,028,314
212									
213	4-Book Depr	Production	344045-Other Prod Generator-Wind	Base	21,051,669	21,051,669			
214	4-Book Depr	Production	344045-Other Prod Generator-Wind	SPS Depreciation Expense Annualize	15,099		15,099		
215	4-Book Depr	Production	344045-Other Prod Generator-Wind	SPS Depreciation Expense Linkage Period Adjustment	129,381			129,381	
216	4-Book Depr	Production	344045-Other Prod Generator-Wind	SPS Depreciation Expense Test Year Adjustment	1,434				1,434
217	4-Book Depr	Production	344045-Other Prod Generator-Wind	SPS Estimated Annualized Depreciation Expense at New Rates	(109,261)				(109,261)
218	4-Book Depr	Production	344045-Other Prod Generator-Wind	SPS Unblending Adjustment	396,375		396,375		
219	4-Book Depr	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind	21,484,697	21,051,669	411,474	129,381	(107,827)
220									
221	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	Base	328,126	328,126			
222	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	SPS Depreciation Expense Annualize	13,666		13,666		
223	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	SPS Depreciation Expense Linkage Period Adjustment	2,291			2,291	
224	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	SPS Depreciation Expense Test Year Adjustment	18,001				18,001
225	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	SPS Estimated Annualized Depreciation Expense at New Rates	63,071				63,071
226	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	SPS Unblending Adjustment	(15,208)		(15,208)		
227	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip	409,948	328,126	(1,542)	2,291	81,072
228									
229	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	Base	1,225,771	1,225,771			
230	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	SPS Depreciation Expense Annualize	23,765		23,765		
231	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	SPS Depreciation Expense Linkage Period Adjustment	7,889			7,889	
232	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	SPS Depreciation Expense Test Year Adjustment	82				82
233	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	SPS Estimated Annualized Depreciation Expense at New Rates	(10,225)				(10,225)
234	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	SPS Unblending Adjustment	2,641		2,641		
235	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind	1,249,924	1,225,771	26,406	7,889	(10,142)

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
236									
237	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	Base	57,039	57,039			
238	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	SPS Depreciation Expense Annualize	2,833		2,833		
239	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	SPS Depreciation Expense Linkage Period Adjustment	778			778	
240	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	SPS Depreciation Expense Test Year Adjustment	2,919				2,919
241	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	SPS Estimated Annualized Depreciation Expense at New Rates	9,093				9,093
242	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	SPS Unblending Adjustment	(44)		(44)		
243	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	Subtotal 346000E-Other Prod Misc Pwr P	72,619	57,039	2,790	778	12,012
244									
245	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	Base	22	22			
246	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	SPS Depreciation Expense Annualize	(22)		(22)		
247	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	SPS Depreciation Expense Test Year Adjustment	0				0
248	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	SPS Estimated Annualized Depreciation Expense at New Rates	(0)				(0)
249	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	SPS Unblending Adjustment	1		1		
250	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	Subtotal 346045-Other Prod Misc P Eq-Wind	0	22	(22)		0
251									
252	4-Book Depr	Production		<b>Subtotal Production</b>	<b>76,695,802</b>	<b>54,983,615</b>	<b>7,452,570</b>	<b>1,363,556</b>	<b>12,896,061</b>
253									
254	4-Book Depr	Transmission	350002E-Transmission Land Right	Base	543,491	543,491			
255	4-Book Depr	Transmission	350002E-Transmission Land Right	SPS Depreciation Expense Annualize	(41,579)		(41,579)		
256	4-Book Depr	Transmission	350002E-Transmission Land Right	SPS Depreciation Expense Linkage Period Adjustment	7,405			7,405	
257	4-Book Depr	Transmission	350002E-Transmission Land Right	SPS Estimated Annualized Depreciation Expense at New Rates	11,637				11,637
258	4-Book Depr	Transmission	350002E-Transmission Land Right	SPS Unblending Adjustment	58,255		58,255		
259	4-Book Depr	Transmission	350002E-Transmission Land Right	Subtotal 350002E-Transmission Land Right	579,210	543,491	16,676	7,405	11,637
260									
261	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	Base	42,722	42,722			
262	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Depreciation Expense Annualize	(3,268)		(3,268)		
263	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Depreciation Expense Linkage Period Adjustment	582			582	
264	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Estimated Annualized Depreciation Expense at New Rates	915				915
265	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Unblending Adjustment	4,579		4,579		
266	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	Subtotal 350002ERN-Transmission Land Right Radial NM	45,530	42,722	1,311	582	915
267									
268	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	Base					
269	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Depreciation Expense Annualize					

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
270	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Depreciation Expense Linkage Period Adjustment					
271	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Estimated Annualized Depreciation Expense at New Rates					
272	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Unblending Adjustment					
273	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	Subtotal 350002ERT-Transmission Land Right Radial TX					
274									
275	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Base					
276	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Depreciation Expense Annualize					
277	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Depreciation Expense Linkage Period Adjustment					
278	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Estimated Annualized Depreciation Expense at New Rates					
279	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Unblending Adjustment					
280	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Subtotal 350002ERW-Transmission Land Right Radial Wholesale					
281									
282	4-Book Depr	Transmission	352000-Transmission Str & Improv	Base	694,235	694,235			
283	4-Book Depr	Transmission	352000-Transmission Str & Improv	SPS Depreciation Expense Annualize	(15,943)		(15,943)		
284	4-Book Depr	Transmission	352000-Transmission Str & Improv	SPS Depreciation Expense Linkage Period Adjustment	40,043			40,043	
285	4-Book Depr	Transmission	352000-Transmission Str & Improv	SPS Depreciation Expense Test Year Adjustment	11,012				11,012
286	4-Book Depr	Transmission	352000-Transmission Str & Improv	SPS Estimated Annualized Depreciation Expense at New Rates	12,144				12,144
287	4-Book Depr	Transmission	352000-Transmission Str & Improv	SPS Unblending Adjustment	131,606		131,606		
288	4-Book Depr	Transmission	352000-Transmission Str & Improv	Subtotal 352000-Transmission Str & Improv	873,097	694,235	115,662	40,043	23,156
289									
290	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	Base	4,776	4,776			
291	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	SPS Depreciation Expense Annualize	(398)		(398)		
292	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	SPS Depreciation Expense Linkage Period Adjustment	(202)			(202)	
293	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	SPS Depreciation Expense Test Year Adjustment	(180)				(180)
294	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	SPS Estimated Annualized Depreciation Expense at New Rates	69				69
295	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	SPS Unblending Adjustment	909		909		
296	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	Subtotal 352010-Tran Str & Impr-Prod	4,974	4,776	511	(202)	(111)
297									
298	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	Base	22,905	22,905			
299	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	SPS Depreciation Expense Annualize	12,333		12,333		
300	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	SPS Depreciation Expense Linkage Period Adjustment	(373)			(373)	
301	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	SPS Depreciation Expense Test Year Adjustment	(143)				(143)
302	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	SPS Estimated Annualized Depreciation Expense at New Rates	546				546
303	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	SPS Unblending Adjustment	3,954		3,954		

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
304	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	Subtotal 352045-Tran Str & Impr-Wind	39,222	22,905	16,288	(373)	402
305									
306	4-Book Depr	Transmission	353000E-Transmission Station	Base	8,551,306	8,551,306			
307	4-Book Depr	Transmission	353000E-Transmission Station	SPS Depreciation Expense Annualize	291,538		291,538		
308	4-Book Depr	Transmission	353000E-Transmission Station	SPS Depreciation Expense Linkage Period Adjustment	478,827			478,827	
309	4-Book Depr	Transmission	353000E-Transmission Station	SPS Depreciation Expense Test Year Adjustment	131,679				131,679
310	4-Book Depr	Transmission	353000E-Transmission Station	SPS Estimated Annualized Depreciation Expense at New Rates	138,239				138,239
311	4-Book Depr	Transmission	353000E-Transmission Station	SPS Unblending Adjustment	841,655		841,655		
312	4-Book Depr	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	10,433,243	8,551,306	1,133,193	478,827	269,918
313									
314	4-Book Depr	Transmission	353010-Tran Station Equip Pro	Base	229,818	229,818			
315	4-Book Depr	Transmission	353010-Tran Station Equip Pro	SPS Depreciation Expense Annualize	(4,243)		(4,243)		
316	4-Book Depr	Transmission	353010-Tran Station Equip Pro	SPS Depreciation Expense Linkage Period Adjustment	(9,467)			(9,467)	
317	4-Book Depr	Transmission	353010-Tran Station Equip Pro	SPS Depreciation Expense Test Year Adjustment	(8,454)				(8,454)
318	4-Book Depr	Transmission	353010-Tran Station Equip Pro	SPS Estimated Annualized Depreciation Expense at New Rates	3,093				3,093
319	4-Book Depr	Transmission	353010-Tran Station Equip Pro	SPS Unblending Adjustment	22,677		22,677		
320	4-Book Depr	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	233,424	229,818	18,434	(9,467)	(5,361)
321									
322	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	Base	535,585	535,585			
323	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	SPS Depreciation Expense Annualize	51,946		51,946		
324	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	SPS Depreciation Expense Linkage Period Adjustment	(6,070)			(6,070)	
325	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	SPS Depreciation Expense Test Year Adjustment	(2,336)				(2,336)
326	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	SPS Estimated Annualized Depreciation Expense at New Rates	8,479				8,479
327	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	SPS Unblending Adjustment	52,358		52,358		
328	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	639,962	535,585	104,304	(6,070)	6,143
329									
330	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	Base	34,065	34,065			
331	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	SPS Depreciation Expense Annualize	(1,103)		(1,103)		
332	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	SPS Depreciation Expense Linkage Period Adjustment	2,647			2,647	
333	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	SPS Depreciation Expense Test Year Adjustment	533				533
334	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	SPS Estimated Annualized Depreciation Expense at New Rates	1,185				1,185
335	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	SPS Unblending Adjustment	1,666		1,666		
336	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	38,993	34,065	563	2,647	1,718
337									
338	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Base	2,678	2,678			
339	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Depreciation Expense Annualize	(87)		(87)		
340	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Depreciation Expense Linkage Period Adjustment	208			208	
341	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Depreciation Expense Test Year Adjustment	42				42
342	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Estimated Annualized Depreciation Expense at New Rates	93				93

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
343	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Unblending Adjustment	131		131		
344	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Subtotal 354000ERN-Tran Towers & Fixture Radial NM	3,065	2,678	44	208	135
345									
346	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Base					
347	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Depreciation Expense Annualize					
348	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Depreciation Expense Linkage Period Adjustment					
349	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Depreciation Expense Test Year Adjustment					
350	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Estimated Annualized Depreciation Expense at New Rates					
351	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Unblending Adjustment					
352	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Subtotal 354000ERT-Tran Towers & Fixture Radial TX					
353									
354	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base					
355	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Depreciation Expense Annualize					
356	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Depreciation Expense Linkage Period Adjustment					
357	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Depreciation Expense Test Year Adjustment					
358	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Estimated Annualized Depreciation Expense at New Rates					
359	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Adjustment					
360	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale					
361									
362	4-Book Depr	Transmission	355000E	Base	12,787,302	12,787,302			
363	4-Book Depr	Transmission	355000E	SPS Depreciation Expense Annualize	261,352		261,352		
364	4-Book Depr	Transmission	355000E	SPS Depreciation Expense Linkage Period Adjustment	1,152,243			1,152,243	
365	4-Book Depr	Transmission	355000E	SPS Depreciation Expense Test Year Adjustment	232,128				232,128
366	4-Book Depr	Transmission	355000E	SPS Estimated Annualized Depreciation Expense at New Rates	326,951				326,951
367	4-Book Depr	Transmission	355000E	SPS Unblending Adjustment	2,024,354		2,024,354		
368	4-Book Depr	Transmission	355000E	Subtotal 355000E	16,784,330	12,787,302	2,285,706	1,152,243	559,079
369									
370	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	1,005,166	1,005,166			
371	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Depreciation Expense Annualize	20,544		20,544		
372	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Depreciation Expense Linkage Period Adjustment	90,574			90,574	
373	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Depreciation Expense Test Year Adjustment	18,247				18,247
374	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Estimated Annualized Depreciation Expense at New Rates	25,701				25,701
375	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Adjustment	159,128		159,128		
376	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	1,319,359	1,005,166	179,672	90,574	43,947
377									
378	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base					

Southwestern Public Service Company

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
379	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Depreciation Expense Annualize					
380	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Depreciation Expense Linkage Period Adjustment					
381	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Depreciation Expense Test Year Adjustment					
382	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Estimated Annualized Depreciation Expense at New Rates					
383	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Adjustment					
384	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX					
385									
386	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base					
387	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Depreciation Expense Annualize					
388	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Depreciation Expense Linkage Period Adjustment					
389	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Depreciation Expense Test Year Adjustment					
390	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Estimated Annualized Depreciation Expense at New Rates					
391	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Unblending Adjustment					
392	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Subtotal 355000ERW-Tran Poles & Fixtures Radial Wholesale					
393									
394	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	Base	2,708	2,708			
395	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Depreciation Expense Annualize	(74)		(74)		
396	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Depreciation Expense Linkage Period Adjustment	(9)			(9)	
397	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Depreciation Expense Test Year Adjustment	(3)				(3)
398	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Estimated Annualized Depreciation Expense at New Rates	61				61
399	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Unblending Adjustment	429		429		
400	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	Subtotal 355010-Tran Poles & Fixtures-Prod	3,112	2,708	355	(9)	58
401									
402	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	Base	247,136	247,136			
403	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Depreciation Expense Annualize	1,795		1,795		
404	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Depreciation Expense Linkage Period Adjustment	(798)			(798)	
405	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Depreciation Expense Test Year Adjustment	(271)				(271)
406	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Estimated Annualized Depreciation Expense at New Rates	5,702				5,702
407	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Unblending Adjustment	39,131		39,131		
408	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	Subtotal 355045-Tran Poles & Fixtures-Wind	292,695	247,136	40,926	(798)	5,431
409									
410	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	Base	4,229,171	4,229,171			
411	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	SPS Depreciation Expense Annualize	147,822		147,822		
412	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	SPS Depreciation Expense Linkage Period Adjustment	350,936			350,936	
413	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	SPS Depreciation Expense Test Year Adjustment	70,699				70,699



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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
414	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	SPS Estimated Annualized Depreciation Expense at New Rates	(1,660,493)				(1,660,493)
415	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	SPS Unblending Adjustment	213,754		213,754		
416	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D	3,351,888	4,229,171	361,576	350,936	(1,589,794)
417									
418	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	332,441	332,441			
419	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Depreciation Expense Annualize	11,620		11,620		
420	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Depreciation Expense Linkage Period Adjustment	27,586			27,586	
421	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Depreciation Expense Test Year Adjustment	5,557				5,557
422	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Estimated Annualized Depreciation Expense at New Rates	(130,526)				(130,526)
423	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Adjustment	16,802		16,802		
424	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	263,481	332,441	28,422	27,586	(124,968)
425									
426	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base					
427	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Depreciation Expense Annualize					
428	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Depreciation Expense Linkage Period Adjustment					
429	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Depreciation Expense Test Year Adjustment					
430	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Estimated Annualized Depreciation Expense at New Rates					
431	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Adjustment					
432	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX					
433									
434	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base					
435	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Depreciation Expense Annualize					
436	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Depreciation Expense Linkage Period Adjustment					
437	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Depreciation Expense Test Year Adjustment					
438	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Estimated Annualized Depreciation Expense at New Rates					
439	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Adjustment					
440	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale					
441									
442	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	Base	3,847	3,847			
443	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	SPS Depreciation Expense Annualize	32		32		
444	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	SPS Depreciation Expense Linkage Period Adjustment	(11)			(11)	
445	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	SPS Depreciation Expense Test Year Adjustment	(4)				(4)
446	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	SPS Estimated Annualized Depreciation Expense at New Rates	(1,344)				(1,344)
447	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Adjustment	194		194		
448	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	2,713	3,847	226	(11)	(1,348)

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
449									
450	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	Base	126,136	126,136			
451	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	SPS Depreciation Expense Annualize	2,220		2,220		
452	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	SPS Depreciation Expense Linkage Period Adjustment	(374)			(374)	
453	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	SPS Depreciation Expense Test Year Adjustment	(126)				(126)
454	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	SPS Estimated Annualized Depreciation Expense at New Rates	(44,467)				(44,467)
455	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Adjustment	6,373		6,373		
456	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	89,762	126,136	8,593	(374)	(44,593)
457									
458	4-Book Depr	Transmission	357000E-Tran Underground Cond	Base	1,109	1,109			
459	4-Book Depr	Transmission	357000E-Tran Underground Cond	SPS Depreciation Expense Annualize	27		27		
460	4-Book Depr	Transmission	357000E-Tran Underground Cond	SPS Depreciation Expense Linkage Period Adjustment	100			100	
461	4-Book Depr	Transmission	357000E-Tran Underground Cond	SPS Depreciation Expense Test Year Adjustment	20				20
462	4-Book Depr	Transmission	357000E-Tran Underground Cond	SPS Estimated Annualized Depreciation Expense at New Rates	37				37
463	4-Book Depr	Transmission	357000E-Tran Underground Cond	SPS Unblending Adjustment	175		175		
464	4-Book Depr	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	1,468	1,109	202	100	57
465									
466	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	Base	3,364	3,364			
467	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	SPS Depreciation Expense Annualize	1,114		1,114		
468	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	SPS Depreciation Expense Linkage Period Adjustment	300			300	
469	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	SPS Depreciation Expense Test Year Adjustment	60				60
470	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	SPS Estimated Annualized Depreciation Expense at New Rates	190				190
471	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	SPS Unblending Adjustment	(554)		(554)		
472	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	Subtotal 358000-Tran UG Conductor & Devic	4,475	3,364	560	300	251
473									
474	4-Book Depr	Transmission	359000-Transmission Road & Trai	Base	2,481	2,481			
475	4-Book Depr	Transmission	359000-Transmission Road & Trai	SPS Depreciation Expense Annualize	(559)		(559)		
476	4-Book Depr	Transmission	359000-Transmission Road & Trai	SPS Depreciation Expense Linkage Period Adjustment	180			180	
477	4-Book Depr	Transmission	359000-Transmission Road & Trai	SPS Depreciation Expense Test Year Adjustment	36				36
478	4-Book Depr	Transmission	359000-Transmission Road & Trai	SPS Estimated Annualized Depreciation Expense at New Rates	41				41
479	4-Book Depr	Transmission	359000-Transmission Road & Trai	SPS Unblending Adjustment	438		438		
480	4-Book Depr	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai	2,618	2,481	(121)	180	78
481									
482	4-Book Depr	Transmission		<b>Subtotal Transmission</b>	<b>35,006,620</b>	<b>29,402,441</b>	<b>4,313,102</b>	<b>2,134,327</b>	<b>(843,250)</b>
483									
484	4-Book Depr	Distribution	360004-Dist Land Rights-NM	Base	225,054	225,054			
485	4-Book Depr	Distribution	360004-Dist Land Rights-NM	SPS Depreciation Expense Annualize	12,970		12,970		
486	4-Book Depr	Distribution	360004-Dist Land Rights-NM	SPS Depreciation Expense Linkage Period Adjustment	16,901			16,901	
487	4-Book Depr	Distribution	360004-Dist Land Rights-NM	SPS Depreciation Expense Test Year Adjustment	17,961				17,961



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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
526	4-Book Depr	Distribution	366000E-Dist Underground Cond	Base	129,286	129,286			
527	4-Book Depr	Distribution	366000E-Dist Underground Cond	SPS Depreciation Expense Annualize	2,911		2,911		
528	4-Book Depr	Distribution	366000E-Dist Underground Cond	SPS Depreciation Expense Linkage Period Adjustment	15,982			15,982	
529	4-Book Depr	Distribution	366000E-Dist Underground Cond	SPS Depreciation Expense Test Year Adjustment	7,119				7,119
530	4-Book Depr	Distribution	366000E-Dist Underground Cond	SPS Estimated Annualized Depreciation Expense at New Rates	9,251				9,251
531	4-Book Depr	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	164,549	129,286	2,911	15,982	16,370
532									
533	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	Base	339,378	339,378			
534	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	SPS Depreciation Expense Annualize	7,355		7,355		
535	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	SPS Depreciation Expense Linkage Period Adjustment	41,918			41,918	
536	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	SPS Depreciation Expense Test Year Adjustment	18,672				18,672
537	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	SPS Estimated Annualized Depreciation Expense at New Rates	51,075				51,075
538	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D	458,398	339,378	7,355	41,918	69,747
539									
540	4-Book Depr	Distribution	368000E-Dist Line Transformer	Base	1,837,685	1,837,685			
541	4-Book Depr	Distribution	368000E-Dist Line Transformer	SPS Depreciation Expense Annualize	39,687		39,687		
542	4-Book Depr	Distribution	368000E-Dist Line Transformer	SPS Depreciation Expense Linkage Period Adjustment	60,641			60,641	
543	4-Book Depr	Distribution	368000E-Dist Line Transformer	SPS Depreciation Expense Test Year Adjustment	(2,321)				(2,321)
544	4-Book Depr	Distribution	368000E-Dist Line Transformer	SPS Estimated Annualized Depreciation Expense at New Rates	306,059				306,059
545	4-Book Depr	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer	2,241,751	1,837,685	39,687	60,641	303,738
546									
547	4-Book Depr	Distribution	369010-Distribution Services O	Base	654,402	654,402			
548	4-Book Depr	Distribution	369010-Distribution Services O	SPS Depreciation Expense Annualize	37,524		37,524		
549	4-Book Depr	Distribution	369010-Distribution Services O	SPS Depreciation Expense Linkage Period Adjustment	22,350			22,350	
550	4-Book Depr	Distribution	369010-Distribution Services O	SPS Depreciation Expense Test Year Adjustment	(855)				(855)
551	4-Book Depr	Distribution	369010-Distribution Services O	SPS Estimated Annualized Depreciation Expense at New Rates	(2,066)				(2,066)
552	4-Book Depr	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O	711,355	654,402	37,524	22,350	(2,922)
553									
554	4-Book Depr	Distribution	369020-Distribution Services U	Base	571,978	571,978			
555	4-Book Depr	Distribution	369020-Distribution Services U	SPS Depreciation Expense Annualize	32,798		32,798		
556	4-Book Depr	Distribution	369020-Distribution Services U	SPS Depreciation Expense Linkage Period Adjustment	19,535			19,535	
557	4-Book Depr	Distribution	369020-Distribution Services U	SPS Depreciation Expense Test Year Adjustment	(748)				(748)
558	4-Book Depr	Distribution	369020-Distribution Services U	SPS Estimated Annualized Depreciation Expense at New Rates	(1,806)				(1,806)
559	4-Book Depr	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U	621,758	571,978	32,798	19,535	(2,554)
560									
561	4-Book Depr	Distribution	370000E-Distribution Meter	Base	678,185	678,185			
562	4-Book Depr	Distribution	370000E-Distribution Meter	SPS Depreciation Expense Annualize	4,989		4,989		
563	4-Book Depr	Distribution	370000E-Distribution Meter	SPS Depreciation Expense Linkage Period Adjustment	23,397			23,397	
564	4-Book Depr	Distribution	370000E-Distribution Meter	SPS Depreciation Expense Test Year Adjustment	1,304				1,304

Southwestern Public Service Company

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C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
565	4-Book Depr	Distribution	370000E-Distribution Meter	SPS Estimated Annualized Depreciation Expense at New Rates	475,706				475,706
566	4-Book Depr	Distribution	370000E-Distribution Meter	Subtotal 370000E-Distribution Meter	1,183,580	678,185	4,989	23,397	477,010
567									
568	4-Book Depr	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Depreciation Expense Linkage Period Adjustment	13,960			13,960	
569	4-Book Depr	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Depreciation Expense Test Year Adjustment	161,388				161,388
570	4-Book Depr	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Estimated Annualized Depreciation Expense at New Rates	163,162				163,162
571	4-Book Depr	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	Subtotal 370020R-Distr Meters AGIS AMI-Retail Allocated	338,511			13,960	324,551
572									
573	4-Book Depr	Distribution	371000E-Dist Inst on Cust Premis	Base					
574	4-Book Depr	Distribution	371000E-Dist Inst on Cust Premis	SPS Depreciation Expense Annualize	216,201		216,201		
575	4-Book Depr	Distribution	371000E-Dist Inst on Cust Premis	SPS Estimated Annualized Depreciation Expense at New Rates	135,248				135,248
576	4-Book Depr	Distribution	371000E-Dist Inst on Cust Premis	Subtotal 371000E-Dist Inst on Cust Premis	351,450		216,201		135,248
577									
578	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	Base	463,693	463,693			
579	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	SPS Depreciation Expense Annualize	2,562		2,562		
580	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	SPS Depreciation Expense Linkage Period Adjustment	(7,701)			(7,701)	
581	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	SPS Depreciation Expense Test Year Adjustment	(10,799)				(10,799)
582	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	SPS Estimated Annualized Depreciation Expense at New Rates	226,799				226,799
583	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy	674,553	463,693	2,562	(7,701)	216,000
584									
585	4-Book Depr	Distribution		<b>Subtotal Distribution</b>	<b>23,873,784</b>	<b>16,127,651</b>	<b>1,134,864</b>	<b>1,164,999</b>	<b>5,446,270</b>
586									
587	4-Book Depr	General	389002-General Land Rights	Base	345	345			
588	4-Book Depr	General	389002-General Land Rights	SPS Depreciation Expense Annualize	(0)		(0)		
589	4-Book Depr	General	389002-General Land Rights	SPS Depreciation Expense Linkage Period Adjustment					
590	4-Book Depr	General	389002-General Land Rights	SPS Depreciation Expense Test Year Adjustment					
591	4-Book Depr	General	389002-General Land Rights	SPS Estimated Annualized Depreciation Expense at New Rates	16				16
592	4-Book Depr	General	389002-General Land Rights	SPS Unblending Adjustment	(68)		(68)		
593	4-Book Depr	General	389002-General Land Rights	Subtotal 389002-General Land Rights	293	345	(68)		16
594									
595	4-Book Depr	General	390000-Genl Structures & Improv	Base	783,503	783,503			
596	4-Book Depr	General	390000-Genl Structures & Improv	SPS Base Data - General Call Center	(62,388)	(62,388)			
597	4-Book Depr	General	390000-Genl Structures & Improv	SPS Depreciation Expense Annualize	(41,863)		(41,863)		
598	4-Book Depr	General	390000-Genl Structures & Improv	SPS Depreciation Expense Linkage Period Adjustment	43,939			43,939	
599	4-Book Depr	General	390000-Genl Structures & Improv	SPS Depreciation Expense Test Year Adjustment	93,958				93,958
600	4-Book Depr	General	390000-Genl Structures & Improv	SPS Estimated Annualized Depreciation Expense at New Rates	58,809				58,809

Southwestern Public Service Company

12 Months Ending June 2024  
C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
601	4-Book Depr	General	390000-Genl Structures & Improv	SPS Unblending Adjustment	(115,660)		(115,660)		
602	4-Book Depr	General	390000-Genl Structures & Improv	Subtotal 390000-Genl Structures & Improv	760,298	721,115	(157,523)	43,939	152,766
603									
604	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	Base	65,976	65,976			
605	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	SPS Depreciation Expense Annualize	(4,562)		(4,562)		
606	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	SPS Depreciation Expense Linkage Period Adjustment	4,788			4,788	
607	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	SPS Unblending Adjustment	2		2		
608	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	Subtotal 390007-Genl Str & Imp Lease Bld	66,205	65,976	(4,559)	4,788	
609									
610	4-Book Depr	General	390050-Genl Str & Imp-Call Center	SPS Base Data - General Call Center	55,622	55,622			
611	4-Book Depr	General	390050-Genl Str & Imp-Call Center	Subtotal 390050-Genl Str & Imp-Call Center	55,622	55,622			
612									
613	4-Book Depr	General	391000-General Office Furn & E	Base	344,322	344,322			
614	4-Book Depr	General	391000-General Office Furn & E	SPS Base Data - Reclass Retail Allocated	(243)	(243)			
615	4-Book Depr	General	391000-General Office Furn & E	SPS Depreciation Expense Annualize	4,536		4,536		
616	4-Book Depr	General	391000-General Office Furn & E	SPS Depreciation Expense Linkage Period Adjustment	32,380			32,380	
617	4-Book Depr	General	391000-General Office Furn & E	SPS Depreciation Expense Test Year Adjustment	12,556				12,556
618	4-Book Depr	General	391000-General Office Furn & E	SPS Estimated Annualized Depreciation Expense at New Rates	124,238				124,238
619	4-Book Depr	General	391000-General Office Furn & E	SPS Unblending Adjustment	(5,324)		(5,324)		
620	4-Book Depr	General	391000-General Office Furn & E	Subtotal 391000-General Office Furn & E	512,465	344,079	(788)	32,380	136,794
621									
622	4-Book Depr	General	391000R-General Office Furn & E-Retail Allocated	SPS Base Data - Reclass Retail Allocated	217	217			
623	4-Book Depr	General	391000R-General Office Furn & E-Retail Allocated	SPS Depreciation Expense Annualize	89		89		
624	4-Book Depr	General	391000R-General Office Furn & E-Retail Allocated	SPS Depreciation Expense Linkage Period Adjustment					
625	4-Book Depr	General	391000R-General Office Furn & E-Retail Allocated	Subtotal 391000R-General Office Furn & E-Retail Allocated	306	217	89		
626									
627	4-Book Depr	General	391004-General Info Sys Computer	Base	5,862,350	5,862,350			
628	4-Book Depr	General	391004-General Info Sys Computer	SPS Base Data - Reclass Retail Allocated	(36,026)	(36,026)			
629	4-Book Depr	General	391004-General Info Sys Computer	SPS Depreciation Expense Annualize	(1,107,658)		(1,107,658)		
630	4-Book Depr	General	391004-General Info Sys Computer	SPS Depreciation Expense Linkage Period Adjustment	812,622			812,622	
631	4-Book Depr	General	391004-General Info Sys Computer	SPS Depreciation Expense Test Year Adjustment	(1,209,510)				(1,209,510)
632	4-Book Depr	General	391004-General Info Sys Computer	SPS Estimated Annualized Depreciation Expense at New Rates	689,111				689,111
633	4-Book Depr	General	391004-General Info Sys Computer	SPS Unblending Adjustment	(28,960)		(28,960)		
634	4-Book Depr	General	391004-General Info Sys Computer	Subtotal 391004-General Info Sys Computer	4,981,928	5,826,324	(1,136,618)	812,622	(520,399)
635									
636	4-Book Depr	General	391004R-General Info Sys Computer-Retail Allocated	SPS Base Data - Reclass Retail Allocated	32,120	32,120			
637	4-Book Depr	General	391004R-General Info Sys Computer-Retail Allocated	SPS Depreciation Expense Annualize	14,028		14,028		

Southwestern Public Service Company

12 Months Ending June 2024  
C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
638	4-Book Depr	General	391004R-General Info Sys Computer-Retail Allocated	Subtotal 391004R-General Info Sys Computer-Retail Allocated	46,147	32,120	14,028		
639									
640	4-Book Depr	General	392010-General Transp Eq Grp	SPS Depreciation Expense Annualize	30,370		30,370		
641	4-Book Depr	General	392010-General Transp Eq Grp	SPS Depreciation Expense Linkage Period Adjustment	4,054			4,054	
642	4-Book Depr	General	392010-General Transp Eq Grp	SPS Depreciation Expense Test Year Adjustment	3,932				3,932
643	4-Book Depr	General	392010-General Transp Eq Grp	SPS Estimated Annualized Depreciation Expense at New Rates	11,411				11,411
644	4-Book Depr	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	49,766		30,370	4,054	15,343
645									
646	4-Book Depr	General	392020-General Transp Eq Grp 2	SPS Depreciation Expense Annualize	262,054		262,054		
647	4-Book Depr	General	392020-General Transp Eq Grp 2	SPS Depreciation Expense Linkage Period Adjustment	40,886			40,886	
648	4-Book Depr	General	392020-General Transp Eq Grp 2	SPS Depreciation Expense Test Year Adjustment	32,520				32,520
649	4-Book Depr	General	392020-General Transp Eq Grp 2	SPS Estimated Annualized Depreciation Expense at New Rates	83,295				83,295
650	4-Book Depr	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	418,754		262,054	40,886	115,815
651									
652	4-Book Depr	General	392030-General Transp Eq Trailer	SPS Depreciation Expense Annualize	104,189		104,189		
653	4-Book Depr	General	392030-General Transp Eq Trailer	SPS Depreciation Expense Linkage Period Adjustment	14,685			14,685	
654	4-Book Depr	General	392030-General Transp Eq Trailer	SPS Depreciation Expense Test Year Adjustment	11,879				11,879
655	4-Book Depr	General	392030-General Transp Eq Trailer	SPS Estimated Annualized Depreciation Expense at New Rates	(18,145)				(18,145)
656	4-Book Depr	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	112,609		104,189	14,685	(6,265)
657									
658	4-Book Depr	General	392040-General Transp Eq Grp 4	SPS Depreciation Expense Annualize	320,855		320,855		
659	4-Book Depr	General	392040-General Transp Eq Grp 4	SPS Depreciation Expense Linkage Period Adjustment	(22,732)			(22,732)	
660	4-Book Depr	General	392040-General Transp Eq Grp 4	SPS Depreciation Expense Test Year Adjustment	1,574				1,574
661	4-Book Depr	General	392040-General Transp Eq Grp 4	SPS Estimated Annualized Depreciation Expense at New Rates	16,183				16,183
662	4-Book Depr	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	315,881		320,855	(22,732)	17,758
663									
664	4-Book Depr	General	393000-General Stores Equipmen	Base	3,382	3,382			
665	4-Book Depr	General	393000-General Stores Equipmen	SPS Depreciation Expense Annualize	(778)		(778)		
666	4-Book Depr	General	393000-General Stores Equipmen	SPS Depreciation Expense Linkage Period Adjustment	(119)			(119)	
667	4-Book Depr	General	393000-General Stores Equipmen	SPS Depreciation Expense Test Year Adjustment	(131)				(131)
668	4-Book Depr	General	393000-General Stores Equipmen	SPS Estimated Annualized Depreciation Expense at New Rates	1,437				1,437
669	4-Book Depr	General	393000-General Stores Equipmen	SPS Unblending Adjustment	(124)		(124)		
670	4-Book Depr	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	3,666	3,382	(903)	(119)	1,306
671									
672	4-Book Depr	General	394000-General Tools & Shop Equi	Base	577,732	577,732			
673	4-Book Depr	General	394000-General Tools & Shop Equi	SPS Depreciation Expense Annualize	31,101		31,101		
674	4-Book Depr	General	394000-General Tools & Shop Equi	SPS Depreciation Expense Linkage Period Adjustment	67,435			67,435	
675	4-Book Depr	General	394000-General Tools & Shop Equi	SPS Depreciation Expense Test Year Adjustment	20,672				20,672

Southwestern Public Service Company

12 Months Ending June 2024  
C.1 Depr & Amort Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
676	4-Book Depr	General	394000-General Tools & Shop Equi	SPS Estimated Annualized Depreciation Expense at New Rates	61,606				61,606
677	4-Book Depr	General	394000-General Tools & Shop Equi	SPS Unblending Adjustment	5,654		5,654		
678	4-Book Depr	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	764,200	577,732	36,755	67,435	82,277
679									
680	4-Book Depr	General	395000-General Laboratory Equi	Base	104,788	104,788			
681	4-Book Depr	General	395000-General Laboratory Equi	SPS Depreciation Expense Annualize	(5,773)		(5,773)		
682	4-Book Depr	General	395000-General Laboratory Equi	SPS Depreciation Expense Linkage Period Adjustment	17,105			17,105	
683	4-Book Depr	General	395000-General Laboratory Equi	SPS Depreciation Expense Test Year Adjustment	(800)				(800)
684	4-Book Depr	General	395000-General Laboratory Equi	SPS Estimated Annualized Depreciation Expense at New Rates	3,884				3,884
685	4-Book Depr	General	395000-General Laboratory Equi	SPS Unblending Adjustment	(35,665)		(35,665)		
686	4-Book Depr	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	83,540	104,788	(41,438)	17,105	3,084
687									
688	4-Book Depr	General	396000-General Power Operated E	SPS Depreciation Expense Annualize	83,190		83,190		
689	4-Book Depr	General	396000-General Power Operated E	SPS Depreciation Expense Linkage Period Adjustment	12,933			12,933	
690	4-Book Depr	General	396000-General Power Operated E	SPS Depreciation Expense Test Year Adjustment	6,262				6,262
691	4-Book Depr	General	396000-General Power Operated E	SPS Estimated Annualized Depreciation Expense at New Rates	(12,149)				(12,149)
692	4-Book Depr	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E	90,236		83,190	12,933	(5,887)
693									
694	4-Book Depr	General	397000-General Communication E	Base	944,108	944,108			
695	4-Book Depr	General	397000-General Communication E	SPS Depreciation Expense Annualize	(83,588)		(83,588)		
696	4-Book Depr	General	397000-General Communication E	SPS Depreciation Expense Linkage Period Adjustment	236,294			236,294	
697	4-Book Depr	General	397000-General Communication E	SPS Depreciation Expense Test Year Adjustment	41,235				41,235
698	4-Book Depr	General	397000-General Communication E	SPS Estimated Annualized Depreciation Expense at New Rates	610,345				610,345
699	4-Book Depr	General	397000-General Communication E	SPS Unblending Adjustment	(242,896)		(242,896)		
700	4-Book Depr	General	397000-General Communication E	Subtotal 397000-General Communication E	1,505,499	944,108	(326,484)	236,294	651,580
701									
702	4-Book Depr	General	397010-General Comm Eq Two Wa	Base	944,757	944,757			
703	4-Book Depr	General	397010-General Comm Eq Two Wa	SPS Depreciation Expense Annualize	(81,100)		(81,100)		
704	4-Book Depr	General	397010-General Comm Eq Two Wa	SPS Depreciation Expense Linkage Period Adjustment	229,260			229,260	
705	4-Book Depr	General	397010-General Comm Eq Two Wa	SPS Depreciation Expense Test Year Adjustment	40,007				40,007
706	4-Book Depr	General	397010-General Comm Eq Two Wa	SPS Estimated Annualized Depreciation Expense at New Rates	592,176				592,176
707	4-Book Depr	General	397010-General Comm Eq Two Wa	SPS Unblending Adjustment	(264,419)		(264,419)		
708	4-Book Depr	General	397010-General Comm Eq Two Wa	Subtotal 397010-General Comm Eq Two Wa	1,460,682	944,757	(345,519)	229,260	632,183
709									
710	4-Book Depr	General	397020-General Comm Eq AE	Base	951	951			
711	4-Book Depr	General	397020-General Comm Eq AE	SPS Depreciation Expense Annualize	(82)		(82)		
712	4-Book Depr	General	397020-General Comm Eq AE	SPS Depreciation Expense Linkage Period Adjustment	231			231	
713	4-Book Depr	General	397020-General Comm Eq AE	SPS Depreciation Expense Test Year Adjustment	40				40











Southwestern Public Service Company

12 Months Ending June 2024

E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	Base	(52,015)	(52,015)			
2	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	16,762	16,762			
3	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	SPS SchM and DIT Linkage Period Adjustment	10,335			10,335	
4	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	SPS SchM and DIT Test Year Adjustment	37,652				37,652
5	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	SPS Unblending Adjustment	(34)		(34)		
6	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	12,701	(35,253)	(34)	10,335	37,652
7									
8	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	Base	(1,285,467)	(1,285,467)			
9	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	414,240	414,240			
10	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	45,317	45,317			
11	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	SPS SchM and DIT Linkage Period Adjustment	283,983			283,983	
12	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	SPS SchM and DIT Test Year Adjustment	1,122,212				1,122,212
13	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	SPS Unblending Adjustment	(833)		(833)		
14	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar	579,453	(825,910)	(833)	283,983	1,122,212
15									
16	6-ADIT Activity	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(45,317)	(45,317)			
17	6-ADIT Activity	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS SchM and DIT Linkage Period Adjustment	26,390			26,390	
18	6-ADIT Activity	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS SchM and DIT Test Year Adjustment	(186,329)				(186,329)
19	6-ADIT Activity	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303004R-Intg Misc Computr Softwar-Retail Allocated	(205,256)	(45,317)		26,390	(186,329)
20									
21	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	Base	(584,779)	(584,779)			
22	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	SPS Base Data - Adjust Sch M and DIT to Per Book	188,444	188,444			
23	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	SPS SchM and DIT Linkage Period Adjustment	119,287			119,287	
24	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	SPS SchM and DIT Test Year Adjustment	418,651				418,651
25	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	SPS Unblending Adjustment	(382)		(382)		
26	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y	141,222	(396,334)	(382)	119,287	418,651
27									
28	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	Base	(60,056)	(60,056)			
29	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	19,353	19,353			
30	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	SPS SchM and DIT Linkage Period Adjustment	(596)			(596)	
31	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	SPS SchM and DIT Test Year Adjustment	62,363				62,363
32	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	SPS Unblending Adjustment	(28)		(28)		
33	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar	21,037	(40,703)	(28)	(596)	62,363
34									
35	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	Base	(81,458)	(81,458)			
36	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	26,250	26,250			
37	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	3,035	3,035			
38	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	SPS SchM and DIT Linkage Period Adjustment	30,454			30,454	
39	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	SPS SchM and DIT Test Year Adjustment	88,559				88,559
40	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	SPS Unblending Adjustment	(53)		(53)		
41	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar	66,787	(52,173)	(53)	30,454	88,559

Southwestern Public Service Company

12 Months Ending June 2024

E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
42									
43	6-ADIT Activity	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Re-class Retail Allocated	(3,035)	(3,035)			
44	6-ADIT Activity	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS SchM and DIT Linkage Period Adjustment	(13,802)			(13,802)	
45	6-ADIT Activity	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS SchM and DIT Test Year Adjustment	(30,295)				(30,295)
46	6-ADIT Activity	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303010R-Intg Misc Computr Softwar-Retail Allocated	(47,133)	(3,035)		(13,802)	(30,295)
47									
48	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	Base	171	171			
49	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS SchM and DIT Linkage Period Adjustment	201			201	
50	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS SchM and DIT Test Year Adjustment	55				55
51	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS Unblending Adjustment	0		0		
52	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	Subtotal 303013-Sfwr-Non Reg 3 Yr	427	171	0	201	55
53									
54	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	Base	64,652	64,652			
55	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	(20,834)	(20,834)			
56	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	SPS SchM and DIT Linkage Period Adjustment	54,314			54,314	
57	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	SPS SchM and DIT Test Year Adjustment	11,483				11,483
58	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	SPS Unblending Adjustment	(0)		(0)		
59	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	Subtotal 303014-Intg CRS Computr Softwar	109,615	43,818	(0)	54,314	11,483
60									
61	6-ADIT Activity	Intangible	303015-Sfwr-Non Reg 15 Yr	Base	3,378	3,378			
62	6-ADIT Activity	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS SchM and DIT Linkage Period Adjustment	3,966			3,966	
63	6-ADIT Activity	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS SchM and DIT Test Year Adjustment	1,084				1,084
64	6-ADIT Activity	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS Unblending Adjustment	0		0		
65	6-ADIT Activity	Intangible	303015-Sfwr-Non Reg 15 Yr	Subtotal 303015-Sfwr-Non Reg 15 Yr	8,428	3,378	0	3,966	1,084
66									
67	6-ADIT Activity	Intangible	303016-Sfwr-Non Reg 5 Yr	Base	4,645	4,645			
68	6-ADIT Activity	Intangible	303016-Sfwr-Non Reg 5 Yr	SPS SchM and DIT Linkage Period Adjustment	5,454			5,454	
69	6-ADIT Activity	Intangible	303016-Sfwr-Non Reg 5 Yr	SPS SchM and DIT Test Year Adjustment	1,491				1,491
70	6-ADIT Activity	Intangible	303016-Sfwr-Non Reg 5 Yr	SPS Unblending Adjustment	0		0		
71	6-ADIT Activity	Intangible	303016-Sfwr-Non Reg 5 Yr	Subtotal 303016-Sfwr-Non Reg 5 Yr	11,590	4,645	0	5,454	1,491
72									
73	6-ADIT Activity	Intangible	303020-Sfwr-Non Reg 10 Yr	Base	1,343	1,343			
74	6-ADIT Activity	Intangible	303020-Sfwr-Non Reg 10 Yr	SPS SchM and DIT Linkage Period Adjustment	1,577			1,577	
75	6-ADIT Activity	Intangible	303020-Sfwr-Non Reg 10 Yr	SPS SchM and DIT Test Year Adjustment	431				431
76	6-ADIT Activity	Intangible	303020-Sfwr-Non Reg 10 Yr	SPS Unblending Adjustment	0		0		
77	6-ADIT Activity	Intangible	303020-Sfwr-Non Reg 10 Yr	Subtotal 303020-Sfwr-Non Reg 10 Yr	3,351	1,343	0	1,577	431
78									
79	6-ADIT Activity	Intangible		<b>Subtotal Intangible</b>	<b>702,222</b>	<b>(1,345,371)</b>	<b>(1,329)</b>	<b>521,563</b>	<b>1,527,359</b>
80									
81	6-ADIT Activity	Production	310001-Steam Prod Land Own in Fe	Base	(7)	(7)			
82	6-ADIT Activity	Production	310001-Steam Prod Land Own in Fe	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)			

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
83	6-ADIT Activity	Production	310001-Steam Prod Land Own in Fe	SPS SchM and DIT Linkage Period Adjustment	7				7
84	6-ADIT Activity	Production	310001-Steam Prod Land Own in Fe	Subtotal 310001-Steam Prod Land Own in Fe		(7)			7
85									
86	6-ADIT Activity	Production	310002-Steam Prod Land Rights	Base	(1,520)	(1,520)			
87	6-ADIT Activity	Production	310002-Steam Prod Land Rights	SPS Base Data - Adjust Sch M and DIT to Per Book	(10)	(10)			
88	6-ADIT Activity	Production	310002-Steam Prod Land Rights	SPS SchM and DIT Linkage Period Adjustment	168			168	
89	6-ADIT Activity	Production	310002-Steam Prod Land Rights	SPS SchM and DIT Test Year Adjustment	(3,509)				(3,509)
90	6-ADIT Activity	Production	310002-Steam Prod Land Rights	SPS Unblending Adjustment	1,868		1,868		
91	6-ADIT Activity	Production	310002-Steam Prod Land Rights	Subtotal 310002-Steam Prod Land Rights	(3,002)	(1,530)	1,868	168	(3,509)
92									
93	6-ADIT Activity	Production	310003-Steam Prod Water Rights	Base	(132,067)	(132,067)			
94	6-ADIT Activity	Production	310003-Steam Prod Water Rights	SPS Base Data - Adjust Sch M and DIT to Per Book	(853)	(853)			
95	6-ADIT Activity	Production	310003-Steam Prod Water Rights	SPS SchM and DIT Linkage Period Adjustment	37,277			37,277	
96	6-ADIT Activity	Production	310003-Steam Prod Water Rights	SPS SchM and DIT Test Year Adjustment	25,183				25,183
97	6-ADIT Activity	Production	310003-Steam Prod Water Rights	SPS Unblending Adjustment	(26,650)		(26,650)		
98	6-ADIT Activity	Production	310003-Steam Prod Water Rights	Subtotal 310003-Steam Prod Water Rights	(97,109)	(132,920)	(26,650)	37,277	25,183
99									
100	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	Base	(101)	(101)			
101	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	SPS Base Data - Adjust Sch M and DIT to Per Book	(1)	(1)			
102	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	SPS SchM and DIT Linkage Period Adjustment	11			11	
103	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	SPS SchM and DIT Test Year Adjustment	(233)				(233)
104	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	SPS Unblending Adjustment	124		124		
105	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	Subtotal 310004-Steam Prod Land Rights-NM	(200)	(102)	124	11	(233)
106									
107	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	Base	(1,279,337)	(1,279,337)			
108	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	SPS Base Data - Adjust Sch M and DIT to Per Book	(8,258)	(8,258)			
109	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	SPS SchM and DIT Linkage Period Adjustment	199,722			199,722	
110	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	SPS SchM and DIT Test Year Adjustment	(504,020)				(504,020)
111	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	SPS Unblending Adjustment	(237,530)		(237,530)		
112	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	Subtotal 311000E-Steam Prod Str & Improv	(1,829,423)	(1,287,596)	(237,530)	199,722	(504,020)
113									
114	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	Base	(264,851)	(264,851)			
115	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,710)	(1,710)			
116	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	SPS SchM and DIT Linkage Period Adjustment	85,416			85,416	
117	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	SPS SchM and DIT Test Year Adjustment	38,294				38,294
118	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Unblending Adjustment	(84,038)		(84,038)		
119	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	Subtotal 311001-Steam Prod Str&Imp-TolkSC	(226,888)	(266,561)	(84,038)	85,416	38,294
120									
121	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	Base	(13,058)	(13,058)			
122	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Base Data - Adjust Sch M and DIT to Per Book	(84)	(84)			
123	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	SPS SchM and DIT Linkage Period Adjustment	2,456			2,456	
124	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	SPS SchM and DIT Test Year Adjustment	4,106				4,106
125	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Unblending Adjustment	(3,704)		(3,704)		
126	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	Subtotal 311002-Steam Prod Str&Imp-HarCoal	(10,285)	(13,143)	(3,704)	2,456	4,106

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
127									
128	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	Base	(6,443,470)	(6,443,470)			
129	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	SPS Base Data - Adjust Sch M and DIT to Per Book	(41,593)	(41,593)			
130	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	SPS SchM and DIT Linkage Period Adjustment	1,699,695			1,699,695	
131	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	SPS SchM and DIT Test Year Adjustment	298,774				298,774
132	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	SPS Unblending Adjustment	(1,869,061)		(1,869,061)		
133	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	Subtotal 312000E-Steam Prod Boiler Plant E	(6,355,656)	(6,485,063)	(1,869,061)	1,699,695	298,774
134									
135	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	Base	(151,702)	(151,702)			
136	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Base Data - Adjust Sch M and DIT to Per Book	(979)	(979)			
137	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	SPS SchM and DIT Linkage Period Adjustment	48,925			48,925	
138	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	SPS SchM and DIT Test Year Adjustment	21,934				21,934
139	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Unblending Adjustment	(48,136)		(48,136)		
140	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	Subtotal 312001-Steam Prod Blr Plt-TolkSC	(129,958)	(152,682)	(48,136)	48,925	21,934
141									
142	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	Base	(348,097)	(348,097)			
143	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Base Data - Adjust Sch M and DIT to Per Book	(2,247)	(2,247)			
144	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	SPS SchM and DIT Linkage Period Adjustment	63,066			63,066	
145	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	SPS SchM and DIT Test Year Adjustment	110,075				110,075
146	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Unblending Adjustment	(98,540)		(98,540)		
147	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	Subtotal 312002-Steam Prod Blr Plt-HarCoal	(275,742)	(350,344)	(98,540)	63,066	110,075
148									
149	6-ADIT Activity	Production	314000-Steam Prod Turbogen Unit	Base	(2,881,489)	(2,881,489)			
150	6-ADIT Activity	Production	314000-Steam Prod Turbogen Unit	SPS Base Data - Adjust Sch M and DIT to Per Book	(18,600)	(18,600)			
151	6-ADIT Activity	Production	314000-Steam Prod Turbogen Unit	SPS SchM and DIT Linkage Period Adjustment	686,710			686,710	
152	6-ADIT Activity	Production	314000-Steam Prod Turbogen Unit	SPS SchM and DIT Test Year Adjustment	(164,537)				(164,537)
153	6-ADIT Activity	Production	314000-Steam Prod Turbogen Unit	SPS Unblending Adjustment	(777,828)		(777,828)		
154	6-ADIT Activity	Production	314000-Steam Prod Turbogen Unit	Subtotal 314000-Steam Prod Turbogen Unit	(3,155,744)	(2,900,089)	(777,828)	686,710	(164,537)
155									
156	6-ADIT Activity	Production	314001-Steam Prod Turbogen-TolkSC	Base	(432,325)	(432,325)			
157	6-ADIT Activity	Production	314001-Steam Prod Turbogen-TolkSC	SPS Base Data - Adjust Sch M and DIT to Per Book	(2,791)	(2,791)			
158	6-ADIT Activity	Production	314001-Steam Prod Turbogen-TolkSC	SPS SchM and DIT Linkage Period Adjustment	139,428			139,428	
159	6-ADIT Activity	Production	314001-Steam Prod Turbogen-TolkSC	SPS SchM and DIT Test Year Adjustment	62,509				62,509
160	6-ADIT Activity	Production	314001-Steam Prod Turbogen-TolkSC	SPS Unblending Adjustment	(137,178)		(137,178)		
161	6-ADIT Activity	Production	314001-Steam Prod Turbogen-TolkSC	Subtotal 314001-Steam Prod Turbogen-TolkSC	(370,357)	(435,115)	(137,178)	139,428	62,509
162									
163	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	Base	(317,555)	(317,555)			
164	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	SPS Base Data - Adjust Sch M and DIT to Per Book	(2,050)	(2,050)			
165	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	SPS SchM and DIT Linkage Period Adjustment	32,385			32,385	
166	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	SPS SchM and DIT Test Year Adjustment	(108,040)				(108,040)
167	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	SPS Unblending Adjustment	(72,292)		(72,292)		
168	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	Subtotal 315000E-Steam Prod Acc Elec Eq	(467,552)	(319,605)	(72,292)	32,385	(108,040)
169									
170	6-ADIT Activity	Production	315001-Steam Prod Acc El Eq-TolKS	Base	(217,977)	(217,977)			





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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
215	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	Base	(24,727)	(24,727)			
216	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	SPS Base Data - Adjust Sch M and DIT to Per Book	(160)	(160)			
217	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	SPS SchM and DIT Linkage Period Adjustment	(1,067)			(1,067)	
218	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	SPS SchM and DIT Test Year Adjustment	4,617				4,617
219	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	SPS Unblending Adjustment	(2,148)		(2,148)		
220	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	Subtotal 342000E-Other Prod Fuel Hldr	(23,485)	(24,887)	(2,148)	(1,067)	4,617
221									
222	6-ADIT Activity	Production	343000-Other Prod Prime Mover	Base	(47,027)	(47,027)			
223	6-ADIT Activity	Production	343000-Other Prod Prime Mover	SPS Base Data - Adjust Sch M and DIT to Per Book	(304)	(304)			
224	6-ADIT Activity	Production	343000-Other Prod Prime Mover	SPS SchM and DIT Linkage Period Adjustment	79,142			79,142	
225	6-ADIT Activity	Production	343000-Other Prod Prime Mover	SPS SchM and DIT Test Year Adjustment	80,105				80,105
226	6-ADIT Activity	Production	343000-Other Prod Prime Mover	SPS Unblending Adjustment	(110,568)		(110,568)		
227	6-ADIT Activity	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover	1,348	(47,330)	(110,568)	79,142	80,105
228									
229	6-ADIT Activity	Production	344000E-Other Prod Generator	Base	(426,424)	(426,424)			
230	6-ADIT Activity	Production	344000E-Other Prod Generator	SPS Base Data - Adjust Sch M and DIT to Per Book	(2,753)	(2,753)			
231	6-ADIT Activity	Production	344000E-Other Prod Generator	SPS SchM and DIT Linkage Period Adjustment	(97,327)			(97,327)	
232	6-ADIT Activity	Production	344000E-Other Prod Generator	SPS SchM and DIT Test Year Adjustment	131,041				131,041
233	6-ADIT Activity	Production	344000E-Other Prod Generator	SPS Unblending Adjustment	(4,348)		(4,348)		
234	6-ADIT Activity	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator	(399,810)	(429,176)	(4,348)	(97,327)	131,041
235									
236	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	Base	54,516,855	54,516,855			
237	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	351,911	351,911			
238	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	SPS SchM and DIT Linkage Period Adjustment	(23,482,242)			(23,482,242)	
239	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	SPS SchM and DIT Test Year Adjustment	(12,559,724)				(12,559,724)
240	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	SPS Unblending Adjustment	(178,707)		(178,707)		
241	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind	18,648,092	54,868,765	(178,707)	(23,482,242)	(12,559,724)
242									
243	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	Base	(47,900)	(47,900)			
244	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	SPS Base Data - Adjust Sch M and DIT to Per Book	(309)	(309)			
245	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	SPS SchM and DIT Linkage Period Adjustment	(626)			(626)	
246	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	SPS SchM and DIT Test Year Adjustment	21,165				21,165
247	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	SPS Unblending Adjustment	(19,355)		(19,355)		
248	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip	(47,026)	(48,209)	(19,355)	(626)	21,165
249									
250	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	Base	3,451,267	3,451,267			
251	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	22,278	22,278			
252	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	SPS SchM and DIT Linkage Period Adjustment	(1,506,734)			(1,506,734)	
253	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	SPS SchM and DIT Test Year Adjustment	(789,431)				(789,431)
254	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	SPS Unblending Adjustment	(11,218)		(11,218)		
255	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind	1,166,163	3,473,545	(11,218)	(1,506,734)	(789,431)
256									
257	6-ADIT Activity	Production	346000E-Other Prod Misc Pwr P	Base	(10,732)	(10,732)			
258	6-ADIT Activity	Production	346000E-Other Prod Misc Pwr P	SPS Base Data - Adjust Sch M and DIT to Per Book	(69)	(69)			



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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
298	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	Base	35,171	35,171			
299	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Base Data - Adjust Sch M and DIT to Per Book	(400)	(400)			
300	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	SPS SchM and DIT Linkage Period Adjustment	1,439			1,439	
301	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	SPS SchM and DIT Test Year Adjustment	20,810				20,810
302	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Unblending Adjustment	(16,731)		(16,731)		
303	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	Subtotal 350002ERT-Transmission Land Right Radial TX	40,289	34,771	(16,731)	1,439	20,810
304									
305	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Base	6,770	6,770			
306	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Base Data - Adjust Sch M and DIT to Per Book	(77)	(77)			
307	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS SchM and DIT Linkage Period Adjustment	277			277	
308	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS SchM and DIT Test Year Adjustment	4,006				4,006
309	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Unblending Adjustment	(3,221)		(3,221)		
310	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Subtotal 350002ERW-Transmission Land Right Radial Wholesale	7,755	6,693	(3,221)	277	4,006
311									
312	6-ADIT Activity	Transmission	350045-Tran Land Fee-Wind	Base	(0)	(0)			
313	6-ADIT Activity	Transmission	350045-Tran Land Fee-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	0	0			
314	6-ADIT Activity	Transmission	350045-Tran Land Fee-Wind	Subtotal 350045-Tran Land Fee-Wind	(0)	(0)			
315									
316	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	Base	774,393	774,393			
317	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	SPS Base Data - Adjust Sch M and DIT to Per Book	(8,815)	(8,815)			
318	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	SPS SchM and DIT Linkage Period Adjustment	44,354			44,354	
319	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	SPS SchM and DIT Test Year Adjustment	218,151				218,151
320	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	SPS Unblending Adjustment	(50,272)		(50,272)		
321	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	Subtotal 352000-Transmission Str & Improv	977,810	765,578	(50,272)	44,354	218,151
322									
323	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	Base	57	57			
324	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	SPS Base Data - Adjust Sch M and DIT to Per Book	(1)	(1)			
325	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	SPS SchM and DIT Linkage Period Adjustment	(1,645)			(1,645)	
326	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	SPS SchM and DIT Test Year Adjustment	171				171
327	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	SPS Unblending Adjustment	(1,163)		(1,163)		
328	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	Subtotal 352010-Tran Str & Impr-Prod	(2,580)	56	(1,163)	(1,645)	171
329									
330	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	Base	52,853	52,853			
331	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	(602)	(602)			
332	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	SPS SchM and DIT Linkage Period Adjustment	20,897			20,897	
333	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	SPS SchM and DIT Test Year Adjustment	6,936				6,936

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
334	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	SPS Unblending Adjustment	(1,492)		(1,492)		
335	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	Subtotal 352045-Tran Str & Impr-Wind	78,593	52,251	(1,492)	20,897	6,936
336									
337	6-ADIT Activity	Transmission	353000E-Transmission Station	Base	7,579,335	7,579,335			
338	6-ADIT Activity	Transmission	353000E-Transmission Station	SPS Base Data - Adjust Sch M and DIT to Per Book	(86,279)	(86,279)			
339	6-ADIT Activity	Transmission	353000E-Transmission Station	SPS SchM and DIT Linkage Period Adjustment	430,732			430,732	
340	6-ADIT Activity	Transmission	353000E-Transmission Station	SPS SchM and DIT Test Year Adjustment	2,134,499				2,134,499
341	6-ADIT Activity	Transmission	353000E-Transmission Station	SPS Unblending Adjustment	(492,322)		(492,322)		
342	6-ADIT Activity	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	9,565,965	7,493,057	(492,322)	430,732	2,134,499
343									
344	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	Base	2,195	2,195			
345	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	SPS Base Data - Adjust Sch M and DIT to Per Book	(25)	(25)			
346	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	SPS SchM and DIT Linkage Period Adjustment	(63,204)			(63,204)	
347	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	SPS SchM and DIT Test Year Adjustment	6,571				6,571
348	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	SPS Unblending Adjustment	(44,687)		(44,687)		
349	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	(99,150)	2,170	(44,687)	(63,204)	6,571
350									
351	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	Base	954,876	954,876			
352	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	(10,870)	(10,870)			
353	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	SPS SchM and DIT Linkage Period Adjustment	36,987			36,987	
354	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	SPS SchM and DIT Test Year Adjustment	95,341				95,341
355	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	SPS Unblending Adjustment	(27,981)		(27,981)		
356	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	1,048,353	944,007	(27,981)	36,987	95,341
357									
358	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	Base	775,732	775,732			
359	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	SPS Base Data - Adjust Sch M and DIT to Per Book	(8,830)	(8,830)			
360	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	SPS SchM and DIT Linkage Period Adjustment	(694,457)			(694,457)	
361	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	SPS SchM and DIT Test Year Adjustment	(110,902)				(110,902)
362	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	SPS Unblending Adjustment	3,398		3,398		
363	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	(35,059)	766,902	3,398	(694,457)	(110,902)
364									
365	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Base	17,831	17,831			
366	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Base Data - Adjust Sch M and DIT to Per Book	(203)	(203)			
367	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS SchM and DIT Linkage Period Adjustment	(15,963)			(15,963)	
368	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS SchM and DIT Test Year Adjustment	(2,549)				(2,549)
369	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Unblending Adjustment	78		78		
370	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Subtotal 354000ERN-Tran Towers & Fixture Radial NM	(806)	17,628	78	(15,963)	(2,549)
371									
372	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Base	26,873	26,873			
373	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Base Data - Adjust Sch M and DIT to Per Book	(306)	(306)			

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
374	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS SchM and DIT Linkage Period Adjustment	(24,057)			(24,057)	
375	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS SchM and DIT Test Year Adjustment	(3,842)				(3,842)
376	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Unblending Adjustment	118		118		
377	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Subtotal 354000ERT-Tran Towers & Fixture Radial TX	(1,215)	26,567	118	(24,057)	(3,842)
378									
379	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base	5,173	5,173			
380	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Base Data - Adjust Sch M and DIT to Per Book	(59)	(59)			
381	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS SchM and DIT Linkage Period Adjustment	(4,631)			(4,631)	
382	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS SchM and DIT Test Year Adjustment	(740)				(740)
383	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Adjustment	23		23		
384	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale	(234)	5,114	23	(4,631)	(740)
385									
386	6-ADIT Activity	Transmission	355000E	Base	4,229,334	4,229,334			
387	6-ADIT Activity	Transmission	355000E	SPS Base Data - Adjust Sch M and DIT to Per Book	(48,144)	(48,144)			
388	6-ADIT Activity	Transmission	355000E	SPS SchM and DIT Linkage Period Adjustment	695,447			695,447	
389	6-ADIT Activity	Transmission	355000E	SPS SchM and DIT Test Year Adjustment	(1,586,335)				(1,586,335)
390	6-ADIT Activity	Transmission	355000E	SPS Unblending Adjustment	653,760		653,760		
391	6-ADIT Activity	Transmission	355000E	Subtotal 355000E	3,944,061	4,181,190	653,760	695,447	(1,586,335)
392									
393	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	97,215	97,215			
394	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,107)	(1,107)			
395	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS SchM and DIT Linkage Period Adjustment	15,985			15,985	
396	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS SchM and DIT Test Year Adjustment	(36,463)				(36,463)
397	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Adjustment	15,027		15,027		
398	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	90,657	96,108	15,027	15,985	(36,463)
399									
400	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base	146,513	146,513			
401	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,668)	(1,668)			
402	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS SchM and DIT Linkage Period Adjustment	24,092			24,092	
403	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS SchM and DIT Test Year Adjustment	(54,954)				(54,954)
404	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Adjustment	22,648		22,648		
405	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX	136,630	144,845	22,648	24,092	(54,954)
406									
407	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base	28,202	28,202			
408	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Base Data - Adjust Sch M and DIT to Per Book	(321)	(321)			

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
409	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS SchM and DIT Linkage Period Adjustment	4,637			4,637	
410	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS SchM and DIT Test Year Adjustment	(10,578)				(10,578)
411	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Unblending Adjustment	4,359		4,359		
412	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Subtotal 355000ERW-Tran Poles & Fixtures Radial Wholesale	26,300	27,881	4,359	4,637	(10,578)
413									
414	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	Base	22,656	22,656			
415	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Base Data - Adjust Sch M and DIT to Per Book	(258)	(258)			
416	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	SPS SchM and DIT Linkage Period Adjustment	84			84	
417	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	SPS SchM and DIT Test Year Adjustment	(19,671)				(19,671)
418	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Unblending Adjustment	37		37		
419	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	Subtotal 355010-Tran Poles & Fixtures-Prod	2,848	22,398	37	84	(19,671)
420									
421	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	Base	268,181	268,181			
422	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	(3,053)	(3,053)			
423	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	SPS SchM and DIT Linkage Period Adjustment	(35,996)			(35,996)	
424	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	SPS SchM and DIT Test Year Adjustment	(18,994)				(18,994)
425	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Unblending Adjustment	(8,219)		(8,219)		
426	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	Subtotal 355045-Tran Poles & Fixtures-Wind	201,919	265,128	(8,219)	(35,996)	(18,994)
427									
428	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	Base	1,517,914	1,517,914			
429	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	SPS Base Data - Adjust Sch M and DIT to Per Book	(17,279)	(17,279)			
430	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	SPS SchM and DIT Linkage Period Adjustment	248,625			248,625	
431	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	SPS SchM and DIT Test Year Adjustment	(564,728)				(564,728)
432	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	SPS Unblending Adjustment	233,449		233,449		
433	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D	1,417,981	1,500,635	233,449	248,625	(564,728)
434									
435	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	34,890	34,890			
436	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Base Data - Adjust Sch M and DIT to Per Book	(397)	(397)			
437	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS SchM and DIT Linkage Period Adjustment	5,715			5,715	
438	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS SchM and DIT Test Year Adjustment	(12,981)				(12,981)
439	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Adjustment	5,366		5,366		
440	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	32,593	34,493	5,366	5,715	(12,981)
441									
442	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base	52,584	52,584			
443	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Base Data - Adjust Sch M and DIT to Per Book	(599)	(599)			
444	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS SchM and DIT Linkage Period Adjustment	8,613			8,613	

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
445	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS SchM and DIT Test Year Adjustment	(19,563)				(19,563)
446	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Adjustment	8,087		8,087		
447	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX	49,122	51,985	8,087	8,613	(19,563)
448									
449	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base	10,122	10,122			
450	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Base Data - Adjust Sch M and DIT to Per Book	(115)	(115)			
451	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS SchM and DIT Linkage Period Adjustment	1,658			1,658	
452	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS SchM and DIT Test Year Adjustment	(3,766)				(3,766)
453	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Adjustment	1,557		1,557		
454	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale	9,455	10,006	1,557	1,658	(3,766)
455									
456	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	Base	35,298	35,298			
457	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	SPS Base Data - Adjust Sch M and DIT to Per Book	(402)	(402)			
458	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	SPS SchM and DIT Linkage Period Adjustment	130			130	
459	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	SPS SchM and DIT Test Year Adjustment	(30,647)				(30,647)
460	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Adjustment	58		58		
461	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	4,436	34,896	58	130	(30,647)
462									
463	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	Base	145,200	145,200			
464	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,653)	(1,653)			
465	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	SPS SchM and DIT Linkage Period Adjustment	(20,624)			(20,624)	
466	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	SPS SchM and DIT Test Year Adjustment	(10,927)				(10,927)
467	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Adjustment	(4,437)		(4,437)		
468	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	107,560	143,547	(4,437)	(20,624)	(10,927)
469									
470	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	Base	816	816			
471	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	SPS Base Data - Adjust Sch M and DIT to Per Book	(9)	(9)			
472	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	SPS SchM and DIT Linkage Period Adjustment	129			129	
473	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	SPS SchM and DIT Test Year Adjustment	(301)				(301)
474	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	SPS Unblending Adjustment	123		123		
475	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	757	806	123	129	(301)
476									
477	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	Base	1,433	1,433			
478	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	SPS Base Data - Adjust Sch M and DIT to Per Book	(16)	(16)			
479	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	SPS SchM and DIT Linkage Period Adjustment	226			226	
480	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	SPS SchM and DIT Test Year Adjustment	(529)				(529)
481	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	SPS Unblending Adjustment	215		215		
482	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	Subtotal 358000-Tran UG Conductor & Devic	1,329	1,417	215	226	(529)



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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
483									
484	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	Base	1,515	1,515			
485	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	SPS Base Data - Adjust Sch M and DIT to Per Book	(17)	(17)			
486	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	SPS SchM and DIT Linkage Period Adjustment	239			239	
487	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	SPS SchM and DIT Test Year Adjustment	(560)				(560)
488	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	SPS Unblending Adjustment	228		228		
489	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai	1,405	1,498	228	239	(560)
490									
491	6-ADIT Activity	Transmission		<b>Subtotal Transmission</b>	<b>18,810,465</b>	<b>17,670,467</b>	<b>(208,136)</b>	<b>734,319</b>	<b>613,815</b>
492									
493	6-ADIT Activity	Distribution	360001E-Dist Land Owned in Fee	Base	1,579	1,579			
494	6-ADIT Activity	Distribution	360001E-Dist Land Owned in Fee	SPS Base Data - Adjust Sch M and DIT to Per Book	170	170			
495	6-ADIT Activity	Distribution	360001E-Dist Land Owned in Fee	SPS SchM and DIT Linkage Period Adjustment	(1,749)			(1,749)	
496	6-ADIT Activity	Distribution	360001E-Dist Land Owned in Fee	Subtotal 360001E-Dist Land Owned in Fee		1,749		(1,749)	
497									
498	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	Base	91,805	91,805			
499	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	SPS Base Data - Adjust Sch M and DIT to Per Book	9,911	9,911			
500	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	SPS SchM and DIT Linkage Period Adjustment	(479)			(479)	
501	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	SPS SchM and DIT Test Year Adjustment	14,554				14,554
502	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	Subtotal 360004-Dist Land Rights-NM	115,791	101,716		(479)	14,554
503									
504	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	Base	11,580	11,580			
505	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	SPS Base Data - Adjust Sch M and DIT to Per Book	1,250	1,250			
506	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	SPS SchM and DIT Linkage Period Adjustment	260			260	
507	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	SPS SchM and DIT Test Year Adjustment	2,260				2,260
508	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	Subtotal 360005-Dist Land Rights-TX	15,350	12,830		260	2,260
509									
510	6-ADIT Activity	Distribution	361000E-Str & Improv	Base	456,322	456,322			
511	6-ADIT Activity	Distribution	361000E-Str & Improv	SPS Base Data - Adjust Sch M and DIT to Per Book	49,261	49,261			
512	6-ADIT Activity	Distribution	361000E-Str & Improv	SPS SchM and DIT Linkage Period Adjustment	168,414			168,414	
513	6-ADIT Activity	Distribution	361000E-Str & Improv	SPS SchM and DIT Test Year Adjustment	125,621				125,621
514	6-ADIT Activity	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv	799,619	505,583		168,414	125,621
515									
516	6-ADIT Activity	Distribution	362000E-Other Eq	Base	1,124,400	1,124,400			
517	6-ADIT Activity	Distribution	362000E-Other Eq	SPS Base Data - Adjust Sch M and DIT to Per Book	121,382	121,382			
518	6-ADIT Activity	Distribution	362000E-Other Eq	SPS SchM and DIT Linkage Period Adjustment	66,483			66,483	
519	6-ADIT Activity	Distribution	362000E-Other Eq	SPS SchM and DIT Test Year Adjustment	31,806				31,806
520	6-ADIT Activity	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq	1,344,072	1,245,782		66,483	31,806
521									
522	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	Base	2,100,878	2,100,878			
523	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	SPS Base Data - Adjust Sch M and DIT to Per Book	226,795	226,795			
524	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	SPS SchM and DIT Linkage Period Adjustment	177,944			177,944	
525	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	SPS SchM and DIT Test Year Adjustment	543,107				543,107
526	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt	3,048,723	2,327,673		177,944	543,107

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
527									
528	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	Base	1,063,508	1,063,508			
529	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	SPS Base Data - Adjust Sch M and DIT to Per Book	114,808	114,808			
530	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	SPS SchM and DIT Linkage Period Adjustment	92,905			92,905	
531	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	SPS SchM and DIT Test Year Adjustment	280,543				280,543
532	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic	1,551,763	1,178,316		92,905	280,543
533									
534	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	Base	34,987	34,987			
535	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	SPS Base Data - Adjust Sch M and DIT to Per Book	3,777	3,777			
536	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	SPS SchM and DIT Linkage Period Adjustment	(6,129)			(6,129)	
537	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	SPS SchM and DIT Test Year Adjustment	8,878				8,878
538	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	41,513	38,764		(6,129)	8,878
539									
540	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	Base	101,935	101,935			
541	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	SPS Base Data - Adjust Sch M and DIT to Per Book	11,004	11,004			
542	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	SPS SchM and DIT Linkage Period Adjustment	43,355			43,355	
543	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	SPS SchM and DIT Test Year Adjustment	63,596				63,596
544	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D	219,889	112,939		43,355	63,596
545									
546	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	Base	127,991	127,991			
547	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	SPS Base Data - Adjust Sch M and DIT to Per Book	13,817	13,817			
548	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	SPS SchM and DIT Linkage Period Adjustment	(339,303)			(339,303)	
549	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	SPS SchM and DIT Test Year Adjustment	(51,276)				(51,276)
550	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer	(248,772)	141,808		(339,303)	(51,276)
551									
552	6-ADIT Activity	Distribution	369000E-Distribution Services	Base	(10,957)	(10,957)			
553	6-ADIT Activity	Distribution	369000E-Distribution Services	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,183)	(1,183)			
554	6-ADIT Activity	Distribution	369000E-Distribution Services	SPS SchM and DIT Linkage Period Adjustment	2,884			2,884	
555	6-ADIT Activity	Distribution	369000E-Distribution Services	SPS SchM and DIT Test Year Adjustment	507				507
556	6-ADIT Activity	Distribution	369000E-Distribution Services	Subtotal 369000E-Distribution Services	(8,748)	(12,140)		2,884	507
557									
558	6-ADIT Activity	Distribution	369010-Distribution Services O	Base	124,744	124,744			
559	6-ADIT Activity	Distribution	369010-Distribution Services O	SPS Base Data - Adjust Sch M and DIT to Per Book	13,466	13,466			
560	6-ADIT Activity	Distribution	369010-Distribution Services O	SPS SchM and DIT Linkage Period Adjustment	(37,896)			(37,896)	
561	6-ADIT Activity	Distribution	369010-Distribution Services O	SPS SchM and DIT Test Year Adjustment	(4,465)				(4,465)
562	6-ADIT Activity	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O	95,850	138,211		(37,896)	(4,465)
563									
564	6-ADIT Activity	Distribution	369020-Distribution Services U	Base	167,056	167,056			
565	6-ADIT Activity	Distribution	369020-Distribution Services U	SPS Base Data - Adjust Sch M and DIT to Per Book	18,034	18,034			
566	6-ADIT Activity	Distribution	369020-Distribution Services U	SPS SchM and DIT Linkage Period Adjustment	(62,118)			(62,118)	
567	6-ADIT Activity	Distribution	369020-Distribution Services U	SPS SchM and DIT Test Year Adjustment	(19,715)				(19,715)
568	6-ADIT Activity	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U	103,258	185,091		(62,118)	(19,715)
569									
570	6-ADIT Activity	Distribution	370000E-Distribution Meter	Base	47,970	47,970			

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
571	6-ADIT Activity	Distribution	370000E-Distribution Meter	SPS Base Data - Adjust Sch M and DIT to Per Book	5,178	5,178			
572	6-ADIT Activity	Distribution	370000E-Distribution Meter	SPS Base Data - Reclass Retail Allocated	(43)	(43)			
573	6-ADIT Activity	Distribution	370000E-Distribution Meter	SPS SchM and DIT Linkage Period Adjustment	(58,885)			(58,885)	
574	6-ADIT Activity	Distribution	370000E-Distribution Meter	SPS SchM and DIT Test Year Adjustment	30,054				30,054
575	6-ADIT Activity	Distribution	370000E-Distribution Meter	Subtotal 370000E-Distribution Meter	24,274	53,105		(58,885)	30,054
576									
577	6-ADIT Activity	Distribution	370020-Distr Meters AGIS AMI	Base	(87)	(87)			
578	6-ADIT Activity	Distribution	370020-Distr Meters AGIS AMI	Subtotal 370020-Distr Meters AGIS AMI	(87)	(87)			
579									
580	6-ADIT Activity	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Base Data - Reclass Retail Allocated	43	43			
581	6-ADIT Activity	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS SchM and DIT Linkage Period Adjustment	40,831			40,831	
582	6-ADIT Activity	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS SchM and DIT Test Year Adjustment	156,913				156,913
583	6-ADIT Activity	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	Subtotal 370020R-Distr Meters AGIS AMI-Retail Allocated	197,787	43		40,831	156,913
584									
585	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	Base	(31,608)	(31,608)			
586	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	SPS Base Data - Adjust Sch M and DIT to Per Book	(3,412)	(3,412)			
587	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	SPS SchM and DIT Linkage Period Adjustment	(5,033)			(5,033)	
588	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	SPS SchM and DIT Test Year Adjustment	3,377				3,377
589	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	Subtotal 371000E-Dist Inst on Cust Premis	(36,676)	(35,020)		(5,033)	3,377
590									
591	6-ADIT Activity	Distribution	371040-Dist Inst on Cust Prm-EV	Base	690	690			
592	6-ADIT Activity	Distribution	371040-Dist Inst on Cust Prm-EV	SPS Base Data - Adjust Sch M and DIT to Per Book	74	74			
593	6-ADIT Activity	Distribution	371040-Dist Inst on Cust Prm-EV	SPS Eliminate NM TEP Rider - Capital	(764)		(764)		
594	6-ADIT Activity	Distribution	371040-Dist Inst on Cust Prm-EV	Subtotal 371040-Dist Inst on Cust Prm-EV		764	(764)		
595									
596	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	Base	208,126	208,126			
597	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	SPS Base Data - Adjust Sch M and DIT to Per Book	22,468	22,468			
598	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	SPS SchM and DIT Linkage Period Adjustment	(76,930)			(76,930)	
599	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	SPS SchM and DIT Test Year Adjustment	(11,245)				(11,245)
600	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy	142,419	230,594		(76,930)	(11,245)
601									
602	6-ADIT Activity	Distribution		<b>Subtotal Distribution</b>	<b>7,406,026</b>	<b>6,227,721</b>	<b>(764)</b>	<b>4,553</b>	<b>1,174,516</b>
603									
604	6-ADIT Activity	General	389001-General Land Owned in Fe	Base	(3)	(3)			
605	6-ADIT Activity	General	389001-General Land Owned in Fe	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)			
606	6-ADIT Activity	General	389001-General Land Owned in Fe	SPS SchM and DIT Linkage Period Adjustment	4			4	
607	6-ADIT Activity	General	389001-General Land Owned in Fe	Subtotal 389001-General Land Owned in Fe	(0)	(4)		4	
608									
609	6-ADIT Activity	General	389002-General Land Rights	Base	(300)	(300)			
610	6-ADIT Activity	General	389002-General Land Rights	SPS Base Data - Adjust Sch M and DIT to Per Book	(41)	(41)			
611	6-ADIT Activity	General	389002-General Land Rights	SPS SchM and DIT Linkage Period Adjustment	113			113	

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
612	6-ADIT Activity	General	389002-General Land Rights	SPS SchM and DIT Test Year Adjustment	(3)				(3)
613	6-ADIT Activity	General	389002-General Land Rights	SPS Unblending Adjustment	(19)		(19)		
614	6-ADIT Activity	General	389002-General Land Rights	Subtotal 389002-General Land Rights	(250)	(341)	(19)	113	(3)
615									
616	6-ADIT Activity	General	390000-Genl Structures & Improv	Base	555	555			
617	6-ADIT Activity	General	390000-Genl Structures & Improv	SPS Base Data - Adjust Sch M and DIT to Per Book	75	75			
618	6-ADIT Activity	General	390000-Genl Structures & Improv	SPS Base Data - General Call Center	(52,865)	(52,865)			
619	6-ADIT Activity	General	390000-Genl Structures & Improv	SPS SchM and DIT Linkage Period Adjustment	104,133			104,133	
620	6-ADIT Activity	General	390000-Genl Structures & Improv	SPS SchM and DIT Test Year Adjustment	(13,883)				(13,883)
621	6-ADIT Activity	General	390000-Genl Structures & Improv	SPS Unblending Adjustment	(116,013)		(116,013)		
622	6-ADIT Activity	General	390000-Genl Structures & Improv	Subtotal 390000-Genl Structures & Improv	(77,998)	(52,236)	(116,013)	104,133	(13,883)
623									
624	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	Base	(19,752)	(19,752)			
625	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	SPS Base Data - Adjust Sch M and DIT to Per Book	(2,681)	(2,681)			
626	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	SPS SchM and DIT Linkage Period Adjustment	7,928			7,928	
627	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	SPS SchM and DIT Test Year Adjustment	(1,515)				(1,515)
628	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	SPS Unblending Adjustment	(1)		(1)		
629	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	Subtotal 390007-Genl Str & Imp Lease Bld	(16,021)	(22,433)	(1)	7,928	(1,515)
630									
631	6-ADIT Activity	General	390050-Genl Str & Imp-Call Center	SPS Base Data - General Call Center	52,865	52,865			
632	6-ADIT Activity	General	390050-Genl Str & Imp-Call Center	Subtotal 390050-Genl Str & Imp-Call Center	52,865	52,865			
633									
634	6-ADIT Activity	General	391000-General Office Furn & E	Base	169,059	169,059			
635	6-ADIT Activity	General	391000-General Office Furn & E	SPS Base Data - Adjust Sch M and DIT to Per Book	22,945	22,945			
636	6-ADIT Activity	General	391000-General Office Furn & E	SPS Base Data - Reclass Retail Allocated	890	890			
637	6-ADIT Activity	General	391000-General Office Furn & E	SPS SchM and DIT Linkage Period Adjustment	(73,676)			(73,676)	
638	6-ADIT Activity	General	391000-General Office Furn & E	SPS SchM and DIT Test Year Adjustment	41,602				41,602
639	6-ADIT Activity	General	391000-General Office Furn & E	SPS Unblending Adjustment	4,481		4,481		
640	6-ADIT Activity	General	391000-General Office Furn & E	Subtotal 391000-General Office Furn & E	165,301	192,894	4,481	(73,676)	41,602
641									
642	6-ADIT Activity	General	391000R-General Office Furn & E-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(890)	(890)			
643	6-ADIT Activity	General	391000R-General Office Furn & E-Retail Allocated	SPS SchM and DIT Linkage Period Adjustment	242			242	
644	6-ADIT Activity	General	391000R-General Office Furn & E-Retail Allocated	SPS SchM and DIT Test Year Adjustment	186				186
645	6-ADIT Activity	General	391000R-General Office Furn & E-Retail Allocated	Subtotal 391000R-General Office Furn & E-Retail Allocated	(462)	(890)		242	186
646									
647	6-ADIT Activity	General	391004-General Info Sys Computer	Base	(322,528)	(322,528)			
648	6-ADIT Activity	General	391004-General Info Sys Computer	SPS Base Data - Adjust Sch M and DIT to Per Book	(43,774)	(43,774)			
649	6-ADIT Activity	General	391004-General Info Sys Computer	SPS Base Data - Reclass Retail Allocated	27,478	27,478			
650	6-ADIT Activity	General	391004-General Info Sys Computer	SPS SchM and DIT Linkage Period Adjustment	537,619			537,619	
651	6-ADIT Activity	General	391004-General Info Sys Computer	SPS SchM and DIT Test Year Adjustment	318,901				318,901
652	6-ADIT Activity	General	391004-General Info Sys Computer	SPS Unblending Adjustment	(20,416)		(20,416)		

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
653	6-ADIT Activity	General	391004-General Info Sys Computer	Subtotal 391004-General Info Sys Computer	497,281	(338,823)	(20,416)	537,619	318,901
654			391004R-General Info Sys Computer-Retail Allocated						
655	6-ADIT Activity	General	391004R-General Info Sys Computer-Retail Allocated	SPS Base Data - Re-class Retail Allocated	(27,478)	(27,478)			
656	6-ADIT Activity	General	391004R-General Info Sys Computer-Retail Allocated	SPS SchM and DIT Linkage Period Adjustment	16,937			16,937	
657	6-ADIT Activity	General	391004R-General Info Sys Computer-Retail Allocated	SPS SchM and DIT Test Year Adjustment	13,744				13,744
658	6-ADIT Activity	General	391004R-General Info Sys Computer-Retail Allocated	Subtotal 391004R-General Info Sys Computer-Retail Allocated	3,203	(27,478)		16,937	13,744
659									
660	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	Base	(0)	(0)			
661	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)			
662	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS SchM and DIT Linkage Period Adjustment	0			0	
663	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS SchM and DIT Test Year Adjustment	0				0
664	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Unblending Adjustment	(0)		(0)		
665	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	Subtotal 391005-Genl Off Eq-Comp 3 Yr Life	0	(0)	(0)	0	0
666									
667	6-ADIT Activity	General	392000-General Transportation E	Base	(0)	(0)			
668	6-ADIT Activity	General	392000-General Transportation E	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)			
669	6-ADIT Activity	General	392000-General Transportation E	SPS SchM and DIT Linkage Period Adjustment	0			0	
670	6-ADIT Activity	General	392000-General Transportation E	SPS SchM and DIT Test Year Adjustment	0				0
671	6-ADIT Activity	General	392000-General Transportation E	SPS Unblending Adjustment	0		0		
672	6-ADIT Activity	General	392000-General Transportation E	Subtotal 392000-General Transportation E	0	(0)	0	0	0
673									
674	6-ADIT Activity	General	392010-General Transp Eq Grp	Base	(34,509)	(34,509)			
675	6-ADIT Activity	General	392010-General Transp Eq Grp	SPS Base Data - Adjust Sch M and DIT to Per Book	(4,684)	(4,684)			
676	6-ADIT Activity	General	392010-General Transp Eq Grp	SPS SchM and DIT Linkage Period Adjustment	30,489			30,489	
677	6-ADIT Activity	General	392010-General Transp Eq Grp	SPS SchM and DIT Test Year Adjustment	22,891				22,891
678	6-ADIT Activity	General	392010-General Transp Eq Grp	SPS Unblending Adjustment	1,632		1,632		
679	6-ADIT Activity	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	15,820	(39,192)	1,632	30,489	22,891
680									
681	6-ADIT Activity	General	392020-General Transp Eq Grp 2	Base	(444,192)	(444,192)			
682	6-ADIT Activity	General	392020-General Transp Eq Grp 2	SPS Base Data - Adjust Sch M and DIT to Per Book	(60,286)	(60,286)			
683	6-ADIT Activity	General	392020-General Transp Eq Grp 2	SPS SchM and DIT Linkage Period Adjustment	385,820			385,820	
684	6-ADIT Activity	General	392020-General Transp Eq Grp 2	SPS SchM and DIT Test Year Adjustment	309,241				309,241
685	6-ADIT Activity	General	392020-General Transp Eq Grp 2	SPS Unblending Adjustment	23,130		23,130		
686	6-ADIT Activity	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	213,713	(504,478)	23,130	385,820	309,241
687									
688	6-ADIT Activity	General	392030-General Transp Eq Trailer	Base	(106,116)	(106,116)			
689	6-ADIT Activity	General	392030-General Transp Eq Trailer	SPS Base Data - Adjust Sch M and DIT to Per Book	(14,402)	(14,402)			
690	6-ADIT Activity	General	392030-General Transp Eq Trailer	SPS SchM and DIT Linkage Period Adjustment	93,382			93,382	
691	6-ADIT Activity	General	392030-General Transp Eq Trailer	SPS SchM and DIT Test Year Adjustment	71,213				71,213
692	6-ADIT Activity	General	392030-General Transp Eq Trailer	SPS Unblending Adjustment	5,137		5,137		
693	6-ADIT Activity	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	49,214	(120,518)	5,137	93,382	71,213

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
694									
695	6-ADIT Activity	General	392040-General Transp Eq Grp 4	Base	(370,661)	(370,661)			
696	6-ADIT Activity	General	392040-General Transp Eq Grp 4	SPS Base Data - Adjust Sch M and DIT to Per Book	(50,306)	(50,306)			
697	6-ADIT Activity	General	392040-General Transp Eq Grp 4	SPS SchM and DIT Linkage Period Adjustment	326,969			326,969	
698	6-ADIT Activity	General	392040-General Transp Eq Grp 4	SPS SchM and DIT Test Year Adjustment	247,016				247,016
699	6-ADIT Activity	General	392040-General Transp Eq Grp 4	SPS Unblending Adjustment	17,693		17,693		
700	6-ADIT Activity	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	170,710	(420,968)	17,693	326,969	247,016
701									
702	6-ADIT Activity	General	393000-General Stores Equipmen	Base	897	897			
703	6-ADIT Activity	General	393000-General Stores Equipmen	SPS Base Data - Adjust Sch M and DIT to Per Book	122	122			
704	6-ADIT Activity	General	393000-General Stores Equipmen	SPS SchM and DIT Linkage Period Adjustment	750			750	
705	6-ADIT Activity	General	393000-General Stores Equipmen	SPS SchM and DIT Test Year Adjustment	2,294				2,294
706	6-ADIT Activity	General	393000-General Stores Equipmen	SPS Unblending Adjustment	684		684		
707	6-ADIT Activity	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	4,747	1,019	684	750	2,294
708									
709	6-ADIT Activity	General	394000-General Tools & Shop Equi	Base	127,481	127,481			
710	6-ADIT Activity	General	394000-General Tools & Shop Equi	SPS Base Data - Adjust Sch M and DIT to Per Book	17,302	17,302			
711	6-ADIT Activity	General	394000-General Tools & Shop Equi	SPS SchM and DIT Linkage Period Adjustment	115,784			115,784	
712	6-ADIT Activity	General	394000-General Tools & Shop Equi	SPS SchM and DIT Test Year Adjustment	329,597				329,597
713	6-ADIT Activity	General	394000-General Tools & Shop Equi	SPS Unblending Adjustment	93,754		93,754		
714	6-ADIT Activity	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	683,919	144,783	93,754	115,784	329,597
715									
716	6-ADIT Activity	General	395000-General Laboratory Equi	Base	23,148	23,148			
717	6-ADIT Activity	General	395000-General Laboratory Equi	SPS Base Data - Adjust Sch M and DIT to Per Book	3,142	3,142			
718	6-ADIT Activity	General	395000-General Laboratory Equi	SPS SchM and DIT Linkage Period Adjustment	19,356			19,356	
719	6-ADIT Activity	General	395000-General Laboratory Equi	SPS SchM and DIT Test Year Adjustment	59,198				59,198
720	6-ADIT Activity	General	395000-General Laboratory Equi	SPS Unblending Adjustment	17,652		17,652		
721	6-ADIT Activity	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	122,495	26,290	17,652	19,356	59,198
722									
723	6-ADIT Activity	General	396000-General Power Operated E	Base	(110,233)	(110,233)			
724	6-ADIT Activity	General	396000-General Power Operated E	SPS Base Data - Adjust Sch M and DIT to Per Book	(14,961)	(14,961)			
725	6-ADIT Activity	General	396000-General Power Operated E	SPS SchM and DIT Linkage Period Adjustment	97,393			97,393	
726	6-ADIT Activity	General	396000-General Power Operated E	SPS SchM and DIT Test Year Adjustment	73,121				73,121
727	6-ADIT Activity	General	396000-General Power Operated E	SPS Unblending Adjustment	5,212		5,212		
728	6-ADIT Activity	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E	50,533	(125,194)	5,212	97,393	73,121
729									
730	6-ADIT Activity	General	397000-General Communication E	Base	168,202	168,202			
731	6-ADIT Activity	General	397000-General Communication E	SPS Base Data - Adjust Sch M and DIT to Per Book	22,828	22,828			
732	6-ADIT Activity	General	397000-General Communication E	SPS SchM and DIT Linkage Period Adjustment	142,043			142,043	
733	6-ADIT Activity	General	397000-General Communication E	SPS SchM and DIT Test Year Adjustment	430,571				430,571
734	6-ADIT Activity	General	397000-General Communication E	SPS Unblending Adjustment	127,314		127,314		
735	6-ADIT Activity	General	397000-General Communication E	Subtotal 397000-General Communication E	890,959	191,030	127,314	142,043	430,571
736									
737	6-ADIT Activity	General	397010-General Comm Eq Two Wa	Base	101,738	101,738			



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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
779	6-ADIT Activity	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Adjust Excess ADIT	(136)		(136)		
780	6-ADIT Activity	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Base Data - Non-Plant Excess ADIT	136	136			
781	6-ADIT Activity	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Base Data - Non-Plant Income Tax	(1,559)	(1,559)			
782	6-ADIT Activity	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Non-Plant ADIT Sch M and DIT LP Adj	(3)			(3)	
783	6-ADIT Activity	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	Subtotal SchM-102 - Fuel Tax Credit - Inc Addback	(1,562)	(1,423)	(136)	(3)	
784									
785	6-ADIT Activity	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Adjust Excess ADIT	(1,812)		(1,812)		
786	6-ADIT Activity	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Base Data - Non-Plant Excess ADIT	1,812	1,812			
787	6-ADIT Activity	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Base Data - Non-Plant Income Tax	78,219	78,219			
788	6-ADIT Activity	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Non-Plant ADIT Sch M and DIT LP Adj	(368)			(368)	
789	6-ADIT Activity	Non-Plant ADIT	SchM-103 - Environmental Remediation	Subtotal SchM-103 - Environmental Remediation	77,851	80,031	(1,812)	(368)	
790									
791	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Adjust Excess ADIT	3,226,348		3,226,348		
792	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Base Data - Non-Plant Excess ADIT	(3,226,348)	(3,226,348)			
793	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Base Data - Non-Plant Income Tax	(1,516,775)	(1,516,775)			
794	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Non-Plant ADIT Sch M and DIT LP Adj	840,948			840,948	
795	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Non-Plant ADIT Sch M and DIT TY Adj	588,352				588,352
796	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	Subtotal SchM-107 - Pension Expense	(87,475)	(4,743,122)	3,226,348	840,948	588,352
797									
798	6-ADIT Activity	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Adjust Excess ADIT	(27,267)		(27,267)		
799	6-ADIT Activity	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Base Data - Non-Plant Excess ADIT	27,267	27,267			
800	6-ADIT Activity	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Base Data - Non-Plant Income Tax	(19,230)	(19,230)			
801	6-ADIT Activity	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Non-Plant ADIT Sch M and DIT LP Adj	(1,092)			(1,092)	
802	6-ADIT Activity	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	Subtotal SchM-108 - Accrued Vacation Paid	(20,321)	8,037	(27,267)	(1,092)	
803									
804	6-ADIT Activity	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Adjust Excess ADIT	(83,028)		(83,028)		
805	6-ADIT Activity	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Base Data - Non-Plant Excess ADIT	83,028	83,028			
806	6-ADIT Activity	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Base Data - Non-Plant Income Tax	(23,927)	(23,927)			
807	6-ADIT Activity	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Non-Plant ADIT Sch M and DIT LP Adj	(374)			(374)	
808	6-ADIT Activity	Non-Plant ADIT	SchM-109 - Employee Incentive	Subtotal SchM-109 - Employee Incentive	(24,301)	59,101	(83,028)	(374)	
809									
810	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Adjust Excess ADIT	(377,291)		(377,291)		
811	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Base Data - Non-Plant Excess ADIT	377,291	377,291			
812	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Base Data - Non-Plant Income Tax	214,066	214,066			
813	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Non-Plant ADIT Sch M and DIT LP Adj	(73,261)			(73,261)	
814	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Non-Plant ADIT Sch M and DIT TY Adj	(23,146)				(23,146)
815	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	Subtotal SchM-111 - Post Employment Benefits - FAS 106(Short Term)	117,659	591,357	(377,291)	(73,261)	(23,146)
816									
817	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Adjust Excess ADIT	(21,048)		(21,048)		



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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
818	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Base Data - Non-Plant Excess ADIT	21,048	21,048			
819	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Base Data - Non-Plant Income Tax	21,073	21,073			
820	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Non-Plant ADIT Sch M and DIT LP Adj	(5,083)			(5,083)	
821	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Non-Plant ADIT Sch M and DIT TY Adj	(5,265)				(5,265)
822	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	Subtotal SchM-112 - Post Employment Benefits FAS 112	10,725	42,121	(21,048)	(5,083)	(5,265)
823									
824	6-ADIT Activity	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Adjust Excess ADIT	(17,691)		(17,691)		
825	6-ADIT Activity	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Base Data - Non-Plant Excess ADIT	17,691	17,691			
826	6-ADIT Activity	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Base Data - Non-Plant Income Tax	(399,357)	(399,357)			
827	6-ADIT Activity	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Non-Plant ADIT Sch M and DIT LP Adj	(2,573)			(2,573)	
828	6-ADIT Activity	Non-Plant ADIT	SchM-116 - Bad Debt	Subtotal SchM-116 - Bad Debt	(401,929)	(381,665)	(17,691)	(2,573)	
829									
830	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Adjust Excess ADIT	(8,684)		(8,684)		
831	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Base Data - Non-Plant Excess ADIT	8,684	8,684			
832	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Base Data - Non-Plant Income Tax	8,293	8,293			
833	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Non-Plant ADIT Sch M and DIT LP Adj	(61)			(61)	
834	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	Subtotal SchM-118 - Inventory Reserve	8,232	16,977	(8,684)	(61)	
835									
836	6-ADIT Activity	Non-Plant ADIT	SchM-127 - Litigation Reserve	SPS Base Data - Non-Plant Income Tax	(290,191)	(290,191)			
837	6-ADIT Activity	Non-Plant ADIT	SchM-127 - Litigation Reserve	SPS Non-Plant ADIT Sch M and DIT LP Adj	(276)			(276)	
838	6-ADIT Activity	Non-Plant ADIT	SchM-127 - Litigation Reserve	Subtotal SchM-127 - Litigation Reserve	(290,467)	(290,191)		(276)	
839									
840	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Adjust Excess ADIT	591,098		591,098		
841	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Base Data - Non-Plant Excess ADIT	(591,098)	(591,098)			
842	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Base Data - Non-Plant Income Tax	(174,199)	(174,199)			
843	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Non-Plant ADIT Sch M and DIT LP Adj	4,195			4,195	
844	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	Subtotal SchM-128 - Book Unamort. Cost Of Reacquired Debt	(170,003)	(765,297)	591,098	4,195	
845									
846	6-ADIT Activity	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	SPS Base Data - Non-Plant Excess ADIT	6,715	6,715			
847	6-ADIT Activity	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	SPS Base Data - Non-Plant Income Tax	(39,666)	(39,666)			
848	6-ADIT Activity	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	SPS Eliminate SchM/Deferred Taxes	32,951		32,951		
849	6-ADIT Activity	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	Subtotal SchM-130 - Deferred Compensation Plan Reserve		(32,951)	32,951		
850									
851	6-ADIT Activity	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	SPS Adjust Excess ADIT	(3,094)		(3,094)		





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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
927	6-ADIT Activity	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Base Data - Non-Plant Excess ADIT	408,054	408,054			
928	6-ADIT Activity	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Base Data - Non-Plant Income Tax	(3,067,801)	(3,067,801)			
929	6-ADIT Activity	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Eliminate SchM/Deferred Taxes	2,659,747		2,659,747		
930	6-ADIT Activity	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	Subtotal SchM-203 - Fed NOL Benefit		(2,659,747)	2,659,747		
931									
932	6-ADIT Activity	Non-Plant ADIT	SchM-205 - State Only NOL	SPS Base Data - Non-Plant Income Tax	(698,903)	(698,903)			
933	6-ADIT Activity	Non-Plant ADIT	SchM-205 - State Only NOL	SPS Eliminate SchM/Deferred Taxes	698,903		698,903		
934	6-ADIT Activity	Non-Plant ADIT	SchM-205 - State Only NOL	Subtotal SchM-205 - State Only NOL		(698,903)	698,903		
935									
936	6-ADIT Activity	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	SPS Base Data - Non-Plant Income Tax	384,709	384,709			
937	6-ADIT Activity	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	SPS Eliminate SchM/Deferred Taxes	(384,709)		(384,709)		
938	6-ADIT Activity	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	Subtotal SchM-207 - Mark to Market Adjust		384,709	(384,709)		
939									
940	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Adjust Excess ADIT	(752)		(752)		
941	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Base Data - Non-Plant Excess ADIT	752	752			
942	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Base Data - Non-Plant Income Tax	(601)	(601)			
943	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Non-Plant ADIT Sch M and DIT LP Adj	(16)			(16)	
944	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	Subtotal SchM-226 - Performance Recognition Award	(617)	152	(752)	(16)	
945									
946	6-ADIT Activity	Non-Plant ADIT	SchM-257 - Texas R&E Credit	SPS Base Data - Non-Plant Income Tax	(425,143)	(425,143)			
947	6-ADIT Activity	Non-Plant ADIT	SchM-257 - Texas R&E Credit	Subtotal SchM-257 - Texas R&E Credit	(425,143)	(425,143)			
948									
949	6-ADIT Activity	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	SPS Base Data - Non-Plant Income Tax	826,564	826,564			
950	6-ADIT Activity	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	SPS Eliminate SchM/Deferred Taxes	(826,564)		(826,564)		
951	6-ADIT Activity	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	Subtotal SchM-261 - Section 59e Adjustment		826,564	(826,564)		
952									
953	6-ADIT Activity	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	SPS Base Data - Non-Plant Income Tax	6,253,766	6,253,766			
954	6-ADIT Activity	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	SPS Eliminate SchM/Deferred Taxes	(6,253,766)		(6,253,766)		
955	6-ADIT Activity	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	Subtotal SchM-275 - Reg Asset - Miscellaneous		6,253,766	(6,253,766)		
956									
957	6-ADIT Activity	Non-Plant ADIT	SchM-299 - Operating Lease	SPS Base Data - Non-Plant Income Tax	0	0			
958	6-ADIT Activity	Non-Plant ADIT	SchM-299 - Operating Lease	SPS Non-Plant ADIT Sch M and DIT LP Adj	(0)			(0)	
959	6-ADIT Activity	Non-Plant ADIT	SchM-299 - Operating Lease	Subtotal SchM-299 - Operating Lease	0	0		(0)	
960									
961	6-ADIT Activity	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Response	SPS Base Data - Non-Plant Income Tax	331,212	331,212			
962	6-ADIT Activity	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Response	SPS Non-Plant ADIT Sch M and DIT LP Adj	832			832	
963	6-ADIT Activity	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Response	Subtotal SchM-300 - Reg A/L - Emergency Spec Response	332,045	331,212		832	
964									
965	6-ADIT Activity	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	SPS Base Data - Non-Plant Income Tax	532,989	532,989			



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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	Base	(18,313)	(18,313)			
2	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	5,901	5,901			
3	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	SPS SchM and DIT Linkage Period Adjustment	3,639			3,639	
4	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	SPS SchM and DIT Test Year Adjustment	13,257				13,257
5	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	SPS Unblending Adjustment	(12)		(12)		
6	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	4,472	(12,412)	(12)	3,639	13,257
7									
8	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	Base	(452,589)	(452,589)			
9	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	145,846	145,846			
10	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	15,955	15,955			
11	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	SPS SchM and DIT Linkage Period Adjustment	99,985			99,985	
12	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	SPS SchM and DIT Test Year Adjustment	395,110				395,110
13	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	SPS Unblending Adjustment	(293)		(293)		
14	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar	204,014	(290,787)	(293)	99,985	395,110
15									
16	6-ADIT Activity	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(14,225)	(14,225)			
17	6-ADIT Activity	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS SchM and DIT Linkage Period Adjustment	8,284			8,284	
18	6-ADIT Activity	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS SchM and DIT Test Year Adjustment	(58,489)				(58,489)
19	6-ADIT Activity	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303004R-Intg Misc Computr Softwar-Retail Allocated	(64,430)	(14,225)		8,284	(58,489)
20									
21	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	Base	(205,889)	(205,889)			
22	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	SPS Base Data - Adjust Sch M and DIT to Per Book	66,348	66,348			
23	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	SPS SchM and DIT Linkage Period Adjustment	41,999			41,999	
24	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	SPS SchM and DIT Test Year Adjustment	147,399				147,399
25	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	SPS Unblending Adjustment	(135)		(135)		
26	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y	49,722	(139,542)	(135)	41,999	147,399
27									
28	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	Base	(21,144)	(21,144)			
29	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	6,814	6,814			
30	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	SPS SchM and DIT Linkage Period Adjustment	(210)			(210)	
31	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	SPS SchM and DIT Test Year Adjustment	21,957				21,957
32	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	SPS Unblending Adjustment	(10)		(10)		
33	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar	7,407	(14,331)	(10)	(210)	21,957
34									
35	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	Base	(28,680)	(28,680)			
36	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	9,242	9,242			
37	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	1,069	1,069			
38	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	SPS SchM and DIT Linkage Period Adjustment	10,722			10,722	
39	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	SPS SchM and DIT Test Year Adjustment	31,180				31,180
40	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	SPS Unblending Adjustment	(19)		(19)		
41	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar	23,514	(18,369)	(19)	10,722	31,180

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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
42									
43	6-ADIT Activity	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Re-class Retail Allocated	(953)	(953)			
44	6-ADIT Activity	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS SchM and DIT Linkage Period Adjustment	(4,333)			(4,333)	
45	6-ADIT Activity	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS SchM and DIT Test Year Adjustment	(9,510)				(9,510)
46	6-ADIT Activity	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303010R-Intg Misc Computr Softwar-Retail Allocated	(14,795)	(953)		(4,333)	(9,510)
47									
48	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	Base	60	60			
49	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS SchM and DIT Linkage Period Adjustment	71			71	
50	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS SchM and DIT Test Year Adjustment	19				19
51	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS Unblending Adjustment	0		0		
52	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	Subtotal 303013-Sfwr-Non Reg 3 Yr	150	60	0	71	19
53									
54	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	Base	20,294	20,294			
55	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	SPS Base Data - Adjust Sch M and DIT to Per Book	(6,540)	(6,540)			
56	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	SPS SchM and DIT Linkage Period Adjustment	17,049			17,049	
57	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	SPS SchM and DIT Test Year Adjustment	3,605				3,605
58	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	SPS Unblending Adjustment	(0)		(0)		
59	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	Subtotal 303014-Intg CRS Computr Softwar	34,408	13,754	(0)	17,049	3,605
60									
61	6-ADIT Activity	Intangible	303015-Sfwr-Non Reg 15 Yr	Base	1,189	1,189			
62	6-ADIT Activity	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS SchM and DIT Linkage Period Adjustment	1,396			1,396	
63	6-ADIT Activity	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS SchM and DIT Test Year Adjustment	382				382
64	6-ADIT Activity	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS Unblending Adjustment	0		0		
65	6-ADIT Activity	Intangible	303015-Sfwr-Non Reg 15 Yr	Subtotal 303015-Sfwr-Non Reg 15 Yr	2,967	1,189	0	1,396	382
66									
67	6-ADIT Activity	Intangible	303016-Sfwr-Non Reg 5 Yr	Base	1,635	1,635			
68	6-ADIT Activity	Intangible	303016-Sfwr-Non Reg 5 Yr	SPS SchM and DIT Linkage Period Adjustment	1,920			1,920	
69	6-ADIT Activity	Intangible	303016-Sfwr-Non Reg 5 Yr	SPS SchM and DIT Test Year Adjustment	525				525
70	6-ADIT Activity	Intangible	303016-Sfwr-Non Reg 5 Yr	SPS Unblending Adjustment	0		0		
71	6-ADIT Activity	Intangible	303016-Sfwr-Non Reg 5 Yr	Subtotal 303016-Sfwr-Non Reg 5 Yr	4,081	1,635	0	1,920	525
72									
73	6-ADIT Activity	Intangible	303020-Sfwr-Non Reg 10 Yr	Base	473	473			
74	6-ADIT Activity	Intangible	303020-Sfwr-Non Reg 10 Yr	SPS SchM and DIT Linkage Period Adjustment	555			555	
75	6-ADIT Activity	Intangible	303020-Sfwr-Non Reg 10 Yr	SPS SchM and DIT Test Year Adjustment	152				152
76	6-ADIT Activity	Intangible	303020-Sfwr-Non Reg 10 Yr	SPS Unblending Adjustment	0		0		
77	6-ADIT Activity	Intangible	303020-Sfwr-Non Reg 10 Yr	Subtotal 303020-Sfwr-Non Reg 10 Yr	1,180	473	0	555	152
78									
79	6-ADIT Activity	Intangible		<b>Subtotal Intangible</b>	<b>252,690</b>	<b>(473,506)</b>	<b>(468)</b>	<b>181,078</b>	<b>545,587</b>
80									
81	6-ADIT Activity	Production	310001-Steam Prod Land Own in Fe	Base	(3)	(3)			
82	6-ADIT Activity	Production	310001-Steam Prod Land Own in Fe	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)			

Southwestern Public Service Company

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
83	6-ADIT Activity	Production	310001-Steam Prod Land Own in Fe	SPS SchM and DIT Linkage Period Adjustment	3				3
84	6-ADIT Activity	Production	310001-Steam Prod Land Own in Fe	Subtotal 310001-Steam Prod Land Own in Fe		(3)			3
85									
86	6-ADIT Activity	Production	310002-Steam Prod Land Rights	Base	(585)	(585)			
87	6-ADIT Activity	Production	310002-Steam Prod Land Rights	SPS Base Data - Adjust Sch M and DIT to Per Book	(4)	(4)			
88	6-ADIT Activity	Production	310002-Steam Prod Land Rights	SPS SchM and DIT Linkage Period Adjustment	65			65	
89	6-ADIT Activity	Production	310002-Steam Prod Land Rights	SPS SchM and DIT Test Year Adjustment	(1,350)				(1,350)
90	6-ADIT Activity	Production	310002-Steam Prod Land Rights	SPS Unblending Adjustment	719		719		
91	6-ADIT Activity	Production	310002-Steam Prod Land Rights	Subtotal 310002-Steam Prod Land Rights	(1,155)	(589)	719	65	(1,350)
92									
93	6-ADIT Activity	Production	310003-Steam Prod Water Rights	Base	(50,808)	(50,808)			
94	6-ADIT Activity	Production	310003-Steam Prod Water Rights	SPS Base Data - Adjust Sch M and DIT to Per Book	(328)	(328)			
95	6-ADIT Activity	Production	310003-Steam Prod Water Rights	SPS SchM and DIT Linkage Period Adjustment	14,341			14,341	
96	6-ADIT Activity	Production	310003-Steam Prod Water Rights	SPS SchM and DIT Test Year Adjustment	9,688				9,688
97	6-ADIT Activity	Production	310003-Steam Prod Water Rights	SPS Unblending Adjustment	(10,252)		(10,252)		
98	6-ADIT Activity	Production	310003-Steam Prod Water Rights	Subtotal 310003-Steam Prod Water Rights	(37,359)	(51,136)	(10,252)	14,341	9,688
99									
100	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	Base	(39)	(39)			
101	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)			
102	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	SPS SchM and DIT Linkage Period Adjustment	4			4	
103	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	SPS SchM and DIT Test Year Adjustment	(90)				(90)
104	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	SPS Unblending Adjustment	48		48		
105	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	Subtotal 310004-Steam Prod Land Rights-NM	(77)	(39)	48	4	(90)
106									
107	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	Base	(492,178)	(492,178)			
108	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	SPS Base Data - Adjust Sch M and DIT to Per Book	(3,177)	(3,177)			
109	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	SPS SchM and DIT Linkage Period Adjustment	76,836			76,836	
110	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	SPS SchM and DIT Test Year Adjustment	(193,903)				(193,903)
111	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	SPS Unblending Adjustment	(91,381)		(91,381)		
112	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	Subtotal 311000E-Steam Prod Str & Improv	(703,803)	(495,355)	(91,381)	76,836	(193,903)
113									
114	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	Base	(101,892)	(101,892)			
115	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Base Data - Adjust Sch M and DIT to Per Book	(658)	(658)			
116	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	SPS SchM and DIT Linkage Period Adjustment	32,861			32,861	
117	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	SPS SchM and DIT Test Year Adjustment	14,732				14,732
118	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	SPS Unblending Adjustment	(32,331)		(32,331)		
119	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	Subtotal 311001-Steam Prod Str&Imp-TolkSC	(87,287)	(102,549)	(32,331)	32,861	14,732
120									
121	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	Base	(5,024)	(5,024)			
122	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Base Data - Adjust Sch M and DIT to Per Book	(32)	(32)			
123	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	SPS SchM and DIT Linkage Period Adjustment	945			945	
124	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	SPS SchM and DIT Test Year Adjustment	1,580				1,580
125	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Unblending Adjustment	(1,425)		(1,425)		
126	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	Subtotal 311002-Steam Prod Str&Imp-HarCoal	(3,957)	(5,056)	(1,425)	945	1,580



Southwestern Public Service Company

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
127									
128	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	Base	(2,478,888)	(2,478,888)			
129	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	SPS Base Data - Adjust Sch M and DIT to Per Book	(16,001)	(16,001)			
130	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	SPS SchM and DIT Linkage Period Adjustment	653,895			653,895	
131	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	SPS SchM and DIT Test Year Adjustment	114,942				114,942
132	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	SPS Unblending Adjustment	(719,053)		(719,053)		
133	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	Subtotal 312000E-Steam Prod Boiler Plant E	(2,445,105)	(2,494,889)	(719,053)	653,895	114,942
134									
135	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	Base	(58,362)	(58,362)			
136	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Base Data - Adjust Sch M and DIT to Per Book	(377)	(377)			
137	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	SPS SchM and DIT Linkage Period Adjustment	18,822			18,822	
138	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	SPS SchM and DIT Test Year Adjustment	8,438				8,438
139	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Unblending Adjustment	(18,518)		(18,518)		
140	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	Subtotal 312001-Steam Prod Blr Plt-TolkSC	(49,997)	(58,739)	(18,518)	18,822	8,438
141									
142	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	Base	(133,917)	(133,917)			
143	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Base Data - Adjust Sch M and DIT to Per Book	(864)	(864)			
144	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	SPS SchM and DIT Linkage Period Adjustment	24,263			24,263	
145	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	SPS SchM and DIT Test Year Adjustment	42,347				42,347
146	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Unblending Adjustment	(37,910)		(37,910)		
147	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	Subtotal 312002-Steam Prod Blr Plt-HarCoal	(106,082)	(134,782)	(37,910)	24,263	42,347
148									
149	6-ADIT Activity	Production	314000-Steam Prod Turbogen Unit	Base	(1,108,547)	(1,108,547)			
150	6-ADIT Activity	Production	314000-Steam Prod Turbogen Unit	SPS Base Data - Adjust Sch M and DIT to Per Book	(7,156)	(7,156)			
151	6-ADIT Activity	Production	314000-Steam Prod Turbogen Unit	SPS SchM and DIT Linkage Period Adjustment	264,187			264,187	
152	6-ADIT Activity	Production	314000-Steam Prod Turbogen Unit	SPS SchM and DIT Test Year Adjustment	(63,300)				(63,300)
153	6-ADIT Activity	Production	314000-Steam Prod Turbogen Unit	SPS Unblending Adjustment	(299,241)		(299,241)		
154	6-ADIT Activity	Production	314000-Steam Prod Turbogen Unit	Subtotal 314000-Steam Prod Turbogen Unit	(1,214,056)	(1,115,703)	(299,241)	264,187	(63,300)
155									
156	6-ADIT Activity	Production	314001-Steam Prod Turbogen-TolkSC	Base	(166,321)	(166,321)			
157	6-ADIT Activity	Production	314001-Steam Prod Turbogen-TolkSC	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,074)	(1,074)			
158	6-ADIT Activity	Production	314001-Steam Prod Turbogen-TolkSC	SPS SchM and DIT Linkage Period Adjustment	53,640			53,640	
159	6-ADIT Activity	Production	314001-Steam Prod Turbogen-TolkSC	SPS SchM and DIT Test Year Adjustment	24,048				24,048
160	6-ADIT Activity	Production	314001-Steam Prod Turbogen-TolkSC	SPS Unblending Adjustment	(52,774)		(52,774)		
161	6-ADIT Activity	Production	314001-Steam Prod Turbogen-TolkSC	Subtotal 314001-Steam Prod Turbogen-TolkSC	(142,481)	(167,395)	(52,774)	53,640	24,048
162									
163	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	Base	(122,168)	(122,168)			
164	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	SPS Base Data - Adjust Sch M and DIT to Per Book	(789)	(789)			
165	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	SPS SchM and DIT Linkage Period Adjustment	12,459			12,459	
166	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	SPS SchM and DIT Test Year Adjustment	(41,564)				(41,564)
167	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	SPS Unblending Adjustment	(27,812)		(27,812)		
168	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	Subtotal 315000E-Steam Prod Acc Elec Eq	(179,873)	(122,956)	(27,812)	12,459	(41,564)
169									
170	6-ADIT Activity	Production	315001-Steam Prod Acc El Eq-TolKS	Base	(83,859)	(83,859)			



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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
215	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	Base	(9,513)	(9,513)			
216	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	SPS Base Data - Adjust Sch M and DIT to Per Book	(61)	(61)			
217	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	SPS SchM and DIT Linkage Period Adjustment	(410)			(410)	
218	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	SPS SchM and DIT Test Year Adjustment	1,776				1,776
219	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	SPS Unblending Adjustment	(827)		(827)		
220	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	Subtotal 342000E-Other Prod Fuel Hldr	(9,035)	(9,574)	(827)	(410)	1,776
221									
222	6-ADIT Activity	Production	343000-Other Prod Prime Mover	Base	(18,092)	(18,092)			
223	6-ADIT Activity	Production	343000-Other Prod Prime Mover	SPS Base Data - Adjust Sch M and DIT to Per Book	(117)	(117)			
224	6-ADIT Activity	Production	343000-Other Prod Prime Mover	SPS SchM and DIT Linkage Period Adjustment	30,447			30,447	
225	6-ADIT Activity	Production	343000-Other Prod Prime Mover	SPS SchM and DIT Test Year Adjustment	30,817				30,817
226	6-ADIT Activity	Production	343000-Other Prod Prime Mover	SPS Unblending Adjustment	(42,537)		(42,537)		
227	6-ADIT Activity	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover	519	(18,209)	(42,537)	30,447	30,817
228									
229	6-ADIT Activity	Production	344000E-Other Prod Generator	Base	(164,051)	(164,051)			
230	6-ADIT Activity	Production	344000E-Other Prod Generator	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,059)	(1,059)			
231	6-ADIT Activity	Production	344000E-Other Prod Generator	SPS SchM and DIT Linkage Period Adjustment	(37,443)			(37,443)	
232	6-ADIT Activity	Production	344000E-Other Prod Generator	SPS SchM and DIT Test Year Adjustment	50,413				50,413
233	6-ADIT Activity	Production	344000E-Other Prod Generator	SPS Unblending Adjustment	(1,673)		(1,673)		
234	6-ADIT Activity	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator	(153,812)	(165,110)	(1,673)	(37,443)	50,413
235									
236	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	Base	21,364,676	21,364,676			
237	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	137,911	137,911			
238	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	SPS SchM and DIT Linkage Period Adjustment	(9,202,484)			(9,202,484)	
239	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	SPS SchM and DIT Test Year Adjustment	(4,922,045)				(4,922,045)
240	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	SPS Unblending Adjustment	(70,034)		(70,034)		
241	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind	7,308,023	21,502,586	(70,034)	(9,202,484)	(4,922,045)
242									
243	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	Base	(18,428)	(18,428)			
244	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	SPS Base Data - Adjust Sch M and DIT to Per Book	(119)	(119)			
245	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	SPS SchM and DIT Linkage Period Adjustment	(241)			(241)	
246	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	SPS SchM and DIT Test Year Adjustment	8,142				8,142
247	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	SPS Unblending Adjustment	(7,446)		(7,446)		
248	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip	(18,092)	(18,547)	(7,446)	(241)	8,142
249									
250	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	Base	1,352,521	1,352,521			
251	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	8,731	8,731			
252	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	SPS SchM and DIT Linkage Period Adjustment	(590,476)			(590,476)	
253	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	SPS SchM and DIT Test Year Adjustment	(309,371)				(309,371)
254	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	SPS Unblending Adjustment	(4,396)		(4,396)		
255	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind	457,009	1,361,252	(4,396)	(590,476)	(309,371)
256									
257	6-ADIT Activity	Production	346000E-Other Prod Misc Pwr P	Base	(4,129)	(4,129)			
258	6-ADIT Activity	Production	346000E-Other Prod Misc Pwr P	SPS Base Data - Adjust Sch M and DIT to Per Book	(27)	(27)			



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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
298	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	Base					
299	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Base Data - Adjust Sch M and DIT to Per Book					
300	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	SPS SchM and DIT Linkage Period Adjustment					
301	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	SPS SchM and DIT Test Year Adjustment					
302	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	SPS Unblending Adjustment					
303	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	Subtotal 350002ERT-Transmission Land Right Radial TX					
304									
305	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Base					
306	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Base Data - Adjust Sch M and DIT to Per Book					
307	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS SchM and DIT Linkage Period Adjustment					
308	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS SchM and DIT Test Year Adjustment					
309	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	SPS Unblending Adjustment					
310	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Subtotal 350002ERW-Transmission Land Right Radial Wholesale					
311									
312	6-ADIT Activity	Transmission	350045-Tran Land Fee-Wind	Base	(0)	(0)			
313	6-ADIT Activity	Transmission	350045-Tran Land Fee-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	0	0			
314	6-ADIT Activity	Transmission	350045-Tran Land Fee-Wind	Subtotal 350045-Tran Land Fee-Wind	(0)	(0)			
315									
316	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	Base	226,445	226,445			
317	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	SPS Base Data - Adjust Sch M and DIT to Per Book	(2,578)	(2,578)			
318	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	SPS SchM and DIT Linkage Period Adjustment	12,970			12,970	
319	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	SPS SchM and DIT Test Year Adjustment	63,791				63,791
320	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	SPS Unblending Adjustment	(14,700)		(14,700)		
321	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	Subtotal 352000-Transmission Str & Improv	285,927	223,867	(14,700)	12,970	63,791
322									
323	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	Base	22	22			
324	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)			
325	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	SPS SchM and DIT Linkage Period Adjustment	(633)			(633)	
326	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	SPS SchM and DIT Test Year Adjustment	66				66
327	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	SPS Unblending Adjustment	(447)		(447)		
328	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	Subtotal 352010-Tran Str & Impr-Prod	(993)	22	(447)	(633)	66
329									
330	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	Base	20,713	20,713			
331	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	(236)	(236)			
332	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	SPS SchM and DIT Linkage Period Adjustment	8,190			8,190	
333	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	SPS SchM and DIT Test Year Adjustment	2,718				2,718

Southwestern Public Service Company

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
334	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	SPS Unblending Adjustment	(585)		(585)		
335	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	Subtotal 352045-Tran Str & Impr-Wind	30,800	20,477	(585)	8,190	2,718
336									
337	6-ADIT Activity	Transmission	353000E-Transmission Station	Base	2,216,316	2,216,316			
338	6-ADIT Activity	Transmission	353000E-Transmission Station	SPS Base Data - Adjust Sch M and DIT to Per Book	(25,229)	(25,229)			
339	6-ADIT Activity	Transmission	353000E-Transmission Station	SPS SchM and DIT Linkage Period Adjustment	125,953			125,953	
340	6-ADIT Activity	Transmission	353000E-Transmission Station	SPS SchM and DIT Test Year Adjustment	624,161				624,161
341	6-ADIT Activity	Transmission	353000E-Transmission Station	SPS Unblending Adjustment	(143,963)		(143,963)		
342	6-ADIT Activity	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	2,797,237	2,191,087	(143,963)	125,953	624,161
343									
344	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	Base	844	844			
345	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	SPS Base Data - Adjust Sch M and DIT to Per Book	(10)	(10)			
346	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	SPS SchM and DIT Linkage Period Adjustment	(24,315)			(24,315)	
347	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	SPS SchM and DIT Test Year Adjustment	2,528				2,528
348	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	SPS Unblending Adjustment	(17,192)		(17,192)		
349	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	(38,144)	835	(17,192)	(24,315)	2,528
350									
351	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	Base	374,208	374,208			
352	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	(4,260)	(4,260)			
353	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	SPS SchM and DIT Linkage Period Adjustment	14,495			14,495	
354	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	SPS SchM and DIT Test Year Adjustment	37,363				37,363
355	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	SPS Unblending Adjustment	(10,966)		(10,966)		
356	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	410,840	369,948	(10,966)	14,495	37,363
357									
358	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	Base	226,836	226,836			
359	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	SPS Base Data - Adjust Sch M and DIT to Per Book	(2,582)	(2,582)			
360	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	SPS SchM and DIT Linkage Period Adjustment	(203,070)			(203,070)	
361	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	SPS SchM and DIT Test Year Adjustment	(32,429)				(32,429)
362	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	SPS Unblending Adjustment	994		994		
363	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	(10,252)	224,254	994	(203,070)	(32,429)
364									
365	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Base	17,831	17,831			
366	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Base Data - Adjust Sch M and DIT to Per Book	(203)	(203)			
367	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS SchM and DIT Linkage Period Adjustment	(15,963)			(15,963)	
368	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS SchM and DIT Test Year Adjustment	(2,549)				(2,549)
369	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Unblending Adjustment	78		78		
370	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Subtotal 354000ERN-Tran Towers & Fixture Radial NM	(806)	17,628	78	(15,963)	(2,549)
371									
372	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Base					
373	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Base Data - Adjust Sch M and DIT to Per Book					

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
374	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS SchM and DIT Linkage Period Adjustment					
375	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS SchM and DIT Test Year Adjustment					
376	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Unblending Adjustment					
377	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Subtotal 354000ERT-Tran Towers & Fixture Radial TX					
378									
379	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base					
380	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Base Data - Adjust Sch M and DIT to Per Book					
381	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS SchM and DIT Linkage Period Adjustment					
382	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS SchM and DIT Test Year Adjustment					
383	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Adjustment					
384	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale					
385									
386	6-ADIT Activity	Transmission	355000E	Base	1,236,723	1,236,723			
387	6-ADIT Activity	Transmission	355000E	SPS Base Data - Adjust Sch M and DIT to Per Book	(14,078)	(14,078)			
388	6-ADIT Activity	Transmission	355000E	SPS SchM and DIT Linkage Period Adjustment	203,359			203,359	
389	6-ADIT Activity	Transmission	355000E	SPS SchM and DIT Test Year Adjustment	(463,869)				(463,869)
390	6-ADIT Activity	Transmission	355000E	SPS Unblending Adjustment	191,170		191,170		
391	6-ADIT Activity	Transmission	355000E	Subtotal 355000E	1,153,305	1,222,645	191,170	203,359	(463,869)
392									
393	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	97,215	97,215			
394	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,107)	(1,107)			
395	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS SchM and DIT Linkage Period Adjustment	15,985			15,985	
396	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS SchM and DIT Test Year Adjustment	(36,463)				(36,463)
397	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Adjustment	15,027		15,027		
398	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	90,657	96,108	15,027	15,985	(36,463)
399									
400	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base					
401	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Base Data - Adjust Sch M and DIT to Per Book					
402	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS SchM and DIT Linkage Period Adjustment					
403	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS SchM and DIT Test Year Adjustment					
404	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Adjustment					
405	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX					
406									
407	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base					
408	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Base Data - Adjust Sch M and DIT to Per Book					

Southwestern Public Service Company

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
409	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS SchM and DIT Linkage Period Adjustment					
410	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS SchM and DIT Test Year Adjustment					
411	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Unblending Adjustment					
412	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Subtotal 355000ERW-Tran Poles & Fixtures Radial Wholesale					
413									
414	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	Base	8,716	8,716			
415	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Base Data - Adjust Sch M and DIT to Per Book	(99)	(99)			
416	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	SPS SchM and DIT Linkage Period Adjustment	32			32	
417	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	SPS SchM and DIT Test Year Adjustment	(7,568)				(7,568)
418	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Unblending Adjustment	14		14		
419	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	Subtotal 355010-Tran Poles & Fixtures-Prod	1,096	8,617	14	32	(7,568)
420									
421	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	Base	105,098	105,098			
422	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,196)	(1,196)			
423	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	SPS SchM and DIT Linkage Period Adjustment	(14,106)			(14,106)	
424	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	SPS SchM and DIT Test Year Adjustment	(7,444)				(7,444)
425	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Unblending Adjustment	(3,221)		(3,221)		
426	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	Subtotal 355045-Tran Poles & Fixtures-Wind	79,130	103,901	(3,221)	(14,106)	(7,444)
427									
428	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	Base	443,862	443,862			
429	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	SPS Base Data - Adjust Sch M and DIT to Per Book	(5,053)	(5,053)			
430	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	SPS SchM and DIT Linkage Period Adjustment	72,702			72,702	
431	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	SPS SchM and DIT Test Year Adjustment	(165,135)				(165,135)
432	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	SPS Unblending Adjustment	68,264		68,264		
433	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D	414,640	438,809	68,264	72,702	(165,135)
434									
435	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	34,890	34,890			
436	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Base Data - Adjust Sch M and DIT to Per Book	(397)	(397)			
437	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS SchM and DIT Linkage Period Adjustment	5,715			5,715	
438	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS SchM and DIT Test Year Adjustment	(12,981)				(12,981)
439	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Adjustment	5,366		5,366		
440	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	32,593	34,493	5,366	5,715	(12,981)
441									
442	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base					
443	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Base Data - Adjust Sch M and DIT to Per Book					
444	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS SchM and DIT Linkage Period Adjustment					



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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
445	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS SchM and DIT Test Year Adjustment					
446	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Adjustment					
447	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX					
448									
449	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base					
450	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Base Data - Adjust Sch M and DIT to Per Book					
451	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS SchM and DIT Linkage Period Adjustment					
452	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS SchM and DIT Test Year Adjustment					
453	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Adjustment					
454	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale					
455									
456	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	Base	13,579	13,579			
457	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	SPS Base Data - Adjust Sch M and DIT to Per Book	(155)	(155)			
458	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	SPS SchM and DIT Linkage Period Adjustment	50			50	
459	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	SPS SchM and DIT Test Year Adjustment	(11,790)				(11,790)
460	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Adjustment	22		22		
461	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	1,707	13,425	22	50	(11,790)
462									
463	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	Base	56,902	56,902			
464	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	SPS Base Data - Adjust Sch M and DIT to Per Book	(648)	(648)			
465	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	SPS SchM and DIT Linkage Period Adjustment	(8,082)			(8,082)	
466	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	SPS SchM and DIT Test Year Adjustment	(4,282)				(4,282)
467	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Adjustment	(1,739)		(1,739)		
468	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	42,152	56,255	(1,739)	(8,082)	(4,282)
469									
470	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	Base	239	239			
471	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	SPS Base Data - Adjust Sch M and DIT to Per Book	(3)	(3)			
472	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	SPS SchM and DIT Linkage Period Adjustment	38			38	
473	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	SPS SchM and DIT Test Year Adjustment	(88)				(88)
474	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	SPS Unblending Adjustment	36		36		
475	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	221	236	36	38	(88)
476									
477	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	Base	419	419			
478	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	SPS Base Data - Adjust Sch M and DIT to Per Book	(5)	(5)			
479	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	SPS SchM and DIT Linkage Period Adjustment	66			66	
480	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	SPS SchM and DIT Test Year Adjustment	(155)				(155)
481	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	SPS Unblending Adjustment	63		63		
482	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	Subtotal 358000-Tran UG Conductor & Devic	389	414	63	66	(155)

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
483									
484	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	Base	443	443			
485	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	SPS Base Data - Adjust Sch M and DIT to Per Book	(5)	(5)			
486	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	SPS SchM and DIT Linkage Period Adjustment	70			70	
487	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	SPS SchM and DIT Test Year Adjustment	(164)				(164)
488	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	SPS Unblending Adjustment	67		67		
489	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai	411	438	67	70	(164)
490									
491	6-ADIT Activity	Transmission		<b>Subtotal Transmission</b>	<b>5,661,804</b>	<b>5,343,556</b>	<b>(67,570)</b>	<b>210,105</b>	<b>175,713</b>
492									
493	6-ADIT Activity	Distribution	360001E-Dist Land Owned in Fee	Base	1,194	1,194			
494	6-ADIT Activity	Distribution	360001E-Dist Land Owned in Fee	SPS Base Data - Adjust Sch M and DIT to Per Book	129	129			
495	6-ADIT Activity	Distribution	360001E-Dist Land Owned in Fee	SPS SchM and DIT Linkage Period Adjustment	(1,322)			(1,322)	
496	6-ADIT Activity	Distribution	360001E-Dist Land Owned in Fee	Subtotal 360001E-Dist Land Owned in Fee		1,322		(1,322)	
497									
498	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	Base	91,805	91,805			
499	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	SPS Base Data - Adjust Sch M and DIT to Per Book	9,911	9,911			
500	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	SPS SchM and DIT Linkage Period Adjustment	(479)			(479)	
501	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	SPS SchM and DIT Test Year Adjustment	14,554				14,554
502	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	Subtotal 360004-Dist Land Rights-NM	115,791	101,716		(479)	14,554
503									
504	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	Base					
505	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	SPS Base Data - Adjust Sch M and DIT to Per Book					
506	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	SPS SchM and DIT Linkage Period Adjustment					
507	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	SPS SchM and DIT Test Year Adjustment					
508	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	Subtotal 360005-Dist Land Rights-TX					
509									
510	6-ADIT Activity	Distribution	361000E-Str & Improv	Base	212,400	212,400			
511	6-ADIT Activity	Distribution	361000E-Str & Improv	SPS Base Data - Adjust Sch M and DIT to Per Book	22,929	22,929			
512	6-ADIT Activity	Distribution	361000E-Str & Improv	SPS SchM and DIT Linkage Period Adjustment	21,405			21,405	
513	6-ADIT Activity	Distribution	361000E-Str & Improv	SPS SchM and DIT Test Year Adjustment	51,074				51,074
514	6-ADIT Activity	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv	307,809	235,329		21,405	51,074
515									
516	6-ADIT Activity	Distribution	362000E-Other Eq	Base	536,889	536,889			
517	6-ADIT Activity	Distribution	362000E-Other Eq	SPS Base Data - Adjust Sch M and DIT to Per Book	57,959	57,959			
518	6-ADIT Activity	Distribution	362000E-Other Eq	SPS SchM and DIT Linkage Period Adjustment	(801)			(801)	
519	6-ADIT Activity	Distribution	362000E-Other Eq	SPS SchM and DIT Test Year Adjustment	85,122				85,122
520	6-ADIT Activity	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq	679,169	594,848		(801)	85,122
521									
522	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	Base	913,117	913,117			
523	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	SPS Base Data - Adjust Sch M and DIT to Per Book	98,573	98,573			
524	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	SPS SchM and DIT Linkage Period Adjustment	94,363			94,363	
525	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	SPS SchM and DIT Test Year Adjustment	157,503				157,503
526	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt	1,263,556	1,011,690		94,363	157,503

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
527									
528	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	Base	769,034	769,034			
529	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	SPS Base Data - Adjust Sch M and DIT to Per Book	83,019	83,019			
530	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	SPS SchM and DIT Linkage Period Adjustment	49,640			49,640	
531	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	SPS SchM and DIT Test Year Adjustment	119,414				119,414
532	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic	1,021,107	852,053		49,640	119,414
533									
534	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	Base	16,972	16,972			
535	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	SPS Base Data - Adjust Sch M and DIT to Per Book	1,832	1,832			
536	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	SPS SchM and DIT Linkage Period Adjustment	447			447	
537	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	SPS SchM and DIT Test Year Adjustment	407				407
538	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	19,658	18,805		447	407
539									
540	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	Base	66,613	66,613			
541	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	SPS Base Data - Adjust Sch M and DIT to Per Book	7,191	7,191			
542	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	SPS SchM and DIT Linkage Period Adjustment	12,084			12,084	
543	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	SPS SchM and DIT Test Year Adjustment	6,920				6,920
544	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D	92,808	73,804		12,084	6,920
545									
546	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	Base	(158,535)	(158,535)			
547	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	SPS Base Data - Adjust Sch M and DIT to Per Book	(17,114)	(17,114)			
548	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	SPS SchM and DIT Linkage Period Adjustment	30,665			30,665	
549	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	SPS SchM and DIT Test Year Adjustment	14,445				14,445
550	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer	(130,539)	(175,649)		30,665	14,445
551									
552	6-ADIT Activity	Distribution	369000E-Distribution Services	Base	779	779			
553	6-ADIT Activity	Distribution	369000E-Distribution Services	SPS Base Data - Adjust Sch M and DIT to Per Book	84	84			
554	6-ADIT Activity	Distribution	369000E-Distribution Services	SPS SchM and DIT Linkage Period Adjustment	(118)			(118)	
555	6-ADIT Activity	Distribution	369000E-Distribution Services	SPS SchM and DIT Test Year Adjustment	(158)				(158)
556	6-ADIT Activity	Distribution	369000E-Distribution Services	Subtotal 369000E-Distribution Services	587	863		(118)	(158)
557									
558	6-ADIT Activity	Distribution	369010-Distribution Services O	Base	42,758	42,758			
559	6-ADIT Activity	Distribution	369010-Distribution Services O	SPS Base Data - Adjust Sch M and DIT to Per Book	4,616	4,616			
560	6-ADIT Activity	Distribution	369010-Distribution Services O	SPS SchM and DIT Linkage Period Adjustment	8,379			8,379	
561	6-ADIT Activity	Distribution	369010-Distribution Services O	SPS SchM and DIT Test Year Adjustment	11,487				11,487
562	6-ADIT Activity	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O	67,240	47,374		8,379	11,487
563									
564	6-ADIT Activity	Distribution	369020-Distribution Services U	Base	14,138	14,138			
565	6-ADIT Activity	Distribution	369020-Distribution Services U	SPS Base Data - Adjust Sch M and DIT to Per Book	1,526	1,526			
566	6-ADIT Activity	Distribution	369020-Distribution Services U	SPS SchM and DIT Linkage Period Adjustment	(46)			(46)	
567	6-ADIT Activity	Distribution	369020-Distribution Services U	SPS SchM and DIT Test Year Adjustment	926				926
568	6-ADIT Activity	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U	16,544	15,664		(46)	926
569									
570	6-ADIT Activity	Distribution	370000E-Distribution Meter	Base	(16,622)	(16,622)			

Southwestern Public Service Company

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
571	6-ADIT Activity	Distribution	370000E-Distribution Meter	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,794)	(1,794)			
572	6-ADIT Activity	Distribution	370000E-Distribution Meter	SPS Base Data - Reclass Retail Allocated	(43)	(43)			
573	6-ADIT Activity	Distribution	370000E-Distribution Meter	SPS SchM and DIT Linkage Period Adjustment	5,995			5,995	
574	6-ADIT Activity	Distribution	370000E-Distribution Meter	SPS SchM and DIT Test Year Adjustment	3,548				3,548
575	6-ADIT Activity	Distribution	370000E-Distribution Meter	Subtotal 370000E-Distribution Meter	(8,916)	(18,460)		5,995	3,548
576									
577	6-ADIT Activity	Distribution	370020-Distr Meters AGIS AMI	Base	(87)	(87)			
578	6-ADIT Activity	Distribution	370020-Distr Meters AGIS AMI	Subtotal 370020-Distr Meters AGIS AMI	(87)	(87)			
579									
580	6-ADIT Activity	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Base Data - Reclass Retail Allocated	43	43			
581	6-ADIT Activity	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS SchM and DIT Linkage Period Adjustment	40,831			40,831	
582	6-ADIT Activity	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS SchM and DIT Test Year Adjustment	156,913				156,913
583	6-ADIT Activity	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	Subtotal 370020R-Distr Meters AGIS AMI-Retail Allocated	197,787	43		40,831	156,913
584									
585	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	Base	(24,500)	(24,500)			
586	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	SPS Base Data - Adjust Sch M and DIT to Per Book	(2,645)	(2,645)			
587	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	SPS SchM and DIT Linkage Period Adjustment	5,982			5,982	
588	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	SPS SchM and DIT Test Year Adjustment	2,671				2,671
589	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	Subtotal 371000E-Dist Inst on Cust Premis	(18,492)	(27,145)		5,982	2,671
590									
591	6-ADIT Activity	Distribution	371040-Dist Inst on Cust Prm-EV	Base	690	690			
592	6-ADIT Activity	Distribution	371040-Dist Inst on Cust Prm-EV	SPS Base Data - Adjust Sch M and DIT to Per Book	74	74			
593	6-ADIT Activity	Distribution	371040-Dist Inst on Cust Prm-EV	SPS Eliminate NM TEP Rider - Capital	(764)		(764)		
594	6-ADIT Activity	Distribution	371040-Dist Inst on Cust Prm-EV	Subtotal 371040-Dist Inst on Cust Prm-EV		764	(764)		
595									
596	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	Base	54,208	54,208			
597	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	SPS Base Data - Adjust Sch M and DIT to Per Book	5,852	5,852			
598	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	SPS SchM and DIT Linkage Period Adjustment	(17,967)			(17,967)	
599	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	SPS SchM and DIT Test Year Adjustment	1,010				1,010
600	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy	43,103	60,060		(17,967)	1,010
601									
602	6-ADIT Activity	Distribution		<b>Subtotal Distribution</b>	<b>3,667,125</b>	<b>2,792,995</b>	<b>(764)</b>	<b>249,057</b>	<b>625,838</b>
603									
604	6-ADIT Activity	General	389001-General Land Owned in Fe	Base	(1)	(1)			
605	6-ADIT Activity	General	389001-General Land Owned in Fe	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)			
606	6-ADIT Activity	General	389001-General Land Owned in Fe	SPS SchM and DIT Linkage Period Adjustment	1			1	
607	6-ADIT Activity	General	389001-General Land Owned in Fe	Subtotal 389001-General Land Owned in Fe	(0)	(1)		1	
608									
609	6-ADIT Activity	General	389002-General Land Rights	Base	(106)	(106)			
610	6-ADIT Activity	General	389002-General Land Rights	SPS Base Data - Adjust Sch M and DIT to Per Book	(14)	(14)			
611	6-ADIT Activity	General	389002-General Land Rights	SPS SchM and DIT Linkage Period Adjustment	40			40	

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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
612	6-ADIT Activity	General	389002-General Land Rights	SPS SchM and DIT Test Year Adjustment	(1)				(1)
613	6-ADIT Activity	General	389002-General Land Rights	SPS Unblending Adjustment	(7)		(7)		
614	6-ADIT Activity	General	389002-General Land Rights	Subtotal 389002-General Land Rights	(88)	(120)	(7)	40	(1)
615									
616	6-ADIT Activity	General	390000-Genl Structures & Improv	Base	195	195			
617	6-ADIT Activity	General	390000-Genl Structures & Improv	SPS Base Data - Adjust Sch M and DIT to Per Book	26	26			
618	6-ADIT Activity	General	390000-Genl Structures & Improv	SPS Base Data - General Call Center	(18,613)	(18,613)			
619	6-ADIT Activity	General	390000-Genl Structures & Improv	SPS SchM and DIT Linkage Period Adjustment	36,663			36,663	
620	6-ADIT Activity	General	390000-Genl Structures & Improv	SPS SchM and DIT Test Year Adjustment	(4,888)				(4,888)
621	6-ADIT Activity	General	390000-Genl Structures & Improv	SPS Unblending Adjustment	(40,846)		(40,846)		
622	6-ADIT Activity	General	390000-Genl Structures & Improv	Subtotal 390000-Genl Structures & Improv	(27,462)	(18,391)	(40,846)	36,663	(4,888)
623									
624	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	Base	(6,954)	(6,954)			
625	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	SPS Base Data - Adjust Sch M and DIT to Per Book	(944)	(944)			
626	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	SPS SchM and DIT Linkage Period Adjustment	2,791			2,791	
627	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	SPS SchM and DIT Test Year Adjustment	(533)				(533)
628	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	SPS Unblending Adjustment	(1)		(1)		
629	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	Subtotal 390007-Genl Str & Imp Lease Bld	(5,641)	(7,898)	(1)	2,791	(533)
630									
631	6-ADIT Activity	General	390050-Genl Str & Imp-Call Center	SPS Base Data - General Call Center	16,594	16,594			
632	6-ADIT Activity	General	390050-Genl Str & Imp-Call Center	Subtotal 390050-Genl Str & Imp-Call Center	16,594	16,594			
633									
634	6-ADIT Activity	General	391000-General Office Furn & E	Base	59,522	59,522			
635	6-ADIT Activity	General	391000-General Office Furn & E	SPS Base Data - Adjust Sch M and DIT to Per Book	8,078	8,078			
636	6-ADIT Activity	General	391000-General Office Furn & E	SPS Base Data - Reclass Retail Allocated	313	313			
637	6-ADIT Activity	General	391000-General Office Furn & E	SPS SchM and DIT Linkage Period Adjustment	(25,940)			(25,940)	
638	6-ADIT Activity	General	391000-General Office Furn & E	SPS SchM and DIT Test Year Adjustment	14,647				14,647
639	6-ADIT Activity	General	391000-General Office Furn & E	SPS Unblending Adjustment	1,578		1,578		
640	6-ADIT Activity	General	391000-General Office Furn & E	Subtotal 391000-General Office Furn & E	58,199	67,914	1,578	(25,940)	14,647
641									
642	6-ADIT Activity	General	391000R-General Office Furn & E-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(279)	(279)			
643	6-ADIT Activity	General	391000R-General Office Furn & E-Retail Allocated	SPS SchM and DIT Linkage Period Adjustment	76			76	
644	6-ADIT Activity	General	391000R-General Office Furn & E-Retail Allocated	SPS SchM and DIT Test Year Adjustment	58				58
645	6-ADIT Activity	General	391000R-General Office Furn & E-Retail Allocated	Subtotal 391000R-General Office Furn & E-Retail Allocated	(145)	(279)		76	58
646									
647	6-ADIT Activity	General	391004-General Info Sys Computer	Base	(113,556)	(113,556)			
648	6-ADIT Activity	General	391004-General Info Sys Computer	SPS Base Data - Adjust Sch M and DIT to Per Book	(15,412)	(15,412)			
649	6-ADIT Activity	General	391004-General Info Sys Computer	SPS Base Data - Reclass Retail Allocated	9,675	9,675			
650	6-ADIT Activity	General	391004-General Info Sys Computer	SPS SchM and DIT Linkage Period Adjustment	189,286			189,286	
651	6-ADIT Activity	General	391004-General Info Sys Computer	SPS SchM and DIT Test Year Adjustment	112,279				112,279
652	6-ADIT Activity	General	391004-General Info Sys Computer	SPS Unblending Adjustment	(7,188)		(7,188)		

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
653	6-ADIT Activity	General	391004-General Info Sys Computer	Subtotal 391004-General Info Sys Computer	175,083	(119,293)	(7,188)	189,286	112,279
654			391004R-General Info Sys Computer-Retail Allocated						
655	6-ADIT Activity	General	391004R-General Info Sys Computer-Retail Allocated	SPS Base Data - Re-class Retail Allocated	(8,625)	(8,625)			
656	6-ADIT Activity	General	391004R-General Info Sys Computer-Retail Allocated	SPS SchM and DIT Linkage Period Adjustment	5,317			5,317	
657	6-ADIT Activity	General	391004R-General Info Sys Computer-Retail Allocated	SPS SchM and DIT Test Year Adjustment	4,314				4,314
658	6-ADIT Activity	General	391004R-General Info Sys Computer-Retail Allocated	Subtotal 391004R-General Info Sys Computer-Retail Allocated	1,005	(8,625)		5,317	4,314
659									
660	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	Base	(0)	(0)			
661	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)			
662	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS SchM and DIT Linkage Period Adjustment	0			0	
663	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS SchM and DIT Test Year Adjustment	0				0
664	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Unblending Adjustment	(0)		(0)		
665	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	Subtotal 391005-Genl Off Eq-Comp 3 Yr Life	0	(0)	(0)	0	0
666									
667	6-ADIT Activity	General	392000-General Transportation E	Base	(0)	(0)			
668	6-ADIT Activity	General	392000-General Transportation E	SPS Base Data - Adjust Sch M and DIT to Per Book	(0)	(0)			
669	6-ADIT Activity	General	392000-General Transportation E	SPS SchM and DIT Linkage Period Adjustment	0			0	
670	6-ADIT Activity	General	392000-General Transportation E	SPS SchM and DIT Test Year Adjustment	0				0
671	6-ADIT Activity	General	392000-General Transportation E	SPS Unblending Adjustment	0		0		
672	6-ADIT Activity	General	392000-General Transportation E	Subtotal 392000-General Transportation E	0	(0)	0	0	0
673									
674	6-ADIT Activity	General	392010-General Transp Eq Grp	Base	(12,150)	(12,150)			
675	6-ADIT Activity	General	392010-General Transp Eq Grp	SPS Base Data - Adjust Sch M and DIT to Per Book	(1,649)	(1,649)			
676	6-ADIT Activity	General	392010-General Transp Eq Grp	SPS SchM and DIT Linkage Period Adjustment	10,735			10,735	
677	6-ADIT Activity	General	392010-General Transp Eq Grp	SPS SchM and DIT Test Year Adjustment	8,059				8,059
678	6-ADIT Activity	General	392010-General Transp Eq Grp	SPS Unblending Adjustment	574		574		
679	6-ADIT Activity	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	5,570	(13,799)	574	10,735	8,059
680									
681	6-ADIT Activity	General	392020-General Transp Eq Grp 2	Base	(156,391)	(156,391)			
682	6-ADIT Activity	General	392020-General Transp Eq Grp 2	SPS Base Data - Adjust Sch M and DIT to Per Book	(21,226)	(21,226)			
683	6-ADIT Activity	General	392020-General Transp Eq Grp 2	SPS SchM and DIT Linkage Period Adjustment	135,840			135,840	
684	6-ADIT Activity	General	392020-General Transp Eq Grp 2	SPS SchM and DIT Test Year Adjustment	108,878				108,878
685	6-ADIT Activity	General	392020-General Transp Eq Grp 2	SPS Unblending Adjustment	8,144		8,144		
686	6-ADIT Activity	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	75,244	(177,617)	8,144	135,840	108,878
687									
688	6-ADIT Activity	General	392030-General Transp Eq Trailer	Base	(37,361)	(37,361)			
689	6-ADIT Activity	General	392030-General Transp Eq Trailer	SPS Base Data - Adjust Sch M and DIT to Per Book	(5,071)	(5,071)			
690	6-ADIT Activity	General	392030-General Transp Eq Trailer	SPS SchM and DIT Linkage Period Adjustment	32,878			32,878	
691	6-ADIT Activity	General	392030-General Transp Eq Trailer	SPS SchM and DIT Test Year Adjustment	25,073				25,073
692	6-ADIT Activity	General	392030-General Transp Eq Trailer	SPS Unblending Adjustment	1,809		1,809		
693	6-ADIT Activity	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	17,327	(42,432)	1,809	32,878	25,073

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
694									
695	6-ADIT Activity	General	392040-General Transp Eq Grp 4	Base	(130,503)	(130,503)			
696	6-ADIT Activity	General	392040-General Transp Eq Grp 4	SPS Base Data - Adjust Sch M and DIT to Per Book	(17,712)	(17,712)			
697	6-ADIT Activity	General	392040-General Transp Eq Grp 4	SPS SchM and DIT Linkage Period Adjustment	115,120			115,120	
698	6-ADIT Activity	General	392040-General Transp Eq Grp 4	SPS SchM and DIT Test Year Adjustment	86,970				86,970
699	6-ADIT Activity	General	392040-General Transp Eq Grp 4	SPS Unblending Adjustment	6,229		6,229		
700	6-ADIT Activity	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	60,104	(148,215)	6,229	115,120	86,970
701									
702	6-ADIT Activity	General	393000-General Stores Equipmen	Base	316	316			
703	6-ADIT Activity	General	393000-General Stores Equipmen	SPS Base Data - Adjust Sch M and DIT to Per Book	43	43			
704	6-ADIT Activity	General	393000-General Stores Equipmen	SPS SchM and DIT Linkage Period Adjustment	264			264	
705	6-ADIT Activity	General	393000-General Stores Equipmen	SPS SchM and DIT Test Year Adjustment	808				808
706	6-ADIT Activity	General	393000-General Stores Equipmen	SPS Unblending Adjustment	241		241		
707	6-ADIT Activity	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	1,671	359	241	264	808
708									
709	6-ADIT Activity	General	394000-General Tools & Shop Equi	Base	44,884	44,884			
710	6-ADIT Activity	General	394000-General Tools & Shop Equi	SPS Base Data - Adjust Sch M and DIT to Per Book	6,092	6,092			
711	6-ADIT Activity	General	394000-General Tools & Shop Equi	SPS SchM and DIT Linkage Period Adjustment	40,765			40,765	
712	6-ADIT Activity	General	394000-General Tools & Shop Equi	SPS SchM and DIT Test Year Adjustment	116,045				116,045
713	6-ADIT Activity	General	394000-General Tools & Shop Equi	SPS Unblending Adjustment	33,009		33,009		
714	6-ADIT Activity	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	240,795	50,975	33,009	40,765	116,045
715									
716	6-ADIT Activity	General	395000-General Laboratory Equi	Base	8,150	8,150			
717	6-ADIT Activity	General	395000-General Laboratory Equi	SPS Base Data - Adjust Sch M and DIT to Per Book	1,106	1,106			
718	6-ADIT Activity	General	395000-General Laboratory Equi	SPS SchM and DIT Linkage Period Adjustment	6,815			6,815	
719	6-ADIT Activity	General	395000-General Laboratory Equi	SPS SchM and DIT Test Year Adjustment	20,842				20,842
720	6-ADIT Activity	General	395000-General Laboratory Equi	SPS Unblending Adjustment	6,215		6,215		
721	6-ADIT Activity	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	43,128	9,256	6,215	6,815	20,842
722									
723	6-ADIT Activity	General	396000-General Power Operated E	Base	(38,811)	(38,811)			
724	6-ADIT Activity	General	396000-General Power Operated E	SPS Base Data - Adjust Sch M and DIT to Per Book	(5,267)	(5,267)			
725	6-ADIT Activity	General	396000-General Power Operated E	SPS SchM and DIT Linkage Period Adjustment	34,290			34,290	
726	6-ADIT Activity	General	396000-General Power Operated E	SPS SchM and DIT Test Year Adjustment	25,745				25,745
727	6-ADIT Activity	General	396000-General Power Operated E	SPS Unblending Adjustment	1,835		1,835		
728	6-ADIT Activity	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E	17,792	(44,078)	1,835	34,290	25,745
729									
730	6-ADIT Activity	General	397000-General Communication E	Base	59,221	59,221			
731	6-ADIT Activity	General	397000-General Communication E	SPS Base Data - Adjust Sch M and DIT to Per Book	8,037	8,037			
732	6-ADIT Activity	General	397000-General Communication E	SPS SchM and DIT Linkage Period Adjustment	50,011			50,011	
733	6-ADIT Activity	General	397000-General Communication E	SPS SchM and DIT Test Year Adjustment	151,596				151,596
734	6-ADIT Activity	General	397000-General Communication E	SPS Unblending Adjustment	44,825		44,825		
735	6-ADIT Activity	General	397000-General Communication E	Subtotal 397000-General Communication E	313,690	67,258	44,825	50,011	151,596
736									
737	6-ADIT Activity	General	397010-General Comm Eq Two Wa	Base	35,820	35,820			





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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
779	6-ADIT Activity	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Adjust Excess ADIT	(47)		(47)		
780	6-ADIT Activity	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Base Data - Non-Plant Excess ADIT	47	47			
781	6-ADIT Activity	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Base Data - Non-Plant Income Tax	(542)	(542)			
782	6-ADIT Activity	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Non-Plant ADIT Sch M and DIT LP Adj	(1)			(1)	
783	6-ADIT Activity	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	Subtotal SchM-102 - Fuel Tax Credit - Inc Addback	(543)	(495)	(47)	(1)	
784									
785	6-ADIT Activity	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Adjust Excess ADIT	(697)		(697)		
786	6-ADIT Activity	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Base Data - Non-Plant Excess ADIT	697	697			
787	6-ADIT Activity	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Base Data - Non-Plant Income Tax	30,092	30,092			
788	6-ADIT Activity	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Non-Plant ADIT Sch M and DIT LP Adj	(142)			(142)	
789	6-ADIT Activity	Non-Plant ADIT	SchM-103 - Environmental Remediation	Subtotal SchM-103 - Environmental Remediation	29,950	30,789	(697)	(142)	
790									
791	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Adjust Excess ADIT	1,138,529		1,138,529		
792	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Base Data - Non-Plant Excess ADIT	(1,138,529)	(1,138,529)			
793	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Base Data - Non-Plant Income Tax	(535,247)	(535,247)			
794	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Non-Plant ADIT Sch M and DIT LP Adj	296,758			296,758	
795	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Non-Plant ADIT Sch M and DIT TY Adj	207,620				207,620
796	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	Subtotal SchM-107 - Pension Expense	(30,869)	(1,673,775)	1,138,529	296,758	207,620
797									
798	6-ADIT Activity	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Adjust Excess ADIT	(9,622)		(9,622)		
799	6-ADIT Activity	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Base Data - Non-Plant Excess ADIT	9,622	9,622			
800	6-ADIT Activity	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Base Data - Non-Plant Income Tax	(6,786)	(6,786)			
801	6-ADIT Activity	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Non-Plant ADIT Sch M and DIT LP Adj	(385)			(385)	
802	6-ADIT Activity	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	Subtotal SchM-108 - Accrued Vacation Paid	(7,171)	2,836	(9,622)	(385)	
803									
804	6-ADIT Activity	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Adjust Excess ADIT	(29,299)		(29,299)		
805	6-ADIT Activity	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Base Data - Non-Plant Excess ADIT	29,299	29,299			
806	6-ADIT Activity	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Base Data - Non-Plant Income Tax	(8,443)	(8,443)			
807	6-ADIT Activity	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Non-Plant ADIT Sch M and DIT LP Adj	(132)			(132)	
808	6-ADIT Activity	Non-Plant ADIT	SchM-109 - Employee Incentive	Subtotal SchM-109 - Employee Incentive	(8,575)	20,856	(29,299)	(132)	
809									
810	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Adjust Excess ADIT	(133,140)		(133,140)		
811	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Base Data - Non-Plant Excess ADIT	133,140	133,140			
812	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Base Data - Non-Plant Income Tax	75,541	75,541			
813	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Non-Plant ADIT Sch M and DIT LP Adj	(25,853)			(25,853)	
814	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Non-Plant ADIT Sch M and DIT TY Adj	(8,168)				(8,168)
815	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	Subtotal SchM-111 - Post Employment Benefits - FAS 106(Short Term)	41,520	208,681	(133,140)	(25,853)	(8,168)
816									
817	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Adjust Excess ADIT	(7,428)		(7,428)		

Southwestern Public Service Company

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
818	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Base Data - Non-Plant Excess ADIT	7,428	7,428			
819	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Base Data - Non-Plant Income Tax	7,436	7,436			
820	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Non-Plant ADIT Sch M and DIT LP Adj	(1,794)			(1,794)	
821	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Non-Plant ADIT Sch M and DIT TY Adj	(1,858)				(1,858)
822	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	Subtotal SchM-112 - Post Employment Benefits FAS 112	3,785	14,864	(7,428)	(1,794)	(1,858)
823									
824	6-ADIT Activity	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Adjust Excess ADIT	(5,553)		(5,553)		
825	6-ADIT Activity	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Base Data - Non-Plant Excess ADIT	5,553	5,553			
826	6-ADIT Activity	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Base Data - Non-Plant Income Tax	(125,358)	(125,358)			
827	6-ADIT Activity	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Non-Plant ADIT Sch M and DIT LP Adj	(808)			(808)	
828	6-ADIT Activity	Non-Plant ADIT	SchM-116 - Bad Debt	Subtotal SchM-116 - Bad Debt	(126,166)	(119,805)	(5,553)	(808)	
829									
830	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Adjust Excess ADIT	(3,022)		(3,022)		
831	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Base Data - Non-Plant Excess ADIT	3,022	3,022			
832	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Base Data - Non-Plant Income Tax	2,886	2,886			
833	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Non-Plant ADIT Sch M and DIT LP Adj	(21)			(21)	
834	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	Subtotal SchM-118 - Inventory Reserve	2,865	5,908	(3,022)	(21)	
835									
836	6-ADIT Activity	Non-Plant ADIT	SchM-127 - Litigation Reserve	SPS Base Data - Non-Plant Income Tax	(100,994)	(100,994)			
837	6-ADIT Activity	Non-Plant ADIT	SchM-127 - Litigation Reserve	SPS Non-Plant ADIT Sch M and DIT LP Adj	(96)			(96)	
838	6-ADIT Activity	Non-Plant ADIT	SchM-127 - Litigation Reserve	Subtotal SchM-127 - Litigation Reserve	(101,090)	(100,994)		(96)	
839									
840	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Adjust Excess ADIT	205,718		205,718		
841	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Base Data - Non-Plant Excess ADIT	(205,718)	(205,718)			
842	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Base Data - Non-Plant Income Tax	(60,626)	(60,626)			
843	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Non-Plant ADIT Sch M and DIT LP Adj	1,460			1,460	
844	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	Subtotal SchM-128 - Book Unamort. Cost Of Reacquired Debt	(59,166)	(266,344)	205,718	1,460	
845									
846	6-ADIT Activity	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	SPS Base Data - Non-Plant Excess ADIT	2,370	2,370			
847	6-ADIT Activity	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	SPS Base Data - Non-Plant Income Tax	(13,998)	(13,998)			
848	6-ADIT Activity	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	SPS Eliminate SchM/Deferred Taxes	11,628		11,628		
849	6-ADIT Activity	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	Subtotal SchM-130 - Deferred Compensation Plan Reserve		(11,628)	11,628		
850									
851	6-ADIT Activity	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	SPS Adjust Excess ADIT	(1,092)		(1,092)		





Southwestern Public Service Company

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E.1 Deferred Tax Expense

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
927	6-ADIT Activity	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Base Data - Non-Plant Excess ADIT	142,014	142,014			
928	6-ADIT Activity	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Base Data - Non-Plant Income Tax	(1,067,678)	(1,067,678)			
929	6-ADIT Activity	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Eliminate SchM/Deferred Taxes	925,664		925,664		
930	6-ADIT Activity	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	Subtotal SchM-203 - Fed NOL Benefit		(925,664)	925,664		
931									
932	6-ADIT Activity	Non-Plant ADIT	SchM-205 - State Only NOL	SPS Base Data - Non-Plant Income Tax	(243,237)	(243,237)			
933	6-ADIT Activity	Non-Plant ADIT	SchM-205 - State Only NOL	SPS Eliminate SchM/Deferred Taxes	243,237		243,237		
934	6-ADIT Activity	Non-Plant ADIT	SchM-205 - State Only NOL	Subtotal SchM-205 - State Only NOL		(243,237)	243,237		
935									
936	6-ADIT Activity	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	SPS Base Data - Non-Plant Income Tax	133,889	133,889			
937	6-ADIT Activity	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	SPS Eliminate SchM/Deferred Taxes	(133,889)		(133,889)		
938	6-ADIT Activity	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	Subtotal SchM-207 - Mark to Market Adjust		133,889	(133,889)		
939									
940	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Adjust Excess ADIT	(266)		(266)		
941	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Base Data - Non-Plant Excess ADIT	266	266			
942	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Base Data - Non-Plant Income Tax	(212)	(212)			
943	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Non-Plant ADIT Sch M and DIT LP Adj	(6)			(6)	
944	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	Subtotal SchM-226 - Performance Recognition Award	(218)	53	(266)	(6)	
945									
946	6-ADIT Activity	Non-Plant ADIT	SchM-257 - Texas R&E Credit	SPS Base Data - Non-Plant Income Tax	(147,961)	(147,961)			
947	6-ADIT Activity	Non-Plant ADIT	SchM-257 - Texas R&E Credit	Subtotal SchM-257 - Texas R&E Credit	(147,961)	(147,961)			
948									
949	6-ADIT Activity	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	SPS Base Data - Non-Plant Income Tax	287,666	287,666			
950	6-ADIT Activity	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	SPS Eliminate SchM/Deferred Taxes	(287,666)		(287,666)		
951	6-ADIT Activity	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	Subtotal SchM-261 - Section 59e Adjustment		287,666	(287,666)		
952									
953	6-ADIT Activity	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	SPS Base Data - Non-Plant Income Tax	2,176,479	2,176,479			
954	6-ADIT Activity	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	SPS Eliminate SchM/Deferred Taxes	(2,176,479)		(2,176,479)		
955	6-ADIT Activity	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	Subtotal SchM-275 - Reg Asset - Miscellaneous		2,176,479	(2,176,479)		
956									
957	6-ADIT Activity	Non-Plant ADIT	SchM-299 - Operating Lease	SPS Base Data - Non-Plant Income Tax	0	0			
958	6-ADIT Activity	Non-Plant ADIT	SchM-299 - Operating Lease	SPS Non-Plant ADIT Sch M and DIT LP Adj	(0)			(0)	
959	6-ADIT Activity	Non-Plant ADIT	SchM-299 - Operating Lease	Subtotal SchM-299 - Operating Lease	0	0		(0)	
960									
961	6-ADIT Activity	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Response	SPS Base Data - Non-Plant Income Tax	115,271	115,271			
962	6-ADIT Activity	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Response	SPS Non-Plant ADIT Sch M and DIT LP Adj	290			290	
963	6-ADIT Activity	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Response	Subtotal SchM-300 - Reg A/L - Emergency Spec Response	115,561	115,271		290	
964									
965	6-ADIT Activity	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	SPS Base Data - Non-Plant Income Tax	188,083	188,083			





Southwestern Public Service Company

12 Months Ending June 2024  
G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			
					Total	Per Book	LP Adjustments	TY Adjustments
1	1-Plant End Bal	Intangible	303003-Intg Misc Computr Softwar	Base	6,691,921	6,691,921		
2	1-Plant End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	860,983		860,983	
3	1-Plant End Bal	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	7,552,904	6,691,921	860,983	
4								
5	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	Base	170,875,230	170,875,230		
6	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Re-class Retail Allocated	(2,107,630)	(2,107,630)		
7	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	8,825,029		8,825,029	
8	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Plant Test Year Adjustment	5,639,117			5,639,117
9	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar	183,231,746	168,767,600	8,825,029	5,639,117
10								
11	1-Plant End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Re-class Retail Allocated	2,107,630	2,107,630		
12	1-Plant End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303004R-Intg Misc Computr Softwar-Retail Allocated	2,107,630	2,107,630		
13								
14	1-Plant End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Base	74,406,300	74,406,300		
15	1-Plant End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS Linkage Period Plant Adjustment	250,531		250,531	
16	1-Plant End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS Plant Test Year Adjustment	323,942			323,942
17	1-Plant End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y	74,980,772	74,406,300	250,531	323,942
18								
19	1-Plant End Bal	Intangible	303007-Intg Misc Computr Softwar	Base	11,083,735	11,083,735		
20	1-Plant End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	21,850,964		21,850,964	
21	1-Plant End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS Plant Test Year Adjustment	11,403,358			11,403,358
22	1-Plant End Bal	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar	44,338,057	11,083,735	21,850,964	11,403,358
23								
24	1-Plant End Bal	Intangible	303010-Intg Misc Computr Softwar	Base	10,355,039	10,355,039		
25	1-Plant End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	9,616,603		9,616,603	
26	1-Plant End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Plant Test Year Adjustment	2,723,655			2,723,655
27	1-Plant End Bal	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar	22,695,297	10,355,039	9,616,603	2,723,655
28								
29	1-Plant End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS Plant Test Year Adjustment	283,492			283,492
30	1-Plant End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303010R-Intg Misc Computr Softwar-Retail Allocated	283,492			283,492
31								
32	1-Plant End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	Base	(23,805)	(23,805)		
33	1-Plant End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS Linkage Period Plant Adjustment	0		0	
34	1-Plant End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	Subtotal 303013-Sfwr-Non Reg 3 Yr	(23,805)	(23,805)	0	









Southwestern Public Service Company

12 Months Ending June 2024

G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			
					Total	Per Book	LP Adjustments	TY Adjustments
146	1-Plant End Bal	Production	343000-Other Prod Prime Mover	Base	55,553,008	55,553,008		
147	1-Plant End Bal	Production	343000-Other Prod Prime Mover	SPS Linkage Period Plant Adjustment	1,397,819		1,397,819	
148	1-Plant End Bal	Production	343000-Other Prod Prime Mover	SPS Plant Test Year Adjustment	3,437,807			3,437,807
149	1-Plant End Bal	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover	60,388,635	55,553,008	1,397,819	3,437,807
150								
151	1-Plant End Bal	Production	344000E-Other Prod Generator	Base	204,221,210	204,221,210		
152	1-Plant End Bal	Production	344000E-Other Prod Generator	SPS Linkage Period Plant Adjustment	1,238,474		1,238,474	
153	1-Plant End Bal	Production	344000E-Other Prod Generator	SPS Plant Test Year Adjustment	11,461,496			11,461,496
154	1-Plant End Bal	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator	216,921,179	204,221,210	1,238,474	11,461,496
155								
156	1-Plant End Bal	Production	344045-Other Prod Generator-Wind	Base	1,293,110,253	1,293,110,253		
157	1-Plant End Bal	Production	344045-Other Prod Generator-Wind	SPS Linkage Period Plant Adjustment	7,791,847		7,791,847	
158	1-Plant End Bal	Production	344045-Other Prod Generator-Wind	SPS Plant Test Year Adjustment	86,368			86,368
159	1-Plant End Bal	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind	1,300,988,468	1,293,110,253	7,791,847	86,368
160								
161	1-Plant End Bal	Production	345000E-Other Prod Access Elect Equip	Base	31,948,038	31,948,038		
162	1-Plant End Bal	Production	345000E-Other Prod Access Elect Equip	SPS Linkage Period Plant Adjustment	232,963		232,963	
163	1-Plant End Bal	Production	345000E-Other Prod Access Elect Equip	SPS Plant Test Year Adjustment	1,958,933			1,958,933
164	1-Plant End Bal	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip	34,139,934	31,948,038	232,963	1,958,933
165								
166	1-Plant End Bal	Production	345045-Other Prod Acc El Eq-Wind	Base	77,892,825	77,892,825		
167	1-Plant End Bal	Production	345045-Other Prod Acc El Eq-Wind	SPS Linkage Period Plant Adjustment	490,364		490,364	
168	1-Plant End Bal	Production	345045-Other Prod Acc El Eq-Wind	SPS Plant Test Year Adjustment	5,145			5,145
169	1-Plant End Bal	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind	78,388,334	77,892,825	490,364	5,145
170								
171	1-Plant End Bal	Production	346000E-Other Prod Misc Pwr P	Base	5,036,654	5,036,654		
172	1-Plant End Bal	Production	346000E-Other Prod Misc Pwr P	SPS Linkage Period Plant Adjustment	40,002		40,002	
173	1-Plant End Bal	Production	346000E-Other Prod Misc Pwr P	SPS Plant Test Year Adjustment	273,219			273,219
174	1-Plant End Bal	Production	346000E-Other Prod Misc Pwr P	Subtotal 346000E-Other Prod Misc Pwr P	5,349,875	5,036,654	40,002	273,219
175								
176	1-Plant End Bal	Production		<b>Subtotal Production</b>	<b>3,876,047,877</b>	<b>3,795,520,416</b>	<b>67,464,776</b>	<b>13,062,685</b>
177								
178	1-Plant End Bal	Transmission	350001-Tran Land Owned in Fe	Base	10,873,987	10,873,987		
179	1-Plant End Bal	Transmission	350001-Tran Land Owned in Fe	SPS Linkage Period Plant Adjustment	7,239		7,239	
180	1-Plant End Bal	Transmission	350001-Tran Land Owned in Fe	Subtotal 350001-Tran Land Owned in Fe	10,881,226	10,873,987	7,239	
181								
182	1-Plant End Bal	Transmission	350002E-Transmission Land Right	Base	149,660,599	149,660,599		



Southwestern Public Service Company

12 Months Ending June 2024  
G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			
					Total	Per Book	LP Adjustments	TY Adjustments
220	1-Plant End Bal	Transmission	353000E-Transmission Station	Base	1,427,971,915	1,427,971,915		
221	1-Plant End Bal	Transmission	353000E-Transmission Station	SPS Linkage Period Plant Adjustment	70,602,619		70,602,619	
222	1-Plant End Bal	Transmission	353000E-Transmission Station	SPS Plant Test Year Adjustment	19,415,900			19,415,900
223	1-Plant End Bal	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	1,517,990,434	1,427,971,915	70,602,619	19,415,900
224								
225	1-Plant End Bal	Transmission	353010-Tran Station Equip Pro	Base	27,822,681	27,822,681		
226	1-Plant End Bal	Transmission	353010-Tran Station Equip Pro	SPS Linkage Period Plant Adjustment	(1,061,062)		(1,061,062)	
227	1-Plant End Bal	Transmission	353010-Tran Station Equip Pro	SPS Plant Test Year Adjustment	(947,446)			(947,446)
228	1-Plant End Bal	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	25,814,174	27,822,681	(1,061,062)	(947,446)
229								
230	1-Plant End Bal	Transmission	353045-Tran Station Equip-Wind	Base	70,401,532	70,401,532		
231	1-Plant End Bal	Transmission	353045-Tran Station Equip-Wind	SPS Linkage Period Plant Adjustment	(667,903)		(667,903)	
232	1-Plant End Bal	Transmission	353045-Tran Station Equip-Wind	SPS Plant Test Year Adjustment	(257,022)			(257,022)
233	1-Plant End Bal	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	69,476,607	70,401,532	(667,903)	(257,022)
234								
235	1-Plant End Bal	Transmission	354000E-Tran Towers & Fixture	Base	7,743,397	7,743,397		
236	1-Plant End Bal	Transmission	354000E-Tran Towers & Fixture	SPS Linkage Period Plant Adjustment	591,937		591,937	
237	1-Plant End Bal	Transmission	354000E-Tran Towers & Fixture	SPS Plant Test Year Adjustment	119,250			119,250
238	1-Plant End Bal	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	8,454,585	7,743,397	591,937	119,250
239								
240	1-Plant End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Base	177,988	177,988		
241	1-Plant End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Linkage Period Plant Adjustment	13,606		13,606	
242	1-Plant End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Plant Test Year Adjustment	2,741			2,741
243	1-Plant End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Subtotal 354000ERN-Tran Towers & Fixture Radial NM	194,335	177,988	13,606	2,741
244								
245	1-Plant End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Base	268,247	268,247		
246	1-Plant End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Linkage Period Plant Adjustment	20,506		20,506	
247	1-Plant End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Plant Test Year Adjustment	4,131			4,131
248	1-Plant End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Subtotal 354000ERT-Tran Towers & Fixture Radial TX	292,884	268,247	20,506	4,131
249								
250	1-Plant End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base	51,634	51,634		
251	1-Plant End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Linkage Period Plant Adjustment	3,947		3,947	
252	1-Plant End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Plant Test Year Adjustment	795			795
253	1-Plant End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale	56,377	51,634	3,947	795
254								
255	1-Plant End Bal	Transmission	355000E	Base	1,464,140,293	1,464,140,293		
256	1-Plant End Bal	Transmission	355000E	SPS Linkage Period Plant Adjustment	111,924,965		111,924,965	

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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			
					Total	Per Book	LP Adjustments	TY Adjustments
257	1-Plant End Bal	Transmission	355000E	SPS Plant Test Year Adjustment	22,548,102			22,548,102
258	1-Plant End Bal	Transmission	355000E	Subtotal 355000E	1,598,613,360	1,464,140,293	111,924,965	22,548,102
259								
260	1-Plant End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	33,654,433	33,654,433		
261	1-Plant End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Linkage Period Plant Adjustment	2,572,685		2,572,685	
262	1-Plant End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Plant Test Year Adjustment	518,286			518,286
263	1-Plant End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	36,745,404	33,654,433	2,572,685	518,286
264								
265	1-Plant End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base	50,720,794	50,720,794		
266	1-Plant End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Linkage Period Plant Adjustment	3,877,308		3,877,308	
267	1-Plant End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Plant Test Year Adjustment	781,112			781,112
268	1-Plant End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX	55,379,214	50,720,794	3,877,308	781,112
269								
270	1-Plant End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base	9,763,126	9,763,126		
271	1-Plant End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Linkage Period Plant Adjustment	746,334		746,334	
272	1-Plant End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Plant Test Year Adjustment	150,354			150,354
273	1-Plant End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Subtotal 355000ERW-Tran Poles & Fixtures Radial Wholesale	10,659,814	9,763,126	746,334	150,354
274								
275	1-Plant End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	Base	226,139	226,139		
276	1-Plant End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Linkage Period Plant Adjustment	(638)		(638)	
277	1-Plant End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Plant Test Year Adjustment	(212)			(212)
278	1-Plant End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	Subtotal 355010-Tran Poles & Fixtures-Prod	225,289	226,139	(638)	(212)
279								
280	1-Plant End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	Base	20,878,724	20,878,724		
281	1-Plant End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Linkage Period Plant Adjustment	(57,861)		(57,861)	
282	1-Plant End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Plant Test Year Adjustment	(19,601)			(19,601)
283	1-Plant End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	Subtotal 355045-Tran Poles & Fixtures-Wind	20,801,262	20,878,724	(57,861)	(19,601)
284								
285	1-Plant End Bal	Transmission	356000E-Tran OH Conductor & D	Base	522,494,458	522,494,458		
286	1-Plant End Bal	Transmission	356000E-Tran OH Conductor & D	SPS Linkage Period Plant Adjustment	39,941,646		39,941,646	
287	1-Plant End Bal	Transmission	356000E-Tran OH Conductor & D	SPS Plant Test Year Adjustment	8,046,536			8,046,536
288	1-Plant End Bal	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D	570,482,640	522,494,458	39,941,646	8,046,536
289								
290	1-Plant End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	12,009,952	12,009,952		
291	1-Plant End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Linkage Period Plant Adjustment	918,091		918,091	
292	1-Plant End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Plant Test Year Adjustment	184,956			184,956
293	1-Plant End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	13,112,999	12,009,952	918,091	184,956

Southwestern Public Service Company

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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			
					Total	Per Book	LP Adjustments	TY Adjustments
294								
295	1-Plant End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base	18,100,269	18,100,269		
296	1-Plant End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Linkage Period Plant Adjustment	1,383,660		1,383,660	
297	1-Plant End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Plant Test Year Adjustment	278,748			278,748
298	1-Plant End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX	19,762,678	18,100,269	1,383,660	278,748
299								
300	1-Plant End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base	3,484,078	3,484,078		
301	1-Plant End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Linkage Period Plant Adjustment	266,337		266,337	
302	1-Plant End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Plant Test Year Adjustment	53,656			53,656
303	1-Plant End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale	3,804,071	3,484,078	266,337	53,656
304								
305	1-Plant End Bal	Transmission	356010-Tran OH Cond & Device-Prod	Base	352,316	352,316		
306	1-Plant End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS Linkage Period Plant Adjustment	(994)		(994)	
307	1-Plant End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS Plant Test Year Adjustment	(331)			(331)
308	1-Plant End Bal	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	350,991	352,316	(994)	(331)
309								
310	1-Plant End Bal	Transmission	356045-Tran OH Cond & Device-Wind	Base	11,441,836	11,441,836		
311	1-Plant End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS Linkage Period Plant Adjustment	(31,796)		(31,796)	
312	1-Plant End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS Plant Test Year Adjustment	(10,742)			(10,742)
313	1-Plant End Bal	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	11,399,299	11,441,836	(31,796)	(10,742)
314								
315	1-Plant End Bal	Transmission	357000E-Tran Underground Cond	Base	278,764	278,764		
316	1-Plant End Bal	Transmission	357000E-Tran Underground Cond	SPS Linkage Period Plant Adjustment	21,310		21,310	
317	1-Plant End Bal	Transmission	357000E-Tran Underground Cond	SPS Plant Test Year Adjustment	4,293			4,293
318	1-Plant End Bal	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	304,367	278,764	21,310	4,293
319								
320	1-Plant End Bal	Transmission	358000-Tran UG Conductor & Devic	Base	489,717	489,717		
321	1-Plant End Bal	Transmission	358000-Tran UG Conductor & Devic	SPS Linkage Period Plant Adjustment	37,436		37,436	
322	1-Plant End Bal	Transmission	358000-Tran UG Conductor & Devic	SPS Plant Test Year Adjustment	7,542			7,542
323	1-Plant End Bal	Transmission	358000-Tran UG Conductor & Devic	Subtotal 358000-Tran UG Conductor & Devic	534,695	489,717	37,436	7,542
324								
325	1-Plant End Bal	Transmission	359000-Transmission Road & Trai	Base	517,736	517,736		
326	1-Plant End Bal	Transmission	359000-Transmission Road & Trai	SPS Linkage Period Plant Adjustment	39,578		39,578	
327	1-Plant End Bal	Transmission	359000-Transmission Road & Trai	SPS Plant Test Year Adjustment	7,973			7,973
328	1-Plant End Bal	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai	565,287	517,736	39,578	7,973
329								
330	1-Plant End Bal	Transmission		<b>Subtotal Transmission</b>	<b>4,298,487,845</b>	<b>4,005,267,703</b>	<b>240,391,083</b>	<b>52,829,059</b>



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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			
					Total	Per Book	LP Adjustments	TY Adjustments
331								
332	1-Plant End Bal	Distribution	360001E-Dist Land Owned in Fee	Base	14,158,709	14,158,709		
333	1-Plant End Bal	Distribution	360001E-Dist Land Owned in Fee	SPS Linkage Period Plant Adjustment	258,006		258,006	
334	1-Plant End Bal	Distribution	360001E-Dist Land Owned in Fee	SPS Plant Test Year Adjustment	24,722			24,722
335	1-Plant End Bal	Distribution	360001E-Dist Land Owned in Fee	Subtotal 360001E-Dist Land Owned in Fee	14,441,437	14,158,709	258,006	24,722
336								
337	1-Plant End Bal	Distribution	360004-Dist Land Rights-NM	Base	14,692,853	14,692,853		
338	1-Plant End Bal	Distribution	360004-Dist Land Rights-NM	SPS Linkage Period Plant Adjustment	1,043,250		1,043,250	
339	1-Plant End Bal	Distribution	360004-Dist Land Rights-NM	SPS Plant Test Year Adjustment	1,108,696			1,108,696
340	1-Plant End Bal	Distribution	360004-Dist Land Rights-NM	Subtotal 360004-Dist Land Rights-NM	16,844,799	14,692,853	1,043,250	1,108,696
341								
342	1-Plant End Bal	Distribution	360005-Dist Land Rights-TX	Base	3,322,108	3,322,108		
343	1-Plant End Bal	Distribution	360005-Dist Land Rights-TX	SPS Linkage Period Plant Adjustment	199,500		199,500	
344	1-Plant End Bal	Distribution	360005-Dist Land Rights-TX	SPS Plant Test Year Adjustment	157,162			157,162
345	1-Plant End Bal	Distribution	360005-Dist Land Rights-TX	Subtotal 360005-Dist Land Rights-TX	3,678,769	3,322,108	199,500	157,162
346								
347	1-Plant End Bal	Distribution	361000E-Str & Improv	Base	64,123,587	64,123,587		
348	1-Plant End Bal	Distribution	361000E-Str & Improv	SPS Linkage Period Plant Adjustment	2,431,293		2,431,293	
349	1-Plant End Bal	Distribution	361000E-Str & Improv	SPS Plant Test Year Adjustment	4,394,899			4,394,899
350	1-Plant End Bal	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv	70,949,779	64,123,587	2,431,293	4,394,899
351								
352	1-Plant End Bal	Distribution	362000E-Other Eq	Base	368,166,281	368,166,281		
353	1-Plant End Bal	Distribution	362000E-Other Eq	SPS Linkage Period Plant Adjustment	15,160,146		15,160,146	
354	1-Plant End Bal	Distribution	362000E-Other Eq	SPS Plant Test Year Adjustment	25,725,346			25,725,346
355	1-Plant End Bal	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq	409,051,773	368,166,281	15,160,146	25,725,346
356								
357	1-Plant End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Base	465,594,341	465,594,341		
358	1-Plant End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS Linkage Period Plant Adjustment	50,303,823		50,303,823	
359	1-Plant End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS Plant Test Year Adjustment	24,733,950			24,733,950
360	1-Plant End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt	540,632,115	465,594,341	50,303,823	24,733,950
361								
362	1-Plant End Bal	Distribution	365000-Dist OH Conductor & Devic	Base	342,621,656	342,621,656		
363	1-Plant End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS Linkage Period Plant Adjustment	37,645,606		37,645,606	
364	1-Plant End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS Plant Test Year Adjustment	18,236,790			18,236,790
365	1-Plant End Bal	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic	398,504,052	342,621,656	37,645,606	18,236,790
366								
367	1-Plant End Bal	Distribution	366000E-Dist Underground Cond	Base	27,149,623	27,149,623		

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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			
					Total	Per Book	LP Adjustments	TY Adjustments
368	1-Plant End Bal	Distribution	366000E-Dist Underground Cond	SPS Linkage Period Plant Adjustment	2,894,196		2,894,196	
369	1-Plant End Bal	Distribution	366000E-Dist Underground Cond	SPS Plant Test Year Adjustment	1,440,065			1,440,065
370	1-Plant End Bal	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	31,483,884	27,149,623	2,894,196	1,440,065
371								
372	1-Plant End Bal	Distribution	367000E-Dist UG Conductor & D	Base	56,242,380	56,242,380		
373	1-Plant End Bal	Distribution	367000E-Dist UG Conductor & D	SPS Linkage Period Plant Adjustment	5,996,085		5,996,085	
374	1-Plant End Bal	Distribution	367000E-Dist UG Conductor & D	SPS Plant Test Year Adjustment	2,983,229			2,983,229
375	1-Plant End Bal	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D	65,221,695	56,242,380	5,996,085	2,983,229
376								
377	1-Plant End Bal	Distribution	368000E-Dist Line Transformer	Base	259,031,526	259,031,526		
378	1-Plant End Bal	Distribution	368000E-Dist Line Transformer	SPS Linkage Period Plant Adjustment	539,722		539,722	
379	1-Plant End Bal	Distribution	368000E-Dist Line Transformer	SPS Plant Test Year Adjustment	(845,892)			(845,892)
380	1-Plant End Bal	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer	258,725,357	259,031,526	539,722	(845,892)
381								
382	1-Plant End Bal	Distribution	369000E-Distribution Services	Base	(1)	(1)		
383	1-Plant End Bal	Distribution	369000E-Distribution Services	SPS Linkage Period Plant Adjustment	0		0	
384	1-Plant End Bal	Distribution	369000E-Distribution Services	SPS Plant Test Year Adjustment	0			0
385	1-Plant End Bal	Distribution	369000E-Distribution Services	Subtotal 369000E-Distribution Services	(1)	(1)	0	0
386								
387	1-Plant End Bal	Distribution	369010-Distribution Services O	Base	58,621,121	58,621,121		
388	1-Plant End Bal	Distribution	369010-Distribution Services O	SPS Linkage Period Plant Adjustment	259,791		259,791	
389	1-Plant End Bal	Distribution	369010-Distribution Services O	SPS Plant Test Year Adjustment	(182,189)			(182,189)
390	1-Plant End Bal	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O	58,698,724	58,621,121	259,791	(182,189)
391								
392	1-Plant End Bal	Distribution	369020-Distribution Services U	Base	52,369,303	52,369,303		
393	1-Plant End Bal	Distribution	369020-Distribution Services U	SPS Linkage Period Plant Adjustment	167,319		167,319	
394	1-Plant End Bal	Distribution	369020-Distribution Services U	SPS Plant Test Year Adjustment	(167,108)			(167,108)
395	1-Plant End Bal	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U	52,369,514	52,369,303	167,319	(167,108)
396								
397	1-Plant End Bal	Distribution	370000E-Distribution Meter	Base	72,468,155	72,468,155		
398	1-Plant End Bal	Distribution	370000E-Distribution Meter	SPS Base Data - Distribution Meters to Wholesale				
399	1-Plant End Bal	Distribution	370000E-Distribution Meter	SPS Linkage Period Plant Adjustment	5,310,060		5,310,060	
400	1-Plant End Bal	Distribution	370000E-Distribution Meter	SPS Plant Test Year Adjustment	296,172			296,172
401	1-Plant End Bal	Distribution	370000E-Distribution Meter	Subtotal 370000E-Distribution Meter	78,074,387	72,468,155	5,310,060	296,172
402								
403	1-Plant End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Linkage Period Plant Adjustment	14,308,755		14,308,755	
404	1-Plant End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Plant Test Year Adjustment	16,541,444			16,541,444

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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			
					Total	Per Book	LP Adjustments	TY Adjustments
405	1-Plant End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	Subtotal 370020R-Distr Meters AGIS AMI-Retail Allocated	30,850,199		14,308,755	16,541,444
406								
407	1-Plant End Bal	Distribution	371000E-Dist Inst on Cust Premis	Base	13,043,514	13,043,514		
408	1-Plant End Bal	Distribution	371000E-Dist Inst on Cust Premis	Subtotal 371000E-Dist Inst on Cust Premis	13,043,514	13,043,514		
409								
410	1-Plant End Bal	Distribution	373000-Dist Street Light & Sg Sy	Base	37,857,195	37,857,195		
411	1-Plant End Bal	Distribution	373000-Dist Street Light & Sg Sy	SPS Linkage Period Plant Adjustment	790,368		790,368	
412	1-Plant End Bal	Distribution	373000-Dist Street Light & Sg Sy	SPS Plant Test Year Adjustment	(854,791)			(854,791)
413	1-Plant End Bal	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy	37,792,772	37,857,195	790,368	(854,791)
414								
415	1-Plant End Bal	Distribution		<b>Subtotal Distribution</b>	2,080,362,769	1,849,462,350	137,307,922	93,592,496
416								
417	1-Plant End Bal	General	389001-General Land Owned in Fe	Base	3,060,360	3,060,360		
418	1-Plant End Bal	General	389001-General Land Owned in Fe	SPS Linkage Period Plant Adjustment	345,792		345,792	
419	1-Plant End Bal	General	389001-General Land Owned in Fe	Subtotal 389001-General Land Owned in Fe	3,406,152	3,060,360	345,792	
420								
421	1-Plant End Bal	General	389002-General Land Rights	Base	45,967	45,967		
422	1-Plant End Bal	General	389002-General Land Rights	SPS Linkage Period Plant Adjustment	(0)		(0)	
423	1-Plant End Bal	General	389002-General Land Rights	Subtotal 389002-General Land Rights	45,967	45,967	(0)	
424								
425	1-Plant End Bal	General	390000-Genl Structures & Improv	Base	99,611,371	99,611,371		
426	1-Plant End Bal	General	390000-Genl Structures & Improv	SPS Base Data - General Call Center	(9,027,760)	(9,027,760)		
427	1-Plant End Bal	General	390000-Genl Structures & Improv	SPS Linkage Period Plant Adjustment	7,061,186		7,061,186	
428	1-Plant End Bal	General	390000-Genl Structures & Improv	SPS Plant Test Year Adjustment	4,021,644			4,021,644
429	1-Plant End Bal	General	390000-Genl Structures & Improv	Subtotal 390000-Genl Structures & Improv	101,666,440	90,583,610	7,061,186	4,021,644
430								
431	1-Plant End Bal	General	390007-Genl Str & Imp Lease Bld	Base	3,663,394	3,663,394		
432	1-Plant End Bal	General	390007-Genl Str & Imp Lease Bld	SPS Linkage Period Plant Adjustment	(0)		(0)	
433	1-Plant End Bal	General	390007-Genl Str & Imp Lease Bld	Subtotal 390007-Genl Str & Imp Lease Bld	3,663,394	3,663,394	(0)	
434								
435	1-Plant End Bal	General	390050-Genl Str & Imp-Call Center	SPS Base Data - General Call Center	9,027,760	9,027,760		
436	1-Plant End Bal	General	390050-Genl Str & Imp-Call Center	Subtotal 390050-Genl Str & Imp-Call Center	9,027,760	9,027,760		
437								
438	1-Plant End Bal	General	391000-General Office Furn & E	Base	23,842,515	23,842,515		
439	1-Plant End Bal	General	391000-General Office Furn & E	SPS Base Data - Reclass Retail Allocated	(23,655)	(23,655)		
440	1-Plant End Bal	General	391000-General Office Furn & E	SPS Linkage Period Plant Adjustment	2,603,383		2,603,383	
441	1-Plant End Bal	General	391000-General Office Furn & E	SPS Plant Test Year Adjustment	1,526,566			1,526,566

Southwestern Public Service Company

12 Months Ending June 2024  
G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			
					Total	Per Book	LP Adjustments	TY Adjustments
442	1-Plant End Bal	General	391000-General Office Furn & E	Subtotal 391000-General Office Furn & E	27,948,808	23,818,860	2,603,383	1,526,566
443								
444	1-Plant End Bal	General	391000R-General Office Furn & E-Retail Allocated	SPS Base Data - Reclass Retail Allocated	23,655	23,655		
445	1-Plant End Bal	General	391000R-General Office Furn & E-Retail Allocated	Subtotal 391000R-General Office Furn & E-Retail Allocated	23,655	23,655		
446								
447	1-Plant End Bal	General	391004-General Info Sys Computer	Base	104,634,171	104,634,171		
448	1-Plant End Bal	General	391004-General Info Sys Computer	SPS Base Data - Reclass Retail Allocated	(826,417)	(826,417)		
449	1-Plant End Bal	General	391004-General Info Sys Computer	SPS Linkage Period Plant Adjustment	20,290,708		20,290,708	
450	1-Plant End Bal	General	391004-General Info Sys Computer	SPS Plant Test Year Adjustment	11,070,534			11,070,534
451	1-Plant End Bal	General	391004-General Info Sys Computer	Subtotal 391004-General Info Sys Computer	135,168,995	103,807,754	20,290,708	11,070,534
452								
453	1-Plant End Bal	General	391004R-General Info Sys Computer-Retail Allocated	SPS Base Data - Reclass Retail Allocated	826,417	826,417		
454	1-Plant End Bal	General	391004R-General Info Sys Computer-Retail Allocated	Subtotal 391004R-General Info Sys Computer-Retail Allocated	826,417	826,417		
455								
456	1-Plant End Bal	General	392010-General Transp Eq Grp	Base	4,294,593	4,294,593		
457	1-Plant End Bal	General	392010-General Transp Eq Grp	SPS Linkage Period Plant Adjustment	605,319		605,319	
458	1-Plant End Bal	General	392010-General Transp Eq Grp	SPS Plant Test Year Adjustment	526,768			526,768
459	1-Plant End Bal	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	5,426,679	4,294,593	605,319	526,768
460								
461	1-Plant End Bal	General	392020-General Transp Eq Grp 2	Base	58,016,924	58,016,924		
462	1-Plant End Bal	General	392020-General Transp Eq Grp 2	SPS Linkage Period Plant Adjustment	8,177,428		8,177,428	
463	1-Plant End Bal	General	392020-General Transp Eq Grp 2	SPS Plant Test Year Adjustment	7,116,260			7,116,260
464	1-Plant End Bal	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	73,310,612	58,016,924	8,177,428	7,116,260
465								
466	1-Plant End Bal	General	392030-General Transp Eq Trailer	Base	13,360,320	13,360,320		
467	1-Plant End Bal	General	392030-General Transp Eq Trailer	SPS Linkage Period Plant Adjustment	1,883,124		1,883,124	
468	1-Plant End Bal	General	392030-General Transp Eq Trailer	SPS Plant Test Year Adjustment	1,638,755			1,638,755
469	1-Plant End Bal	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	16,882,199	13,360,320	1,883,124	1,638,755
470								
471	1-Plant End Bal	General	392040-General Transp Eq Grp 4	Base	46,342,929	46,342,929		
472	1-Plant End Bal	General	392040-General Transp Eq Grp 4	SPS Linkage Period Plant Adjustment	6,531,990		6,531,990	
473	1-Plant End Bal	General	392040-General Transp Eq Grp 4	SPS Plant Test Year Adjustment	5,684,347			5,684,347
474	1-Plant End Bal	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	58,559,267	46,342,929	6,531,990	5,684,347
475								
476	1-Plant End Bal	General	393000-General Stores Equipmen	Base	422,775	422,775		
477	1-Plant End Bal	General	393000-General Stores Equipmen	SPS Linkage Period Plant Adjustment	47,114		47,114	
478	1-Plant End Bal	General	393000-General Stores Equipmen	SPS Plant Test Year Adjustment	15,092			15,092

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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			
					Total	Per Book	LP Adjustments	TY Adjustments
479	1-Plant End Bal	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	484,981	422,775	47,114	15,092
480								
481	1-Plant End Bal	General	394000-General Tools & Shop Equi	Base	60,340,156	60,340,156		
482	1-Plant End Bal	General	394000-General Tools & Shop Equi	SPS Linkage Period Plant Adjustment	6,724,358		6,724,358	
483	1-Plant End Bal	General	394000-General Tools & Shop Equi	SPS Plant Test Year Adjustment	2,153,944			2,153,944
484	1-Plant End Bal	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	69,218,458	60,340,156	6,724,358	2,153,944
485								
486	1-Plant End Bal	General	395000-General Laboratory Equi	Base	10,909,632	10,909,632		
487	1-Plant End Bal	General	395000-General Laboratory Equi	SPS Linkage Period Plant Adjustment	1,215,779		1,215,779	
488	1-Plant End Bal	General	395000-General Laboratory Equi	SPS Plant Test Year Adjustment	389,438			389,438
489	1-Plant End Bal	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	12,514,848	10,909,632	1,215,779	389,438
490								
491	1-Plant End Bal	General	396000-General Power Operated E	Base	13,718,357	13,718,357		
492	1-Plant End Bal	General	396000-General Power Operated E	SPS Linkage Period Plant Adjustment	1,933,589		1,933,589	
493	1-Plant End Bal	General	396000-General Power Operated E	SPS Plant Test Year Adjustment	1,682,671			1,682,671
494	1-Plant End Bal	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E	17,334,617	13,718,357	1,933,589	1,682,671
495								
496	1-Plant End Bal	General	397000-General Communication E	Base	79,350,324	79,350,324		
497	1-Plant End Bal	General	397000-General Communication E	SPS Linkage Period Plant Adjustment	40,945,679		40,945,679	
498	1-Plant End Bal	General	397000-General Communication E	SPS Plant Test Year Adjustment	17,950,855			17,950,855
499	1-Plant End Bal	General	397000-General Communication E	Subtotal 397000-General Communication E	138,246,858	79,350,324	40,945,679	17,950,855
500								
501	1-Plant End Bal	General	397010-General Comm Eq Two Wa	Base	47,828,357	47,828,357		
502	1-Plant End Bal	General	397010-General Comm Eq Two Wa	SPS Linkage Period Plant Adjustment	(0)		(0)	
503	1-Plant End Bal	General	397010-General Comm Eq Two Wa	Subtotal 397010-General Comm Eq Two Wa	47,828,357	47,828,357	(0)	
504								
505	1-Plant End Bal	General	397020-General Comm Eq AE	Base	43,403	43,403		
506	1-Plant End Bal	General	397020-General Comm Eq AE	SPS Linkage Period Plant Adjustment	(0)		(0)	
507	1-Plant End Bal	General	397020-General Comm Eq AE	Subtotal 397020-General Comm Eq AE	43,403	43,403	(0)	
508								
509	1-Plant End Bal	General	397030-General Comm Eq EM	Base	34,477,739	34,477,739		
510	1-Plant End Bal	General	397030-General Comm Eq EM	SPS Base Data - Reclss Retail Allocated	(13,940,408)	(13,940,408)		
511	1-Plant End Bal	General	397030-General Comm Eq EM	SPS Linkage Period Plant Adjustment	(3,951,428)		(3,951,428)	
512	1-Plant End Bal	General	397030-General Comm Eq EM	SPS Plant Test Year Adjustment	(8,861,467)			(8,861,467)
513	1-Plant End Bal	General	397030-General Comm Eq EM	Subtotal 397030-General Comm Eq EM	7,724,436	20,537,332	(3,951,428)	(8,861,467)
514								
515	1-Plant End Bal	General	397030R-General Comm Eq EM-Retail Related	SPS Base Data - Reclss Retail Allocated	13,940,408	13,940,408		



Southwestern Public Service Company

12 Months Ending June 2024  
G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail			
					Total	Per Book	LP Adjustments	TY Adjustments
1	1-Plant End Bal	Intangible	303003-Intg Misc Computr Softwar	Base	2,356,099	2,356,099		
2	1-Plant End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	303,136		303,136	
3	1-Plant End Bal	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	2,659,235	2,356,099	303,136	
4								
5	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	Base	60,161,943	60,161,943		
6	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	(742,057)	(742,057)		
7	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	3,107,126		3,107,126	
8	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Plant Test Year Adjustment	1,985,427			1,985,427
9	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar	64,512,439	59,419,887	3,107,126	1,985,427
10								
11	1-Plant End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	661,585	661,585		
12	1-Plant End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303004R-Intg Misc Computr Softwar-Retail Allocated	661,585	661,585		
13								
14	1-Plant End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Base	26,197,054	26,197,054		
15	1-Plant End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS Linkage Period Plant Adjustment	88,207		88,207	
16	1-Plant End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS Plant Test Year Adjustment	114,054			114,054
17	1-Plant End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y	26,399,315	26,197,054	88,207	114,054
18								
19	1-Plant End Bal	Intangible	303007-Intg Misc Computr Softwar	Base	3,902,374	3,902,374		
20	1-Plant End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	7,693,312		7,693,312	
21	1-Plant End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS Plant Test Year Adjustment	4,014,907			4,014,907
22	1-Plant End Bal	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar	15,610,593	3,902,374	7,693,312	4,014,907
23								
24	1-Plant End Bal	Intangible	303010-Intg Misc Computr Softwar	Base	3,645,814	3,645,814		
25	1-Plant End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	3,385,824		3,385,824	
26	1-Plant End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Plant Test Year Adjustment	958,947			958,947
27	1-Plant End Bal	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar	7,990,586	3,645,814	3,385,824	958,947
28								
29	1-Plant End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS Plant Test Year Adjustment	88,988			88,988
30	1-Plant End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303010R-Intg Misc Computr Softwar-Retail Allocated	88,988			88,988
31								
32	1-Plant End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	Base	(8,381)	(8,381)		
33	1-Plant End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS Linkage Period Plant Adjustment	0			
34	1-Plant End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	Subtotal 303013-Sfwr-Non Reg 3 Yr	(8,381)	(8,381)		





Southwestern Public Service Company

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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail			
					Total	Per Book	LP Adjustments	TY Adjustments
72	1-Plant End Bal	Production	311000E-Steam Prod Str & Improv	Base	85,580,173	85,580,173		
73	1-Plant End Bal	Production	311000E-Steam Prod Str & Improv	SPS Linkage Period Plant Adjustment	5,457,936		5,457,936	
74	1-Plant End Bal	Production	311000E-Steam Prod Str & Improv	SPS Plant Test Year Adjustment	(472,146)			(472,146)
75	1-Plant End Bal	Production	311000E-Steam Prod Str & Improv	Subtotal 311000E-Steam Prod Str & Improv	90,565,964	85,580,173	5,457,936	(472,146)
76								
77	1-Plant End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	Base	10,535,012	10,535,012		
78	1-Plant End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	Subtotal 311001-Steam Prod Str&Imp-TolkSC	10,535,012	10,535,012		
79								
80	1-Plant End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	Base	1,022,819	1,022,819		
81	1-Plant End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	SPS Linkage Period Plant Adjustment	10,360		10,360	
82	1-Plant End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	Subtotal 311002-Steam Prod Str&Imp-HarCoal	1,033,180	1,022,819	10,360	
83								
84	1-Plant End Bal	Production	312000E-Steam Prod Boiler Plant E	Base	368,679,009	368,679,009		
85	1-Plant End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS Linkage Period Plant Adjustment	8,252,796		8,252,796	
86	1-Plant End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS Plant Test Year Adjustment	(827,699)			(827,699)
87	1-Plant End Bal	Production	312000E-Steam Prod Boiler Plant E	Subtotal 312000E-Steam Prod Boiler Plant E	376,104,106	368,679,009	8,252,796	(827,699)
88								
89	1-Plant End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	Base	6,034,290	6,034,290		
90	1-Plant End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	Subtotal 312001-Steam Prod Blr Plt-TolkSC	6,034,290	6,034,290		
91								
92	1-Plant End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	Base	27,422,242	27,422,242		
93	1-Plant End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Linkage Period Plant Adjustment	277,769		277,769	
94	1-Plant End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	Subtotal 312002-Steam Prod Blr Plt-HarCoal	27,700,012	27,422,242	277,769	
95								
96	1-Plant End Bal	Production	314000-Steam Prod Turbogén Unit	Base	191,452,474	191,452,474		
97	1-Plant End Bal	Production	314000-Steam Prod Turbogén Unit	SPS Linkage Period Plant Adjustment	5,770,227		5,770,227	
98	1-Plant End Bal	Production	314000-Steam Prod Turbogén Unit	SPS Plant Test Year Adjustment	(1,167,753)			(1,167,753)
99	1-Plant End Bal	Production	314000-Steam Prod Turbogén Unit	Subtotal 314000-Steam Prod Turbogén Unit	196,054,948	191,452,474	5,770,227	(1,167,753)
100								
101	1-Plant End Bal	Production	314001-Steam Prod Turbogén-TolkSC	Base	17,196,635	17,196,635		
102	1-Plant End Bal	Production	314001-Steam Prod Turbogén-TolkSC	Subtotal 314001-Steam Prod Turbogén-TolkSC	17,196,635	17,196,635		
103								
104	1-Plant End Bal	Production	315000E-Steam Prod Acc Elec Eq	Base	27,799,679	27,799,679		
105	1-Plant End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS Linkage Period Plant Adjustment	1,142,400		1,142,400	
106	1-Plant End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS Plant Test Year Adjustment	(260,299)			(260,299)
107	1-Plant End Bal	Production	315000E-Steam Prod Acc Elec Eq	Subtotal 315000E-Steam Prod Acc Elec Eq	28,681,780	27,799,679	1,142,400	(260,299)

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Southwestern Public Service Company

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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail			
					Total	Per Book	LP Adjustments	TY Adjustments
146	1-Plant End Bal	Production	343000-Other Prod Prime Mover	Base	21,371,976	21,371,976		
147	1-Plant End Bal	Production	343000-Other Prod Prime Mover	SPS Linkage Period Plant Adjustment	537,759		537,759	
148	1-Plant End Bal	Production	343000-Other Prod Prime Mover	SPS Plant Test Year Adjustment	1,322,570			1,322,570
149	1-Plant End Bal	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover	23,232,306	21,371,976	537,759	1,322,570
150								
151	1-Plant End Bal	Production	344000E-Other Prod Generator	Base	78,566,597	78,566,597		
152	1-Plant End Bal	Production	344000E-Other Prod Generator	SPS Linkage Period Plant Adjustment	476,457		476,457	
153	1-Plant End Bal	Production	344000E-Other Prod Generator	SPS Plant Test Year Adjustment	4,409,389			4,409,389
154	1-Plant End Bal	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator	83,452,443	78,566,597	476,457	4,409,389
155								
156	1-Plant End Bal	Production	344045-Other Prod Generator-Wind	Base	506,758,534	506,758,534		
157	1-Plant End Bal	Production	344045-Other Prod Generator-Wind	SPS Linkage Period Plant Adjustment	3,053,556		3,053,556	
158	1-Plant End Bal	Production	344045-Other Prod Generator-Wind	SPS Plant Test Year Adjustment	33,847			33,847
159	1-Plant End Bal	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind	509,845,937	506,758,534	3,053,556	33,847
160								
161	1-Plant End Bal	Production	345000E-Other Prod Access Elect Equip	Base	12,290,832	12,290,832		
162	1-Plant End Bal	Production	345000E-Other Prod Access Elect Equip	SPS Linkage Period Plant Adjustment	89,624		89,624	
163	1-Plant End Bal	Production	345000E-Other Prod Access Elect Equip	SPS Plant Test Year Adjustment	753,628			753,628
164	1-Plant End Bal	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip	13,134,084	12,290,832	89,624	753,628
165								
166	1-Plant End Bal	Production	345045-Other Prod Acc El Eq-Wind	Base	30,525,513	30,525,513		
167	1-Plant End Bal	Production	345045-Other Prod Acc El Eq-Wind	SPS Linkage Period Plant Adjustment	192,169		192,169	
168	1-Plant End Bal	Production	345045-Other Prod Acc El Eq-Wind	SPS Plant Test Year Adjustment	2,016			2,016
169	1-Plant End Bal	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind	30,719,698	30,525,513	192,169	2,016
170								
171	1-Plant End Bal	Production	346000E-Other Prod Misc Pwr P	Base	1,937,667	1,937,667		
172	1-Plant End Bal	Production	346000E-Other Prod Misc Pwr P	SPS Linkage Period Plant Adjustment	15,389		15,389	
173	1-Plant End Bal	Production	346000E-Other Prod Misc Pwr P	SPS Plant Test Year Adjustment	105,111			105,111
174	1-Plant End Bal	Production	346000E-Other Prod Misc Pwr P	Subtotal 346000E-Other Prod Misc Pwr P	2,058,168	1,937,667	15,389	105,111
175								
176	1-Plant End Bal	Production		<b>Subtotal Production</b>	<b>1,501,944,204</b>	<b>1,470,898,828</b>	<b>26,019,274</b>	<b>5,026,102</b>
177								
178	1-Plant End Bal	Transmission	350001-Tran Land Owned in Fe	Base	3,179,723	3,179,723		
179	1-Plant End Bal	Transmission	350001-Tran Land Owned in Fe	SPS Linkage Period Plant Adjustment	2,117		2,117	
180	1-Plant End Bal	Transmission	350001-Tran Land Owned in Fe	Subtotal 350001-Tran Land Owned in Fe	3,181,840	3,179,723	2,117	
181								
182	1-Plant End Bal	Transmission	350002E-Transmission Land Right	Base	43,763,093	43,763,093		



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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail			
					Total	Per Book	LP Adjustments	TY Adjustments
220	1-Plant End Bal	Transmission	353000E-Transmission Station	Base	417,561,260	417,561,260		
221	1-Plant End Bal	Transmission	353000E-Transmission Station	SPS Linkage Period Plant Adjustment	20,645,307		20,645,307	
222	1-Plant End Bal	Transmission	353000E-Transmission Station	SPS Plant Test Year Adjustment	5,677,512			5,677,512
223	1-Plant End Bal	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	443,884,079	417,561,260	20,645,307	5,677,512
224								
225	1-Plant End Bal	Transmission	353010-Tran Station Equip Pro	Base	10,703,753	10,703,753		
226	1-Plant End Bal	Transmission	353010-Tran Station Equip Pro	SPS Linkage Period Plant Adjustment	(408,204)		(408,204)	
227	1-Plant End Bal	Transmission	353010-Tran Station Equip Pro	SPS Plant Test Year Adjustment	(364,495)			(364,495)
228	1-Plant End Bal	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	9,931,054	10,703,753	(408,204)	(364,495)
229								
230	1-Plant End Bal	Transmission	353045-Tran Station Equip-Wind	Base	27,589,741	27,589,741		
231	1-Plant End Bal	Transmission	353045-Tran Station Equip-Wind	SPS Linkage Period Plant Adjustment	(261,745)		(261,745)	
232	1-Plant End Bal	Transmission	353045-Tran Station Equip-Wind	SPS Plant Test Year Adjustment	(100,725)			(100,725)
233	1-Plant End Bal	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	27,227,271	27,589,741	(261,745)	(100,725)
234								
235	1-Plant End Bal	Transmission	354000E-Tran Towers & Fixture	Base	2,264,290	2,264,290		
236	1-Plant End Bal	Transmission	354000E-Tran Towers & Fixture	SPS Linkage Period Plant Adjustment	173,092		173,092	
237	1-Plant End Bal	Transmission	354000E-Tran Towers & Fixture	SPS Plant Test Year Adjustment	34,871			34,871
238	1-Plant End Bal	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	2,472,252	2,264,290	173,092	34,871
239								
240	1-Plant End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Base	177,988	177,988		
241	1-Plant End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Linkage Period Plant Adjustment	13,606		13,606	
242	1-Plant End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Plant Test Year Adjustment	2,741			2,741
243	1-Plant End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Subtotal 354000ERN-Tran Towers & Fixture Radial NM	194,335	177,988	13,606	2,741
244								
245	1-Plant End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Base				
246	1-Plant End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Linkage Period Plant Adjustment				
247	1-Plant End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Plant Test Year Adjustment				
248	1-Plant End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Subtotal 354000ERT-Tran Towers & Fixture Radial TX				
249								
250	1-Plant End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base				
251	1-Plant End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Linkage Period Plant Adjustment				
252	1-Plant End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Plant Test Year Adjustment				
253	1-Plant End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale				
254								
255	1-Plant End Bal	Transmission	355000E	Base	428,137,458	428,137,458		
256	1-Plant End Bal	Transmission	355000E	SPS Linkage Period Plant Adjustment	32,728,605		32,728,605	

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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail			
					Total	Per Book	LP Adjustments	TY Adjustments
257	1-Plant End Bal	Transmission	355000E	SPS Plant Test Year Adjustment	6,593,417			6,593,417
258	1-Plant End Bal	Transmission	355000E	Subtotal 355000E	467,459,480	428,137,458	32,728,605	6,593,417
259								
260	1-Plant End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	33,654,433	33,654,433		
261	1-Plant End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Linkage Period Plant Adjustment	2,572,685		2,572,685	
262	1-Plant End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Plant Test Year Adjustment	518,286			518,286
263	1-Plant End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	36,745,404	33,654,433	2,572,685	518,286
264								
265	1-Plant End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base				
266	1-Plant End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Linkage Period Plant Adjustment				
267	1-Plant End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Plant Test Year Adjustment				
268	1-Plant End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX				
269								
270	1-Plant End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base				
271	1-Plant End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Linkage Period Plant Adjustment				
272	1-Plant End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Plant Test Year Adjustment				
273	1-Plant End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Subtotal 355000ERW-Tran Poles & Fixtures Radial Wholesale				
274								
275	1-Plant End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	Base	86,999	86,999		
276	1-Plant End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Linkage Period Plant Adjustment	(245)		(245)	
277	1-Plant End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Plant Test Year Adjustment	(82)			(82)
278	1-Plant End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	Subtotal 355010-Tran Poles & Fixtures-Prod	86,672	86,999	(245)	(82)
279								
280	1-Plant End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	Base	8,182,188	8,182,188		
281	1-Plant End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Linkage Period Plant Adjustment	(22,675)		(22,675)	
282	1-Plant End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Plant Test Year Adjustment	(7,681)			(7,681)
283	1-Plant End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	Subtotal 355045-Tran Poles & Fixtures-Wind	8,151,831	8,182,188	(22,675)	(7,681)
284								
285	1-Plant End Bal	Transmission	356000E-Tran OH Conductor & D	Base	152,785,529	152,785,529		
286	1-Plant End Bal	Transmission	356000E-Tran OH Conductor & D	SPS Linkage Period Plant Adjustment	11,679,560		11,679,560	
287	1-Plant End Bal	Transmission	356000E-Tran OH Conductor & D	SPS Plant Test Year Adjustment	2,352,933			2,352,933
288	1-Plant End Bal	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D	166,818,022	152,785,529	11,679,560	2,352,933
289								
290	1-Plant End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	12,009,952	12,009,952		
291	1-Plant End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Linkage Period Plant Adjustment	918,091		918,091	
292	1-Plant End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Plant Test Year Adjustment	184,956			184,956
293	1-Plant End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	13,112,999	12,009,952	918,091	184,956

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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail			
					Total	Per Book	LP Adjustments	TY Adjustments
294								
295	1-Plant End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base				
296	1-Plant End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Linkage Period Plant Adjustment				
297	1-Plant End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Plant Test Year Adjustment				
298	1-Plant End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX				
299								
300	1-Plant End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base				
301	1-Plant End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Linkage Period Plant Adjustment				
302	1-Plant End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Plant Test Year Adjustment				
303	1-Plant End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale				
304								
305	1-Plant End Bal	Transmission	356010-Tran OH Cond & Device-Prod	Base	135,541	135,541		
306	1-Plant End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS Linkage Period Plant Adjustment	(382)		(382)	
307	1-Plant End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS Plant Test Year Adjustment	(127)			(127)
308	1-Plant End Bal	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	135,031	135,541	(382)	(127)
309								
310	1-Plant End Bal	Transmission	356045-Tran OH Cond & Device-Wind	Base	4,483,955	4,483,955		
311	1-Plant End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS Linkage Period Plant Adjustment	(12,460)		(12,460)	
312	1-Plant End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS Plant Test Year Adjustment	(4,210)			(4,210)
313	1-Plant End Bal	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	4,467,285	4,483,955	(12,460)	(4,210)
314								
315	1-Plant End Bal	Transmission	357000E-Tran Underground Cond	Base	81,515	81,515		
316	1-Plant End Bal	Transmission	357000E-Tran Underground Cond	SPS Linkage Period Plant Adjustment	6,231		6,231	
317	1-Plant End Bal	Transmission	357000E-Tran Underground Cond	SPS Plant Test Year Adjustment	1,255			1,255
318	1-Plant End Bal	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	89,002	81,515	6,231	1,255
319								
320	1-Plant End Bal	Transmission	358000-Tran UG Conductor & Devic	Base	143,201	143,201		
321	1-Plant End Bal	Transmission	358000-Tran UG Conductor & Devic	SPS Linkage Period Plant Adjustment	10,947		10,947	
322	1-Plant End Bal	Transmission	358000-Tran UG Conductor & Devic	SPS Plant Test Year Adjustment	2,205			2,205
323	1-Plant End Bal	Transmission	358000-Tran UG Conductor & Devic	Subtotal 358000-Tran UG Conductor & Devic	156,353	143,201	10,947	2,205
324								
325	1-Plant End Bal	Transmission	359000-Transmission Road & Trai	Base	151,394	151,394		
326	1-Plant End Bal	Transmission	359000-Transmission Road & Trai	SPS Linkage Period Plant Adjustment	11,573		11,573	
327	1-Plant End Bal	Transmission	359000-Transmission Road & Trai	SPS Plant Test Year Adjustment	2,332			2,332
328	1-Plant End Bal	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai	165,299	151,394	11,573	2,332
329								
330	1-Plant End Bal	Transmission		<b>Subtotal Transmission</b>	1,279,842,692	1,193,627,013	70,759,383	15,456,296

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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail			
					Total	Per Book	LP Adjustments	TY Adjustments
331								
332	1-Plant End Bal	Distribution	360001E-Dist Land Owned in Fee	Base	4,996,614	4,996,614		
333	1-Plant End Bal	Distribution	360001E-Dist Land Owned in Fee	SPS Linkage Period Plant Adjustment	132,510		132,510	
334	1-Plant End Bal	Distribution	360001E-Dist Land Owned in Fee	SPS Plant Test Year Adjustment	12,361			12,361
335	1-Plant End Bal	Distribution	360001E-Dist Land Owned in Fee	Subtotal 360001E-Dist Land Owned in Fee	5,141,485	4,996,614	132,510	12,361
336								
337	1-Plant End Bal	Distribution	360004-Dist Land Rights-NM	Base	14,692,853	14,692,853		
338	1-Plant End Bal	Distribution	360004-Dist Land Rights-NM	SPS Linkage Period Plant Adjustment	1,043,250		1,043,250	
339	1-Plant End Bal	Distribution	360004-Dist Land Rights-NM	SPS Plant Test Year Adjustment	1,108,696			1,108,696
340	1-Plant End Bal	Distribution	360004-Dist Land Rights-NM	Subtotal 360004-Dist Land Rights-NM	16,844,799	14,692,853	1,043,250	1,108,696
341								
342	1-Plant End Bal	Distribution	360005-Dist Land Rights-TX	Base				
343	1-Plant End Bal	Distribution	360005-Dist Land Rights-TX	SPS Linkage Period Plant Adjustment				
344	1-Plant End Bal	Distribution	360005-Dist Land Rights-TX	SPS Plant Test Year Adjustment				
345	1-Plant End Bal	Distribution	360005-Dist Land Rights-TX	Subtotal 360005-Dist Land Rights-TX				
346								
347	1-Plant End Bal	Distribution	361000E-Str & Improv	Base	30,838,621	30,838,621		
348	1-Plant End Bal	Distribution	361000E-Str & Improv	SPS Linkage Period Plant Adjustment	(138,583)		(138,583)	
349	1-Plant End Bal	Distribution	361000E-Str & Improv	SPS Plant Test Year Adjustment	1,577,794			1,577,794
350	1-Plant End Bal	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv	32,277,832	30,838,621	(138,583)	1,577,794
351								
352	1-Plant End Bal	Distribution	362000E-Other Eq	Base	162,362,391	162,362,391		
353	1-Plant End Bal	Distribution	362000E-Other Eq	SPS Linkage Period Plant Adjustment	(729,625)		(729,625)	
354	1-Plant End Bal	Distribution	362000E-Other Eq	SPS Plant Test Year Adjustment	8,306,933			8,306,933
355	1-Plant End Bal	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq	169,939,699	162,362,391	(729,625)	8,306,933
356								
357	1-Plant End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Base	158,936,465	158,936,465		
358	1-Plant End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS Linkage Period Plant Adjustment	19,214,435		19,214,435	
359	1-Plant End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS Plant Test Year Adjustment	8,558,919			8,558,919
360	1-Plant End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt	186,709,819	158,936,465	19,214,435	8,558,919
361								
362	1-Plant End Bal	Distribution	365000-Dist OH Conductor & Devic	Base	149,143,769	149,143,769		
363	1-Plant End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS Linkage Period Plant Adjustment	18,030,558		18,030,558	
364	1-Plant End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS Plant Test Year Adjustment	8,031,570			8,031,570
365	1-Plant End Bal	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic	175,205,897	149,143,769	18,030,558	8,031,570
366								
367	1-Plant End Bal	Distribution	366000E-Dist Underground Cond	Base	7,263,588	7,263,588		



Southwestern Public Service Company

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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail			
					Total	Per Book	LP Adjustments	TY Adjustments
368	1-Plant End Bal	Distribution	366000E-Dist Underground Cond	SPS Linkage Period Plant Adjustment	878,123		878,123	
369	1-Plant End Bal	Distribution	366000E-Dist Underground Cond	SPS Plant Test Year Adjustment	391,153			391,153
370	1-Plant End Bal	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	8,532,864	7,263,588	878,123	391,153
371								
372	1-Plant End Bal	Distribution	367000E-Dist UG Conductor & D	Base	15,075,355	15,075,355		
373	1-Plant End Bal	Distribution	367000E-Dist UG Conductor & D	SPS Linkage Period Plant Adjustment	1,822,517		1,822,517	
374	1-Plant End Bal	Distribution	367000E-Dist UG Conductor & D	SPS Plant Test Year Adjustment	811,826			811,826
375	1-Plant End Bal	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D	17,709,697	15,075,355	1,822,517	811,826
376								
377	1-Plant End Bal	Distribution	368000E-Dist Line Transformer	Base	83,438,759	83,438,759		
378	1-Plant End Bal	Distribution	368000E-Dist Line Transformer	SPS Linkage Period Plant Adjustment	2,695,165		2,695,165	
379	1-Plant End Bal	Distribution	368000E-Dist Line Transformer	SPS Plant Test Year Adjustment	(103,152)			(103,152)
380	1-Plant End Bal	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer	86,030,771	83,438,759	2,695,165	(103,152)
381								
382	1-Plant End Bal	Distribution	369000E-Distribution Services	Base				
383	1-Plant End Bal	Distribution	369000E-Distribution Services	SPS Linkage Period Plant Adjustment				
384	1-Plant End Bal	Distribution	369000E-Distribution Services	SPS Plant Test Year Adjustment				
385	1-Plant End Bal	Distribution	369000E-Distribution Services	Subtotal 369000E-Distribution Services				
386								
387	1-Plant End Bal	Distribution	369010-Distribution Services O	Base	21,970,832	21,970,832		
388	1-Plant End Bal	Distribution	369010-Distribution Services O	SPS Linkage Period Plant Adjustment	709,682		709,682	
389	1-Plant End Bal	Distribution	369010-Distribution Services O	SPS Plant Test Year Adjustment	(27,162)			(27,162)
390	1-Plant End Bal	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O	22,653,352	21,970,832	709,682	(27,162)
391								
392	1-Plant End Bal	Distribution	369020-Distribution Services U	Base	18,174,755	18,174,755		
393	1-Plant End Bal	Distribution	369020-Distribution Services U	SPS Linkage Period Plant Adjustment	587,065		587,065	
394	1-Plant End Bal	Distribution	369020-Distribution Services U	SPS Plant Test Year Adjustment	(22,469)			(22,469)
395	1-Plant End Bal	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U	18,739,351	18,174,755	587,065	(22,469)
396								
397	1-Plant End Bal	Distribution	370000E-Distribution Meter	Base	26,377,363	26,377,363		
398	1-Plant End Bal	Distribution	370000E-Distribution Meter	SPS Base Data - Distribution Meters to Wholesale	(229,955)	(229,955)		
399	1-Plant End Bal	Distribution	370000E-Distribution Meter	SPS Linkage Period Plant Adjustment	903,340		903,340	
400	1-Plant End Bal	Distribution	370000E-Distribution Meter	SPS Plant Test Year Adjustment	50,349			50,349
401	1-Plant End Bal	Distribution	370000E-Distribution Meter	Subtotal 370000E-Distribution Meter	27,101,097	26,147,408	903,340	50,349
402								
403	1-Plant End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Linkage Period Plant Adjustment	111,065		111,065	
404	1-Plant End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Plant Test Year Adjustment	5,499,822			5,499,822

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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail			
					Total	Per Book	LP Adjustments	TY Adjustments
405	1-Plant End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	Subtotal 370020R-Distr Meters AGIS AMI-Retail Allocated	5,610,887		111,065	5,499,822
406								
407	1-Plant End Bal	Distribution	371000E-Dist Inst on Cust Premis	Base	4,913,663	4,913,663		
408	1-Plant End Bal	Distribution	371000E-Dist Inst on Cust Premis	Subtotal 371000E-Dist Inst on Cust Premis	4,913,663	4,913,663		
409								
410	1-Plant End Bal	Distribution	373000-Dist Street Light & Sg Sy	Base	15,805,259	15,805,259		
411	1-Plant End Bal	Distribution	373000-Dist Street Light & Sg Sy	SPS Linkage Period Plant Adjustment	(261,063)		(261,063)	
412	1-Plant End Bal	Distribution	373000-Dist Street Light & Sg Sy	SPS Plant Test Year Adjustment	(366,076)			(366,076)
413	1-Plant End Bal	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy	15,178,120	15,805,259	(261,063)	(366,076)
414								
415	1-Plant End Bal	Distribution		<b>Subtotal Distribution</b>	792,589,335	713,760,332	44,998,439	33,830,564
416								
417	1-Plant End Bal	General	389001-General Land Owned in Fe	Base	1,077,495	1,077,495		
418	1-Plant End Bal	General	389001-General Land Owned in Fe	SPS Linkage Period Plant Adjustment	121,747		121,747	
419	1-Plant End Bal	General	389001-General Land Owned in Fe	Subtotal 389001-General Land Owned in Fe	1,199,242	1,077,495	121,747	
420								
421	1-Plant End Bal	General	389002-General Land Rights	Base	16,184	16,184		
422	1-Plant End Bal	General	389002-General Land Rights	SPS Linkage Period Plant Adjustment	(0)			
423	1-Plant End Bal	General	389002-General Land Rights	Subtotal 389002-General Land Rights	16,184	16,184		
424								
425	1-Plant End Bal	General	390000-Genl Structures & Improv	Base	35,071,284	35,071,284		
426	1-Plant End Bal	General	390000-Genl Structures & Improv	SPS Base Data - General Call Center	(3,178,504)	(3,178,504)		
427	1-Plant End Bal	General	390000-Genl Structures & Improv	SPS Linkage Period Plant Adjustment	2,486,110		2,486,110	
428	1-Plant End Bal	General	390000-Genl Structures & Improv	SPS Plant Test Year Adjustment	1,415,945			1,415,945
429	1-Plant End Bal	General	390000-Genl Structures & Improv	Subtotal 390000-Genl Structures & Improv	35,794,835	31,892,780	2,486,110	1,415,945
430								
431	1-Plant End Bal	General	390007-Genl Str & Imp Lease Bld	Base	1,289,812	1,289,812		
432	1-Plant End Bal	General	390007-Genl Str & Imp Lease Bld	SPS Linkage Period Plant Adjustment	(0)			
433	1-Plant End Bal	General	390007-Genl Str & Imp Lease Bld	Subtotal 390007-Genl Str & Imp Lease Bld	1,289,812	1,289,812		
434								
435	1-Plant End Bal	General	390050-Genl Str & Imp-Call Center	SPS Base Data - General Call Center	2,833,815	2,833,815		
436	1-Plant End Bal	General	390050-Genl Str & Imp-Call Center	Subtotal 390050-Genl Str & Imp-Call Center	2,833,815	2,833,815		
437								
438	1-Plant End Bal	General	391000-General Office Furn & E	Base	8,394,499	8,394,499		
439	1-Plant End Bal	General	391000-General Office Furn & E	SPS Base Data - Reclass Retail Allocated	(8,328)	(8,328)		
440	1-Plant End Bal	General	391000-General Office Furn & E	SPS Linkage Period Plant Adjustment	916,602		916,602	
441	1-Plant End Bal	General	391000-General Office Furn & E	SPS Plant Test Year Adjustment	537,475			537,475

Southwestern Public Service Company

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G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail			
					Total	Per Book	LP Adjustments	TY Adjustments
442	1-Plant End Bal	General	391000-General Office Furn & E	Subtotal 391000-General Office Furn & E	9,840,248	8,386,171	916,602	537,475
443								
444	1-Plant End Bal	General	391000R-General Office Furn & E-Retail Allocated	SPS Base Data - Reclass Retail Allocated	7,425	7,425		
445	1-Plant End Bal	General	391000R-General Office Furn & E-Retail Allocated	Subtotal 391000R-General Office Furn & E-Retail Allocated	7,425	7,425		
446								
447	1-Plant End Bal	General	391004-General Info Sys Computer	Base	36,839,717	36,839,717		
448	1-Plant End Bal	General	391004-General Info Sys Computer	SPS Base Data - Reclass Retail Allocated	(290,966)	(290,966)		
449	1-Plant End Bal	General	391004-General Info Sys Computer	SPS Linkage Period Plant Adjustment	7,143,975		7,143,975	
450	1-Plant End Bal	General	391004-General Info Sys Computer	SPS Plant Test Year Adjustment	3,897,726			3,897,726
451	1-Plant End Bal	General	391004-General Info Sys Computer	Subtotal 391004-General Info Sys Computer	47,590,452	36,548,751	7,143,975	3,897,726
452								
453	1-Plant End Bal	General	391004R-General Info Sys Computer-Retail Allocated	SPS Base Data - Reclass Retail Allocated	259,412	259,412		
454	1-Plant End Bal	General	391004R-General Info Sys Computer-Retail Allocated	Subtotal 391004R-General Info Sys Computer-Retail Allocated	259,412	259,412		
455								
456	1-Plant End Bal	General	392010-General Transp Eq Grp	Base	1,512,045	1,512,045		
457	1-Plant End Bal	General	392010-General Transp Eq Grp	SPS Linkage Period Plant Adjustment	213,121		213,121	
458	1-Plant End Bal	General	392010-General Transp Eq Grp	SPS Plant Test Year Adjustment	185,465			185,465
459	1-Plant End Bal	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	1,910,631	1,512,045	213,121	185,465
460								
461	1-Plant End Bal	General	392020-General Transp Eq Grp 2	Base	20,426,664	20,426,664		
462	1-Plant End Bal	General	392020-General Transp Eq Grp 2	SPS Linkage Period Plant Adjustment	2,879,118		2,879,118	
463	1-Plant End Bal	General	392020-General Transp Eq Grp 2	SPS Plant Test Year Adjustment	2,505,501			2,505,501
464	1-Plant End Bal	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	25,811,283	20,426,664	2,879,118	2,505,501
465								
466	1-Plant End Bal	General	392030-General Transp Eq Trailer	Base	4,703,917	4,703,917		
467	1-Plant End Bal	General	392030-General Transp Eq Trailer	SPS Linkage Period Plant Adjustment	663,012		663,012	
468	1-Plant End Bal	General	392030-General Transp Eq Trailer	SPS Plant Test Year Adjustment	576,975			576,975
469	1-Plant End Bal	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	5,943,904	4,703,917	663,012	576,975
470								
471	1-Plant End Bal	General	392040-General Transp Eq Grp 4	Base	16,316,471	16,316,471		
472	1-Plant End Bal	General	392040-General Transp Eq Grp 4	SPS Linkage Period Plant Adjustment	2,299,790		2,299,790	
473	1-Plant End Bal	General	392040-General Transp Eq Grp 4	SPS Plant Test Year Adjustment	2,001,351			2,001,351
474	1-Plant End Bal	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	20,617,613	16,316,471	2,299,790	2,001,351
475								
476	1-Plant End Bal	General	393000-General Stores Equipmen	Base	148,851	148,851		
477	1-Plant End Bal	General	393000-General Stores Equipmen	SPS Linkage Period Plant Adjustment	16,588		16,588	
478	1-Plant End Bal	General	393000-General Stores Equipmen	SPS Plant Test Year Adjustment	5,313			5,313

Southwestern Public Service Company

12 Months Ending June 2024  
G.1 Plant in Service Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail			
					Total	Per Book	LP Adjustments	TY Adjustments
479	1-Plant End Bal	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	170,753	148,851	16,588	5,313
480								
481	1-Plant End Bal	General	394000-General Tools & Shop Equi	Base	21,244,630	21,244,630		
482	1-Plant End Bal	General	394000-General Tools & Shop Equi	SPS Linkage Period Plant Adjustment	2,367,519		2,367,519	
483	1-Plant End Bal	General	394000-General Tools & Shop Equi	SPS Plant Test Year Adjustment	758,363			758,363
484	1-Plant End Bal	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	24,370,513	21,244,630	2,367,519	758,363
485								
486	1-Plant End Bal	General	395000-General Laboratory Equi	Base	3,841,075	3,841,075		
487	1-Plant End Bal	General	395000-General Laboratory Equi	SPS Linkage Period Plant Adjustment	428,053		428,053	
488	1-Plant End Bal	General	395000-General Laboratory Equi	SPS Plant Test Year Adjustment	137,114			137,114
489	1-Plant End Bal	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	4,406,242	3,841,075	428,053	137,114
490								
491	1-Plant End Bal	General	396000-General Power Operated E	Base	4,829,975	4,829,975		
492	1-Plant End Bal	General	396000-General Power Operated E	SPS Linkage Period Plant Adjustment	680,780		680,780	
493	1-Plant End Bal	General	396000-General Power Operated E	SPS Plant Test Year Adjustment	592,437			592,437
494	1-Plant End Bal	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E	6,103,191	4,829,975	680,780	592,437
495								
496	1-Plant End Bal	General	397000-General Communication E	Base	27,937,752	27,937,752		
497	1-Plant End Bal	General	397000-General Communication E	SPS Linkage Period Plant Adjustment	14,416,201		14,416,201	
498	1-Plant End Bal	General	397000-General Communication E	SPS Plant Test Year Adjustment	6,320,157			6,320,157
499	1-Plant End Bal	General	397000-General Communication E	Subtotal 397000-General Communication E	48,674,109	27,937,752	14,416,201	6,320,157
500								
501	1-Plant End Bal	General	397010-General Comm Eq Two Wa	Base	16,839,462	16,839,462		
502	1-Plant End Bal	General	397010-General Comm Eq Two Wa	SPS Linkage Period Plant Adjustment	(0)		(0)	
503	1-Plant End Bal	General	397010-General Comm Eq Two Wa	Subtotal 397010-General Comm Eq Two Wa	16,839,462	16,839,462	(0)	
504								
505	1-Plant End Bal	General	397020-General Comm Eq AE	Base	15,281	15,281		
506	1-Plant End Bal	General	397020-General Comm Eq AE	SPS Linkage Period Plant Adjustment	(0)			
507	1-Plant End Bal	General	397020-General Comm Eq AE	Subtotal 397020-General Comm Eq AE	15,281	15,281		
508								
509	1-Plant End Bal	General	397030-General Comm Eq EM	Base	12,138,961	12,138,961		
510	1-Plant End Bal	General	397030-General Comm Eq EM	SPS Base Data - Reclass Retail Allocated	(4,908,154)	(4,908,154)		
511	1-Plant End Bal	General	397030-General Comm Eq EM	SPS Linkage Period Plant Adjustment	(1,391,223)		(1,391,223)	
512	1-Plant End Bal	General	397030-General Comm Eq EM	SPS Plant Test Year Adjustment	(3,119,955)			(3,119,955)
513	1-Plant End Bal	General	397030-General Comm Eq EM	Subtotal 397030-General Comm Eq EM	2,719,628	7,230,807	(1,391,223)	(3,119,955)
514								
515	1-Plant End Bal	General	397030R-General Comm Eq EM-Retail Related	SPS Base Data - Reclass Retail Allocated	4,375,895	4,375,895		



Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1	65Net-Accum Depr End bal net of RWIP	Intangible	303003-Intg Misc Computr Softwar	Base	(4,834,053)	(4,834,053)			
2	65Net-Accum Depr End bal net of RWIP	Intangible	303003-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	(1,318,430)			(1,318,430)	
3	65Net-Accum Depr End bal net of RWIP	Intangible	303003-Intg Misc Computr Softwar	SPS Plant Test Year Adjustment	(489,142)				(489,142)
4	65Net-Accum Depr End bal net of RWIP	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	(6,641,624)	(4,834,053)		(1,318,430)	(489,142)
5									
6	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	Base	(125,494,984)	(125,494,984)			
7	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	859,017	859,017			
8	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	(14,640,025)			(14,640,025)	
9	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	SPS Plant Test Year Adjustment	(7,185,509)				(7,185,509)
10	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar	(146,461,500)	(124,635,967)		(14,640,025)	(7,185,509)
11									
12	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(859,017)	(859,017)			
13	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Linkage Period Plant Adjustment	(421,527)			(421,527)	
14	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Plant Test Year Adjustment	(210,764)				(210,764)
15	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303004R-Intg Misc Computr Softwar-Retail Allocated	(1,491,309)	(859,017)		(421,527)	(210,764)
16									
17	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	Base	(25,435,431)	(25,435,431)			
18	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	SPS Linkage Period Plant Adjustment	(4,952,624)			(4,952,624)	
19	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	SPS Plant Test Year Adjustment	(2,486,994)				(2,486,994)
20	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	SPS Unblending Adjustment	(0)			(0)	
21	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y	(32,875,049)	(25,435,431)	(0)	(4,952,624)	(2,486,994)
22									
23	65Net-Accum Depr End bal net of RWIP	Intangible	303007-Intg Misc Computr Softwar	Base	(1,446,398)	(1,446,398)			
24	65Net-Accum Depr End bal net of RWIP	Intangible	303007-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	(3,319,257)			(3,319,257)	
25	65Net-Accum Depr End bal net of RWIP	Intangible	303007-Intg Misc Computr Softwar	SPS Plant Test Year Adjustment	(2,927,699)				(2,927,699)
26	65Net-Accum Depr End bal net of RWIP	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar	(7,693,354)	(1,446,398)		(3,319,257)	(2,927,699)
27									
28	65Net-Accum Depr End bal net of RWIP	Intangible	303010-Intg Misc Computr Softwar	Base	(7,672,354)	(7,672,354)			
29	65Net-Accum Depr End bal net of RWIP	Intangible	303010-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	(1,184,946)			(1,184,946)	

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
30	65Net-Accum Depr End bal net of RWIP	Intangible	303010-Intg Misc Computr Softwar	SPS Plant Test Year Adjustment	(830,481)				(830,481)
31	65Net-Accum Depr End bal net of RWIP	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar	(9,687,781)	(7,672,354)		(1,184,946)	(830,481)
32									
33	65Net-Accum Depr End bal net of RWIP	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS Plant Test Year Adjustment	(8,269)				(8,269)
34	65Net-Accum Depr End bal net of RWIP	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303010R-Intg Misc Computr Softwar-Retail Allocated	(8,269)				(8,269)
35									
36	65Net-Accum Depr End bal net of RWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	Base	10,818	10,818			
37	65Net-Accum Depr End bal net of RWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS Linkage Period Plant Adjustment	2,768			2,768	
38	65Net-Accum Depr End bal net of RWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS Plant Test Year Adjustment	1,242				1,242
39	65Net-Accum Depr End bal net of RWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	Subtotal 303013-Sfwr-Non Reg 3 Yr	14,828	10,818		2,768	1,242
40									
41	65Net-Accum Depr End bal net of RWIP	Intangible	303014-Intg CRS Computr Softwar	Base	(12,414,338)	(12,414,338)			
42	65Net-Accum Depr End bal net of RWIP	Intangible	303014-Intg CRS Computr Softwar	SPS Linkage Period Plant Adjustment	(438,159)			(438,159)	
43	65Net-Accum Depr End bal net of RWIP	Intangible	303014-Intg CRS Computr Softwar	SPS Plant Test Year Adjustment	(218,050)				(218,050)
44	65Net-Accum Depr End bal net of RWIP	Intangible	303014-Intg CRS Computr Softwar	Subtotal 303014-Intg CRS Computr Softwar	(13,070,547)	(12,414,338)		(438,159)	(218,050)
45									
46	65Net-Accum Depr End bal net of RWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	Base	105,077	105,077			
47	65Net-Accum Depr End bal net of RWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS Linkage Period Plant Adjustment	26,881			26,881	
48	65Net-Accum Depr End bal net of RWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS Plant Test Year Adjustment	12,061				12,061
49	65Net-Accum Depr End bal net of RWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	Subtotal 303015-Sfwr-Non Reg 15 Yr	144,019	105,077		26,881	12,061
50									
51	65Net-Accum Depr End bal net of RWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	Base	408,682	408,682			
52	65Net-Accum Depr End bal net of RWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	SPS Linkage Period Plant Adjustment	104,551			104,551	
53	65Net-Accum Depr End bal net of RWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	SPS Plant Test Year Adjustment	46,908				46,908
54	65Net-Accum Depr End bal net of RWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	Subtotal 303016-Sfwr-Non Reg 5 Yr	560,141	408,682		104,551	46,908
55									
56	65Net-Accum Depr End bal net of RWIP	Intangible	303020-Sfwr-Non Reg 10 Yr	Base	10,893	10,893			
57	65Net-Accum Depr End bal net of RWIP	Intangible	303020-Sfwr-Non Reg 10 Yr	SPS Linkage Period Plant Adjustment	2,787			2,787	
58	65Net-Accum Depr End bal net of RWIP	Intangible	303020-Sfwr-Non Reg 10 Yr	SPS Plant Test Year Adjustment	1,250				1,250

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
59	65Net-Accum Depr End bal net of RWIP	Intangible	303020-Sfwr-Non Reg 10 Yr	Subtotal 303020-Sfwr-Non Reg 10 Yr	14,930	10,893		2,787	1,250
60									
61	65Net-Accum Depr End bal net of RWIP	Intangible		<b>Subtotal Intangible</b>	<b>(217,195,515)</b>	<b>(176,762,088)</b>	<b>(0)</b>	<b>(26,137,980)</b>	<b>(14,295,447)</b>
62									
63	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	Base	<b>(740,844)</b>	<b>(740,844)</b>			
64	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	SPS Linkage Period Plant Adjustment	<b>(38,376)</b>			<b>(38,376)</b>	
65	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	SPS Plant Test Year Adjustment	<b>(50,424)</b>				<b>(50,424)</b>
66	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	SPS Unblending Adjustment	378		378		
67	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	Subtotal 310002-Steam Prod Land Rights	<b>(829,267)</b>	<b>(740,844)</b>	<b>378</b>	<b>(38,376)</b>	<b>(50,424)</b>
68									
69	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	Base	<b>(5,686,002)</b>	<b>(5,686,002)</b>			
70	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	SPS Linkage Period Plant Adjustment	<b>(540,341)</b>			<b>(540,341)</b>	
71	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	SPS Plant Test Year Adjustment	<b>(270,894)</b>				<b>(270,894)</b>
72	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	SPS Unblending Adjustment	<b>(231,544)</b>		<b>(231,544)</b>		
73	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	Subtotal 310003-Steam Prod Water Rights	<b>(6,728,780)</b>	<b>(5,686,002)</b>	<b>(231,544)</b>	<b>(540,341)</b>	<b>(270,894)</b>
74									
75	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	Base	<b>(55,292)</b>	<b>(55,292)</b>			
76	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	SPS Linkage Period Plant Adjustment	<b>(2,877)</b>			<b>(2,877)</b>	
77	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	SPS Plant Test Year Adjustment	<b>(3,774)</b>				<b>(3,774)</b>
78	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	SPS Unblending Adjustment	<b>(198)</b>		<b>(198)</b>		
79	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	Subtotal 310004-Steam Prod Land Rights-NM	<b>(62,140)</b>	<b>(55,292)</b>	<b>(198)</b>	<b>(2,877)</b>	<b>(3,774)</b>
80									
81	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	Base	<b>(152,240,364)</b>	<b>(152,240,364)</b>			
82	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	SPS Linkage Period Plant Adjustment	<b>(9,033,279)</b>			<b>(9,033,279)</b>	
83	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	SPS Plant Test Year Adjustment	<b>(2,032,472)</b>				<b>(2,032,472)</b>
84	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	SPS Unblending Adjustment	<b>(20,885,911)</b>		<b>(20,885,911)</b>		
85	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	Subtotal 311000E-Steam Prod Str & Improv	<b>(184,192,026)</b>	<b>(152,240,364)</b>	<b>(20,885,911)</b>	<b>(9,033,279)</b>	<b>(2,032,472)</b>
86									
87	65Net-Accum Depr End bal net of RWIP	Production	311001-Steam Prod Str&Imp-TolkSC	Base	<b>(14,617,759)</b>	<b>(14,617,759)</b>			





Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
117	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogén Unit	Base	(318,739,722)	(318,739,722)			
118	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogén Unit	SPS Linkage Period Plant Adjustment	(15,352,082)			(15,352,082)	
119	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogén Unit	SPS Plant Test Year Adjustment	(2,119,778)				(2,119,778)
120	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogén Unit	SPS Unblending Adjustment	(20,844,018)		(20,844,018)		
121	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogén Unit	Subtotal 314000-Steam Prod Turbogén Unit	(357,055,600)	(318,739,722)	(20,844,018)	(15,352,082)	(2,119,778)
122									
123	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	Base	(20,916,738)	(20,916,738)			
124	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	SPS Linkage Period Plant Adjustment	(918,308)			(918,308)	
125	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	SPS Plant Test Year Adjustment	(459,154)				(459,154)
126	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	SPS Unblending Adjustment	(1,438,181)		(1,438,181)		
127	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	Subtotal 314001-Steam Prod Turbogén-TolkSC	(23,732,381)	(20,916,738)	(1,438,181)	(918,308)	(459,154)
128									
129	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	Base	(44,082,143)	(44,082,143)			
130	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	SPS Linkage Period Plant Adjustment	(2,275,751)			(2,275,751)	
131	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	SPS Plant Test Year Adjustment	107,748				107,748
132	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	SPS Unblending Adjustment	(2,605,860)		(2,605,860)		
133	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	Subtotal 315000E-Steam Prod Acc Elec Eq	(48,856,005)	(44,082,143)	(2,605,860)	(2,275,751)	107,748
134									
135	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	Base	(12,008,928)	(12,008,928)			
136	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Linkage Period Plant Adjustment	(539,473)			(539,473)	
137	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Plant Test Year Adjustment	(269,737)				(269,737)
138	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Unblending Adjustment	(1,123,787)		(1,123,787)		
139	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	Subtotal 315001-Steam Prod Acc El Eq-TolkS	(13,941,925)	(12,008,928)	(1,123,787)	(539,473)	(269,737)
140									
141	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	Base	(21,341,812)	(21,341,812)			
142	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Linkage Period Plant Adjustment	(1,076,193)			(1,076,193)	
143	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Plant Test Year Adjustment	12,632				12,632
144	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Unblending Adjustment	(3,047,709)		(3,047,709)		

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12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
145	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	Subtotal 316000E-Steam Prod Misc Pwr Plt E	(25,453,081)	(21,341,812)	(3,047,709)	(1,076,193)	12,632
146									
147	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	Base	(2,867,614)	(2,867,614)			
148	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Linkage Period Plant Adjustment	(134,125)			(134,125)	
149	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Plant Test Year Adjustment	(67,063)				(67,063)
150	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Unblending Adjustment	(397,475)		(397,475)		
151	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	Subtotal 316001-Steam Prod PwrPltEq-TolkSC	(3,466,277)	(2,867,614)	(397,475)	(134,125)	(67,063)
152									
153	65Net-Accum Depr End bal net of RWIP	Production	340002-Other Prod Land Rights	Base	(675)	(675)			
154	65Net-Accum Depr End bal net of RWIP	Production	340002-Other Prod Land Rights	SPS Unblending Adjustment	(0)		(0)		
155	65Net-Accum Depr End bal net of RWIP	Production	340002-Other Prod Land Rights	Subtotal 340002-Other Prod Land Rights	(675)	(675)	(0)		
156									
157	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	Base	(4,762,167)	(4,762,167)			
158	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	SPS Linkage Period Plant Adjustment	(394,363)			(394,363)	
159	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	SPS Plant Test Year Adjustment	(232,388)				(232,388)
160	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	SPS Unblending Adjustment	(180,015)		(180,015)		
161	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	Subtotal 341000E-Other Prod Str & Impr	(5,568,933)	(4,762,167)	(180,015)	(394,363)	(232,388)
162									
163	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	Base	(10,631,442)	(10,631,442)			
164	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	SPS Linkage Period Plant Adjustment	(4,716,701)			(4,716,701)	
165	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	SPS Plant Test Year Adjustment	(2,376,964)				(2,376,964)
166	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	SPS Unblending Adjustment	(169,055)		(169,055)		
167	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	Subtotal 341045-Other Prod Str & Imp-Wind	(17,894,161)	(10,631,442)	(169,055)	(4,716,701)	(2,376,964)
168									
169	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	Base	(4,475,376)	(4,475,376)			
170	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	SPS Linkage Period Plant Adjustment	(202,728)			(202,728)	
171	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	SPS Plant Test Year Adjustment	(102,920)				(102,920)
172	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	SPS Unblending Adjustment	(98,565)		(98,565)		
173	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	Subtotal 342000E-Other Prod Fuel Hldr	(4,879,589)	(4,475,376)	(98,565)	(202,728)	(102,920)

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
174									
175	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	Base	(33,352,061)	(33,352,061)			
176	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	SPS Linkage Period Plant Adjustment	(3,781,375)			(3,781,375)	
177	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	SPS Plant Test Year Adjustment	(1,355,578)				(1,355,578)
178	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	SPS Unblending Adjustment	(569,731)		(569,731)		
179	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover	(39,058,745)	(33,352,061)	(569,731)	(3,781,375)	(1,355,578)
180									
181	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	Base	(47,658,886)	(47,658,886)			
182	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	SPS Linkage Period Plant Adjustment	(2,670,723)			(2,670,723)	
183	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	SPS Plant Test Year Adjustment	(2,280,757)				(2,280,757)
184	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	SPS Unblending Adjustment	(4,202,440)		(4,202,440)		
185	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator	(56,812,806)	(47,658,886)	(4,202,440)	(2,670,723)	(2,280,757)
186									
187	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	Base	(125,435,131)	(125,435,131)			
188	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	SPS Linkage Period Plant Adjustment	(55,344,250)			(55,344,250)	
189	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	SPS Plant Test Year Adjustment	(27,524,336)				(27,524,336)
190	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	SPS Unblending Adjustment	(2,721,763)		(2,721,763)		
191	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind	(211,025,480)	(125,435,131)	(2,721,763)	(55,344,250)	(27,524,336)
192									
193	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	Base	(11,832,025)	(11,832,025)			
194	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	SPS Linkage Period Plant Adjustment	(1,260,554)			(1,260,554)	
195	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	SPS Plant Test Year Adjustment	(591,953)				(591,953)
196	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	SPS Unblending Adjustment	(524,545)		(524,545)		
197	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip	(14,209,077)	(11,832,025)	(524,545)	(1,260,554)	(591,953)
198									
199	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	Base	(6,029,597)	(6,029,597)			
200	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	SPS Linkage Period Plant Adjustment	(2,816,418)			(2,816,418)	
201	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	SPS Plant Test Year Adjustment	(1,437,178)				(1,437,178)
202	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	SPS Unblending Adjustment	(58,714)		(58,714)		

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
203	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind	(10,341,907)	(6,029,597)	(58,714)	(2,816,418)	(1,437,178)
204									
205	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	Base	(1,772,304)	(1,772,304)			
206	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	SPS Linkage Period Plant Adjustment	(178,882)			(178,882)	
207	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	SPS Plant Test Year Adjustment	(88,745)				(88,745)
208	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	SPS Unblending Adjustment	(85,920)		(85,920)		
209	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	Subtotal 346000E-Other Prod Misc Pwr P	(2,125,852)	(1,772,304)	(85,920)	(178,882)	(88,745)
210									
211	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	Base	(1,466)	(1,466)			
212	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	SPS Linkage Period Plant Adjustment	(598)			(598)	
213	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	SPS Plant Test Year Adjustment	(248)				(248)
214	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	SPS Unblending Adjustment	(45)		(45)		
215	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	Subtotal 346045-Other Prod Misc P Eq-Wind	(2,357)	(1,466)	(45)	(598)	(248)
216									
217	65Net-Accum Depr End bal net of RWIP	Production		<b>Subtotal Production</b>	(1,828,756,178)	(1,525,184,485)	(116,177,497)	(137,016,913)	(50,377,282)
218									
219	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	Base	(26,068,087)	(26,068,087)			
220	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	SPS Linkage Period Plant Adjustment	(1,887,933)			(1,887,933)	
221	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	SPS Plant Test Year Adjustment	(962,592)				(962,592)
222	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	SPS Unblending Adjustment	(1,093,648)		(1,093,648)		
223	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	Subtotal 350002E-Transmission Land Right	(30,012,260)	(26,068,087)	(1,093,648)	(1,887,933)	(962,592)
224									
225	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	Base	(599,196)	(599,196)			
226	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Linkage Period Plant Adjustment	(43,396)			(43,396)	
227	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Plant Test Year Adjustment	(22,126)				(22,126)
228	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Unblending Adjustment	(25,138)		(25,138)		
229	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	Subtotal 350002ERN-Transmission Land Right Radial NM	(689,856)	(599,196)	(25,138)	(43,396)	(22,126)
230									
231	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERT-Transmission Land Right Radial TX	Base	(903,052)	(903,052)			



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G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
261	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	Base	(185,908,831)	(185,908,831)			
262	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	SPS Linkage Period Plant Adjustment	(12,180,587)			(12,180,587)	
263	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	SPS Plant Test Year Adjustment	(8,976,832)				(8,976,832)
264	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	SPS Unblending Adjustment	1,478,938			1,478,938	
265	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	(205,587,312)	(185,908,831)	1,478,938	(12,180,587)	(8,976,832)
266									
267	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	Base	(16,128,992)	(16,128,992)			
268	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	SPS Linkage Period Plant Adjustment	460,518			460,518	
269	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	SPS Plant Test Year Adjustment	522,400				522,400
270	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	SPS Unblending Adjustment	(673,644)			(673,644)	
271	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	(15,819,719)	(16,128,992)	(673,644)	460,518	522,400
272									
273	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	Base	(2,515,338)	(2,515,338)			
274	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	SPS Linkage Period Plant Adjustment	(925,565)			(925,565)	
275	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	SPS Plant Test Year Adjustment	(533,812)				(533,812)
276	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	SPS Unblending Adjustment	(160,282)			(160,282)	
277	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	(4,134,996)	(2,515,338)	(160,282)	(925,565)	(533,812)
278									
279	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	Base	(2,801,746)	(2,801,746)			
280	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	SPS Linkage Period Plant Adjustment	(235,500)			(235,500)	
281	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	SPS Plant Test Year Adjustment	(206,327)				(206,327)
282	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	SPS Unblending Adjustment	(161,329)			(161,329)	
283	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	(3,404,902)	(2,801,746)	(161,329)	(235,500)	(206,327)
284									
285	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Base	(64,400)	(64,400)			
286	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Linkage Period Plant Adjustment	(5,413)			(5,413)	
287	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Plant Test Year Adjustment	(4,743)				(4,743)
288	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Unblending Adjustment	(3,708)			(3,708)	

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
289	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Subtotal 354000ERN-Tran Towers & Fixture Radial NM	(78,264)	(64,400)	(3,708)	(5,413)	(4,743)
290									
291	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Base	(97,058)	(97,058)			
292	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Linkage Period Plant Adjustment	(8,158)			(8,158)	
293	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Plant Test Year Adjustment	(7,148)				(7,148)
294	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Unblending Adjustment	(5,589)		(5,589)		
295	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Subtotal 354000ERT-Tran Towers & Fixture Radial TX	(117,953)	(97,058)	(5,589)	(8,158)	(7,148)
296									
297	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base	(18,683)	(18,683)			
298	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Linkage Period Plant Adjustment	(1,570)			(1,570)	
299	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Plant Test Year Adjustment	(1,376)				(1,376)
300	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Adjustment	(1,076)		(1,076)		
301	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale	(22,704)	(18,683)	(1,076)	(1,570)	(1,376)
302									
303	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	Base	(263,036,859)	(263,036,859)			
304	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	SPS Linkage Period Plant Adjustment	(41,556,370)			(41,556,370)	
305	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	SPS Plant Test Year Adjustment	(23,948,968)				(23,948,968)
306	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	SPS Unblending Adjustment	(45,542,481)		(45,542,481)		
307	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	Subtotal 355000E	(374,084,677)	(263,036,859)	(45,542,481)	(41,556,370)	(23,948,968)
308									
309	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	(6,046,112)	(6,046,112)			
310	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Linkage Period Plant Adjustment	(955,206)			(955,206)	
311	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Plant Test Year Adjustment	(550,486)				(550,486)
312	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Adjustment	(1,046,830)		(1,046,830)		
313	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	(8,598,635)	(6,046,112)	(1,046,830)	(955,206)	(550,486)
314									
315	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base	(9,112,131)	(9,112,131)			
316	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Linkage Period Plant Adjustment	(1,439,597)			(1,439,597)	
317	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Plant Test Year Adjustment	(829,641)				(829,641)



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12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
318	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Adjustment	(1,577,684)		(1,577,684)		
319	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX	(12,959,053)	(9,112,131)	(1,577,684)	(1,439,597)	(829,641)
320									
321	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base	(1,753,973)	(1,753,973)			
322	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Linkage Period Plant Adjustment	(277,105)			(277,105)	
323	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Plant Test Year Adjustment	(159,696)				(159,696)
324	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Unblending Adjustment	(303,685)		(303,685)		
325	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Subtotal 355000ERW-Tran Poles & Fixtures Radial Wholesale	(2,494,457)	(1,753,973)	(303,685)	(277,105)	(159,696)
326									
327	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	Base	1,024,811	1,024,811			
328	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Linkage Period Plant Adjustment	160,355			160,355	
329	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Plant Test Year Adjustment	(6,067)				(6,067)
330	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Unblending Adjustment	(6,224)		(6,224)		
331	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	Subtotal 355010-Tran Poles & Fixtures-Prod	1,172,875	1,024,811	(6,224)	160,355	(6,067)
332									
333	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	Base	(1,402,254)	(1,402,254)			
334	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Linkage Period Plant Adjustment	(725,249)			(725,249)	
335	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Plant Test Year Adjustment	(372,386)				(372,386)
336	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Unblending Adjustment	(154,645)		(154,645)		
337	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	Subtotal 355045-Tran Poles & Fixtures-Wind	(2,654,534)	(1,402,254)	(154,645)	(725,249)	(372,386)
338									
339	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	Base	(113,257,578)	(113,257,578)			
340	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	SPS Linkage Period Plant Adjustment	(13,407,585)			(13,407,585)	
341	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	SPS Plant Test Year Adjustment	(8,397,236)				(8,397,236)
342	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	SPS Unblending Adjustment	2,770,130		2,770,130		
343	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D	(132,292,271)	(113,257,578)	2,770,130	(13,407,585)	(8,397,236)
344									
345	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	(2,603,316)	(2,603,316)			
346	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Linkage Period Plant Adjustment	(308,184)			(308,184)	

Southwestern Public Service Company

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G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
347	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Plant Test Year Adjustment	(193,017)				(193,017)
348	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Adjustment	63,674		63,674		
349	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	(3,040,843)	(2,603,316)	63,674	(308,184)	(193,017)
350									
351	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base	(3,923,473)	(3,923,473)			
352	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Linkage Period Plant Adjustment	(464,466)			(464,466)	
353	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Plant Test Year Adjustment	(290,897)				(290,897)
354	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Adjustment	95,963		95,963		
355	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX	(4,582,873)	(3,923,473)	95,963	(464,466)	(290,897)
356									
357	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base	(755,220)	(755,220)			
358	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Linkage Period Plant Adjustment	(89,404)			(89,404)	
359	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Plant Test Year Adjustment	(55,994)				(55,994)
360	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Adjustment	18,472		18,472		
361	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale	(882,146)	(755,220)	18,472	(89,404)	(55,994)
362									
363	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	Base	783,387	783,387			
364	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	SPS Linkage Period Plant Adjustment	(178,221)			(178,221)	
365	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	SPS Plant Test Year Adjustment	(3,121)				(3,121)
366	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Adjustment	1,268		1,268		
367	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	603,313	783,387	1,268	(178,221)	(3,121)
368									
369	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	Base	(676,120)	(676,120)			
370	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	SPS Linkage Period Plant Adjustment	(274,562)			(274,562)	
371	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	SPS Plant Test Year Adjustment	(141,015)				(141,015)
372	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Adjustment	47,950		47,950		
373	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	(1,043,747)	(676,120)	47,950	(274,562)	(141,015)
374									
375	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	Base	(199,226)	(199,226)			

Southwestern Public Service Company

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G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
376	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	SPS Linkage Period Plant Adjustment	(19,808)			(19,808)	
377	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	SPS Plant Test Year Adjustment	(17,315)				(17,315)
378	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	SPS Unblending Adjustment	(58,564)		(58,564)		
379	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	(294,914)	(199,226)	(58,564)	(19,808)	(17,315)
380									
381	65Net-Accum Depr End bal net of RWIP	Transmission	358000E-Tran UG Conductor & Devic	Base	(370,284)	(370,284)			
382	65Net-Accum Depr End bal net of RWIP	Transmission	358000E-Tran UG Conductor & Devic	SPS Linkage Period Plant Adjustment	(26,894)			(26,894)	
383	65Net-Accum Depr End bal net of RWIP	Transmission	358000E-Tran UG Conductor & Devic	SPS Plant Test Year Adjustment	(31,272)				(31,272)
384	65Net-Accum Depr End bal net of RWIP	Transmission	358000E-Tran UG Conductor & Devic	SPS Unblending Adjustment	(104,246)		(104,246)		
385	65Net-Accum Depr End bal net of RWIP	Transmission	358000E-Tran UG Conductor & Devic	Subtotal 358000E-Tran UG Conductor & Devic	(532,696)	(370,284)	(104,246)	(26,894)	(31,272)
386									
387	65Net-Accum Depr End bal net of RWIP	Transmission	359000E-Transmission Road & Trai	Base	(26,008)	(26,008)			
388	65Net-Accum Depr End bal net of RWIP	Transmission	359000E-Transmission Road & Trai	SPS Linkage Period Plant Adjustment	(27,235)			(27,235)	
389	65Net-Accum Depr End bal net of RWIP	Transmission	359000E-Transmission Road & Trai	SPS Plant Test Year Adjustment	(2,563)				(2,563)
390	65Net-Accum Depr End bal net of RWIP	Transmission	359000E-Transmission Road & Trai	SPS Unblending Adjustment	484		484		
391	65Net-Accum Depr End bal net of RWIP	Transmission	359000E-Transmission Road & Trai	Subtotal 359000E-Transmission Road & Trai	(55,322)	(26,008)	484	(27,235)	(2,563)
392									
393	65Net-Accum Depr End bal net of RWIP	Transmission		<b>Subtotal Transmission</b>	<b>(833,626,787)</b>	<b>(658,726,953)</b>	<b>(52,275,039)</b>	<b>(76,048,298)</b>	<b>(46,576,497)</b>
394									
395	65Net-Accum Depr End bal net of RWIP	Distribution	360001E-Dist Land Owned in Fee	Base	(5,000)	(5,000)			
396	65Net-Accum Depr End bal net of RWIP	Distribution	360001E-Dist Land Owned in Fee	Subtotal 360001E-Dist Land Owned in Fee	(5,000)	(5,000)			
397									
398	65Net-Accum Depr End bal net of RWIP	Distribution	360004E-Dist Land Rights-NM	Base	(1,529,421)	(1,529,421)			
399	65Net-Accum Depr End bal net of RWIP	Distribution	360004E-Dist Land Rights-NM	SPS Linkage Period Plant Adjustment	(242,283)			(242,283)	
400	65Net-Accum Depr End bal net of RWIP	Distribution	360004E-Dist Land Rights-NM	SPS Plant Test Year Adjustment	(134,209)				(134,209)
401	65Net-Accum Depr End bal net of RWIP	Distribution	360004E-Dist Land Rights-NM	Subtotal 360004E-Dist Land Rights-NM	(1,905,914)	(1,529,421)		(242,283)	(134,209)
402									
403	65Net-Accum Depr End bal net of RWIP	Distribution	360005E-Dist Land Rights-TX	Base	(694,870)	(694,870)			
404	65Net-Accum Depr End bal net of RWIP	Distribution	360005E-Dist Land Rights-TX	SPS Linkage Period Plant Adjustment	(47,772)			(47,772)	

Southwestern Public Service Company

12 Months Ending June 2024

G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
405	65Net-Accum Depr End bal net of RWIP	Distribution	360005-Dist Land Rights-TX	SPS Plant Test Year Adjustment	(25,584)				(25,584)
406	65Net-Accum Depr End bal net of RWIP	Distribution	360005-Dist Land Rights-TX	Subtotal 360005-Dist Land Rights-TX	(768,227)	(694,870)		(47,772)	(25,584)
407									
408	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	Base	(4,464,484)	(4,464,484)			
409	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	SPS Linkage Period Plant Adjustment	(461,187)			(461,187)	
410	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	SPS Plant Test Year Adjustment	(183,456)				(183,456)
411	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv	(5,109,128)	(4,464,484)		(461,187)	(183,456)
412									
413	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	Base	(65,261,643)	(65,261,643)			
414	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	SPS Linkage Period Plant Adjustment	(3,267,615)			(3,267,615)	
415	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	SPS Plant Test Year Adjustment	(2,552,294)				(2,552,294)
416	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq	(71,081,552)	(65,261,643)		(3,267,615)	(2,552,294)
417									
418	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	Base	(87,247,158)	(87,247,158)			
419	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	SPS Linkage Period Plant Adjustment	(3,831,112)			(3,831,112)	
420	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	SPS Plant Test Year Adjustment	(3,197,577)				(3,197,577)
421	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt	(94,275,847)	(87,247,158)		(3,831,112)	(3,197,577)
422									
423	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	Base	(64,916,287)	(64,916,287)			
424	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	SPS Linkage Period Plant Adjustment	(2,409,440)			(2,409,440)	
425	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	SPS Plant Test Year Adjustment	(2,194,035)				(2,194,035)
426	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic	(69,519,761)	(64,916,287)		(2,409,440)	(2,194,035)
427									
428	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	Base	(11,467,255)	(11,467,255)			
429	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	SPS Linkage Period Plant Adjustment	(511,261)			(511,261)	
430	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	SPS Plant Test Year Adjustment	(424,514)				(424,514)
431	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	(12,403,030)	(11,467,255)		(511,261)	(424,514)
432									
433	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	Base	(16,269,936)	(16,269,936)			

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12 Months Ending June 2024

G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
434	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	SPS Linkage Period Plant Adjustment	(517,645)			(517,645)	
435	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	SPS Plant Test Year Adjustment	(572,379)				(572,379)
436	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D	(17,359,960)	(16,269,936)		(517,645)	(572,379)
437									
438	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	Base	(79,041,074)	(79,041,074)			
439	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	SPS Linkage Period Plant Adjustment	(3,050,750)			(3,050,750)	
440	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	SPS Plant Test Year Adjustment	(2,001,682)				(2,001,682)
441	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer	(84,093,506)	(79,041,074)		(3,050,750)	(2,001,682)
442									
443	65Net-Accum Depr End bal net of RWIP	Distribution	369000E-Distribution Services	Base	1,287	1,287			
444	65Net-Accum Depr End bal net of RWIP	Distribution	369000E-Distribution Services	Subtotal 369000E-Distribution Services	1,287	1,287			
445									
446	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	Base	(24,629,696)	(24,629,696)			
447	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	SPS Linkage Period Plant Adjustment	(1,049,556)			(1,049,556)	
448	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	SPS Plant Test Year Adjustment	(643,999)				(643,999)
449	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O	(26,323,251)	(24,629,696)		(1,049,556)	(643,999)
450									
451	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	Base	(26,233,072)	(26,233,072)			
452	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	SPS Linkage Period Plant Adjustment	(1,134,390)			(1,134,390)	
453	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	SPS Plant Test Year Adjustment	(694,402)				(694,402)
454	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U	(28,061,865)	(26,233,072)		(1,134,390)	(694,402)
455									
456	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	Base	(23,364,084)	(23,364,084)			
457	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	SPS Base Data - Distribution Meters to Wholesale	(0)	(0)			
458	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	SPS Linkage Period Plant Adjustment	(1,677,210)			(1,677,210)	
459	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	SPS Plant Test Year Adjustment	(1,447,755)				(1,447,755)
460	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	Subtotal 370000E-Distribution Meter	(26,489,049)	(23,364,084)		(1,677,210)	(1,447,755)
461									
462	65Net-Accum Depr End bal net of RWIP	Distribution	370020-Distr Meters AGIS AMI	Base	645	645			

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G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
463	65Net-Accum Depr End bal net of RWIP	Distribution	370020-Distr Meters AGIS AMI	Subtotal 370020-Distr Meters AGIS AMI	645	645			
464									
465	65Net-Accum Depr End bal net of RWIP	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Linkage Period Plant Adjustment	(132,009)			(132,009)	
466	65Net-Accum Depr End bal net of RWIP	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Plant Test Year Adjustment	(951,735)				(951,735)
467	65Net-Accum Depr End bal net of RWIP	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	Subtotal 370020R-Distr Meters AGIS AMI-Retail Allocated	(1,083,745)			(132,009)	(951,735)
468									
469	65Net-Accum Depr End bal net of RWIP	Distribution	371000E-Dist Inst on Cust Premis	Base	(12,943,254)	(12,943,254)			
470	65Net-Accum Depr End bal net of RWIP	Distribution	371000E-Dist Inst on Cust Premis	SPS Linkage Period Plant Adjustment	(358,778)			(358,778)	
471	65Net-Accum Depr End bal net of RWIP	Distribution	371000E-Dist Inst on Cust Premis	SPS Plant Test Year Adjustment	(179,389)				(179,389)
472	65Net-Accum Depr End bal net of RWIP	Distribution	371000E-Dist Inst on Cust Premis	Subtotal 371000E-Dist Inst on Cust Premis	(13,481,421)	(12,943,254)		(358,778)	(179,389)
473									
474	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	Base	780,199	780,199			
475	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	SPS Linkage Period Plant Adjustment	466,135			466,135	
476	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	SPS Plant Test Year Adjustment	538,262				538,262
477	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy	1,784,596	780,199		466,135	538,262
478									
479	65Net-Accum Depr End bal net of RWIP	Distribution		<b>Subtotal Distribution</b>	(450,174,728)	(417,285,104)		(18,224,875)	(14,664,749)
480									
481	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	Base	(20,763)	(20,763)			
482	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	SPS Linkage Period Plant Adjustment	(787)			(787)	
483	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	SPS Plant Test Year Adjustment	(393)				(393)
484	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	SPS Unblending Adjustment	306		306		
485	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	Subtotal 389002-General Land Rights	(21,637)	(20,763)	306	(787)	(393)
486									
487	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	Base	(23,748,790)	(23,748,790)			
488	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	SPS Base Data - General Call Center	3,207,975	3,207,975			
489	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	SPS Linkage Period Plant Adjustment	(1,893,952)			(1,893,952)	
490	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	SPS Plant Test Year Adjustment	(840,998)				(840,998)
491	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	SPS Unblending Adjustment	3,833,052		3,833,052		

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12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
492	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	Subtotal 390000-Genl Structures & Improv	(19,442,713)	(20,540,815)	3,833,052	(1,893,952)	(840,998)
493									
494	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	Base	(973,627)	(973,627)			
495	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	SPS Linkage Period Plant Adjustment	(187,396)			(187,396)	
496	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	SPS Plant Test Year Adjustment	(93,698)				(93,698)
497	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	SPS Unblending Adjustment	86		86		
498	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	Subtotal 390007-Genl Str & Imp Lease Bld	(1,254,636)	(973,627)	86	(187,396)	(93,698)
499									
500	65Net-Accum Depr End bal net of RWIP	General	390050-Genl Str & Imp-Call Center	SPS Base Data - General Call Center	(3,207,975)	(3,207,975)			
501	65Net-Accum Depr End bal net of RWIP	General	390050-Genl Str & Imp-Call Center	Subtotal 390050-Genl Str & Imp-Call Center	(3,207,975)	(3,207,975)			
502									
503	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	Base	(6,728,528)	(6,728,528)			
504	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	SPS Base Data - Reclass Retail Allocated	690	690			
505	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	SPS Linkage Period Plant Adjustment	(1,040,480)			(1,040,480)	
506	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	SPS Plant Test Year Adjustment	(566,300)				(566,300)
507	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	SPS Unblending Adjustment	253,114		253,114		
508	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	Subtotal 391000-General Office Furn & E	(8,081,504)	(6,727,838)	253,114	(1,040,480)	(566,300)
509									
510	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(690)	(690)			
511	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	SPS Linkage Period Plant Adjustment	(974)			(974)	
512	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	SPS Plant Test Year Adjustment	(487)				(487)
513	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	Subtotal 391000R-General Office Furn & E-Retail Allocated	(2,152)	(690)		(974)	(487)
514									
515	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	Base	(57,945,620)	(57,945,620)			
516	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	SPS Base Data - Reclass Retail Allocated	102,324	102,324			
517	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	SPS Linkage Period Plant Adjustment	(16,989,870)			(16,989,870)	
518	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	SPS Plant Test Year Adjustment	(8,848,700)				(8,848,700)
519	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	SPS Unblending Adjustment	3,811,610		3,811,610		
520	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	Subtotal 391004-General Info Sys Computer	(79,870,256)	(57,843,296)	3,811,610	(16,989,870)	(8,848,700)

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
521									
522	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(102,324)	(102,324)			
523	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	SPS Linkage Period Plant Adjustment	(147,013)			(147,013)	
524	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	SPS Plant Test Year Adjustment	(73,507)				(73,507)
525	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	Subtotal 391004R-General Info Sys Computer-Retail Allocated	(322,844)	(102,324)		(147,013)	(73,507)
526									
527	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	Base	(1,824,018)	(1,824,018)			
528	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	SPS Linkage Period Plant Adjustment	(116,761)			(116,761)	
529	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	SPS Plant Test Year Adjustment	(96,989)				(96,989)
530	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	SPS Unblending Adjustment	218,426		218,426		
531	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	(1,819,341)	(1,824,018)	218,426	(116,761)	(96,989)
532									
533	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	Base	(35,955,889)	(35,955,889)			
534	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	SPS Linkage Period Plant Adjustment	(4,294,032)			(4,294,032)	
535	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	SPS Plant Test Year Adjustment	(2,205,665)				(2,205,665)
536	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	SPS Unblending Adjustment	1,369,145		1,369,145		
537	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	(41,086,441)	(35,955,889)	1,369,145	(4,294,032)	(2,205,665)
538									
539	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	Base	(4,368,686)	(4,368,686)			
540	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	SPS Linkage Period Plant Adjustment	(339,113)			(339,113)	
541	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	SPS Plant Test Year Adjustment	(296,832)				(296,832)
542	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	SPS Unblending Adjustment	(672,424)		(672,424)		
543	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	(5,677,056)	(4,368,686)	(672,424)	(339,113)	(296,832)
544									
545	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	Base	(27,568,307)	(27,568,307)			
546	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	SPS Linkage Period Plant Adjustment	(2,770,907)			(2,770,907)	
547	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	SPS Plant Test Year Adjustment	(1,849,895)				(1,849,895)
548	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	SPS Unblending Adjustment	(2,614,306)		(2,614,306)		
549	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	(34,803,414)	(27,568,307)	(2,614,306)	(2,770,907)	(1,849,895)



Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
550									
551	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	Base	(320,855)	(320,855)			
552	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	SPS Linkage Period Plant Adjustment	(9,982)			(9,982)	
553	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	SPS Plant Test Year Adjustment	(12,285)				(12,285)
554	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	SPS Unblending Adjustment	59,832		59,832		
555	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	(283,290)	(320,855)	59,832	(9,982)	(12,285)
556									
557	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	Base	(12,534,865)	(12,534,865)			
558	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	SPS Linkage Period Plant Adjustment	(1,778,230)			(1,778,230)	
559	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	SPS Plant Test Year Adjustment	(643,559)				(643,559)
560	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	SPS Unblending Adjustment	160,795		160,795		
561	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	(14,795,859)	(12,534,865)	160,795	(1,778,230)	(643,559)
562									
563	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	Base	(9,357,115)	(9,357,115)			
564	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	SPS Linkage Period Plant Adjustment	(362,174)			(362,174)	
565	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	SPS Plant Test Year Adjustment	(445,006)				(445,006)
566	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	SPS Unblending Adjustment	(95,755)		(95,755)		
567	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	(10,260,050)	(9,357,115)	(95,755)	(362,174)	(445,006)
568									
569	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	Base	(7,680,638)	(7,680,638)			
570	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	SPS Linkage Period Plant Adjustment	(1,162,226)			(1,162,226)	
571	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	SPS Plant Test Year Adjustment	(618,217)				(618,217)
572	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	SPS Unblending Adjustment	(2,130,905)		(2,130,905)		
573	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E	(11,591,986)	(7,680,638)	(2,130,905)	(1,162,226)	(618,217)
574									
575	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	Base	(55,926,848)	(55,926,848)			
576	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	SPS Linkage Period Plant Adjustment	(1,402,037)			(1,402,037)	
577	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	SPS Plant Test Year Adjustment	(1,733,217)				(1,733,217)
578	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	SPS Unblending Adjustment	6,826,630		6,826,630		

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
579	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	Subtotal 397000-General Communication E	(52,235,472)	(55,926,848)	6,826,630	(1,402,037)	(1,733,217)
580									
581	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	Base	(13,968,608)	(13,968,608)			
582	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	SPS Linkage Period Plant Adjustment	(2,171,198)			(2,171,198)	
583	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	SPS Plant Test Year Adjustment	(1,085,513)				(1,085,513)
584	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	SPS Unblending Adjustment	3,897,901		3,897,901		
585	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	Subtotal 397010-General Comm Eq Two Wa	(13,327,418)	(13,968,608)	3,897,901	(2,171,198)	(1,085,513)
586									
587	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	Base	(12,620)	(12,620)			
588	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	SPS Linkage Period Plant Adjustment	(2,066)			(2,066)	
589	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	SPS Plant Test Year Adjustment	(1,033)				(1,033)
590	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	SPS Unblending Adjustment	3,431		3,431		
591	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	Subtotal 397020-General Comm Eq AE	(12,288)	(12,620)	3,431	(2,066)	(1,033)
592									
593	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	Base	(9,525,441)	(9,525,441)			
594	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	SPS Base Data - Reclass Retail Allocated	333,967	333,967			
595	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	SPS Linkage Period Plant Adjustment	(801,513)			(801,513)	
596	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	SPS Plant Test Year Adjustment	(194,477)				(194,477)
597	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	SPS Unblending Adjustment	2,972,364		2,972,364		
598	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	Subtotal 397030-General Comm Eq EM	(7,215,099)	(9,191,473)	2,972,364	(801,513)	(194,477)
599									
600	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	SPS Base Data - Reclass Retail Allocated	(333,967)	(333,967)			
601	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	SPS Linkage Period Plant Adjustment	(667,956)			(667,956)	
602	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	SPS Plant Test Year Adjustment	(543,120)				(543,120)
603	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	Subtotal 397030R-General Comm Eq EM-Retail Related	(1,545,044)	(333,967)		(667,956)	(543,120)
604									
605	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	Base	(2,015,793)	(2,015,793)			
606	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	SPS Linkage Period Plant Adjustment	(66,386)			(66,386)	
607	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	SPS Plant Test Year Adjustment	(90,194)				(90,194)



Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1	65Net-Accum Depr End bal net of RWIP	Intangible	303003-Intg Misc Computr Softwar	Base	(1,701,979)	(1,701,979)			
2	65Net-Accum Depr End bal net of RWIP	Intangible	303003-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	(464,194)			(464,194)	
3	65Net-Accum Depr End bal net of RWIP	Intangible	303003-Intg Misc Computr Softwar	SPS Plant Test Year Adjustment	(172,218)				(172,218)
4	65Net-Accum Depr End bal net of RWIP	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	(2,338,391)	(1,701,979)		(464,194)	(172,218)
5									
6	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	Base	(44,184,415)	(44,184,415)			
7	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	302,444	302,444			
8	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	(5,154,476)			(5,154,476)	
9	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	SPS Plant Test Year Adjustment	(2,529,882)				(2,529,882)
10	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar	(51,566,330)	(43,881,971)		(5,154,476)	(2,529,882)
11									
12	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(269,646)	(269,646)			
13	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Linkage Period Plant Adjustment	(132,317)			(132,317)	
14	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Plant Test Year Adjustment	(66,159)				(66,159)
15	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303004R-Intg Misc Computr Softwar-Retail Allocated	(468,122)	(269,646)		(132,317)	(66,159)
16									
17	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	Base	(8,955,335)	(8,955,335)			
18	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	SPS Linkage Period Plant Adjustment	(1,743,726)			(1,743,726)	
19	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	SPS Plant Test Year Adjustment	(875,624)				(875,624)
20	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	SPS Unblending Adjustment	(0)			(0)	
21	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y	(11,574,684)	(8,955,335)	(0)	(1,743,726)	(875,624)
22									
23	65Net-Accum Depr End bal net of RWIP	Intangible	303007-Intg Misc Computr Softwar	Base	(509,250)	(509,250)			
24	65Net-Accum Depr End bal net of RWIP	Intangible	303007-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	(1,168,648)			(1,168,648)	
25	65Net-Accum Depr End bal net of RWIP	Intangible	303007-Intg Misc Computr Softwar	SPS Plant Test Year Adjustment	(1,030,788)				(1,030,788)
26	65Net-Accum Depr End bal net of RWIP	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar	(2,708,685)	(509,250)		(1,168,648)	(1,030,788)
27									
28	65Net-Accum Depr End bal net of RWIP	Intangible	303010-Intg Misc Computr Softwar	Base	(2,701,291)	(2,701,291)			
29	65Net-Accum Depr End bal net of RWIP	Intangible	303010-Intg Misc Computr Softwar	SPS Linkage Period Plant Adjustment	(417,197)			(417,197)	

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
30	65Net-Accum Depr End bal net of RWIP	Intangible	303010-Intg Misc Computr Softwar	SPS Plant Test Year Adjustment	(292,397)				(292,397)
31	65Net-Accum Depr End bal net of RWIP	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar	(3,410,885)	(2,701,291)		(417,197)	(292,397)
32									
33	65Net-Accum Depr End bal net of RWIP	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS Plant Test Year Adjustment	(2,595)				(2,595)
34	65Net-Accum Depr End bal net of RWIP	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303010R-Intg Misc Computr Softwar-Retail Allocated	(2,595)				(2,595)
35									
36	65Net-Accum Depr End bal net of RWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	Base	3,809	3,809			
37	65Net-Accum Depr End bal net of RWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS Linkage Period Plant Adjustment	974			974	
38	65Net-Accum Depr End bal net of RWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS Plant Test Year Adjustment	437				437
39	65Net-Accum Depr End bal net of RWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	Subtotal 303013-Sfwr-Non Reg 3 Yr	5,221	3,809		974	437
40									
41	65Net-Accum Depr End bal net of RWIP	Intangible	303014-Intg CRS Computr Softwar	Base	(3,896,862)	(3,896,862)			
42	65Net-Accum Depr End bal net of RWIP	Intangible	303014-Intg CRS Computr Softwar	SPS Linkage Period Plant Adjustment	(137,538)			(137,538)	
43	65Net-Accum Depr End bal net of RWIP	Intangible	303014-Intg CRS Computr Softwar	SPS Plant Test Year Adjustment	(68,446)				(68,446)
44	65Net-Accum Depr End bal net of RWIP	Intangible	303014-Intg CRS Computr Softwar	Subtotal 303014-Intg CRS Computr Softwar	(4,102,846)	(3,896,862)		(137,538)	(68,446)
45									
46	65Net-Accum Depr End bal net of RWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	Base	36,996	36,996			
47	65Net-Accum Depr End bal net of RWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS Linkage Period Plant Adjustment	9,464			9,464	
48	65Net-Accum Depr End bal net of RWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS Plant Test Year Adjustment	4,246				4,246
49	65Net-Accum Depr End bal net of RWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	Subtotal 303015-Sfwr-Non Reg 15 Yr	50,706	36,996		9,464	4,246
50									
51	65Net-Accum Depr End bal net of RWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	Base	143,889	143,889			
52	65Net-Accum Depr End bal net of RWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	SPS Linkage Period Plant Adjustment	36,810			36,810	
53	65Net-Accum Depr End bal net of RWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	SPS Plant Test Year Adjustment	16,516				16,516
54	65Net-Accum Depr End bal net of RWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	Subtotal 303016-Sfwr-Non Reg 5 Yr	197,215	143,889		36,810	16,516
55									
56	65Net-Accum Depr End bal net of RWIP	Intangible	303020-Sfwr-Non Reg 10 Yr	Base	3,835	3,835			
57	65Net-Accum Depr End bal net of RWIP	Intangible	303020-Sfwr-Non Reg 10 Yr	SPS Linkage Period Plant Adjustment	981			981	
58	65Net-Accum Depr End bal net of RWIP	Intangible	303020-Sfwr-Non Reg 10 Yr	SPS Plant Test Year Adjustment	440				440

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
59	65Net-Accum Depr End bal net of RWIP	Intangible	303020-Sfwr-Non Reg 10 Yr	Subtotal 303020-Sfwr-Non Reg 10 Yr	5,257	3,835		981	440
60									
61	65Net-Accum Depr End bal net of RWIP	Intangible		<b>Subtotal Intangible</b>	<b>(75,914,139)</b>	<b>(61,727,804)</b>	<b>(0)</b>	<b>(9,169,866)</b>	<b>(5,016,469)</b>
62									
63	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	Base	<b>(285,013)</b>	<b>(285,013)</b>			
64	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	SPS Linkage Period Plant Adjustment	<b>(14,764)</b>			<b>(14,764)</b>	
65	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	SPS Plant Test Year Adjustment	<b>(19,399)</b>				<b>(19,399)</b>
66	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	SPS Unblending Adjustment	145		145		
67	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	Subtotal 310002-Steam Prod Land Rights	<b>(319,030)</b>	<b>(285,013)</b>	<b>145</b>	<b>(14,764)</b>	<b>(19,399)</b>
68									
69	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	Base	<b>(2,187,480)</b>	<b>(2,187,480)</b>			
70	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	SPS Linkage Period Plant Adjustment	<b>(207,876)</b>			<b>(207,876)</b>	
71	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	SPS Plant Test Year Adjustment	<b>(104,216)</b>				<b>(104,216)</b>
72	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	SPS Unblending Adjustment	<b>(89,078)</b>		<b>(89,078)</b>		
73	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	Subtotal 310003-Steam Prod Water Rights	<b>(2,588,651)</b>	<b>(2,187,480)</b>	<b>(89,078)</b>	<b>(207,876)</b>	<b>(104,216)</b>
74									
75	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	Base	<b>(21,272)</b>	<b>(21,272)</b>			
76	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	SPS Linkage Period Plant Adjustment	<b>(1,107)</b>			<b>(1,107)</b>	
77	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	SPS Plant Test Year Adjustment	<b>(1,452)</b>				<b>(1,452)</b>
78	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	SPS Unblending Adjustment	<b>(76)</b>		<b>(76)</b>		
79	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	Subtotal 310004-Steam Prod Land Rights-NM	<b>(23,906)</b>	<b>(21,272)</b>	<b>(76)</b>	<b>(1,107)</b>	<b>(1,452)</b>
80									
81	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	Base	<b>(58,568,879)</b>	<b>(58,568,879)</b>			
82	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	SPS Linkage Period Plant Adjustment	<b>(3,475,222)</b>			<b>(3,475,222)</b>	
83	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	SPS Plant Test Year Adjustment	<b>(781,919)</b>				<b>(781,919)</b>
84	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	SPS Unblending Adjustment	<b>(8,035,086)</b>		<b>(8,035,086)</b>		
85	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	Subtotal 311000E-Steam Prod Str & Improv	<b>(70,861,105)</b>	<b>(58,568,879)</b>	<b>(8,035,086)</b>	<b>(3,475,222)</b>	<b>(781,919)</b>
86									
87	65Net-Accum Depr End bal net of RWIP	Production	311001-Steam Prod Str&Imp-TolkSC	Base	<b>(5,623,645)</b>	<b>(5,623,645)</b>			



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G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
117	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogén Unit	Base	(122,623,382)	(122,623,382)			
118	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogén Unit	SPS Linkage Period Plant Adjustment	(5,906,149)			(5,906,149)	
119	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogén Unit	SPS Plant Test Year Adjustment	(815,507)				(815,507)
120	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogén Unit	SPS Unblending Adjustment	(8,018,969)		(8,018,969)		
121	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogén Unit	Subtotal 314000-Steam Prod Turbogén Unit	(137,364,006)	(122,623,382)	(8,018,969)	(5,906,149)	(815,507)
122									
123	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	Base	(8,046,946)	(8,046,946)			
124	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	SPS Linkage Period Plant Adjustment	(353,285)			(353,285)	
125	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	SPS Plant Test Year Adjustment	(176,643)				(176,643)
126	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	SPS Unblending Adjustment	(553,287)		(553,287)		
127	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	Subtotal 314001-Steam Prod Turbogén-TolkSC	(9,130,160)	(8,046,946)	(553,287)	(353,285)	(176,643)
128									
129	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	Base	(16,958,983)	(16,958,983)			
130	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	SPS Linkage Period Plant Adjustment	(875,511)			(875,511)	
131	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	SPS Plant Test Year Adjustment	41,452				41,452
132	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	SPS Unblending Adjustment	(1,002,509)		(1,002,509)		
133	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	Subtotal 315000E-Steam Prod Acc Elec Eq	(18,795,551)	(16,958,983)	(1,002,509)	(875,511)	41,452
134									
135	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	Base	(4,619,993)	(4,619,993)			
136	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Linkage Period Plant Adjustment	(207,542)			(207,542)	
137	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Plant Test Year Adjustment	(103,771)				(103,771)
138	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Unblending Adjustment	(432,336)		(432,336)		
139	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	Subtotal 315001-Steam Prod Acc El Eq-TolkS	(5,363,643)	(4,619,993)	(432,336)	(207,542)	(103,771)
140									
141	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	Base	(8,210,477)	(8,210,477)			
142	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Linkage Period Plant Adjustment	(414,026)			(414,026)	
143	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Plant Test Year Adjustment	4,860				4,860
144	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Unblending Adjustment	(1,172,494)		(1,172,494)		



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G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
145	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	Subtotal 316000E-Steam Prod Misc Pwr Plt E	(9,792,137)	(8,210,477)	(1,172,494)	(414,026)	4,860
146									
147	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	Base	(1,103,209)	(1,103,209)			
148	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Linkage Period Plant Adjustment	(51,600)			(51,600)	
149	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Plant Test Year Adjustment	(25,800)				(25,800)
150	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Unblending Adjustment	(152,914)		(152,914)		
151	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	Subtotal 316001-Steam Prod PwrPltEq-TolkSC	(1,333,522)	(1,103,209)	(152,914)	(51,600)	(25,800)
152									
153	65Net-Accum Depr End bal net of RWIP	Production	340002-Other Prod Land Rights	Base	(260)	(260)			
154	65Net-Accum Depr End bal net of RWIP	Production	340002-Other Prod Land Rights	SPS Unblending Adjustment	(0)		(0)		
155	65Net-Accum Depr End bal net of RWIP	Production	340002-Other Prod Land Rights	Subtotal 340002-Other Prod Land Rights	(260)	(260)	(0)		
156									
157	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	Base	(1,832,069)	(1,832,069)			
158	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	SPS Linkage Period Plant Adjustment	(151,717)			(151,717)	
159	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	SPS Plant Test Year Adjustment	(89,403)				(89,403)
160	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	SPS Unblending Adjustment	(69,254)		(69,254)		
161	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	Subtotal 341000E-Other Prod Str & Impr	(2,142,442)	(1,832,069)	(69,254)	(151,717)	(89,403)
162									
163	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	Base	(4,166,369)	(4,166,369)			
164	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	SPS Linkage Period Plant Adjustment	(1,848,433)			(1,848,433)	
165	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	SPS Plant Test Year Adjustment	(931,511)				(931,511)
166	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	SPS Unblending Adjustment	(66,251)		(66,251)		
167	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	Subtotal 341045-Other Prod Str & Imp-Wind	(7,012,564)	(4,166,369)	(66,251)	(1,848,433)	(931,511)
168									
169	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	Base	(1,721,736)	(1,721,736)			
170	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	SPS Linkage Period Plant Adjustment	(77,992)			(77,992)	
171	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	SPS Plant Test Year Adjustment	(39,595)				(39,595)
172	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	SPS Unblending Adjustment	(37,919)		(37,919)		
173	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	Subtotal 342000E-Other Prod Fuel Hldr	(1,877,242)	(1,721,736)	(37,919)	(77,992)	(39,595)

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G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
174									
175	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	Base	(12,830,978)	(12,830,978)			
176	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	SPS Linkage Period Plant Adjustment	(1,454,745)			(1,454,745)	
177	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	SPS Plant Test Year Adjustment	(521,509)				(521,509)
178	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	SPS Unblending Adjustment	(219,183)		(219,183)		
179	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover	(15,026,415)	(12,830,978)	(219,183)	(1,454,745)	(521,509)
180									
181	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	Base	(18,335,003)	(18,335,003)			
182	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	SPS Linkage Period Plant Adjustment	(1,027,463)			(1,027,463)	
183	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	SPS Plant Test Year Adjustment	(877,437)				(877,437)
184	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	SPS Unblending Adjustment	(1,616,734)		(1,616,734)		
185	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator	(21,856,637)	(18,335,003)	(1,616,734)	(1,027,463)	(877,437)
186									
187	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	Base	(49,156,925)	(49,156,925)			
188	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	SPS Linkage Period Plant Adjustment	(21,688,925)			(21,688,925)	
189	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	SPS Plant Test Year Adjustment	(10,786,545)				(10,786,545)
190	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	SPS Unblending Adjustment	(1,066,635)		(1,066,635)		
191	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind	(82,699,030)	(49,156,925)	(1,066,635)	(21,688,925)	(10,786,545)
192									
193	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	Base	(4,551,936)	(4,551,936)			
194	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	SPS Linkage Period Plant Adjustment	(484,952)			(484,952)	
195	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	SPS Plant Test Year Adjustment	(227,732)				(227,732)
196	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	SPS Unblending Adjustment	(201,799)		(201,799)		
197	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip	(5,466,420)	(4,551,936)	(201,799)	(484,952)	(227,732)
198									
199	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	Base	(2,362,946)	(2,362,946)			
200	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	SPS Linkage Period Plant Adjustment	(1,103,729)			(1,103,729)	
201	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	SPS Plant Test Year Adjustment	(563,217)				(563,217)
202	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	SPS Unblending Adjustment	(23,009)		(23,009)		

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G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
203	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind	(4,052,902)	(2,362,946)	(23,009)	(1,103,729)	(563,217)
204									
205	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	Base	(681,829)	(681,829)			
206	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	SPS Linkage Period Plant Adjustment	(68,818)			(68,818)	
207	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	SPS Plant Test Year Adjustment	(34,142)				(34,142)
208	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	SPS Unblending Adjustment	(33,054)		(33,054)		
209	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	Subtotal 346000E-Other Prod Misc Pwr P	(817,843)	(681,829)	(33,054)	(68,818)	(34,142)
210									
211	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	Base	(574)	(574)			
212	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	SPS Linkage Period Plant Adjustment	(234)			(234)	
213	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	SPS Plant Test Year Adjustment	(97)				(97)
214	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	SPS Unblending Adjustment	(18)		(18)		
215	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	Subtotal 346045-Other Prod Misc P Eq-Wind	(924)	(574)	(18)	(234)	(97)
216									
217	65Net-Accum Depr End bal net of RWIP	Production		<b>Subtotal Production</b>	<b>(705,264,094)</b>	<b>(587,778,594)</b>	<b>(44,716,190)</b>	<b>(53,163,554)</b>	<b>(19,605,755)</b>
218									
219	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	Base	(7,622,715)	(7,622,715)			
220	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	SPS Linkage Period Plant Adjustment	(552,061)			(552,061)	
221	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	SPS Plant Test Year Adjustment	(281,477)				(281,477)
222	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	SPS Unblending Adjustment	(319,800)		(319,800)		
223	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	Subtotal 350002E-Transmission Land Right	(8,776,053)	(7,622,715)	(319,800)	(552,061)	(281,477)
224									
225	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	Base	(599,196)	(599,196)			
226	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Linkage Period Plant Adjustment	(43,396)			(43,396)	
227	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Plant Test Year Adjustment	(22,126)				(22,126)
228	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Unblending Adjustment	(25,138)		(25,138)		
229	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	Subtotal 350002ERN-Transmission Land Right Radial NM	(689,856)	(599,196)	(25,138)	(43,396)	(22,126)
230									
231	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERT-Transmission Land Right Radial TX	Base					



Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
261	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	Base	(54,362,642)	(54,362,642)			
262	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	SPS Linkage Period Plant Adjustment	(3,561,794)			(3,561,794)	
263	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	SPS Plant Test Year Adjustment	(2,624,966)				(2,624,966)
264	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	SPS Unblending Adjustment	432,465		432,465		
265	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	(60,116,937)	(54,362,642)	432,465	(3,561,794)	(2,624,966)
266									
267	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	Base	(6,205,036)	(6,205,036)			
268	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	SPS Linkage Period Plant Adjustment	177,167			177,167	
269	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	SPS Plant Test Year Adjustment	200,974				200,974
270	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	SPS Unblending Adjustment	(259,160)		(259,160)		
271	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	(6,086,055)	(6,205,036)	(259,160)	177,167	200,974
272									
273	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	Base	(985,739)	(985,739)			
274	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	SPS Linkage Period Plant Adjustment	(362,721)			(362,721)	
275	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	SPS Plant Test Year Adjustment	(209,196)				(209,196)
276	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	SPS Unblending Adjustment	(62,813)		(62,813)		
277	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	(1,620,469)	(985,739)	(62,813)	(362,721)	(209,196)
278									
279	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	Base	(819,274)	(819,274)			
280	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	SPS Linkage Period Plant Adjustment	(68,864)			(68,864)	
281	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	SPS Plant Test Year Adjustment	(60,333)				(60,333)
282	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	SPS Unblending Adjustment	(47,175)		(47,175)		
283	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	(995,647)	(819,274)	(47,175)	(68,864)	(60,333)
284									
285	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Base	(64,400)	(64,400)			
286	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Linkage Period Plant Adjustment	(5,413)			(5,413)	
287	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Plant Test Year Adjustment	(4,743)				(4,743)
288	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Unblending Adjustment	(3,708)		(3,708)		

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
289	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Subtotal 354000ERN-Tran Towers & Fixture Radial NM	(78,264)	(64,400)	(3,708)	(5,413)	(4,743)
290									
291	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Base					
292	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Linkage Period Plant Adjustment					
293	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Plant Test Year Adjustment					
294	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Unblending Adjustment					
295	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Subtotal 354000ERT-Tran Towers & Fixture Radial TX					
296									
297	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base					
298	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Linkage Period Plant Adjustment					
299	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Plant Test Year Adjustment					
300	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Adjustment					
301	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale					
302									
303	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	Base	(76,916,080)	(76,916,080)			
304	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	SPS Linkage Period Plant Adjustment	(12,151,731)			(12,151,731)	
305	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	SPS Plant Test Year Adjustment	(7,003,052)				(7,003,052)
306	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	SPS Unblending Adjustment	(13,317,332)		(13,317,332)		
307	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	Subtotal 355000E	(109,388,194)	(76,916,080)	(13,317,332)	(12,151,731)	(7,003,052)
308									
309	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	(6,046,112)	(6,046,112)			
310	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Linkage Period Plant Adjustment	(955,206)			(955,206)	
311	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Plant Test Year Adjustment	(550,486)				(550,486)
312	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Adjustment	(1,046,830)		(1,046,830)		
313	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	(8,598,635)	(6,046,112)	(1,046,830)	(955,206)	(550,486)
314									
315	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base					
316	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Linkage Period Plant Adjustment					
317	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Plant Test Year Adjustment					

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
318	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Adjustment					
319	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX					
320									
321	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base					
322	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Linkage Period Plant Adjustment					
323	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Plant Test Year Adjustment					
324	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS Unblending Adjustment					
325	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Subtotal 355000ERW-Tran Poles & Fixtures Radial Wholesale					
326									
327	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	Base	394,258	394,258			
328	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Linkage Period Plant Adjustment	61,691			61,691	
329	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Plant Test Year Adjustment	(2,334)				(2,334)
330	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	SPS Unblending Adjustment	(2,394)		(2,394)		
331	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	Subtotal 355010-Tran Poles & Fixtures-Prod	451,221	394,258	(2,394)	61,691	(2,334)
332									
333	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	Base	(549,531)	(549,531)			
334	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Linkage Period Plant Adjustment	(284,219)			(284,219)	
335	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Plant Test Year Adjustment	(145,935)				(145,935)
336	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	SPS Unblending Adjustment	(60,604)		(60,604)		
337	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	Subtotal 355045-Tran Poles & Fixtures-Wind	(1,040,289)	(549,531)	(60,604)	(284,219)	(145,935)
338									
339	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	Base	(33,118,282)	(33,118,282)			
340	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	SPS Linkage Period Plant Adjustment	(3,920,587)			(3,920,587)	
341	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	SPS Plant Test Year Adjustment	(2,455,483)				(2,455,483)
342	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	SPS Unblending Adjustment	810,029		810,029		
343	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D	(38,684,323)	(33,118,282)	810,029	(3,920,587)	(2,455,483)
344									
345	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	(2,603,316)	(2,603,316)			
346	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Linkage Period Plant Adjustment	(308,184)			(308,184)	

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12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
347	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Plant Test Year Adjustment	(193,017)				(193,017)
348	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Adjustment	63,674		63,674		
349	65Net-Accum Depr End bal net of RWIP 350	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	(3,040,843)	(2,603,316)	63,674	(308,184)	(193,017)
351	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base					
352	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Linkage Period Plant Adjustment					
353	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Plant Test Year Adjustment					
354	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Adjustment					
355	65Net-Accum Depr End bal net of RWIP 356	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX					
357	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base					
358	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Linkage Period Plant Adjustment					
359	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Plant Test Year Adjustment					
360	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Adjustment					
361	65Net-Accum Depr End bal net of RWIP 362	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale					
363	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	Base	301,379	301,379			
364	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	SPS Linkage Period Plant Adjustment	(68,564)			(68,564)	
365	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	SPS Plant Test Year Adjustment	(1,201)				(1,201)
366	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Adjustment	488		488		
367	65Net-Accum Depr End bal net of RWIP 368	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	232,102	301,379	488	(68,564)	(1,201)
369	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	Base	(264,965)	(264,965)			
370	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	SPS Linkage Period Plant Adjustment	(107,599)			(107,599)	
371	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	SPS Plant Test Year Adjustment	(55,263)				(55,263)
372	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Adjustment	18,791		18,791		
373	65Net-Accum Depr End bal net of RWIP 374	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	(409,035)	(264,965)	18,791	(107,599)	(55,263)
375	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	Base	(58,257)	(58,257)			



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12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
376	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	SPS Linkage Period Plant Adjustment	(5,792)			(5,792)	
377	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	SPS Plant Test Year Adjustment	(5,063)				(5,063)
378	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	SPS Unblending Adjustment	(17,125)		(17,125)		
379	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	(86,237)	(58,257)	(17,125)	(5,792)	(5,063)
380									
381	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	Base	(108,277)	(108,277)			
382	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	SPS Linkage Period Plant Adjustment	(7,864)			(7,864)	
383	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	SPS Plant Test Year Adjustment	(9,145)				(9,145)
384	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	SPS Unblending Adjustment	(30,483)		(30,483)		
385	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	Subtotal 358000-Tran UG Conductor & Devic	(155,769)	(108,277)	(30,483)	(7,864)	(9,145)
386									
387	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	Base	(7,605)	(7,605)			
388	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	SPS Linkage Period Plant Adjustment	(7,964)			(7,964)	
389	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	SPS Plant Test Year Adjustment	(749)				(749)
390	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	SPS Unblending Adjustment	141		141		
391	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai	(16,177)	(7,605)	141	(7,964)	(749)
392									
393	65Net-Accum Depr End bal net of RWIP	Transmission		<b>Subtotal Transmission</b>	(248,145,950)	(196,120,672)	(15,570,184)	(22,634,515)	(13,820,579)
394									
395	65Net-Accum Depr End bal net of RWIP	Distribution	360001E-Dist Land Owned in Fee	Base					
396	65Net-Accum Depr End bal net of RWIP	Distribution	360001E-Dist Land Owned in Fee	Subtotal 360001E-Dist Land Owned in Fee					
397									
398	65Net-Accum Depr End bal net of RWIP	Distribution	360004-Dist Land Rights-NM	Base	(1,529,421)	(1,529,421)			
399	65Net-Accum Depr End bal net of RWIP	Distribution	360004-Dist Land Rights-NM	SPS Linkage Period Plant Adjustment	(242,283)			(242,283)	
400	65Net-Accum Depr End bal net of RWIP	Distribution	360004-Dist Land Rights-NM	SPS Plant Test Year Adjustment	(134,209)				(134,209)
401	65Net-Accum Depr End bal net of RWIP	Distribution	360004-Dist Land Rights-NM	Subtotal 360004-Dist Land Rights-NM	(1,905,914)	(1,529,421)		(242,283)	(134,209)
402									
403	65Net-Accum Depr End bal net of RWIP	Distribution	360005-Dist Land Rights-TX	Base					
404	65Net-Accum Depr End bal net of RWIP	Distribution	360005-Dist Land Rights-TX	SPS Linkage Period Plant Adjustment					

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
405	65Net-Accum Depr End bal net of RWIP	Distribution	360005-Dist Land Rights-TX	SPS Plant Test Year Adjustment					
406	65Net-Accum Depr End bal net of RWIP	Distribution	360005-Dist Land Rights-TX	Subtotal 360005-Dist Land Rights-TX					
407									
408	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	Base	(1,789,603)	(1,789,603)			
409	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	SPS Linkage Period Plant Adjustment	(314,476)			(314,476)	
410	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	SPS Plant Test Year Adjustment	(90,881)				(90,881)
411	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv	(2,194,960)	(1,789,603)		(314,476)	(90,881)
412									
413	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	Base	(23,255,190)	(23,255,190)			
414	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	SPS Linkage Period Plant Adjustment	(1,462,178)			(1,462,178)	
415	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	SPS Plant Test Year Adjustment	(1,112,497)				(1,112,497)
416	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq	(25,829,866)	(23,255,190)		(1,462,178)	(1,112,497)
417									
418	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	Base	(26,607,247)	(26,607,247)			
419	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	SPS Linkage Period Plant Adjustment	(1,699,642)			(1,699,642)	
420	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	SPS Plant Test Year Adjustment	(1,367,679)				(1,367,679)
421	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt	(29,674,568)	(26,607,247)		(1,699,642)	(1,367,679)
422									
423	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	Base	(10,749,953)	(10,749,953)			
424	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	SPS Linkage Period Plant Adjustment	(585,268)			(585,268)	
425	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	SPS Plant Test Year Adjustment	(531,030)				(531,030)
426	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic	(11,866,251)	(10,749,953)		(585,268)	(531,030)
427									
428	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	Base	(3,149,660)	(3,149,660)			
429	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	SPS Linkage Period Plant Adjustment	(216,221)			(216,221)	
430	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	SPS Plant Test Year Adjustment	(164,941)				(164,941)
431	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	(3,530,823)	(3,149,660)		(216,221)	(164,941)
432									
433	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	Base	(3,739,189)	(3,739,189)			

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
434	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	SPS Linkage Period Plant Adjustment	(276,021)			(276,021)	
435	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	SPS Plant Test Year Adjustment	(191,847)				(191,847)
436	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D	(4,207,057)	(3,739,189)		(276,021)	(191,847)
437									
438	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	Base	(17,236,104)	(17,236,104)			
439	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	SPS Linkage Period Plant Adjustment	(640,927)			(640,927)	
440	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	SPS Plant Test Year Adjustment	(500,276)				(500,276)
441	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer	(18,377,308)	(17,236,104)		(640,927)	(500,276)
442									
443	65Net-Accum Depr End bal net of RWIP	Distribution	369000E-Distribution Services	Base	1,287	1,287			
444	65Net-Accum Depr End bal net of RWIP	Distribution	369000E-Distribution Services	Subtotal 369000E-Distribution Services	1,287	1,287			
445									
446	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	Base	(9,028,568)	(9,028,568)			
447	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	SPS Linkage Period Plant Adjustment	(441,256)			(441,256)	
448	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	SPS Plant Test Year Adjustment	(265,007)				(265,007)
449	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O	(9,734,830)	(9,028,568)		(441,256)	(265,007)
450									
451	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	Base	(11,292,632)	(11,292,632)			
452	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	SPS Linkage Period Plant Adjustment	(551,851)			(551,851)	
453	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	SPS Plant Test Year Adjustment	(331,460)				(331,460)
454	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U	(12,175,943)	(11,292,632)		(551,851)	(331,460)
455									
456	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	Base	(9,422,651)	(9,422,651)			
457	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	SPS Base Data - Distribution Meters to Wholesale	82,146	82,146			
458	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	SPS Linkage Period Plant Adjustment	(636,723)			(636,723)	
459	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	SPS Plant Test Year Adjustment	(432,230)				(432,230)
460	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	Subtotal 370000E-Distribution Meter	(10,409,458)	(9,340,505)		(636,723)	(432,230)
461									
462	65Net-Accum Depr End bal net of RWIP	Distribution	370020-Distr Meters AGIS AMI	Base					

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12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
463	65Net-Accum Depr End bal net of RWIP	Distribution	370020-Distr Meters AGIS AMI	Subtotal 370020-Distr Meters AGIS AMI					
464									
465	65Net-Accum Depr End bal net of RWIP	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Linkage Period Plant Adjustment	2,585			2,585	
466	65Net-Accum Depr End bal net of RWIP	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Plant Test Year Adjustment	112,044				112,044
467	65Net-Accum Depr End bal net of RWIP	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	Subtotal 370020R-Distr Meters AGIS AMI-Retail Allocated	114,630			2,585	112,044
468									
469	65Net-Accum Depr End bal net of RWIP	Distribution	371000E-Dist Inst on Cust Premis	Base	(5,651,023)	(5,651,023)			
470	65Net-Accum Depr End bal net of RWIP	Distribution	371000E-Dist Inst on Cust Premis	SPS Linkage Period Plant Adjustment					
471	65Net-Accum Depr End bal net of RWIP	Distribution	371000E-Dist Inst on Cust Premis	SPS Plant Test Year Adjustment					
472	65Net-Accum Depr End bal net of RWIP	Distribution	371000E-Dist Inst on Cust Premis	Subtotal 371000E-Dist Inst on Cust Premis	(5,651,023)	(5,651,023)			
473									
474	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	Base	(1,569,897)	(1,569,897)			
475	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	SPS Linkage Period Plant Adjustment	455,791			455,791	
476	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	SPS Plant Test Year Adjustment	244,504				244,504
477	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy	(869,602)	(1,569,897)		455,791	244,504
478									
479	65Net-Accum Depr End bal net of RWIP	Distribution		<b>Subtotal Distribution</b>	<b>(136,311,686)</b>	<b>(124,937,707)</b>		<b>(6,608,471)</b>	<b>(4,765,508)</b>
480									
481	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	Base	(7,310)	(7,310)			
482	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	SPS Linkage Period Plant Adjustment	(277)			(277)	
483	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	SPS Plant Test Year Adjustment	(139)				(139)
484	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	SPS Unblending Adjustment	108		108		
485	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	Subtotal 389002-General Land Rights	(7,618)	(7,310)	108	(277)	(139)
486									
487	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	Base	(8,361,501)	(8,361,501)			
488	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	SPS Base Data - General Call Center	1,129,467	1,129,467			
489	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	SPS Linkage Period Plant Adjustment	(666,825)			(666,825)	
490	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	SPS Plant Test Year Adjustment	(296,100)				(296,100)
491	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	SPS Unblending Adjustment	1,349,545		1,349,545		

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
492	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	Subtotal 390000-Genl Structures & Improv	(6,845,412)	(7,232,033)	1,349,545	(666,825)	(296,100)
493									
494	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	Base	(342,796)	(342,796)			
495	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	SPS Linkage Period Plant Adjustment	(65,979)			(65,979)	
496	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	SPS Plant Test Year Adjustment	(32,989)				(32,989)
497	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	SPS Unblending Adjustment	30		30		
498	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	Subtotal 390007-Genl Str & Imp Lease Bld	(441,734)	(342,796)	30	(65,979)	(32,989)
499									
500	65Net-Accum Depr End bal net of RWIP	General	390050-Genl Str & Imp-Call Center	SPS Base Data - General Call Center	(1,006,984)	(1,006,984)			
501	65Net-Accum Depr End bal net of RWIP	General	390050-Genl Str & Imp-Call Center	Subtotal 390050-Genl Str & Imp-Call Center	(1,006,984)	(1,006,984)			
502									
503	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	Base	(2,368,988)	(2,368,988)			
504	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	SPS Base Data - Reclass Retail Allocated	243	243			
505	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	SPS Linkage Period Plant Adjustment	(366,333)			(366,333)	
506	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	SPS Plant Test Year Adjustment	(199,383)				(199,383)
507	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	SPS Unblending Adjustment	89,117		89,117		
508	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	Subtotal 391000-General Office Furn & E	(2,845,345)	(2,368,745)	89,117	(366,333)	(199,383)
509									
510	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(217)	(217)			
511	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	SPS Linkage Period Plant Adjustment	(306)			(306)	
512	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	SPS Plant Test Year Adjustment	(153)				(153)
513	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	Subtotal 391000R-General Office Furn & E-Retail Allocated	(675)	(217)		(306)	(153)
514									
515	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	Base	(20,401,559)	(20,401,559)			
516	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	SPS Base Data - Reclass Retail Allocated	36,026	36,026			
517	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	SPS Linkage Period Plant Adjustment	(5,981,813)			(5,981,813)	
518	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	SPS Plant Test Year Adjustment	(3,115,460)				(3,115,460)
519	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	SPS Unblending Adjustment	1,341,996		1,341,996		
520	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	Subtotal 391004-General Info Sys Computer	(28,120,810)	(20,365,533)	1,341,996	(5,981,813)	(3,115,460)

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12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
521									
522	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(32,120)	(32,120)			
523	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	SPS Linkage Period Plant Adjustment	(46,147)			(46,147)	
524	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	SPS Plant Test Year Adjustment	(23,074)				(23,074)
525	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	Subtotal 391004R-General Info Sys Computer-Retail Allocated	(101,341)	(32,120)		(46,147)	(23,074)
526									
527	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	Base	(642,202)	(642,202)			
528	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	SPS Linkage Period Plant Adjustment	(41,109)			(41,109)	
529	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	SPS Plant Test Year Adjustment	(34,148)				(34,148)
530	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	SPS Unblending Adjustment	76,904		76,904		
531	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	(640,556)	(642,202)	76,904	(41,109)	(34,148)
532									
533	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	Base	(12,659,390)	(12,659,390)			
534	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	SPS Linkage Period Plant Adjustment	(1,511,848)			(1,511,848)	
535	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	SPS Plant Test Year Adjustment	(776,573)				(776,573)
536	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	SPS Unblending Adjustment	482,050		482,050		
537	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	(14,465,760)	(12,659,390)	482,050	(1,511,848)	(776,573)
538									
539	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	Base	(1,538,132)	(1,538,132)			
540	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	SPS Linkage Period Plant Adjustment	(119,395)			(119,395)	
541	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	SPS Plant Test Year Adjustment	(104,509)				(104,509)
542	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	SPS Unblending Adjustment	(236,748)		(236,748)		
543	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	(1,998,784)	(1,538,132)	(236,748)	(119,395)	(104,509)
544									
545	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	Base	(9,706,281)	(9,706,281)			
546	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	SPS Linkage Period Plant Adjustment	(975,584)			(975,584)	
547	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	SPS Plant Test Year Adjustment	(651,313)				(651,313)
548	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	SPS Unblending Adjustment	(920,448)		(920,448)		
549	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	(12,253,625)	(9,706,281)	(920,448)	(975,584)	(651,313)

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G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
550									
551	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	Base	(112,967)	(112,967)			
552	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	SPS Linkage Period Plant Adjustment	(3,515)			(3,515)	
553	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	SPS Plant Test Year Adjustment	(4,325)				(4,325)
554	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	SPS Unblending Adjustment	21,066		21,066		
555	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	(99,741)	(112,967)	21,066	(3,515)	(4,325)
556									
557	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	Base	(4,413,289)	(4,413,289)			
558	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	SPS Linkage Period Plant Adjustment	(626,081)			(626,081)	
559	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	SPS Plant Test Year Adjustment	(226,585)				(226,585)
560	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	SPS Unblending Adjustment	56,613		56,613		
561	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	(5,209,343)	(4,413,289)	56,613	(626,081)	(226,585)
562									
563	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	Base	(3,294,464)	(3,294,464)			
564	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	SPS Linkage Period Plant Adjustment	(127,515)			(127,515)	
565	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	SPS Plant Test Year Adjustment	(156,678)				(156,678)
566	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	SPS Unblending Adjustment	(33,713)		(33,713)		
567	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	(3,612,370)	(3,294,464)	(33,713)	(127,515)	(156,678)
568									
569	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	Base	(2,704,208)	(2,704,208)			
570	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	SPS Linkage Period Plant Adjustment	(409,198)			(409,198)	
571	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	SPS Plant Test Year Adjustment	(217,662)				(217,662)
572	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	SPS Unblending Adjustment	(750,251)		(750,251)		
573	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E	(4,081,320)	(2,704,208)	(750,251)	(409,198)	(217,662)
574									
575	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	Base	(19,690,788)	(19,690,788)			
576	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	SPS Linkage Period Plant Adjustment	(493,631)			(493,631)	
577	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	SPS Plant Test Year Adjustment	(610,233)				(610,233)
578	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	SPS Unblending Adjustment	2,403,527		2,403,527		

Southwestern Public Service Company

12 Months Ending June 2024  
G.2 Accum Depr Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
579	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	Subtotal 397000-General Communication E	(18,391,124)	(19,690,788)	2,403,527	(493,631)	(610,233)
580									
581	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	Base	(4,918,083)	(4,918,083)			
582	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	SPS Linkage Period Plant Adjustment	(764,438)			(764,438)	
583	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	SPS Plant Test Year Adjustment	(382,189)				(382,189)
584	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	SPS Unblending Adjustment	1,372,377		1,372,377		
585	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	Subtotal 397010-General Comm Eq Two Wa	(4,692,332)	(4,918,083)	1,372,377	(764,438)	(382,189)
586									
587	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	Base	(4,443)	(4,443)			
588	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	SPS Linkage Period Plant Adjustment	(727)			(727)	
589	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	SPS Plant Test Year Adjustment	(364)				(364)
590	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	SPS Unblending Adjustment	1,208		1,208		
591	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	Subtotal 397020-General Comm Eq AE	(4,326)	(4,443)	1,208	(727)	(364)
592									
593	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	Base	(3,353,728)	(3,353,728)			
594	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	SPS Base Data - Reclass Retail Allocated	117,584	117,584			
595	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	SPS Linkage Period Plant Adjustment	(282,198)			(282,198)	
596	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	SPS Plant Test Year Adjustment	(68,472)				(68,472)
597	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	SPS Unblending Adjustment	1,046,513		1,046,513		
598	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	Subtotal 397030-General Comm Eq EM	(2,540,300)	(3,236,144)	1,046,513	(282,198)	(68,472)
599									
600	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	SPS Base Data - Reclass Retail Allocated	(104,832)	(104,832)			
601	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	SPS Linkage Period Plant Adjustment	(209,672)			(209,672)	
602	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	SPS Plant Test Year Adjustment	(170,485)				(170,485)
603	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	Subtotal 397030R-General Comm Eq EM-Retail Related	(484,989)	(104,832)		(209,672)	(170,485)
604									
605	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	Base	(709,723)	(709,723)			
606	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	SPS Linkage Period Plant Adjustment	(23,373)			(23,373)	
607	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	SPS Plant Test Year Adjustment	(31,756)				(31,756)





Southwestern Public Service Company

12 Months Ending June 2024  
G.3 Other Plant Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
1	22-CWIP End Bal	Intangible	105000-Held for Future Us	Base	1,897,035	1,897,035		554,722	554,722	
2	22-CWIP End Bal	Intangible	105000-Held for Future Us	SPS Remove CWIP from Ratebase	(1,897,035)		(1,897,035)	(554,722)		(554,722)
3	22-CWIP End Bal	Intangible	105000-Held for Future Us	Subtotal 105000-Held for Future Us	0	1,897,035	(1,897,035)		554,722	(554,722)
4										
5	22-CWIP End Bal	Intangible	303003-Intg Misc Computr Softwar	Base	807,630	807,630		284,351	284,351	
6	22-CWIP End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS Remove CWIP from Ratebase	(807,630)		(807,630)	(284,351)		(284,351)
7	22-CWIP End Bal	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	(0)	807,630	(807,630)		284,351	(284,351)
8										
9	22-CWIP End Bal	Intangible	303004-Intg Misc Computr Softwar	Base	9,373,568	9,373,568		3,300,256	3,300,256	
10	22-CWIP End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Remove CWIP from Ratebase	(9,373,568)		(9,373,568)	(3,300,256)		(3,300,256)
11	22-CWIP End Bal	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar	(0)	9,373,568	(9,373,568)		3,300,256	(3,300,256)
12										
13	22-CWIP End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Base	(272)	(272)		(96)	(96)	
14	22-CWIP End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS Remove CWIP from Ratebase	272		272	96		96
15	22-CWIP End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y		(272)	272		(96)	96
16										
17	22-CWIP End Bal	Intangible	303007-Intg Misc Computr Softwar	Base	16,249,463	16,249,463		5,721,129	5,721,129	
18	22-CWIP End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS Remove CWIP from Ratebase	(16,249,463)		(16,249,463)	(5,721,129)		(5,721,129)
19	22-CWIP End Bal	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar	0	16,249,463	(16,249,463)		5,721,129	(5,721,129)
20										
21	22-CWIP End Bal	Intangible	303010-Intg Misc Computr Softwar	Base	5,508,045	5,508,045		1,939,279	1,939,279	
22	22-CWIP End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Remove CWIP from Ratebase	(5,508,045)		(5,508,045)	(1,939,279)		(1,939,279)
23	22-CWIP End Bal	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar	0	5,508,045	(5,508,045)		1,939,279	(1,939,279)
24										
25	22-CWIP End Bal	Intangible	303014-Intg CRS Computr Softwar	Base	1,155,469	1,155,469		362,702	362,702	
26	22-CWIP End Bal	Intangible	303014-Intg CRS Computr Softwar	SPS Remove CWIP from Ratebase	(1,155,469)		(1,155,469)	(362,702)		(362,702)
27	22-CWIP End Bal	Intangible	303014-Intg CRS Computr Softwar	Subtotal 303014-Intg CRS Computr Softwar		1,155,469	(1,155,469)		362,702	(362,702)
28										
29	22-CWIP End Bal	Intangible		<b>Subtotal Intangible</b>	0	34,990,937	(34,990,937)		12,162,344	(12,162,344)
30										
31	22-CWIP End Bal	Production	310002-Steam Prod Land Rights	Base	916	916		352	352	
32	22-CWIP End Bal	Production	310002-Steam Prod Land Rights	SPS Remove CWIP from Ratebase	(916)		(916)	(352)		(352)
33	22-CWIP End Bal	Production	310002-Steam Prod Land Rights	Subtotal 310002-Steam Prod Land Rights		916	(916)		352	(352)
34										
35	22-CWIP End Bal	Production	311000E-Steam Prod Str & Improv	Base	13,413,209	13,413,209		5,160,239	5,160,239	
36	22-CWIP End Bal	Production	311000E-Steam Prod Str & Improv	SPS Remove CWIP from Ratebase	(13,413,209)		(13,413,209)	(5,160,239)		(5,160,239)
37	22-CWIP End Bal	Production	311000E-Steam Prod Str & Improv	Subtotal 311000E-Steam Prod Str & Improv	0	13,413,209	(13,413,209)		5,160,239	(5,160,239)



Southwestern Public Service Company

12 Months Ending June 2024  
G.3 Other Plant Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
75	22-CWIP End Bal	Production	343000-Other Prod Prime Mover	Base	50,585	50,585		19,461	19,461	
76	22-CWIP End Bal	Production	343000-Other Prod Prime Mover	SPS Remove CWIP from Ratebase	(50,585)		(50,585)	(19,461)		(19,461)
77	22-CWIP End Bal	Production	343000-Other Prod Prime Mover	Subtotal 343000-Other Prod Prime Mover	(0)	50,585	(50,585)		19,461	(19,461)
78										
79	22-CWIP End Bal	Production	344000E-Other Prod Generator	Base	2,859,063	2,859,063		1,099,919	1,099,919	
80	22-CWIP End Bal	Production	344000E-Other Prod Generator	SPS Remove CWIP from Ratebase	(2,859,063)		(2,859,063)	(1,099,919)		(1,099,919)
81	22-CWIP End Bal	Production	344000E-Other Prod Generator	Subtotal 344000E-Other Prod Generator		2,859,063	(2,859,063)		1,099,919	(1,099,919)
82										
83	22-CWIP End Bal	Production	344045-Other Prod Generator-Wind	Base	2,256,806	2,256,806		884,422	884,422	
84	22-CWIP End Bal	Production	344045-Other Prod Generator-Wind	SPS Remove CWIP from Ratebase	(2,256,806)		(2,256,806)	(884,422)		(884,422)
85	22-CWIP End Bal	Production	344045-Other Prod Generator-Wind	Subtotal 344045-Other Prod Generator-Wind	(0)	2,256,806	(2,256,806)		884,422	(884,422)
86										
87	22-CWIP End Bal	Production	345000E-Other Prod Access Elect Equip	Base	92,648	92,648		35,643	35,643	
88	22-CWIP End Bal	Production	345000E-Other Prod Access Elect Equip	SPS Remove CWIP from Ratebase	(92,648)		(92,648)	(35,643)		(35,643)
89	22-CWIP End Bal	Production	345000E-Other Prod Access Elect Equip	Subtotal 345000E-Other Prod Access Elect Equip		92,648	(92,648)		35,643	(35,643)
90										
91	22-CWIP End Bal	Production	345045-Other Prod Acc El Eq-Wind	Base	116,118	116,118		45,506	45,506	
92	22-CWIP End Bal	Production	345045-Other Prod Acc El Eq-Wind	SPS Remove CWIP from Ratebase	(116,118)		(116,118)	(45,506)		(45,506)
93	22-CWIP End Bal	Production	345045-Other Prod Acc El Eq-Wind	Subtotal 345045-Other Prod Acc El Eq-Wind		116,118	(116,118)		45,506	(45,506)
94										
95	22-CWIP End Bal	Production	346000E-Other Prod Misc Pwr P	Base	12,426	12,426		4,780	4,780	
96	22-CWIP End Bal	Production	346000E-Other Prod Misc Pwr P	SPS Remove CWIP from Ratebase	(12,426)		(12,426)	(4,780)		(4,780)
97	22-CWIP End Bal	Production	346000E-Other Prod Misc Pwr P	Subtotal 346000E-Other Prod Misc Pwr P	(0)	12,426	(12,426)		4,780	(4,780)
98										
99	22-CWIP End Bal	Production		<b>Subtotal Production</b>	0	41,789,604	(41,789,604)		16,095,527	(16,095,527)
100										
101	22-CWIP End Bal	Transmission	350001-Tran Land Owned in Fe	Base	70,806	70,806		20,705	20,705	
102	22-CWIP End Bal	Transmission	350001-Tran Land Owned in Fe	SPS Remove CWIP from Ratebase	(70,806)		(70,806)	(20,705)		(20,705)
103	22-CWIP End Bal	Transmission	350001-Tran Land Owned in Fe	Subtotal 350001-Tran Land Owned in Fe		70,806	(70,806)		20,705	(20,705)
104										
105	22-CWIP End Bal	Transmission	350002E-Transmission Land Right	Base	780,297	780,297		228,171	228,171	
106	22-CWIP End Bal	Transmission	350002E-Transmission Land Right	SPS Remove CWIP from Ratebase	(780,297)		(780,297)	(228,171)		(228,171)
107	22-CWIP End Bal	Transmission	350002E-Transmission Land Right	Subtotal 350002E-Transmission Land Right	(0)	780,297	(780,297)		228,171	(228,171)
108										
109	22-CWIP End Bal	Transmission	352000-Transmission Str & Improv	Base	551,075	551,075		161,143	161,143	
110	22-CWIP End Bal	Transmission	352000-Transmission Str & Improv	SPS Remove CWIP from Ratebase	(551,075)		(551,075)	(161,143)		(161,143)
111	22-CWIP End Bal	Transmission	352000-Transmission Str & Improv	Subtotal 352000-Transmission Str & Improv	0	551,075	(551,075)		161,143	(161,143)

Southwestern Public Service Company

12 Months Ending June 2024  
G.3 Other Plant Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
112										
113	22-CWIP End Bal	Transmission	353000E-Transmission Station	Base	11,714,958	11,714,958		3,425,636	3,425,636	
114	22-CWIP End Bal	Transmission	353000E-Transmission Station	SPS Remove CWIP from Ratebase	(11,714,958)		(11,714,958)	(3,425,636)		(3,425,636)
115	22-CWIP End Bal	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	(0)	11,714,958	(11,714,958)		3,425,636	(3,425,636)
116										
117	22-CWIP End Bal	Transmission	354000E-Tran Towers & Fixture	Base	13,812	13,812		4,039	4,039	
118	22-CWIP End Bal	Transmission	354000E-Tran Towers & Fixture	SPS Remove CWIP from Ratebase	(13,812)		(13,812)	(4,039)		(4,039)
119	22-CWIP End Bal	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture		13,812	(13,812)		4,039	(4,039)
120										
121	22-CWIP End Bal	Transmission	355000E-Tran Poles & Fixture	Base	16,198,636	16,198,636		4,736,734	4,736,734	
122	22-CWIP End Bal	Transmission	355000E-Tran Poles & Fixture	SPS Remove CWIP from Ratebase	(16,198,636)		(16,198,636)	(4,736,734)		(4,736,734)
123	22-CWIP End Bal	Transmission	355000E-Tran Poles & Fixture	Subtotal 355000E-Tran Poles & Fixture		16,198,636	(16,198,636)		4,736,734	(4,736,734)
124										
125	22-CWIP End Bal	Transmission	356000E-Tran OH Conductor & D	Base	6,176,483	6,176,483		1,806,100	1,806,100	
126	22-CWIP End Bal	Transmission	356000E-Tran OH Conductor & D	SPS Remove CWIP from Ratebase	(6,176,483)		(6,176,483)	(1,806,100)		(1,806,100)
127	22-CWIP End Bal	Transmission	356000E-Tran OH Conductor & D	Subtotal 356000E-Tran OH Conductor & D		6,176,483	(6,176,483)		1,806,100	(1,806,100)
128										
129	22-CWIP End Bal	Transmission	357000E-Tran Underground Cond	Base	320	320		94	94	
130	22-CWIP End Bal	Transmission	357000E-Tran Underground Cond	SPS Remove CWIP from Ratebase	(320)		(320)	(94)		(94)
131	22-CWIP End Bal	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond		320	(320)		94	(94)
132										
133	22-CWIP End Bal	Transmission	359000-Transmission Road & Trai	Base	174	174		51	51	
134	22-CWIP End Bal	Transmission	359000-Transmission Road & Trai	SPS Remove CWIP from Ratebase	(174)		(174)	(51)		(51)
135	22-CWIP End Bal	Transmission	359000-Transmission Road & Trai	Subtotal 359000-Transmission Road & Trai	0	174	(174)		51	(51)
136										
137	22-CWIP End Bal	Transmission		<b>Subtotal Transmission</b>	<b>(0)</b>	<b>35,506,560</b>	<b>(35,506,560)</b>		<b>10,382,672</b>	<b>(10,382,672)</b>
138										
139	22-CWIP End Bal	Distribution	360001E-Dist Land Owned in Fee	Base	18,204	18,204		15,330	15,330	
140	22-CWIP End Bal	Distribution	360001E-Dist Land Owned in Fee	SPS Remove CWIP from Ratebase	(18,204)		(18,204)	(15,330)		(15,330)
141	22-CWIP End Bal	Distribution	360001E-Dist Land Owned in Fee	Subtotal 360001E-Dist Land Owned in Fee	0	18,204	(18,204)		15,330	(15,330)
142										
143	22-CWIP End Bal	Distribution	361000E-Str & Improv	Base	1,254,384	1,254,384		149,396	149,396	
144	22-CWIP End Bal	Distribution	361000E-Str & Improv	SPS Remove CWIP from Ratebase	(1,254,384)		(1,254,384)	(149,396)		(149,396)
145	22-CWIP End Bal	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv		1,254,384	(1,254,384)		149,396	(149,396)
146										
147	22-CWIP End Bal	Distribution	362000E-Other Eq	Base	12,076,847	12,076,847		1,198,326	1,198,326	
148	22-CWIP End Bal	Distribution	362000E-Other Eq	SPS Remove CWIP from Ratebase	(12,076,847)		(12,076,847)	(1,198,326)		(1,198,326)

Southwestern Public Service Company

12 Months Ending June 2024  
G.3 Other Plant Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
149	22-CWIP End Bal	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq		12,076,847	(12,076,847)		1,198,326	(1,198,326)
150										
151	22-CWIP End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Base	4,618,553	4,618,553		1,886,730	1,886,730	
152	22-CWIP End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS Remove CWIP from Ratebase	(4,618,553)		(4,618,553)	(1,886,730)		(1,886,730)
153	22-CWIP End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt		4,618,553	(4,618,553)		1,886,730	(1,886,730)
154										
155	22-CWIP End Bal	Distribution	365000-Dist OH Conductor & Devic	Base	3,571,462	3,571,462		1,846,593	1,846,593	
156	22-CWIP End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS Remove CWIP from Ratebase	(3,571,462)		(3,571,462)	(1,846,593)		(1,846,593)
157	22-CWIP End Bal	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic		3,571,462	(3,571,462)		1,846,593	(1,846,593)
158										
159	22-CWIP End Bal	Distribution	366000E-Dist Underground Cond	Base	403,532	403,532		56,553	56,553	
160	22-CWIP End Bal	Distribution	366000E-Dist Underground Cond	SPS Remove CWIP from Ratebase	(403,532)		(403,532)	(56,553)		(56,553)
161	22-CWIP End Bal	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond		403,532	(403,532)		56,553	(56,553)
162										
163	22-CWIP End Bal	Distribution	367000E-Dist UG Conductor & D	Base	976,987	976,987		260,403	260,403	
164	22-CWIP End Bal	Distribution	367000E-Dist UG Conductor & D	SPS Remove CWIP from Ratebase	(976,987)		(976,987)	(260,403)		(260,403)
165	22-CWIP End Bal	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D		976,987	(976,987)		260,403	(260,403)
166										
167	22-CWIP End Bal	Distribution	368000E-Dist Line Transformer	Base	2,387,323	2,387,323				
168	22-CWIP End Bal	Distribution	368000E-Dist Line Transformer	SPS Remove CWIP from Ratebase	(2,387,323)		(2,387,323)			
169	22-CWIP End Bal	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer		2,387,323	(2,387,323)			
170										
171	22-CWIP End Bal	Distribution	369000E-Distribution Services	Base	(4,189)	(4,189)				
172	22-CWIP End Bal	Distribution	369000E-Distribution Services	SPS Remove CWIP from Ratebase	4,189		4,189			
173	22-CWIP End Bal	Distribution	369000E-Distribution Services	Subtotal 369000E-Distribution Services		(4,189)	4,189			
174										
175	22-CWIP End Bal	Distribution	369010-Distribution Services O	Base	4	4				
176	22-CWIP End Bal	Distribution	369010-Distribution Services O	SPS Remove CWIP from Ratebase	(4)		(4)			
177	22-CWIP End Bal	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O		4	(4)			
178										
179	22-CWIP End Bal	Distribution	369020-Distribution Services U	Base	8	8				
180	22-CWIP End Bal	Distribution	369020-Distribution Services U	SPS Remove CWIP from Ratebase	(8)		(8)			
181	22-CWIP End Bal	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U		8	(8)			
182										
183	22-CWIP End Bal	Distribution	370020-Distr Meters AGIS AMI	Base	30,104	30,104		1,505	1,505	
184	22-CWIP End Bal	Distribution	370020-Distr Meters AGIS AMI	SPS Remove CWIP from Ratebase	(30,104)		(30,104)	(1,505)		(1,505)
185	22-CWIP End Bal	Distribution	370020-Distr Meters AGIS AMI	Subtotal 370020-Distr Meters AGIS AMI		30,104	(30,104)		1,505	(1,505)

Southwestern Public Service Company

12 Months Ending June 2024  
G.3 Other Plant Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
186										
187	22-CWIP End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	Base	1,000	1,000		1,000	1,000	
188	22-CWIP End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	SPS Eliminate NM TEP Rider - Capital	(1,000)		(1,000)	(1,000)		(1,000)
189	22-CWIP End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	Subtotal 371040-Dist Inst on Cust Prm-EV		1,000	(1,000)		1,000	(1,000)
190										
191	22-CWIP End Bal	Distribution	373000-Dist Street Light & Sg Sy	Base	6,841	6,841		2,087	2,087	
192	22-CWIP End Bal	Distribution	373000-Dist Street Light & Sg Sy	SPS Remove CWIP from Ratebase	(6,841)		(6,841)	(2,087)		(2,087)
193	22-CWIP End Bal	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy		6,841	(6,841)		2,087	(2,087)
194										
195	22-CWIP End Bal	Distribution		<b>Subtotal Distribution</b>	0	25,341,061	(25,341,061)		5,417,922	(5,417,922)
196										
197	22-CWIP End Bal	General	389001-General Land Owned in Fe	Base	10,792	10,792		3,800	3,800	
198	22-CWIP End Bal	General	389001-General Land Owned in Fe	SPS Remove CWIP from Ratebase	(10,792)		(10,792)	(3,800)		(3,800)
199	22-CWIP End Bal	General	389001-General Land Owned in Fe	Subtotal 389001-General Land Owned in Fe	(0)	10,792	(10,792)		3,800	(3,800)
200										
201	22-CWIP End Bal	General	390000-Genl Structures & Improv	Base	83,975	83,975		29,566	29,566	
202	22-CWIP End Bal	General	390000-Genl Structures & Improv	SPS Remove CWIP from Ratebase	(83,975)		(83,975)	(29,566)		(29,566)
203	22-CWIP End Bal	General	390000-Genl Structures & Improv	Subtotal 390000-Genl Structures & Improv	0	83,975	(83,975)		29,566	(29,566)
204										
205	22-CWIP End Bal	General	391000-General Office Furn & E	Base	618,517	618,517		217,768	217,768	
206	22-CWIP End Bal	General	391000-General Office Furn & E	SPS Remove CWIP from Ratebase	(618,517)		(618,517)	(217,768)		(217,768)
207	22-CWIP End Bal	General	391000-General Office Furn & E	Subtotal 391000-General Office Furn & E	0	618,517	(618,517)		217,768	(217,768)
208										
209	22-CWIP End Bal	General	391004-General Info Sys Computer	Base	5,993,056	5,993,056		2,110,042	2,110,042	
210	22-CWIP End Bal	General	391004-General Info Sys Computer	SPS Remove CWIP from Ratebase	(5,993,056)		(5,993,056)	(2,110,042)		(2,110,042)
211	22-CWIP End Bal	General	391004-General Info Sys Computer	Subtotal 391004-General Info Sys Computer	0	5,993,056	(5,993,056)		2,110,042	(2,110,042)
212										
213	22-CWIP End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	Base	550,415	550,415		193,791	193,791	
214	22-CWIP End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Remove CWIP from Ratebase	(550,415)		(550,415)	(193,791)		(193,791)
215	22-CWIP End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	Subtotal 391005-Genl Off Eq-Comp 3 Yr Life		550,415	(550,415)		193,791	(193,791)
216										
217	22-CWIP End Bal	General	392010-General Transp Eq Grp	Base	27,590	27,590		9,714	9,714	
218	22-CWIP End Bal	General	392010-General Transp Eq Grp	SPS Remove CWIP from Ratebase	(27,590)		(27,590)	(9,714)		(9,714)
219	22-CWIP End Bal	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp		27,590	(27,590)		9,714	(9,714)
220										
221	22-CWIP End Bal	General	392020-General Transp Eq Grp 2	Base	472,962	472,962		166,521	166,521	
222	22-CWIP End Bal	General	392020-General Transp Eq Grp 2	SPS Remove CWIP from Ratebase	(472,962)		(472,962)	(166,521)		(166,521)

Southwestern Public Service Company

12 Months Ending June 2024  
G.3 Other Plant Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
223	22-CWIP End Bal	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2		472,962	(472,962)		166,521	(166,521)
224										
225	22-CWIP End Bal	General	392030-General Transp Eq Trailer	Base	75,495	75,495		26,580	26,580	
226	22-CWIP End Bal	General	392030-General Transp Eq Trailer	SPS Remove CWIP from Ratebase	(75,495)		(75,495)	(26,580)		(26,580)
227	22-CWIP End Bal	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	(0)	75,495	(75,495)		26,580	(26,580)
228										
229	22-CWIP End Bal	General	392040-General Transp Eq Grp 4	Base	320,607	320,607		112,880	112,880	
230	22-CWIP End Bal	General	392040-General Transp Eq Grp 4	SPS Remove CWIP from Ratebase	(320,607)		(320,607)	(112,880)		(112,880)
231	22-CWIP End Bal	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	(0)	320,607	(320,607)		112,880	(112,880)
232										
233	22-CWIP End Bal	General	393000-General Stores Equipmen	Base	(0)	(0)		(0)	(0)	
234	22-CWIP End Bal	General	393000-General Stores Equipmen	SPS Remove CWIP from Ratebase	0		0	0		0
235	22-CWIP End Bal	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	(0)	(0)	0		(0)	0
236										
237	22-CWIP End Bal	General	394000-General Tools & Shop Equi	Base	1,974,588	1,974,588		695,215	695,215	
238	22-CWIP End Bal	General	394000-General Tools & Shop Equi	SPS Remove CWIP from Ratebase	(1,974,588)		(1,974,588)	(695,215)		(695,215)
239	22-CWIP End Bal	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi		1,974,588	(1,974,588)		695,215	(695,215)
240										
241	22-CWIP End Bal	General	395000-General Laboratory Equi	Base	22,131	22,131		7,792	7,792	
242	22-CWIP End Bal	General	395000-General Laboratory Equi	SPS Remove CWIP from Ratebase	(22,131)		(22,131)	(7,792)		(7,792)
243	22-CWIP End Bal	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	0	22,131	(22,131)		7,792	(7,792)
244										
245	22-CWIP End Bal	General	396000-General Power Operated E	Base	25,512	25,512		8,982	8,982	
246	22-CWIP End Bal	General	396000-General Power Operated E	SPS Remove CWIP from Ratebase	(25,512)		(25,512)	(8,982)		(8,982)
247	22-CWIP End Bal	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E		25,512	(25,512)		8,982	(8,982)
248										
249	22-CWIP End Bal	General	397000-General Communication E	Base	15,578,182	15,578,182		5,484,784	5,484,784	
250	22-CWIP End Bal	General	397000-General Communication E	SPS Remove CWIP from Ratebase	(15,578,182)		(15,578,182)	(5,484,784)		(5,484,784)
251	22-CWIP End Bal	General	397000-General Communication E	Subtotal 397000-General Communication E	(0)	15,578,182	(15,578,182)		5,484,784	(5,484,784)
252										
253	22-CWIP End Bal	General	398000-General Miscellaneous E	Base	4,093	4,093		1,441	1,441	
254	22-CWIP End Bal	General	398000-General Miscellaneous E	SPS Remove CWIP from Ratebase	(4,093)		(4,093)	(1,441)		(1,441)
255	22-CWIP End Bal	General	398000-General Miscellaneous E	Subtotal 398000-General Miscellaneous E		4,093	(4,093)		1,441	(1,441)
256										
257	22-CWIP End Bal	General		<b>Subtotal General</b>	(0)	25,757,915	(25,757,915)		9,068,876	(9,068,876)
258										
259	22-CWIP End Bal			<b>Subtotal 22-CWIP End Bal</b>	(0)	163,386,077	(163,386,077)		53,127,340	(53,127,340)





Southwestern Public Service Company

12 Months Ending June 2024  
G.4 Other Rate Base Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1	74-ADIT End Bal	Other Rate Base	182350-Regulatory Assets	Base	(1,116)	(1,116)			
2	74-ADIT End Bal	Other Rate Base	182350-Regulatory Assets	SPS Eliminate NM TEP Rider - Capital	1,116		1,116		
3	74-ADIT End Bal	Other Rate Base	182350-Regulatory Assets	Subtotal 182350-Regulatory Assets		(1,116)	1,116		
4									
5	74-ADIT End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>		(1,116)	1,116		
6									
7	74-ADIT End Bal			<b>Subtotal 74-ADIT End Bal</b>		(1,116)	1,116		
8									
9	6-ADIT Activity	Other Rate Base	182350-Regulatory Assets	Base	1,116	1,116			
10	6-ADIT Activity	Other Rate Base	182350-Regulatory Assets	SPS Eliminate NM TEP Rider - Capital	(1,116)		(1,116)		
11	6-ADIT Activity	Other Rate Base	182350-Regulatory Assets	Subtotal 182350-Regulatory Assets		1,116	(1,116)		
12									
13	6-ADIT Activity	Other Rate Base		<b>Subtotal Other Rate Base</b>		1,116	(1,116)		
14									
15	6-ADIT Activity			<b>Subtotal 6-ADIT Activity</b>		1,116	(1,116)		
16									
17	Schedule M Temporary Differences	Other Rate Base	182350-Regulatory Assets	Base	(5,000)	(5,000)			
18	Schedule M Temporary Differences	Other Rate Base	182350-Regulatory Assets	SPS Eliminate NM TEP Rider - Capital	5,000		5,000		
19	Schedule M Temporary Differences	Other Rate Base	182350-Regulatory Assets	Subtotal 182350-Regulatory Assets		(5,000)	5,000		
20									
21	Schedule M Temporary Differences	Other Rate Base		<b>Subtotal Other Rate Base</b>		(5,000)	5,000		
22									
23	Schedule M Temporary Differences			<b>Subtotal Schedule M Temporary Differences</b>		(5,000)	5,000		
24									
25	Regulatory Assets	Other Rate Base	182300NQ-Prepaid Pension Asset Non-Qualified	SPS Base Data - Prepaid Pension FAS 106 112	(443,991)	(443,991)			
26	Regulatory Assets	Other Rate Base	182300NQ-Prepaid Pension Asset Non-Qualified	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment	203,465			203,465	
27	Regulatory Assets	Other Rate Base	182300NQ-Prepaid Pension Asset Non-Qualified	SPS Prepaid Pension FAS106/112 Test Year Adjustment	30,096				30,096
28	Regulatory Assets	Other Rate Base	182300NQ-Prepaid Pension Asset Non-Qualified	Subtotal 182300NQ-Prepaid Pension Asset Non-Qualified	(210,430)	(443,991)		203,465	30,096
29									
30	Regulatory Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	SPS Base Data - Prepaid Pension FAS 106 112	154,957,631	154,957,631			
31	Regulatory Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment	(5,919,339)			(5,919,339)	
32	Regulatory Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	SPS Prepaid Pension FAS106/112 Test Year Adjustment	(2,107,635)				(2,107,635)
33	Regulatory Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	Subtotal 182300QP-Prepaid Pension Asset Qualified	146,930,657	154,957,631		(5,919,339)	(2,107,635)

Southwestern Public Service Company

12 Months Ending June 2024  
G.4 Other Rate Base Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
34									
35	Regulatory Assets	Other Rate Base	182300XMTR-Reg Asset Texas Restructing Meters	SPS Base Data - Regulatory Asset	17,450	17,450			
36	Regulatory Assets	Other Rate Base	182300XMTR-Reg Asset Texas Restructing Meters	SPS Eliminate Regulatory Assets	(17,450)		(17,450)		
37	Regulatory Assets	Other Rate Base	182300XMTR-Reg Asset Texas Restructing Meters	Subtotal 182300XMTR-Reg Asset Texas Restructing Meters		17,450	(17,450)		
38									
39	Regulatory Assets	Other Rate Base		<b>Subtotal Other Rate Base</b>	146,720,227	154,531,090	(17,450)	(5,715,875)	(2,077,539)
40									
41	Regulatory Assets			<b>Subtotal Regulatory Assets</b>	146,720,227	154,531,090	(17,450)	(5,715,875)	(2,077,539)
42									
43	100-Fuel Inventory	Other Rate Base	15100-Fuel Inventory	SPS Base Data - Other Non-Plant Rate Base	19,933,749	19,933,749			
44	100-Fuel Inventory	Other Rate Base	15100-Fuel Inventory	Subtotal 15100-Fuel Inventory	19,933,749	19,933,749			
45									
46	100-Fuel Inventory	Other Rate Base		<b>Subtotal Other Rate Base</b>	19,933,749	19,933,749			
47									
48	100-Fuel Inventory			<b>Subtotal 100-Fuel Inventory</b>	19,933,749	19,933,749			
49									
50	Materials & Supplies End Bal	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	SPS Base Data - Materials and Supplies	12,981,924	12,981,924			
51	Materials & Supplies End Bal	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	Subtotal 15400-Plant Materials and Operating Supplies Prod	12,981,924	12,981,924			
52									
53	Materials & Supplies End Bal	Other Rate Base	15410-Plant Materials and Operating Supplies Trans	SPS Base Data - Materials and Supplies	4,859,001	4,859,001			
54	Materials & Supplies End Bal	Other Rate Base	15410-Plant Materials and Operating Supplies Trans	Subtotal 15410-Plant Materials and Operating Supplies Trans	4,859,001	4,859,001			
55									
56	Materials & Supplies End Bal	Other Rate Base	15420-Plant Materials and Operating Supplies Dist	SPS Base Data - Materials and Supplies	6,943,364	6,943,364			
57	Materials & Supplies End Bal	Other Rate Base	15420-Plant Materials and Operating Supplies Dist	Subtotal 15420-Plant Materials and Operating Supplies Dist	6,943,364	6,943,364			
58									
59	Materials & Supplies End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>	24,784,290	24,784,290			
60									
61	Materials & Supplies End Bal			<b>Subtotal Materials &amp; Supplies End Bal</b>	24,784,290	24,784,290			
62									
63	Prepays End Bal	Other Rate Base	16510-Prepayments-Insurance	SPS Base Data - Prepays	5,369,961	5,369,961			
64	Prepays End Bal	Other Rate Base	16510-Prepayments-Insurance	Subtotal 16510-Prepayments-Insurance	5,369,961	5,369,961			
65									
66	Prepays End Bal	Other Rate Base	16512-Prepayments-NERC Fees	SPS Base Data - Prepays	209,724	209,724			

Southwestern Public Service Company

12 Months Ending June 2024  
G.4 Other Rate Base Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
67	Prepays End Bal	Other Rate Base	16512-Prepayments-NERC Fees	Subtotal 16512-Prepayments-NERC Fees	209,724	209,724			
68									
69	Prepays End Bal	Other Rate Base	16516-Prepayments-I/T Related	SPS Base Data - Prepays	383,721	383,721			
70	Prepays End Bal	Other Rate Base	16516-Prepayments-I/T Related	Subtotal 16516-Prepayments-I/T Related	383,721	383,721			
71									
72	Prepays End Bal	Other Rate Base	16518-Prepayments-Pollution Emissions	SPS Base Data - Prepays	1,180,120	1,180,120			
73	Prepays End Bal	Other Rate Base	16518-Prepayments-Pollution Emissions	Subtotal 16518-Prepayments-Pollution Emissions	1,180,120	1,180,120			
74									
75	Prepays End Bal	Other Rate Base	16519-Prepayments-Benefits	SPS Base Data - Prepays	9,297	9,297			
76	Prepays End Bal	Other Rate Base	16519-Prepayments-Benefits	Subtotal 16519-Prepayments-Benefits	9,297	9,297			
77									
78	Prepays End Bal	Other Rate Base	16520-Prepayments-Energy Eff.	SPS Base Data - Prepays	18,826	18,826			
79	Prepays End Bal	Other Rate Base	16520-Prepayments-Energy Eff.	SPS Eliminate Prepayments	(18,826)		(18,826)		
80	Prepays End Bal	Other Rate Base	16520-Prepayments-Energy Eff.	Subtotal 16520-Prepayments-Energy Eff.		18,826	(18,826)		
81									
82	Prepays End Bal	Other Rate Base	16523-Prepaid Taxes State	SPS Base Data - Prepays	527,095	527,095			
83	Prepays End Bal	Other Rate Base	16523-Prepaid Taxes State	SPS Eliminate Prepayments	(527,095)		(527,095)		
84	Prepays End Bal	Other Rate Base	16523-Prepaid Taxes State	Subtotal 16523-Prepaid Taxes State	(0)	527,095	(527,095)		
85									
86	Prepays End Bal	Other Rate Base	16526-Prepayments-Other Distribution Utility	SPS Base Data - Prepays	109,561	109,561			
87	Prepays End Bal	Other Rate Base	16526-Prepayments-Other Distribution Utility	Subtotal 16526-Prepayments-Other Distribution Utility	109,561	109,561			
88									
89	Prepays End Bal	Other Rate Base	16527-Prepaid Interest - Commercial Paper	SPS Base Data - Prepays	11,482	11,482			
90	Prepays End Bal	Other Rate Base	16527-Prepaid Interest - Commercial Paper	SPS Eliminate Prepayments	(11,482)		(11,482)		
91	Prepays End Bal	Other Rate Base	16527-Prepaid Interest - Commercial Paper	Subtotal 16527-Prepaid Interest - Commercial Paper		11,482	(11,482)		
92									
93	Prepays End Bal	Other Rate Base	165295-Prepayments Hardware Maintenance	SPS Base Data - Prepays	143,222	143,222			
94	Prepays End Bal	Other Rate Base	165295-Prepayments Hardware Maintenance	Subtotal 165295-Prepayments Hardware Maintenance	143,222	143,222			
95									
96	Prepays End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>	7,405,606	7,963,009	(557,403)		
97									
98	Prepays End Bal			<b>Subtotal Prepays End Bal</b>	7,405,606	7,963,009	(557,403)		
99									
100	Customer Deposits End Bal	Other Rate Base	23500-Customer Deposits	SPS Base Data - Other Non-Plant Rate Base	(6,064,738)	(6,064,738)			
101	Customer Deposits End Bal	Other Rate Base	23500-Customer Deposits	Subtotal 23500-Customer Deposits	(6,064,738)	(6,064,738)			
102									
103	Customer Deposits End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>	(6,064,738)	(6,064,738)			



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12 Months Ending June 2024  
G.4 Other Rate Base Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1	74-ADIT End Bal	Other Rate Base	182350-Regulatory Assets	Base	(1,116)	(1,116)			
2	74-ADIT End Bal	Other Rate Base	182350-Regulatory Assets	SPS Eliminate NM TEP Rider - Capital	1,116		1,116		
3	74-ADIT End Bal	Other Rate Base	182350-Regulatory Assets	Subtotal 182350-Regulatory Assets		(1,116)	1,116		
4									
5	74-ADIT End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>		(1,116)	1,116		
6									
7	74-ADIT End Bal			<b>Subtotal 74-ADIT End Bal</b>		(1,116)	1,116		
8									
9	6-ADIT Activity	Other Rate Base	182350-Regulatory Assets	Base	1,116	1,116			
10	6-ADIT Activity	Other Rate Base	182350-Regulatory Assets	SPS Eliminate NM TEP Rider - Capital	(1,116)		(1,116)		
11	6-ADIT Activity	Other Rate Base	182350-Regulatory Assets	Subtotal 182350-Regulatory Assets		1,116	(1,116)		
12									
13	6-ADIT Activity	Other Rate Base		<b>Subtotal Other Rate Base</b>		1,116	(1,116)		
14									
15	6-ADIT Activity			<b>Subtotal 6-ADIT Activity</b>		1,116	(1,116)		
16									
17	Schedule M Temporary Differences	Other Rate Base	182350-Regulatory Assets	Base	(5,000)	(5,000)			
18	Schedule M Temporary Differences	Other Rate Base	182350-Regulatory Assets	SPS Eliminate NM TEP Rider - Capital	5,000		5,000		
19	Schedule M Temporary Differences	Other Rate Base	182350-Regulatory Assets	Subtotal 182350-Regulatory Assets		(5,000)	5,000		
20									
21	Schedule M Temporary Differences	Other Rate Base		<b>Subtotal Other Rate Base</b>		(5,000)	5,000		
22									
23	Schedule M Temporary Differences			<b>Subtotal Schedule M Temporary Differences</b>		(5,000)	5,000		
24									
25	Regulatory Assets	Other Rate Base	182300NQ-Prepaid Pension Asset Non-Qualified	SPS Base Data - Prepaid Pension FAS 106 112	(156,678)	(156,678)			
26	Regulatory Assets	Other Rate Base	182300NQ-Prepaid Pension Asset Non-Qualified	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment	71,800			71,800	
27	Regulatory Assets	Other Rate Base	182300NQ-Prepaid Pension Asset Non-Qualified	SPS Prepaid Pension FAS106/112 Test Year Adjustment	10,620				10,620
28	Regulatory Assets	Other Rate Base	182300NQ-Prepaid Pension Asset Non-Qualified	Subtotal 182300NQ-Prepaid Pension Asset Non-Qualified	(74,258)	(156,678)		71,800	10,620
29									
30	Regulatory Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	SPS Base Data - Prepaid Pension FAS 106 112	54,682,175	54,682,175			
31	Regulatory Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment	(2,088,844)			(2,088,844)	
32	Regulatory Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	SPS Prepaid Pension FAS106/112 Test Year Adjustment	(743,752)				(743,752)
33	Regulatory Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	Subtotal 182300QP-Prepaid Pension Asset Qualified	51,849,578	54,682,175		(2,088,844)	(743,752)

Southwestern Public Service Company

12 Months Ending June 2024  
G.4 Other Rate Base Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
34									
35	Regulatory Assets	Other Rate Base	182300XMTR-Reg Asset Texas Restructing Meters	SPS Base Data - Regulatory Asset					
36	Regulatory Assets	Other Rate Base	182300XMTR-Reg Asset Texas Restructing Meters	SPS Eliminate Regulatory Assets					
37	Regulatory Assets	Other Rate Base	182300XMTR-Reg Asset Texas Restructing Meters	Subtotal 182300XMTR-Reg Asset Texas Restructing Meters					
38									
39	Regulatory Assets	Other Rate Base		<b>Subtotal Other Rate Base</b>	51,775,321	54,525,497		(2,017,045)	(733,132)
40									
41	Regulatory Assets			<b>Subtotal Regulatory Assets</b>	51,775,321	54,525,497		(2,017,045)	(733,132)
42									
43	100-Fuel Inventory	Other Rate Base	15100-Fuel Inventory	SPS Base Data - Other Non-Plant Rate Base	7,811,861	7,811,861			
44	100-Fuel Inventory	Other Rate Base	15100-Fuel Inventory	Subtotal 15100-Fuel Inventory	7,811,861	7,811,861			
45									
46	100-Fuel Inventory	Other Rate Base		<b>Subtotal Other Rate Base</b>	7,811,861	7,811,861			
47									
48	100-Fuel Inventory			<b>Subtotal 100-Fuel Inventory</b>	7,811,861	7,811,861			
49									
50	Materials & Supplies End Bal	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	SPS Base Data - Materials and Supplies	4,994,318	4,994,318			
51	Materials & Supplies End Bal	Other Rate Base	15400-Plant Materials and Operating Supplies Prod	Subtotal 15400-Plant Materials and Operating Supplies Prod	4,994,318	4,994,318			
52									
53	Materials & Supplies End Bal	Other Rate Base	15410-Plant Materials and Operating Supplies Trans	SPS Base Data - Materials and Supplies	1,420,848	1,420,848			
54	Materials & Supplies End Bal	Other Rate Base	15410-Plant Materials and Operating Supplies Trans	Subtotal 15410-Plant Materials and Operating Supplies Trans	1,420,848	1,420,848			
55									
56	Materials & Supplies End Bal	Other Rate Base	15420-Plant Materials and Operating Supplies Dist	SPS Base Data - Materials and Supplies	2,645,325	2,645,325			
57	Materials & Supplies End Bal	Other Rate Base	15420-Plant Materials and Operating Supplies Dist	Subtotal 15420-Plant Materials and Operating Supplies Dist	2,645,325	2,645,325			
58									
59	Materials & Supplies End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>	9,060,491	9,060,491			
60									
61	Materials & Supplies End Bal			<b>Subtotal Materials &amp; Supplies End Bal</b>	9,060,491	9,060,491			
62									
63	Prepays End Bal	Other Rate Base	16510-Prepayments-Insurance	SPS Base Data - Prepays	1,868,891	1,868,891			
64	Prepays End Bal	Other Rate Base	16510-Prepayments-Insurance	Subtotal 16510-Prepayments-Insurance	1,868,891	1,868,891			
65									
66	Prepays End Bal	Other Rate Base	16512-Prepayments-NERC Fees	SPS Base Data - Prepays	83,567	83,567			

Southwestern Public Service Company

12 Months Ending June 2024  
G.4 Other Rate Base Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
67	Prepays End Bal	Other Rate Base	16512-Prepayments-NERC Fees	Subtotal 16512-Prepayments-NERC Fees	83,567	83,567			
68									
69	Prepays End Bal	Other Rate Base	16516-Prepayments-I/T Related	SPS Base Data - Prepays	135,409	135,409			
70	Prepays End Bal	Other Rate Base	16516-Prepayments-I/T Related	Subtotal 16516-Prepayments-I/T Related	135,409	135,409			
71									
72	Prepays End Bal	Other Rate Base	16518-Prepayments-Pollution Emissions	SPS Base Data - Prepays	454,008	454,008			
73	Prepays End Bal	Other Rate Base	16518-Prepayments-Pollution Emissions	Subtotal 16518-Prepayments-Pollution Emissions	454,008	454,008			
74									
75	Prepays End Bal	Other Rate Base	16519-Prepayments-Benefits	SPS Base Data - Prepays	3,281	3,281			
76	Prepays End Bal	Other Rate Base	16519-Prepayments-Benefits	Subtotal 16519-Prepayments-Benefits	3,281	3,281			
77									
78	Prepays End Bal	Other Rate Base	16520-Prepayments-Energy Eff.	SPS Base Data - Prepays	6,552	6,552			
79	Prepays End Bal	Other Rate Base	16520-Prepayments-Energy Eff.	SPS Eliminate Prepayments	(6,552)		(6,552)		
80	Prepays End Bal	Other Rate Base	16520-Prepayments-Energy Eff.	Subtotal 16520-Prepayments-Energy Eff.		6,552	(6,552)		
81									
82	Prepays End Bal	Other Rate Base	16523-Prepaid Taxes State	SPS Base Data - Prepays	183,443	183,443			
83	Prepays End Bal	Other Rate Base	16523-Prepaid Taxes State	SPS Eliminate Prepayments	(183,443)		(183,443)		
84	Prepays End Bal	Other Rate Base	16523-Prepaid Taxes State	Subtotal 16523-Prepaid Taxes State		183,443	(183,443)		
85									
86	Prepays End Bal	Other Rate Base	16526-Prepayments-Other Distribution Utility	SPS Base Data - Prepays	41,741	41,741			
87	Prepays End Bal	Other Rate Base	16526-Prepayments-Other Distribution Utility	Subtotal 16526-Prepayments-Other Distribution Utility	41,741	41,741			
88									
89	Prepays End Bal	Other Rate Base	16527-Prepaid Interest - Commercial Paper	SPS Base Data - Prepays	3,996	3,996			
90	Prepays End Bal	Other Rate Base	16527-Prepaid Interest - Commercial Paper	SPS Eliminate Prepayments	(3,996)		(3,996)		
91	Prepays End Bal	Other Rate Base	16527-Prepaid Interest - Commercial Paper	Subtotal 16527-Prepaid Interest - Commercial Paper		3,996	(3,996)		
92									
93	Prepays End Bal	Other Rate Base	165295-Prepayments Hardware Maintenance	SPS Base Data - Prepays	49,845	49,845			
94	Prepays End Bal	Other Rate Base	165295-Prepayments Hardware Maintenance	Subtotal 165295-Prepayments Hardware Maintenance	49,845	49,845			
95									
96	Prepays End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>	2,636,742	2,830,734	(193,991)		
97									
98	Prepays End Bal			<b>Subtotal Prepays End Bal</b>	2,636,742	2,830,734	(193,991)		
99									
100	Customer Deposits End Bal	Other Rate Base	23500-Customer Deposits	SPS Base Data - Other Non-Plant Rate Base	(1,170,248)	(1,170,248)			
101	Customer Deposits End Bal	Other Rate Base	23500-Customer Deposits	Subtotal 23500-Customer Deposits	(1,170,248)	(1,170,248)			
102									
103	Customer Deposits End Bal	Other Rate Base		<b>Subtotal Other Rate Base</b>	(1,170,248)	(1,170,248)			





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Southwestern Public Service Company

12 Months Ending June 2024

G.5 Cash Working Capital

Line No.	Cash Working Capital Component	Total	SPS NM Electric Retail
1	<b>Total O&amp;M Expense</b>	522,844,350	181,329,358
2	<b>One Eighth Method</b>	65,355,544	22,666,170

Southwestern Public Service Company

12 Months Ending June 2024  
G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	Base	(489,866)	(489,866)			
2	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS ADIT Linkage Period Adjustment	24,976			24,976	
3	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS ADIT Test Year Adjustment	(1,409)				(1,409)
4	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	(24)	(24)			
5	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS IRS ADIT Prorate	6,831				6,831
6	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS Unblending Adjustment	(0)		(0)		
7	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	(459,493)	(489,890)	(0)	24,976	5,422
8									
9	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	Base	(12,897,295)	(12,897,295)			
10	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS ADIT Linkage Period Adjustment	567,993			567,993	
11	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS ADIT Test Year Adjustment	(74,718)				(74,718)
12	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	(6,307)	(6,307)			
13	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	175,162	175,162			
14	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS IRS ADIT Prorate	311,627				311,627
15	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Unblending Adjustment	(0)		(0)		
16	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar	(11,923,537)	(12,728,440)	(0)	567,993	236,909
17									
18	74-ADIT End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(175,162)	(175,162)			
19	74-ADIT End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS IRS ADIT Prorate	(110,386)				(110,386)
20	74-ADIT End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303004R-Intg Misc Computr Softwar-Retail Allocated	(285,548)	(175,162)			(110,386)
21									
22	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Base	(5,446,732)	(5,446,732)			
23	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS ADIT Linkage Period Adjustment	277,699			277,699	
24	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS ADIT Test Year Adjustment	(15,666)				(15,666)
25	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS Base Data - Adjust ADIT to Per Book	(270)	(270)			
26	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS IRS ADIT Prorate	75,949				75,949
27	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS Unblending Adjustment	(0)		(0)		
28	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y	(5,109,021)	(5,447,002)	(0)	277,699	60,282
29									
30	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	Base	(811,358)	(811,358)			
31	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS ADIT Linkage Period Adjustment	41,367			41,367	
32	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS ADIT Test Year Adjustment	(2,334)				(2,334)
33	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	(40)	(40)			
34	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS IRS ADIT Prorate	11,314				11,314
35	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS Unblending Adjustment	(0)		(0)		

Southwestern Public Service Company

12 Months Ending June 2024  
G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
36	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar	(761,052)	(811,398)	(0)	41,367	8,980
37									
38	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	Base	(758,015)	(758,015)			
39	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS ADIT Linkage Period Adjustment	38,647			38,647	
40	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS ADIT Test Year Adjustment	(2,180)				(2,180)
41	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	(38)	(38)			
42	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Base Data - Reclss Retail Allocated	5,177	5,177			
43	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS IRS ADIT Prorate	35,918				35,918
44	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Unblending Adjustment	(0)		(0)		
45	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar	(680,492)	(752,876)	(0)	38,647	33,737
46									
47	74-ADIT End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclss Retail Allocated	(5,177)	(5,177)			
48	74-ADIT End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS IRS ADIT Prorate	(25,348)				(25,348)
49	74-ADIT End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303010R-Intg Misc Computr Softwar-Retail Allocated	(30,525)	(5,177)			(25,348)
50									
51	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	Base	1,252	1,252			
52	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS ADIT Linkage Period Adjustment	(372)			(372)	
53	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS ADIT Test Year Adjustment	(214)				(214)
54	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS IRS ADIT Prorate	230				230
55	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	Subtotal 303013-Sfwr-Non Reg 3 Yr	896	1,252		(372)	16
56									
57	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	Base	(167,546)	(167,546)			
58	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	SPS ADIT Linkage Period Adjustment	(98,323)			(98,323)	
59	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	SPS ADIT Test Year Adjustment	(56,380)				(56,380)
60	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	191	191			
61	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	SPS IRS ADIT Prorate	58,951				58,951
62	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	Subtotal 303014-Intg CRS Computr Softwar	(263,107)	(167,355)		(98,323)	2,571
63									
64	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	Base	24,701	24,701			
65	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS ADIT Linkage Period Adjustment	(7,343)			(7,343)	
66	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS ADIT Test Year Adjustment	(4,222)				(4,222)
67	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS IRS ADIT Prorate	4,532				4,532
68	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	Subtotal 303015-Sfwr-Non Reg 15 Yr	17,668	24,701		(7,343)	310
69									
70	74-ADIT End Bal	Intangible	303016-Sfwr-Non Reg 5 Yr	Base	33,970	33,970			





Southwestern Public Service Company

12 Months Ending June 2024  
G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
144	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	Base	(82,387,900)	(82,387,900)			
145	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS ADIT Linkage Period Adjustment	9,816,624			9,816,624	
146	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS ADIT Test Year Adjustment	3,971,065				3,971,065
147	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS Base Data - Adjust ADIT to Per Book	(962,290)	(962,290)			
148	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS IRS ADIT Prorate	(3,418,046)				(3,418,046)
149	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS Unblending Adjustment	9,909,734		9,909,734		
150	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS Unblending Plant Related ADIT Adj	433,992		433,992		
151	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	Subtotal 312000E-Steam Prod Boiler Plant E	(62,636,821)	(83,350,190)	10,343,726	9,816,624	553,019
152									
153	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	Base	(1,509,338)	(1,509,338)			
154	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS ADIT Linkage Period Adjustment	221,903			221,903	
155	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS ADIT Test Year Adjustment	77,839				77,839
156	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Base Data - Adjust ADIT to Per Book	(17,840)	(17,840)			
157	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS IRS ADIT Prorate	(69,891)				(69,891)
158	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Unblending Adjustment	147,042		147,042		
159	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Unblending Plant Related ADIT Adj	7,951		7,951		
160	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	Subtotal 312001-Steam Prod Blr Plt-TolkSC	(1,142,335)	(1,527,179)	154,993	221,903	7,948
161									
162	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	Base	(7,659,052)	(7,659,052)			
163	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS ADIT Linkage Period Adjustment	590,181			590,181	
164	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS ADIT Test Year Adjustment	207,910				207,910
165	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Base Data - Adjust ADIT to Per Book	(91,999)	(91,999)			
166	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS IRS ADIT Prorate	(148,293)				(148,293)
167	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Unblending Adjustment	619,346		619,346		
168	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Unblending Plant Related ADIT Adj	40,345		40,345		
169	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	Subtotal 312002-Steam Prod Blr Plt-HarCoal	(6,441,562)	(7,751,051)	659,691	590,181	59,617
170									
171	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	Base	(39,563,894)	(39,563,894)			
172	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS ADIT Linkage Period Adjustment	4,422,915			4,422,915	
173	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS ADIT Test Year Adjustment	1,968,386				1,968,386
174	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS Base Data - Adjust ADIT to Per Book	(456,165)	(456,165)			
175	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS IRS ADIT Prorate	(1,697,147)				(1,697,147)
176	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS Unblending Adjustment	5,414,397		5,414,397		
177	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS Unblending Plant Related ADIT Adj	208,409		208,409		
178	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	Subtotal 314000-Steam Prod Turbogen Unit	(29,703,098)	(40,020,059)	5,622,807	4,422,915	271,240
179									
180	74-ADIT End Bal	Production	314001-Steam Prod Turbogen-TolkSC	Base	(4,301,342)	(4,301,342)			

Southwestern Public Service Company

12 Months Ending June 2024  
G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
181	74-ADIT End Bal	Production	314001-Steam Prod Turboggen-TolkSC	SPS ADIT Linkage Period Adjustment	632,383			632,383	
182	74-ADIT End Bal	Production	314001-Steam Prod Turboggen-TolkSC	SPS ADIT Test Year Adjustment	221,827				221,827
183	74-ADIT End Bal	Production	314001-Steam Prod Turboggen-TolkSC	SPS Base Data - Adjust ADIT to Per Book	(50,842)	(50,842)			
184	74-ADIT End Bal	Production	314001-Steam Prod Turboggen-TolkSC	SPS IRS ADIT Prorate	(199,177)				(199,177)
185	74-ADIT End Bal	Production	314001-Steam Prod Turboggen-TolkSC	SPS Unblending Adjustment	419,044		419,044		
186	74-ADIT End Bal	Production	314001-Steam Prod Turboggen-TolkSC	SPS Unblending Plant Related ADIT Adj	22,658		22,658		
187	74-ADIT End Bal	Production	314001-Steam Prod Turboggen-TolkSC	Subtotal 314001-Steam Prod Turboggen-TolkSC	(3,255,448)	(4,352,184)	441,702	632,383	22,650
188									
189	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	Base	(5,019,765)	(5,019,765)			
190	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS ADIT Linkage Period Adjustment	531,657			531,657	
191	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS ADIT Test Year Adjustment	289,306				289,306
192	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS Base Data - Adjust ADIT to Per Book	(56,290)	(56,290)			
193	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS IRS ADIT Prorate	(251,447)				(251,447)
194	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS Unblending Adjustment	847,156		847,156		
195	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS Unblending Plant Related ADIT Adj	26,442		26,442		
196	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	Subtotal 315000E-Steam Prod Acc Elec Eq	(3,632,940)	(5,076,054)	873,598	531,657	37,858
197									
198	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	Base	(2,168,728)	(2,168,728)			
199	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS ADIT Linkage Period Adjustment	318,846			318,846	
200	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS ADIT Test Year Adjustment	111,845				111,845
201	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Base Data - Adjust ADIT to Per Book	(25,634)	(25,634)			
202	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS IRS ADIT Prorate	(100,424)				(100,424)
203	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Unblending Adjustment	211,281		211,281		
204	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Unblending Plant Related ADIT Adj	11,424		11,424		
205	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	Subtotal 315001-Steam Prod Acc El Eq-TolkS	(1,641,391)	(2,194,363)	222,705	318,846	11,420
206									
207	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	Base	(1,880,956)	(1,880,956)			
208	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS ADIT Linkage Period Adjustment	204,213			204,213	
209	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS ADIT Test Year Adjustment	110,480				110,480
210	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Base Data - Adjust ADIT to Per Book	(20,667)	(20,667)			
211	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS IRS ADIT Prorate	(96,706)				(96,706)
212	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Unblending Adjustment	343,040		343,040		
213	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Unblending Plant Related ADIT Adj	9,908		9,908		
214	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	Subtotal 316000E-Steam Prod Misc Pwr Plt E	(1,330,687)	(1,901,624)	352,949	204,213	13,774
215									
216	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	Base	(498,622)	(498,622)			



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G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
217	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS ADIT Linkage Period Adjustment	73,307			73,307	
218	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS ADIT Test Year Adjustment	25,715				25,715
219	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Base Data - Adjust ADIT to Per Book	(5,894)	(5,894)			
220	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS IRS ADIT Prorate	(23,089)				(23,089)
221	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Unblending Adjustment	48,577		48,577		
222	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Unblending Plant Related ADIT Adj	2,627		2,627		
223	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	Subtotal 316001-Steam Prod PwrPltEq-TolkSC	(377,379)	(504,516)	51,203	73,307	2,626
224									
225	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	Base	(1,117)	(1,117)			
226	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	SPS ADIT Linkage Period Adjustment	17			17	
227	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	SPS Base Data - Adjust ADIT to Per Book	(17)	(17)			
228	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	SPS IRS ADIT Prorate	(0)				(0)
229	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	Subtotal 340001-Other Prod Land Own in Fee	(1,117)	(1,134)		17	(0)
230									
231	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	Base	(249)	(249)			
232	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	SPS ADIT Linkage Period Adjustment	4			4	
233	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	SPS Base Data - Adjust ADIT to Per Book	(4)	(4)			
234	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	SPS IRS ADIT Prorate	(0)				(0)
235	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	Subtotal 340145-Other Prod Wind Land Own	(249)	(253)		4	(0)
236									
237	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	Base	(2,099,861)	(2,099,861)			
238	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS ADIT Linkage Period Adjustment	(53,747)			(53,747)	
239	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS ADIT Test Year Adjustment	(12,323)				(12,323)
240	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS Base Data - Adjust ADIT to Per Book	(1,569)	(1,569)			
241	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS IRS ADIT Prorate	9,683				9,683
242	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS Unblending Adjustment	32,847		32,847		
243	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS Unblending Plant Related ADIT Adj	11,061		11,061		
244	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	Subtotal 341000E-Other Prod Str & Impr	(2,113,908)	(2,101,430)	43,908	(53,747)	(2,639)
245									
246	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	Base	(14,438,431)	(14,438,431)			
247	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS ADIT Linkage Period Adjustment	(2,855,993)			(2,855,993)	
248	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS ADIT Test Year Adjustment	(983,583)				(983,583)
249	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS Base Data - Adjust ADIT to Per Book	(107,297)	(107,297)			
250	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS IRS ADIT Prorate	937,894				937,894
251	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS Unblending Adjustment	43,735		43,735		
252	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS Unblending Plant Related ADIT Adj	76,057		76,057		
253	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	Subtotal 341045-Other Prod Str & Imp-Wind	(17,327,619)	(14,545,728)	119,792	(2,855,993)	(45,689)





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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
327	74-ADIT End Bal	Production		<b>Subtotal Production</b>	(396,426,710)	(406,310,500)	24,604,958	(15,209,394)	488,225
328									
329	74-ADIT End Bal	Transmission	102000-Plant Purchased or Sold	Base	457,595	457,595			
				SPS Eliminate Amounts Related to the Sale of Sharyland Assets	(457,595)		(457,595)		
330	74-ADIT End Bal	Transmission	102000-Plant Purchased or Sold	SPS IRS ADIT Prorate	7,508				7,508
331	74-ADIT End Bal	Transmission	102000-Plant Purchased or Sold	Subtotal 102000-Plant Purchased or Sold	7,508	457,595	(457,595)		7,508
332	74-ADIT End Bal	Transmission	102000-Plant Purchased or Sold						
333									
334	74-ADIT End Bal	Transmission	105000-Held for Future Us	Base	(16)	(16)			
335	74-ADIT End Bal	Transmission	105000-Held for Future Us	Subtotal 105000-Held for Future Us	(16)	(16)			
336									
337	74-ADIT End Bal	Transmission	350001-Tran Land Owned in Fe	Base	21,497	21,497			
338	74-ADIT End Bal	Transmission	350001-Tran Land Owned in Fe	SPS ADIT Linkage Period Adjustment	(611)			(611)	
339	74-ADIT End Bal	Transmission	350001-Tran Land Owned in Fe	SPS Base Data - Adjust ADIT to Per Book	611	611			
340	74-ADIT End Bal	Transmission	350001-Tran Land Owned in Fe	SPS IRS ADIT Prorate	0				0
341	74-ADIT End Bal	Transmission	350001-Tran Land Owned in Fe	Subtotal 350001-Tran Land Owned in Fe	21,498	22,108		(611)	0
342									
343	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	Base	(14,017,003)	(14,017,003)			
344	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS ADIT Linkage Period Adjustment	(344,848)			(344,848)	
345	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS ADIT Test Year Adjustment	(502,751)				(502,751)
346	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS Base Data - Adjust ADIT to Per Book	(200,259)	(200,259)			
347	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS IRS ADIT Prorate	625,455				625,455
348	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS Unblending Adjustment	(201,327)		(201,327)		
349	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS Unblending Plant Related ADIT Adj	(13,604)		(13,604)		
350	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	Subtotal 350002E-Transmission Land Right	(14,654,337)	(14,217,262)	(214,931)	(344,848)	122,704
351									
352	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	Base	(322,192)	(322,192)			
353	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS ADIT Linkage Period Adjustment	(7,927)			(7,927)	
354	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS ADIT Test Year Adjustment	(11,556)				(11,556)
355	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Base Data - Adjust ADIT to Per Book	(4,603)	(4,603)			
356	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS IRS ADIT Prorate	14,377				14,377
357	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Unblending Adjustment	(4,628)		(4,628)		
358	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Unblending Plant Related ADIT Adj	(313)		(313)		



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G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
385	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	Base	(24,664,653)	(24,664,653)			
386	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS ADIT Linkage Period Adjustment	(633,038)			(633,038)	
387	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS ADIT Test Year Adjustment	(408,133)				(408,133)
388	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS Base Data - Adjust ADIT to Per Book	(97,874)	(97,874)			
389	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS IRS ADIT Prorate	525,863				525,863
390	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS Unblending Adjustment	97,156		97,156		
391	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS Unblending Plant Related ADIT Adj	(23,939)		(23,939)		
392	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	Subtotal 352000-Transmission Str & Improv	(25,204,618)	(24,762,527)	73,217	(633,038)	117,729
393									
394	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	Base	(101,384)	(101,384)			
395	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS ADIT Linkage Period Adjustment	3,628			3,628	
396	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS ADIT Test Year Adjustment	1,046				1,046
397	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS Base Data - Adjust ADIT to Per Book	(796)	(796)			
398	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS IRS ADIT Prorate	(1,387)				(1,387)
399	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS Unblending Adjustment	2,941		2,941		
400	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS Unblending Plant Related ADIT Adj	(98)		(98)		
401	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	Subtotal 352010-Tran Str & Impr-Prod	(96,050)	(102,180)	2,843	3,628	(341)
402									
403	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	Base	(192,485)	(192,485)			
404	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	SPS ADIT Linkage Period Adjustment	(71,663)			(71,663)	
405	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	SPS ADIT Test Year Adjustment	(35,143)				(35,143)
406	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	SPS Base Data - Adjust ADIT to Per Book	647	647			
407	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	SPS IRS ADIT Prorate	42,267				42,267
408	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	SPS Unblending Adjustment	3,716		3,716		
409	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	SPS Unblending Plant Related ADIT Adj	(187)		(187)		
410	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	Subtotal 352045-Tran Str & Impr-Wind	(252,848)	(191,838)	3,529	(71,663)	7,123
411									
412	74-ADIT End Bal	Transmission	353000E-Transmission Station	Base	(241,392,395)	(241,392,395)			
413	74-ADIT End Bal	Transmission	353000E-Transmission Station	SPS ADIT Linkage Period Adjustment	(6,192,145)			(6,192,145)	
414	74-ADIT End Bal	Transmission	353000E-Transmission Station	SPS ADIT Test Year Adjustment	(3,992,735)				(3,992,735)
415	74-ADIT End Bal	Transmission	353000E-Transmission Station	SPS Base Data - Adjust ADIT to Per Book	(957,990)	(957,990)			
416	74-ADIT End Bal	Transmission	353000E-Transmission Station	SPS IRS ADIT Prorate	5,144,538				5,144,538
417	74-ADIT End Bal	Transmission	353000E-Transmission Station	SPS Unblending Adjustment	950,828		950,828		
418	74-ADIT End Bal	Transmission	353000E-Transmission Station	SPS Unblending Plant Related ADIT Adj	(234,286)		(234,286)		
419	74-ADIT End Bal	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	(246,674,186)	(242,350,386)	716,542	(6,192,145)	1,151,803
420									
421	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	Base	(3,896,253)	(3,896,253)			

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
422	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	SPS ADIT Linkage Period Adjustment	139,443			139,443	
423	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	SPS ADIT Test Year Adjustment	40,215				40,215
424	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	SPS Base Data - Adjust ADIT to Per Book	(30,610)	(30,610)			
425	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	SPS IRS ADIT Prorate	(53,322)				(53,322)
426	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	SPS Unblending Adjustment	113,029		113,029		
427	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	SPS Unblending Plant Related ADIT Adj	(3,782)		(3,782)		
428	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	(3,691,279)	(3,926,862)	109,248	139,443	(13,108)
429									
430	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	Base	(2,534,363)	(2,534,363)			
431	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	SPS ADIT Linkage Period Adjustment	(952,892)			(952,892)	
432	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	SPS ADIT Test Year Adjustment	(468,798)				(468,798)
433	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	SPS Base Data - Adjust ADIT to Per Book	8,372	8,372			
434	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	SPS IRS ADIT Prorate	563,800				563,800
435	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	SPS Unblending Adjustment	49,089		49,089		
436	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	SPS Unblending Plant Related ADIT Adj	(2,460)		(2,460)		
437	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	(3,337,252)	(2,525,991)	46,629	(952,892)	95,002
438									
439	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	Base	(1,890,154)	(1,890,154)			
440	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	SPS ADIT Linkage Period Adjustment	(181,807)			(181,807)	
441	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	SPS ADIT Test Year Adjustment	6,588				6,588
442	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	SPS Base Data - Adjust ADIT to Per Book	108,279	108,279			
443	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	SPS IRS ADIT Prorate	(18,855)				(18,855)
444	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	SPS Unblending Adjustment	46,324		46,324		
445	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	SPS Unblending Plant Related ADIT Adj	(1,835)		(1,835)		
446	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	(1,931,458)	(1,781,875)	44,489	(181,807)	(12,267)
447									
448	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Base	(43,447)	(43,447)			
449	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS ADIT Linkage Period Adjustment	(4,179)			(4,179)	
450	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS ADIT Test Year Adjustment	151				151
451	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Base Data - Adjust ADIT to Per Book	2,489	2,489			
452	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS IRS ADIT Prorate	(433)				(433)
453	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Unblending Adjustment	1,065		1,065		
454	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Unblending Plant Related ADIT Adj	(42)		(42)		

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
455	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Subtotal 354000ERN-Tran Towers & Fixture Radial NM	(44,396)	(40,958)	1,023	(4,179)	(282)
456									
457	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Base	(65,479)	(65,479)			
458	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS ADIT Linkage Period Adjustment	(6,298)			(6,298)	
459	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS ADIT Test Year Adjustment	228				228
460	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Base Data - Adjust ADIT to Per Book	3,751	3,751			
461	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS IRS ADIT Prorate	(653)				(653)
462	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Unblending Adjustment	1,605		1,605		
463	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Unblending Plant Related ADIT Adj	(64)			(64)	
464	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Subtotal 354000ERT-Tran Towers & Fixture Radial TX	(66,910)	(61,728)	1,541	(6,298)	(425)
465									
466	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base	(12,604)	(12,604)			
467	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS ADIT Linkage Period Adjustment	(1,212)			(1,212)	
468	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS ADIT Test Year Adjustment	44				44
469	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Base Data - Adjust ADIT to Per Book	722	722			
470	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS IRS ADIT Prorate	(126)				(126)
471	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Adjustment	309		309		
472	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Plant Related ADIT Adj	(12)			(12)	
473	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale	(12,879)	(11,882)	297	(1,212)	(82)
474									
475	74-ADIT End Bal	Transmission	355000E	Base	(232,336,046)	(232,336,046)			
476	74-ADIT End Bal	Transmission	355000E	SPS ADIT Linkage Period Adjustment	(3,739,377)			(3,739,377)	
477	74-ADIT End Bal	Transmission	355000E	SPS ADIT Test Year Adjustment	(1,750,450)				(1,750,450)
478	74-ADIT End Bal	Transmission	355000E	SPS Base Data - Adjust ADIT to Per Book	(1,530,513)	(1,530,513)			
479	74-ADIT End Bal	Transmission	355000E	SPS IRS ADIT Prorate	2,121,100				2,121,100
480	74-ADIT End Bal	Transmission	355000E	SPS Unblending Adjustment	8,759,050		8,759,050		



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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
481	74-ADIT End Bal	Transmission	355000E	SPS Unblending Plant Related ADIT Adj	(225,497)		(225,497)		
482	74-ADIT End Bal	Transmission	355000E	Subtotal 355000E	(228,701,731)	(233,866,558)	8,533,553	(3,739,377)	370,650
483									
484	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	(5,340,429)	(5,340,429)			
485	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS ADIT Linkage Period Adjustment	(85,953)			(85,953)	
486	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS ADIT Test Year Adjustment	(40,235)				(40,235)
487	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Base Data - Adjust ADIT to Per Book	(35,180)	(35,180)			
488	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS IRS ADIT Prorate	48,755				48,755
489	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Adjustment	201,334		201,334		
490	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Plant Related ADIT Adj	(5,183)		(5,183)		
491	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	(5,256,892)	(5,375,609)	196,151	(85,953)	8,520
492									
493	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base	(8,048,593)	(8,048,593)			
494	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS ADIT Linkage Period Adjustment	(129,540)			(129,540)	
495	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS ADIT Test Year Adjustment	(60,639)				(60,639)
496	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Base Data - Adjust ADIT to Per Book	(53,020)	(53,020)			
497	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS IRS ADIT Prorate	73,479				73,479
498	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Adjustment	303,431		303,431		
499	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Plant Related ADIT Adj	(7,812)		(7,812)		
500	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX	(7,922,693)	(8,101,613)	295,620	(129,540)	12,840
501									
502	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base	(1,549,255)	(1,549,255)			
503	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS ADIT Linkage Period Adjustment	(24,935)			(24,935)	
504	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS ADIT Test Year Adjustment	(11,672)				(11,672)



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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
538	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	(1,905,164)	(1,905,164)			
539	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS ADIT Linkage Period Adjustment	(30,892)			(30,892)	
540	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS ADIT Test Year Adjustment	(14,463)				(14,463)
541	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Base Data - Adjust ADIT to Per Book	(12,545)	(12,545)			
542	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS IRS ADIT Prorate	17,529				17,529
543	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Adjustment	71,848		71,848		
544	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Plant Related ADIT Adj	(1,849)		(1,849)		
545	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	(1,875,536)	(1,917,709)	69,999	(30,892)	3,066
546									
547	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base	(2,871,285)	(2,871,285)			
548	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS ADIT Linkage Period Adjustment	(46,557)			(46,557)	
549	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS ADIT Test Year Adjustment	(21,797)				(21,797)
550	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Base Data - Adjust ADIT to Per Book	(18,907)	(18,907)			
551	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS IRS ADIT Prorate	26,417				26,417
552	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Adjustment	108,283		108,283		
553	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Plant Related ADIT Adj	(2,787)		(2,787)		
554	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX	(2,826,631)	(2,890,191)	105,496	(46,557)	4,621
555									
556	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base	(552,687)	(552,687)			
557	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS ADIT Linkage Period Adjustment	(8,962)			(8,962)	
558	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS ADIT Test Year Adjustment	(4,196)				(4,196)
559	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Base Data - Adjust ADIT to Per Book	(3,639)	(3,639)			
560	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS IRS ADIT Prorate	5,085				5,085

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
561	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Adjustment	20,843		20,843		
562	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Plant Related ADIT Adj	(536)		(536)		
563	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale	(544,092)	(556,326)	20,307	(8,962)	889
564									
565	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	Base	(74,627)	(74,627)			
566	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS ADIT Linkage Period Adjustment	(34,115)			(34,115)	
567	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS ADIT Test Year Adjustment	(1,936)				(1,936)
568	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS Base Data - Adjust ADIT to Per Book	(674)	(674)			
569	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS IRS ADIT Prorate	2,386				2,386
570	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Adjustment	990		990		
571	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Plant Related ADIT Adj	(72)		(72)		
572	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	(108,049)	(75,301)	918	(34,115)	450
573									
574	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	Base	(449,148)	(449,148)			
575	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS ADIT Linkage Period Adjustment	(117,874)			(117,874)	
576	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS ADIT Test Year Adjustment	(48,600)				(48,600)
577	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS Base Data - Adjust ADIT to Per Book	573	573			
578	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS IRS ADIT Prorate	57,845				57,845
579	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Adjustment	13,134		13,134		
580	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Plant Related ADIT Adj	(436)		(436)		
581	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	(544,505)	(448,574)	12,698	(117,874)	9,245
582									
583	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	Base	(44,221)	(44,221)			
584	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS ADIT Linkage Period Adjustment	(717)			(717)	
585	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS ADIT Test Year Adjustment	(336)				(336)
586	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS Base Data - Adjust ADIT to Per Book	(291)	(291)			
587	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS IRS ADIT Prorate	407				407
588	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS Unblending Adjustment	1,668		1,668		
589	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS Unblending Plant Related ADIT Adj	(43)		(43)		
590	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	(43,533)	(44,512)	1,625	(717)	71
591									
592	74-ADIT End Bal	Transmission	358000-Tran UG Conductor & Devic	Base	(77,685)	(77,685)			
593	74-ADIT End Bal	Transmission	358000-Tran UG Conductor & Devic	SPS ADIT Linkage Period Adjustment	(1,260)			(1,260)	
594	74-ADIT End Bal	Transmission	358000-Tran UG Conductor & Devic	SPS ADIT Test Year Adjustment	(590)				(590)



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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
632	74-ADIT End Bal	Distribution	361000E-Str & Improv	Base	(5,320,766)	(5,320,766)			
633	74-ADIT End Bal	Distribution	361000E-Str & Improv	SPS ADIT Linkage Period Adjustment	(660,829)			(660,829)	
634	74-ADIT End Bal	Distribution	361000E-Str & Improv	SPS ADIT Test Year Adjustment	(393,266)				(393,266)
635	74-ADIT End Bal	Distribution	361000E-Str & Improv	SPS Base Data - Adjust ADIT to Per Book	(13,688)	(13,688)			
636	74-ADIT End Bal	Distribution	361000E-Str & Improv	SPS IRS ADIT Prorate	430,032				430,032
637	74-ADIT End Bal	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv	(5,958,517)	(5,334,454)		(660,829)	36,766
638									
639	74-ADIT End Bal	Distribution	362000E-Other Eq	Base	(59,960,010)	(59,960,010)			
640	74-ADIT End Bal	Distribution	362000E-Other Eq	SPS ADIT Linkage Period Adjustment	(1,254,499)			(1,254,499)	
641	74-ADIT End Bal	Distribution	362000E-Other Eq	SPS ADIT Test Year Adjustment	(664,422)				(664,422)
642	74-ADIT End Bal	Distribution	362000E-Other Eq	SPS Base Data - Adjust ADIT to Per Book	(58,778)	(58,778)			
643	74-ADIT End Bal	Distribution	362000E-Other Eq	SPS IRS ADIT Prorate	722,836				722,836
644	74-ADIT End Bal	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq	(61,214,873)	(60,018,788)		(1,254,499)	58,415
645									
646	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Base	(62,909,473)	(62,909,473)			
647	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS ADIT Linkage Period Adjustment	(2,839,230)			(2,839,230)	
648	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS ADIT Test Year Adjustment	(1,457,626)				(1,457,626)
649	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS Base Data - Adjust ADIT to Per Book	331,683	331,683			
650	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS IRS ADIT Prorate	1,639,591				1,639,591
651	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt	(65,235,054)	(62,577,789)		(2,839,230)	181,965
652									
653	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	Base	(47,082,811)	(47,082,811)			
654	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS ADIT Linkage Period Adjustment	(1,796,084)			(1,796,084)	
655	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS ADIT Test Year Adjustment	(734,334)				(734,334)
656	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS Base Data - Adjust ADIT to Per Book	523,884	523,884			
657	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS IRS ADIT Prorate	834,532				834,532
658	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic	(48,254,814)	(46,558,927)		(1,796,084)	100,198
659									
660	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	Base	(2,525,593)	(2,525,593)			
661	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	SPS ADIT Linkage Period Adjustment	(59,330)			(59,330)	
662	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	SPS ADIT Test Year Adjustment	(18,371)				(18,371)
663	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	SPS Base Data - Adjust ADIT to Per Book	26,669	26,669			
664	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	SPS IRS ADIT Prorate	22,326				22,326
665	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	(2,554,299)	(2,498,924)		(59,330)	3,955
666									
667	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	Base	(8,699,575)	(8,699,575)			
668	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	SPS ADIT Linkage Period Adjustment	(262,091)			(262,091)	

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
669	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	SPS ADIT Test Year Adjustment	(103,651)				(103,651)
670	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	SPS Base Data - Adjust ADIT to Per Book	105,677	105,677			
671	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	SPS IRS ADIT Prorate	118,256				118,256
672	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D	(8,841,384)	(8,593,898)		(262,091)	14,605
673									
674	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	Base	(32,708,162)	(32,708,162)			
675	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	SPS ADIT Linkage Period Adjustment	79,682			79,682	
676	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	SPS ADIT Test Year Adjustment	118,559				118,559
677	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	SPS Base Data - Adjust ADIT to Per Book	117,967	117,967			
678	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	SPS IRS ADIT Prorate	(133,788)				(133,788)
679	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer	(32,525,742)	(32,590,195)		79,682	(15,229)
680									
681	74-ADIT End Bal	Distribution	369000E-Distribution Services	Base	239,556	239,556			
682	74-ADIT End Bal	Distribution	369000E-Distribution Services	SPS ADIT Linkage Period Adjustment	11,078			11,078	
683	74-ADIT End Bal	Distribution	369000E-Distribution Services	SPS ADIT Test Year Adjustment	4,421				4,421
684	74-ADIT End Bal	Distribution	369000E-Distribution Services	SPS Base Data - Adjust ADIT to Per Book	(1,816)	(1,816)			
685	74-ADIT End Bal	Distribution	369000E-Distribution Services	SPS IRS ADIT Prorate	(4,705)				(4,705)
686	74-ADIT End Bal	Distribution	369000E-Distribution Services	Subtotal 369000E-Distribution Services	248,535	237,740		11,078	(283)
687									
688	74-ADIT End Bal	Distribution	369010-Distribution Services O	Base	(5,154,741)	(5,154,741)			
689	74-ADIT End Bal	Distribution	369010-Distribution Services O	SPS ADIT Linkage Period Adjustment	(113,859)			(113,859)	
690	74-ADIT End Bal	Distribution	369010-Distribution Services O	SPS ADIT Test Year Adjustment	(49,490)				(49,490)
691	74-ADIT End Bal	Distribution	369010-Distribution Services O	SPS Base Data - Adjust ADIT to Per Book	13,467	13,467			
692	74-ADIT End Bal	Distribution	369010-Distribution Services O	SPS IRS ADIT Prorate	51,548				51,548
693	74-ADIT End Bal	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O	(5,253,074)	(5,141,273)		(113,859)	2,058
694									
695	74-ADIT End Bal	Distribution	369020-Distribution Services U	Base	(7,029,391)	(7,029,391)			
696	74-ADIT End Bal	Distribution	369020-Distribution Services U	SPS ADIT Linkage Period Adjustment	(140,109)			(140,109)	
697	74-ADIT End Bal	Distribution	369020-Distribution Services U	SPS ADIT Test Year Adjustment	(55,159)				(55,159)
698	74-ADIT End Bal	Distribution	369020-Distribution Services U	SPS Base Data - Adjust ADIT to Per Book	17,041	17,041			
699	74-ADIT End Bal	Distribution	369020-Distribution Services U	SPS IRS ADIT Prorate	55,532				55,532
700	74-ADIT End Bal	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U	(7,152,086)	(7,012,350)		(140,109)	373
701									
702	74-ADIT End Bal	Distribution	370000E-Distribution Meter	Base	(8,654,785)	(8,654,785)			
703	74-ADIT End Bal	Distribution	370000E-Distribution Meter	SPS ADIT Linkage Period Adjustment	(3,753)			(3,753)	
704	74-ADIT End Bal	Distribution	370000E-Distribution Meter	SPS ADIT Test Year Adjustment	(6,793)				(6,793)
705	74-ADIT End Bal	Distribution	370000E-Distribution Meter	SPS Base Data - Adjust ADIT to Per Book	9,376	9,376			

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
706	74-ADIT End Bal	Distribution	37000E-Distribution Meter	SPS Base Data - Re-class Retail Allocated	161	161			
707	74-ADIT End Bal	Distribution	37000E-Distribution Meter	SPS IRS ADIT Prorate	13,054				13,054
708	74-ADIT End Bal	Distribution	37000E-Distribution Meter	Subtotal 37000E-Distribution Meter	(8,642,739)	(8,645,248)		(3,753)	6,262
709									
710	74-ADIT End Bal	Distribution	370020-Distr Meters AGIS AMI	Base	87	87			
711	74-ADIT End Bal	Distribution	370020-Distr Meters AGIS AMI	SPS ADIT Linkage Period Adjustment	104			104	
712	74-ADIT End Bal	Distribution	370020-Distr Meters AGIS AMI	SPS ADIT Test Year Adjustment	(3)				(3)
713	74-ADIT End Bal	Distribution	370020-Distr Meters AGIS AMI	SPS IRS ADIT Prorate	(47)				(47)
714	74-ADIT End Bal	Distribution	370020-Distr Meters AGIS AMI	Subtotal 370020-Distr Meters AGIS AMI	142	87		104	(50)
715									
716	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS ADIT Linkage Period Adjustment	(40,762)			(40,762)	
717	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS ADIT Test Year Adjustment	(72,550)				(72,550)
718	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Base Data - Re-class Retail Allocated	(161)	(161)			
719	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS IRS ADIT Prorate	106,369				106,369
720	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	Subtotal 370020R-Distr Meters AGIS AMI-Retail Allocated	(7,104)	(161)		(40,762)	33,820
721									
722	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	Base	(646,283)	(646,283)			
723	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	SPS ADIT Linkage Period Adjustment	41,821			41,821	
724	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	SPS ADIT Test Year Adjustment	17,775				17,775
725	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	SPS Base Data - Adjust ADIT to Per Book	(1,737)	(1,737)			
726	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	SPS IRS ADIT Prorate	(19,724)				(19,724)
727	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	Subtotal 371000E-Dist Inst on Cust Premis	(608,148)	(648,020)		41,821	(1,949)
728									
729	74-ADIT End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	Base	(690)	(690)			
730	74-ADIT End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	SPS Base Data - Adjust ADIT to Per Book	(10)	(10)			
731	74-ADIT End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	SPS Eliminate NM TEP Rider - Capital	700			700	
732	74-ADIT End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	Subtotal 371040-Dist Inst on Cust Prm-EV		(700)		700	
733									
734	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	Base	(5,107,268)	(5,107,268)			
735	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	SPS ADIT Linkage Period Adjustment	(112,922)			(112,922)	
736	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	SPS ADIT Test Year Adjustment	(74,581)				(74,581)
737	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	SPS Base Data - Adjust ADIT to Per Book	(40,860)	(40,860)			
738	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	SPS IRS ADIT Prorate	76,592				76,592
739	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy	(5,259,038)	(5,148,127)		(112,922)	2,011







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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
810	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	Base	(0)	(0)			
811	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS ADIT Linkage Period Adjustment	(0)			(0)	
812	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS ADIT Test Year Adjustment	(0)				(0)
813	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Base Data - Adjust ADIT to Per Book	(0)	(0)			
814	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS IRS ADIT Prorate	0				0
815	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Unblending Adjustment	(0)		(0)		
816	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Unblending Plant Related ADIT Adj	0		0		
817	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	Subtotal 391005-Genl Off Eq-Comp 3 Yr Life	(0)	(0)	(0)	(0)	(0)
818									
819	74-ADIT End Bal	General	392000-General Transportation E	Base	(0)	(0)			
820	74-ADIT End Bal	General	392000-General Transportation E	SPS ADIT Linkage Period Adjustment	0			0	
821	74-ADIT End Bal	General	392000-General Transportation E	SPS ADIT Test Year Adjustment	(0)				(0)
822	74-ADIT End Bal	General	392000-General Transportation E	SPS Base Data - Adjust ADIT to Per Book	(0)	(0)			
823	74-ADIT End Bal	General	392000-General Transportation E	SPS IRS ADIT Prorate	0				0
824	74-ADIT End Bal	General	392000-General Transportation E	SPS Unblending Adjustment	0		0		
825	74-ADIT End Bal	General	392000-General Transportation E	SPS Unblending Plant Related ADIT Adj	0		0		
826	74-ADIT End Bal	General	392000-General Transportation E	Subtotal 392000-General Transportation E	(0)	(0)	0	0	0
827									
828	74-ADIT End Bal	General	392010-General Transp Eq Grp	Base	(389,448)	(389,448)			
829	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS ADIT Linkage Period Adjustment	14,461			14,461	
830	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS ADIT Test Year Adjustment	(7,055)				(7,055)
831	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS Base Data - Adjust ADIT to Per Book	(5,842)	(5,842)			
832	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS IRS ADIT Prorate	8,508				8,508
833	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS Unblending Adjustment	27,237		27,237		
834	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS Unblending Plant Related ADIT Adj	1,096		1,096		
835	74-ADIT End Bal	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	(351,042)	(395,290)	28,333	14,461	1,453
836									
837	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	Base	(5,261,169)	(5,261,169)			
838	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS ADIT Linkage Period Adjustment	195,364			195,364	
839	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS ADIT Test Year Adjustment	(95,308)				(95,308)
840	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS Base Data - Adjust ADIT to Per Book	(78,917)	(78,917)			
841	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS IRS ADIT Prorate	114,934				114,934
842	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS Unblending Adjustment	367,951		367,951		
843	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS Unblending Plant Related ADIT Adj	14,812		14,812		
844	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	(4,742,333)	(5,340,086)	382,763	195,364	19,626
845									
846	74-ADIT End Bal	General	392030-General Transp Eq Trailer	Base	(1,211,559)	(1,211,559)			

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
847	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS ADIT Linkage Period Adjustment	44,989			44,989	
848	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS ADIT Test Year Adjustment	(21,948)				(21,948)
849	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS Base Data - Adjust ADIT to Per Book	(18,173)	(18,173)			
850	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS IRS ADIT Prorate	26,467				26,467
851	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS Unblending Adjustment	84,733		84,733		
852	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS Unblending Plant Related ADIT Adj	3,411		3,411		
853	74-ADIT End Bal	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	(1,092,079)	(1,229,732)	88,144	44,989	4,520
854									
855	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	Base	(4,202,532)	(4,202,532)			
856	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS ADIT Linkage Period Adjustment	156,054			156,054	
857	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS ADIT Test Year Adjustment	(76,130)				(76,130)
858	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS Base Data - Adjust ADIT to Per Book	(63,038)	(63,038)			
859	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS IRS ADIT Prorate	91,807				91,807
860	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS Unblending Adjustment	293,913		293,913		
861	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS Unblending Plant Related ADIT Adj	11,831		11,831		
862	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	(3,788,095)	(4,265,570)	305,745	156,054	15,677
863									
864	74-ADIT End Bal	General	393000-General Stores Equipmen	Base	(48,465)	(48,465)			
865	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS ADIT Linkage Period Adjustment	(2,909)			(2,909)	
866	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS ADIT Test Year Adjustment	(2,668)				(2,668)
867	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS Base Data - Adjust ADIT to Per Book	(598)	(598)			
868	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS IRS ADIT Prorate	2,553				2,553
869	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS Unblending Adjustment	(5,646)		(5,646)		
870	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS Unblending Plant Related ADIT Adj	136		136		
871	74-ADIT End Bal	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	(57,597)	(49,063)	(5,510)	(2,909)	(115)
872									
873	74-ADIT End Bal	General	394000-General Tools & Shop Equi	Base	(6,800,103)	(6,800,103)			
874	74-ADIT End Bal	General	394000-General Tools & Shop Equi	SPS ADIT Linkage Period Adjustment	(422,458)			(422,458)	
875	74-ADIT End Bal	General	394000-General Tools & Shop Equi	SPS ADIT Test Year Adjustment	(384,505)				(384,505)
876	74-ADIT End Bal	General	394000-General Tools & Shop Equi	SPS Base Data - Adjust ADIT to Per Book	(83,538)	(83,538)			
877	74-ADIT End Bal	General	394000-General Tools & Shop Equi	SPS IRS ADIT Prorate	367,809				367,809
878	74-ADIT End Bal	General	394000-General Tools & Shop Equi	SPS Unblending Adjustment	(805,838)		(805,838)		
879	74-ADIT End Bal	General	394000-General Tools & Shop Equi	SPS Unblending Plant Related ADIT Adj	19,144		19,144		
880	74-ADIT End Bal	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	(8,109,487)	(6,883,640)	(786,694)	(422,458)	(16,696)
881									
882	74-ADIT End Bal	General	395000-General Laboratory Equi	Base	(1,250,636)	(1,250,636)			
883	74-ADIT End Bal	General	395000-General Laboratory Equi	SPS ADIT Linkage Period Adjustment	(75,070)			(75,070)	

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
884	74-ADIT End Bal	General	395000-General Laboratory Equi	SPS ADIT Test Year Adjustment	(68,857)				(68,857)
885	74-ADIT End Bal	General	395000-General Laboratory Equi	SPS Base Data - Adjust ADIT to Per Book	(15,424)	(15,424)			
886	74-ADIT End Bal	General	395000-General Laboratory Equi	SPS IRS ADIT Prorate	65,877				65,877
887	74-ADIT End Bal	General	395000-General Laboratory Equi	SPS Unblending Adjustment	(145,697)		(145,697)		
888	74-ADIT End Bal	General	395000-General Laboratory Equi	SPS Unblending Plant Related ADIT Adj	3,521		3,521		
889	74-ADIT End Bal	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	(1,486,285)	(1,266,059)	(142,176)	(75,070)	(2,979)
890									
891	74-ADIT End Bal	General	396000-General Power Operated E	Base	(1,244,027)	(1,244,027)			
892	74-ADIT End Bal	General	396000-General Power Operated E	SPS ADIT Linkage Period Adjustment	46,195			46,195	
893	74-ADIT End Bal	General	396000-General Power Operated E	SPS ADIT Test Year Adjustment	(22,536)				(22,536)
894	74-ADIT End Bal	General	396000-General Power Operated E	SPS Base Data - Adjust ADIT to Per Book	(18,660)	(18,660)			
895	74-ADIT End Bal	General	396000-General Power Operated E	SPS IRS ADIT Prorate	27,177				27,177
896	74-ADIT End Bal	General	396000-General Power Operated E	SPS Unblending Adjustment	87,004		87,004		
897	74-ADIT End Bal	General	396000-General Power Operated E	SPS Unblending Plant Related ADIT Adj	3,502		3,502		
898	74-ADIT End Bal	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E	(1,121,345)	(1,262,687)	90,506	46,195	4,641
899									
900	74-ADIT End Bal	General	397000-General Communication E	Base	(9,096,397)	(9,096,397)			
901	74-ADIT End Bal	General	397000-General Communication E	SPS ADIT Linkage Period Adjustment	(546,016)			(546,016)	
902	74-ADIT End Bal	General	397000-General Communication E	SPS ADIT Test Year Adjustment	(500,823)				(500,823)
903	74-ADIT End Bal	General	397000-General Communication E	SPS Base Data - Adjust ADIT to Per Book	(112,182)	(112,182)			
904	74-ADIT End Bal	General	397000-General Communication E	SPS IRS ADIT Prorate	479,154				479,154
905	74-ADIT End Bal	General	397000-General Communication E	SPS Unblending Adjustment	(1,059,717)		(1,059,717)		
906	74-ADIT End Bal	General	397000-General Communication E	SPS Unblending Plant Related ADIT Adj	25,609		25,609		
907	74-ADIT End Bal	General	397000-General Communication E	Subtotal 397000-General Communication E	(10,810,373)	(9,208,579)	(1,034,108)	(546,016)	(21,669)
908									
909	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	Base	(5,482,847)	(5,482,847)			
910	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	SPS ADIT Linkage Period Adjustment	(329,111)			(329,111)	
911	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	SPS ADIT Test Year Adjustment	(301,871)				(301,871)
912	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	SPS Base Data - Adjust ADIT to Per Book	(67,618)	(67,618)			
913	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	SPS IRS ADIT Prorate	288,810				288,810
914	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	SPS Unblending Adjustment	(638,744)		(638,744)		
915	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	SPS Unblending Plant Related ADIT Adj	15,436		15,436		
916	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	Subtotal 397010-General Comm Eq Two Wa	(6,515,946)	(5,550,465)	(623,308)	(329,111)	(13,061)
917									
918	74-ADIT End Bal	General	397020-General Comm Eq AE	Base	(4,976)	(4,976)			
919	74-ADIT End Bal	General	397020-General Comm Eq AE	SPS ADIT Linkage Period Adjustment	(299)			(299)	
920	74-ADIT End Bal	General	397020-General Comm Eq AE	SPS ADIT Test Year Adjustment	(274)				(274)

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
921	74-ADIT End Bal	General	397020-General Comm Eq AE	SPS Base Data - Adjust ADIT to Per Book	(61)	(61)			
922	74-ADIT End Bal	General	397020-General Comm Eq AE	SPS IRS ADIT Prorate	262				262
923	74-ADIT End Bal	General	397020-General Comm Eq AE	SPS Unblending Adjustment	(580)		(580)		
924	74-ADIT End Bal	General	397020-General Comm Eq AE	SPS Unblending Plant Related ADIT Adj	14		14		
925	74-ADIT End Bal	General	397020-General Comm Eq AE	Subtotal 397020-General Comm Eq AE	(5,913)	(5,037)	(566)	(299)	(12)
926									
927	74-ADIT End Bal	General	397030-General Comm Eq EM	Base	(3,952,387)	(3,952,387)			
928	74-ADIT End Bal	General	397030-General Comm Eq EM	SPS ADIT Linkage Period Adjustment	(237,244)			(237,244)	
929	74-ADIT End Bal	General	397030-General Comm Eq EM	SPS ADIT Test Year Adjustment	(217,608)				(217,608)
930	74-ADIT End Bal	General	397030-General Comm Eq EM	SPS Base Data - Adjust ADIT to Per Book	(48,743)	(48,743)			
931	74-ADIT End Bal	General	397030-General Comm Eq EM	SPS Base Data - Reclass Retail Allocated	766,640	766,640			
932	74-ADIT End Bal	General	397030-General Comm Eq EM	SPS IRS ADIT Prorate	609,393				609,393
933	74-ADIT End Bal	General	397030-General Comm Eq EM	SPS Unblending Adjustment	(460,448)		(460,448)		
934	74-ADIT End Bal	General	397030-General Comm Eq EM	SPS Unblending Plant Related ADIT Adj	11,127		11,127		
935	74-ADIT End Bal	General	397030-General Comm Eq EM	Subtotal 397030-General Comm Eq EM	(3,529,270)	(3,234,491)	(449,320)	(237,244)	391,785
936									
937	74-ADIT End Bal	General	397030R-General Comm Eq EM-Retail Related	SPS Base Data - Reclass Retail Allocated	(766,640)	(766,640)			
938	74-ADIT End Bal	General	397030R-General Comm Eq EM-Retail Related	SPS IRS ADIT Prorate	(401,201)				(401,201)
939	74-ADIT End Bal	General	397030R-General Comm Eq EM-Retail Related	Subtotal 397030R-General Comm Eq EM-Retail Related	(1,167,840)	(766,640)			(401,201)
940									
941	74-ADIT End Bal	General	398000-General Miscellaneous E	Base	(314,875)	(314,875)			
942	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS ADIT Linkage Period Adjustment	(18,901)			(18,901)	
943	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS ADIT Test Year Adjustment	(17,336)				(17,336)
944	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS Base Data - Adjust ADIT to Per Book	(3,883)	(3,883)			
945	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS IRS ADIT Prorate	16,586				16,586
946	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS Unblending Adjustment	(36,682)		(36,682)		
947	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS Unblending Plant Related ADIT Adj	886		886		
948	74-ADIT End Bal	General	398000-General Miscellaneous E	Subtotal 398000-General Miscellaneous E	(374,204)	(318,758)	(35,796)	(18,901)	(750)
949									
950	74-ADIT End Bal	General		<b>Subtotal General</b>	<b>(58,503,444)</b>	<b>(53,003,264)</b>	<b>(3,929,117)</b>	<b>(1,476,946)</b>	<b>(94,117)</b>
951									
952	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Adjust Excess ADIT	(232)		(232)		
953	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Base Data - Non-Plant Excess ADIT	232	232			
954	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Base Data - Non-Plant Income Tax	3,052	3,052			
955	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Non-Plant ADIT Sch M and DIT LP Adj	3				3

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
956	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	Subtotal SchM-102 - Fuel Tax Credit - Inc Addback	3,055	3,284	(232)	3	
957									
958	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Adjust Excess ADIT	(1,879)		(1,879)		
959	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Base Data - Non-Plant Excess ADIT	1,879	1,879			
960	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Base Data - Non-Plant Income Tax	387,635	387,635			
961	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Non-Plant ADIT Sch M and DIT LP Adj	368			368	
962	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	Subtotal SchM-103 - Environmental Remediation	388,003	389,514	(1,879)	368	
963									
964	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Adjust Excess ADIT	4,117,883		4,117,883		
965	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Base Data - Non-Plant Excess ADIT	(4,117,883)	(4,117,883)			
966	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Base Data - Non-Plant Income Tax	(33,660,511)	(33,660,511)			
967	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Non-Plant ADIT Sch M and DIT LP Adj	675,827			675,827	
968	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Non-Plant ADIT Sch M and DIT TY Adj	43,738				43,738
969	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	Subtotal SchM-107 - Pension Expense	(32,940,947)	(37,778,394)	4,117,883	675,827	43,738
970									
971	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Adjust Excess ADIT	(106,338)		(106,338)		
972	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Base Data - Non-Plant Excess ADIT	106,338	106,338			
973	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Base Data - Non-Plant Income Tax	1,149,471	1,149,471			
974	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Non-Plant ADIT Sch M and DIT LP Adj	1,092			1,092	
975	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	Subtotal SchM-108 - Accrued Vacation Paid	1,150,562	1,255,809	(106,338)	1,092	
976									
977	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Adjust Excess ADIT	(50,426)		(50,426)		
978	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Base Data - Non-Plant Excess ADIT	50,426	50,426			
979	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Base Data - Non-Plant Income Tax	393,486	393,486			
980	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Non-Plant ADIT Sch M and DIT LP Adj	374			374	
981	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	Subtotal SchM-109 - Employee Incentive	393,859	443,912	(50,426)	374	
982									
983	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Adjust Excess ADIT	(229,143)		(229,143)		
984	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Base Data - Non-Plant Excess ADIT	229,143	229,143			
985	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Base Data - Non-Plant Income Tax	2,434,200	2,434,200			
986	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Non-Plant ADIT Sch M and DIT LP Adj	(140,805)			(140,805)	
987	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Non-Plant ADIT Sch M and DIT TY Adj	(58,829)				(58,829)

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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
988	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	Subtotal SchM-111 - Post Employment Benefits - FAS 106(Short Term)	2,234,565	2,663,343	(229,143)	(140,805)	(58,829)
989									
990	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Adjust Excess ADIT	(12,784)		(12,784)		
991	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Base Data - Non-Plant Excess ADIT	12,784	12,784			
992	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Base Data - Non-Plant Income Tax	42,554	42,554			
993	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Non-Plant ADIT Sch M and DIT LP Adj	(15,990)			(15,990)	
994	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Non-Plant ADIT Sch M and DIT TY Adj	(5,362)				(5,362)
995	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	Subtotal SchM-112 - Post Employment Benefits FAS 112	21,201	55,337	(12,784)	(15,990)	(5,362)
996									
997	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Adjust Excess ADIT	(195,586)		(195,586)		
998	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Base Data - Non-Plant Excess ADIT	195,586	195,586			
999	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Base Data - Non-Plant Income Tax	2,708,757	2,708,757			
1000	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Non-Plant ADIT Sch M and DIT LP Adj	2,573			2,573	
1001	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	Subtotal SchM-116 - Bad Debt	2,711,329	2,904,343	(195,586)	2,573	
1002									
1003	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Adjust Excess ADIT	(7,192)		(7,192)		
1004	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Base Data - Non-Plant Excess ADIT	7,192	7,192			
1005	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Base Data - Non-Plant Income Tax	64,288	64,288			
1006	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Non-Plant ADIT Sch M and DIT LP Adj	61			61	
1007	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	Subtotal SchM-118 - Inventory Reserve	64,349	71,480	(7,192)	61	
1008									
1009	74-ADIT End Bal	Non-Plant ADIT	SchM-119 - Electric Vehicle Credit	SPS Base Data - Non-Plant Income Tax	7,500	7,500			
1010	74-ADIT End Bal	Non-Plant ADIT	SchM-119 - Electric Vehicle Credit	Subtotal SchM-119 - Electric Vehicle Credit	7,500	7,500			
1011									
1012	74-ADIT End Bal	Non-Plant ADIT	SchM-127 - Litigation Reserve	SPS Base Data - Non-Plant Income Tax	290,191	290,191			
1013	74-ADIT End Bal	Non-Plant ADIT	SchM-127 - Litigation Reserve	SPS Non-Plant ADIT Sch M and DIT LP Adj	276			276	
1014	74-ADIT End Bal	Non-Plant ADIT	SchM-127 - Litigation Reserve	Subtotal SchM-127 - Litigation Reserve	290,467	290,191		276	
1015									
1016	74-ADIT End Bal	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Adjust Excess ADIT	489,565		489,565		
1017	74-ADIT End Bal	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Base Data - Non-Plant Excess ADIT	(489,565)	(489,565)			
1018	74-ADIT End Bal	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Base Data - Non-Plant Income Tax	(4,417,383)	(4,417,383)			





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Line No.	Financial Category	FERC Function	Account	Adjustment	Total				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1048	74-ADIT End Bal	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	SPS Base Data - Non-Plant Excess ADIT	(18,040)	(18,040)			
1049	74-ADIT End Bal	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	SPS Base Data - Non-Plant Income Tax	212,376	212,376			
1050	74-ADIT End Bal	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	SPS Eliminate SchM/Deferred Taxes	(194,336)		(194,336)		
1051	74-ADIT End Bal	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	Subtotal SchM-146 - State Tax Deduction Cash Vs Accrual - 190		194,336	(194,336)		
1052									
1053	74-ADIT End Bal	Non-Plant ADIT	SchM-152 - Rate Refund	SPS Base Data - Non-Plant Income Tax	1,820,416	1,820,416			
1054	74-ADIT End Bal	Non-Plant ADIT	SchM-152 - Rate Refund	SPS Eliminate SchM/Deferred Taxes	(1,820,416)		(1,820,416)		
1055	74-ADIT End Bal	Non-Plant ADIT	SchM-152 - Rate Refund	Subtotal SchM-152 - Rate Refund	(0)	1,820,416	(1,820,416)		
1056									
1057	74-ADIT End Bal	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	SPS Adjust Excess ADIT	528		528		
1058	74-ADIT End Bal	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	SPS Base Data - Non-Plant Excess ADIT	(528)	(528)			
1059	74-ADIT End Bal	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	Subtotal SchM-168 - Reg Asset-NOx		(528)	528		
1060									
1061	74-ADIT End Bal	Non-Plant ADIT	SchM-171 - Employee Retention	SPS Base Data - Non-Plant Income Tax	14,135	14,135			
1062	74-ADIT End Bal	Non-Plant ADIT	SchM-171 - Employee Retention	SPS Non-Plant ADIT Sch M and DIT LP Adj	13				13
1063	74-ADIT End Bal	Non-Plant ADIT	SchM-171 - Employee Retention	Subtotal SchM-171 - Employee Retention	14,149	14,135			13
1064									
1065	74-ADIT End Bal	Non-Plant ADIT	SchM-174 - New Hire Retention Credit	SPS Base Data - Non-Plant Income Tax	11,000	11,000			
1066	74-ADIT End Bal	Non-Plant ADIT	SchM-174 - New Hire Retention Credit	Subtotal SchM-174 - New Hire Retention Credit	11,000	11,000			
1067									
1068	74-ADIT End Bal	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	SPS Base Data - Non-Plant Income Tax	414,844	414,844			
1069	74-ADIT End Bal	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	SPS Eliminate SchM/Deferred Taxes	(414,844)		(414,844)		
1070	74-ADIT End Bal	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	Subtotal SchM-178 - Interest Income on Disputed Tax	0	414,844	(414,844)		
1071									
1072	74-ADIT End Bal	Non-Plant ADIT	SchM-179 - DSM/CIP	SPS Base Data - Non-Plant Excess ADIT	15,852	15,852			
1073	74-ADIT End Bal	Non-Plant ADIT	SchM-179 - DSM/CIP	SPS Base Data - Non-Plant Income Tax	88,251	88,251			
1074	74-ADIT End Bal	Non-Plant ADIT	SchM-179 - DSM/CIP	SPS Eliminate SchM/Deferred Taxes	(104,102)		(104,102)		
1075	74-ADIT End Bal	Non-Plant ADIT	SchM-179 - DSM/CIP	Subtotal SchM-179 - DSM/CIP	(0)	104,102	(104,102)		
1076									
1077	74-ADIT End Bal	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	SPS Base Data - Non-Plant Income Tax	(33,129,837)	(33,129,837)			
1078	74-ADIT End Bal	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	SPS Eliminate SchM/Deferred Taxes	33,129,837		33,129,837		
1079	74-ADIT End Bal	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	Subtotal SchM-186 - Deferred Fuel Costs		(33,129,837)	33,129,837		

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					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1080									
1081	74-ADIT End Bal	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	SPS Base Data - Non-Plant Income Tax	344,193	344,193			
1082	74-ADIT End Bal	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	SPS Eliminate SchM/Deferred Taxes	(344,193)		(344,193)		
1083	74-ADIT End Bal	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	Subtotal SchM-187 - Reg Asset/Liability Transmission Attachment O		344,193	(344,193)		
1084									
1085	74-ADIT End Bal	Non-Plant ADIT	SchM-189 - OCI Treasury	SPS Base Data - Non-Plant Income Tax	331,662	331,662			
1086	74-ADIT End Bal	Non-Plant ADIT	SchM-189 - OCI Treasury	SPS Eliminate SchM/Deferred Taxes	(331,662)		(331,662)		
1087	74-ADIT End Bal	Non-Plant ADIT	SchM-189 - OCI Treasury	Subtotal SchM-189 - OCI Treasury	(0)	331,662	(331,662)		
1088									
1089	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	SPS Adjust Excess ADIT	18,133		18,133		
1090	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	SPS Base Data - Non-Plant Excess ADIT	(18,133)	(18,133)			
1091	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	SPS Base Data - Non-Plant Income Tax	(864,952)	(864,952)			
1092	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	SPS Non-Plant ADIT Sch M and DIT LP Adj	(2)			(2)	
1093	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	Subtotal SchM-192 - Texas Margin Tax	(864,954)	(883,085)	18,133	(2)	
1094									
1095	74-ADIT End Bal	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	SPS Base Data - Non-Plant Income Tax	91,276	91,276			
1096	74-ADIT End Bal	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	SPS Eliminate SchM/Deferred Taxes	(91,276)		(91,276)		
1097	74-ADIT End Bal	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	Subtotal SchM-195 - Renewable Energy Standard		91,276	(91,276)		
1098									
1099	74-ADIT End Bal	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	SPS Base Data - Non-Plant Excess ADIT	690	690			
1100	74-ADIT End Bal	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	SPS Eliminate SchM/Deferred Taxes	(690)		(690)		
1101	74-ADIT End Bal	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	Subtotal SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48		690	(690)		
1102									
1103	74-ADIT End Bal	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Base Data - Non-Plant Excess ADIT	15,513,847	15,513,847			
1104	74-ADIT End Bal	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Base Data - Non-Plant Income Tax	58,131,133	58,131,133			
1105	74-ADIT End Bal	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Eliminate SchM/Deferred Taxes	(73,644,980)		(73,644,980)		
1106	74-ADIT End Bal	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	Subtotal SchM-203 - Fed NOL Benefit	0	73,644,980	(73,644,980)		
1107									
1108	74-ADIT End Bal	Non-Plant ADIT	SchM-205 - State Only NOL	SPS Base Data - Non-Plant Income Tax	4,026,710	4,026,710			
1109	74-ADIT End Bal	Non-Plant ADIT	SchM-205 - State Only NOL	SPS Eliminate SchM/Deferred Taxes	(4,026,710)		(4,026,710)		
1110	74-ADIT End Bal	Non-Plant ADIT	SchM-205 - State Only NOL	Subtotal SchM-205 - State Only NOL		4,026,710	(4,026,710)		
1111									
1112	74-ADIT End Bal	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	SPS Base Data - Non-Plant Income Tax	(591,382)	(591,382)			

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					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1113	74-ADIT End Bal	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	SPS Eliminate SchM/Deferred Taxes	591,382		591,382		
1114	74-ADIT End Bal	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	Subtotal SchM-207 - Mark to Market Adjust		(591,382)	591,382		
1115									
1116	74-ADIT End Bal	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	SPS Base Data - Non-Plant Income Tax	(26,170,070)	(26,170,070)			
1117	74-ADIT End Bal	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	SPS Eliminate SchM/Deferred Taxes	26,170,070		26,170,070		
1118	74-ADIT End Bal	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	Subtotal SchM-222 - FAS-109 Rate Change	(0)	(26,170,070)	26,170,070		
1119									
1120	74-ADIT End Bal	Non-Plant ADIT	SchM-225 - AFUDC	SPS Base Data - Non-Plant Income Tax	(40,220,949)	(40,220,949)			
1121	74-ADIT End Bal	Non-Plant ADIT	SchM-225 - AFUDC	SPS Eliminate SchM/Deferred Taxes	40,220,949		40,220,949		
1122	74-ADIT End Bal	Non-Plant ADIT	SchM-225 - AFUDC	Subtotal SchM-225 - AFUDC	(0)	(40,220,949)	40,220,949		
1123									
1124	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Adjust Excess ADIT	(1,798)		(1,798)		
1125	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Base Data - Non-Plant Excess ADIT	1,798	1,798			
1126	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Base Data - Non-Plant Income Tax	17,313	17,313			
1127	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Non-Plant ADIT Sch M and DIT LP Adj	16				16
1128	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	Subtotal SchM-226 - Performance Recognition Award	17,330	19,111	(1,798)		16
1129									
1130	74-ADIT End Bal	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	SPS Base Data - Non-Plant Income Tax	13,569,718	13,569,718			
1131	74-ADIT End Bal	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	SPS Eliminate SchM/Deferred Taxes	(13,569,718)		(13,569,718)		
1132	74-ADIT End Bal	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	Subtotal SchM-261 - Section 59e Adjustment		13,569,718	(13,569,718)		
1133									
1134	74-ADIT End Bal	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	SPS Base Data - Non-Plant Income Tax	502,328,797	502,328,797			
1135	74-ADIT End Bal	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	SPS Eliminate SchM/Deferred Taxes	(502,328,797)		(502,328,797)		
1136	74-ADIT End Bal	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	Subtotal SchM-273 - Regulatory Liability - Rate Change	(0)	502,328,797	(502,328,797)		
1137									
1138	74-ADIT End Bal	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	SPS Base Data - Non-Plant Income Tax	(21,336,795)	(21,336,795)			
1139	74-ADIT End Bal	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	SPS Eliminate SchM/Deferred Taxes	21,336,795		21,336,795		
1140	74-ADIT End Bal	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	Subtotal SchM-275 - Reg Asset - Miscellaneous	(0)	(21,336,795)	21,336,795		
1141									
1142	74-ADIT End Bal	Non-Plant ADIT	SchM-293 - Rate Change	SPS Base Data - Non-Plant Income Tax	(9,927,569)	(9,927,569)			
1143	74-ADIT End Bal	Non-Plant ADIT	SchM-293 - Rate Change	SPS Eliminate SchM/Deferred Taxes	9,927,569		9,927,569		

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					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1144	74-ADIT End Bal	Non-Plant ADIT	SchM-293 - Rate Change	Subtotal SchM-293 - Rate Change		(9,927,569)	9,927,569		
1145									
1146	74-ADIT End Bal	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	SPS Base Data - Non-Plant Income Tax	2	2			
1147	74-ADIT End Bal	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	SPS Eliminate SchM/Deferred Taxes	(2)		(2)		
1148	74-ADIT End Bal	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	Subtotal SchM-295 - Rate Change on Fin 48 Temp Items - Reg	0	2	(2)		
1149									
1150	74-ADIT End Bal	Non-Plant ADIT	SchM-299 - Operating Lease	SPS Base Data - Non-Plant Income Tax	(0)	(0)			
1151	74-ADIT End Bal	Non-Plant ADIT	SchM-299 - Operating Lease	SPS Non-Plant ADIT Sch M and DIT LP Adj	0			0	
1152	74-ADIT End Bal	Non-Plant ADIT	SchM-299 - Operating Lease	Subtotal SchM-299 - Operating Lease	0	(0)			0
1153									
1154	74-ADIT End Bal	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Response	SPS Base Data - Non-Plant Income Tax	(876,409)	(876,409)			
1155	74-ADIT End Bal	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Response	Subtotal SchM-300 - Reg A/L - Emergency Spec Response	(876,409)	(876,409)			
1156									
1157	74-ADIT End Bal	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	SPS Base Data - Non-Plant Income Tax	549,192	549,192			
1158	74-ADIT End Bal	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	SPS Non-Plant ADIT Sch M and DIT LP Adj	522			522	
1159	74-ADIT End Bal	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	Subtotal SchM-301 - Cares Act Payroll Deferral	549,714	549,192			522
1160									
1161	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	SPS Base Data - Non-Plant Income Tax	156,594,982	156,594,982			
1162	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	SPS DTA Base Period Adjustment	(13,486,775)		(13,486,775)		
1163	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	SPS DTA Test Year	78,718,692				78,718,692
1164	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	Subtotal SchM-PTC - Deferred PTCs - Hale	221,826,900	156,594,982	(13,486,775)		78,718,692
1165									
1166	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Sagamore	SPS Base Data - Non-Plant Income Tax	80,045,433	80,045,433			
1167	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Sagamore	SPS DTA Base Period Adjustment	(20,595,559)		(20,595,559)		
1168	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Sagamore	SPS DTA Test Year	83,737,615				83,737,615
1169	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Sagamore	Subtotal SchM-PTC - Deferred PTCs - Sagamore	143,187,490	80,045,433	(20,595,559)		83,737,615
1170									
1171	74-ADIT End Bal	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	SPS Base Data - Non-Plant Excess ADIT	23,308,531	23,308,531			
1172	74-ADIT End Bal	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	Subtotal SchM_NOL - NOL Excess ADIT	23,308,531	23,308,531			
1173									
1174	74-ADIT End Bal	Non-Plant ADIT		<b>Subtotal Non-Plant ADIT</b>	368,539,681	702,257,499	(496,630,646)	480,158	162,432,669
1175									
1176	74-ADIT End Bal	Other Rate Base	182350-Regulatory Assets	Base	(1,116)	(1,116)			



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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	Base	(172,472)	(172,472)			
2	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS ADIT Linkage Period Adjustment	8,793			8,793	
3	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS ADIT Test Year Adjustment	(496)				(496)
4	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	(9)	(9)			
5	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS IRS ADIT Prorate	2,405				2,405
6	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	SPS Unblending Adjustment	(0)		(0)		
7	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	Subtotal 303003-Intg Misc Computr Softwar	(161,779)	(172,481)	(0)	8,793	1,909
8									
9	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	Base	(4,540,894)	(4,540,894)			
10	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS ADIT Linkage Period Adjustment	199,980			199,980	
11	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS ADIT Test Year Adjustment	(26,307)				(26,307)
12	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	(2,221)	(2,221)			
13	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	61,671	61,671			
14	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS IRS ADIT Prorate	109,718				109,718
15	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	SPS Unblending Adjustment	(0)		(0)		
16	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	Subtotal 303004-Intg Misc Computr Softwar	(4,198,052)	(4,481,443)	(0)	199,980	83,411
17									
18	74-ADIT End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(54,983)	(54,983)			
19	74-ADIT End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	SPS IRS ADIT Prorate	(34,650)				(34,650)
20	74-ADIT End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303004R-Intg Misc Computr Softwar-Retail Allocated	(89,633)	(54,983)			(34,650)
21									
22	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Base	(1,917,692)	(1,917,692)			
23	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS ADIT Linkage Period Adjustment	97,773			97,773	
24	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS ADIT Test Year Adjustment	(5,516)				(5,516)
25	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS Base Data - Adjust ADIT to Per Book	(95)	(95)			
26	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS IRS ADIT Prorate	26,740				26,740
27	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	SPS Unblending Adjustment	(0)		(0)		
28	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	Subtotal 303005-Intg Misc Computr Soft 15y	(1,798,790)	(1,917,787)	(0)	97,773	21,224
29									
30	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	Base	(285,664)	(285,664)			
31	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS ADIT Linkage Period Adjustment	14,564			14,564	
32	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS ADIT Test Year Adjustment	(822)				(822)
33	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	(14)	(14)			
34	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS IRS ADIT Prorate	3,983				3,983
35	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	SPS Unblending Adjustment	(0)		(0)		

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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
36	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	Subtotal 303007-Intg Misc Computr Softwar	(267,952)	(285,678)	(0)	14,564	3,162
37									
38	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	Base	(266,883)	(266,883)			
39	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS ADIT Linkage Period Adjustment	13,607			13,607	
40	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS ADIT Test Year Adjustment	(768)				(768)
41	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	(13)	(13)			
42	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Base Data - Reclass Retail Allocated	1,823	1,823			
43	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS IRS ADIT Prorate	12,646				12,646
44	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	SPS Unblending Adjustment	(0)		(0)		
45	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	Subtotal 303010-Intg Misc Computr Softwar	(239,588)	(265,074)	(0)	13,607	11,878
46									
47	74-ADIT End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(1,625)	(1,625)			
48	74-ADIT End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	SPS IRS ADIT Prorate	(7,957)				(7,957)
49	74-ADIT End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	Subtotal 303010R-Intg Misc Computr Softwar-Retail Allocated	(9,582)	(1,625)			(7,957)
50									
51	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	Base	441	441			
52	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS ADIT Linkage Period Adjustment	(131)			(131)	
53	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS ADIT Test Year Adjustment	(75)				(75)
54	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	SPS IRS ADIT Prorate	81				81
55	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	Subtotal 303013-Sfwr-Non Reg 3 Yr	315	441		(131)	6
56									
57	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	Base	(52,593)	(52,593)			
58	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	SPS ADIT Linkage Period Adjustment	(30,864)			(30,864)	
59	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	SPS ADIT Test Year Adjustment	(17,698)				(17,698)
60	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	SPS Base Data - Adjust ADIT to Per Book	60	60			
61	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	SPS IRS ADIT Prorate	18,505				18,505
62	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	Subtotal 303014-Intg CRS Computr Softwar	(82,589)	(52,533)		(30,864)	807
63									
64	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	Base	8,697	8,697			
65	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS ADIT Linkage Period Adjustment	(2,585)			(2,585)	
66	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS ADIT Test Year Adjustment	(1,487)				(1,487)
67	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	SPS IRS ADIT Prorate	1,596				1,596
68	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	Subtotal 303015-Sfwr-Non Reg 15 Yr	6,220	8,697		(2,585)	109
69									
70	74-ADIT End Bal	Intangible	303016-Sfwr-Non Reg 5 Yr	Base	11,960	11,960			







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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
144	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	Base	(31,695,713)	(31,695,713)			
145	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS ADIT Linkage Period Adjustment	3,776,585			3,776,585	
146	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS ADIT Test Year Adjustment	1,527,721				1,527,721
147	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS Base Data - Adjust ADIT to Per Book	(370,206)	(370,206)			
148	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS IRS ADIT Prorate	(1,314,967)				(1,314,967)
149	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS Unblending Adjustment	3,812,405		3,812,405		
150	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	SPS Unblending Plant Related ADIT Adj	166,962		166,962		
151	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	Subtotal 312000E-Steam Prod Boiler Plant E	(24,097,213)	(32,065,919)	3,979,368	3,776,585	212,754
152									
153	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	Base	(580,662)	(580,662)			
154	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS ADIT Linkage Period Adjustment	85,369			85,369	
155	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS ADIT Test Year Adjustment	29,946				29,946
156	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Base Data - Adjust ADIT to Per Book	(6,863)	(6,863)			
157	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS IRS ADIT Prorate	(26,888)				(26,888)
158	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Unblending Adjustment	56,569		56,569		
159	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	SPS Unblending Plant Related ADIT Adj	3,059		3,059		
160	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	Subtotal 312001-Steam Prod Blr Plt-TolkSC	(439,471)	(587,526)	59,628	85,369	3,058
161									
162	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	Base	(2,946,538)	(2,946,538)			
163	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS ADIT Linkage Period Adjustment	227,050			227,050	
164	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS ADIT Test Year Adjustment	79,986				79,986
165	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Base Data - Adjust ADIT to Per Book	(35,393)	(35,393)			
166	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS IRS ADIT Prorate	(57,050)				(57,050)
167	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Unblending Adjustment	238,271		238,271		
168	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	SPS Unblending Plant Related ADIT Adj	15,521		15,521		
169	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	Subtotal 312002-Steam Prod Blr Plt-HarCoal	(2,478,154)	(2,981,932)	253,792	227,050	22,936
170									
171	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	Base	(15,220,753)	(15,220,753)			
172	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS ADIT Linkage Period Adjustment	1,701,554			1,701,554	
173	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS ADIT Test Year Adjustment	757,264				757,264
174	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS Base Data - Adjust ADIT to Per Book	(175,493)	(175,493)			
175	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS IRS ADIT Prorate	(652,915)				(652,915)
176	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS Unblending Adjustment	2,082,990		2,082,990		
177	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	SPS Unblending Plant Related ADIT Adj	80,178		80,178		
178	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	Subtotal 314000-Steam Prod Turbogen Unit	(11,427,174)	(15,396,245)	2,163,168	1,701,554	104,349
179									
180	74-ADIT End Bal	Production	314001-Steam Prod Turbogen-TolkSC	Base	(1,654,783)	(1,654,783)			

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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
181	74-ADIT End Bal	Production	314001-Steam Prod Turboggen-TolkSC	SPS ADIT Linkage Period Adjustment	243,286			243,286	
182	74-ADIT End Bal	Production	314001-Steam Prod Turboggen-TolkSC	SPS ADIT Test Year Adjustment	85,340				85,340
183	74-ADIT End Bal	Production	314001-Steam Prod Turboggen-TolkSC	SPS Base Data - Adjust ADIT to Per Book	(19,560)	(19,560)			
184	74-ADIT End Bal	Production	314001-Steam Prod Turboggen-TolkSC	SPS IRS ADIT Prorate	(76,626)				(76,626)
185	74-ADIT End Bal	Production	314001-Steam Prod Turboggen-TolkSC	SPS Unblending Adjustment	161,212		161,212		
186	74-ADIT End Bal	Production	314001-Steam Prod Turboggen-TolkSC	SPS Unblending Plant Related ADIT Adj	8,717		8,717		
187	74-ADIT End Bal	Production	314001-Steam Prod Turboggen-TolkSC	Subtotal 314001-Steam Prod Turboggen-TolkSC	(1,252,414)	(1,674,343)	169,929	243,286	8,714
188									
189	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	Base	(1,931,170)	(1,931,170)			
190	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS ADIT Linkage Period Adjustment	204,536			204,536	
191	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS ADIT Test Year Adjustment	111,300				111,300
192	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS Base Data - Adjust ADIT to Per Book	(21,655)	(21,655)			
193	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS IRS ADIT Prorate	(96,735)				(96,735)
194	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS Unblending Adjustment	325,912		325,912		
195	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	SPS Unblending Plant Related ADIT Adj	10,173		10,173		
196	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	Subtotal 315000E-Steam Prod Acc Elec Eq	(1,397,640)	(1,952,825)	336,085	204,536	14,565
197									
198	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	Base	(834,338)	(834,338)			
199	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS ADIT Linkage Period Adjustment	122,664			122,664	
200	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS ADIT Test Year Adjustment	43,028				43,028
201	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Base Data - Adjust ADIT to Per Book	(9,862)	(9,862)			
202	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS IRS ADIT Prorate	(38,635)				(38,635)
203	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Unblending Adjustment	81,283		81,283		
204	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	SPS Unblending Plant Related ADIT Adj	4,395		4,395		
205	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	Subtotal 315001-Steam Prod Acc El Eq-TolkS	(631,465)	(844,200)	85,678	122,664	4,394
206									
207	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	Base	(723,629)	(723,629)			
208	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS ADIT Linkage Period Adjustment	78,563			78,563	
209	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS ADIT Test Year Adjustment	42,503				42,503
210	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Base Data - Adjust ADIT to Per Book	(7,951)	(7,951)			
211	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS IRS ADIT Prorate	(37,204)				(37,204)
212	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Unblending Adjustment	131,972		131,972		
213	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	SPS Unblending Plant Related ADIT Adj	3,812		3,812		
214	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	Subtotal 316000E-Steam Prod Misc Pwr Plt E	(511,933)	(731,580)	135,784	78,563	5,299
215									
216	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	Base	(191,826)	(191,826)			

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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
217	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS ADIT Linkage Period Adjustment	28,202			28,202	
218	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS ADIT Test Year Adjustment	9,893				9,893
219	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Base Data - Adjust ADIT to Per Book	(2,267)	(2,267)			
220	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS IRS ADIT Prorate	(8,883)				(8,883)
221	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Unblending Adjustment	18,688		18,688		
222	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	SPS Unblending Plant Related ADIT Adj	1,010		1,010		
223	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	Subtotal 316001-Steam Prod PwrPltEq-TolkSC	(145,183)	(194,094)	19,699	28,202	1,010
224									
225	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	Base	(430)	(430)			
226	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	SPS ADIT Linkage Period Adjustment	6			6	
227	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	SPS Base Data - Adjust ADIT to Per Book	(6)	(6)			
228	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	SPS IRS ADIT Prorate	(0)				
229	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	Subtotal 340001-Other Prod Land Own in Fee	(430)	(436)		6	
230									
231	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	Base	(98)	(98)			
232	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	SPS ADIT Linkage Period Adjustment	1			1	
233	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	SPS Base Data - Adjust ADIT to Per Book	(1)	(1)			
234	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	SPS IRS ADIT Prorate	(0)				(0)
235	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	Subtotal 340145-Other Prod Wind Land Own	(98)	(99)		1	(0)
236									
237	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	Base	(807,844)	(807,844)			
238	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS ADIT Linkage Period Adjustment	(20,677)			(20,677)	
239	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS ADIT Test Year Adjustment	(4,741)				(4,741)
240	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS Base Data - Adjust ADIT to Per Book	(604)	(604)			
241	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS IRS ADIT Prorate	3,725				3,725
242	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS Unblending Adjustment	12,637		12,637		
243	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	SPS Unblending Plant Related ADIT Adj	4,255		4,255		
244	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	Subtotal 341000E-Other Prod Str & Impr	(813,248)	(808,448)	16,892	(20,677)	(1,015)
245									
246	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	Base	(5,658,294)	(5,658,294)			
247	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS ADIT Linkage Period Adjustment	(1,119,239)			(1,119,239)	
248	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS ADIT Test Year Adjustment	(385,458)				(385,458)
249	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS Base Data - Adjust ADIT to Per Book	(42,049)	(42,049)			
250	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS IRS ADIT Prorate	367,552				367,552
251	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS Unblending Adjustment	17,139		17,139		
252	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	SPS Unblending Plant Related ADIT Adj	29,806		29,806		
253	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	Subtotal 341045-Other Prod Str & Imp-Wind	(6,790,541)	(5,700,343)	46,945	(1,119,239)	(17,905)





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G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
327	74-ADIT End Bal	Production		<b>Subtotal Production</b>	(154,052,417)	(157,608,039)	9,476,522	(6,104,618)	183,717
328									
329	74-ADIT End Bal	Transmission	102000-Plant Purchased or Sold	Base	133,808	133,808			
330	74-ADIT End Bal	Transmission	102000-Plant Purchased or Sold	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	(133,808)		(133,808)		
331	74-ADIT End Bal	Transmission	102000-Plant Purchased or Sold	SPS IRS ADIT Prorate	2,196				2,196
332	74-ADIT End Bal	Transmission	102000-Plant Purchased or Sold	Subtotal 102000-Plant Purchased or Sold	2,196	133,808	(133,808)		2,196
333									
334	74-ADIT End Bal	Transmission	105000-Held for Future Us	Base	(5)	(5)			
335	74-ADIT End Bal	Transmission	105000-Held for Future Us	Subtotal 105000-Held for Future Us	(5)	(5)			
336									
337	74-ADIT End Bal	Transmission	350001-Tran Land Owned in Fe	Base	6,286	6,286			
338	74-ADIT End Bal	Transmission	350001-Tran Land Owned in Fe	SPS ADIT Linkage Period Adjustment	(179)			(179)	
339	74-ADIT End Bal	Transmission	350001-Tran Land Owned in Fe	SPS Base Data - Adjust ADIT to Per Book	179	179			
340	74-ADIT End Bal	Transmission	350001-Tran Land Owned in Fe	SPS IRS ADIT Prorate	0				0
341	74-ADIT End Bal	Transmission	350001-Tran Land Owned in Fe	Subtotal 350001-Tran Land Owned in Fe	6,286	6,465		(179)	0
342									
343	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	Base	(4,098,790)	(4,098,790)			
344	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS ADIT Linkage Period Adjustment	(100,839)			(100,839)	
345	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS ADIT Test Year Adjustment	(147,012)				(147,012)
346	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS Base Data - Adjust ADIT to Per Book	(58,559)	(58,559)			
347	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS IRS ADIT Prorate	182,893				182,893
348	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS Unblending Adjustment	(58,871)		(58,871)		
349	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	SPS Unblending Plant Related ADIT Adj	(3,978)		(3,978)		
350	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	Subtotal 350002E-Transmission Land Right	(4,285,157)	(4,157,349)	(62,849)	(100,839)	35,881
351									
352	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	Base	(322,192)	(322,192)			
353	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS ADIT Linkage Period Adjustment	(7,927)			(7,927)	
354	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS ADIT Test Year Adjustment	(11,556)				(11,556)
355	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Base Data - Adjust ADIT to Per Book	(4,603)	(4,603)			
356	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS IRS ADIT Prorate	14,377				14,377
357	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Unblending Adjustment	(4,628)		(4,628)		
358	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	SPS Unblending Plant Related ADIT Adj	(313)		(313)		





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G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
385	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	Base	(7,212,329)	(7,212,329)			
386	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS ADIT Linkage Period Adjustment	(185,110)			(185,110)	
387	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS ADIT Test Year Adjustment	(119,344)				(119,344)
388	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS Base Data - Adjust ADIT to Per Book	(28,620)	(28,620)			
389	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS IRS ADIT Prorate	153,770				153,770
390	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS Unblending Adjustment	28,410		28,410		
391	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	SPS Unblending Plant Related ADIT Adj	(7,000)		(7,000)		
392	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	Subtotal 352000-Transmission Str & Improv	(7,370,223)	(7,240,949)	21,410	(185,110)	34,426
393									
394	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	Base	(39,004)	(39,004)			
395	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS ADIT Linkage Period Adjustment	1,396			1,396	
396	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS ADIT Test Year Adjustment	403				403
397	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS Base Data - Adjust ADIT to Per Book	(306)	(306)			
398	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS IRS ADIT Prorate	(534)				(534)
399	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS Unblending Adjustment	1,131		1,131		
400	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	SPS Unblending Plant Related ADIT Adj	(38)		(38)		
401	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	Subtotal 352010-Tran Str & Impr-Prod	(36,952)	(39,310)	1,094	1,396	(131)
402									
403	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	Base	(75,433)	(75,433)			
404	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	SPS ADIT Linkage Period Adjustment	(28,084)			(28,084)	
405	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	SPS ADIT Test Year Adjustment	(13,772)				(13,772)
406	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	SPS Base Data - Adjust ADIT to Per Book	253	253			
407	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	SPS IRS ADIT Prorate	16,564				16,564
408	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	SPS Unblending Adjustment	1,456		1,456		
409	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	SPS Unblending Plant Related ADIT Adj	(73)		(73)		
410	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	Subtotal 352045-Tran Str & Impr-Wind	(99,089)	(75,180)	1,383	(28,084)	2,792
411									
412	74-ADIT End Bal	Transmission	353000E-Transmission Station	Base	(70,586,901)	(70,586,901)			
413	74-ADIT End Bal	Transmission	353000E-Transmission Station	SPS ADIT Linkage Period Adjustment	(1,810,680)			(1,810,680)	
414	74-ADIT End Bal	Transmission	353000E-Transmission Station	SPS ADIT Test Year Adjustment	(1,167,538)				(1,167,538)
415	74-ADIT End Bal	Transmission	353000E-Transmission Station	SPS Base Data - Adjust ADIT to Per Book	(280,131)	(280,131)			
416	74-ADIT End Bal	Transmission	353000E-Transmission Station	SPS IRS ADIT Prorate	1,504,343				1,504,343
417	74-ADIT End Bal	Transmission	353000E-Transmission Station	SPS Unblending Adjustment	278,037		278,037		
418	74-ADIT End Bal	Transmission	353000E-Transmission Station	SPS Unblending Plant Related ADIT Adj	(68,509)		(68,509)		
419	74-ADIT End Bal	Transmission	353000E-Transmission Station	Subtotal 353000E-Transmission Station	(72,131,379)	(70,867,033)	209,528	(1,810,680)	336,805
420									
421	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	Base	(1,498,940)	(1,498,940)			

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G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
422	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	SPS ADIT Linkage Period Adjustment	53,646			53,646	
423	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	SPS ADIT Test Year Adjustment	15,471				15,471
424	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	SPS Base Data - Adjust ADIT to Per Book	(11,776)	(11,776)			
425	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	SPS IRS ADIT Prorate	(20,514)				(20,514)
426	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	SPS Unblending Adjustment	43,484		43,484		
427	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	SPS Unblending Plant Related ADIT Adj	(1,455)		(1,455)		
428	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	Subtotal 353010-Tran Station Equip Pro	(1,420,084)	(1,510,716)	42,029	53,646	(5,043)
429									
430	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	Base	(993,195)	(993,195)			
431	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	SPS ADIT Linkage Period Adjustment	(373,430)			(373,430)	
432	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	SPS ADIT Test Year Adjustment	(183,718)				(183,718)
433	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	SPS Base Data - Adjust ADIT to Per Book	3,281	3,281			
434	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	SPS IRS ADIT Prorate	220,948				220,948
435	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	SPS Unblending Adjustment	19,238		19,238		
436	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	SPS Unblending Plant Related ADIT Adj	(964)		(964)		
437	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	Subtotal 353045-Tran Station Equip-Wind	(1,307,840)	(989,914)	18,274	(373,430)	37,230
438									
439	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	Base	(552,710)	(552,710)			
440	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	SPS ADIT Linkage Period Adjustment	(53,163)			(53,163)	
441	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	SPS ADIT Test Year Adjustment	1,926				1,926
442	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	SPS Base Data - Adjust ADIT to Per Book	31,662	31,662			
443	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	SPS IRS ADIT Prorate	(5,513)				(5,513)
444	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	SPS Unblending Adjustment	13,546		13,546		
445	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	SPS Unblending Plant Related ADIT Adj	(536)		(536)		
446	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	Subtotal 354000E-Tran Towers & Fixture	(564,789)	(521,048)	13,009	(53,163)	(3,587)
447									
448	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Base	(43,447)	(43,447)			
449	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS ADIT Linkage Period Adjustment	(4,179)			(4,179)	
450	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS ADIT Test Year Adjustment	151				151
451	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Base Data - Adjust ADIT to Per Book	2,489	2,489			
452	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS IRS ADIT Prorate	(433)				(433)
453	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Unblending Adjustment	1,065		1,065		
454	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	SPS Unblending Plant Related ADIT Adj	(42)		(42)		

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G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
455	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Subtotal 354000ERN-Tran Towers & Fixture Radial NM	(44,396)	(40,958)	1,023	(4,179)	(282)
456									
457	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Base					
458	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS ADIT Linkage Period Adjustment					
459	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS ADIT Test Year Adjustment					
460	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Base Data - Adjust ADIT to Per Book					
461	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS IRS ADIT Prorate					
462	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Unblending Adjustment					
463	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	SPS Unblending Plant Related ADIT Adj					
464	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Subtotal 354000ERT-Tran Towers & Fixture Radial TX					
465									
466	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Base					
467	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS ADIT Linkage Period Adjustment					
468	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS ADIT Test Year Adjustment					
469	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Base Data - Adjust ADIT to Per Book					
470	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS IRS ADIT Prorate					
471	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Adjustment					
472	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	SPS Unblending Plant Related ADIT Adj					
473	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Subtotal 354000ERW-Tran Towers & Fixture Radial Wholesale					
474									
475	74-ADIT End Bal	Transmission	355000E	Base	(67,938,684)	(67,938,684)			
476	74-ADIT End Bal	Transmission	355000E	SPS ADIT Linkage Period Adjustment	(1,093,452)			(1,093,452)	
477	74-ADIT End Bal	Transmission	355000E	SPS ADIT Test Year Adjustment	(511,859)				(511,859)
478	74-ADIT End Bal	Transmission	355000E	SPS Base Data - Adjust ADIT to Per Book	(447,546)	(447,546)			
479	74-ADIT End Bal	Transmission	355000E	SPS IRS ADIT Prorate	620,243				620,243
480	74-ADIT End Bal	Transmission	355000E	SPS Unblending Adjustment	2,561,283		2,561,283		

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G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
481	74-ADIT End Bal	Transmission	355000E	SPS Unblending Plant Related ADIT Adj	(65,939)		(65,939)		
482	74-ADIT End Bal	Transmission	355000E	Subtotal 355000E	(66,875,953)	(68,386,229)	2,495,344	(1,093,452)	108,384
483									
484	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Base	(5,340,429)	(5,340,429)			
485	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS ADIT Linkage Period Adjustment	(85,953)			(85,953)	
486	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS ADIT Test Year Adjustment	(40,235)				(40,235)
487	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Base Data - Adjust ADIT to Per Book	(35,180)	(35,180)			
488	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS IRS ADIT Prorate	48,755				48,755
489	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Adjustment	201,334		201,334		
490	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	SPS Unblending Plant Related ADIT Adj	(5,183)		(5,183)		
491	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Subtotal 355000ERN-Tran Poles & Fixtures Radial NM	(5,256,892)	(5,375,609)	196,151	(85,953)	8,520
492									
493	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Base					
494	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS ADIT Linkage Period Adjustment					
495	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS ADIT Test Year Adjustment					
496	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Base Data - Adjust ADIT to Per Book					
497	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS IRS ADIT Prorate					
498	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Adjustment					
499	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	SPS Unblending Plant Related ADIT Adj					
500	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Subtotal 355000ERT-Tran Poles & Fixtures Radial TX					
501									
502	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Base					
503	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS ADIT Linkage Period Adjustment					
504	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	SPS ADIT Test Year Adjustment					



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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
538	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Base	(1,905,164)	(1,905,164)			
539	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS ADIT Linkage Period Adjustment	(30,892)			(30,892)	
540	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS ADIT Test Year Adjustment	(14,463)				(14,463)
541	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Base Data - Adjust ADIT to Per Book	(12,545)	(12,545)			
542	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS IRS ADIT Prorate	17,529				17,529
543	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Adjustment	71,848		71,848		
544	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	SPS Unblending Plant Related ADIT Adj	(1,849)		(1,849)		
545	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Subtotal 356000ERN-Tran OH Conductor& D Radial NM	(1,875,536)	(1,917,709)	69,999	(30,892)	3,066
546									
547	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Base					
548	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS ADIT Linkage Period Adjustment					
549	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS ADIT Test Year Adjustment					
550	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Base Data - Adjust ADIT to Per Book					
551	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS IRS ADIT Prorate					
552	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Adjustment					
553	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	SPS Unblending Plant Related ADIT Adj					
554	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Subtotal 356000ERT-Tran OH Conductor & D Radial TX					
555									
556	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Base					
557	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS ADIT Linkage Period Adjustment					
558	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS ADIT Test Year Adjustment					
559	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Base Data - Adjust ADIT to Per Book					
560	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS IRS ADIT Prorate					

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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
561	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Adjustment					
562	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	SPS Unblending Plant Related ADIT Adj					
563	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Subtotal 356000ERW-Tran OH Conductor & D Radial Wholesale					
564									
565	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	Base	(28,710)	(28,710)			
566	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS ADIT Linkage Period Adjustment	(13,124)			(13,124)	
567	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS ADIT Test Year Adjustment	(745)				(745)
568	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS Base Data - Adjust ADIT to Per Book	(259)	(259)			
569	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS IRS ADIT Prorate	918				918
570	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Adjustment	381			381	
571	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	SPS Unblending Plant Related ADIT Adj	(28)			(28)	
572	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	Subtotal 356010-Tran OH Cond & Device-Prod	(41,568)	(28,969)		353	(13,124)
573									
574	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	Base	(176,017)	(176,017)			
575	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS ADIT Linkage Period Adjustment	(46,194)			(46,194)	
576	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS ADIT Test Year Adjustment	(19,046)				(19,046)
577	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS Base Data - Adjust ADIT to Per Book	225	225			
578	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS IRS ADIT Prorate	22,669				22,669
579	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Adjustment	5,147			5,147	
580	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	SPS Unblending Plant Related ADIT Adj	(171)			(171)	
581	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	Subtotal 356045-Tran OH Cond & Device-Wind	(213,387)	(175,792)		4,976	(46,194)
582									
583	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	Base	(12,931)	(12,931)			
584	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS ADIT Linkage Period Adjustment	(210)			(210)	
585	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS ADIT Test Year Adjustment	(98)				(98)
586	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS Base Data - Adjust ADIT to Per Book	(85)	(85)			
587	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS IRS ADIT Prorate	119				119
588	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS Unblending Adjustment	488			488	
589	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	SPS Unblending Plant Related ADIT Adj	(13)			(13)	
590	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	Subtotal 357000E-Tran Underground Cond	(12,730)	(13,016)		475	(210)
591									
592	74-ADIT End Bal	Transmission	358000-Tran UG Conductor & Devic	Base	(22,716)	(22,716)			
593	74-ADIT End Bal	Transmission	358000-Tran UG Conductor & Devic	SPS ADIT Linkage Period Adjustment	(368)			(368)	
594	74-ADIT End Bal	Transmission	358000-Tran UG Conductor & Devic	SPS ADIT Test Year Adjustment	(172)				(172)





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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
632	74-ADIT End Bal	Distribution	361000E-Str & Improv	Base	(2,762,607)	(2,762,607)			
633	74-ADIT End Bal	Distribution	361000E-Str & Improv	SPS ADIT Linkage Period Adjustment	(246,251)			(246,251)	
634	74-ADIT End Bal	Distribution	361000E-Str & Improv	SPS ADIT Test Year Adjustment	(147,848)				(147,848)
635	74-ADIT End Bal	Distribution	361000E-Str & Improv	SPS Base Data - Adjust ADIT to Per Book	(10,681)	(10,681)			
636	74-ADIT End Bal	Distribution	361000E-Str & Improv	SPS IRS ADIT Prorate	165,538				165,538
637	74-ADIT End Bal	Distribution	361000E-Str & Improv	Subtotal 361000E-Str & Improv	(3,001,849)	(2,773,288)		(246,251)	17,690
638									
639	74-ADIT End Bal	Distribution	362000E-Other Eq	Base	(24,518,421)	(24,518,421)			
640	74-ADIT End Bal	Distribution	362000E-Other Eq	SPS ADIT Linkage Period Adjustment	(618,880)			(618,880)	
641	74-ADIT End Bal	Distribution	362000E-Other Eq	SPS ADIT Test Year Adjustment	(328,264)				(328,264)
642	74-ADIT End Bal	Distribution	362000E-Other Eq	SPS Base Data - Adjust ADIT to Per Book	24,375	24,375			
643	74-ADIT End Bal	Distribution	362000E-Other Eq	SPS IRS ADIT Prorate	365,254				365,254
644	74-ADIT End Bal	Distribution	362000E-Other Eq	Subtotal 362000E-Other Eq	(25,075,935)	(24,494,046)		(618,880)	36,990
645									
646	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Base	(21,256,348)	(21,256,348)			
647	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS ADIT Linkage Period Adjustment	(1,294,440)			(1,294,440)	
648	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS ADIT Test Year Adjustment	(600,062)				(600,062)
649	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS Base Data - Adjust ADIT to Per Book	187,535	187,535			
650	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	SPS IRS ADIT Prorate	679,535				679,535
651	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	Subtotal 364000-Dist Poles, Towers & Fixt	(22,283,780)	(21,068,814)		(1,294,440)	79,474
652									
653	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	Base	(19,258,070)	(19,258,070)			
654	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS ADIT Linkage Period Adjustment	(1,182,940)			(1,182,940)	
655	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS ADIT Test Year Adjustment	(487,649)				(487,649)
656	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS Base Data - Adjust ADIT to Per Book	280,552	280,552			
657	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	SPS IRS ADIT Prorate	549,147				549,147
658	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	Subtotal 365000-Dist OH Conductor & Devic	(20,098,959)	(18,977,518)		(1,182,940)	61,499
659									
660	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	Base	(1,031,956)	(1,031,956)			
661	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	SPS ADIT Linkage Period Adjustment	(26,285)			(26,285)	
662	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	SPS ADIT Test Year Adjustment	(8,097)				(8,097)
663	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	SPS Base Data - Adjust ADIT to Per Book	7,018	7,018			
664	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	SPS IRS ADIT Prorate	10,572				10,572
665	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	Subtotal 366000E-Dist Underground Cond	(1,048,748)	(1,024,938)		(26,285)	2,475
666									
667	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	Base	(2,118,107)	(2,118,107)			
668	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	SPS ADIT Linkage Period Adjustment	(122,403)			(122,403)	

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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
669	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	SPS ADIT Test Year Adjustment	(44,504)				(44,504)
670	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	SPS Base Data - Adjust ADIT to Per Book	36,449	36,449			
671	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	SPS IRS ADIT Prorate	49,912				49,912
672	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	Subtotal 367000E-Dist UG Conductor & D	(2,198,653)	(2,081,658)		(122,403)	5,408
673									
674	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	Base	(11,107,316)	(11,107,316)			
675	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	SPS ADIT Linkage Period Adjustment	194,027			194,027	
676	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	SPS ADIT Test Year Adjustment	65,904				65,904
677	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	SPS Base Data - Adjust ADIT to Per Book	(48,930)	(48,930)			
678	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	SPS IRS ADIT Prorate	(70,203)				(70,203)
679	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	Subtotal 368000E-Dist Line Transformer	(10,966,518)	(11,156,246)		194,027	(4,299)
680									
681	74-ADIT End Bal	Distribution	369000E-Distribution Services	Base	30,636	30,636			
682	74-ADIT End Bal	Distribution	369000E-Distribution Services	SPS ADIT Linkage Period Adjustment	(860)			(860)	
683	74-ADIT End Bal	Distribution	369000E-Distribution Services	SPS ADIT Test Year Adjustment	(312)				(312)
684	74-ADIT End Bal	Distribution	369000E-Distribution Services	SPS Base Data - Adjust ADIT to Per Book	115	115			
685	74-ADIT End Bal	Distribution	369000E-Distribution Services	SPS IRS ADIT Prorate	315				315
686	74-ADIT End Bal	Distribution	369000E-Distribution Services	Subtotal 369000E-Distribution Services	29,894	30,751		(860)	4
687									
688	74-ADIT End Bal	Distribution	369010-Distribution Services O	Base	(1,813,854)	(1,813,854)			
689	74-ADIT End Bal	Distribution	369010-Distribution Services O	SPS ADIT Linkage Period Adjustment	(46,672)			(46,672)	
690	74-ADIT End Bal	Distribution	369010-Distribution Services O	SPS ADIT Test Year Adjustment	(32,805)				(32,805)
691	74-ADIT End Bal	Distribution	369010-Distribution Services O	SPS Base Data - Adjust ADIT to Per Book	(9,124)	(9,124)			
692	74-ADIT End Bal	Distribution	369010-Distribution Services O	SPS IRS ADIT Prorate	36,162				36,162
693	74-ADIT End Bal	Distribution	369010-Distribution Services O	Subtotal 369010-Distribution Services O	(1,866,293)	(1,822,978)		(46,672)	3,357
694									
695	74-ADIT End Bal	Distribution	369020-Distribution Services U	Base	(2,251,669)	(2,251,669)			
696	74-ADIT End Bal	Distribution	369020-Distribution Services U	SPS ADIT Linkage Period Adjustment	(3,999)			(3,999)	
697	74-ADIT End Bal	Distribution	369020-Distribution Services U	SPS ADIT Test Year Adjustment	(8,374)				(8,374)
698	74-ADIT End Bal	Distribution	369020-Distribution Services U	SPS Base Data - Adjust ADIT to Per Book	(11,631)	(11,631)			
699	74-ADIT End Bal	Distribution	369020-Distribution Services U	SPS IRS ADIT Prorate	8,897				8,897
700	74-ADIT End Bal	Distribution	369020-Distribution Services U	Subtotal 369020-Distribution Services U	(2,266,777)	(2,263,301)		(3,999)	523
701									
702	74-ADIT End Bal	Distribution	370000E-Distribution Meter	Base	(3,493,767)	(3,493,767)			
703	74-ADIT End Bal	Distribution	370000E-Distribution Meter	SPS ADIT Linkage Period Adjustment	25,742			25,742	
704	74-ADIT End Bal	Distribution	370000E-Distribution Meter	SPS ADIT Test Year Adjustment	4,450				4,450
705	74-ADIT End Bal	Distribution	370000E-Distribution Meter	SPS Base Data - Adjust ADIT to Per Book	(13,428)	(13,428)			

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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
706	74-ADIT End Bal	Distribution	37000E-Distribution Meter	SPS Base Data - Reclass Retail Allocated	161	161			
707	74-ADIT End Bal	Distribution	37000E-Distribution Meter	SPS IRS ADIT Prorate	(4,795)				(4,795)
708	74-ADIT End Bal	Distribution	37000E-Distribution Meter	Subtotal 37000E-Distribution Meter	(3,481,637)	(3,507,034)		25,742	(345)
709									
710	74-ADIT End Bal	Distribution	370020-Distr Meters AGIS AMI	Base	87	87			
711	74-ADIT End Bal	Distribution	370020-Distr Meters AGIS AMI	SPS ADIT Linkage Period Adjustment	104			104	
712	74-ADIT End Bal	Distribution	370020-Distr Meters AGIS AMI	SPS ADIT Test Year Adjustment	(3)				(3)
713	74-ADIT End Bal	Distribution	370020-Distr Meters AGIS AMI	SPS IRS ADIT Prorate	(47)				(47)
714	74-ADIT End Bal	Distribution	370020-Distr Meters AGIS AMI	Subtotal 370020-Distr Meters AGIS AMI	142	87		104	(50)
715									
716	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS ADIT Linkage Period Adjustment	(40,762)			(40,762)	
717	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS ADIT Test Year Adjustment	(72,550)				(72,550)
718	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS Base Data - Reclass Retail Allocated	(161)	(161)			
719	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	SPS IRS ADIT Prorate	106,369				106,369
720	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	Subtotal 370020R-Distr Meters AGIS AMI-Retail Allocated	(7,104)	(161)		(40,762)	33,820
721									
722	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	Base	(248,132)	(248,132)			
723	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	SPS ADIT Linkage Period Adjustment	22,554			22,554	
724	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	SPS ADIT Test Year Adjustment	9,249				9,249
725	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	SPS Base Data - Adjust ADIT to Per Book	(1,374)	(1,374)			
726	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	SPS IRS ADIT Prorate	(9,945)				(9,945)
727	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	Subtotal 371000E-Dist Inst on Cust Premis	(227,649)	(249,506)		22,554	(696)
728									
729	74-ADIT End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	Base	(690)	(690)			
730	74-ADIT End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	SPS Base Data - Adjust ADIT to Per Book	(10)	(10)			
731	74-ADIT End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	SPS Eliminate NM TEP Rider - Capital	700		700		
732	74-ADIT End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	Subtotal 371040-Dist Inst on Cust Prm-EV		(700)	700		
733									
734	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	Base	(1,990,654)	(1,990,654)			
735	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	SPS ADIT Linkage Period Adjustment	(35,760)			(35,760)	
736	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	SPS ADIT Test Year Adjustment	(22,053)				(22,053)
737	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	SPS Base Data - Adjust ADIT to Per Book	(6,365)	(6,365)			
738	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	SPS IRS ADIT Prorate	23,181				23,181
739	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	Subtotal 373000-Dist Street Light & Sg Sy	(2,031,651)	(1,997,019)		(35,760)	1,128





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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
810	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	Base	(0)	(0)			
811	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS ADIT Linkage Period Adjustment	(0)			(0)	
812	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS ADIT Test Year Adjustment	(0)				(0)
813	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Base Data - Adjust ADIT to Per Book	(0)	(0)			
814	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS IRS ADIT Prorate	0				0
815	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Unblending Adjustment	(0)		(0)		
816	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	SPS Unblending Plant Related ADIT Adj	0		0		
817	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	Subtotal 391005-Genl Off Eq-Comp 3 Yr Life	(0)	(0)	(0)	(0)	(0)
818									
819	74-ADIT End Bal	General	392000-General Transportation E	Base	(0)	(0)			
820	74-ADIT End Bal	General	392000-General Transportation E	SPS ADIT Linkage Period Adjustment	0			0	
821	74-ADIT End Bal	General	392000-General Transportation E	SPS ADIT Test Year Adjustment	(0)				(0)
822	74-ADIT End Bal	General	392000-General Transportation E	SPS Base Data - Adjust ADIT to Per Book	(0)	(0)			
823	74-ADIT End Bal	General	392000-General Transportation E	SPS IRS ADIT Prorate	0				0
824	74-ADIT End Bal	General	392000-General Transportation E	SPS Unblending Adjustment	0		0		
825	74-ADIT End Bal	General	392000-General Transportation E	SPS Unblending Plant Related ADIT Adj	0		0		
826	74-ADIT End Bal	General	392000-General Transportation E	Subtotal 392000-General Transportation E	(0)	(0)	0	0	0
827									
828	74-ADIT End Bal	General	392010-General Transp Eq Grp	Base	(137,117)	(137,117)			
829	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS ADIT Linkage Period Adjustment	5,092			5,092	
830	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS ADIT Test Year Adjustment	(2,484)				(2,484)
831	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS Base Data - Adjust ADIT to Per Book	(2,057)	(2,057)			
832	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS IRS ADIT Prorate	2,995				2,995
833	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS Unblending Adjustment	9,590		9,590		
834	74-ADIT End Bal	General	392010-General Transp Eq Grp	SPS Unblending Plant Related ADIT Adj	386		386		
835	74-ADIT End Bal	General	392010-General Transp Eq Grp	Subtotal 392010-General Transp Eq Grp	(123,595)	(139,174)	9,976	5,092	511
836									
837	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	Base	(1,852,358)	(1,852,358)			
838	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS ADIT Linkage Period Adjustment	68,784			68,784	
839	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS ADIT Test Year Adjustment	(33,556)				(33,556)
840	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS Base Data - Adjust ADIT to Per Book	(27,785)	(27,785)			
841	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS IRS ADIT Prorate	40,466				40,466
842	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS Unblending Adjustment	129,549		129,549		
843	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	SPS Unblending Plant Related ADIT Adj	5,215		5,215		
844	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	Subtotal 392020-General Transp Eq Grp 2	(1,669,686)	(1,880,144)	134,764	68,784	6,910
845									
846	74-ADIT End Bal	General	392030-General Transp Eq Trailer	Base	(426,567)	(426,567)			

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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
847	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS ADIT Linkage Period Adjustment	15,840			15,840	
848	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS ADIT Test Year Adjustment	(7,727)				(7,727)
849	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS Base Data - Adjust ADIT to Per Book	(6,398)	(6,398)			
850	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS IRS ADIT Prorate	9,319				9,319
851	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS Unblending Adjustment	29,833		29,833		
852	74-ADIT End Bal	General	392030-General Transp Eq Trailer	SPS Unblending Plant Related ADIT Adj	1,201		1,201		
853	74-ADIT End Bal	General	392030-General Transp Eq Trailer	Subtotal 392030-General Transp Eq Trailer	(384,501)	(432,965)	31,034	15,840	1,591
854									
855	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	Base	(1,479,632)	(1,479,632)			
856	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS ADIT Linkage Period Adjustment	54,944			54,944	
857	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS ADIT Test Year Adjustment	(26,804)				(26,804)
858	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS Base Data - Adjust ADIT to Per Book	(22,194)	(22,194)			
859	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS IRS ADIT Prorate	32,324				32,324
860	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS Unblending Adjustment	103,481		103,481		
861	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	SPS Unblending Plant Related ADIT Adj	4,166		4,166		
862	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	Subtotal 392040-General Transp Eq Grp 4	(1,333,717)	(1,501,827)	107,647	54,944	5,520
863									
864	74-ADIT End Bal	General	393000-General Stores Equipmen	Base	(17,064)	(17,064)			
865	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS ADIT Linkage Period Adjustment	(1,024)			(1,024)	
866	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS ADIT Test Year Adjustment	(939)				(939)
867	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS Base Data - Adjust ADIT to Per Book	(210)	(210)			
868	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS IRS ADIT Prorate	899				899
869	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS Unblending Adjustment	(1,988)		(1,988)		
870	74-ADIT End Bal	General	393000-General Stores Equipmen	SPS Unblending Plant Related ADIT Adj	48		48		
871	74-ADIT End Bal	General	393000-General Stores Equipmen	Subtotal 393000-General Stores Equipmen	(20,279)	(17,274)	(1,940)	(1,024)	(41)
872									
873	74-ADIT End Bal	General	394000-General Tools & Shop Equi	Base	(2,394,188)	(2,394,188)			
874	74-ADIT End Bal	General	394000-General Tools & Shop Equi	SPS ADIT Linkage Period Adjustment	(148,739)			(148,739)	
875	74-ADIT End Bal	General	394000-General Tools & Shop Equi	SPS ADIT Test Year Adjustment	(135,377)				(135,377)
876	74-ADIT End Bal	General	394000-General Tools & Shop Equi	SPS Base Data - Adjust ADIT to Per Book	(29,412)	(29,412)			
877	74-ADIT End Bal	General	394000-General Tools & Shop Equi	SPS IRS ADIT Prorate	129,499				129,499
878	74-ADIT End Bal	General	394000-General Tools & Shop Equi	SPS Unblending Adjustment	(283,720)		(283,720)		
879	74-ADIT End Bal	General	394000-General Tools & Shop Equi	SPS Unblending Plant Related ADIT Adj	6,740		6,740		
880	74-ADIT End Bal	General	394000-General Tools & Shop Equi	Subtotal 394000-General Tools & Shop Equi	(2,855,197)	(2,423,600)	(276,980)	(148,739)	(5,878)
881									
882	74-ADIT End Bal	General	395000-General Laboratory Equi	Base	(440,325)	(440,325)			
883	74-ADIT End Bal	General	395000-General Laboratory Equi	SPS ADIT Linkage Period Adjustment	(26,431)			(26,431)	



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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
884	74-ADIT End Bal	General	395000-General Laboratory Equi	SPS ADIT Test Year Adjustment	(24,243)				(24,243)
885	74-ADIT End Bal	General	395000-General Laboratory Equi	SPS Base Data - Adjust ADIT to Per Book	(5,430)	(5,430)			
886	74-ADIT End Bal	General	395000-General Laboratory Equi	SPS IRS ADIT Prorate	23,194				23,194
887	74-ADIT End Bal	General	395000-General Laboratory Equi	SPS Unblending Adjustment	(51,297)		(51,297)		
888	74-ADIT End Bal	General	395000-General Laboratory Equi	SPS Unblending Plant Related ADIT Adj	1,240		1,240		
889	74-ADIT End Bal	General	395000-General Laboratory Equi	Subtotal 395000-General Laboratory Equi	(523,293)	(445,756)	(50,058)	(26,431)	(1,049)
890									
891	74-ADIT End Bal	General	396000-General Power Operated E	Base	(437,998)	(437,998)			
892	74-ADIT End Bal	General	396000-General Power Operated E	SPS ADIT Linkage Period Adjustment	16,264			16,264	
893	74-ADIT End Bal	General	396000-General Power Operated E	SPS ADIT Test Year Adjustment	(7,934)				(7,934)
894	74-ADIT End Bal	General	396000-General Power Operated E	SPS Base Data - Adjust ADIT to Per Book	(6,570)	(6,570)			
895	74-ADIT End Bal	General	396000-General Power Operated E	SPS IRS ADIT Prorate	9,568				9,568
896	74-ADIT End Bal	General	396000-General Power Operated E	SPS Unblending Adjustment	30,632		30,632		
897	74-ADIT End Bal	General	396000-General Power Operated E	SPS Unblending Plant Related ADIT Adj	1,233		1,233		
898	74-ADIT End Bal	General	396000-General Power Operated E	Subtotal 396000-General Power Operated E	(394,805)	(444,568)	31,865	16,264	1,634
899									
900	74-ADIT End Bal	General	397000-General Communication E	Base	(3,202,670)	(3,202,670)			
901	74-ADIT End Bal	General	397000-General Communication E	SPS ADIT Linkage Period Adjustment	(192,242)			(192,242)	
902	74-ADIT End Bal	General	397000-General Communication E	SPS ADIT Test Year Adjustment	(176,330)				(176,330)
903	74-ADIT End Bal	General	397000-General Communication E	SPS Base Data - Adjust ADIT to Per Book	(39,497)	(39,497)			
904	74-ADIT End Bal	General	397000-General Communication E	SPS IRS ADIT Prorate	168,701				168,701
905	74-ADIT End Bal	General	397000-General Communication E	SPS Unblending Adjustment	(373,107)		(373,107)		
906	74-ADIT End Bal	General	397000-General Communication E	SPS Unblending Plant Related ADIT Adj	9,016		9,016		
907	74-ADIT End Bal	General	397000-General Communication E	Subtotal 397000-General Communication E	(3,806,128)	(3,242,167)	(364,090)	(192,242)	(7,629)
908									
909	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	Base	(1,930,407)	(1,930,407)			
910	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	SPS ADIT Linkage Period Adjustment	(115,874)			(115,874)	
911	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	SPS ADIT Test Year Adjustment	(106,283)				(106,283)
912	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	SPS Base Data - Adjust ADIT to Per Book	(23,807)	(23,807)			
913	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	SPS IRS ADIT Prorate	101,684				101,684
914	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	SPS Unblending Adjustment	(224,890)		(224,890)		
915	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	SPS Unblending Plant Related ADIT Adj	5,435		5,435		
916	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	Subtotal 397010-General Comm Eq Two Wa	(2,294,141)	(1,954,214)	(219,455)	(115,874)	(4,599)
917									
918	74-ADIT End Bal	General	397020-General Comm Eq AE	Base	(1,752)	(1,752)			
919	74-ADIT End Bal	General	397020-General Comm Eq AE	SPS ADIT Linkage Period Adjustment	(105)			(105)	
920	74-ADIT End Bal	General	397020-General Comm Eq AE	SPS ADIT Test Year Adjustment	(96)				(96)

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Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
921	74-ADIT End Bal	General	397020-General Comm Eq AE	SPS Base Data - Adjust ADIT to Per Book	(22)	(22)			
922	74-ADIT End Bal	General	397020-General Comm Eq AE	SPS IRS ADIT Prorate	92				92
923	74-ADIT End Bal	General	397020-General Comm Eq AE	SPS Unblending Adjustment	(204)		(204)		
924	74-ADIT End Bal	General	397020-General Comm Eq AE	SPS Unblending Plant Related ADIT Adj	5		5		
925	74-ADIT End Bal	General	397020-General Comm Eq AE	Subtotal 397020-General Comm Eq AE	(2,082)	(1,773)	(199)	(105)	(4)
926									
927	74-ADIT End Bal	General	397030-General Comm Eq EM	Base	(1,391,561)	(1,391,561)			
928	74-ADIT End Bal	General	397030-General Comm Eq EM	SPS ADIT Linkage Period Adjustment	(83,529)			(83,529)	
929	74-ADIT End Bal	General	397030-General Comm Eq EM	SPS ADIT Test Year Adjustment	(76,616)				(76,616)
930	74-ADIT End Bal	General	397030-General Comm Eq EM	SPS Base Data - Adjust ADIT to Per Book	(17,162)	(17,162)			
931	74-ADIT End Bal	General	397030-General Comm Eq EM	SPS Base Data - Reclass Retail Allocated	269,919	269,919			
932	74-ADIT End Bal	General	397030-General Comm Eq EM	SPS IRS ADIT Prorate	214,556				214,556
933	74-ADIT End Bal	General	397030-General Comm Eq EM	SPS Unblending Adjustment	(162,115)		(162,115)		
934	74-ADIT End Bal	General	397030-General Comm Eq EM	SPS Unblending Plant Related ADIT Adj	3,918		3,918		
935	74-ADIT End Bal	General	397030-General Comm Eq EM	Subtotal 397030-General Comm Eq EM	(1,242,589)	(1,138,803)	(158,197)	(83,529)	137,940
936									
937	74-ADIT End Bal	General	397030R-General Comm Eq EM-Retail Related	SPS Base Data - Reclass Retail Allocated	(240,648)	(240,648)			
938	74-ADIT End Bal	General	397030R-General Comm Eq EM-Retail Related	SPS IRS ADIT Prorate	(125,937)				(125,937)
939	74-ADIT End Bal	General	397030R-General Comm Eq EM-Retail Related	Subtotal 397030R-General Comm Eq EM-Retail Related	(366,585)	(240,648)			(125,937)
940									
941	74-ADIT End Bal	General	398000-General Miscellaneous E	Base	(110,861)	(110,861)			
942	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS ADIT Linkage Period Adjustment	(6,655)			(6,655)	
943	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS ADIT Test Year Adjustment	(6,104)				(6,104)
944	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS Base Data - Adjust ADIT to Per Book	(1,367)	(1,367)			
945	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS IRS ADIT Prorate	5,840				5,840
946	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS Unblending Adjustment	(12,915)		(12,915)		
947	74-ADIT End Bal	General	398000-General Miscellaneous E	SPS Unblending Plant Related ADIT Adj	312		312		
948	74-ADIT End Bal	General	398000-General Miscellaneous E	Subtotal 398000-General Miscellaneous E	(131,750)	(112,229)	(12,603)	(6,655)	(264)
949									
950	74-ADIT End Bal	General		<b>Subtotal General</b>	(20,514,187)	(18,591,854)	(1,383,368)	(520,005)	(18,960)
951									
952	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Adjust Excess ADIT	(81)		(81)		
953	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Base Data - Non-Plant Excess ADIT	81	81			
954	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Base Data - Non-Plant Income Tax	1,062	1,062			
955	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	SPS Non-Plant ADIT Sch M and DIT LP Adj	1				1

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					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
956	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	Subtotal SchM-102 - Fuel Tax Credit - Inc Addback	1,063	1,143	(81)	1	
957									
958	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Adjust Excess ADIT	(723)		(723)		
959	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Base Data - Non-Plant Excess ADIT	723	723			
960	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Base Data - Non-Plant Income Tax	149,128	149,128			
961	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	SPS Non-Plant ADIT Sch M and DIT LP Adj	142			142	
962	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	Subtotal SchM-103 - Environmental Remediation	149,270	149,851	(723)	142	
963									
964	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Adjust Excess ADIT	1,453,138		1,453,138		
965	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Base Data - Non-Plant Excess ADIT	(1,453,138)	(1,453,138)			
966	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Base Data - Non-Plant Income Tax	(11,878,279)	(11,878,279)			
967	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Non-Plant ADIT Sch M and DIT LP Adj	238,489			238,489	
968	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	SPS Non-Plant ADIT Sch M and DIT TY Adj	15,434				15,434
969	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	Subtotal SchM-107 - Pension Expense	(11,624,356)	(13,331,417)	1,453,138	238,489	15,434
970									
971	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Adjust Excess ADIT	(37,525)		(37,525)		
972	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Base Data - Non-Plant Excess ADIT	37,525	37,525			
973	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Base Data - Non-Plant Income Tax	405,631	405,631			
974	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	SPS Non-Plant ADIT Sch M and DIT LP Adj	385			385	
975	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	Subtotal SchM-108 - Accrued Vacation Paid	406,016	443,156	(37,525)	385	
976									
977	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Adjust Excess ADIT	(17,795)		(17,795)		
978	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Base Data - Non-Plant Excess ADIT	17,795	17,795			
979	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Base Data - Non-Plant Income Tax	138,855	138,855			
980	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	SPS Non-Plant ADIT Sch M and DIT LP Adj	132			132	
981	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	Subtotal SchM-109 - Employee Incentive	138,987	156,650	(17,795)	132	
982									
983	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Adjust Excess ADIT	(80,861)		(80,861)		
984	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Base Data - Non-Plant Excess ADIT	80,861	80,861			
985	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Base Data - Non-Plant Income Tax	858,992	858,992			
986	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Non-Plant ADIT Sch M and DIT LP Adj	(49,688)			(49,688)	
987	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SPS Non-Plant ADIT Sch M and DIT TY Adj	(20,760)				(20,760)

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					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
988	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	Subtotal SchM-111 - Post Employment Benefits - FAS 106(Short Term)	788,544	939,853	(80,861)	(49,688)	(20,760)
989									
990	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Adjust Excess ADIT	(4,511)		(4,511)		
991	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Base Data - Non-Plant Excess ADIT	4,511	4,511			
992	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Base Data - Non-Plant Income Tax	15,017	15,017			
993	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Non-Plant ADIT Sch M and DIT LP Adj	(5,643)			(5,643)	
994	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	SPS Non-Plant ADIT Sch M and DIT TY Adj	(1,892)				(1,892)
995	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	Subtotal SchM-112 - Post Employment Benefits FAS 112	7,482	19,528	(4,511)	(5,643)	(1,892)
996									
997	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Adjust Excess ADIT	(61,394)		(61,394)		
998	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Base Data - Non-Plant Excess ADIT	61,394	61,394			
999	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Base Data - Non-Plant Income Tax	850,279	850,279			
1000	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	SPS Non-Plant ADIT Sch M and DIT LP Adj	808			808	
1001	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	Subtotal SchM-116 - Bad Debt	851,087	911,673	(61,394)	808	
1002									
1003	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Adjust Excess ADIT	(2,503)		(2,503)		
1004	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Base Data - Non-Plant Excess ADIT	2,503	2,503			
1005	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Base Data - Non-Plant Income Tax	22,374	22,374			
1006	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	SPS Non-Plant ADIT Sch M and DIT LP Adj	21			21	
1007	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	Subtotal SchM-118 - Inventory Reserve	22,395	24,877	(2,503)	21	
1008									
1009	74-ADIT End Bal	Non-Plant ADIT	SchM-119 - Electric Vehicle Credit	SPS Base Data - Non-Plant Income Tax	2,610	2,610			
1010	74-ADIT End Bal	Non-Plant ADIT	SchM-119 - Electric Vehicle Credit	Subtotal SchM-119 - Electric Vehicle Credit	2,610	2,610			
1011									
1012	74-ADIT End Bal	Non-Plant ADIT	SchM-127 - Litigation Reserve	SPS Base Data - Non-Plant Income Tax	100,994	100,994			
1013	74-ADIT End Bal	Non-Plant ADIT	SchM-127 - Litigation Reserve	SPS Non-Plant ADIT Sch M and DIT LP Adj	96			96	
1014	74-ADIT End Bal	Non-Plant ADIT	SchM-127 - Litigation Reserve	Subtotal SchM-127 - Litigation Reserve	101,090	100,994		96	
1015									
1016	74-ADIT End Bal	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Adjust Excess ADIT	170,382		170,382		
1017	74-ADIT End Bal	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Base Data - Non-Plant Excess ADIT	(170,382)	(170,382)			
1018	74-ADIT End Bal	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	SPS Base Data - Non-Plant Income Tax	(1,537,368)	(1,537,368)			



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					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1048	74-ADIT End Bal	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	SPS Base Data - Non-Plant Excess ADIT	(6,278)	(6,278)			
1049	74-ADIT End Bal	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	SPS Base Data - Non-Plant Income Tax	73,912	73,912			
1050	74-ADIT End Bal	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	SPS Eliminate SchM/Deferred Taxes	(67,634)		(67,634)		
1051	74-ADIT End Bal	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	Subtotal SchM-146 - State Tax Deduction Cash Vs Accrual - 190		67,634	(67,634)		
1052									
1053	74-ADIT End Bal	Non-Plant ADIT	SchM-152 - Rate Refund	SPS Base Data - Non-Plant Income Tax	633,554	633,554			
1054	74-ADIT End Bal	Non-Plant ADIT	SchM-152 - Rate Refund	SPS Eliminate SchM/Deferred Taxes	(633,554)		(633,554)		
1055	74-ADIT End Bal	Non-Plant ADIT	SchM-152 - Rate Refund	Subtotal SchM-152 - Rate Refund		633,554	(633,554)		
1056									
1057	74-ADIT End Bal	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	SPS Adjust Excess ADIT	528		528		
1058	74-ADIT End Bal	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	SPS Base Data - Non-Plant Excess ADIT	(528)	(528)			
1059	74-ADIT End Bal	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	Subtotal SchM-168 - Reg Asset-NOx		(528)	528		
1060									
1061	74-ADIT End Bal	Non-Plant ADIT	SchM-171 - Employee Retention	SPS Base Data - Non-Plant Income Tax	4,988	4,988			
1062	74-ADIT End Bal	Non-Plant ADIT	SchM-171 - Employee Retention	SPS Non-Plant ADIT Sch M and DIT LP Adj	5			5	
1063	74-ADIT End Bal	Non-Plant ADIT	SchM-171 - Employee Retention	Subtotal SchM-171 - Employee Retention	4,993	4,988			5
1064									
1065	74-ADIT End Bal	Non-Plant ADIT	SchM-174 - New Hire Retention Credit	SPS Base Data - Non-Plant Income Tax	3,882	3,882			
1066	74-ADIT End Bal	Non-Plant ADIT	SchM-174 - New Hire Retention Credit	Subtotal SchM-174 - New Hire Retention Credit	3,882	3,882			
1067									
1068	74-ADIT End Bal	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	SPS Base Data - Non-Plant Income Tax	144,377	144,377			
1069	74-ADIT End Bal	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	SPS Eliminate SchM/Deferred Taxes	(144,377)		(144,377)		
1070	74-ADIT End Bal	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	Subtotal SchM-178 - Interest Income on Disputed Tax		144,377	(144,377)		
1071									
1072	74-ADIT End Bal	Non-Plant ADIT	SchM-179 - DSM/CIP	SPS Base Data - Non-Plant Excess ADIT	5,517	5,517			
1073	74-ADIT End Bal	Non-Plant ADIT	SchM-179 - DSM/CIP	SPS Base Data - Non-Plant Income Tax	30,714	30,714			
1074	74-ADIT End Bal	Non-Plant ADIT	SchM-179 - DSM/CIP	SPS Eliminate SchM/Deferred Taxes	(36,230)		(36,230)		
1075	74-ADIT End Bal	Non-Plant ADIT	SchM-179 - DSM/CIP	Subtotal SchM-179 - DSM/CIP	(0)	36,230	(36,230)		
1076									
1077	74-ADIT End Bal	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	SPS Base Data - Non-Plant Income Tax	(11,530,078)	(11,530,078)			
1078	74-ADIT End Bal	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	SPS Eliminate SchM/Deferred Taxes	11,530,078		11,530,078		
1079	74-ADIT End Bal	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	Subtotal SchM-186 - Deferred Fuel Costs		(11,530,078)	11,530,078		

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G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1080									
1081	74-ADIT End Bal	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	SPS Base Data - Non-Plant Income Tax	119,788	119,788			
1082	74-ADIT End Bal	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	SPS Eliminate SchM/Deferred Taxes	(119,788)		(119,788)		
1083	74-ADIT End Bal	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	Subtotal SchM-187 - Reg Asset/Liability Transmission Attachment O		119,788	(119,788)		
1084									
1085	74-ADIT End Bal	Non-Plant ADIT	SchM-189 - OCI Treasury	SPS Base Data - Non-Plant Income Tax	115,427	115,427			
1086	74-ADIT End Bal	Non-Plant ADIT	SchM-189 - OCI Treasury	SPS Eliminate SchM/Deferred Taxes	(115,427)		(115,427)		
1087	74-ADIT End Bal	Non-Plant ADIT	SchM-189 - OCI Treasury	Subtotal SchM-189 - OCI Treasury		115,427	(115,427)		
1088									
1089	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	SPS Adjust Excess ADIT	6,311		6,311		
1090	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	SPS Base Data - Non-Plant Excess ADIT	(6,311)	(6,311)			
1091	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	SPS Base Data - Non-Plant Income Tax	(301,027)	(301,027)			
1092	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	SPS Non-Plant ADIT Sch M and DIT LP Adj	(1)			(1)	
1093	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	Subtotal SchM-192 - Texas Margin Tax	(301,028)	(307,337)	6,311	(1)	
1094									
1095	74-ADIT End Bal	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	SPS Base Data - Non-Plant Income Tax	31,767	31,767			
1096	74-ADIT End Bal	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	SPS Eliminate SchM/Deferred Taxes	(31,767)		(31,767)		
1097	74-ADIT End Bal	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	Subtotal SchM-195 - Renewable Energy Standard		31,767	(31,767)		
1098									
1099	74-ADIT End Bal	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	SPS Base Data - Non-Plant Excess ADIT	240	240			
1100	74-ADIT End Bal	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	SPS Eliminate SchM/Deferred Taxes	(240)		(240)		
1101	74-ADIT End Bal	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	Subtotal SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48		240	(240)		
1102									
1103	74-ADIT End Bal	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Base Data - Non-Plant Excess ADIT	5,399,238	5,399,238			
1104	74-ADIT End Bal	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Base Data - Non-Plant Income Tax	20,231,205	20,231,205			
1105	74-ADIT End Bal	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	SPS Eliminate SchM/Deferred Taxes	(25,630,443)		(25,630,443)		
1106	74-ADIT End Bal	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	Subtotal SchM-203 - Fed NOL Benefit	0	25,630,443	(25,630,443)		
1107									
1108	74-ADIT End Bal	Non-Plant ADIT	SchM-205 - State Only NOL	SPS Base Data - Non-Plant Income Tax	1,401,404	1,401,404			
1109	74-ADIT End Bal	Non-Plant ADIT	SchM-205 - State Only NOL	SPS Eliminate SchM/Deferred Taxes	(1,401,404)		(1,401,404)		
1110	74-ADIT End Bal	Non-Plant ADIT	SchM-205 - State Only NOL	Subtotal SchM-205 - State Only NOL		1,401,404	(1,401,404)		
1111									
1112	74-ADIT End Bal	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	SPS Base Data - Non-Plant Income Tax	(205,817)	(205,817)			

Southwestern Public Service Company

12 Months Ending June 2024  
G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1113	74-ADIT End Bal	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	SPS Eliminate SchM/Deferred Taxes	205,817		205,817		
1114	74-ADIT End Bal	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	Subtotal SchM-207 - Mark to Market Adjust		(205,817)	205,817		
1115									
1116	74-ADIT End Bal	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	SPS Base Data - Non-Plant Income Tax	(9,107,891)	(9,107,891)			
1117	74-ADIT End Bal	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	SPS Eliminate SchM/Deferred Taxes	9,107,891		9,107,891		
1118	74-ADIT End Bal	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	Subtotal SchM-222 - FAS-109 Rate Change		(9,107,891)	9,107,891		
1119									
1120	74-ADIT End Bal	Non-Plant ADIT	SchM-225 - AFUDC	SPS Base Data - Non-Plant Income Tax	(13,997,977)	(13,997,977)			
1121	74-ADIT End Bal	Non-Plant ADIT	SchM-225 - AFUDC	SPS Eliminate SchM/Deferred Taxes	13,997,977		13,997,977		
1122	74-ADIT End Bal	Non-Plant ADIT	SchM-225 - AFUDC	Subtotal SchM-225 - AFUDC		(13,997,977)	13,997,977		
1123									
1124	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Adjust Excess ADIT	(634)		(634)		
1125	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Base Data - Non-Plant Excess ADIT	634	634			
1126	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Base Data - Non-Plant Income Tax	6,110	6,110			
1127	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	SPS Non-Plant ADIT Sch M and DIT LP Adj	6				6
1128	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	Subtotal SchM-226 - Performance Recognition Award	6,115	6,744	(634)		6
1129									
1130	74-ADIT End Bal	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	SPS Base Data - Non-Plant Income Tax	4,722,628	4,722,628			
1131	74-ADIT End Bal	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	SPS Eliminate SchM/Deferred Taxes	(4,722,628)		(4,722,628)		
1132	74-ADIT End Bal	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	Subtotal SchM-261 - Section 59e Adjustment		4,722,628	(4,722,628)		
1133									
1134	74-ADIT End Bal	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	SPS Base Data - Non-Plant Income Tax	174,823,993	174,823,993			
1135	74-ADIT End Bal	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	SPS Eliminate SchM/Deferred Taxes	(174,823,993)		(174,823,993)		
1136	74-ADIT End Bal	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	Subtotal SchM-273 - Regulatory Liability - Rate Change		174,823,993	(174,823,993)		
1137									
1138	74-ADIT End Bal	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	SPS Base Data - Non-Plant Income Tax	(7,425,781)	(7,425,781)			
1139	74-ADIT End Bal	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	SPS Eliminate SchM/Deferred Taxes	7,425,781		7,425,781		
1140	74-ADIT End Bal	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	Subtotal SchM-275 - Reg Asset - Miscellaneous		(7,425,781)	7,425,781		
1141									
1142	74-ADIT End Bal	Non-Plant ADIT	SchM-293 - Rate Change	SPS Base Data - Non-Plant Income Tax	(3,455,062)	(3,455,062)			
1143	74-ADIT End Bal	Non-Plant ADIT	SchM-293 - Rate Change	SPS Eliminate SchM/Deferred Taxes	3,455,062		3,455,062		



Southwestern Public Service Company

12 Months Ending June 2024  
G.6 ADIT

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail				
					Total	Per Book	BP Adjustments	LP Adjustments	TY Adjustments
1144	74-ADIT End Bal	Non-Plant ADIT	SchM-293 - Rate Change	Subtotal SchM-293 - Rate Change		(3,455,062)	3,455,062		
1145									
1146	74-ADIT End Bal	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	SPS Base Data - Non-Plant Income Tax	1	1			
1147	74-ADIT End Bal	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	SPS Eliminate SchM/Deferred Taxes	(1)		(1)		
1148	74-ADIT End Bal	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	Subtotal SchM-295 - Rate Change on Fin 48 Temp Items - Reg		1	(1)		
1149									
1150	74-ADIT End Bal	Non-Plant ADIT	SchM-299 - Operating Lease	SPS Base Data - Non-Plant Income Tax	(0)	(0)			
1151	74-ADIT End Bal	Non-Plant ADIT	SchM-299 - Operating Lease	SPS Non-Plant ADIT Sch M and DIT LP Adj	0			0	
1152	74-ADIT End Bal	Non-Plant ADIT	SchM-299 - Operating Lease	Subtotal SchM-299 - Operating Lease	0	(0)		0	
1153									
1154	74-ADIT End Bal	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Response	SPS Base Data - Non-Plant Income Tax	(305,014)	(305,014)			
1155	74-ADIT End Bal	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Response	Subtotal SchM-300 - Reg A/L - Emergency Spec Response	(305,014)	(305,014)			
1156									
1157	74-ADIT End Bal	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	SPS Base Data - Non-Plant Income Tax	193,801	193,801			
1158	74-ADIT End Bal	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	SPS Non-Plant ADIT Sch M and DIT LP Adj	184			184	
1159	74-ADIT End Bal	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	Subtotal SchM-301 - Cares Act Payroll Deferral	193,985	193,801		184	
1160									
1161	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	SPS Base Data - Non-Plant Income Tax	61,368,196	61,368,196			
1162	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	SPS DTA Base Period Adjustment	(13,486,775)		(13,486,775)		
1163	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	SPS DTA Test Year	30,849,163				30,849,163
1164	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	Subtotal SchM-PTC - Deferred PTCs - Hale	78,730,584	61,368,196	(13,486,775)		30,849,163
1165									
1166	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Sagamore	SPS Base Data - Non-Plant Income Tax	31,369,101	31,369,101			
1167	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Sagamore	SPS DTA Base Period Adjustment	(20,595,559)		(20,595,559)		
1168	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Sagamore	SPS DTA Test Year	32,816,035				32,816,035
1169	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Sagamore	Subtotal SchM-PTC - Deferred PTCs - Sagamore	43,589,577	31,369,101	(20,595,559)		32,816,035
1170									
1171	74-ADIT End Bal	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	SPS Base Data - Non-Plant Excess ADIT	10,650,548	10,650,548			
1172	74-ADIT End Bal	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	Subtotal SchM_NOL - NOL Excess ADIT	10,650,548	10,650,548			
1173									
1174	74-ADIT End Bal	Non-Plant ADIT		<b>Subtotal Non-Plant ADIT</b>	126,075,748	257,311,962	(195,062,646)	169,576	63,656,856
1175									
1176	74-ADIT End Bal	Other Rate Base	182350-Regulatory Assets	Base	(1,116)	(1,116)			



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G.7 NOL

Line No.	NOL	Total	SPS NM Electric Retail
1			
2	Total Revenue	(1,529,832,536)	(548,275,110)
3			
4	Cost of Sales	69,110,038	26,616,615
5	Operations and Maintenance Expenses	522,844,350	181,329,358
6	Depreciation/Amortization	438,378,893	156,478,400
7	Taxes Other than Income	113,283,403	33,481,289
8	Gain/Loss		
9	AFUDC		
10	<b>Total Expense</b>	1,143,616,684	397,905,661
11			
12	Pre-Tax Income	386,215,852	150,369,449
13			
14	Interest Deduction	137,591,223	48,076,535
15	Sec 199 Deduction		
16	Schedule M (excluding NOL)	(203,772,123)	(80,968,284)
17	<b>Taxable Income</b>	44,852,505	21,324,629
18			
19	Revenue Deficiency/Excess (Gross) (In/out flag)	266,006,253	77,636,954
20			
21	<u>Taxable Income for NOL</u>	310,858,759	98,961,583
22	Schedule M NOL Adjustment 100%		
23	Schedule M NOL Adjustment 80%		
24	Schedule M NOL Adjustment		
25	Taxable Income for NOL (resolved)	310,858,759	98,961,583
26			
27	Combined Tax Rate	22.34%	22.34%
28	IRS Proration Factor	1	1
29			
30	NOL Schedule M Adjustment- Ending 100%		
31	NOL Schedule M Adjustment- Beginning 100%		
32	NOL Schedule M Adjustment- Ending 80%		
33	NOL Schedule M Adjustment- Beginning 80%		
34			
35	NOL ADIT Beg Bal		
36	NOL Deferred Tax Activity		
37	NOL ADIT End Balance - Carryforward to Next Year		
38	NOL ADIT 13 Months Average		
39			
40	IRS Proration		
41	NOL ADIT End Balance - Carryforward to Next Year Prorated		
42	NOL ADIT 13 Months Average Prorated		
43			
44	Posted NOL ADIT		
45			
46	State Tax Credits End Balance		
47	State Tax Credits Beg Balance		
48	Federal Tax Credits End Balance		
49	Federal Tax Credits Beg Balance		

Southwestern Public Service Company

12 Months Ending June 2024  
I.1 Revenue Credit Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			SPS NM Electric Retail		
					Total	Per Book	BP Adjustments	Total	Per Book	BP Adjustments
1	RevR-Revenue Retail	Other Revenues	45000LP-Late Payment Revenue	SPS Account Reclass	(2,658,173)	(2,658,173)		(973,762)	(973,762)	
2	RevR-Revenue Retail	Other Revenues	45000LP-Late Payment Revenue	Subtotal 45000LP-Late Payment Revenue	(2,658,173)	(2,658,173)		(973,762)	(973,762)	
3										
4	RevR-Revenue Retail	Other Revenues	45103-Customer Connection	SPS Account Reclass	(586,099)	(586,099)		(184,129)	(184,129)	
5	RevR-Revenue Retail	Other Revenues	45103-Customer Connection	Subtotal 45103-Customer Connection	(586,099)	(586,099)		(184,129)	(184,129)	
6										
7	RevR-Revenue Retail	Other Revenues	45104-Returned Check Fee Rev	SPS Account Reclass	(142,420)	(142,420)		(37,643)	(37,643)	
8	RevR-Revenue Retail	Other Revenues	45104-Returned Check Fee Rev	Subtotal 45104-Returned Check Fee Rev	(142,420)	(142,420)		(37,643)	(37,643)	
9										
10	RevR-Revenue Retail	Other Revenues	45106-Misc Service Rev	SPS Account Reclass	805,285	805,285		306,802	306,802	
11	RevR-Revenue Retail	Other Revenues	45106-Misc Service Rev	Subtotal 45106-Misc Service Rev	805,285	805,285		306,802	306,802	
12										
13	RevR-Revenue Retail	Other Revenues	45110-Non-Recoverable Discounts	SPS Account Reclass	570	570		223	223	
14	RevR-Revenue Retail	Other Revenues	45110-Non-Recoverable Discounts	SPS Eliminate Other Revenue	(570)		(570)	(223)		(223)
15	RevR-Revenue Retail	Other Revenues	45110-Non-Recoverable Discounts	Subtotal 45110-Non-Recoverable Discounts		570	(570)		223	(223)
16										
17	RevR-Revenue Retail	Other Revenues	45111-Other Electric Operating Revenues - Misc service revenues	SPS Account Reclass	(4,860)	(4,860)		(1,905)	(1,905)	
18	RevR-Revenue Retail	Other Revenues	45111-Other Electric Operating Revenues - Misc service revenues	SPS Eliminate Other Revenue	4,860		4,860	1,905		1,905
19	RevR-Revenue Retail	Other Revenues	45111-Other Electric Operating Revenues - Misc service revenues	Subtotal 45111-Other Electric Operating Revenues - Misc service revenues		(4,860)	4,860		(1,905)	1,905
20										
21	RevR-Revenue Retail	Other Revenues	45400-Rentals	SPS Account Reclass	(9,116,147)	(9,116,147)		(3,550,500)	(3,550,500)	
22	RevR-Revenue Retail	Other Revenues	45400-Rentals	Subtotal 45400-Rentals	(9,116,147)	(9,116,147)		(3,550,500)	(3,550,500)	
23										
24	RevR-Revenue Retail	Other Revenues	456.1Z2PROD - Funded Upgrades Credit Distribution	SPS Base Data - Transmission Revenue	(425,410)	(425,410)		(163,661)	(163,661)	
25	RevR-Revenue Retail	Other Revenues	456.1Z2PROD - Funded Upgrades Credit Distribution	SPS Eliminate Non-Recurring Transmission Revenue & Expense	77		77	29		29
26	RevR-Revenue Retail	Other Revenues	456.1Z2PROD - Funded Upgrades Credit Distribution	Subtotal 456.1Z2PROD - Funded Upgrades Credit Distribution	(425,333)	(425,410)	77	(163,631)	(163,661)	29
27										
28	RevR-Revenue Retail	Other Revenues	456.1Z2PTP - Z2 Point-to-Point Revenue	SPS Base Data - Transmission Revenue	58,472	58,472		17,098	17,098	
29	RevR-Revenue Retail	Other Revenues	456.1Z2PTP - Z2 Point-to-Point Revenue	Subtotal 456.1Z2PTP - Z2 Point-to-Point Revenue	58,472	58,472		17,098	17,098	
30										
31	RevR-Revenue Retail	Other Revenues	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	SPS Base Data - Transmission Revenue	(5,408,964)	(5,408,964)		(1,581,665)	(1,581,665)	
32	RevR-Revenue Retail	Other Revenues	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	SPS Eliminate Non-Recurring Transmission Revenue & Expense	6,393		6,393	1,870		1,870





Southwestern Public Service Company

12 Months Ending June 2024

J.1 Rate Revenue Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	Total			
					Total	Per Book	BP Adjustments	TY Adjustments
1	RevR-Revenue Retail	Rate Revenues	40000-Operating Revenue	SPS Account Reclass	1,839,032,310	1,839,032,310		
2	RevR-Revenue Retail	Rate Revenues	40000-Operating Revenue	SPS Base Data - Other Revenue	(18,246,686)	(18,246,686)		
3	RevR-Revenue Retail	Rate Revenues	40000-Operating Revenue	SPS Base Data - Retail Revenue	(1,820,785,624)	(1,820,785,624)		
4	RevR-Revenue Retail	Rate Revenues	40000-Operating Revenue	Subtotal 40000-Operating Revenue				
5								
6	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	SPS Account Reclass	(454,530,021)	(454,530,021)		
7	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	SPS Adjust Base Period Revenue	(13,396,282)		(13,396,282)	
8	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	SPS Adjust Test Year Revenue	1,309,809			1,309,809
9	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	SPS Eliminate Fuel Revenue	75,071,153		75,071,153	
10	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	SPS Eliminate Rider Revenue Adjustment	35,157,008		35,157,008	
11	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	SPS Unbilled Revenue Adj	3,406,800		3,406,800	
12	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	Subtotal 44010-Sales - Present Rates	(352,981,533)	(454,530,021)	100,238,679	1,309,809
13								
14	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	SPS Account Reclass	(452,368,739)	(452,368,739)		
15	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	SPS Adjust Base Period Revenue	(633,029)		(633,029)	
16	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	SPS Adjust Test Year Revenue	(13,317,829)			(13,317,829)
17	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	SPS Eliminate Fuel Revenue	108,314,938		108,314,938	
18	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	SPS Eliminate Rider Revenue Adjustment	26,508,963		26,508,963	
19	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	SPS Unbilled Revenue Adj	4,028,332		4,028,332	
20	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	Subtotal 44210-Small Commercial & Industrial	(327,467,364)	(452,368,739)	138,219,203	(13,317,829)
21								
22	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	SPS Account Reclass	(622,571,400)	(622,571,400)		
23	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	SPS Adjust Base Period Revenue	(30,897,865)		(30,897,865)	
24	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	SPS Adjust Test Year Revenue	(35,960,127)			(35,960,127)
25	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	SPS Eliminate Fuel Revenue	242,372,979		242,372,979	
26	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	SPS Eliminate Rider Revenue Adjustment	35,922,094		35,922,094	
27	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	SPS Unbilled Revenue Adj	13,138,699		13,138,699	
28	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	Subtotal 44230-Large Commercial & Industrial	(397,995,620)	(622,571,400)	260,535,907	(35,960,127)
29								
30	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	SPS Account Reclass	(8,928,554)	(8,928,554)		
31	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	SPS Adjust Base Period Revenue	(2,198,586)		(2,198,586)	
32	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	SPS Eliminate Fuel Revenue	480,058		480,058	
33	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	SPS Eliminate Rider Revenue Adjustment	628,195		628,195	
34	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	SPS Unbilled Revenue Adj	74,823		74,823	





Southwestern Public Service Company

12 Months Ending June 2024  
J.1 Rate Revenue Adjustments

Line No.	Financial Category	FERC Function	Account	Adjustment	SPS NM Electric Retail			
					Total	Per Book	BP Adjustments	TY Adjustments
1	RevR-Revenue Retail	Rate Revenues	40000-Operating Revenue	SPS Account Reclass	802,137,560	802,137,560		
2	RevR-Revenue Retail	Rate Revenues	40000-Operating Revenue	SPS Base Data - Other Revenue	(3,479,942)	(3,479,942)		
3	RevR-Revenue Retail	Rate Revenues	40000-Operating Revenue	SPS Base Data - Retail Revenue	(798,657,618)	(798,657,618)		
4	RevR-Revenue Retail	Rate Revenues	40000-Operating Revenue	Subtotal 40000-Operating Revenue				
5								
6	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	SPS Account Reclass	(134,676,953)	(134,676,953)		
7	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	SPS Adjust Base Period Revenue	(13,396,282)		(13,396,282)	
8	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	SPS Adjust Test Year Revenue	1,309,809			1,309,809
9	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	SPS Eliminate Fuel Revenue	29,935,066		29,935,066	
10	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	SPS Eliminate Rider Revenue Adjustment	6,605,148		6,605,148	
11	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	SPS Unbilled Revenue Adj	573,494		573,494	
12	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	Subtotal 44010-Sales - Present Rates	(109,649,717)	(134,676,953)	23,717,427	1,309,809
13								
14	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	SPS Account Reclass	(195,255,588)	(195,255,588)		
15	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	SPS Adjust Base Period Revenue	(633,029)		(633,029)	
16	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	SPS Adjust Test Year Revenue	(13,317,829)			(13,317,829)
17	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	SPS Eliminate Fuel Revenue	54,259,197		54,259,197	
18	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	SPS Eliminate Rider Revenue Adjustment	9,984,065		9,984,065	
19	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	SPS Unbilled Revenue Adj	2,515,867		2,515,867	
20	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	Subtotal 44210-Small Commercial & Industrial	(142,447,318)	(195,255,588)	66,126,099	(13,317,829)
21								
22	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	SPS Account Reclass	(282,609,821)	(282,609,821)		
23	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	SPS Adjust Base Period Revenue	(30,897,865)		(30,897,865)	
24	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	SPS Adjust Test Year Revenue	(35,960,127)			(35,960,127)
25	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	SPS Eliminate Fuel Revenue	121,003,551		121,003,551	
26	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	SPS Eliminate Rider Revenue Adjustment	16,809,448		16,809,448	
27	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	SPS Unbilled Revenue Adj	4,617,668		4,617,668	
28	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	Subtotal 44230-Large Commercial & Industrial	(207,037,146)	(282,609,821)	111,532,802	(35,960,127)
29								
30	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	SPS Account Reclass	(2,540,507)	(2,540,507)		
31	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	SPS Adjust Base Period Revenue	(2,198,586)		(2,198,586)	
32	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	SPS Eliminate Fuel Revenue	175,135		175,135	
33	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	SPS Eliminate Rider Revenue Adjustment	94,562		94,562	
34	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	SPS Unbilled Revenue Adj	46,852		46,852	



Southwestern Public Service Company

12 Months Ending June 2024

K Jurisdictional Allocators

Line No.	Jurisdictional Allocator	Total	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
1	12CP-PROD	100.00%	3.45%	38.47%	58.08%
2	12CP-TRAN	100.00%	26.61%	29.24%	44.14%
3	CUST-ADJ	100.00%	33.33%	33.33%	33.33%
4	CUST-AVG	100.00%	0.00%	31.39%	68.61%
5	CUST-H/S	100.00%		80.31%	19.69%
6	CUST-RET	100.00%		31.39%	68.61%
7	CUST-YE	100.00%	33.33%	33.33%	33.33%
8	DEPOSITS	100.00%		26.58%	73.42%
9	ENERGY	100.00%	4.01%	39.19%	56.80%
10	LABOR	100.00%	5.85%	35.29%	58.86%
11	LABXAG	100.00%	5.84%	35.21%	58.96%
12	MET-YE	100.00%	33.33%	33.33%	33.33%
13	NCP-DIST	100.00%	2.06%		97.94%
14	NM	100.00%		100.00%	
15	PIS-DIST	100.00%	0.06%	38.10%	61.84%
16	PIS-GEN	100.00%	5.55%	35.02%	59.42%
17	PIS-NET	100.00%	12.80%	34.80%	52.40%
18	PIS-PROD	100.00%	3.67%	38.75%	57.58%
19	PIS-PTD	100.00%	12.02%	34.86%	53.12%
20	PIS-TRAN	100.00%	25.34%	29.77%	44.89%
21	PISRET-DIST	100.00%		38.12%	61.88%
22	PISRET-PROD	100.00%		40.22%	59.78%
23	PISRET-PTD	100.00%		39.62%	60.38%
24	PISRET-TRAN	100.00%		39.88%	60.12%
25	RETAIL-ENERGY	100.00%		40.83%	59.17%
26	RETAIL-PROD	100.00%		39.85%	60.15%
27	RETAIL-TRAN	100.00%		39.85%	60.15%
28	TX	100.00%			100.00%
29	WHLS	100.00%	100.00%		

Southwestern Public Service Company  
Descriptions of Adjustments

Adjustment Category	Adjustment	Adjustment Description
Base	Base	Per-book plant and O&M data automatically loaded into cost of service model
Base	SPS Account Reclass	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - 456.42 Misc Revenue	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Adjust ADIT to Per Book	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Adjust Sch M and DIT to Per Book	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Direct Assign Schedule 1-A2 Fees	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Distribution Meters to Wholesale	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - General Call Center	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Income Statement Non Integration	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Materials and Supplies	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Non-Plant Amortizations and Gains	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Non-Plant Excess ADIT	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Non-Plant Income Tax	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Other Non-Plant Rate Base	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Other Revenue	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Pension Expense	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Prepaid Pension FAS 106 112	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Prepays	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Reclass Customer Assistance	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Reclass Incentive Labor	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Reclass ITC Amortization	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Reclass Property Tax	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Reclass Regulatory Commission	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Reclass Retail Allocated	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Reclass Wholesale Rent	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Regulatory Asset	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Retail Revenue	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Taxes Other Than Income	Additional per-book data manually loaded into cost of service model to tie to books and records
Base	SPS Base Data - Transmission Revenue	Additional per-book data manually loaded into cost of service model to tie to books and records
SPS Base Period Adjustment	SPS Adjust Base Period Revenue	Annualizes base rate revenue for rate changes and other events that occurred in the Base Period
SPS Base Period Adjustment	SPS Adjust Excess ADIT	Eliminates excess ADIT balances associated with non-plant items that will complete the 5- year amortization period at the end of calendar year 2022
SPS Base Period Adjustment	SPS Adjust Generation Overhaul Expense	Adjusts generation overhaul expense to a four-year average
SPS Base Period Adjustment	SPS Adjust Storm Damage Expense	Adjusts storm damage expense to a three-year average
SPS Base Period Adjustment	SPS Annualize Wage Market Adjustment	Annualizes wage increases which occurred during the Base Period
SPS Base Period Adjustment	SPS Business Area Adjustments	Removes costs that were charged to SPS in error or are unnecessary to providing utility service
SPS Base Period Adjustment	SPS Customer Deposit Interest	Includes interest paid on customer deposits as an O&M expense
SPS Base Period Adjustment	SPS Depreciation Expense Annualize	Adjusts depreciation expense to reflect an annual amount of depreciation expense using plant balances as of June 30, 2022
SPS Base Period Adjustment	SPS DTA Base Period Adjustment	Reduces deferred PTC balance by the amount of PTCs that SPS is allowed to retain
SPS Base Period Adjustment	SPS Eliminate Amortizations Recovered in Riders	Eliminates regulatory debits and credits for items that are included in mechanisms other than base rates
SPS Base Period Adjustment	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	Eliminates ADIT balances and deferred tax amounts related to transmission assets previously sold to Sharyland Utilities
SPS Base Period Adjustment	SPS Eliminate Brand & General Advertising	Eliminates nonrecoverable brand advertising costs
SPS Base Period Adjustment	SPS Eliminate Depr & Amort Associated with ARC	Eliminates the depreciation and depletion expense and accretion expense associated with SPS's asset retirement obligation from the production and distribution functions

Southwestern Public Service Company  
Descriptions of Adjustments

Adjustment Category	Adjustment	Adjustment Description
SPS Base Period Adjustment	SPS Eliminate Fuel Cost	Eliminates fuel cost, which is not a base rate item in New Mexico
SPS Base Period Adjustment	SPS Eliminate Fuel Revenue	Eliminates fuel revenue, which is not a base rate item in New Mexico
SPS Base Period Adjustment	SPS Eliminate Gaines County Land Held for Future Use	Eliminates land associated with a future generating station project from rate base
SPS Base Period Adjustment	SPS Eliminate Long Term Incentive	Eliminates a portion of long-term incentive compensation from cost of service
SPS Base Period Adjustment	SPS Eliminate NM TEP Rider	Eliminates costs recovered through the TEP Rider
SPS Base Period Adjustment	SPS Eliminate NM TEP Rider - Capital	Eliminates costs recovered through the TEP Rider
SPS Base Period Adjustment	SPS Eliminate Non-Recurring Misc Revenue & Expense	Eliminates revenues which will not recur beyond the Base Period
SPS Base Period Adjustment	SPS Eliminate Non-Recurring Transmission Revenue & Expense	Eliminates transmission revenues and expenses which will not recur beyond the Base Period
SPS Base Period Adjustment	SPS Eliminate Other Revenue	Eliminates revenue credits not associated with base rates
SPS Base Period Adjustment	SPS Eliminate Out-of-Period Adjustments	Eliminates transactions that were recorded in the Base Period but apply to periods prior to the Base Period
SPS Base Period Adjustment	SPS Eliminate Per Book EE Amortization	Eliminates energy efficiency cost, which is not a base rate item in New Mexico
SPS Base Period Adjustment	SPS Eliminate Prepayments	Eliminates prepayments associated with items not included in the cost of service
SPS Base Period Adjustment	SPS Eliminate PTC Revenue	Eliminates PTC revenues which are being credited to fuel expense
SPS Base Period Adjustment	SPS Eliminate Purchased Power Variable O&M Recovered in Fuel	Eliminates variable O&M costs which are not recovered through base rates
SPS Base Period Adjustment	SPS Eliminate REC Costs	Eliminates renewable energy credit costs which are recovered through the RPS Rider
SPS Base Period Adjustment	SPS Eliminate REC Inventory	Eliminates renewable energy credits which are only temporarily in inventory
SPS Base Period Adjustment	SPS Eliminate Regulatory Assets	Eliminates regulatory assets which are fully amortized in the Base Period
SPS Base Period Adjustment	SPS Eliminate Rider Revenue Adjustment	Eliminates revenue associated with riders
SPS Base Period Adjustment	SPS Eliminate SchM/Deferred Taxes	Eliminates deferred taxes associated with items that are removed from the cost of service
SPS Base Period Adjustment	SPS Eliminate Wholesale Account Manager Expense	Eliminates costs associated with serving wholesale customers
SPS Base Period Adjustment	SPS Eliminate Wholesale Fuel Revenue	Eliminates fuel revenue associated with wholesale contracts
SPS Base Period Adjustment	SPS Eliminate Wind Contract Payment	Eliminates payments associated with wind contracts which will not recur beyond the Base Period
SPS Base Period Adjustment	SPS Eliminate Xcel Foundation Expense	Eliminates costs associated with the Xcel Energy Foundation
SPS Base Period Adjustment	SPS Gain on Sale of Disposition of Allowances	Eliminates gain on sale for items that are included in mechanisms other than base rates
SPS Base Period Adjustment	SPS Incentive Adjustment to Target - BP	Adjusts annual incentive expense to the target level paid for March 2022
SPS Base Period Adjustment	SPS Incentive XES Adjustment to Target - BP	Adjusts annual incentive expense to the target level paid for March 2022
SPS Base Period Adjustment	SPS Include Economic Development and Educational Contributions	Adds certain contributions and donations beneficial to New Mexico retail customers to the cost of service
SPS Base Period Adjustment	SPS Include TX Deferrals	Reverses Texas deferrals associated with COVID-19 expenses
SPS Base Period Adjustment	SPS K&M Shared Services BP Adj	Eliminates shared service costs which will not recur beyond the Base Period
SPS Base Period Adjustment	SPS K&M Transmission BP Adj	Eliminates transmission costs which will not recur beyond the Base Period
SPS Base Period Adjustment	SPS Pension and Benefits Base Period Adjustment	Adjusts pension costs to normalize and reverse one-time costs incurred in the Base Period
SPS Base Period Adjustment	SPS Reclass Ad Brand Expense	Eliminates nonrecoverable brand advertising costs which were recorded in incorrect FERC Account
SPS Base Period Adjustment	SPS Remove CWIP from Ratebase	Eliminates CWIP from rate base as CWIP is not yet placed into service
SPS Base Period Adjustment	SPS Remove Transmission Line Clearance Amortization	Eliminates the amortization of transmission line clearance costs which are direct assigned to Texas
SPS Base Period Adjustment	SPS Trading A&G Adjustment	Reduces revenue requirement to reflect the first \$125,000 in commodity trading net margins
SPS Base Period Adjustment	SPS Unbilled Revenue Adj	Eliminates unbilled revenue
SPS Base Period Adjustment	SPS Unblending Adjustment	Unblends depreciation and depreciation-related items to reflect currently approved New Mexico depreciation rates
SPS Base Period Adjustment	SPS Unblending Plant Related ADIT Adj	Unblends depreciation and depreciation-related items to reflect currently approved New Mexico depreciation rates
SPS Base Period Adjustment	SPS Variable O&M Blackhawk Energy Recovered in Base-NM	Include variable O&M for the Blackhawk purchased power contract, which is recovered through base rates
SPS Linkage Period Adjustment	SPS ADIT Linkage Period Adjustment	Adjusts deferred tax balances to reflect forecasted plant for the Linkage Period
SPS Linkage Period Adjustment	SPS Coal Handling Linkage Period Adjustment	Adjusts coal handling expense to reflect contract changes and rail lease costs occurring in the Linkage Period
SPS Linkage Period Adjustment	SPS Depreciation Expense Linkage Period Adjustment	Adjusts depreciation expense to reflect an annual amount of depreciation expense based on Linkage Period year-end plant balances
SPS Linkage Period Adjustment	SPS Incentive Adjustment to Target - LP	Adjusts annual incentive expense to the 2023 target level

Southwestern Public Service Company  
Descriptions of Adjustments

Adjustment Category	Adjustment	Adjustment Description
SPS Linkage Period Adjustment	SPS Incentive XES Adjustment to Target - LP	Adjusts annual incentive expense to the 2023 target level
SPS Linkage Period Adjustment	SPS K&M Distribution LP Adj	Adjusts distribution O&M expense to reflect increase in vegetation management costs
SPS Linkage Period Adjustment	SPS K&M Generation LP Adj	Adjusts generation O&M expense to reflect stepdowns in wind contracts
SPS Linkage Period Adjustment	SPS K&M Shared Services LP Adj	Adjusts shared service O&M expense to reflect increased hazard insurance costs
		Adjusts software O&M expense to reflect costs associated with new software deployments and changes in software vendors
SPS Linkage Period Adjustment	SPS K&M Software LP Adj	
SPS Linkage Period Adjustment	SPS Linkage Period Escalator	Escalates labor expense based on anticipated base wage increases in the Linkage Period
SPS Linkage Period Adjustment	SPS Linkage Period Plant Adjustment	Adjusts plant in service and depreciation reserve to reflect Linkage Period year-end plant balances
SPS Linkage Period Adjustment	SPS Non-Plant ADIT Sch M and DIT LP Adj	Adjusts non-plant tax balances and expenses for associated changes to other rate base items
SPS Linkage Period Adjustment	SPS NOx Amortization Linkage Period - 110k Deferred	Includes \$110,000 of NOx allowances deferred in the Linkage Period
SPS Linkage Period Adjustment	SPS NOx Amortization Linkage Period - Remaining Balance	Includes additional NOx allowances expensed during the Linkage Period
SPS Linkage Period Adjustment	SPS Pension and Benefits Linkage Period Adjustment	Adjusts pension and benefits costs to forecast for the Linkage Period
SPS Linkage Period Adjustment	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment	Adjusts pension and benefits balances to forecast for the Linkage Period
SPS Linkage Period Adjustment	SPS Property Tax Linkage Period Adjustment	Adjusts property tax based on forecasted plant for the Linkage Period
		Adjusts purchased capacity and variable O&M costs for changes in contract prices that will occur during the Linkage Period
SPS Linkage Period Adjustment	SPS Purchased Capacity and Variable O&M Linkage	Period
SPS Linkage Period Adjustment	SPS SchM and DIT Linkage Period Adjustment	Adjusts deferred taxes to reflect forecasted plant for the Linkage Period
SPS Test Year Adjustment	SPS ADIT Test Year Adjustment	Adjusts deferred tax balances to reflect forecasted plant for the Test Year
SPS Test Year Adjustment	SPS Adjust Test Year Revenue	Adjusts base rate revenue to forecasted Test Year amounts
SPS Test Year Adjustment	SPS Coal Handling Test Year Adjustment	Adjusts coal handling expense to reflect contract changes and rail lease costs occurring in the Test Year
		Adjusts depreciation expense to reflect an annual amount of depreciation expense based on Test Year 13-month-average plant balances
SPS Test Year Adjustment	SPS Depreciation Expense Test Year Adjustment	
SPS Test Year Adjustment	SPS DTA Test Year	Adjusts deferred PTC balance by the amount of PTCs that SPS is expecting to be deferred by the Test Year
SPS Test Year Adjustment	SPS Estimated Annualized Depreciation Expense at New Rates	Adjusts depreciation expense to reflect proposed depreciation rates
SPS Test Year Adjustment	SPS Incentive Adjustment to Target - TY	Adjusts annual incentive expense to the 2024 target level
SPS Test Year Adjustment	SPS Incentive XES Adjustment to Target - TY	Adjusts annual incentive expense to the 2024 target level
SPS Test Year Adjustment	SPS Include Rate Case Expenses	Adds rate case expenses expected to be incurred in this case
SPS Test Year Adjustment	SPS IRS ADIT Prorate	Prorates ADIT balances to comply with IRS normalization rules
		Adjusts distribution O&M expense to reflect increase in vegetation management costs and increased maintenance on new capital
SPS Test Year Adjustment	SPS K&M Distribution TY Adj	
SPS Test Year Adjustment	SPS K&M Generation TY Adj	Adjusts generation O&M expense to reflect stepdowns in wind contracts
		Adjusts shared service O&M expense to reflect increased hazard insurance costs, as well as gross up PUC fees and bad debt
SPS Test Year Adjustment	SPS K&M Shared Services TY Adj	
SPS Test Year Adjustment	SPS K&M Software TY Adj	Adjusts software O&M expense to reflect changes in software vendors
SPS Test Year Adjustment	SPS Non-Plant ADIT Sch M and DIT TY Adj	Adjusts non-plant tax balances and expenses for associated changes to other rate base items
SPS Test Year Adjustment	SPS NOx Expense TY	Includes additional NOx allowances anticipated to be expensed during the Test Year
SPS Test Year Adjustment	SPS NOx Expense TY - 110k	Includes \$110,000 of NOx allowances anticipated to be deferred in the Test Year
SPS Test Year Adjustment	SPS Payroll Tax Adjustment	Adjusts payroll tax to match adjustments to labor costs
SPS Test Year Adjustment	SPS Pension and Benefits Test Year Adjustment	Adjusts pension and benefits costs to forecast for the Test Year
SPS Test Year Adjustment	SPS Plant Test Year Adjustment	Adjusts plant in service and depreciation reserve to reflect Test Year 13-month-average plant balances
SPS Test Year Adjustment	SPS Prepaid Pension FAS106/112 Test Year Adjustment	Adjusts pension and benefits balances to forecast for the Test Year
SPS Test Year Adjustment	SPS Property Tax Test Year Adjustment	Adjusts property tax based on forecasted plant for the Test Year
		Adjusts purchased capacity and variable O&M costs for changes in contract prices that will occur during the Test Year
SPS Test Year Adjustment	SPS Purchased Capacity and Variable O&M Test Year	Year
SPS Test Year Adjustment	SPS SchM and DIT Test Year Adjustment	Adjusts deferred taxes to reflect forecasted plant for the Test Year
SPS Test Year Adjustment	SPS Test Year Escalator	Escalates labor expense based on anticipated base wage increases in the Test Year

Southwestern Public Service Company

12 Months Ending June 2024  
Y Adjustment Impact

Revenue Requirement Component	Per Book	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments
	Per Book	SPS Adjust Base Period Revenue	SPS Adjust Excess ADIT	SPS Adjust Generation Overhaul Expense	SPS Adjust Storm Damage Expense	SPS Annualize Wage Market Adjustment	SPS Business Area Adjustments	SPS Customer Deposit Interest
Cost of Long-Term Debt	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Long Term-Debt	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%
Ratio of Common Equity	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%
Weighted Cost of Long-Term Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Weighted Cost of Common Equity	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
<b>Revenue Deficiency</b>								
Cost of Sales	254,435,212							
O&M	188,617,133			269,323	(260,661)	450,793	(10,491)	16,032
Depreciation and Amortization Expense	121,600,080							
TOTI	27,445,396							
Rate Base	2,569,821,955		1,494,995	33,665	(32,583)	56,349	(1,311)	2,004
Weighted Cost of Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Interest Deduction	50,625,493		29,451	663	(642)	1,110	(26)	39
Schedule M	(165,384,547)							
Deferred Taxes	(9,439,522)		1,288,371					
ITC Amortized	(9,122)							
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
Authorized Earnings	201,731,023		117,357	2,643	(2,558)	4,423	(103)	157
State Taxable Income	(14,279,016)		87,906	1,980	(1,916)	3,313	(77)	118
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	(242,858)		1,495	34	(33)	56	(1)	2
Section 199 Deduction								
Federal Taxable Income	(14,036,159)		86,411	1,946	(1,883)	3,257	(76)	116
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	(2,947,593)		18,146	409	(395)	684	(16)	24
Total Tax Expense	(12,639,095)		1,308,013	442	(428)	740	(17)	26
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	(16,275,671)		1,684,360	570	(551)	953	(22)	34
Gains/Losses	38,499							
Operating Deductions	575,860,649		1,684,360	269,892	(261,212)	451,746	(10,513)	16,066
Revenue Credits	(34,860,801)							
Total Revenue Requirement	742,730,872		1,801,717	272,535	(263,770)	456,170	(10,616)	16,223
Revenue at Present Rates	(627,457,944)	(48,201,923)						
<b>Revenue Deficiency/Excess</b>	<b>115,272,928</b>	<b>(48,201,923)</b>	<b>1,801,717</b>	<b>272,535</b>	<b>(263,770)</b>	<b>456,170</b>	<b>(10,616)</b>	<b>16,223</b>

Southwestern Public Service Company

12 Months Ending June 2024  
Y Adjustment Impact

Revenue Requirement Component	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments
	SPS Depreciation Expense Annualize	SPS DTA Base Period Adjustment	SPS Eliminate Amortizations Recovered in Riders	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	SPS Eliminate Brand & General Advertising	SPS Eliminate Depr & Amort Associated with ARC	SPS Eliminate Fuel Cost
Cost of Long-Term Debt	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Long Term-Debt	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%
Ratio of Common Equity	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%
Weighted Cost of Long-Term Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Weighted Cost of Common Equity	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
<b>Revenue Deficiency</b>							
Cost of Sales							(223,876,632)
O&M					(438,502)		
Depreciation and Amortization Expense	8,255,989		(2,728,482)			(2,654,884)	
TOTI							
Rate Base		(34,082,333)		(133,808)	(54,813)		
Weighted Cost of Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Interest Deduction		(671,422)		(2,636)	(1,080)		
Schedule M				15,797			
Deferred Taxes				(3,526)			
ITC Amortized							
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
Authorized Earnings		(2,675,463)		(10,504)	(4,303)		
State Taxable Income		(2,004,041)		7,929	(3,223)		
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense		(34,085)		135	(55)		
Section 199 Deduction							
Federal Taxable Income		(1,969,956)		7,794	(3,168)		
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense		(413,691)		1,637	(665)		
Total Tax Expense		(447,776)		(1,755)	(720)		
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense		(576,612)		(2,259)	(927)		
<b>Gains/Losses</b>							
Operating Deductions	8,255,989	(576,612)	(2,728,482)	(2,259)	(439,429)	(2,654,884)	(223,876,632)
Revenue Credits							
Total Revenue Requirement	8,255,989	(3,252,075)	(2,728,482)	(12,763)	(443,732)	(2,654,884)	(223,876,632)
<b>Revenue at Present Rates</b>							
<b>Revenue Deficiency/Excess</b>	<b>8,255,989</b>	<b>(3,252,075)</b>	<b>(2,728,482)</b>	<b>(12,763)</b>	<b>(443,732)</b>	<b>(2,654,884)</b>	<b>(223,876,632)</b>



Southwestern Public Service Company

12 Months Ending June 2024  
Y Adjustment Impact

Revenue Requirement Component	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments
	SPS Eliminate Fuel Revenue	SPS Eliminate Gaines County Land Held for Future Use	SPS Eliminate Long Term Incentive	SPS Eliminate NM TEP Rider	SPS Eliminate NM TEP Rider - Capital	SPS Eliminate Non-Recurring Misc Revenue & Expense	SPS Eliminate Non-Recurring Transmission Revenue & Expense
Cost of Long-Term Debt	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Long Term-Debt	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%
Ratio of Common Equity	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%
Weighted Cost of Long-Term Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Weighted Cost of Common Equity	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
<b>Revenue Deficiency</b>							
Cost of Sales							
O&M			(365,560)	(17,731)			(3,812,931)
Depreciation and Amortization Expense							
TOTI							
Rate Base		(1,218,528)	(45,695)	(2,216)	816		(476,616)
Weighted Cost of Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Interest Deduction		(24,005)	(900)	(44)	16		(9,389)
Schedule M					8,571		
Deferred Taxes					(764)		
ITC Amortized							
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
Authorized Earnings		(95,654)	(3,587)	(174)	64		(37,414)
State Taxable Income		(71,649)	(2,687)	(130)	8,619		(28,025)
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense		(1,219)	(46)	(2)	147		(477)
Section 199 Deduction							
Federal Taxable Income		(70,431)	(2,641)	(128)	8,473		(27,548)
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense		(14,790)	(555)	(27)	1,779		(5,785)
Total Tax Expense		(16,009)	(600)	(29)	1,162		(6,262)
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense		(20,615)	(773)	(37)	1,496		(8,063)
<b>Gains/Losses</b>							
Operating Deductions		(20,615)	(366,333)	(17,769)	1,496		(3,820,994)
Revenue Credits						(13,330)	159,958
Total Revenue Requirement		(116,270)	(369,920)	(17,943)	1,560	(13,330)	(3,698,451)
Revenue at Present Rates	208,774,865						
<b>Revenue Deficiency/Excess</b>	<b>208,774,865</b>	<b>(116,270)</b>	<b>(369,920)</b>	<b>(17,943)</b>	<b>1,560</b>	<b>(13,330)</b>	<b>(3,698,451)</b>

Southwestern Public Service Company

12 Months Ending June 2024  
Y Adjustment Impact

Revenue Requirement Component	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments
	SPS Eliminate Other Revenue	SPS Eliminate Out-of-Period Adjustments	SPS Eliminate Per Book EE Amortization	SPS Eliminate Prepayments	SPS Eliminate PTC Revenue	SPS Eliminate Purchased Power Variable O&M Recovered in Fuel	SPS Eliminate REC Costs
Cost of Long-Term Debt	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Long Term-Debt	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%
Ratio of Common Equity	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%
Weighted Cost of Long-Term Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Weighted Cost of Common Equity	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
<b>Revenue Deficiency</b>							
Cost of Sales		(4,665)				(5,580,619)	
O&M			(15,962,066)				(5,221,780)
Depreciation and Amortization Expense							
TOTI							
Rate Base			(1,995,258)	(193,991)			(652,722)
Weighted Cost of Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Interest Deduction			(39,307)	(3,822)			(12,859)
Schedule M							
Deferred Taxes							
ITC Amortized							
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
Authorized Earnings			(156,628)	(15,228)			(51,239)
State Taxable Income			(117,321)	(11,407)			(38,380)
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense			(1,995)	(194)			(653)
Section 199 Deduction							
Federal Taxable Income			(115,326)	(11,213)			(37,727)
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense			(24,218)	(2,355)			(7,923)
Total Tax Expense			(26,214)	(2,549)			(8,576)
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense			(33,756)	(3,282)			(11,043)
Gains/Losses							
Operating Deductions		(4,665)	(15,995,823)	(3,282)		(5,580,619)	(5,232,823)
Revenue Credits	2,389,783				(43,314,540)		
Total Revenue Requirement	2,389,783	(4,665)	(16,152,450)	(18,510)	(43,314,540)	(5,580,619)	(5,284,062)
Revenue at Present Rates							
<b>Revenue Deficiency/Excess</b>	<b>2,389,783</b>	<b>(4,665)</b>	<b>(16,152,450)</b>	<b>(18,510)</b>	<b>(43,314,540)</b>	<b>(5,580,619)</b>	<b>(5,284,062)</b>

Southwestern Public Service Company

12 Months Ending June 2024  
Y Adjustment Impact

Revenue Requirement Component	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments
	SPS Eliminate REC Inventory	SPS Eliminate Rider Revenue Adjustment	SPS Eliminate SchM/Deferred Taxes	SPS Eliminate Wholesale Account Manager Expense	SPS Eliminate Wind Contract Payment	SPS Eliminate Xcel Foundation Expense	SPS Gain on Sale of Disposition of Allowances
Cost of Long-Term Debt	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Long Term-Debt	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%
Ratio of Common Equity	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%
Weighted Cost of Long-Term Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Weighted Cost of Common Equity	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
<b>Revenue Deficiency</b>							
Cost of Sales							
O&M				(32,256)	4,897,430	(13,794)	
Depreciation and Amortization Expense							
TOTI				(2,208)		(719)	
Rate Base	(2,325,010)		(162,475,307)	(4,032)	612,179	(1,724)	
Weighted Cost of Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Interest Deduction	(45,803)		(3,200,764)	(79)	12,060	(34)	
Schedule M			28,634,842				
Deferred Taxes			35,145,445				
ITC Amortized							
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
Authorized Earnings	(182,513)		(12,754,312)	(317)	48,056	(135)	
State Taxable Income	(136,711)		19,081,294	(237)	35,996	(101)	
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	(2,325)		324,535	(4)	612	(2)	
Section 199 Deduction							
Federal Taxable Income	(134,385)		18,756,760	(233)	35,384	(100)	
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	(28,221)		3,938,920	(49)	7,431	(21)	
Total Tax Expense	(30,546)		39,408,899	(53)	8,043	(23)	
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	(39,335)		50,747,801	(68)	10,357	(29)	
Gains/Losses							(38,499)
Operating Deductions	(39,335)		50,747,801	(34,533)	4,907,787	(14,543)	(38,499)
Revenue Credits							
Total Revenue Requirement	(221,848)		37,993,489	(34,849)	4,955,843	(14,678)	(38,499)
Revenue at Present Rates		34,126,561					
<b>Revenue Deficiency/Excess</b>	<b>(221,848)</b>	<b>34,126,561</b>	<b>37,993,489</b>	<b>(34,849)</b>	<b>4,955,843</b>	<b>(14,678)</b>	<b>(38,499)</b>

Southwestern Public Service Company

12 Months Ending June 2024  
Y Adjustment Impact

Revenue Requirement Component	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments
	SPS Incentive Adjustment to Target - BP	SPS Incentive XES Adjustment to Target - BP	SPS Include Economic Development and Educational Contributions	SPS Include TX Deferrals	SPS K&M Generation BP Adj	SPS K&M Shared Services BP Adj	SPS K&M Transmission BP Adj
Cost of Long-Term Debt	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Long Term-Debt	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%
Ratio of Common Equity	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%
Weighted Cost of Long-Term Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Weighted Cost of Common Equity	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
<b>Revenue Deficiency</b>							
Cost of Sales							
O&M	88,347	171,660	99,295	481,103		(213,613)	(31,420)
Depreciation and Amortization Expense							
TOTI							
Rate Base	11,043	21,458	12,412	60,138		(26,702)	(3,928)
Weighted Cost of Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Interest Deduction	218	423	245	1,185		(526)	(77)
<b>Schedule M</b>							
Deferred Taxes							
ITC Amortized							
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
Authorized Earnings	867	1,684	974	4,721		(2,096)	(308)
State Taxable Income	649	1,262	730	3,536		(1,570)	(231)
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	11	21	12	60		(27)	(4)
Section 199 Deduction							
Federal Taxable Income	638	1,240	717	3,476		(1,543)	(227)
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	134	260	151	730		(324)	(48)
Total Tax Expense	145	282	163	790		(351)	(52)
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	187	363	210	1,017		(452)	(66)
<b>Gains/Losses</b>							
Operating Deductions	88,534	172,023	99,505	482,120		(214,065)	(31,487)
Revenue Credits							
Total Revenue Requirement	89,401	173,708	100,479	486,841		(216,161)	(31,795)
<b>Revenue at Present Rates</b>							
<b>Revenue Deficiency/Excess</b>	<b>89,401</b>	<b>173,708</b>	<b>100,479</b>	<b>486,841</b>		<b>(216,161)</b>	<b>(31,795)</b>

Southwestern Public Service Company

12 Months Ending June 2024  
Y Adjustment Impact

Revenue Requirement Component	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments	BP Adjustments
	SPS Pension and Benefits Base Period Adjustment	SPS Reclass Ad Brand Expense	SPS Remove CWIP from Ratebase	SPS Remove Transmission Line Clearance Amortization	SPS Trading A&G Adjustment	SPS Unbilled Revenue Adj	SPS Unblending Adjustment
Cost of Long-Term Debt	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Long Term-Debt	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%
Ratio of Common Equity	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%
Weighted Cost of Long-Term Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Weighted Cost of Common Equity	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
<b>Revenue Deficiency</b>							
Cost of Sales							
O&M	200,006	(8,441)		(516,942)	(125,000)		
Depreciation and Amortization Expense							3,556,015
TOTI							
Rate Base	25,001	(1,055)	(53,126,341)	(64,618)	(15,625)		(42,646,261)
Weighted Cost of Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Interest Deduction	493	(21)	(1,046,589)	(1,273)	(308)		(840,131)
Schedule M							6,568,997
Deferred Taxes							(1,430,808)
ITC Amortized							
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
Authorized Earnings	1,963	(83)	(4,170,418)	(5,072)	(1,227)		(3,347,731)
State Taxable Income	1,470	(62)	(3,123,829)	(3,800)	(919)		4,061,396
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	25	(1)	(53,130)	(65)	(16)		69,076
Section 199 Deduction							
Federal Taxable Income	1,445	(61)	(3,070,699)	(3,735)	(903)		3,992,320
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	303	(13)	(644,847)	(784)	(190)		838,387
Total Tax Expense	328	(14)	(697,977)	(849)	(205)		(523,345)
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	423	(18)	(898,802)	(1,093)	(264)		(673,924)
Gains/Losses							
Operating Deductions	200,429	(8,459)	(898,802)	(518,035)	(125,264)		2,882,091
Revenue Credits							
Total Revenue Requirement	202,391	(8,542)	(5,069,220)	(523,108)	(126,491)		(465,640)
Revenue at Present Rates						8,153,053	
<b>Revenue Deficiency/Excess</b>	<b>202,391</b>	<b>(8,542)</b>	<b>(5,069,220)</b>	<b>(523,108)</b>	<b>(126,491)</b>	<b>8,153,053</b>	<b>(465,640)</b>

Southwestern Public Service Company

12 Months Ending June 2024  
Y Adjustment Impact

Revenue Requirement Component	BP Adjustments	BP Adjustments	LP Adjustments	LP Adjustments	LP Adjustments	LP Adjustments	LP Adjustments	LP Adjustments
	SPS Unblending Plant Related ADIT Adj	SPS Variable O&M Blackhawk Energy Recovered in Base-NM	SPS ADIT Linkage Period Adjustment	SPS Coal Handling Linkage Period Adjustment	SPS Depreciation Expense Linkage Period Adjustment	SPS Incentive Adjustment to Target - LP	SPS Incentive XES Adjustment to Target - LP	SPS K&M Distribution LP Adj
Cost of Long-Term Debt	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Long Term-Debt	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%
Ratio of Common Equity	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%
Weighted Cost of Long-Term Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Weighted Cost of Common Equity	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
<b>Revenue Deficiency</b>								
Cost of Sales		1,495,866						
O&M				3,078,185		23,552	71,021	133,345
Depreciation and Amortization Expense					7,717,194			
TOTI								
Rate Base	694,754		(14,062,888)	384,773		2,944	8,878	16,668
Weighted Cost of Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Interest Deduction	13,687		(277,039)	7,580		58	175	328
<b>Schedule M</b>								
Deferred Taxes								
ITC Amortized								
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
Authorized Earnings	54,538		(1,103,937)	30,205		231	697	1,308
State Taxable Income	40,852		(826,898)	22,625		173	522	980
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	695		(14,064)	385		3	9	17
Section 199 Deduction								
Federal Taxable Income	40,157		(812,834)	22,240		170	513	963
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	8,433		(170,695)	4,670		36	108	202
Total Tax Expense	9,128		(184,759)	5,055		39	117	219
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	11,754		(237,919)	6,510		50	150	282
<b>Gains/Losses</b>								
Operating Deductions	11,754	1,495,866	(237,919)	3,084,695	7,717,194	23,602	71,172	133,627
Revenue Credits								
Total Revenue Requirement	66,292	1,495,866	(1,341,855)	3,114,900	7,717,194	23,833	71,869	134,936
<b>Revenue at Present Rates</b>								
<b>Revenue Deficiency/Excess</b>	<b>66,292</b>	<b>1,495,866</b>	<b>(1,341,855)</b>	<b>3,114,900</b>	<b>7,717,194</b>	<b>23,833</b>	<b>71,869</b>	<b>134,936</b>

Southwestern Public Service Company

12 Months Ending June 2024  
Y Adjustment Impact

Revenue Requirement Component	LP Adjustments	LP Adjustments	LP Adjustments	LP Adjustments	LP Adjustments	LP Adjustments	LP Adjustments	LP Adjustments
	SPS K&M Generation LP Adj	SPS K&M Shared Services LP Adj	SPS K&M Software LP Adj	SPS Linkage Period Escalator	SPS Linkage Period Plant Adjustment	SPS Non-Plant ADIT Sch M and DIT LP Adj	SPS NOx Amortization Linkage Period - 110k Deferred	SPS NOx Amortization Linkage Period - Remaining Balance
Cost of Long-Term Debt	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Long Term-Debt	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%
Ratio of Common Equity	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%
Weighted Cost of Long-Term Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Weighted Cost of Common Equity	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
<b>Revenue Deficiency</b>								
Cost of Sales								
O&M	(1,081,465)	1,122,889	1,170,685	1,413,100			36,091	558,785
Depreciation and Amortization Expense								
TOTI								
Rate Base	(135,183)	140,361	146,336	176,638	87,080,262	169,576	4,511	69,848
Weighted Cost of Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Interest Deduction	(2,663)	2,765	2,883	3,480	1,715,481	3,341	89	1,376
Schedule M						(1,334,786)		
Deferred Taxes						274,655		
ITC Amortized								
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
Authorized Earnings	(10,612)	11,018	11,487	13,866	6,835,801	13,312	354	5,483
State Taxable Income	(7,949)	8,253	8,605	10,386	5,120,319	(1,324,815)	265	4,107
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	(135)	140	146	177	87,086	(22,532)	5	70
Section 199 Deduction								
Federal Taxable Income	(7,814)	8,113	8,458	10,210	5,033,233	(1,302,283)	261	4,037
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	(1,641)	1,704	1,776	2,144	1,056,979	(273,479)	55	848
Total Tax Expense	(1,776)	1,844	1,923	2,321	1,144,065	(21,356)	59	918
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	(2,287)	2,375	2,476	2,988	1,473,241	(27,501)	76	1,182
<b>Gains/Losses</b>								
Operating Deductions	(1,083,753)	1,125,264	1,173,161	1,416,088	1,473,241	(27,501)	36,167	559,967
Revenue Credits								
Total Revenue Requirement	(1,094,364)	1,136,282	1,184,649	1,429,954	8,309,041	(14,189)	36,521	565,450
<b>Revenue at Present Rates</b>								
<b>Revenue Deficiency/Excess</b>	<b>(1,094,364)</b>	<b>1,136,282</b>	<b>1,184,649</b>	<b>1,429,954</b>	<b>8,309,041</b>	<b>(14,189)</b>	<b>36,521</b>	<b>565,450</b>

Southwestern Public Service Company

12 Months Ending June 2024  
Y Adjustment Impact

Revenue Requirement Component	LP Adjustments	LP Adjustments	LP Adjustments	LP Adjustments	LP Adjustments	TY Adjustments	TY Adjustments	TY Adjustments
	SPS Pension and Benefits Linkage Period Adjustment	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment	SPS Property Tax Linkage Period Adjustment	SPS Purchased Capacity and Variable O&M Linkage	SPS SchM and DIT Linkage Period Adjustment	SPS ADIT Test Year Adjustment	SPS Adjust Test Year Revenue	SPS Coal Handling Test Year Adjustment
Cost of Long-Term Debt	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Long Term-Debt	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%
Ratio of Common Equity	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%
Weighted Cost of Long-Term Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Weighted Cost of Common Equity	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
<b>Revenue Deficiency</b>								
Cost of Sales				210,669				
O&M	(713,737)							495,265
Depreciation and Amortization Expense								
TOTI			2,893,910					
Rate Base	(89,217)	(1,709,671)				(6,472,230)		61,908
Weighted Cost of Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Interest Deduction	(1,758)	(33,681)				(127,503)		1,220
Schedule M					35,654,956			
Deferred Taxes					(8,187,396)			
ITC Amortized								
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
Authorized Earnings	(7,004)	(134,209)				(508,070)		4,860
State Taxable Income	(5,246)	(100,529)			35,654,956	(380,567)		3,640
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	(89)	(1,710)			606,419	(6,473)		62
Section 199 Deduction								
Federal Taxable Income	(5,157)	(98,819)			35,048,536	(374,094)		3,578
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	(1,083)	(20,752)			7,360,193	(78,560)		751
Total Tax Expense	(1,172)	(22,462)				(220,784)	(85,033)	813
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	(1,509)	(28,925)				(284,309)	(109,498)	1,047
<b>Gains/Losses</b>								
Operating Deductions	(715,247)	(28,925)	2,893,910	210,669	(284,309)	(109,498)		496,312
Revenue Credits								
Total Revenue Requirement	(722,250)	(163,134)	2,893,910	210,669	(284,309)	(617,568)		501,172
Revenue at Present Rates							(48,030,792)	
<b>Revenue Deficiency/Excess</b>	<b>(722,250)</b>	<b>(163,134)</b>	<b>2,893,910</b>	<b>210,669</b>	<b>(284,309)</b>	<b>(617,568)</b>	<b>(48,030,792)</b>	<b>501,172</b>



Southwestern Public Service Company

12 Months Ending June 2024  
Y Adjustment Impact

Revenue Requirement Component	TY Adjustments	TY Adjustments	TY Adjustments	TY Adjustments	TY Adjustments	TY Adjustments	TY Adjustments	TY Adjustments
	SPS Depreciation Expense Test Year Adjustment	SPS DTA Test Year	SPS Estimated Annualized Depreciation Expense at New Rates	SPS Incentive Adjustment to Target - TY	SPS Incentive XES Adjustment to Target - TY	SPS Include Rate Case Expenses	SPS IRS ADIT Prorate	SPS K&M Distribution TY Adj
Cost of Long-Term Debt	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Long Term-Debt	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%
Ratio of Common Equity	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%
Weighted Cost of Long-Term Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Weighted Cost of Common Equity	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>	<u>5.88%</u>
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
<b>Revenue Deficiency</b>								
Cost of Sales								
O&M				24,494	73,862	2,683,868		464,803
Depreciation and Amortization Expense	1,914,552		18,817,936					
TOTI								
Rate Base		63,665,198		3,062	9,233	335,483	7,573,178	58,100
Weighted Cost of Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Interest Deduction		1,254,204		60	182	6,609	149,192	1,145
Schedule M								
Deferred Taxes								
ITC Amortized								
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
Authorized Earnings		4,997,718		240	725	26,335	594,494	4,561
State Taxable Income		3,743,514		180	543	19,726	445,303	3,416
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense		63,670		3	9	336	7,574	58
Section 199 Deduction								
Federal Taxable Income		3,679,844		177	534	19,391	437,729	3,358
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense		772,767		37	112	4,072	91,923	705
Total Tax Expense		836,437		40	121	4,408	99,497	763
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense		1,077,100		52	156	5,676	128,124	983
Gains/Losses								
Operating Deductions	1,914,552	1,077,100	18,817,936	24,546	74,018	2,689,544	128,124	465,786
Revenue Credits								
Total Revenue Requirement	1,914,552	6,074,818	18,817,936	24,786	74,743	2,715,879	722,619	470,347
Revenue at Present Rates								
<b>Revenue Deficiency/Excess</b>	<b>1,914,552</b>	<b>6,074,818</b>	<b>18,817,936</b>	<b>24,786</b>	<b>74,743</b>	<b>2,715,879</b>	<b>722,619</b>	<b>470,347</b>

Southwestern Public Service Company

12 Months Ending June 2024  
Y Adjustment Impact

Revenue Requirement Component	TY Adjustments	TY Adjustments	TY Adjustments	TY Adjustments	TY Adjustments	TY Adjustments	TY Adjustments	TY Adjustments
	SPS K&M Generation TY Adj	SPS K&M Shared Services TY Adj	SPS K&M Software TY Adj	SPS Net Operating Loss	SPS Non-Plant ADIT Sch M and DIT TY Adj	SPS NOx Expense TY	SPS NOx Expense TY - 110k	SPS Payroll Tax Adjustment
Cost of Long-Term Debt	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Long Term-Debt	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%
Ratio of Common Equity	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%
Weighted Cost of Long-Term Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Weighted Cost of Common Equity	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
<b>Revenue Deficiency</b>								
Cost of Sales								
O&M	(422,066)	2,149,555	50,883			667,428	43,108	
Depreciation and Amortization Expense								
TOTI								250,786
Rate Base	(52,758)	268,694	6,360		(8,342)	83,428	5,389	
Weighted Cost of Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Interest Deduction	(1,039)	5,293	125		(164)	1,644	106	
Schedule M					(880,797)			
Deferred Taxes					186,380			
ITC Amortized								
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
Authorized Earnings	(4,142)	21,093	499		(655)	6,549	423	
State Taxable Income	(3,102)	15,799	374		(881,287)	4,906	317	
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	(53)	269	6		(14,989)	83	5	
Section 199 Deduction								
Federal Taxable Income	(3,049)	15,531	368		(866,298)	4,822	311	
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	(640)	3,261	77		(181,923)	1,013	65	
Total Tax Expense	(693)	3,530	84		(10,532)	1,096	71	
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	(893)	4,546	108		(13,562)	1,411	91	
<b>Gains/Losses</b>								
Operating Deductions	(422,958)	2,154,101	50,991		(13,562)	668,839	43,199	250,786
Revenue Credits								
Total Revenue Requirement	(427,100)	2,175,194	51,490		(14,217)	675,388	43,622	250,786
<b>Revenue at Present Rates</b>								
<b>Revenue Deficiency/Excess</b>	<b>(427,100)</b>	<b>2,175,194</b>	<b>51,490</b>		<b>(14,217)</b>	<b>675,388</b>	<b>43,622</b>	<b>250,786</b>

Southwestern Public Service Company

12 Months Ending June 2024  
Y Adjustment Impact

Revenue Requirement Component	TY Adjustments	TY Adjustments	TY Adjustments	TY Adjustments	TY Adjustments	TY Adjustments	TY Adjustments
	SPS Pension and Benefits Test Year Adjustment	SPS Plant Test Year Adjustment	SPS Prepaid Pension FAS106/112 Test Year Adjustment	SPS Property Tax Test Year Adjustment	SPS Purchased Capacity and Variable O&M Test Year	SPS SchM and DIT Test Year Adjustment	SPS Test Year Escalator
Cost of Long-Term Debt	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%	4.34%
Cost of Common Equity	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%	10.75%
Ratio of Long Term-Debt	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%	45.30%
Ratio of Common Equity	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%	54.70%
Weighted Cost of Long-Term Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Weighted Cost of Common Equity	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%	5.88%
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
<b>Revenue Deficiency</b>							
Cost of Sales					(63,216)		
O&M	(603,252)						1,629,025
Depreciation and Amortization Expense							
TOTI				2,894,125			
Rate Base	(75,406)	29,794,387	(496,181)				203,628
Weighted Cost of Debt	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%	1.97%
Interest Deduction	(1,486)	586,949	(9,775)				4,011
Schedule M						15,748,683	
Deferred Taxes						(3,502,933)	
ITC Amortized							
Weighted Average Cost of Capital	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%	7.85%
Authorized Earnings	(5,919)	2,338,859	(38,950)				15,985
State Taxable Income	(4,434)	1,751,910	(29,175)			15,748,683	11,973
State Tax Rate	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%	1.70%
State Tax Expense	(75)	29,796	(496)			267,854	204
Section 199 Deduction							
Federal Taxable Income	(4,358)	1,722,113	(28,679)			15,480,829	11,770
Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
Federal Tax Expense	(915)	361,644	(6,023)			3,250,974	2,472
Total Tax Expense	(991)	391,440	(6,519)			15,895	2,675
Federal Gross up factor	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724	1.287724
Gross Total Tax Expense	(1,276)	504,067	(8,394)			20,469	3,445
<b>Gains/Losses</b>							
Operating Deductions	(604,528)	504,067	(8,394)	2,894,125	(63,216)	20,469	1,632,470
Revenue Credits							
Total Revenue Requirement	(610,447)	2,842,927	(47,345)	2,894,125	(63,216)	20,469	1,648,455
<b>Revenue at Present Rates</b>							
<b>Revenue Deficiency/Excess</b>	<b>(610,447)</b>	<b>2,842,927</b>	<b>(47,345)</b>	<b>2,894,125</b>	<b>(63,216)</b>	<b>20,469</b>	<b>1,648,455</b>

Southwestern Public Service Company

12 Months Ending June 2024

Y Adjustment Impact

Revenue Requirement Component	Total
	New Mexico Revenue Requirement
Cost of Long-Term Debt	4.34%
Cost of Common Equity	10.75%
Ratio of Long Term-Debt	45.30%
Ratio of Common Equity	54.70%
Weighted Cost of Long-Term Debt	1.97%
Weighted Cost of Common Equity	<u>5.88%</u>
Federal Tax Rate	21.00%
State Tax Rate	1.70%
Weighted Average Cost of Capital	7.85%
<b>Revenue Deficiency</b>	
Cost of Sales	26,616,615
O&M	181,329,358
Depreciation and Amortization Expense	156,478,400
TOTI	33,481,289
Rate Base	2,440,433,259
Weighted Cost of Debt	1.97%
Interest Deduction	48,076,535
Schedule M	(80,968,284)
Deferred Taxes	14,329,902
ITC Amortized	(9,122)
Weighted Average Cost of Capital	7.85%
Authorized Earnings	191,574,011
State Taxable Income	62,529,191
State Tax Rate	1.70%
State Tax Expense	1,063,496
Section 199 Deduction	
Federal Taxable Income	61,465,695
Federal Tax Rate	21.00%
Federal Tax Expense	12,907,796
Total Tax Expense	28,292,072
Federal Gross up factor	1.287724
Gross Total Tax Expense	36,432,392
Gains/Losses	
Operating Deductions	434,338,053
Revenue Credits	(75,638,930)
Total Revenue Requirement	550,273,134
Revenue at Present Rates	(472,636,180)
<b>Revenue Deficiency/Excess</b>	<b><u>77,636,954</u></b>

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1	BP Adjustments	SPS Adjust Base Period Revenue	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	NM	(13,396,282)	(13,396,282)
2	BP Adjustments	SPS Adjust Base Period Revenue	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	NM	(633,029)	(633,029)
3	BP Adjustments	SPS Adjust Base Period Revenue	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	NM	(30,897,865)	(30,897,865)
4	BP Adjustments	SPS Adjust Base Period Revenue	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	NM	(2,198,586)	(2,198,586)
5	BP Adjustments	SPS Adjust Base Period Revenue	RevR-Revenue Retail	Rate Revenues	44510-Other Sales to Public Authority	NM	(1,076,161)	(1,076,161)
6	BP Adjustments	SPS Adjust Base Period Revenue	RevR-Revenue Retail	Rate Revenues		Subtotal Rate Revenues	(48,201,923)	(48,201,923)
7								
8	BP Adjustments	SPS Adjust Base Period Revenue	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	(48,201,923)	(48,201,923)
9								
10	BP Adjustments	SPS Adjust Base Period Revenue				Subtotal SPS Adjust Base Period Revenue	(48,201,923)	(48,201,923)
11								
12	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	(232)	(81)
13	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	12CP-PROD	(1,879)	(723)
14	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	4,117,883	1,453,138
15	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	(106,338)	(37,525)
16	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	(50,426)	(17,795)
17	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(229,143)	(80,861)
18	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	(12,784)	(4,511)
19	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	(195,586)	(61,394)
20	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	(7,192)	(2,503)
21	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	PIS-NET	489,565	170,382
22	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	(11,997)	(4,233)
23	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-138 - Rate Case Expense	NM	74,897	74,897
24	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-138 - Rate Case Expense	TX	196,271	
25	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	NM	528	528
26	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PIS-NET	18,133	6,311
27	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	(1,798)	(634)
28	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal	Non-Plant ADIT		Subtotal Non-Plant ADIT	4,279,902	1,494,995
29								
30	BP Adjustments	SPS Adjust Excess ADIT	74-ADIT End Bal			Subtotal 74-ADIT End Bal	4,279,902	1,494,995
31								
32	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	(136)	(47)
33	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-103 - Environmental Remediation	12CP-PROD	(1,812)	(697)
34	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	3,226,348	1,138,529
35	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	(27,267)	(9,622)
36	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	(83,028)	(29,299)
37	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(377,291)	(133,140)
38	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	(21,048)	(7,428)
39	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	(17,691)	(5,553)
40	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	(8,684)	(3,022)
41	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	PIS-NET	591,098	205,718
42	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	(3,094)	(1,092)

Southwestern Public Service Company

12 Months Ending June 2024  
Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
43	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-138 - Rate Case Expense	NM	132,871	132,871
44	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-138 - Rate Case Expense	TX	348,191	
45	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	NM	934	934
46	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PIS-NET	1,398	486
47	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	(752)	(266)
48	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity	Non-Plant ADIT		Subtotal Non-Plant ADIT	3,760,036	1,288,371
49								
50	BP Adjustments	SPS Adjust Excess ADIT	6-ADIT Activity			Subtotal 6-ADIT Activity	3,760,036	1,288,371
51								
52	BP Adjustments	SPS Adjust Excess ADIT				<b>Subtotal SPS Adjust Excess ADIT</b>	<b>8,039,939</b>	<b>2,783,366</b>
53								
54	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	50200-Steam Expenses Major	12CP-PROD	(48,972)	(18,840)
55	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	50500-Stm Gen Elec Exp Major	12CP-PROD	5,706	2,195
56	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	(18,960)	(7,294)
57	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	51100-Stm Maint of Structures	12CP-PROD	33,661	12,950
58	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	486,421	190,624
59	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	304,010	119,139
60	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	51400-Stm Maint of Misc Stm Plt	12CP-PROD	(95,868)	(36,882)
61	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	54800-Oth Oper Gen Exp	12CP-PROD	(1,962)	(755)
62	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	21,277	8,186
63	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM	Production		Subtotal Production	685,314	269,323
64								
65	BP Adjustments	SPS Adjust Generation Overhaul Expense	OM			Subtotal OM	685,314	269,323
66								
67	BP Adjustments	SPS Adjust Generation Overhaul Expense				<b>Subtotal SPS Adjust Generation Overhaul Expense</b>	<b>685,314</b>	<b>269,323</b>
68								
69	BP Adjustments	SPS Adjust Storm Damage Expense	OM	Transmission	57100-Trans Mt of Overhead Lines	PIS-TRAN	12,861	3,829
70	BP Adjustments	SPS Adjust Storm Damage Expense	OM	Transmission		Subtotal Transmission	12,861	3,829
71								
72	BP Adjustments	SPS Adjust Storm Damage Expense	OM	Distribution	59300-Dist Mtc of Overhead Lines	NM	(264,490)	(264,490)
73	BP Adjustments	SPS Adjust Storm Damage Expense	OM	Distribution		Subtotal Distribution	(264,490)	(264,490)
74								
75	BP Adjustments	SPS Adjust Storm Damage Expense	OM			Subtotal OM	(251,630)	(260,661)
76								
77	BP Adjustments	SPS Adjust Storm Damage Expense				<b>Subtotal SPS Adjust Storm Damage Expense</b>	<b>(251,630)</b>	<b>(260,661)</b>
78								
79	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	231,442	89,039
80	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Production		Subtotal Production	231,442	89,039
81								
82	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	272,522	81,141
83	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Transmission		Subtotal Transmission	272,522	81,141
84								
85	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Distribution	58000-Dist Oper Sup & Eng	PIS-DIST	456,982	174,104
86	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Distribution		Subtotal Distribution	456,982	174,104

Southwestern Public Service Company

12 Months Ending June 2024

Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
87								
88	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	A&G	92000-A&G Salaries	LABXAG	245,046	86,276
89	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	A&G		Subtotal A&G	245,046	86,276
90								
91	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	CUST-AVG	37,142	11,659
92	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Customer Accounts		Subtotal Customer Accounts	37,142	11,659
93								
94	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Customer Service	90800-Customer Asst Expense	CUST-AVG	17,899	5,618
95	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Customer Service		Subtotal Customer Service	17,899	5,618
96								
97	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Regional Market Expenses	57520-DA & RT Mkt Admin	ENERGY	7,543	2,956
98	BP Adjustments	SPS Annualize Wage Market Adjustment	OM	Regional Market Expenses		Subtotal Regional Market Expenses	7,543	2,956
99								
100	BP Adjustments	SPS Annualize Wage Market Adjustment	OM			Subtotal OM	1,268,575	450,793
101								
102	BP Adjustments	SPS Annualize Wage Market Adjustment				<b>Subtotal SPS Annualize Wage Market Adjustment</b>	<b>1,268,575</b>	<b>450,793</b>
103								
104	BP Adjustments	SPS Business Area Adjustments	OM	Production	50000-Stm Prod Op & Supr	12CP-PROD	(327)	(126)
105	BP Adjustments	SPS Business Area Adjustments	OM	Production	50170-Stm Gen Fuel	ENERGY	(54)	(21)
106	BP Adjustments	SPS Business Area Adjustments	OM	Production	50200-Steam Expenses Major	12CP-PROD	(0)	(0)
107	BP Adjustments	SPS Business Area Adjustments	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	(116)	(45)
108	BP Adjustments	SPS Business Area Adjustments	OM	Production	51000-Stm Maint Super&Eng	ENERGY	(260)	(102)
109	BP Adjustments	SPS Business Area Adjustments	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	(137)	(54)
110	BP Adjustments	SPS Business Area Adjustments	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	(1)	(1)
111	BP Adjustments	SPS Business Area Adjustments	OM	Production	54600-Oth Oper Super&Eng	12CP-PROD	(4)	(1)
112	BP Adjustments	SPS Business Area Adjustments	OM	Production	54900-Oth Oper Misc Gen Exp	12CP-PROD	(164)	(63)
113	BP Adjustments	SPS Business Area Adjustments	OM	Production	55100-Oth Mtce Supervision&Eng	12CP-PROD	(124)	(48)
114	BP Adjustments	SPS Business Area Adjustments	OM	Production	55200-Oth Maint of Structures	12CP-PROD	(1)	(0)
115	BP Adjustments	SPS Business Area Adjustments	OM	Production	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	(90)	(35)
116	BP Adjustments	SPS Business Area Adjustments	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	(3)	(1)
117	BP Adjustments	SPS Business Area Adjustments	OM	Production	55600-Load Dispatch	12CP-PROD	(281)	(108)
118	BP Adjustments	SPS Business Area Adjustments	OM	Production	55700-Purchased Power Other	12CP-PROD	(1,022)	(393)
119	BP Adjustments	SPS Business Area Adjustments	OM	Production		Subtotal Production	(2,584)	(997)
120								
121	BP Adjustments	SPS Business Area Adjustments	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	(6,554)	(1,951)
122	BP Adjustments	SPS Business Area Adjustments	OM	Transmission	56120-Load Disp-Monitor/Operate	12CP-TRAN	(19)	(5)
123	BP Adjustments	SPS Business Area Adjustments	OM	Transmission	56600-Trans Oper Misc Exp	PIS-TRAN	(1)	(0)
124	BP Adjustments	SPS Business Area Adjustments	OM	Transmission		Subtotal Transmission	(6,574)	(1,957)
125								
126	BP Adjustments	SPS Business Area Adjustments	OM	Distribution	58000-Dist Oper Sup & Eng	PIS-DIST	(260)	(99)
127	BP Adjustments	SPS Business Area Adjustments	OM	Distribution	58100-Dist Load Dispatching	PIS-DIST	(24)	(9)
128	BP Adjustments	SPS Business Area Adjustments	OM	Distribution	58500-Dist Oper Streetlight	PIS-DIST	(2)	(1)
129	BP Adjustments	SPS Business Area Adjustments	OM	Distribution	58800-Dist Oper Misc Exp	PIS-DIST	(71)	(27)
130	BP Adjustments	SPS Business Area Adjustments	OM	Distribution	59300-Dist Mtc of Overhead Lines	PIS-DIST	(4)	(2)

Southwestern Public Service Company

12 Months Ending June 2024

Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
131	BP Adjustments	SPS Business Area Adjustments	OM	Distribution		Subtotal Distribution	(360)	(137)
132								
133	BP Adjustments	SPS Business Area Adjustments	OM	A&G	92000-A&G Salaries	LABXAG	(15)	(5)
134	BP Adjustments	SPS Business Area Adjustments	OM	A&G	92100-A&G Office & Supplies	LABXAG	(19,121)	(6,732)
135	BP Adjustments	SPS Business Area Adjustments	OM	A&G	93020-A&G Misc General Exp	LABXAG	(3)	(1)
136	BP Adjustments	SPS Business Area Adjustments	OM	A&G	93500-A&G Maint of Gen PLT	PIS-GEN	(815)	(285)
137	BP Adjustments	SPS Business Area Adjustments	OM	A&G		Subtotal A&G	(19,954)	(7,024)
138								
139	BP Adjustments	SPS Business Area Adjustments	OM	Customer Accounts	90100-Cust Acct Supervise	CUST-AVG	(82)	(26)
140	BP Adjustments	SPS Business Area Adjustments	OM	Customer Accounts	90200-Cust Acct Meter Read	CUST-AVG	(1)	(0)
141	BP Adjustments	SPS Business Area Adjustments	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	CUST-AVG	(1,071)	(336)
142	BP Adjustments	SPS Business Area Adjustments	OM	Customer Accounts		Subtotal Customer Accounts	(1,154)	(362)
143								
144	BP Adjustments	SPS Business Area Adjustments	OM	Regional Market Expenses	57510-Operations Supervision	ENERGY	(5)	(2)
145	BP Adjustments	SPS Business Area Adjustments	OM	Regional Market Expenses		Subtotal Regional Market Expenses	(5)	(2)
146								
147	BP Adjustments	SPS Business Area Adjustments	OM	Sales	91200-Economic Development	CUST-AVG	(35)	(11)
148	BP Adjustments	SPS Business Area Adjustments	OM	Sales		Subtotal Sales	(35)	(11)
149								
150	BP Adjustments	SPS Business Area Adjustments	OM			Subtotal OM	(30,665)	(10,491)
151								
152	BP Adjustments	SPS Business Area Adjustments				<b>Subtotal SPS Business Area Adjustments</b>	<b>(30,665)</b>	<b>(10,491)</b>
153								
154	BP Adjustments	SPS Customer Deposit Interest	OM	Customer Accounts	DEPINT - Customer Deposit Interest Expense	NM	16,032	16,032
155	BP Adjustments	SPS Customer Deposit Interest	OM	Customer Accounts	DEPINT - Customer Deposit Interest Expense	TX	2,937	
156	BP Adjustments	SPS Customer Deposit Interest	OM	Customer Accounts		Subtotal Customer Accounts	18,969	16,032
157								
158	BP Adjustments	SPS Customer Deposit Interest	OM			Subtotal OM	18,969	16,032
159								
160	BP Adjustments	SPS Customer Deposit Interest				<b>Subtotal SPS Customer Deposit Interest</b>	<b>18,969</b>	<b>16,032</b>
161								
162	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible	303003-Intg Misc Computr Softwar	LABXAG	26,254	9,244
163	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible	303004-Intg Misc Computr Softwar	LABXAG	296,711	104,466
164	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	3	1
165	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	17,593	6,194
166	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible	303007-Intg Misc Computr Softwar	LABXAG	341,014	120,065
167	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(12,671)	(4,461)
168	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	68,163	21,396
169	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Intangible		Subtotal Intangible	737,066	256,904
170								
171	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	310002-Steam Prod Land Rights	12CP-PROD	4,309	1,658
172	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	310003-Steam Prod Water Rights	12CP-PROD	94,209	36,244
173	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	262	101
174	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	311000E-Steam Prod Str & Improv	12CP-PROD	1,875,614	721,574



Southwestern Public Service Company

12 Months Ending June 2024

Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
175	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	101,783	39,157
176	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	25,541	9,826
177	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	8,316,534	3,199,480
178	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	80,230	30,866
179	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	610,783	234,976
180	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	12CP-PROD	4,130,063	1,588,890
181	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	12CP-PROD	224,678	86,437
182	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	641,319	246,724
183	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	101,399	39,010
184	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	265,184	102,020
185	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	33,607	12,929
186	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	341000E-Other Prod Str & Impr	12CP-PROD	14,365	5,526
187	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	341045-Other Prod Str & Imp-Wind	ENERGY	49,274	19,310
188	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	15,585	5,996
189	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	343000-Other Prod Prime Mover	12CP-PROD	71,765	27,609
190	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	344000E-Other Prod Generator	12CP-PROD	252,857	97,277
191	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	344045-Other Prod Generator-Wind	ENERGY	38,527	15,099
192	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	35,522	13,666
193	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	60,642	23,765
194	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	7,365	2,833
195	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(57)	(22)
196	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Production		Subtotal Production	17,051,360	6,560,949
197								
198	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	350002E-Transmission Land Right	12CP-TRAN	(142,191)	(41,579)
199	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(3,268)	(3,268)
200	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(4,926)	
201	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	(948)	
202	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(54,523)	(15,943)
203	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(1,035)	(398)
204	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	ENERGY	31,471	12,333
205	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	353000E-Transmission Station	12CP-TRAN	996,998	291,538
206	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(11,028)	(4,243)
207	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	ENERGY	132,552	51,946
208	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(3,773)	(1,103)
209	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(87)	(87)
210	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(131)	
211	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(25)	
212	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	355000E	12CP-TRAN	893,769	261,352
213	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	20,544	20,544
214	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	30,962	
215	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	5,960	
216	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(193)	(74)
217	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	4,581	1,795
218	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	505,520	147,822

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
219	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	11,620	11,620
220	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	17,512	
221	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	3,371	
222	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	82	32
223	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	5,665	2,220
224	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	357000E-Tran Underground Cond	12CP-TRAN	91	27
225	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	3,810	1,114
226	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(1,911)	(559)
227	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Transmission		Subtotal Transmission	2,440,470	735,088
228								
229	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	360004-Dist Land Rights-NM	NM	12,970	12,970
230	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	360005-Dist Land Rights-TX	TX	8,946	
231	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	361000E-Str & Improv	NM	87,008	87,008
232	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	361000E-Str & Improv	TX	181,595	
233	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	362000E-Other Eq	NM	188,862	188,862
234	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	362000E-Other Eq	TX	163,173	
235	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	364000-Dist Poles, Towers & Fixt	NM	279,227	279,227
236	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	364000-Dist Poles, Towers & Fixt	TX	(122,912)	
237	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	365000-Dist OH Conductor & Devic	NM	222,768	222,768
238	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	365000-Dist OH Conductor & Devic	TX	(480,928)	
239	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	366000E-Dist Underground Cond	NM	2,911	2,911
240	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	366000E-Dist Underground Cond	TX	(23,533)	
241	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	NM	7,355	7,355
242	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	TX	(55,479)	
243	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	368000E-Dist Line Transformer	NM	39,687	39,687
244	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	368000E-Dist Line Transformer	TX	(560,555)	
245	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	369010-Distribution Services O	NM	37,524	37,524
246	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	369010-Distribution Services O	TX	147,921	
247	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	369020-Distribution Services U	NM	32,798	32,798
248	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	369020-Distribution Services U	TX	135,580	
249	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	370000E-Distribution Meter	NM	4,989	4,989
250	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	370000E-Distribution Meter	TX	(43,689)	
251	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	371000E-Dist Inst on Cust Premis	NM	216,201	216,201
252	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	371000E-Dist Inst on Cust Premis	TX	(1,065)	
253	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	NM	2,562	2,562
254	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	TX	(130,561)	
255	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	Distribution		Subtotal Distribution	353,357	1,134,864
256								
257	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	General	389002-General Land Rights	LABXAG	(1)	(0)
258	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	General	390000-Genl Structures & Improv	LABXAG	(118,900)	(41,863)
259	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	LABXAG	(12,957)	(4,562)
260	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	General	391000-General Office Furn & E	LABXAG	12,885	4,536
261	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	284	89
262	BP Adjustments	SPS Depreciation Expense Annualize	4-Book Depr	General	391004-General Info Sys Computer	LABXAG	(3,146,030)	(1,107,658)



Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
307	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	6-ADIT Activity	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	(12,059)	(3,526)
308	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	6-ADIT Activity	Transmission		Subtotal Transmission	(12,059)	(3,526)
309								
310	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	6-ADIT Activity			Subtotal 6-ADIT Activity	(12,059)	(3,526)
311								
312	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	Schedule M Temporary Differences	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	54,023	15,797
313	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	Schedule M Temporary Differences	Transmission		Subtotal Transmission	54,023	15,797
314								
315	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	Schedule M Temporary Differences			Subtotal Schedule M Temporary Differences	54,023	15,797
316								
317	BP Adjustments	SPS Eliminate Amounts Related to the Sale of Sharyland Assets				<b>Subtotal SPS Eliminate Amounts Related to the Sale of Sharyland Assets</b>	<b>(415,631)</b>	<b>(121,537)</b>
318								
319	BP Adjustments	SPS Eliminate Brand & General Advertising	OM	A&G	93010-A&G General Advertising	LABXAG	(1,245,457)	(438,502)
320	BP Adjustments	SPS Eliminate Brand & General Advertising	OM	A&G		Subtotal A&G	(1,245,457)	(438,502)
321								
322	BP Adjustments	SPS Eliminate Brand & General Advertising	OM			Subtotal OM	(1,245,457)	(438,502)
323								
324	BP Adjustments	SPS Eliminate Brand & General Advertising				<b>Subtotal SPS Eliminate Brand &amp; General Advertising</b>	<b>(1,245,457)</b>	<b>(438,502)</b>
325								
326	BP Adjustments	SPS Eliminate Depr & Amort Associated with ARC	4-Book Depr	Taxes Other Than Income	40310-Depreciation & Depletion Expense	PIS-NET	(2,978,845)	(1,036,719)
327	BP Adjustments	SPS Eliminate Depr & Amort Associated with ARC	4-Book Depr	Taxes Other Than Income	41190-Accretion Expense	PIS-NET	(4,649,539)	(1,618,165)
328	BP Adjustments	SPS Eliminate Depr & Amort Associated with ARC	4-Book Depr	Taxes Other Than Income		Subtotal Taxes Other Than Income	(7,628,384)	(2,654,884)
329								
330	BP Adjustments	SPS Eliminate Depr & Amort Associated with ARC	4-Book Depr			Subtotal 4-Book Depr	(7,628,384)	(2,654,884)
331								
332	BP Adjustments	SPS Eliminate Depr & Amort Associated with ARC				<b>Subtotal SPS Eliminate Depr &amp; Amort Associated with ARC</b>	<b>(7,628,384)</b>	<b>(2,654,884)</b>
333								
334	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales	50110-Gas	ENERGY	(141,635,806)	(55,505,827)
335	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales	50120-Oil	ENERGY	(176,222)	(69,060)
336	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales	50130-Coal	ENERGY	(103,342,709)	(40,499,099)
337	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales	50165-Non-Native Load Coal	ENERGY	(36,047,523)	(14,126,707)
338	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales	54700-Other Operating Fuel	ENERGY	(63,141,724)	(24,744,686)
339	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales	55500-Purchased Power	ENERGY	(409,163,856)	(160,347,716)
340	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales	55710-Deferred Elec Energy Cost	ENERGY	182,235,431	71,416,463
341	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales	Cost of Sales		Subtotal Cost of Sales	(571,272,409)	(223,876,632)
342								
343	BP Adjustments	SPS Eliminate Fuel Cost	Cost of Sales			Subtotal Cost of Sales	(571,272,409)	(223,876,632)
344								
345	BP Adjustments	SPS Eliminate Fuel Cost				<b>Subtotal SPS Eliminate Fuel Cost</b>	<b>(571,272,409)</b>	<b>(223,876,632)</b>
346								
347	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	NM	29,935,066	29,935,066
348	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	TX	45,136,086	
349	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	NM	54,259,197	54,259,197
350	BP Adjustments	SPS Eliminate Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	TX	54,055,740	



Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
395	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	6-ADIT Activity	Other Rate Base	182350-Regulatory Assets	NM	(1,116)	(1,116)
396	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	6-ADIT Activity	Other Rate Base		Subtotal Other Rate Base	(1,116)	(1,116)
397								
398	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	6-ADIT Activity			Subtotal 6-ADIT Activity	(1,880)	(1,880)
399								
400	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Temporary Differences	Distribution	371040-Dist Inst on Cust Prm-EV	NM	3,584	3,584
401	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Temporary Differences	Distribution		Subtotal Distribution	3,584	3,584
402								
403	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Temporary Differences	Other Rate Base	182350-Regulatory Assets	NM	5,000	5,000
404	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Temporary Differences	Other Rate Base		Subtotal Other Rate Base	5,000	5,000
405								
406	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Temporary Differences			Subtotal Schedule M Temporary Differences	8,584	8,584
407								
408	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Permanent Differences	Distribution	371040-Dist Inst on Cust Prm-EV	NM	(13)	(13)
409	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Permanent Differences	Distribution		Subtotal Distribution	(13)	(13)
410								
411	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	Schedule M Permanent Differences			Subtotal Schedule M Permanent Differences	(13)	(13)
412								
413	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	22-CWIP End Bal	Distribution	371040-Dist Inst on Cust Prm-EV	NM	(1,000)	(1,000)
414	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	22-CWIP End Bal	Distribution		Subtotal Distribution	(1,000)	(1,000)
415								
416	BP Adjustments	SPS Eliminate NM TEP Rider - Capital	22-CWIP End Bal			Subtotal 22-CWIP End Bal	(1,000)	(1,000)
417								
418	BP Adjustments	SPS Eliminate NM TEP Rider - Capital				<b>Subtotal SPS Eliminate NM TEP Rider - Capital</b>	<b>7,507</b>	<b>7,507</b>
419								
420	BP Adjustments	SPS Eliminate Non-Recurring Misc Revenue & Expense	RevR-Revenue Retail	Other Revenues	456420T-Other Miscellaneous Revenue	PIS-NET	(38,302)	(13,330)
421	BP Adjustments	SPS Eliminate Non-Recurring Misc Revenue & Expense	RevR-Revenue Retail	Other Revenues		Subtotal Other Revenues	(38,302)	(13,330)
422								
423	BP Adjustments	SPS Eliminate Non-Recurring Misc Revenue & Expense	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	(38,302)	(13,330)
424								
425	BP Adjustments	SPS Eliminate Non-Recurring Misc Revenue & Expense				<b>Subtotal SPS Eliminate Non-Recurring Misc Revenue &amp; Expense</b>	<b>(38,302)</b>	<b>(13,330)</b>
426								
427	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues	456.1Z2PROD - Funded Upgrades Credit Distribution	12CP-PROD	77	29
428	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	12CP-TRAN	6,393	1,870
429	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues	45606-Tariff-Base Non-Firm PTP	12CP-TRAN	21,771	6,366
430	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues	45607-Schedule 9 - Network Transmission Revenue	WHLS	17,956	
431	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	PIS-TRAN	324	96
432	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	12CP-PROD	1,417	545
433	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues	45673-Schedule 11 Network Base Plan Revenues	12CP-TRAN	516,562	151,051
434	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail	Other Revenues		Subtotal Other Revenues	564,501	159,958
435								
436	BP Adjustments	SPS Eliminate Non-Recurring Transmission Revenue & Expense	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	564,501	159,958









Southwestern Public Service Company

12 Months Ending June 2024

Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
566	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	74-ADIT End Bal			Subtotal 74-ADIT End Bal	(466,828,215)	(162,475,307)
567								
568	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	LABOR	32,951	11,628
569	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	(59,442)	(20,976)
570	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	471,739	164,178
571	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-152 - Rate Refund	PIS-NET	(4,025,165)	(1,400,866)
572	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	(18,738)	(6,521)
573	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	(168,550)	(58,660)
574	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	(14,593,699)	(5,079,001)
575	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	814,096	283,327
576	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	(36,230)	(12,609)
577	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	(36,872)	(12,832)
578	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	981,062	341,436
579	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	PIS-NET	(1,219)	(424)
580	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	2,659,747	925,664
581	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	698,903	243,237
582	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	(384,709)	(133,889)
583	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	(826,564)	(287,666)
584	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	(6,253,766)	(2,176,479)
585	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	54,106,152	21,203,725
586	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Sagamore	ENERGY	54,000,128	21,162,175
587	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity	Non-Plant ADIT		Subtotal Non-Plant ADIT	87,359,825	35,145,445
588								
589	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	6-ADIT Activity			Subtotal 6-ADIT Activity	87,359,825	35,145,445
590								
591	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	LABOR	(161,004)	(56,816)
592	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	257,784	90,968
593	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	(2,094,428)	(728,918)
594	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-152 - Rate Refund	PIS-NET	18,109,848	6,302,716
595	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	89,719	31,225
596	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	632,515	220,132
597	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	65,129,931	22,666,976
598	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	(3,653,254)	(1,271,431)
599	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	5,153,059	1,793,404
600	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	170,088	59,195
601	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	(4,406,825)	(1,533,694)
602	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	(14,608,577)	(5,084,179)
603	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	(14,989,760)	(5,216,841)
604	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	1,720,669	598,839
605	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	3,894,674	1,355,452
606	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	27,814,670	9,680,257
607	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences	Non-Plant ADIT		Subtotal Non-Plant ADIT	83,059,110	28,907,285

Southwestern Public Service Company

12 Months Ending June 2024

Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
608								
609	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Temporary Differences					
610					Subtotal Schedule M Temporary Differences		83,059,110	28,907,285
611	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Permanent Differences	Non-Plant ADIT	SchM-196 - Club Dues	PIS-NET	(31,886)	(11,097)
612	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Permanent Differences	Non-Plant ADIT	SchM-197 - Lobbying Expenses	PIS-NET	(731,663)	(254,638)
613	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Permanent Differences	Non-Plant ADIT	SchM-199 - Penalties	PIS-NET	(42,997)	(14,964)
614	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Permanent Differences	Non-Plant ADIT	SchM-200 - Depletion on Royalty Income	PIS-NET	137	48
615	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Permanent Differences	Non-Plant ADIT	SchM-218 - Deferred revenue (ITC Grant Accounting)	PIS-NET	13,018	4,531
616	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Permanent Differences	Non-Plant ADIT	SchM-287 - Suite and Entertainment Tickets	PIS-NET	10,572	3,679
617	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Permanent Differences	Non-Plant ADIT		Subtotal Non-Plant ADIT	(782,819)	(272,442)
618								
619	BP Adjustments	SPS Eliminate SchM/Deferred Taxes	Schedule M Permanent Differences			Subtotal Schedule M Permanent Differences	(782,819)	(272,442)
620								
621	BP Adjustments	SPS Eliminate SchM/Deferred Taxes				Subtotal SPS Eliminate SchM/Deferred Taxes	(297,192,099)	(98,695,020)
622								
623	BP Adjustments	SPS Eliminate Wholesale Account Manager Expense	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(6,257)	(2,208)
624	BP Adjustments	SPS Eliminate Wholesale Account Manager Expense	Taxes Other than Income	Taxes Other Than Income		Subtotal Taxes Other Than Income	(6,257)	(2,208)
625								
626	BP Adjustments	SPS Eliminate Wholesale Account Manager Expense	Taxes Other than Income			Subtotal Taxes Other than Income	(6,257)	(2,208)
627								
628	BP Adjustments	SPS Eliminate Wholesale Account Manager Expense	OM	A&G	92000-A&G Salaries	LABXAG	(69,713)	(24,545)
629	BP Adjustments	SPS Eliminate Wholesale Account Manager Expense	OM	A&G	92100-A&G Office & Supplies	LABXAG	(1,376)	(485)
630	BP Adjustments	SPS Eliminate Wholesale Account Manager Expense	OM	A&G	92500-A&G Injuries & Damages	LABXAG	(396)	(139)
631	BP Adjustments	SPS Eliminate Wholesale Account Manager Expense	OM	A&G	926000-Employee pensions and benefits	LABXAG	(20,131)	(7,088)
632	BP Adjustments	SPS Eliminate Wholesale Account Manager Expense	OM	A&G		Subtotal A&G	(91,616)	(32,256)
633								
634	BP Adjustments	SPS Eliminate Wholesale Account Manager Expense	OM			Subtotal OM	(91,616)	(32,256)
635								
636	BP Adjustments	SPS Eliminate Wholesale Account Manager Expense				Subtotal SPS Eliminate Wholesale Account Manager Expense	(97,874)	(34,464)
637								
638	BP Adjustments	SPS Eliminate Wholesale Fuel Revenue	RevR-Revenue Retail	Rate Revenues	44710-Sales for Resale	WHLS	131,450,395	
639	BP Adjustments	SPS Eliminate Wholesale Fuel Revenue	RevR-Revenue Retail	Rate Revenues		Subtotal Rate Revenues	131,450,395	
640								
641	BP Adjustments	SPS Eliminate Wholesale Fuel Revenue	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	131,450,395	
642								
643	BP Adjustments	SPS Eliminate Wholesale Fuel Revenue				Subtotal SPS Eliminate Wholesale Fuel Revenue	131,450,395	
644								
645	BP Adjustments	SPS Eliminate Wind Contract Payment	OM	Production	54900W-Oth Oper Misc Gen Exp	ENERGY	6,248,456	2,448,715
646	BP Adjustments	SPS Eliminate Wind Contract Payment	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY	6,248,456	2,448,715
647	BP Adjustments	SPS Eliminate Wind Contract Payment	OM	Production		Subtotal Production	12,496,913	4,897,430
648								
649	BP Adjustments	SPS Eliminate Wind Contract Payment	OM			Subtotal OM	12,496,913	4,897,430
650								
651	BP Adjustments	SPS Eliminate Wind Contract Payment				Subtotal SPS Eliminate Wind Contract Payment	12,496,913	4,897,430

Southwestern Public Service Company

12 Months Ending June 2024

Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
652								
653	BP Adjustments	SPS Eliminate Xcel Foundation Expense	Taxes Other than Income	Taxes Other Than Income	408101-Tax Other Than Income Tax - Payroll	LABOR	(2,038)	(719)
654	BP Adjustments	SPS Eliminate Xcel Foundation Expense	Taxes Other than Income	Taxes Other Than Income		Subtotal Taxes Other Than Income	(2,038)	(719)
655								
656	BP Adjustments	SPS Eliminate Xcel Foundation Expense	Taxes Other than Income			Subtotal Taxes Other than Income	(2,038)	(719)
657								
658	BP Adjustments	SPS Eliminate Xcel Foundation Expense	OM	A&G	92000-A&G Salaries	LABXAG	(27,354)	(9,631)
659	BP Adjustments	SPS Eliminate Xcel Foundation Expense	OM	A&G	92100-A&G Office & Supplies	LABXAG	(5,308)	(1,869)
660	BP Adjustments	SPS Eliminate Xcel Foundation Expense	OM	A&G	92300-A&G Outside Services	LABXAG	(239)	(84)
661	BP Adjustments	SPS Eliminate Xcel Foundation Expense	OM	A&G	92500-A&G Injuries & Damages	LABXAG	(15)	(5)
662	BP Adjustments	SPS Eliminate Xcel Foundation Expense	OM	A&G	926000-Employee pensions and benefits	LABXAG	(6,264)	(2,205)
663	BP Adjustments	SPS Eliminate Xcel Foundation Expense	OM	A&G		Subtotal A&G	(39,180)	(13,794)
664								
665	BP Adjustments	SPS Eliminate Xcel Foundation Expense	OM			Subtotal OM	(39,180)	(13,794)
666								
667	BP Adjustments	SPS Eliminate Xcel Foundation Expense				<b>Subtotal SPS Eliminate Xcel Foundation Expense</b>	<b>(41,217)</b>	<b>(14,513)</b>
668								
669	BP Adjustments	SPS Gain on Sale of Disposition of Allowances	12-Gain/Loss	Other Revenues	41181-Operating Income - Gains from disposition of allowances	12CP-PROD	(100,073)	(38,499)
670	BP Adjustments	SPS Gain on Sale of Disposition of Allowances	12-Gain/Loss	Other Revenues		Subtotal Other Revenues	(100,073)	(38,499)
671								
672	BP Adjustments	SPS Gain on Sale of Disposition of Allowances	12-Gain/Loss			Subtotal 12-Gain/Loss	(100,073)	(38,499)
673								
674	BP Adjustments	SPS Gain on Sale of Disposition of Allowances				<b>Subtotal SPS Gain on Sale of Disposition of Allowances</b>	<b>(100,073)</b>	<b>(38,499)</b>
675								
676	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	50000-Stm Prod Op & Supr	12CP-PROD	9,126	3,511
677	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	50200-Steam Expenses Major	12CP-PROD	25,477	9,801
678	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	50500-Stm Gen Elec Exp Major	12CP-PROD	19,598	7,540
679	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	26,713	10,277
680	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	51000-Stm Maint Super&Eng	ENERGY	2,562	1,004
681	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	51100-Stm Maint of Structures	12CP-PROD	5,223	2,009
682	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	17,874	7,005
683	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	9,917	3,886
684	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	51400-Stm Maint of Misc Stm Plt	12CP-PROD	16,050	6,175
685	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	54800-Oth Oper Gen Exp	12CP-PROD	994	382
686	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	54900-Oth Oper Misc Gen Exp	12CP-PROD	63	24
687	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	55200-Oth Maint of Structures	12CP-PROD	458	176
688	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	55200W-Oth Maint of Structures	ENERGY	2	1
689	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	1,894	729
690	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	9	3
691	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	11	4
692	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Production		Subtotal Production	135,970	52,527
693								
694	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	1,170	348

Southwestern Public Service Company

12 Months Ending June 2024

Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
695	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	56110-Load Disp-Reliability	12CP-TRAN	110	32
696	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	56120-Load Disp-Monitor/Operate	12CP-TRAN	7,709	2,254
697	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	56200-Trans Oper Station Exp	PIS-TRAN	6,140	1,828
698	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	56300-Trans Oper OH Lines	PIS-TRAN	1,337	398
699	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	56400-Trans Oper UG Lines	PIS-TRAN	2	1
700	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	56600-Trans Oper Misc Exp	PIS-TRAN	6,535	1,946
701	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	57000-Tran Mnt of Station Equip	PIS-TRAN	2,094	623
702	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission	57100-Trans Mt of Overhead Lines	PIS-TRAN	28	8
703	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Transmission		Subtotal Transmission	25,124	7,439
704								
705	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58000-Dist Oper Sup & Eng	NM	2	2
706	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58000-Dist Oper Sup & Eng	PIS-DIST	12,041	4,587
707	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58000-Dist Oper Sup & Eng	TX	1,314	
708	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58200-Dist Op Station Exp	PIS-DIST	3,110	1,185
709	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58300-Dist Oper Overhead Lines	NM	233	233
710	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58300-Dist Oper Overhead Lines	PIS-DIST	1,409	537
711	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58300-Dist Oper Overhead Lines	TX	1,714	
712	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58400-Dist Op UG Elec lines	NM	78	78
713	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58400-Dist Op UG Elec lines	PIS-DIST	8	3
714	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58400-Dist Op UG Elec lines	TX	256	
715	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58500-Dist Oper Streetlight	PIS-DIST	1,359	518
716	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58600-Dist Oper Meter Exp	NM	4,562	4,562
717	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58600-Dist Oper Meter Exp	PIS-DIST	(695)	(265)
718	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58600-Dist Oper Meter Exp	TX	7,239	
719	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58700-Dist Oper Cust Install	PIS-DIST	1,929	735
720	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58800-Dist Oper Misc Exp	NM	2,876	2,876
721	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58800-Dist Oper Misc Exp	PIS-DIST	(1,643)	(626)
722	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	58800-Dist Oper Misc Exp	TX	8,364	
723	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59200-Dist Mt of Station Equip	PIS-DIST	787	300
724	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	592200	PIS-DIST	(0)	(0)
725	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59300-Dist Mtc of Overhead Lines	NM	1,322	1,322
726	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59300-Dist Mtc of Overhead Lines	PIS-DIST	606	231
727	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59300-Dist Mtc of Overhead Lines	TX	4,973	
728	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59400-Dist Mt of Undergrnd Line	NM	47	47
729	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59400-Dist Mt of Undergrnd Line	PIS-DIST	(13)	(5)
730	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59400-Dist Mt of Undergrnd Line	TX	186	
731	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59600-Dist Mtc of Streetlights	NM	19	19
732	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59600-Dist Mtc of Streetlights	PIS-DIST	51	20
733	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59600-Dist Mtc of Streetlights	TX	128	
734	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59700-Dist Mtc of Meters	PIS-DIST	243	93
735	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution	59700-Dist Mtc of Meters	TX	35	
736	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Distribution		Subtotal Distribution	52,540	16,452
737								
738	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	A&G	92000-A&G Salaries	LABXAG	6,967	2,453

Southwestern Public Service Company

12 Months Ending June 2024

Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
739	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	A&G	92100-A&G Office & Supplies	LABXAG		
740	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	A&G		Subtotal A&G	6,967	2,453
741								
742	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Customer Accounts	90200-Cust Acct Meter Read	CUST-AVG	14,386	4,516
743	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	CUST-AVG	4,654	1,461
744	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Customer Accounts	90500-Cust Acct Misc	CUST-AVG	(21)	(6)
745	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Customer Accounts		Subtotal Customer Accounts	19,019	5,970
746								
747	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Customer Service	90800-Customer Asst Expense	CUST-AVG	10,045	3,153
748	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Customer Service	91000-Misc Cust Serv Expense	CUST-RET	(12)	(4)
749	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Customer Service		Subtotal Customer Service	10,033	3,149
750								
751	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Regional Market Expenses	57510-Operations Supervision	ENERGY	(3)	(1)
752	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Regional Market Expenses		Subtotal Regional Market Expenses	(3)	(1)
753								
754	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Sales	91200-Economic Development	CUST-AVG	1,142	358
755	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Sales	916000-Misc Sales Expense	CUST-AVG	(1)	(0)
756	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM	Sales		Subtotal Sales	1,141	358
757								
758	BP Adjustments	SPS Incentive Adjustment to Target - BP	OM			Subtotal OM	250,792	88,347
759								
760	BP Adjustments	SPS Incentive Adjustment to Target - BP				<b>Subtotal SPS Incentive Adjustment to Target - BP</b>	<b>250,792</b>	<b>88,347</b>
761								
762	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	50000-Stm Prod Op & Supr	12CP-PROD	16,303	6,272
763	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	50170-Stm Gen Fuel	ENERGY	5,713	2,239
764	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	33,897	13,041
765	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	51000-Stm Maint Super&Eng	ENERGY	838	328
766	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	6,676	2,616
767	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	1,920	752
768	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	54600-Oth Oper Super&Eng	12CP-PROD	4,877	1,876
769	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	54600W-Oth Oper Super&Eng	ENERGY	1,468	575
770	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	54800-Oth Oper Gen Exp	12CP-PROD	803	309
771	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	54900-Oth Oper Misc Gen Exp	12CP-PROD	1,775	683
772	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	55100-Oth Mtce Supervision&Eng	12CP-PROD	4,483	1,725
773	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	55100W-Oth Mtce Supervision&Eng	ENERGY	2,624	1,028
774	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	4,862	1,870
775	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	(1)	(0)
776	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY	7	3
777	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	55600-Load Dispatch	12CP-PROD	7,637	2,938
778	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production	55700-Purchased Power Other	12CP-PROD	15,135	5,822
779	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Production		Subtotal Production	109,015	42,078
780								
781	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	57,017	16,976
782	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission	56120-Load Disp-Monitor/Operate	12CP-TRAN	1,888	552

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
783	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission	56160-Trans Service Studies	12CP-TRAN	192	56
784	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission	56170-Gen Interconn Studies	12CP-TRAN	1,353	396
785	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission	56300-Trans Oper OH Lines	PIS-TRAN	59	18
786	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission	56600-Trans Oper Misc Exp	PIS-TRAN	4,554	1,356
787	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission	57100-Trans Mt of Overhead Lines	PIS-TRAN	574	171
788	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Transmission		Subtotal Transmission	65,636	19,524
789								
790	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58000-Dist Oper Sup & Eng	PIS-DIST	5,934	2,261
791	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58100-Dist Load Dispatching	PIS-DIST	1,044	398
792	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58300-Dist Oper Overhead Lines	PIS-DIST	605	231
793	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58500-Dist Oper Streetlight	PIS-DIST	206	78
794	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58600-Dist Oper Meter Exp	PIS-DIST	1,456	555
795	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58800-Dist Oper Misc Exp	NM	76	76
796	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58800-Dist Oper Misc Exp	PIS-DIST	8,805	3,355
797	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	58800-Dist Oper Misc Exp	TX	227	
798	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	59000-Dist Mtc Super & Eng	PIS-DIST	124	47
799	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	59300-Dist Mtc of Overhead Lines	PIS-DIST	1,492	569
800	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	59800-Dist Mtce of Dist Plant	PIS-DIST	(84)	(32)
801	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution	59800-Dist Mtce of Dist Plant	TX	741	
802	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Distribution		Subtotal Distribution	20,628	7,537
803								
804	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	A&G	92000-A&G Salaries	LABXAG	255,590	89,988
805	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	A&G	92100-A&G Office & Supplies	LABXAG	(271)	(96)
806	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	A&G		Subtotal A&G	255,318	89,893
807								
808	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Customer Accounts	90100-Cust Acct Supervise	CUST-AVG	352	111
809	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Customer Accounts	90200-Cust Acct Meter Read	CUST-AVG	1,465	460
810	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	CUST-AVG	30,099	9,448
811	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Customer Accounts	90500-Cust Acct Misc	CUST-AVG	232	73
812	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Customer Accounts		Subtotal Customer Accounts	32,148	10,091
813								
814	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Customer Service	90800-Customer Asst Expense	CUST-AVG	1,089	342
815	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	63	20
816	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Customer Service		Subtotal Customer Service	1,151	361
817								
818	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Regional Market Expenses	57510-Operations Supervision	ENERGY	1,420	556
819	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Regional Market Expenses	57520-DA & RT Mkt Admin	ENERGY	3,724	1,459
820	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Regional Market Expenses	57550-Ancillary Serv Mkt Admin	ENERGY	10	4
821	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	ENERGY	10	4
822	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Regional Market Expenses		Subtotal Regional Market Expenses	5,163	2,023
823								
824	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Sales	91200-Economic Development	CUST-AVG	478	150
825	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Sales	916000-Misc Sales Expense	CUST-AVG	8	3
826	BP Adjustments	SPS Incentive XES Adjustment to Target - BP	OM	Sales		Subtotal Sales	486	153





Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
871	BP Adjustments	SPS K&M Shared Services BP Adj						
872								
873	BP Adjustments	SPS K&M Transmission BP Adj	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	(105,528)	(31,420)
874	BP Adjustments	SPS K&M Transmission BP Adj	OM	Transmission		Subtotal Transmission	(105,528)	(31,420)
875								
876	BP Adjustments	SPS K&M Transmission BP Adj	OM			Subtotal OM	(105,528)	(31,420)
877								
878	BP Adjustments	SPS K&M Transmission BP Adj						
879								
880	BP Adjustments	SPS Pension and Benefits Base Period Adjustment	OM	A&G	926000-Employee pensions and benefits	LABXAG	568,067	200,006
881	BP Adjustments	SPS Pension and Benefits Base Period Adjustment	OM	A&G		Subtotal A&G	568,067	200,006
882								
883	BP Adjustments	SPS Pension and Benefits Base Period Adjustment	OM			Subtotal OM	568,067	200,006
884								
885	BP Adjustments	SPS Pension and Benefits Base Period Adjustment						
886								
887	BP Adjustments	SPS Reclass Ad Brand Expense	OM	Customer Service	909000-Informational and instruction advertising expense	CUST-RET	(26,891)	(8,441)
888	BP Adjustments	SPS Reclass Ad Brand Expense	OM	Customer Service		Subtotal Customer Service	(26,891)	(8,441)
889								
890	BP Adjustments	SPS Reclass Ad Brand Expense	OM			Subtotal OM	(26,891)	(8,441)
891								
892	BP Adjustments	SPS Reclass Ad Brand Expense						
893								
894	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible	105000-Held for Future Us	12CP-TRAN	(1,897,035)	(554,722)
895	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(807,630)	(284,351)
896	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(9,373,568)	(3,300,256)
897	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	272	96
898	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(16,249,463)	(5,721,129)
899	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(5,508,045)	(1,939,279)
900	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(1,155,469)	(362,702)
901	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Intangible		Subtotal Intangible	(34,990,937)	(12,162,344)
902								
903	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	310002-Steam Prod Land Rights	12CP-PROD	(916)	(352)
904	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	311000E-Steam Prod Str & Improv	12CP-PROD	(13,413,209)	(5,160,239)
905	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(12,640,491)	(4,862,964)
906	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(297,916)	(114,612)
907	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	314000-Steam Prod Turbogogen Unit	12CP-PROD	(7,032,127)	(2,705,352)
908	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(1,871,648)	(720,048)
909	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(885,857)	(340,801)
910	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	340145-Other Prod Wind Land Own	ENERGY	74	29
911	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	341000E-Other Prod Str & Impr	12CP-PROD	(52,378)	(20,151)
912	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	341045-Other Prod Str & Imp-Wind	ENERGY	(206,418)	(80,893)
913	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(1,071)	(412)

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
914	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	343000-Other Prod Prime Mover	12CP-PROD	(50,585)	(19,461)
915	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	344000E-Other Prod Generator	12CP-PROD	(2,859,063)	(1,099,919)
916	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	344045-Other Prod Generator-Wind	ENERGY	(2,256,806)	(884,422)
917	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(92,648)	(35,643)
918	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(116,118)	(45,506)
919	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(12,426)	(4,780)
920	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Production		Subtotal Production	(41,789,604)	(16,095,527)
921								
922	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	(70,806)	(20,705)
923	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	350002E-Transmission Land Right	12CP-TRAN	(780,297)	(228,171)
924	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(551,075)	(161,143)
925	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	353000E-Transmission Station	12CP-TRAN	(11,714,958)	(3,425,636)
926	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(13,812)	(4,039)
927	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	(16,198,636)	(4,736,734)
928	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(6,176,483)	(1,806,100)
929	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(320)	(94)
930	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(174)	(51)
931	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Transmission		Subtotal Transmission	(35,506,560)	(10,382,672)
932								
933	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	360001E-Dist Land Owned in Fee	NM	(15,330)	(15,330)
934	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	360001E-Dist Land Owned in Fee	TX	(2,874)	
935	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	361000E-Str & Improv	NM	(149,396)	(149,396)
936	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	361000E-Str & Improv	TX	(1,104,988)	
937	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	362000E-Other Eq	NM	(1,198,326)	(1,198,326)
938	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	362000E-Other Eq	TX	(10,878,521)	
939	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	364000-Dist Poles, Towers & Fixt	NM	(1,886,730)	(1,886,730)
940	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	364000-Dist Poles, Towers & Fixt	TX	(2,731,823)	
941	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	365000-Dist OH Conductor & Devic	NM	(1,846,593)	(1,846,593)
942	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	365000-Dist OH Conductor & Devic	TX	(1,724,869)	
943	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	366000E-Dist Underground Cond	NM	(56,553)	(56,553)
944	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	366000E-Dist Underground Cond	TX	(346,979)	
945	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	367000E-Dist UG Conductor & D	NM	(260,403)	(260,403)
946	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	367000E-Dist UG Conductor & D	TX	(716,584)	
947	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	368000E-Dist Line Transformer	TX	(2,387,323)	
948	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	369000E-Distribution Services	TX	4,189	
949	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	369010-Distribution Services O	TX	(4)	
950	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	369020-Distribution Services U	TX	(8)	
951	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	370020-Distr Meters AGIS AMI	NM	(1,505)	(1,505)
952	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	370020-Distr Meters AGIS AMI	TX	(28,599)	
953	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	373000-Dist Street Light & Sg Sy	NM	(2,087)	(2,087)
954	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution	373000-Dist Street Light & Sg Sy	TX	(4,754)	
955	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	Distribution		Subtotal Distribution	(25,340,062)	(5,416,922)
956								
957	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	389001-General Land Owned in Fe	LABXAG	(10,792)	(3,800)

Southwestern Public Service Company

12 Months Ending June 2024  
Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
958	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	390000-Genl Structures & Improv	LABXAG	(83,975)	(29,566)
959	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	391000-General Office Furn & E	LABXAG	(618,517)	(217,768)
960	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	391004-General Info Sys Computer	LABXAG	(5,993,056)	(2,110,042)
961	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(550,415)	(193,791)
962	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	392010-General Transp Eq Grp	LABXAG	(27,590)	(9,714)
963	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	392020-General Transp Eq Grp 2	LABXAG	(472,962)	(166,521)
964	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	392030-General Transp Eq Trailer	LABXAG	(75,495)	(26,580)
965	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	392040-General Transp Eq Grp 4	LABXAG	(320,607)	(112,880)
966	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	393000-General Stores Equipmen	LABXAG	0	0
967	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	394000-General Tools & Shop Equi	LABXAG	(1,974,588)	(695,215)
968	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	395000-General Laboratory Equi	LABXAG	(22,131)	(7,792)
969	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	396000-General Power Operated E	LABXAG	(25,512)	(8,982)
970	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	397000-General Communication E	LABXAG	(15,578,182)	(5,484,784)
971	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General	398000-General Miscellaneous E	LABXAG	(4,093)	(1,441)
972	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal	General		Subtotal General	(25,757,915)	(9,068,876)
973								
974	BP Adjustments	SPS Remove CWIP from Ratebase	22-CWIP End Bal			Subtotal 22-CWIP End Bal	(163,385,078)	(53,126,341)
975								
976	BP Adjustments	SPS Remove CWIP from Ratebase				<b>Subtotal SPS Remove CWIP from Ratebase</b>	<b>(163,385,078)</b>	<b>(53,126,341)</b>
977								
978	BP Adjustments	SPS Remove Transmission Line Clearance Amortization	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	(163,851)	(48,786)
979	BP Adjustments	SPS Remove Transmission Line Clearance Amortization	OM	Transmission	56300-Trans Oper OH Lines	PIS-TRAN	(1,526,476)	(454,497)
980	BP Adjustments	SPS Remove Transmission Line Clearance Amortization	OM	Transmission	57100-Trans Mt of Overhead Lines	PIS-TRAN	(45,877)	(13,659)
981	BP Adjustments	SPS Remove Transmission Line Clearance Amortization	OM	Transmission		Subtotal Transmission	(1,736,204)	(516,942)
982								
983	BP Adjustments	SPS Remove Transmission Line Clearance Amortization	OM			Subtotal OM	(1,736,204)	(516,942)
984								
985	BP Adjustments	SPS Remove Transmission Line Clearance Amortization				<b>Subtotal SPS Remove Transmission Line Clearance Amortization</b>	<b>(1,736,204)</b>	<b>(516,942)</b>
986								
987	BP Adjustments	SPS Trading A&G Adjustment	OM	Production	55700-Purchased Power Other	NM	(125,000)	(125,000)
988	BP Adjustments	SPS Trading A&G Adjustment	OM	Production	55700-Purchased Power Other	TX	(400,000)	
989	BP Adjustments	SPS Trading A&G Adjustment	OM	Production		Subtotal Production	(525,000)	(125,000)
990								
991	BP Adjustments	SPS Trading A&G Adjustment	OM			Subtotal OM	(525,000)	(125,000)
992								
993	BP Adjustments	SPS Trading A&G Adjustment				<b>Subtotal SPS Trading A&amp;G Adjustment</b>	<b>(525,000)</b>	<b>(125,000)</b>
994								
995	BP Adjustments	SPS Unbilled Revenue Adj	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	NM	573,494	573,494
996	BP Adjustments	SPS Unbilled Revenue Adj	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	TX	2,833,306	
997	BP Adjustments	SPS Unbilled Revenue Adj	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	NM	2,515,867	2,515,867
998	BP Adjustments	SPS Unbilled Revenue Adj	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	TX	1,512,465	
999	BP Adjustments	SPS Unbilled Revenue Adj	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	NM	4,617,668	4,617,668
1000	BP Adjustments	SPS Unbilled Revenue Adj	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	TX	8,521,031	
1001	BP Adjustments	SPS Unbilled Revenue Adj	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	NM	46,852	46,852

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1002	BP Adjustments	SPS Unbilled Revenue Adj	RevR-Revenue Retail	Rate Revenues	44410-Public & Highway Lighting	TX	27,971	
1003	BP Adjustments	SPS Unbilled Revenue Adj	RevR-Revenue Retail	Rate Revenues	44510-Other Sales to Public Authority	NM	399,171	399,171
1004	BP Adjustments	SPS Unbilled Revenue Adj	RevR-Revenue Retail	Rate Revenues	44510-Other Sales to Public Authority	TX	704,510	
1005	BP Adjustments	SPS Unbilled Revenue Adj	RevR-Revenue Retail	Rate Revenues		Subtotal Rate Revenues	21,752,337	8,153,053
1006								
1007	BP Adjustments	SPS Unbilled Revenue Adj	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	21,752,337	8,153,053
1008								
1009	BP Adjustments	SPS Unbilled Revenue Adj				<b>Subtotal SPS Unbilled Revenue Adj</b>	<b>21,752,337</b>	<b>8,153,053</b>
1010								
1011	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(0)	(0)
1012	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible		Subtotal Intangible	(0)	(0)
1013								
1014	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	12CP-PROD	378	145
1015	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	12CP-PROD	(231,544)	(89,078)
1016	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(198)	(76)
1017	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	12CP-PROD	(20,885,911)	(8,035,086)
1018	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(826,382)	(317,920)
1019	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	(687,171)	(264,364)
1020	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(42,728,423)	(16,438,189)
1021	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(435,669)	(167,608)
1022	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(12,314,757)	(4,737,650)
1023	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogén Unit	12CP-PROD	(20,844,018)	(8,018,969)
1024	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogén-TolkSC	12CP-PROD	(1,438,181)	(553,287)
1025	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(2,605,860)	(1,002,509)
1026	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(1,123,787)	(432,336)
1027	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(3,047,709)	(1,172,494)
1028	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(397,475)	(152,914)
1029	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	340002-Other Prod Land Rights	12CP-PROD	(0)	(0)
1030	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	12CP-PROD	(180,015)	(69,254)
1031	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	ENERGY	(169,055)	(66,251)
1032	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(98,565)	(37,919)
1033	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	12CP-PROD	(569,731)	(219,183)
1034	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	12CP-PROD	(4,202,440)	(1,616,734)
1035	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	ENERGY	(2,721,763)	(1,066,635)
1036	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(524,545)	(201,799)
1037	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(58,714)	(23,009)
1038	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(85,920)	(33,054)
1039	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(45)	(18)
1040	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Production		Subtotal Production	(116,177,497)	(44,716,190)
1041								
1042	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	(1,093,648)	(319,800)
1043	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(25,138)	(25,138)
1044	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(37,886)	
1045	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL5	(7,293)	

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1046	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(5,678,621)	(1,660,517)
1047	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(22,246)	(8,558)
1048	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(87,095)	(34,132)
1049	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	12CP-TRAN	1,478,938	432,465
1050	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(673,644)	(259,160)
1051	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	ENERGY	(160,282)	(62,813)
1052	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(161,329)	(47,175)
1053	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(3,708)	(3,708)
1054	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(5,589)	
1055	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(1,076)	
1056	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	12CP-TRAN	(45,542,481)	(13,317,332)
1057	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(1,046,830)	(1,046,830)
1058	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(1,577,684)	
1059	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(303,685)	
1060	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(6,224)	(2,394)
1061	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(154,645)	(60,604)
1062	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	2,770,130	810,029
1063	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	63,674	63,674
1064	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	95,963	
1065	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	18,472	
1066	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	1,268	488
1067	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	47,950	18,791
1068	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(58,564)	(17,125)
1069	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(104,246)	(30,483)
1070	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	12CP-TRAN	484	141
1071	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission		Subtotal Transmission	(52,275,039)	(15,570,184)
1072								
1073	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	LABXAG	306	108
1074	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	LABXAG	3,833,052	1,349,545
1075	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	LABXAG	86	30
1076	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	LABXAG	253,114	89,117
1077	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	LABXAG	3,811,610	1,341,996
1078	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	LABXAG	218,426	76,904
1079	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	LABXAG	1,369,145	482,050
1080	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	LABXAG	(672,424)	(236,748)
1081	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	LABXAG	(2,614,306)	(920,448)
1082	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	LABXAG	59,832	21,066
1083	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	LABXAG	160,795	56,613
1084	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	LABXAG	(95,755)	(33,713)
1085	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	LABXAG	(2,130,905)	(750,251)
1086	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	LABXAG	6,826,630	2,403,527
1087	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	LABXAG	3,897,901	1,372,377
1088	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	LABXAG	3,431	1,208
1089	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	LABXAG	2,972,364	1,046,513

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1090	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	LABXAG	94,524	33,280
1091	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP	General		Subtotal General	17,987,826	6,333,174
1092								
1093	BP Adjustments	SPS Unblending Adjustment	65Net-Accum Depr End bal net of RWIP		Subtotal 65Net-Accum Depr End bal net of RWIP		(150,464,710)	(53,953,200)
1094								
1095	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(0)	(0)
1096	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(0)	(0)
1097	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(0)	(0)
1098	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(0)	(0)
1099	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(0)	(0)
1100	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Intangible		Subtotal Intangible	(0)	(0)
1101								
1102	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	310002-Steam Prod Land Rights	12CP-PROD	2,508	965
1103	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	310003-Steam Prod Water Rights	12CP-PROD	(1,838)	(707)
1104	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	167	64
1105	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	311000E-Steam Prod Str & Improv	12CP-PROD	2,499,802	961,707
1106	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	256,715	98,762
1107	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	23,101	8,887
1108	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	9,909,734	3,812,405
1109	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	147,042	56,569
1110	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	619,346	238,271
1111	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	12CP-PROD	5,414,397	2,082,990
1112	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	419,044	161,212
1113	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	847,156	325,912
1114	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	211,281	81,283
1115	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	343,040	131,972
1116	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	48,577	18,688
1117	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	12CP-PROD	32,847	12,637
1118	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	ENERGY	43,735	17,139
1119	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	22,087	8,497
1120	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	343000-Other Prod Prime Mover	12CP-PROD	368,735	141,857
1121	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	344000E-Other Prod Generator	12CP-PROD	659,447	253,698
1122	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	344045-Other Prod Generator-Wind	ENERGY	472,065	184,998
1123	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	105,618	40,633
1124	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	27,297	10,698
1125	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	11,907	4,581
1126	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	0	0
1127	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Production		Subtotal Production	22,483,809	8,653,717
1128								
1129	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	12CP-TRAN	(201,327)	(58,871)
1130	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(4,628)	(4,628)
1131	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(6,974)	
1132	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL5	(1,342)	
1133	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	12CP-TRAN	97,156	28,410

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1134	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	2,941	1,131
1135	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	ENERGY	3,716	1,456
1136	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	353000E-Transmission Station	12CP-TRAN	950,828	278,037
1137	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	12CP-PROD	113,029	43,484
1138	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	ENERGY	49,089	19,238
1139	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	46,324	13,546
1140	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	1,065	1,065
1141	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	1,605	
1142	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	309	
1143	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	355000E	12CP-TRAN	8,759,050	2,561,283
1144	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	201,334	201,334
1145	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	303,431	
1146	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	58,407	
1147	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	635	244
1148	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	23,323	9,140
1149	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	3,125,763	914,022
1150	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	71,848	71,848
1151	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	108,283	
1152	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	20,843	
1153	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	990	381
1154	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	13,134	5,147
1155	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	12CP-TRAN	1,668	488
1156	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	2,930	857
1157	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission	359000-Transmission Road & Trai	12CP-TRAN	3,097	906
1158	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	Transmission		Subtotal Transmission	13,746,526	4,088,517
1159								
1160	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	389002-General Land Rights	LABXAG	(98)	(34)
1161	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	390000-Genl Structures & Improv	LABXAG	(847,849)	(298,512)
1162	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	390007-Genl Str & Imp Lease Bld	LABXAG	(20)	(7)
1163	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	391000-General Office Furn & E	LABXAG	(70,263)	(24,738)
1164	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	391004-General Info Sys Computer	LABXAG	(865,859)	(304,853)
1165	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	(0)
1166	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	392000-General Transportation E	LABXAG	0	0
1167	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	392010-General Transp Eq Grp	LABXAG	27,237	9,590
1168	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	LABXAG	367,951	129,549
1169	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	392030-General Transp Eq Trailer	LABXAG	84,733	29,833
1170	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	LABXAG	293,913	103,481
1171	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	393000-General Stores Equipmen	LABXAG	(5,646)	(1,988)
1172	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	394000-General Tools & Shop Equi	LABXAG	(805,838)	(283,720)
1173	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	395000-General Laboratory Equi	LABXAG	(145,697)	(51,297)
1174	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	396000-General Power Operated E	LABXAG	87,004	30,632
1175	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	397000-General Communication E	LABXAG	(1,059,717)	(373,107)
1176	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	LABXAG	(638,744)	(224,890)
1177	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	397020-General Comm Eq AE	LABXAG	(580)	(204)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1178	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	397030-General Comm Eq EM	LABXAG	(460,448)	(162,115)
1179	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General	398000-General Miscellaneous E	LABXAG	(36,682)	(12,915)
1180	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal	General		Subtotal General	(4,076,603)	(1,435,295)
1181								
1182	BP Adjustments	SPS Unblending Adjustment	74-ADIT End Bal			Subtotal 74-ADIT End Bal	32,153,731	11,306,938
1183								
1184	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	310002-Steam Prod Land Rights	12CP-PROD	(1,303)	(501)
1185	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	310003-Steam Prod Water Rights	12CP-PROD	(45,008)	(17,315)
1186	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(57)	(22)
1187	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	311000E-Steam Prod Str & Improv	12CP-PROD	1,392,478	535,705
1188	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	47,576	18,303
1189	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	(171,674)	(66,045)
1190	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	1,748,399	672,632
1191	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	43,158	16,604
1192	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(3,183,665)	(1,224,798)
1193	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	12CP-PROD	1,284,730	494,253
1194	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	12CP-PROD	77,779	29,923
1195	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	137,847	53,032
1196	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolKS	12CP-PROD	47,077	18,111
1197	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	163,720	62,985
1198	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	21,626	8,320
1199	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	341000E-Other Prod Str & Impr	12CP-PROD	(18,699)	(7,194)
1200	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	341045-Other Prod Str & Imp-Wind	ENERGY	48,514	19,012
1201	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	2,987	1,149
1202	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	343000-Other Prod Prime Mover	12CP-PROD	(79,811)	(30,704)
1203	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	344000E-Other Prod Generator	12CP-PROD	(196,490)	(75,592)
1204	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	344045-Other Prod Generator-Wind	ENERGY	1,011,442	396,375
1205	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(39,529)	(15,208)
1206	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	6,738	2,641
1207	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(113)	(44)
1208	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	1	1
1209	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Production		Subtotal Production	2,297,722	891,621
1210								
1211	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	350002E-Transmission Land Right	12CP-TRAN	199,220	58,255
1212	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	NM	4,579	4,579
1213	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	TX	6,901	
1214	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	1,328	
1215	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	352000-Transmission Str & Improv	12CP-TRAN	450,064	131,606
1216	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	2,362	909
1217	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	ENERGY	10,091	3,954
1218	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	353000E-Transmission Station	12CP-TRAN	2,878,283	841,655
1219	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	353010-Tran Station Equip Pro	12CP-PROD	58,946	22,677
1220	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	ENERGY	133,603	52,358
1221	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	5,697	1,666



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Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1222	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	131	131
1223	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	197	
1224	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	38	
1225	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	355000E	12CP-TRAN	6,922,865	2,024,354
1226	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	159,128	159,128
1227	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	239,822	
1228	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	46,163	
1229	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	1,116	429
1230	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	99,851	39,131
1231	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	730,993	213,754
1232	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	16,802	16,802
1233	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	25,323	
1234	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	4,874	
1235	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	505	194
1236	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	16,262	6,373
1237	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	357000E-Tran Underground Cond	12CP-TRAN	600	175
1238	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(1,894)	(554)
1239	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission	359000-Transmission Road & Trai	12CP-TRAN	1,499	438
1240	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	Transmission		Subtotal Transmission	12,015,349	3,578,014
1241								
1242	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	389002-General Land Rights	LABXAG	(192)	(68)
1243	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	390000-Genl Structures & Improv	LABXAG	(328,504)	(115,660)
1244	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	LABXAG	7	2
1245	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	391000-General Office Furn & E	LABXAG	(15,122)	(5,324)
1246	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	391004-General Info Sys Computer	LABXAG	(82,255)	(28,960)
1247	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	393000-General Stores Equipmen	LABXAG	(353)	(124)
1248	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	394000-General Tools & Shop Equi	LABXAG	16,058	5,654
1249	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	395000-General Laboratory Equi	LABXAG	(101,297)	(35,665)
1250	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	397000-General Communication E	LABXAG	(689,885)	(242,896)
1251	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	397010-General Comm Eq Two Wa	LABXAG	(751,017)	(264,419)
1252	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	397020-General Comm Eq AE	LABXAG	(758)	(267)
1253	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	397030-General Comm Eq EM	LABXAG	(628,517)	(221,289)
1254	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General	398000-General Miscellaneous E	LABXAG	(13,078)	(4,605)
1255	BP Adjustments	SPS Unblending Adjustment	4-Book Depr	General		Subtotal General	(2,594,914)	(913,620)
1256								
1257	BP Adjustments	SPS Unblending Adjustment	4-Book Depr			Subtotal 4-Book Depr	11,718,157	3,556,015
1258								
1259	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(34)	(12)
1260	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(833)	(293)
1261	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(382)	(135)
1262	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(28)	(10)
1263	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(53)	(19)
1264	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	0	0
1265	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(0)	(0)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1266	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	0	0
1267	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	0	0
1268	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible	303020-Sfwr-Non Reg 10 Yr	LABXAG	0	0
1269	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Intangible		Subtotal Intangible	(1,329)	(468)
1270								
1271	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	310002-Steam Prod Land Rights	12CP-PROD	1,868	719
1272	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	310003-Steam Prod Water Rights	12CP-PROD	(26,650)	(10,252)
1273	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	124	48
1274	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	12CP-PROD	(237,530)	(91,381)
1275	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(84,038)	(32,331)
1276	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	(3,704)	(1,425)
1277	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(1,869,061)	(719,053)
1278	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(48,136)	(18,518)
1279	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(98,540)	(37,910)
1280	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	314000-Steam Prod Turbogén Unit	12CP-PROD	(777,828)	(299,241)
1281	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	314001-Steam Prod Turbogén-TolkSC	12CP-PROD	(137,178)	(52,774)
1282	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(72,292)	(27,812)
1283	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(69,165)	(26,609)
1284	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(19,805)	(7,619)
1285	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(15,902)	(6,118)
1286	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	341000E-Other Prod Str & Impr	12CP-PROD	(3,470)	(1,335)
1287	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	341045-Other Prod Str & Imp-Wind	ENERGY	(16,721)	(6,553)
1288	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(2,148)	(827)
1289	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	343000-Other Prod Prime Mover	12CP-PROD	(110,568)	(42,537)
1290	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	344000E-Other Prod Generator	12CP-PROD	(4,348)	(1,673)
1291	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	ENERGY	(178,707)	(70,034)
1292	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(19,355)	(7,446)
1293	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(11,218)	(4,396)
1294	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(10,021)	(3,855)
1295	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(0)	(0)
1296	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Production		Subtotal Production	(3,814,391)	(1,468,930)
1297								
1298	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	350002E-Transmission Land Right	12CP-TRAN	(482,980)	(141,231)
1299	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(11,102)	(11,102)
1300	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(16,731)	
1301	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	(3,221)	
1302	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(50,272)	(14,700)
1303	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(1,163)	(447)
1304	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(1,492)	(585)
1305	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	353000E-Transmission Station	12CP-TRAN	(492,322)	(143,963)
1306	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(44,687)	(17,192)
1307	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	ENERGY	(27,981)	(10,966)
1308	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	3,398	994
1309	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	78	78

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1310	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	118	
1311	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	23	
1312	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	355000E	12CP-TRAN	653,760	191,170
1313	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	15,027	15,027
1314	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	22,648	
1315	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	4,359	
1316	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	37	14
1317	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(8,219)	(3,221)
1318	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	233,449	68,264
1319	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	5,366	5,366
1320	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	8,087	
1321	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	1,557	
1322	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	58	22
1323	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(4,437)	(1,739)
1324	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	12CP-TRAN	123	36
1325	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	215	63
1326	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	12CP-TRAN	228	67
1327	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	Transmission		Subtotal Transmission	(196,076)	(64,044)
1328								
1329	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	389002-General Land Rights	LABXAG	(19)	(7)
1330	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	390000-Genl Structures & Improv	LABXAG	(116,013)	(40,846)
1331	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	LABXAG	(1)	(1)
1332	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	391000-General Office Furn & E	LABXAG	4,481	1,578
1333	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	391004-General Info Sys Computer	LABXAG	(20,416)	(7,188)
1334	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	(0)
1335	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	392000-General Transportation E	LABXAG	0	0
1336	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	392010-General Transp Eq Grp	LABXAG	1,632	574
1337	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	392020-General Transp Eq Grp 2	LABXAG	23,130	8,144
1338	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	392030-General Transp Eq Trailer	LABXAG	5,137	1,809
1339	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	392040-General Transp Eq Grp 4	LABXAG	17,693	6,229
1340	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	393000-General Stores Equipmen	LABXAG	684	241
1341	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	394000-General Tools & Shop Equi	LABXAG	93,754	33,009
1342	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	395000-General Laboratory Equi	LABXAG	17,652	6,215
1343	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	396000-General Power Operated E	LABXAG	5,212	1,835
1344	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	397000-General Communication E	LABXAG	127,314	44,825
1345	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	397010-General Comm Eq Two Wa	LABXAG	79,036	27,827
1346	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	397020-General Comm Eq AE	LABXAG	70	25
1347	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	397030-General Comm Eq EM	LABXAG	47,715	16,800
1348	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General	398000-General Miscellaneous E	LABXAG	4,444	1,565
1349	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity	General		Subtotal General	291,507	102,634
1350								
1351	BP Adjustments	SPS Unblending Adjustment	6-ADIT Activity			Subtotal 6-ADIT Activity	(3,720,291)	(1,430,808)
1352								
1353	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303003-Intg Misc Computr Softwar	LABXAG	151	53

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1354	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303004-Intg Misc Computr Softwar	LABXAG	3,730	1,313
1355	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	1,711	603
1356	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303007-Intg Misc Computr Softwar	LABXAG	125	44
1357	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303010-Intg Misc Computr Softwar	LABXAG	239	84
1358	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	(0)	(0)
1359	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	0	0
1360	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	(0)	(0)
1361	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	(0)	(0)
1362	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible	303020-Sfwr-Non Reg 10 Yr	LABXAG	(0)	(0)
1363	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Intangible		Subtotal Intangible	5,956	2,097
1364								
1365	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	310002-Steam Prod Land Rights	12CP-PROD	(8,370)	(3,220)
1366	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	310003-Steam Prod Water Rights	12CP-PROD	119,385	45,929
1367	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(557)	(214)
1368	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	311000E-Steam Prod Str & Improv	12CP-PROD	1,064,087	409,368
1369	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	376,475	144,835
1370	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	16,592	6,383
1371	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	8,373,030	3,221,215
1372	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	215,639	82,959
1373	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	441,439	169,827
1374	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	314000-Steam Prod Turbogén Unit	12CP-PROD	3,484,518	1,340,540
1375	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	314001-Steam Prod Turbogén-TolkSC	12CP-PROD	614,532	236,418
1376	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	323,852	124,590
1377	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	309,846	119,202
1378	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	88,721	34,132
1379	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	71,238	27,406
1380	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	341000E-Other Prod Str & Impr	12CP-PROD	15,547	5,981
1381	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	341045-Other Prod Str & Imp-Wind	ENERGY	74,905	29,354
1382	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	9,624	3,703
1383	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	343000-Other Prod Prime Mover	12CP-PROD	495,325	190,558
1384	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	344000E-Other Prod Generator	12CP-PROD	19,477	7,493
1385	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	344045-Other Prod Generator-Wind	ENERGY	800,573	313,737
1386	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	86,707	33,357
1387	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	50,253	19,694
1388	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	44,894	17,271
1389	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	0	0
1390	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Production		Subtotal Production	17,087,729	6,580,520
1391								
1392	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	350002E-Transmission Land Right	12CP-TRAN	2,163,656	632,687
1393	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	350002ERN-Transmission Land Right Radial NM	NM	49,733	49,733
1394	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	350002ERT-Transmission Land Right Radial TX	TX	74,953	
1395	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	14,428	
1396	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	352000-Transmission Str & Improv	12CP-TRAN	225,208	65,854
1397	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	5,209	2,004

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1398	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	352045-Tran Str & Impr-Wind	ENERGY	6,685	2,620
1399	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	353000E-Transmission Station	12CP-TRAN	2,205,506	644,924
1400	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	353010-Tran Station Equip Pro	12CP-PROD	200,189	77,015
1401	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	353045-Tran Station Equip-Wind	ENERGY	125,351	49,124
1402	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(15,224)	(4,452)
1403	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(350)	(350)
1404	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(527)	
1405	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(102)	
1406	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	355000E	12CP-TRAN	(2,928,716)	(856,402)
1407	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(67,319)	(67,319)
1408	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(101,457)	
1409	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(19,529)	
1410	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(166)	(64)
1411	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	36,819	14,429
1412	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(1,045,806)	(305,810)
1413	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(24,039)	(24,039)
1414	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(36,229)	
1415	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(6,974)	
1416	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(258)	(99)
1417	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	19,875	7,789
1418	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(549)	(161)
1419	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(965)	(282)
1420	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(1,020)	(298)
1421	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	Transmission		Subtotal Transmission	878,384	286,904
1422								
1423	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	389002-General Land Rights	LABXAG	84	30
1424	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	390000-Genl Structures & Improv	LABXAG	519,714	182,982
1425	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	390007-Genl Str & Imp Lease Bld	LABXAG	6	2
1426	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	391000-General Office Furn & E	LABXAG	(20,075)	(7,068)
1427	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	391004-General Info Sys Computer	LABXAG	91,460	32,201
1428	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0	0
1429	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	392000-General Transportation E	LABXAG	(0)	(0)
1430	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	392010-General Transp Eq Grp	LABXAG	(7,310)	(2,574)
1431	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	392020-General Transp Eq Grp 2	LABXAG	(103,617)	(36,482)
1432	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	392030-General Transp Eq Trailer	LABXAG	(23,015)	(8,103)
1433	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	392040-General Transp Eq Grp 4	LABXAG	(79,261)	(27,906)
1434	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	393000-General Stores Equipmen	LABXAG	(3,064)	(1,079)
1435	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	394000-General Tools & Shop Equi	LABXAG	(420,001)	(147,875)
1436	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	395000-General Laboratory Equi	LABXAG	(79,076)	(27,841)
1437	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	396000-General Power Operated E	LABXAG	(23,350)	(8,221)
1438	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	397000-General Communication E	LABXAG	(570,344)	(200,807)
1439	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	397010-General Comm Eq Two Wa	LABXAG	(354,067)	(124,660)
1440	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	397020-General Comm Eq AE	LABXAG	(315)	(111)
1441	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	397030-General Comm Eq EM	LABXAG	(213,753)	(75,259)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1442	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General	398000-General Miscellaneous E	LABXAG	(19,909)	(7,010)
1443	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences	General		Subtotal General	(1,305,893)	(459,780)
1444								
1445	BP Adjustments	SPS Unblending Adjustment	Schedule M Temporary Differences			Subtotal Schedule M Temporary Differences	16,666,176	6,409,741
1446								
1447	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Intangible	303003-Intg Misc Computr Softwar	LABXAG	5	2
1448	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Intangible	303004-Intg Misc Computr Softwar	LABXAG	120	42
1449	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	55	19
1450	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Intangible	303007-Intg Misc Computr Softwar	LABXAG	4	1
1451	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Intangible	303010-Intg Misc Computr Softwar	LABXAG	8	3
1452	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Intangible		Subtotal Intangible	192	68
1453								
1454	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	310002-Steam Prod Land Rights	12CP-PROD	(69)	(27)
1455	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	310003-Steam Prod Water Rights	12CP-PROD	28	11
1456	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(5)	(2)
1457	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	311000E-Steam Prod Str & Improv	12CP-PROD	34,065	13,105
1458	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	14,866	5,719
1459	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	112	43
1460	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	249,074	95,822
1461	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	8,515	3,276
1462	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	2,973	1,144
1463	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	314000-Steam Prod Turbogen Unit	12CP-PROD	90,349	34,759
1464	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	24,266	9,336
1465	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	7,923	3,048
1466	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	12,235	4,707
1467	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	3,825	1,472
1468	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	2,813	1,082
1469	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	341000E-Other Prod Str & Impr	12CP-PROD	(2,567)	(988)
1470	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	341045-Other Prod Str & Imp-Wind	ENERGY	2,190	858
1471	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(732)	(281)
1472	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	343000-Other Prod Prime Mover	12CP-PROD	2,403	924
1473	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	344000E-Other Prod Generator	12CP-PROD	(32,331)	(12,438)
1474	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	344045-Other Prod Generator-Wind	ENERGY	23,359	9,154
1475	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(2,367)	(911)
1476	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	1,492	585
1477	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(227)	(87)
1478	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	0	0
1479	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Production		Subtotal Production	442,190	170,310
1480								
1481	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	350002E-Transmission Land Right	12CP-TRAN	2,454	718
1482	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	350002ERN-Transmission Land Right Radial NM	NM	56	56
1483	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	350002ERT-Transmission Land Right Radial TX	TX	85	
1484	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	16	
1485	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	352000-Transmission Str & Improv	12CP-TRAN	5,662	1,656

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1486	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	201	77
1487	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	352045-Tran Str & Impr-Wind	ENERGY	182	72
1488	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	353000E-Transmission Station	12CP-TRAN	55,452	16,215
1489	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	353010-Tran Station Equip Pro	12CP-PROD	7,715	2,968
1490	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	353045-Tran Station Equip-Wind	ENERGY	3,268	1,281
1491	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(332)	(97)
1492	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(8)	(8)
1493	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(12)	
1494	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(2)	
1495	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	355000E	12CP-TRAN	(64,035)	(18,725)
1496	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(1,472)	(1,472)
1497	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(2,218)	
1498	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(427)	
1499	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(1)	(0)
1500	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	781	306
1501	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(22,867)	(6,687)
1502	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(526)	(526)
1503	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(792)	
1504	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(152)	
1505	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(1)	(1)
1506	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	447	175
1507	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(12)	(4)
1508	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(21)	(6)
1509	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(22)	(7)
1510	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	Transmission		Subtotal Transmission	(16,580)	(4,007)
1511								
1512	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	389002-General Land Rights	LABXAG	0	0
1513	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	390000-Genl Structures & Improv	LABXAG	3,875	1,364
1514	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	390007-Genl Str & Imp Lease Bld	LABXAG	0	0
1515	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	391000-General Office Furn & E	LABXAG	(66)	(23)
1516	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	391004-General Info Sys Computer	LABXAG	(83)	(29)
1517	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	
1518	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	392000-General Transportation E	LABXAG		
1519	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	392010-General Transp Eq Grp	LABXAG	(0)	(0)
1520	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	392020-General Transp Eq Grp 2	LABXAG	(6)	(2)
1521	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	392030-General Transp Eq Trailer	LABXAG	(1)	(0)
1522	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	392040-General Transp Eq Grp 4	LABXAG	(4)	(2)
1523	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	393000-General Stores Equipmen	LABXAG	(44)	(16)
1524	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	394000-General Tools & Shop Equi	LABXAG	(6,049)	(2,130)
1525	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	395000-General Laboratory Equi	LABXAG	(1,140)	(401)
1526	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	396000-General Power Operated E	LABXAG	(1)	(0)
1527	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	397000-General Communication E	LABXAG	(8,221)	(2,895)
1528	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	397010-General Comm Eq Two Wa	LABXAG	(5,108)	(1,798)
1529	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	397020-General Comm Eq AE	LABXAG	(5)	(2)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1530	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	397030-General Comm Eq EM	LABXAG	(3,068)	(1,080)
1531	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General	398000-General Miscellaneous E	LABXAG	(287)	(101)
1532	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences	General		Subtotal General	(20,209)	(7,115)
1533								
1534	BP Adjustments	SPS Unblending Adjustment	Schedule M Permanent Differences			Subtotal Schedule M Permanent Differences	405,593	159,256
1535								
1536	BP Adjustments	SPS Unblending Adjustment				<b>Subtotal SPS Unblending Adjustment</b>	<b>(93,241,343)</b>	<b>(33,952,058)</b>
1537								
1538	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	310002-Steam Prod Land Rights	12CP-PROD	1,341	516
1539	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	310003-Steam Prod Water Rights	12CP-PROD	(3,285)	(1,264)
1540	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	89	34
1541	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	311000E-Steam Prod Str & Improv	12CP-PROD	95,395	36,700
1542	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	13,881	5,340
1543	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	1,505	579
1544	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	433,992	166,962
1545	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	7,951	3,059
1546	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	40,345	15,521
1547	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	314000-Steam Prod Turbogen Unit	12CP-PROD	208,409	80,178
1548	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	22,658	8,717
1549	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	26,442	10,173
1550	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	11,424	4,395
1551	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	9,908	3,812
1552	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	2,627	1,010
1553	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	12CP-PROD	11,061	4,255
1554	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	ENERGY	76,057	29,806
1555	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	2,558	984
1556	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	343000-Other Prod Prime Mover	12CP-PROD	41,430	15,939
1557	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	344000E-Other Prod Generator	12CP-PROD	211,037	81,189
1558	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	344045-Other Prod Generator-Wind	ENERGY	818,934	320,933
1559	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	33,508	12,891
1560	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	48,357	18,951
1561	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	5,525	2,126
1562	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	0	0
1563	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Production		Subtotal Production	2,121,149	822,805
1564								
1565	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	12CP-TRAN	(13,604)	(3,978)
1566	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(313)	(313)
1567	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(471)	
1568	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL5	(91)	
1569	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(23,939)	(7,000)
1570	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(98)	(38)
1571	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(187)	(73)
1572	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Transmission	353000E-Transmission Station	12CP-TRAN	(234,286)	(68,509)
1573	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(3,782)	(1,455)





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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1618	BP Adjustments	SPS Unblending Plant Related ADIT Adj	74-ADIT End Bal			Subtotal 74-ADIT End Bal	1,660,319	694,754
1619								
1620	BP Adjustments	SPS Unblending Plant Related ADIT Adj			<b>Subtotal SPS Unblending Plant Related ADIT Adj</b>		<b>1,660,319</b>	<b>694,754</b>
1621								
1622	BP Adjustments	SPS Variable O&M Blackhawk Energy Recovered in Base-NM	Cost of Sales	Cost of Sales	55509BLHK- Pur Pwr O&M Blackhawk Energy Base-NM	ENERGY	3,817,043	1,495,866
1623	BP Adjustments	SPS Variable O&M Blackhawk Energy Recovered in Base-NM	Cost of Sales	Cost of Sales		Subtotal Cost of Sales	3,817,043	1,495,866
1624								
1625	BP Adjustments	SPS Variable O&M Blackhawk Energy Recovered in Base-NM	Cost of Sales			Subtotal Cost of Sales	3,817,043	1,495,866
1626								
1627	BP Adjustments	SPS Variable O&M Blackhawk Energy Recovered in Base-NM			<b>Subtotal SPS Variable O&amp;M Blackhawk Energy Recovered in Base-NM</b>		<b>3,817,043</b>	<b>1,495,866</b>
1628								
1629	BP Adjustments					Subtotal BP Adju	(661,254,721)	(303,646,817)
1630								
1631	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	LABXAG	24,976	8,793
1632	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	LABXAG	567,993	199,980
1633	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	277,699	97,773
1634	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	LABXAG	41,367	14,564
1635	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	LABXAG	38,647	13,607
1636	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	(372)	(131)
1637	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(98,323)	(30,864)
1638	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	(7,343)	(2,585)
1639	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	(10,099)	(3,556)
1640	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Intangible	303020-Sfwr-Non Reg 10 Yr	LABXAG	(2,920)	(1,028)
1641	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Intangible		Subtotal Intangible	831,624	296,553
1642								
1643	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	310001-Steam Prod Land Own in Fe	12CP-PROD	(635)	(244)
1644	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	310002-Steam Prod Land Rights	12CP-PROD	(202)	(78)
1645	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	310003-Steam Prod Water Rights	12CP-PROD	160,740	61,839
1646	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(13)	(5)
1647	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	311000E-Steam Prod Str & Improv	12CP-PROD	1,947,087	749,070
1648	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	387,411	149,042
1649	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	22,013	8,469
1650	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	9,816,624	3,776,585
1651	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	221,903	85,369
1652	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	590,181	227,050
1653	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	314000-Steam Prod Turbogén Unit	12CP-PROD	4,422,915	1,701,554
1654	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	314001-Steam Prod Turbogén-TolkSC	12CP-PROD	632,383	243,286
1655	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	531,657	204,536
1656	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	318,846	122,664
1657	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	204,213	78,563
1658	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	73,307	28,202
1659	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	12CP-PROD	17	6
1660	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	ENERGY	4	1
1661	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	12CP-PROD	(53,747)	(20,677)



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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1706	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	360001E-Dist Land Owned in Fee	NM	39	39
1707	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	360001E-Dist Land Owned in Fee	TX	(4)	
1708	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	360004-Dist Land Rights-NM	NM	(91,485)	(91,485)
1709	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	360005-Dist Land Rights-TX	TX	(7,810)	
1710	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	361000E-Str & Improv	NM	(246,251)	(246,251)
1711	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	361000E-Str & Improv	TX	(414,578)	
1712	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	362000E-Other Eq	NM	(618,880)	(618,880)
1713	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	362000E-Other Eq	TX	(635,619)	
1714	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	NM	(1,294,440)	(1,294,440)
1715	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	TX	(1,544,790)	
1716	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	NM	(1,182,940)	(1,182,940)
1717	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	TX	(613,145)	
1718	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	NM	(26,285)	(26,285)
1719	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	TX	(33,045)	
1720	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	NM	(122,403)	(122,403)
1721	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	TX	(139,687)	
1722	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	NM	194,027	194,027
1723	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	TX	(114,344)	
1724	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	369000E-Distribution Services	NM	(860)	(860)
1725	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	369000E-Distribution Services	TX	11,938	
1726	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	369010-Distribution Services O	NM	(46,672)	(46,672)
1727	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	369010-Distribution Services O	TX	(67,187)	
1728	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	369020-Distribution Services U	NM	(3,999)	(3,999)
1729	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	369020-Distribution Services U	TX	(136,110)	
1730	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	370000E-Distribution Meter	NM	25,742	25,742
1731	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	370000E-Distribution Meter	TX	(29,495)	
1732	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	370020-Distr Meters AGIS AMI	NM	104	104
1733	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	(40,762)	(40,762)
1734	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	NM	22,554	22,554
1735	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	TX	19,267	
1736	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	NM	(35,760)	(35,760)
1737	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	TX	(77,162)	
1738	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	Distribution		Subtotal Distribution	(7,250,043)	(3,468,273)
1739								
1740	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	389001-General Land Owned in Fe	LABXAG	(191)	(67)
1741	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	389002-General Land Rights	LABXAG	450	159
1742	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	390000-Genl Structures & Improv	LABXAG	(8,007)	(2,819)
1743	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	390007-Genl Str & Imp Lease Bld	LABXAG	16,602	5,845
1744	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	391000-General Office Furn & E	LABXAG	(126,271)	(44,458)
1745	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	391004-General Info Sys Computer	LABXAG	(184,584)	(64,988)
1746	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	(0)
1747	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	392000-General Transportation E	LABXAG	0	0
1748	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	392010-General Transp Eq Grp	LABXAG	14,461	5,092
1749	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	LABXAG	195,364	68,784

Southwestern Public Service Company

12 Months Ending June 2024

Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1750	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	392030-General Transp Eq Trailer	LABXAG	44,989	15,840
1751	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	LABXAG	156,054	54,944
1752	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	393000-General Stores Equipmen	LABXAG	(2,909)	(1,024)
1753	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	394000-General Tools & Shop Equi	LABXAG	(422,458)	(148,739)
1754	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	395000-General Laboratory Equi	LABXAG	(75,070)	(26,431)
1755	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	396000-General Power Operated E	LABXAG	46,195	16,264
1756	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	397000-General Communication E	LABXAG	(546,016)	(192,242)
1757	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	LABXAG	(329,111)	(115,874)
1758	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	397020-General Comm Eq AE	LABXAG	(299)	(105)
1759	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	397030-General Comm Eq EM	LABXAG	(237,244)	(83,529)
1760	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General	398000-General Miscellaneous E	LABXAG	(18,901)	(6,655)
1761	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal	General		Subtotal General	(1,476,946)	(520,005)
1762								
1763	LP Adjustments	SPS ADIT Linkage Period Adjustment	74-ADIT End Bal			Subtotal 74-ADIT End Bal	(37,179,354)	(14,062,888)
1764								
1765	LP Adjustments	SPS ADIT Linkage Period Adjustment				<b>Subtotal SPS ADIT Linkage Period Adjustment</b>	<b>(37,179,354)</b>	<b>(14,062,888)</b>
1766								
1767	LP Adjustments	SPS Coal Handling Linkage Period Adjustment	OM	Production	50135-Coal Non-Mine;Non-Freight	ENERGY	7,854,694	3,078,185
1768	LP Adjustments	SPS Coal Handling Linkage Period Adjustment	OM	Production		Subtotal Production	7,854,694	3,078,185
1769								
1770	LP Adjustments	SPS Coal Handling Linkage Period Adjustment	OM			Subtotal OM	7,854,694	3,078,185
1771								
1772	LP Adjustments	SPS Coal Handling Linkage Period Adjustment				<b>Subtotal SPS Coal Handling Linkage Period Adjustment</b>	<b>7,854,694</b>	<b>3,078,185</b>
1773								
1774	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(80,229)	(28,247)
1775	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Intangible	303004-Intg Misc Computr Softwar	LABXAG	228,530	80,461
1776	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	2	1
1777	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	16,702	5,881
1778	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Intangible	303007-Intg Misc Computr Softwar	LABXAG	3,121,629	1,099,067
1779	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Intangible	303010-Intg Misc Computr Softwar	LABXAG	657,929	231,644
1780	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Intangible		Subtotal Intangible	3,944,563	1,388,806
1781								
1782	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Production	310002-Steam Prod Land Rights	12CP-PROD	(0)	(0)
1783	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(0)	(0)
1784	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Production	311000E-Steam Prod Str & Improv	12CP-PROD	676,487	260,254
1785	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	36,711	14,123
1786	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	9,212	3,544
1787	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	1,155,660	444,598
1788	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	11,149	4,289
1789	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	84,874	32,652
1790	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	12CP-PROD	824,254	317,101
1791	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	12CP-PROD	44,840	17,251
1792	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	143,263	55,115
1793	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	22,651	8,714



Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1838	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	360004-Dist Land Rights-NM	NM	16,901	16,901
1839	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	360005-Dist Land Rights-TX	TX	3,232	
1840	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	361000E-Str & Improv	NM	(2,799)	(2,799)
1841	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	361000E-Str & Improv	TX	51,911	
1842	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	362000E-Other Eq	NM	(14,884)	(14,884)
1843	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	362000E-Other Eq	TX	324,151	
1844	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	364000-Dist Poles, Towers & Fixt	NM	501,497	501,497
1845	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	364000-Dist Poles, Towers & Fixt	TX	811,433	
1846	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	365000-Dist OH Conductor & Devic	NM	474,204	474,204
1847	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	365000-Dist OH Conductor & Devic	TX	515,876	
1848	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	366000E-Dist Underground Cond	NM	15,982	15,982
1849	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	366000E-Dist Underground Cond	TX	36,693	
1850	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	NM	41,918	41,918
1851	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	TX	95,992	
1852	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	368000E-Dist Line Transformer	NM	60,641	60,641
1853	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	368000E-Dist Line Transformer	TX	(48,497)	
1854	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	369010-Distribution Services O	NM	22,350	22,350
1855	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	369010-Distribution Services O	TX	(14,656)	
1856	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	369020-Distribution Services U	NM	19,535	19,535
1857	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	369020-Distribution Services U	TX	(13,433)	
1858	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	370000E-Distribution Meter	NM	23,397	23,397
1859	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	370000E-Distribution Meter	TX	114,134	
1860	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	13,960	13,960
1861	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	TX	367,720	
1862	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	NM	(7,701)	(7,701)
1863	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	TX	31,017	
1864	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	Distribution		Subtotal Distribution	3,440,572	1,164,999
1865								
1866	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	389002-General Land Rights	LABXAG		
1867	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	390000-Genl Structures & Improv	LABXAG	124,799	43,939
1868	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	390007-Genl Str & Imp Lease Bld	LABXAG	13,600	4,788
1869	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	391000-General Office Furn & E	LABXAG	91,968	32,380
1870	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET		
1871	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	391004-General Info Sys Computer	LABXAG	2,308,053	812,622
1872	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	392010-General Transp Eq Grp	LABXAG	11,514	4,054
1873	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	392020-General Transp Eq Grp 2	LABXAG	116,126	40,886
1874	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	392030-General Transp Eq Trailer	LABXAG	41,710	14,685
1875	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	392040-General Transp Eq Grp 4	LABXAG	(64,565)	(22,732)
1876	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	393000-General Stores Equipmen	LABXAG	(339)	(119)
1877	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	394000-General Tools & Shop Equi	LABXAG	191,533	67,435
1878	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	395000-General Laboratory Equi	LABXAG	48,583	17,105
1879	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	396000-General Power Operated E	LABXAG	36,734	12,933
1880	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	397000-General Communication E	LABXAG	671,136	236,294
1881	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	397010-General Comm Eq Two Wa	LABXAG	651,158	229,260

Southwestern Public Service Company

12 Months Ending June 2024

Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
1882	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	397020-General Comm Eq AE	LABXAG	655	231
1883	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	397030-General Comm Eq EM	LABXAG	333,983	117,589
1884	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	162,182	50,909
1885	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General	398000-General Miscellaneous E	LABXAG	9,219	3,246
1886	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr	General		Subtotal General	4,748,049	1,665,506
1887								
1888	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment	4-Book Depr			Subtotal 4-Book Depr	22,909,880	7,717,194
1889								
1890	LP Adjustments	SPS Depreciation Expense Linkage Period Adjustment				<b>Subtotal SPS Depreciation Expense Linkage Period Adjustment</b>	<b>22,909,880</b>	<b>7,717,194</b>
1891								
1892	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	50000-Stm Prod Op & Supr	12CP-PROD	2,433	936
1893	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	50200-Steam Expenses Major	12CP-PROD	6,792	2,613
1894	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	50500-Stm Gen Elec Exp Major	12CP-PROD	5,225	2,010
1895	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	7,121	2,740
1896	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	51000-Stm Maint Super&Eng	ENERGY	683	268
1897	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	51100-Stm Maint of Structures	12CP-PROD	1,392	536
1898	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	4,765	1,867
1899	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	2,644	1,036
1900	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	51400-Stm Maint of Misc Stm Plt	12CP-PROD	4,279	1,646
1901	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	54800-Oth Oper Gen Exp	12CP-PROD	265	102
1902	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	54900-Oth Oper Misc Gen Exp	12CP-PROD	17	6
1903	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	55200-Oth Maint of Structures	12CP-PROD	122	47
1904	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	55200W-Oth Maint of Structures	ENERGY	0	0
1905	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	505	194
1906	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	2	1
1907	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	3	1
1908	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Production		Subtotal Production	36,247	14,003
1909								
1910	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	312	93
1911	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Transmission	56110-Load Disp-Reliability	12CP-TRAN	29	9
1912	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Transmission	56120-Load Disp-Monitor/Operate	12CP-TRAN	2,055	601
1913	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Transmission	56200-Trans Oper Station Exp	PIS-TRAN	1,637	487
1914	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Transmission	56300-Trans Oper OH Lines	PIS-TRAN	356	106
1915	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Transmission	56400-Trans Oper UG Lines	PIS-TRAN	0	0
1916	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Transmission	56600-Trans Oper Misc Exp	PIS-TRAN	1,742	519
1917	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Transmission	57000-Tran Mnt of Station Equip	PIS-TRAN	558	166
1918	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Transmission	57100-Trans Mt of Overhead Lines	PIS-TRAN	7	2
1919	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Transmission		Subtotal Transmission	6,698	1,983
1920								
1921	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Distribution	58000-Dist Oper Sup & Eng	NM	1	1
1922	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Distribution	58000-Dist Oper Sup & Eng	PIS-DIST	3,210	1,223
1923	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Distribution	58000-Dist Oper Sup & Eng	TX	350	
1924	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Distribution	58200-Dist Op Station Exp	PIS-DIST	829	316
1925	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Distribution	58300-Dist Oper Overhead Lines	NM	62	62





Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail	
1970	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Sales	91200-Economic Development	CUST-AVG	304	96	
1971	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Sales	916000-Misc Sales Expense	CUST-AVG	(0)	(0)	
1972	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM	Sales		Subtotal Sales	304	95	
1973									
1974	LP Adjustments	SPS Incentive Adjustment to Target - LP	OM			Subtotal OM	66,857	23,552	
1975									
1976	LP Adjustments	SPS Incentive Adjustment to Target - LP							
1977									
							<b>Subtotal SPS Incentive Adjustment to Target - LP</b>	<b>66,857</b>	<b>23,552</b>
1978	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	50000-Stm Prod Op & Supr	12CP-PROD	6,745	2,595	
1979	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	50170-Stm Gen Fuel	ENERGY	2,364	926	
1980	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	14,024	5,395	
1981	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	51000-Stm Maint Super&Eng	ENERGY	347	136	
1982	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	2,762	1,082	
1983	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	794	311	
1984	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	54600-Oth Oper Super&Eng	12CP-PROD	2,018	776	
1985	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	54600W-Oth Oper Super&Eng	ENERGY	607	238	
1986	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	54800-Oth Oper Gen Exp	12CP-PROD	332	128	
1987	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	54900-Oth Oper Misc Gen Exp	12CP-PROD	735	283	
1988	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	55100-Oth Mtce Supervision&Eng	12CP-PROD	1,855	714	
1989	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	55100W-Oth Mtce Supervision&Eng	ENERGY	1,086	425	
1990	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	2,011	774	
1991	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	(0)	(0)	
1992	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY	3	1	
1993	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	55600-Load Dispatch	12CP-PROD	3,160	1,216	
1994	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production	55700-Purchased Power Other	12CP-PROD	6,262	2,409	
1995	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Production		Subtotal Production	45,103	17,409	
1996									
1997	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	23,590	7,024	
1998	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Transmission	56120-Load Disp-Monitor/Operate	12CP-TRAN	781	228	
1999	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Transmission	56160-Trans Service Studies	12CP-TRAN	79	23	
2000	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Transmission	56170-Gen Interconn Studies	12CP-TRAN	560	164	
2001	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Transmission	56300-Trans Oper OH Lines	PIS-TRAN	25	7	
2002	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Transmission	56600-Trans Oper Misc Exp	PIS-TRAN	1,884	561	
2003	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Transmission	57100-Trans Mt of Overhead Lines	PIS-TRAN	237	71	
2004	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Transmission		Subtotal Transmission	27,156	8,078	
2005									
2006	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Distribution	58000-Dist Oper Sup & Eng	PIS-DIST	2,455	935	
2007	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Distribution	58100-Dist Load Dispatching	PIS-DIST	432	165	
2008	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Distribution	58300-Dist Oper Overhead Lines	PIS-DIST	250	95	
2009	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Distribution	58500-Dist Oper Streetlight	PIS-DIST	85	32	
2010	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Distribution	58600-Dist Oper Meter Exp	PIS-DIST	602	229	
2011	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Distribution	58800-Dist Oper Misc Exp	NM	32	32	
2012	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Distribution	58800-Dist Oper Misc Exp	PIS-DIST	3,643	1,388	
2013	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Distribution	58800-Dist Oper Misc Exp	TX	94		

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2014	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Distribution	59000-Dist Mtc Super & Eng	PIS-DIST	52	20
2015	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Distribution	59300-Dist Mtc of Overhead Lines	PIS-DIST	617	235
2016	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Distribution	59800-Dist Mtce of Dist Plant	PIS-DIST	(35)	(13)
2017	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Distribution	59800-Dist Mtce of Dist Plant	TX	307	
2018	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Distribution		Subtotal Distribution	8,534	3,118
2019								
2020	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	A&G	92000-A&G Salaries	LABXAG	105,746	37,231
2021	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	A&G	92100-A&G Office & Supplies	LABXAG	(112)	(40)
2022	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	A&G		Subtotal A&G	105,633	37,192
2023								
2024	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Customer Accounts	90100-Cust Acct Supervise	CUST-AVG	146	46
2025	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Customer Accounts	90200-Cust Acct Meter Read	CUST-AVG	606	190
2026	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	CUST-AVG	12,453	3,909
2027	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Customer Accounts	90500-Cust Acct Misc	CUST-AVG	96	30
2028	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Customer Accounts		Subtotal Customer Accounts	13,300	4,175
2029								
2030	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Customer Service	90800-Customer Asst Expense	CUST-AVG	450	141
2031	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	26	8
2032	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Customer Service		Subtotal Customer Service	476	149
2033								
2034	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Regional Market Expenses	57510-Operations Supervision	ENERGY	587	230
2035	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Regional Market Expenses	57520-DA & RT Mkt Admin	ENERGY	1,541	604
2036	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Regional Market Expenses	57550-Ancillary Serv Mkt Admin	ENERGY	4	2
2037	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	ENERGY	4	2
2038	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Regional Market Expenses		Subtotal Regional Market Expenses	2,136	837
2039								
2040	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Sales	91200-Economic Development	CUST-AVG	198	62
2041	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Sales	916000-Misc Sales Expense	CUST-AVG	3	1
2042	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM	Sales		Subtotal Sales	201	63
2043								
2044	LP Adjustments	SPS Incentive XES Adjustment to Target - LP	OM			Subtotal OM	202,541	71,021
2045								
2046	LP Adjustments	SPS Incentive XES Adjustment to Target - LP				<b>Subtotal SPS Incentive XES Adjustment to Target - LP</b>	<b>202,541</b>	<b>71,021</b>
2047								
2048	LP Adjustments	SPS K&M Distribution LP Adj	OM	Distribution	59300-Dist Mtc of Overhead Lines	PIS-DIST	350,000	133,345
2049	LP Adjustments	SPS K&M Distribution LP Adj	OM	Distribution		Subtotal Distribution	350,000	133,345
2050								
2051	LP Adjustments	SPS K&M Distribution LP Adj	OM			Subtotal OM	350,000	133,345
2052								
2053	LP Adjustments	SPS K&M Distribution LP Adj				<b>Subtotal SPS K&amp;M Distribution LP Adj</b>	<b>350,000</b>	<b>133,345</b>
2054								
2055	LP Adjustments	SPS K&M Generation LP Adj	OM	Production	54900W-0th Oper Misc Gen Exp	ENERGY	(1,379,803)	(540,733)
2056	LP Adjustments	SPS K&M Generation LP Adj	OM	Production	55400W-0th Mtc Misc Gen Plt Mjr	ENERGY	(1,379,803)	(540,733)
2057	LP Adjustments	SPS K&M Generation LP Adj	OM	Production		Subtotal Production	(2,759,606)	(1,081,465)

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2058								
2059	LP Adjustments	SPS K&M Generation LP Adj	OM			Subtotal OM	(2,759,606)	(1,081,465)
2060								
2061	LP Adjustments	SPS K&M Generation LP Adj				<b>Subtotal SPS K&amp;M Generation LP Adj</b>	<b>(2,759,606)</b>	<b>(1,081,465)</b>
2062								
2063	LP Adjustments	SPS K&M Shared Services LP Adj	OM	A&G	92400-A&G Property Insurance	PIS-NET	994,814	346,222
2064	LP Adjustments	SPS K&M Shared Services LP Adj	OM	A&G	92500-A&G Injuries & Damages	LABXAG	2,205,932	776,667
2065	LP Adjustments	SPS K&M Shared Services LP Adj	OM	A&G		Subtotal A&G	3,200,746	1,122,889
2066								
2067	LP Adjustments	SPS K&M Shared Services LP Adj	OM			Subtotal OM	3,200,746	1,122,889
2068								
2069	LP Adjustments	SPS K&M Shared Services LP Adj				<b>Subtotal SPS K&amp;M Shared Services LP Adj</b>	<b>3,200,746</b>	<b>1,122,889</b>
2070								
2071	LP Adjustments	SPS K&M Software LP Adj	OM	Distribution	58800-Dist Oper Misc Exp	PIS-DIST	478,858	182,438
2072	LP Adjustments	SPS K&M Software LP Adj	OM	Distribution		Subtotal Distribution	478,858	182,438
2073								
2074	LP Adjustments	SPS K&M Software LP Adj	OM	A&G	92100-A&G Office & Supplies	LABXAG	2,806,873	988,247
2075	LP Adjustments	SPS K&M Software LP Adj	OM	A&G		Subtotal A&G	2,806,873	988,247
2076								
2077	LP Adjustments	SPS K&M Software LP Adj	OM			Subtotal OM	3,285,732	1,170,685
2078								
2079	LP Adjustments	SPS K&M Software LP Adj				<b>Subtotal SPS K&amp;M Software LP Adj</b>	<b>3,285,732</b>	<b>1,170,685</b>
2080								
2081	LP Adjustments	SPS Linkage Period Escalator	OM	Production	50000-Stm Prod Op & Supr	12CP-PROD	120,054	46,186
2082	LP Adjustments	SPS Linkage Period Escalator	OM	Production	50170-Stm Gen Fuel	ENERGY	17,638	6,912
2083	LP Adjustments	SPS Linkage Period Escalator	OM	Production	50200-Steam Expenses Major	12CP-PROD	260,857	100,355
2084	LP Adjustments	SPS Linkage Period Escalator	OM	Production	50500-Stm Gen Elec Exp Major	12CP-PROD	199,270	76,662
2085	LP Adjustments	SPS Linkage Period Escalator	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	338,086	130,066
2086	LP Adjustments	SPS Linkage Period Escalator	OM	Production	51000-Stm Maint Super&Eng	ENERGY	21,179	8,300
2087	LP Adjustments	SPS Linkage Period Escalator	OM	Production	51100-Stm Maint of Structures	12CP-PROD	43,234	16,633
2088	LP Adjustments	SPS Linkage Period Escalator	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	195,059	76,442
2089	LP Adjustments	SPS Linkage Period Escalator	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	101,371	39,726
2090	LP Adjustments	SPS Linkage Period Escalator	OM	Production	51400-Stm Maint of Misc Stm Plt	12CP-PROD	135,208	52,016
2091	LP Adjustments	SPS Linkage Period Escalator	OM	Production	54600-Oth Oper Super&Eng	12CP-PROD	15,467	5,951
2092	LP Adjustments	SPS Linkage Period Escalator	OM	Production	54600W-Oth Oper Super&Eng	ENERGY	3,997	1,566
2093	LP Adjustments	SPS Linkage Period Escalator	OM	Production	54800-Oth Oper Gen Exp	12CP-PROD	11,816	4,546
2094	LP Adjustments	SPS Linkage Period Escalator	OM	Production	54900-Oth Oper Misc Gen Exp	12CP-PROD	6,532	2,513
2095	LP Adjustments	SPS Linkage Period Escalator	OM	Production	55100-Oth Mtce Supervision&Eng	12CP-PROD	13,070	5,028
2096	LP Adjustments	SPS Linkage Period Escalator	OM	Production	55100W-Oth Mtce Supervision&Eng	ENERGY	7,118	2,789
2097	LP Adjustments	SPS Linkage Period Escalator	OM	Production	55200-Oth Maint of Structures	12CP-PROD	4,269	1,642
2098	LP Adjustments	SPS Linkage Period Escalator	OM	Production	55200W-Oth Maint of Structures	ENERGY	12	5
2099	LP Adjustments	SPS Linkage Period Escalator	OM	Production	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	32,204	12,389
2100	LP Adjustments	SPS Linkage Period Escalator	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	72	28
2101	LP Adjustments	SPS Linkage Period Escalator	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	263	101

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2102	LP Adjustments	SPS Linkage Period Escalator	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY	16	6
2103	LP Adjustments	SPS Linkage Period Escalator	OM	Production	55600-Load Dispatch	12CP-PROD	27,542	10,596
2104	LP Adjustments	SPS Linkage Period Escalator	OM	Production	55700-Purchased Power Other	12CP-PROD	64,886	24,962
2105	LP Adjustments	SPS Linkage Period Escalator	OM	Production		Subtotal Production	1,619,220	625,422
2106								
2107	LP Adjustments	SPS Linkage Period Escalator	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	200,319	59,643
2108	LP Adjustments	SPS Linkage Period Escalator	OM	Transmission	56110-Load Disp-Reliability	12CP-TRAN	391	114
2109	LP Adjustments	SPS Linkage Period Escalator	OM	Transmission	56120-Load Disp-Monitor/Operate	12CP-TRAN	85,545	25,015
2110	LP Adjustments	SPS Linkage Period Escalator	OM	Transmission	56160-Trans Service Studies	12CP-TRAN	601	176
2111	LP Adjustments	SPS Linkage Period Escalator	OM	Transmission	56170-Gen Interconn Studies	12CP-TRAN	3,938	1,152
2112	LP Adjustments	SPS Linkage Period Escalator	OM	Transmission	56200-Trans Oper Station Exp	PIS-TRAN	50,501	15,036
2113	LP Adjustments	SPS Linkage Period Escalator	OM	Transmission	56300-Trans Oper OH Lines	PIS-TRAN	14,028	4,177
2114	LP Adjustments	SPS Linkage Period Escalator	OM	Transmission	56400-Trans Oper UG Lines	PIS-TRAN	14	4
2115	LP Adjustments	SPS Linkage Period Escalator	OM	Transmission	56600-Trans Oper Misc Exp	PIS-TRAN	67,803	20,188
2116	LP Adjustments	SPS Linkage Period Escalator	OM	Transmission	57000-Tran Mnt of Station Equip	PIS-TRAN	20,219	6,020
2117	LP Adjustments	SPS Linkage Period Escalator	OM	Transmission	57100-Trans Mt of Overhead Lines	PIS-TRAN	3,278	976
2118	LP Adjustments	SPS Linkage Period Escalator	OM	Transmission		Subtotal Transmission	446,636	132,501
2119								
2120	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58000-Dist Oper Sup & Eng	NM	14	14
2121	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58000-Dist Oper Sup & Eng	PIS-DIST	137,012	52,200
2122	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58000-Dist Oper Sup & Eng	TX	9,219	
2123	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58100-Dist Load Dispatching	PIS-DIST	3,130	1,192
2124	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58200-Dist Op Station Exp	PIS-DIST	25,296	9,637
2125	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58300-Dist Oper Overhead Lines	NM	4,194	4,194
2126	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58300-Dist Oper Overhead Lines	PIS-DIST	22,992	8,759
2127	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58300-Dist Oper Overhead Lines	TX	19,425	
2128	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58400-Dist Op UG Elec lines	NM	911	911
2129	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58400-Dist Op UG Elec lines	PIS-DIST	863	329
2130	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58400-Dist Op UG Elec lines	TX	2,670	
2131	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58500-Dist Oper Streetlight	PIS-DIST	15,178	5,783
2132	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58600-Dist Oper Meter Exp	NM	40,294	40,294
2133	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58600-Dist Oper Meter Exp	PIS-DIST	6,183	2,356
2134	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58600-Dist Oper Meter Exp	TX	62,877	
2135	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58700-Dist Oper Cust Install	PIS-DIST	17,397	6,628
2136	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58800-Dist Oper Misc Exp	NM	20,908	20,908
2137	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58800-Dist Oper Misc Exp	PIS-DIST	22,000	8,382
2138	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	58800-Dist Oper Misc Exp	TX	59,502	
2139	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	59000-Dist Mtc Super & Eng	PIS-DIST	413	157
2140	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	59200-Dist Mt of Station Equip	PIS-DIST	9,186	3,500
2141	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	59300-Dist Mtc of Overhead Lines	NM	27,625	27,625
2142	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	59300-Dist Mtc of Overhead Lines	PIS-DIST	12,595	4,798
2143	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	59300-Dist Mtc of Overhead Lines	TX	84,590	
2144	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	59400-Dist Mt of Undergrnd Line	NM	396	396
2145	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	59400-Dist Mt of Undergrnd Line	PIS-DIST	238	91

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2146	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	59400-Dist Mt of Undergrnd Line	TX	2,590	
2147	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	59600-Dist Mtc of Streetlights	NM	195	195
2148	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	59600-Dist Mtc of Streetlights	PIS-DIST	618	236
2149	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	59600-Dist Mtc of Streetlights	TX	996	
2150	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	59700-Dist Mtc of Meters	PIS-DIST	2,490	949
2151	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	59700-Dist Mtc of Meters	TX	244	
2152	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution	59800-Dist Mtce of Dist Plant	TX	2,348	
2153	LP Adjustments	SPS Linkage Period Escalator	OM	Distribution		Subtotal Distribution	614,591	199,534
2154								
2155	LP Adjustments	SPS Linkage Period Escalator	OM	A&G	92000-A&G Salaries	LABXAG	953,514	335,714
2156	LP Adjustments	SPS Linkage Period Escalator	OM	A&G	926000-Employee pensions and benefits	LABXAG	88	31
2157	LP Adjustments	SPS Linkage Period Escalator	OM	A&G		Subtotal A&G	953,602	335,745
2158								
2159	LP Adjustments	SPS Linkage Period Escalator	OM	Customer Accounts	90100-Cust Acct Supervise	CUST-AVG	1,007	316
2160	LP Adjustments	SPS Linkage Period Escalator	OM	Customer Accounts	90200-Cust Acct Meter Read	CUST-AVG	130,238	40,881
2161	LP Adjustments	SPS Linkage Period Escalator	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	CUST-AVG	138,120	43,355
2162	LP Adjustments	SPS Linkage Period Escalator	OM	Customer Accounts	90500-Cust Acct Misc	CUST-AVG	641	201
2163	LP Adjustments	SPS Linkage Period Escalator	OM	Customer Accounts		Subtotal Customer Accounts	270,006	84,754
2164								
2165	LP Adjustments	SPS Linkage Period Escalator	OM	Customer Service	90800-Customer Asst Expense	CUST-AVG	82,338	25,846
2166	LP Adjustments	SPS Linkage Period Escalator	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	48	
2167	LP Adjustments	SPS Linkage Period Escalator	OM	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	168	53
2168	LP Adjustments	SPS Linkage Period Escalator	OM	Customer Service		Subtotal Customer Service	82,554	25,898
2169								
2170	LP Adjustments	SPS Linkage Period Escalator	OM	Regional Market Expenses	57510-Operations Supervision	ENERGY	4,294	1,683
2171	LP Adjustments	SPS Linkage Period Escalator	OM	Regional Market Expenses	57520-DA & RT Mkt Admin	ENERGY	11,718	4,592
2172	LP Adjustments	SPS Linkage Period Escalator	OM	Regional Market Expenses	57550-Ancillary Serv Mkt Admin	ENERGY	27	11
2173	LP Adjustments	SPS Linkage Period Escalator	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	ENERGY	27	11
2174	LP Adjustments	SPS Linkage Period Escalator	OM	Regional Market Expenses		Subtotal Regional Market Expenses	16,067	6,296
2175								
2176	LP Adjustments	SPS Linkage Period Escalator	OM	Sales	91200-Economic Development	CUST-AVG	9,373	2,942
2177	LP Adjustments	SPS Linkage Period Escalator	OM	Sales	916000-Misc Sales Expense	CUST-AVG	22	7
2178	LP Adjustments	SPS Linkage Period Escalator	OM	Sales		Subtotal Sales	9,395	2,949
2179								
2180	LP Adjustments	SPS Linkage Period Escalator	OM			Subtotal OM	4,012,071	1,413,100
2181								
2182	LP Adjustments	SPS Linkage Period Escalator				<b>Subtotal SPS Linkage Period Escalator</b>	<b>4,012,071</b>	<b>1,413,100</b>
2183								
2184	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Intangible	303003-Intg Misc Computr Softwar	LABXAG	860,983	303,136
2185	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	LABXAG	8,825,029	3,107,126
2186	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	250,531	88,207
2187	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Intangible	303007-Intg Misc Computr Softwar	LABXAG	21,850,964	7,693,312
2188	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Intangible	303010-Intg Misc Computr Softwar	LABXAG	9,616,603	3,385,824
2189	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG		

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2190	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	1,364,794	428,409
2191	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG		
2192	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG		
2193	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Intangible	303020-Sfwr-Non Reg 10 Yr	LABXAG		
2194	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Intangible		Subtotal Intangible	42,768,904	15,006,014
2195								
2196	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	310002-Steam Prod Land Rights	12CP-PROD	(0)	(0)
2197	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	310003-Steam Prod Water Rights	12CP-PROD	0	0
2198	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(0)	(0)
2199	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	311000E-Steam Prod Str & Improv	12CP-PROD	14,187,026	5,457,936
2200	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	26,930	10,360
2201	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	21,451,813	8,252,796
2202	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	722,016	277,769
2203	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	314000-Steam Prod Turboggen Unit	12CP-PROD	14,998,776	5,770,227
2204	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	2,969,485	1,142,400
2205	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	1,084,523	417,230
2206	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	340001-Other Prod Land Own in Fee	12CP-PROD	(8)	(3)
2207	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	340145-Other Prod Wind Land Own	ENERGY	(66)	(26)
2208	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	341000E-Other Prod Str & Impr	12CP-PROD	60,584	23,308
2209	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	341045-Other Prod Str & Imp-Wind	ENERGY	729,263	285,792
2210	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	42,966	16,529
2211	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	343000-Other Prod Prime Mover	12CP-PROD	1,397,819	537,759
2212	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	344000E-Other Prod Generator	12CP-PROD	1,238,474	476,457
2213	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	344045-Other Prod Generator-Wind	ENERGY	7,791,847	3,053,556
2214	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	232,963	89,624
2215	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	490,364	192,169
2216	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	40,002	15,389
2217	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Production		Subtotal Production	67,464,776	26,019,274
2218								
2219	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	7,239	2,117
2220	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	350002E-Transmission Land Right	12CP-TRAN	1,978,512	578,548
2221	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	NM	45,478	45,478
2222	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	350002ERT-Transmission Land Right Radial TX	TX	68,540	
2223	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	13,193	
2224	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	352000-Transmission Str & Improv	12CP-TRAN	7,214,205	2,109,546
2225	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(27,610)	(10,622)
2226	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(50,186)	(19,667)
2227	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	353000E-Transmission Station	12CP-TRAN	70,602,619	20,645,307
2228	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(1,061,062)	(408,204)
2229	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	353045-Tran Station Equip-Wind	ENERGY	(667,903)	(261,745)
2230	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	591,937	173,092
2231	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	13,606	13,606
2232	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	20,506	
2233	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	3,947	

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2234	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	355000E	12CP-TRAN	111,924,965	32,728,605
2235	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	2,572,685	2,572,685
2236	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	3,877,308	
2237	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	746,334	
2238	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(638)	(245)
2239	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(57,861)	(22,675)
2240	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	39,941,646	11,679,560
2241	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	918,091	918,091
2242	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	1,383,660	
2243	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	266,337	
2244	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(994)	(382)
2245	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(31,796)	(12,460)
2246	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	357000E-Tran Underground Cond	12CP-TRAN	21,310	6,231
2247	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	37,436	10,947
2248	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission	359000-Transmission Road & Trai	12CP-TRAN	39,578	11,573
2249	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Transmission		Subtotal Transmission	240,391,083	70,759,383
2250								
2251	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	360001E-Dist Land Owned in Fee	NM	132,510	132,510
2252	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	360001E-Dist Land Owned in Fee	TX	125,496	
2253	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	360004-Dist Land Rights-NM	NM	1,043,250	1,043,250
2254	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	360005-Dist Land Rights-TX	TX	199,500	
2255	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	361000E-Str & Improv	NM	(138,583)	(138,583)
2256	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	361000E-Str & Improv	TX	2,569,876	
2257	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	362000E-Other Eq	NM	(729,625)	(729,625)
2258	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	362000E-Other Eq	TX	15,889,771	
2259	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	364000-Dist Poles, Towers & Fixt	NM	19,214,435	19,214,435
2260	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	364000-Dist Poles, Towers & Fixt	TX	31,089,388	
2261	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	365000-Dist OH Conductor & Devic	NM	18,030,558	18,030,558
2262	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	365000-Dist OH Conductor & Devic	TX	19,615,048	
2263	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	366000E-Dist Underground Cond	NM	878,123	878,123
2264	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	366000E-Dist Underground Cond	TX	2,016,073	
2265	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	367000E-Dist UG Conductor & D	NM	1,822,517	1,822,517
2266	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	367000E-Dist UG Conductor & D	TX	4,173,568	
2267	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	368000E-Dist Line Transformer	NM	2,695,165	2,695,165
2268	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	368000E-Dist Line Transformer	TX	(2,155,442)	
2269	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	369000E-Distribution Services	TX	0	
2270	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	369010-Distribution Services O	NM	709,682	709,682
2271	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	369010-Distribution Services O	TX	(449,891)	
2272	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	369020-Distribution Services U	NM	587,065	587,065
2273	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	369020-Distribution Services U	TX	(419,746)	
2274	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	370000E-Distribution Meter	NM	903,340	903,340
2275	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	370000E-Distribution Meter	TX	4,406,720	
2276	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	111,065	111,065
2277	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	TX	14,197,690	



Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2278	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	373000-Dist Street Light & Sg Sy	NM	(261,063)	(261,063)
2279	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution	373000-Dist Street Light & Sg Sy	TX	1,051,431	
2280	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	Distribution		Subtotal Distribution	137,307,922	44,998,439
2281								
2282	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	389001-General Land Owned in Fe	LABXAG	345,792	121,747
2283	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	389002-General Land Rights	LABXAG		
2284	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	390000-Genl Structures & Improv	LABXAG	7,061,186	2,486,110
2285	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	390007-Genl Str & Imp Lease Bld	LABXAG		
2286	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	391000-General Office Furn & E	LABXAG	2,603,383	916,602
2287	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	391004-General Info Sys Computer	LABXAG	20,290,708	7,143,975
2288	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	392010-General Transp Eq Grp	LABXAG	605,319	213,121
2289	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	392020-General Transp Eq Grp 2	LABXAG	8,177,428	2,879,118
2290	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	392030-General Transp Eq Trailer	LABXAG	1,883,124	663,012
2291	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	392040-General Transp Eq Grp 4	LABXAG	6,531,990	2,299,790
2292	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	393000-General Stores Equipmen	LABXAG	47,114	16,588
2293	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	394000-General Tools & Shop Equi	LABXAG	6,724,358	2,367,519
2294	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	395000-General Laboratory Equi	LABXAG	1,215,779	428,053
2295	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	396000-General Power Operated E	LABXAG	1,933,589	680,780
2296	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	397000-General Communication E	LABXAG	40,945,679	14,416,201
2297	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	397010-General Comm Eq Two Wa	LABXAG	(0)	(0)
2298	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	397020-General Comm Eq AE	LABXAG		
2299	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	397030-General Comm Eq EM	LABXAG	(3,951,428)	(1,391,223)
2300	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	3,951,428	1,240,354
2301	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General	398000-General Miscellaneous E	LABXAG	306,099	107,772
2302	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal	General		Subtotal General	98,671,547	34,589,520
2303								
2304	LP Adjustments	SPS Linkage Period Plant Adjustment	1-Plant End Bal			Subtotal 1-Plant End Bal	586,604,232	191,372,631
2305								
2306	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(1,318,430)	(464,194)
2307	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(14,640,025)	(5,154,476)
2308	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(421,527)	(132,317)
2309	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(4,952,624)	(1,743,726)
2310	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(3,319,257)	(1,168,648)
2311	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(1,184,946)	(417,197)
2312	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	2,768	974
2313	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(438,159)	(137,538)
2314	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	26,881	9,464
2315	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	104,551	36,810
2316	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303020-Sfwr-Non Reg 10 Yr	LABXAG	2,787	981
2317	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible		Subtotal Intangible	(26,137,980)	(9,169,866)
2318								
2319	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	12CP-PROD	(38,376)	(14,764)
2320	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	12CP-PROD	(540,341)	(207,876)
2321	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(2,877)	(1,107)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2322	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	12CP-PROD	(9,033,279)	(3,475,222)
2323	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(634,423)	(244,071)
2324	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	(94,040)	(36,178)
2325	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(31,183,940)	(11,996,874)
2326	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(431,510)	(166,008)
2327	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(3,395,602)	(1,306,333)
2328	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(15,352,082)	(5,906,149)
2329	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	(918,308)	(353,285)
2330	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(2,275,751)	(875,511)
2331	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(539,473)	(207,542)
2332	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(1,076,193)	(414,026)
2333	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(134,125)	(51,600)
2334	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	12CP-PROD	(394,363)	(151,717)
2335	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	ENERGY	(4,716,701)	(1,848,433)
2336	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(202,728)	(77,992)
2337	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	12CP-PROD	(3,781,375)	(1,454,745)
2338	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	12CP-PROD	(2,670,723)	(1,027,463)
2339	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	ENERGY	(55,344,250)	(21,688,925)
2340	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(1,260,554)	(484,952)
2341	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(2,816,418)	(1,103,729)
2342	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(178,882)	(68,818)
2343	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(598)	(234)
2344	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Production		Subtotal Production	(137,016,913)	(53,163,554)
2345								
2346	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	(1,887,933)	(552,061)
2347	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(43,396)	(43,396)
2348	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(65,402)	
2349	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	(12,589)	
2350	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(1,480,402)	(432,893)
2351	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	621	239
2352	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(73,391)	(28,761)
2353	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	12CP-TRAN	(12,180,587)	(3,561,794)
2354	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	12CP-PROD	460,518	177,167
2355	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	ENERGY	(925,565)	(362,721)
2356	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(235,500)	(68,864)
2357	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(5,413)	(5,413)
2358	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(8,158)	
2359	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(1,570)	
2360	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	12CP-TRAN	(41,556,370)	(12,151,731)
2361	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(955,206)	(955,206)
2362	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(1,439,597)	
2363	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(277,105)	
2364	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	160,355	61,691
2365	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(725,249)	(284,219)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2366	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(13,407,585)	(3,920,587)
2367	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(308,184)	(308,184)
2368	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(464,466)	
2369	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(89,404)	
2370	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(178,221)	(68,564)
2371	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(274,562)	(107,599)
2372	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(19,808)	(5,792)
2373	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(26,894)	(7,864)
2374	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(27,235)	(7,964)
2375	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission		Subtotal Transmission	(76,048,298)	(22,634,515)
2376								
2377	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	360004-Dist Land Rights-NM	NM	(242,283)	(242,283)
2378	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	360005-Dist Land Rights-TX	TX	(47,772)	
2379	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	NM	(314,476)	(314,476)
2380	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	TX	(146,711)	
2381	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	NM	(1,462,178)	(1,462,178)
2382	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	TX	(1,805,437)	
2383	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	NM	(1,699,642)	(1,699,642)
2384	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	TX	(2,131,470)	
2385	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	NM	(585,268)	(585,268)
2386	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	TX	(1,824,172)	
2387	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	NM	(216,221)	(216,221)
2388	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	TX	(295,040)	
2389	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	NM	(276,021)	(276,021)
2390	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	TX	(241,624)	
2391	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	NM	(640,927)	(640,927)
2392	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	TX	(2,409,823)	
2393	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	NM	(441,256)	(441,256)
2394	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	TX	(608,300)	
2395	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	NM	(551,851)	(551,851)
2396	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	TX	(582,539)	
2397	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	NM	(636,723)	(636,723)
2398	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	TX	(1,040,487)	
2399	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	2,585	2,585
2400	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	TX	(134,595)	
2401	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	371000E-Dist Inst on Cust Premis	TX	(358,778)	
2402	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	NM	455,791	455,791
2403	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	TX	10,344	
2404	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution		Subtotal Distribution	(18,224,875)	(6,608,471)
2405								
2406	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	LABXAG	(787)	(777)
2407	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	LABXAG	(1,893,952)	(666,825)
2408	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	LABXAG	(187,396)	(65,979)
2409	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	LABXAG	(1,040,480)	(366,333)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2410	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	(974)	(306)
2411	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	LABXAG	(16,989,870)	(5,981,813)
2412	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	(147,013)	(46,147)
2413	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	LABXAG	(116,761)	(41,109)
2414	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	LABXAG	(4,294,032)	(1,511,848)
2415	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	LABXAG	(339,113)	(119,395)
2416	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	LABXAG	(2,770,907)	(975,584)
2417	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	LABXAG	(9,982)	(3,515)
2418	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	LABXAG	(1,778,230)	(626,081)
2419	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	LABXAG	(362,174)	(127,515)
2420	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	LABXAG	(1,162,226)	(409,198)
2421	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	LABXAG	(1,402,037)	(493,631)
2422	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	LABXAG	(2,171,198)	(764,438)
2423	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	LABXAG	(2,066)	(727)
2424	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	LABXAG	(801,513)	(282,198)
2425	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(667,956)	(209,672)
2426	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	LABXAG	(66,386)	(23,373)
2427	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP	General		Subtotal General	(36,205,055)	(12,715,963)
2428								
2429	LP Adjustments	SPS Linkage Period Plant Adjustment	65Net-Accum Depr End bal net of RWIP		Subtotal 65Net-Accum Depr End bal net of RWIP		(293,633,122)	(104,292,368)
2430								
2431	LP Adjustments	SPS Linkage Period Plant Adjustment						
2432								
2433	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	3	1
2434	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-103 - Environmental Remediation	12CP-PROD	368	142
2435	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	675,827	238,489
2436	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	1,092	385
2437	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	374	132
2438	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(140,805)	(49,688)
2439	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	(15,990)	(5,643)
2440	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	2,573	808
2441	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	61	21
2442	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-127 - Litigation Reserve	PIS-NET	276	96
2443	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	PIS-NET	(4,195)	(1,460)
2444	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	(38,148)	(13,462)
2445	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-138 - Rate Case Expense	NM	(439)	(439)
2446	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-138 - Rate Case Expense	TX	(1,386)	
2447	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-171 - Employee Retention	LABOR	13	5
2448	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PIS-NET	(2)	(1)
2449	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	16	6
2450	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-299 - Operating Lease	PIS-NET	0	0
2451	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	LABOR	522	184
2452	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal	Non-Plant ADIT		Subtotal Non-Plant ADIT	480,158	169,576

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2453								
2454	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	74-ADIT End Bal			Subtotal 74-ADIT End Bal	480,158	169,576
2455								
2456	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	(3)	(1)
2457	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-103 - Environmental Remediation	12CP-PROD	(368)	(142)
2458	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	840,948	296,758
2459	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	(1,092)	(385)
2460	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	(374)	(132)
2461	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(73,261)	(25,853)
2462	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	(5,083)	(1,794)
2463	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	(2,573)	(808)
2464	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	(61)	(21)
2465	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-127 - Litigation Reserve	PIS-NET	(276)	(96)
2466	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-128 - Book Unamort. Cost Of Reacquired Debt	PIS-NET	4,195	1,460
2467	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	14,550	5,135
2468	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-138 - Rate Case Expense	NM	439	439
2469	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-138 - Rate Case Expense	TX	1,386	
2470	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-171 - Employee Retention	LABOR	(13)	(5)
2471	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	(16)	(6)
2472	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-299 - Operating Lease	PIS-NET	(0)	(0)
2473	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Response	PIS-NET	832	290
2474	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	LABOR	(522)	(184)
2475	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity	Non-Plant ADIT		Subtotal Non-Plant ADIT	778,710	274,655
2476								
2477	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	6-ADIT Activity			Subtotal 6-ADIT Activity	778,710	274,655
2478								
2479	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	Schedule M Temporary Differences	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	(4,095,817)	(1,445,351)
2480	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	Schedule M Temporary Differences	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	353,736	124,828
2481	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	Schedule M Temporary Differences	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	23,505	8,294
2482	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	Schedule M Temporary Differences	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	(63,923)	(22,557)
2483	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	Schedule M Temporary Differences	Non-Plant ADIT		Subtotal Non-Plant ADIT	(3,782,500)	(1,334,786)
2484								
2485	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj	Schedule M Temporary Differences			Subtotal Schedule M Temporary Differences	(3,782,500)	(1,334,786)
2486								
2487	LP Adjustments	SPS Non-Plant ADIT Sch M and DIT LP Adj				<b>Subtotal SPS Non-Plant ADIT Sch M and DIT LP Adj</b>	<b>(2,523,632)</b>	<b>(890,555)</b>
2488								
2489	LP Adjustments	SPS NOx Amortization Linkage Period - 110k Deferred	OM	Production	50902-NM NOx Expense Amortz	NM	36,091	36,091
2490	LP Adjustments	SPS NOx Amortization Linkage Period - 110k Deferred	OM	Production		Subtotal Production	36,091	36,091
2491								
2492	LP Adjustments	SPS NOx Amortization Linkage Period - 110k Deferred	OM			Subtotal OM	36,091	36,091
2493								
2494	LP Adjustments	SPS NOx Amortization Linkage Period - 110k Deferred				<b>Subtotal SPS NOx Amortization Linkage Period - 110k Deferred</b>	<b>36,091</b>	<b>36,091</b>

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Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2495								
2496	LP Adjustments	SPS NOx Amortization Linkage Period - Remaining Balance	OM	Production	50902-NM NOx Expense Amortz	NM	558,785	558,785
2497	LP Adjustments	SPS NOx Amortization Linkage Period - Remaining Balance	OM	Production		Subtotal Production	558,785	558,785
2498								
2499	LP Adjustments	SPS NOx Amortization Linkage Period - Remaining Balance	OM			Subtotal OM	558,785	558,785
2500								
2501	LP Adjustments	SPS NOx Amortization Linkage Period - Remaining Balance				<b>Subtotal SPS NOx Amortization Linkage Period - Remaining Balance</b>	<b>558,785</b>	<b>558,785</b>
2502								
2503	LP Adjustments	SPS Pension and Benefits Linkage Period Adjustment	OM	A&G	926000-Employee pensions and benefits	LABXAG	(2,027,196)	(713,737)
2504	LP Adjustments	SPS Pension and Benefits Linkage Period Adjustment	OM	A&G		Subtotal A&G	(2,027,196)	(713,737)
2505								
2506	LP Adjustments	SPS Pension and Benefits Linkage Period Adjustment	OM			Subtotal OM	(2,027,196)	(713,737)
2507								
2508	LP Adjustments	SPS Pension and Benefits Linkage Period Adjustment				<b>Subtotal SPS Pension and Benefits Linkage Period Adjustment</b>	<b>(2,027,196)</b>	<b>(713,737)</b>
2509								
2510	LP Adjustments	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment	Regulatory Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualified	LABOR	203,465	71,800
2511	LP Adjustments	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment	Regulatory Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	LABOR	(5,919,339)	(2,088,844)
2512	LP Adjustments	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment	Regulatory Assets	Other Rate Base		Subtotal Other Rate Base	(5,715,875)	(2,017,045)
2513								
2514	LP Adjustments	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment	Regulatory Assets			Subtotal Regulatory Assets	(5,715,875)	(2,017,045)
2515								
2516	LP Adjustments	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment	Regulatory Liabilities	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	83,936	29,620
2517	LP Adjustments	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment	Regulatory Liabilities	Other Rate Base	25430-Retiree Liability FAS 158/106	LABOR	787,094	277,753
2518	LP Adjustments	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment	Regulatory Liabilities	Other Rate Base		Subtotal Other Rate Base	871,030	307,373
2519								
2520	LP Adjustments	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment	Regulatory Liabilities			Subtotal Regulatory Liabilities	871,030	307,373
2521								
2522	LP Adjustments	SPS Prepaid Pension FAS106/112 Linkage Period Adjustment				<b>Subtotal SPS Prepaid Pension FAS106/112 Linkage Period Adjustment</b>	<b>(4,844,844)</b>	<b>(1,709,671)</b>
2523								
2524	LP Adjustments	SPS Property Tax Linkage Period Adjustment	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-NET	8,315,187	2,893,910
2525	LP Adjustments	SPS Property Tax Linkage Period Adjustment	Taxes Other than Income	Taxes Other Than Income		Subtotal Taxes Other Than Income	8,315,187	2,893,910
2526								
2527	LP Adjustments	SPS Property Tax Linkage Period Adjustment	Taxes Other than Income			Subtotal Taxes Other than Income	8,315,187	2,893,910
2528								
2529	LP Adjustments	SPS Property Tax Linkage Period Adjustment				<b>Subtotal SPS Property Tax Linkage Period Adjustment</b>	<b>8,315,187</b>	<b>2,893,910</b>
2530								
2531	LP Adjustments	SPS Purchased Capacity and Variable O&M Linkage	Cost of Sales	Cost of Sales	55501-Purchased Power-Demand	12CP-PROD	260,516	100,224
2532	LP Adjustments	SPS Purchased Capacity and Variable O&M Linkage	Cost of Sales	Cost of Sales	55509BLHK- Pur Pwr O&M Blackhawk Energy Base-NM	ENERGY	281,826	110,445
2533	LP Adjustments	SPS Purchased Capacity and Variable O&M Linkage	Cost of Sales	Cost of Sales		Subtotal Cost of Sales	542,342	210,669
2534								
2535	LP Adjustments	SPS Purchased Capacity and Variable O&M Linkage	Cost of Sales			Subtotal Cost of Sales	542,342	210,669
2536								
2537	LP Adjustments	SPS Purchased Capacity and Variable O&M Linkage				<b>Subtotal SPS Purchased Capacity and Variable O&amp;M Linkage</b>	<b>542,342</b>	<b>210,669</b>

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2538								
2539	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	LABXAG	10,335	3,639
2540	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	LABXAG	283,983	99,985
2541	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	26,390	8,284
2542	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	119,287	41,999
2543	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(596)	(210)
2544	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	LABXAG	30,454	10,722
2545	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(13,802)	(4,333)
2546	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	201	71
2547	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	54,314	17,049
2548	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	3,966	1,396
2549	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	5,454	1,920
2550	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Intangible	303020-Sfwr-Non Reg 10 Yr	LABXAG	1,577	555
2551	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Intangible		Subtotal Intangible	521,563	181,078
2552								
2553	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	310001-Steam Prod Land Own in Fe	12CP-PROD	7	3
2554	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	310002-Steam Prod Land Rights	12CP-PROD	168	65
2555	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	310003-Steam Prod Water Rights	12CP-PROD	37,277	14,341
2556	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	11	4
2557	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	12CP-PROD	199,722	76,836
2558	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	85,416	32,861
2559	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	2,456	945
2560	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	1,699,695	653,895
2561	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	48,925	18,822
2562	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	63,066	24,263
2563	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	314000-Steam Prod Turbogén Unit	12CP-PROD	686,710	264,187
2564	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	314001-Steam Prod Turbogén-TolkSC	12CP-PROD	139,428	53,640
2565	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	32,385	12,459
2566	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	70,299	27,045
2567	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(5,838)	(2,246)
2568	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	16,163	6,218
2569	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	340001-Other Prod Land Own in Fee	12CP-PROD	6	2
2570	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	340145-Other Prod Wind Land Own	ENERGY	1	0
2571	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	341000E-Other Prod Str & Impr	12CP-PROD	(102,621)	(39,480)
2572	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	341045-Other Prod Str & Imp-Wind	ENERGY	(2,203,121)	(863,384)
2573	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(1,067)	(410)
2574	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	343000-Other Prod Prime Mover	12CP-PROD	79,142	30,447
2575	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	344000E-Other Prod Generator	12CP-PROD	(97,327)	(37,443)
2576	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	ENERGY	(23,482,242)	(9,202,484)
2577	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(626)	(241)
2578	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(1,506,734)	(590,476)
2579	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	2,106	810
2580	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(0)	(0)
2581	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Production		Subtotal Production	(24,236,592)	(9,519,322)

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2582								
2583	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	12,136	3,549
2584	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	14	4
2585	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	350002E-Transmission Land Right	12CP-TRAN	41,526	12,143
2586	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	350002ERN-Transmission Land Right Radial NM	NM	955	955
2587	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	TX	1,439	
2588	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	277	
2589	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	12CP-TRAN	44,354	12,970
2590	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(1,645)	(633)
2591	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	ENERGY	20,897	8,190
2592	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	353000E-Transmission Station	12CP-TRAN	430,732	125,953
2593	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(63,204)	(24,315)
2594	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	ENERGY	36,987	14,495
2595	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(694,457)	(203,070)
2596	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(15,963)	(15,963)
2597	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(24,057)	
2598	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(4,631)	
2599	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	355000E	12CP-TRAN	695,447	203,359
2600	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	15,985	15,985
2601	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	24,092	
2602	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	4,637	
2603	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	84	32
2604	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(35,996)	(14,106)
2605	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	248,625	72,702
2606	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	5,715	5,715
2607	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	8,613	
2608	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	1,658	
2609	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	130	50
2610	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(20,624)	(8,082)
2611	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	12CP-TRAN	129	38
2612	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	226	66
2613	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	12CP-TRAN	239	70
2614	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Transmission		Subtotal Transmission	734,319	210,105
2615								
2616	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	360001E-Dist Land Owned in Fee	NM	(1,322)	(1,322)
2617	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	360001E-Dist Land Owned in Fee	TX	(427)	
2618	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	NM	(479)	(479)
2619	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	TX	260	
2620	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	361000E-Str & Improv	NM	21,405	21,405
2621	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	361000E-Str & Improv	TX	147,009	
2622	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	362000E-Other Eq	NM	(801)	(801)
2623	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	362000E-Other Eq	TX	67,284	
2624	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	NM	94,363	94,363
2625	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	TX	83,581	



Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2626	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	NM	49,640	49,640
2627	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	TX	43,265	
2628	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	NM	447	447
2629	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	TX	(6,576)	
2630	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	NM	12,084	12,084
2631	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	TX	31,271	
2632	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	NM	30,665	30,665
2633	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	TX	(369,968)	
2634	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	369000E-Distribution Services	NM	(118)	(118)
2635	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	369000E-Distribution Services	TX	3,003	
2636	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	369010-Distribution Services O	NM	8,379	8,379
2637	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	369010-Distribution Services O	TX	(46,275)	
2638	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	369020-Distribution Services U	NM	(46)	(46)
2639	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	369020-Distribution Services U	TX	(62,072)	
2640	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	370000E-Distribution Meter	NM	5,995	5,995
2641	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	370000E-Distribution Meter	TX	(64,880)	
2642	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	40,831	40,831
2643	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	NM	5,982	5,982
2644	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	TX	(11,015)	
2645	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	NM	(17,967)	(17,967)
2646	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	TX	(58,963)	
2647	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	Distribution		Subtotal Distribution	4,553	249,057
2648								
2649	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	389001-General Land Owned in Fe	LABXAG	4	1
2650	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	389002-General Land Rights	LABXAG	113	40
2651	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	390000-Genl Structures & Improv	LABXAG	104,133	36,663
2652	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	LABXAG	7,928	2,791
2653	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	391000-General Office Furn & E	LABXAG	(73,676)	(25,940)
2654	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	242	76
2655	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	391004-General Info Sys Computer	LABXAG	537,619	189,286
2656	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	16,937	5,317
2657	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0	0
2658	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	392000-General Transportation E	LABXAG	0	0
2659	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	392010-General Transp Eq Grp	LABXAG	30,489	10,735
2660	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	392020-General Transp Eq Grp 2	LABXAG	385,820	135,840
2661	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	392030-General Transp Eq Trailer	LABXAG	93,382	32,878
2662	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	392040-General Transp Eq Grp 4	LABXAG	326,969	115,120
2663	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	393000-General Stores Equipmen	LABXAG	750	264
2664	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	394000-General Tools & Shop Equi	LABXAG	115,784	40,765
2665	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	395000-General Laboratory Equi	LABXAG	19,356	6,815
2666	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	396000-General Power Operated E	LABXAG	97,393	34,290
2667	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	397000-General Communication E	LABXAG	142,043	50,011
2668	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	397010-General Comm Eq Two Wa	LABXAG	82,916	29,193
2669	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	397020-General Comm Eq AE	LABXAG	77	27

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2670	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	397030-General Comm Eq EM	LABXAG	94,798	33,377
2671	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(24,145)	(7,579)
2672	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General	398000-General Miscellaneous E	LABXAG	4,873	1,716
2673	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity	General		Subtotal General	1,963,806	691,685
2674								
2675	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	6-ADIT Activity			Subtotal 6-ADIT Activity	(21,012,350)	(8,187,396)
2676								
2677	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Intangible	303003-Intg Misc Computr Softwar	LABXAG	11,467	4,037
2678	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(126,567)	(44,562)
2679	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(119,197)	(37,416)
2680	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	140,609	49,506
2681	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(34,144)	(12,021)
2682	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(42,080)	(14,816)
2683	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	61,800	19,399
2684	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	(1,183)	(416)
2685	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(1,033,745)	(324,493)
2686	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	(23,336)	(8,216)
2687	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	(32,092)	(11,299)
2688	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Intangible	303020-Sfwr-Non Reg 10 Yr	LABXAG	(9,279)	(3,267)
2689	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Intangible		Subtotal Intangible	(1,207,746)	(383,564)
2690								
2691	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	310001-Steam Prod Land Own in Fe	12CP-PROD	(18)	(7)
2692	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	310002-Steam Prod Land Rights	12CP-PROD	1,731	666
2693	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	310003-Steam Prod Water Rights	12CP-PROD	(247,845)	(95,349)
2694	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	115	44
2695	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	311000E-Steam Prod Str & Improv	12CP-PROD	(478,861)	(184,224)
2696	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(329,024)	(126,580)
2697	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	(13,348)	(5,135)
2698	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(6,740,319)	(2,593,090)
2699	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(188,460)	(72,503)
2700	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(350,664)	(134,905)
2701	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	314000-Steam Prod Turbogon Unit	12CP-PROD	(2,626,439)	(1,010,426)
2702	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	314001-Steam Prod Turbogon-TolkSC	12CP-PROD	(537,077)	(206,621)
2703	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(82,536)	(31,753)
2704	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(270,793)	(104,178)
2705	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	59,521	22,899
2706	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(62,259)	(23,952)
2707	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	340001-Other Prod Land Own in Fee	12CP-PROD	(18)	(7)
2708	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	340145-Other Prod Wind Land Own	ENERGY	(4)	(1)
2709	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	341000E-Other Prod Str & Impr	12CP-PROD	300,732	115,696
2710	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	341045-Other Prod Str & Imp-Wind	ENERGY	9,251,355	3,625,525
2711	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	14,661	5,640
2712	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	343000-Other Prod Prime Mover	12CP-PROD	(451,514)	(173,703)
2713	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	344000E-Other Prod Generator	12CP-PROD	408,010	156,967

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2714	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	344045-Other Prod Generator-Wind	ENERGY	98,595,612	38,638,753
2715	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(26,119)	(10,048)
2716	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	6,332,020	2,481,463
2717	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(15,800)	(6,078)
2718	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	0	0
2719	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Production		Subtotal Production	102,542,660	40,269,092
2720								
2721	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	(54,337)	(15,889)
2722	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	(45)	(13)
2723	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	350002E-Transmission Land Right	12CP-TRAN	(103,623)	(30,301)
2724	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(2,382)	(2,382)
2725	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(3,590)	
2726	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	(691)	
2727	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(141,787)	(41,461)
2728	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	6,638	2,554
2729	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(89,376)	(35,025)
2730	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	353000E-Transmission Station	12CP-TRAN	(1,371,741)	(401,118)
2731	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	353010-Tran Station Equip Pro	12CP-PROD	255,117	98,147
2732	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	353045-Tran Station Equip-Wind	ENERGY	(89,914)	(35,236)
2733	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	3,173,205	927,895
2734	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	72,939	72,939
2735	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	109,926	
2736	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	21,159	
2737	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	355000E	12CP-TRAN	(2,374,343)	(694,295)
2738	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(54,576)	(54,576)
2739	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(82,252)	
2740	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(15,833)	
2741	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	1,423	548
2742	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	182,424	71,490
2743	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(849,159)	(248,307)
2744	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	(19,519)	(19,519)
2745	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(29,417)	
2746	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(5,662)	
2747	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	2,218	853
2748	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	103,848	40,697
2749	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(428)	(125)
2750	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(753)	(220)
2751	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(796)	(233)
2752	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Transmission		Subtotal Transmission	(1,361,325)	(363,579)
2753								
2754	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	360001E-Dist Land Owned in Fee	NM	6,205	6,205
2755	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	360001E-Dist Land Owned in Fee	TX	2,004	
2756	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	360004-Dist Land Rights-NM	NM	24,667	24,667
2757	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	360005-Dist Land Rights-TX	TX	2,864	

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2758	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	361000E-Str & Improv	NM	(42,402)	(42,402)
2759	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	361000E-Str & Improv	TX	(595,111)	
2760	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	362000E-Other Eq	NM	170,510	170,510
2761	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	362000E-Other Eq	TX	(206,376)	
2762	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	364000-Dist Poles, Towers & Fixt	NM	(153,396)	(153,396)
2763	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	364000-Dist Poles, Towers & Fixt	TX	6,681	
2764	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	365000-Dist OH Conductor & Devic	NM	(13,479)	(13,479)
2765	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	365000-Dist OH Conductor & Devic	TX	(55,737)	
2766	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	366000E-Dist Underground Cond	NM	7,626	7,626
2767	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	366000E-Dist Underground Cond	TX	39,043	
2768	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	367000E-Dist UG Conductor & D	NM	(30,871)	(30,871)
2769	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	367000E-Dist UG Conductor & D	TX	(90,396)	
2770	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	368000E-Dist Line Transformer	NM	(71,486)	(71,486)
2771	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	368000E-Dist Line Transformer	TX	1,483,171	
2772	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	369000E-Distribution Services	NM	130	130
2773	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	369000E-Distribution Services	TX	(14,755)	
2774	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	369010-Distribution Services O	NM	(21,483)	(21,483)
2775	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	369010-Distribution Services O	TX	200,474	
2776	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	369020-Distribution Services U	NM	11,168	11,168
2777	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	369020-Distribution Services U	TX	280,516	
2778	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	370000E-Distribution Meter	NM	(15,122)	(15,122)
2779	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	370000E-Distribution Meter	TX	245,624	
2780	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	(182,934)	(182,934)
2781	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	371000E-Dist Inst on Cust Premis	NM	(21,346)	(21,346)
2782	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	371000E-Dist Inst on Cust Premis	TX	44,597	
2783	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	373000-Dist Street Light & Sg Sy	NM	88,122	88,122
2784	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution	373000-Dist Street Light & Sg Sy	TX	267,209	
2785	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	Distribution		Subtotal Distribution	1,365,715	(244,093)
2786								
2787	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	389001-General Land Owned in Fe	LABXAG	(11)	(4)
2788	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	389002-General Land Rights	LABXAG	7	2
2789	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	390000-Genl Structures & Improv	LABXAG	(528,019)	(185,906)
2790	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	390007-Genl Str & Imp Lease Bld	LABXAG	2,655	935
2791	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	391000-General Office Furn & E	LABXAG	2,471	870
2792	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	(608)	(191)
2793	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	391004-General Info Sys Computer	LABXAG	(1,118,740)	(393,887)
2794	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	(68,454)	(21,488)
2795	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	(0)
2796	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	392000-General Transportation E	LABXAG	(0)	(0)
2797	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	392010-General Transp Eq Grp	LABXAG	(84,042)	(29,590)
2798	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	392020-General Transp Eq Grp 2	LABXAG	(1,104,571)	(388,899)
2799	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	392030-General Transp Eq Trailer	LABXAG	(259,718)	(91,442)
2800	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	392040-General Transp Eq Grp 4	LABXAG	(904,490)	(318,454)
2801	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	393000-General Stores Equipmen	LABXAG	(6,544)	(2,304)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2802	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	394000-General Tools & Shop Equi	LABXAG	(982,423)	(345,893)
2803	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	395000-General Laboratory Equi	LABXAG	(168,866)	(59,455)
2804	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	396000-General Power Operated E	LABXAG	(268,460)	(94,520)
2805	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	397000-General Communication E	LABXAG	(1,237,846)	(435,822)
2806	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	397010-General Comm Eq Two Wa	LABXAG	(725,533)	(255,447)
2807	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	397020-General Comm Eq AE	LABXAG	(672)	(237)
2808	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	397030-General Comm Eq EM	LABXAG	(1,034,141)	(364,102)
2809	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	428,201	134,412
2810	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General	398000-General Miscellaneous E	LABXAG	(42,516)	(14,969)
2811	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences	General		Subtotal General	(8,102,320)	(2,866,386)
2812								
2813	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Temporary Differences		Subtotal Schedule M Temporary Differences		93,236,985	36,411,471
2814								
2815	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Intangible	303003-Intg Misc Computr Softwar	LABXAG	114,188	40,203
2816	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(2,208,851)	(777,695)
2817	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	68,108	21,379
2818	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	1,283,390	451,857
2819	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Intangible	303007-Intg Misc Computr Softwar	LABXAG	133,386	46,963
2820	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Intangible	303010-Intg Misc Computr Softwar	LABXAG	162,628	57,258
2821	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	16,139	5,066
2822	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(228,675)	(71,781)
2823	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Intangible		Subtotal Intangible	(659,686)	(226,749)
2824								
2825	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	310002-Steam Prod Land Rights	12CP-PROD	(34)	(13)
2826	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	310003-Steam Prod Water Rights	12CP-PROD	(3)	(1)
2827	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(2)	(1)
2828	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	311000E-Steam Prod Str & Improv	12CP-PROD	(83,263)	(32,032)
2829	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(26,523)	(10,204)
2830	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	(64)	(25)
2831	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(416,128)	(160,090)
2832	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(15,192)	(5,845)
2833	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(1,628)	(626)
2834	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(147,040)	(56,568)
2835	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	(43,294)	(16,656)
2836	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(11,740)	(4,516)
2837	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(21,829)	(8,398)
2838	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(6,118)	(2,354)
2839	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(5,019)	(1,931)
2840	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	341000E-Other Prod Str & Impr	12CP-PROD	(56,542)	(21,752)
2841	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	341045-Other Prod Str & Imp-Wind	ENERGY	18,525	7,260
2842	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	881	339
2843	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	343000-Other Prod Prime Mover	12CP-PROD	(8,607)	(3,311)
2844	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	344000E-Other Prod Generator	12CP-PROD	3,327	1,280
2845	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	344045-Other Prod Generator-Wind	ENERGY	198,175	77,663

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2846	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(2,982)	(1,147)
2847	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	12,343	4,837
2848	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(427)	(164)
2849	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	0	0
2850	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Production		Subtotal Production	(613,184)	(234,256)
2851								
2852	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	350002E-Transmission Land Right	12CP-TRAN	(291,605)	(85,270)
2853	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(6,703)	(6,703)
2854	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(10,102)	
2855	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	(1,944)	
2856	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(3,783)	(1,106)
2857	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	1,090	419
2858	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	352045-Tran Str & Impr-Wind	ENERGY	7,783	3,050
2859	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	353000E-Transmission Station	12CP-TRAN	(37,016)	(10,824)
2860	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	353010-Tran Station Equip Pro	12CP-PROD	41,885	16,114
2861	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	353045-Tran Station Equip-Wind	ENERGY	130,273	51,053
2862	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(81,545)	(23,845)
2863	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(1,874)	(1,874)
2864	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(2,825)	
2865	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(544)	
2866	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	355000E	12CP-TRAN	(39,191)	(11,460)
2867	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(901)	(901)
2868	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(1,358)	
2869	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(261)	
2870	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(9)	(3)
2871	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(11,647)	(4,564)
2872	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(13,984)	(4,089)
2873	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(321)	(321)
2874	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(484)	
2875	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(93)	
2876	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(14)	(5)
2877	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(7,374)	(2,890)
2878	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(7)	(2)
2879	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(13)	(4)
2880	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(14)	(4)
2881	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Transmission		Subtotal Transmission	(332,581)	(83,230)
2882								
2883	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	360004-Dist Land Rights-NM	NM	54	54
2884	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	360005-Dist Land Rights-TX	TX	35	
2885	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	361000E-Str & Improv	NM	(99,239)	(99,239)
2886	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	361000E-Str & Improv	TX	(227,926)	
2887	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	362000E-Other Eq	NM	(129,861)	(129,861)
2888	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	362000E-Other Eq	TX	(215,343)	
2889	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	364000-Dist Poles, Towers & Fixt	NM	(97,389)	(97,389)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2890	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	364000-Dist Poles, Towers & Fixt	TX	(190,089)	
2891	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	365000-Dist OH Conductor & Devic	NM	(108,754)	(108,754)
2892	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	365000-Dist OH Conductor & Devic	TX	(20,365)	
2893	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	366000E-Dist Underground Cond	NM	682	682
2894	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	366000E-Dist Underground Cond	TX	16,066	
2895	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	367000E-Dist UG Conductor & D	NM	10,863	10,863
2896	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	367000E-Dist UG Conductor & D	TX	87,476	
2897	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	368000E-Dist Line Transformer	NM	60,218	60,218
2898	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	368000E-Dist Line Transformer	TX	43,167	
2899	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	369000E-Distribution Services	NM	51	51
2900	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	369000E-Distribution Services	TX	249	
2901	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	369010-Distribution Services O	NM	(2,251)	(2,251)
2902	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	369010-Distribution Services O	TX	2,393	
2903	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	369020-Distribution Services U	NM	413	413
2904	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	369020-Distribution Services U	TX	1,967	
2905	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	370000E-Distribution Meter	NM	1,061	1,061
2906	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	370000E-Distribution Meter	TX	6,288	
2907	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	(546)	(546)
2908	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	371000E-Dist Inst on Cust Premis	NM	4,926	4,926
2909	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	371000E-Dist Inst on Cust Premis	TX	802	
2910	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	373000-Dist Street Light & Sg Sy	NM	13,827	13,827
2911	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution	373000-Dist Street Light & Sg Sy	TX	(1,429)	
2912	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	Distribution		Subtotal Distribution	(842,651)	(345,944)
2913								
2914	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	389002-General Land Rights	LABXAG	(2)	(1)
2915	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	390000-Genl Structures & Improv	LABXAG	147,701	52,003
2916	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	390007-Genl Str & Imp Lease Bld	LABXAG	(11,689)	(4,115)
2917	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	391000-General Office Furn & E	LABXAG	(7,551)	(2,659)
2918	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	391004-General Info Sys Computer	LABXAG	(37,642)	(13,253)
2919	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	(0)
2920	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	392000-General Transportation E	LABXAG	(0)	(0)
2921	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	392010-General Transp Eq Grp	LABXAG	(67)	(23)
2922	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	392020-General Transp Eq Grp 2	LABXAG	(849)	(299)
2923	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	392030-General Transp Eq Trailer	LABXAG	(204)	(72)
2924	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	392040-General Transp Eq Grp 4	LABXAG	(715)	(252)
2925	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	393000-General Stores Equipmen	LABXAG	535	188
2926	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	394000-General Tools & Shop Equi	LABXAG	67,124	23,633
2927	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	395000-General Laboratory Equi	LABXAG	13,811	4,863
2928	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	396000-General Power Operated E	LABXAG	(213)	(75)
2929	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	397000-General Communication E	LABXAG	98,283	34,604
2930	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	397010-General Comm Eq Two Wa	LABXAG	63,886	22,493
2931	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	397020-General Comm Eq AE	LABXAG	55	19
2932	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	397030-General Comm Eq EM	LABXAG	178,245	62,757
2933	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(150,914)	(47,372)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2934	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General	398000-General Miscellaneous E	LABXAG	3,477	1,224
2935	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences	General		Subtotal General	363,272	133,663
2936								
2937	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment	Schedule M Permanent Differences			Subtotal Schedule M Permanent Differences	(2,084,829)	(756,515)
2938								
2939	LP Adjustments	SPS SchM and DIT Linkage Period Adjustment				<b>Subtotal SPS SchM and DIT Linkage Period Adjustment</b>	<b>70,139,805</b>	<b>27,467,559</b>
2940								
2941	LP Adjustments					Subtotal LP Adju	365,111,207	114,518,932
2942								
2943	Per Book	SPS Base Data - Direct Assign Schedule 1-A2 Fees	OM	Regional Market Expenses	57570-Mkt Fac/Mon/Comp Serv	ENERGY	(162,307)	(63,607)
2944	Per Book	SPS Base Data - Direct Assign Schedule 1-A2 Fees	OM	Regional Market Expenses	57570-Mkt Fac/Mon/Comp Serv	RETAIL-ENERGY	162,307	66,266
2945	Per Book	SPS Base Data - Direct Assign Schedule 1-A2 Fees	OM	Regional Market Expenses		Subtotal Regional Market Expenses		2,659
2946								
2947	Per Book	SPS Base Data - Direct Assign Schedule 1-A2 Fees	OM			Subtotal OM		2,659
2948								
2949	Per Book	SPS Base Data - Direct Assign Schedule 1-A2 Fees				<b>Subtotal SPS Base Data - Direct Assign Schedule 1-A2 Fees</b>		<b>2,659</b>
2950								
2951	Per Book	SPS Base Data - Reclass Property Tax	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-NET		
2952	Per Book	SPS Base Data - Reclass Property Tax	Taxes Other than Income	Taxes Other Than Income		Subtotal Taxes Other Than Income		
2953								
2954	Per Book	SPS Base Data - Reclass Property Tax	Taxes Other than Income			Subtotal Taxes Other than Income		
2955								
2956	Per Book	SPS Base Data - Reclass Property Tax				<b>Subtotal SPS Base Data - Reclass Property Tax</b>		
2957								
2958	Per Book	SPS Base Data - Reclass Retail Allocated	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(2,107,630)	(742,057)
2959	Per Book	SPS Base Data - Reclass Retail Allocated	1-Plant End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	2,107,630	661,585
2960	Per Book	SPS Base Data - Reclass Retail Allocated	1-Plant End Bal	Intangible		Subtotal Intangible	0	(80,472)
2961								
2962	Per Book	SPS Base Data - Reclass Retail Allocated	1-Plant End Bal	General	391000-General Office Furn & E	LABXAG	(23,655)	(8,328)
2963	Per Book	SPS Base Data - Reclass Retail Allocated	1-Plant End Bal	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	23,655	7,425
2964	Per Book	SPS Base Data - Reclass Retail Allocated	1-Plant End Bal	General	391004-General Info Sys Computer	LABXAG	(826,417)	(290,966)
2965	Per Book	SPS Base Data - Reclass Retail Allocated	1-Plant End Bal	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	826,417	259,412
2966	Per Book	SPS Base Data - Reclass Retail Allocated	1-Plant End Bal	General	397030-General Comm Eq EM	LABXAG	(13,940,408)	(4,908,154)
2967	Per Book	SPS Base Data - Reclass Retail Allocated	1-Plant End Bal	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	13,940,408	4,375,895
2968	Per Book	SPS Base Data - Reclass Retail Allocated	1-Plant End Bal	General		Subtotal General	0	(564,716)
2969								
2970	Per Book	SPS Base Data - Reclass Retail Allocated	1-Plant End Bal			Subtotal 1-Plant End Bal	0	(645,188)
2971								
2972	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	LABXAG	859,017	302,444
2973	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(859,017)	(269,646)
2974	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	Intangible		Subtotal Intangible	(0)	32,798
2975								
2976	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	LABXAG	690	243
2977	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	(690)	(217)



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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
2978	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	LABXAG	102,324	36,026
2979	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	(102,324)	(32,120)
2980	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	LABXAG	333,967	117,584
2981	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(333,967)	(104,832)
2982	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP	General		Subtotal General	(0)	16,684
2983								
2984	Per Book	SPS Base Data - Reclass Retail Allocated	65Net-Accum Depr End bal net of RWIP		Subtotal 65Net-Accum Depr End bal net of RWIP		(0)	49,483
2985								
2986	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	LABXAG	175,162	61,671
2987	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(175,162)	(54,983)
2988	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	LABXAG	5,177	1,823
2989	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(5,177)	(1,625)
2990	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Intangible		Subtotal Intangible	(0)	6,886
2991								
2992	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Distribution	370000E-Distribution Meter	NM	161	161
2993	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	(161)	(161)
2994	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	Distribution		Subtotal Distribution		
2995								
2996	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	General	391000-General Office Furn & E	LABXAG	1,242	437
2997	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	(1,242)	(390)
2998	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	General	391004-General Info Sys Computer	LABXAG	42,076	14,814
2999	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	(42,076)	(13,208)
3000	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	General	397030-General Comm Eq EM	LABXAG	766,640	269,919
3001	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(766,640)	(240,648)
3002	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal	General		Subtotal General	(0)	30,925
3003								
3004	Per Book	SPS Base Data - Reclass Retail Allocated	74-ADIT End Bal			Subtotal 74-ADIT End Bal	(0)	37,811
3005								
3006	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(421,523)	(148,410)
3007	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	421,523	132,316
3008	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	Intangible		Subtotal Intangible	0	(16,094)
3009								
3010	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	General	391000-General Office Furn & E	LABXAG	(690)	(243)
3011	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	690	217
3012	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	General	391004-General Info Sys Computer	LABXAG	(102,324)	(36,026)
3013	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	102,324	32,120
3014	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	General	397030-General Comm Eq EM	LABXAG	(333,967)	(117,584)
3015	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	333,967	104,832
3016	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr	General		Subtotal General	0	(16,684)
3017								
3018	Per Book	SPS Base Data - Reclass Retail Allocated	4-Book Depr			Subtotal 4-Book Depr	0	(32,779)
3019								
3020	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	LABXAG	45,317	15,955
3021	Per Book	SPS Base Data - Reclass Retail Allocated	6-ADIT Activity	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(45,317)	(14,225)



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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3066	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences	Distribution	370000E-Distribution Meter	NM	(506)	(506)
3067	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	506	506
3068	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences	Distribution		Subtotal Distribution		
3069								
3070	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences	General	397030-General Comm Eq EM	LABXAG	(95,437)	(33,602)
3071	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	95,437	29,958
3072	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences	General		Subtotal General	0	(3,644)
3073								
3074	Per Book	SPS Base Data - Reclass Retail Allocated	Schedule M Permanent Differences			Subtotal Schedule M Permanent Differences	0	(5,586)
3075								
3076	Per Book	SPS Base Data - Reclass Retail Allocated				<b>Subtotal SPS Base Data - Reclass Retail Allocated</b>	<b>0</b>	<b>(667,100)</b>
3077								
3078	Per Book					Subtotal Per Boc	0	(664,440)
3079								
3080	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(1,409)	(496)
3081	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(74,718)	(26,307)
3082	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(15,666)	(5,516)
3083	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(2,334)	(822)
3084	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(2,180)	(768)
3085	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	(214)	(75)
3086	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(56,380)	(17,698)
3087	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	(4,222)	(1,487)
3088	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	(5,807)	(2,044)
3089	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Intangible	303020-Sfwr-Non Reg 10 Yr	LABXAG	(1,679)	(591)
3090	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Intangible		Subtotal Intangible	(164,610)	(55,803)
3091								
3092	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	310002-Steam Prod Land Rights	12CP-PROD	1,495	575
3093	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	310003-Steam Prod Water Rights	12CP-PROD	57,418	22,089
3094	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	99	38
3095	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	311000E-Steam Prod Str & Improv	12CP-PROD	1,116,023	429,349
3096	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	135,896	52,281
3097	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	7,755	2,983
3098	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	3,971,065	1,527,721
3099	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	77,839	29,946
3100	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	207,910	79,986
3101	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	314000-Steam Prod Turbogén Unit	12CP-PROD	1,968,386	757,264
3102	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	314001-Steam Prod Turbogén-TolkSC	12CP-PROD	221,827	85,340
3103	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	289,306	111,300
3104	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	111,845	43,028
3105	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	110,480	42,503
3106	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	25,715	9,893
3107	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	12CP-PROD	(12,323)	(4,741)
3108	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	ENERGY	(983,583)	(385,458)
3109	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	10,966	4,219

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3110	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	343000-Other Prod Prime Mover	12CP-PROD	(20,735)	(7,977)
3111	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	344000E-Other Prod Generator	12CP-PROD	173,889	66,897
3112	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	344045-Other Prod Generator-Wind	ENERGY	(10,531,173)	(4,127,074)
3113	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	19,082	7,341
3114	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(651,632)	(255,369)
3115	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	4,046	1,557
3116	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(0)	(0)
3117	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Production		Subtotal Production	(3,688,404)	(1,506,308)
3118								
3119	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	12CP-TRAN	(502,751)	(147,012)
3120	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(11,556)	(11,556)
3121	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(17,416)	
3122	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	(3,352)	
3123	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(408,133)	(119,344)
3124	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	1,046	403
3125	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(35,143)	(13,772)
3126	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	353000E-Transmission Station	12CP-TRAN	(3,992,735)	(1,167,538)
3127	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	12CP-PROD	40,215	15,471
3128	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	ENERGY	(468,798)	(183,718)
3129	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	6,588	1,926
3130	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	151	151
3131	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	228	
3132	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	44	
3133	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	355000E	12CP-TRAN	(1,750,450)	(511,859)
3134	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(40,235)	(40,235)
3135	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(60,639)	
3136	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(11,672)	
3137	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(1,243)	(478)
3138	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(91,178)	(35,732)
3139	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(629,202)	(183,988)
3140	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	(14,463)	(14,463)
3141	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(21,797)	
3142	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(4,196)	
3143	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(1,936)	(745)
3144	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(48,600)	(19,046)
3145	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(336)	(98)
3146	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(590)	(172)
3147	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(623)	(182)
3148	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Transmission		Subtotal Transmission	(8,068,772)	(2,431,988)
3149								
3150	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	360004-Dist Land Rights-NM	NM	(56,057)	(56,057)
3151	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	360005-Dist Land Rights-TX	TX	(7,403)	
3152	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	361000E-Str & Improv	NM	(147,848)	(147,848)
3153	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	361000E-Str & Improv	TX	(245,418)	

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3154	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	362000E-Other Eq	NM	(328,264)	(328,264)
3155	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	362000E-Other Eq	TX	(336,158)	
3156	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	NM	(600,062)	(600,062)
3157	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	TX	(857,564)	
3158	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	NM	(487,649)	(487,649)
3159	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	TX	(246,686)	
3160	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	NM	(8,097)	(8,097)
3161	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	TX	(10,274)	
3162	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	NM	(44,504)	(44,504)
3163	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	TX	(59,147)	
3164	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	NM	65,904	65,904
3165	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	TX	52,655	
3166	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	369000E-Distribution Services	NM	(312)	(312)
3167	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	369000E-Distribution Services	TX	4,733	
3168	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	369010-Distribution Services O	NM	(32,805)	(32,805)
3169	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	369010-Distribution Services O	TX	(16,685)	
3170	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	369020-Distribution Services U	NM	(8,374)	(8,374)
3171	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	369020-Distribution Services U	TX	(46,784)	
3172	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	370000E-Distribution Meter	NM	4,450	4,450
3173	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	370000E-Distribution Meter	TX	(11,243)	
3174	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	370020-Distr Meters AGIS AMI	NM	(3)	(3)
3175	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	(72,550)	(72,550)
3176	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	NM	9,249	9,249
3177	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	TX	8,526	
3178	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	NM	(22,053)	(22,053)
3179	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	TX	(52,528)	
3180	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	Distribution		Subtotal Distribution	(3,552,950)	(1,728,974)
3181								
3182	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	389002-General Land Rights	LABXAG	155	55
3183	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	390000-Genl Structures & Improv	LABXAG	(3,855)	(1,357)
3184	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	390007-Genl Str & Imp Lease Bld	LABXAG	9,959	3,506
3185	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	391000-General Office Furn & E	LABXAG	(96,744)	(34,062)
3186	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	391004-General Info Sys Computer	LABXAG	(320,391)	(112,804)
3187	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	(0)
3188	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	392000-General Transportation E	LABXAG	(0)	(0)
3189	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	392010-General Transp Eq Grp	LABXAG	(7,055)	(2,484)
3190	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	LABXAG	(95,308)	(33,556)
3191	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	392030-General Transp Eq Trailer	LABXAG	(21,948)	(7,727)
3192	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	LABXAG	(76,130)	(26,804)
3193	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	393000-General Stores Equipmen	LABXAG	(2,668)	(939)
3194	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	394000-General Tools & Shop Equi	LABXAG	(384,505)	(135,377)
3195	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	395000-General Laboratory Equi	LABXAG	(68,857)	(24,243)
3196	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	396000-General Power Operated E	LABXAG	(22,536)	(7,934)
3197	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	397000-General Communication E	LABXAG	(500,823)	(176,330)

Southwestern Public Service Company

12 Months Ending June 2024

Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3198	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	LABXAG	(301,871)	(106,283)
3199	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	397020-General Comm Eq AE	LABXAG	(274)	(96)
3200	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	397030-General Comm Eq EM	LABXAG	(217,608)	(76,616)
3201	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General	398000-General Miscellaneous E	LABXAG	(17,336)	(6,104)
3202	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal	General		Subtotal General	(2,127,796)	(749,157)
3203								
3204	TY Adjustments	SPS ADIT Test Year Adjustment	74-ADIT End Bal			Subtotal 74-ADIT End Bal	(17,602,530)	(6,472,230)
3205								
3206	TY Adjustments	SPS ADIT Test Year Adjustment				<b>Subtotal SPS ADIT Test Year Adjustment</b>	<b>(17,602,530)</b>	<b>(6,472,230)</b>
3207								
3208	TY Adjustments	SPS Adjust Test Year Revenue	RevR-Revenue Retail	Rate Revenues	44010-Sales - Present Rates	NM	1,309,809	1,309,809
3209	TY Adjustments	SPS Adjust Test Year Revenue	RevR-Revenue Retail	Rate Revenues	44210-Small Commercial & Industrial	NM	(13,317,829)	(13,317,829)
3210	TY Adjustments	SPS Adjust Test Year Revenue	RevR-Revenue Retail	Rate Revenues	44230-Large Commercial & Industrial	NM	(35,960,127)	(35,960,127)
3211	TY Adjustments	SPS Adjust Test Year Revenue	RevR-Revenue Retail	Rate Revenues	44510-Other Sales to Public Authority	NM	(62,645)	(62,645)
3212	TY Adjustments	SPS Adjust Test Year Revenue	RevR-Revenue Retail	Rate Revenues		Subtotal Rate Revenues	(48,030,792)	(48,030,792)
3213								
3214	TY Adjustments	SPS Adjust Test Year Revenue	RevR-Revenue Retail			Subtotal RevR-Revenue Retail	(48,030,792)	(48,030,792)
3215								
3216	TY Adjustments	SPS Adjust Test Year Revenue				<b>Subtotal SPS Adjust Test Year Revenue</b>	<b>(48,030,792)</b>	<b>(48,030,792)</b>
3217								
3218	TY Adjustments	SPS Coal Handling Test Year Adjustment	OM	Production	50135-Coal Non-Mine;Non-Freight	ENERGY	1,263,781	495,265
3219	TY Adjustments	SPS Coal Handling Test Year Adjustment	OM	Production		Subtotal Production	1,263,781	495,265
3220								
3221	TY Adjustments	SPS Coal Handling Test Year Adjustment	OM			Subtotal OM	1,263,781	495,265
3222								
3223	TY Adjustments	SPS Coal Handling Test Year Adjustment				<b>Subtotal SPS Coal Handling Test Year Adjustment</b>	<b>1,263,781</b>	<b>495,265</b>
3224								
3225	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(492,647)	(173,452)
3226	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Intangible	303004-Intg Misc Computr Softwar	LABXAG	757,237	266,609
3227	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Intangible	303007-Intg Misc Computr Softwar	LABXAG	40,107	14,121
3228	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Intangible	303010-Intg Misc Computr Softwar	LABXAG	3,362,589	1,183,904
3229	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	562,748	198,133
3230	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Intangible		Subtotal Intangible	4,230,034	1,489,315
3231								
3232	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	310002-Steam Prod Land Rights	12CP-PROD	72,267	27,802
3233	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	310003-Steam Prod Water Rights	12CP-PROD	2,532	974
3234	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	311000E-Steam Prod Str & Improv	12CP-PROD	(96,906)	(37,281)
3235	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(5,259)	(2,023)
3236	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	(1,320)	(508)
3237	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(250,944)	(96,541)
3238	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(2,421)	(931)
3239	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(18,430)	(7,090)
3240	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	12CP-PROD	(256,026)	(98,497)
3241	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	12CP-PROD	(13,928)	(5,358)

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3242	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(64,950)	(24,987)
3243	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(10,269)	(3,951)
3244	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(27,970)	(10,760)
3245	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(3,545)	(1,364)
3246	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	341000E-Other Prod Str & Impr	12CP-PROD	23,349	8,983
3247	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	341045-Other Prod Str & Imp-Wind	ENERGY	335	131
3248	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	3,361	1,293
3249	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	343000-Other Prod Prime Mover	12CP-PROD	95,915	36,900
3250	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	344000E-Other Prod Generator	12CP-PROD	320,608	123,342
3251	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	344045-Other Prod Generator-Wind	ENERGY	3,658	1,434
3252	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	46,791	18,001
3253	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	210	82
3254	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	7,588	2,919
3255	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	0	0
3256	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Production		Subtotal Production	(175,351)	(67,430)
3257								
3258	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	352000-Transmission Str & Improv	12CP-TRAN	37,659	11,012
3259	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(468)	(180)
3260	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(365)	(143)
3261	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	353000E-Transmission Station	12CP-TRAN	450,313	131,679
3262	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(21,974)	(8,454)
3263	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	ENERGY	(5,962)	(2,336)
3264	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	1,824	533
3265	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	42	42
3266	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	63	
3267	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	12	
3268	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	355000E	12CP-TRAN	793,828	232,128
3269	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	18,247	18,247
3270	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	27,500	
3271	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	5,293	
3272	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(7)	(3)
3273	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(690)	(271)
3274	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	241,774	70,699
3275	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	5,557	5,557
3276	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	8,376	
3277	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	1,612	
3278	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(10)	(4)
3279	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(323)	(126)
3280	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	357000E-Tran Underground Cond	12CP-TRAN	69	20
3281	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	207	60
3282	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission	359000-Transmission Road & Trai	12CP-TRAN	124	36
3283	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Transmission		Subtotal Transmission	1,562,701	458,496
3284								
3285	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	360004-Dist Land Rights-NM	NM	17,961	17,961

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3286	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	360005-Dist Land Rights-TX	TX	2,546	
3287	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	361000E-Str & Improv	NM	31,871	31,871
3288	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	361000E-Str & Improv	TX	56,906	
3289	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	362000E-Other Eq	NM	169,461	169,461
3290	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	362000E-Other Eq	TX	355,336	
3291	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	364000-Dist Poles, Towers & Fixt	NM	223,388	223,388
3292	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	364000-Dist Poles, Towers & Fixt	TX	422,168	
3293	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	365000-Dist OH Conductor & Devic	NM	211,230	211,230
3294	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	365000-Dist OH Conductor & Devic	TX	268,397	
3295	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	366000E-Dist Underground Cond	NM	7,119	7,119
3296	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	366000E-Dist Underground Cond	TX	19,090	
3297	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	NM	18,672	18,672
3298	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	TX	49,942	
3299	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	368000E-Dist Line Transformer	NM	(2,321)	(2,321)
3300	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	368000E-Dist Line Transformer	TX	(16,712)	
3301	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	369010-Distribution Services O	NM	(855)	(855)
3302	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	369010-Distribution Services O	TX	(5,050)	
3303	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	369020-Distribution Services U	NM	(748)	(748)
3304	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	369020-Distribution Services U	TX	(4,629)	
3305	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	370000E-Distribution Meter	NM	1,304	1,304
3306	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	370000E-Distribution Meter	TX	6,367	
3307	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	161,388	161,388
3308	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	TX	285,978	
3309	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	NM	(10,799)	(10,799)
3310	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	TX	(14,417)	
3311	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	Distribution		Subtotal Distribution	2,253,594	827,672
3312								
3313	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	389002-General Land Rights	LABXAG		
3314	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	390000-Genl Structures & Improv	LABXAG	266,864	93,958
3315	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	391000-General Office Furn & E	LABXAG	35,662	12,556
3316	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	391004-General Info Sys Computer	LABXAG	(3,435,316)	(1,209,510)
3317	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	392010-General Transp Eq Grp	LABXAG	11,168	3,932
3318	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	392020-General Transp Eq Grp 2	LABXAG	92,364	32,520
3319	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	392030-General Transp Eq Trailer	LABXAG	33,739	11,879
3320	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	392040-General Transp Eq Grp 4	LABXAG	4,472	1,574
3321	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	393000-General Stores Equipmen	LABXAG	(373)	(131)
3322	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	394000-General Tools & Shop Equi	LABXAG	58,713	20,672
3323	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	395000-General Laboratory Equi	LABXAG	(2,273)	(800)
3324	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	396000-General Power Operated E	LABXAG	17,785	6,262
3325	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	397000-General Communication E	LABXAG	117,117	41,235
3326	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	397010-General Comm Eq Two Wa	LABXAG	113,631	40,007
3327	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	397020-General Comm Eq AE	LABXAG	114	40
3328	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	397030-General Comm Eq EM	LABXAG	58,282	20,520
3329	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	416,374	130,700



Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3330	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General	398000-General Miscellaneous E	LABXAG	3,083	1,086
3331	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr	General		Subtotal General	(2,208,594)	(793,502)
3332								
3333	TY Adjustments	SPS Depreciation Expense Test Year Adjustment	4-Book Depr			Subtotal 4-Book Depr	5,662,384	1,914,552
3334								
3335	TY Adjustments	SPS Depreciation Expense Test Year Adjustment				<b>Subtotal SPS Depreciation Expense Test Year Adjustment</b>	<b>5,662,384</b>	<b>1,914,552</b>
3336								
3337	TY Adjustments	SPS DTA Test Year	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	78,718,692	30,849,163
3338	TY Adjustments	SPS DTA Test Year	74-ADIT End Bal	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Sagamore	ENERGY	83,737,615	32,816,035
3339	TY Adjustments	SPS DTA Test Year	74-ADIT End Bal	Non-Plant ADIT		Subtotal Non-Plant ADIT	162,456,308	63,665,198
3340								
3341	TY Adjustments	SPS DTA Test Year	74-ADIT End Bal			Subtotal 74-ADIT End Bal	162,456,308	63,665,198
3342								
3343	TY Adjustments	SPS DTA Test Year				<b>Subtotal SPS DTA Test Year</b>	<b>162,456,308</b>	<b>63,665,198</b>
3344								
3345	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	310002-Steam Prod Land Rights	12CP-PROD	216,488	83,286
3346	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	310003-Steam Prod Water Rights	12CP-PROD	11,521	4,432
3347	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	271,766	104,552
3348	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	311000E-Steam Prod Str & Improv	12CP-PROD	5,680,050	2,185,190
3349	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	308,237	118,583
3350	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	77,346	29,756
3351	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	14,080,342	5,416,894
3352	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	135,834	52,257
3353	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	1,034,089	397,828
3354	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	314000-Steam Prod Turbogén Unit	12CP-PROD	6,694,156	2,575,330
3355	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	314001-Steam Prod Turbogén-TolkSC	12CP-PROD	364,166	140,100
3356	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	1,083,857	416,974
3357	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	171,370	65,928
3358	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	687,131	264,349
3359	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	87,082	33,502
3360	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	341000E-Other Prod Str & Impr	12CP-PROD	101,975	39,231
3361	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	341045-Other Prod Str & Imp-Wind	ENERGY	(30,763)	(12,056)
3362	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	41,184	15,844
3363	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	343000-Other Prod Prime Mover	12CP-PROD	451,924	173,861
3364	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	344000E-Other Prod Generator	12CP-PROD	2,352,327	904,971
3365	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	344045-Other Prod Generator-Wind	ENERGY	(278,804)	(109,261)
3366	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	163,942	63,071
3367	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(26,090)	(10,225)
3368	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	23,636	9,093
3369	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(0)	(0)
3370	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Production		Subtotal Production	33,702,768	12,963,491
3371								
3372	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	350002E-Transmission Land Right	12CP-TRAN	39,795	11,637
3373	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	350002ERN-Transmission Land Right Radial NM	NM	915	915

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3374	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	350002ERT-Transmission Land Right Radial TX	TX	1,379	
3375	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	265	
3376	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	352000-Transmission Str & Improv	12CP-TRAN	41,531	12,144
3377	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	180	69
3378	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	352045-Tran Str & Impr-Wind	ENERGY	1,392	546
3379	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	353000E-Transmission Station	12CP-TRAN	472,749	138,239
3380	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	353010-Tran Station Equip Pro	12CP-PROD	8,039	3,093
3381	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	353045-Tran Station Equip-Wind	ENERGY	21,637	8,479
3382	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	4,052	1,185
3383	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	93	93
3384	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	140	
3385	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	27	
3386	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	355000E	12CP-TRAN	1,118,105	326,951
3387	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	25,701	25,701
3388	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	38,733	
3389	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	7,456	
3390	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	158	61
3391	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	14,549	5,702
3392	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(5,678,537)	(1,660,493)
3393	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	(130,526)	(130,526)
3394	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(196,716)	
3395	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(37,865)	
3396	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(3,494)	(1,344)
3397	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(113,468)	(44,467)
3398	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	357000E-Tran Underground Cond	12CP-TRAN	126	37
3399	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	651	190
3400	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission	359000-Transmission Road & Trai	12CP-TRAN	142	41
3401	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Transmission		Subtotal Transmission	(4,362,790)	(1,301,747)
3402								
3403	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	360004-Dist Land Rights-NM	NM	(25,526)	(25,526)
3404	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	360005-Dist Land Rights-TX	TX	(5,575)	
3405	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	361000E-Str & Improv	NM	(134,738)	(134,738)
3406	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	361000E-Str & Improv	TX	(161,429)	
3407	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	362000E-Other Eq	NM	590,635	590,635
3408	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	362000E-Other Eq	TX	831,047	
3409	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	364000-Dist Poles, Towers & Fixt	NM	1,529,833	1,529,833
3410	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	364000-Dist Poles, Towers & Fixt	TX	2,899,913	
3411	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	365000-Dist OH Conductor & Devic	NM	1,294,965	1,294,965
3412	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	365000-Dist OH Conductor & Devic	TX	1,650,420	
3413	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	366000E-Dist Underground Cond	NM	9,251	9,251
3414	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	366000E-Dist Underground Cond	TX	24,883	

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3415	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	NM	51,075	51,075
3416	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	367000E-Dist UG Conductor & D	TX	137,026	
3417	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	368000E-Dist Line Transformer	NM	306,059	306,059
3418	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	368000E-Dist Line Transformer	TX	614,370	
3419	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	369010-Distribution Services O	NM	(2,066)	(2,066)
3420	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	369010-Distribution Services O	TX	(3,401)	
3421	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	369020-Distribution Services U	NM	(1,806)	(1,806)
3422	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	369020-Distribution Services U	TX	(3,117)	
3423	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	370000E-Distribution Meter	NM	475,706	475,706
3424	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	370000E-Distribution Meter	TX	883,204	
3425	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	163,162	163,162
3426	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	TX	608,267	
3427	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	371000E-Dist Inst on Cust Premis	NM	135,248	135,248
3428	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	371000E-Dist Inst on Cust Premis	TX	223,774	
3429	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	NM	226,799	226,799
3430	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution	373000-Dist Street Light & Sg Sy	TX	337,919	
3431	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	Distribution		Subtotal Distribution	12,655,900	4,618,598
3432								
3433	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	389002-General Land Rights	LABXAG	45	16
3434	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	390000-Genl Structures & Improv	LABXAG	167,031	58,809
3435	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	391000-General Office Furn & E	LABXAG	352,869	124,238
3436	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	391004-General Info Sys Computer	LABXAG	1,957,250	689,111
3437	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	392010-General Transp Eq Grp	LABXAG	32,409	11,411
3438	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	392020-General Transp Eq Grp 2	LABXAG	236,579	83,295
3439	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	392030-General Transp Eq Trailer	LABXAG	(51,535)	(18,145)
3440	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	392040-General Transp Eq Grp 4	LABXAG	45,965	16,183
3441	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	393000-General Stores Equipmen	LABXAG	4,083	1,437
3442	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	394000-General Tools & Shop Equi	LABXAG	174,976	61,606
3443	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	395000-General Laboratory Equi	LABXAG	11,032	3,884
3444	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	396000-General Power Operated E	LABXAG	(34,507)	(12,149)
3445	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	397000-General Communication E	LABXAG	1,733,536	610,345
3446	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	397010-General Comm Eq Two Wa	LABXAG	1,681,931	592,176
3447	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	397020-General Comm Eq AE	LABXAG	1,691	595
3448	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	397030-General Comm Eq EM	LABXAG	862,672	303,731
3449	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General	398000-General Miscellaneous E	LABXAG	31,386	11,050
3450	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr	General		Subtotal General	7,207,413	2,537,594
3451								
3452	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates	4-Book Depr			Subtotal 4-Book Depr	49,203,291	18,817,936
3453								
3454	TY Adjustments	SPS Estimated Annualized Depreciation Expense at New Rates				<b>Subtotal SPS Estimated Annualized Depreciation Expense at New Rates</b>	<b>49,203,291</b>	<b>18,817,936</b>
3455								
3456	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	50000-Stm Prod Op & Supr	12CP-PROD	2,530	973
3457	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	50200-Steam Expenses Major	12CP-PROD	7,064	2,717
3458	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	50500-Stm Gen Elec Exp Major	12CP-PROD	5,433	2,090

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3459	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	7,406	2,849
3460	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	51000-Stm Maint Super&Eng	ENERGY	710	278
3461	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	51100-Stm Maint of Structures	12CP-PROD	1,448	557
3462	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	4,955	1,942
3463	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	2,749	1,077
3464	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	51400-Stm Maint of Misc Stm Plt	12CP-PROD	4,450	1,712
3465	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	54800-Oth Oper Gen Exp	12CP-PROD	276	106
3466	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	54900-Oth Oper Misc Gen Exp	12CP-PROD	17	7
3467	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	55200-Oth Maint of Structures	12CP-PROD	127	49
3468	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	55200W-Oth Maint of Structures	ENERGY	0	0
3469	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	525	202
3470	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	2	1
3471	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	3	1
3472	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Production		Subtotal Production	37,697	14,563
3473								
3474	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	324	97
3475	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Transmission	56110-Load Disp-Reliability	12CP-TRAN	30	9
3476	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Transmission	56120-Load Disp-Monitor/Operate	12CP-TRAN	2,137	625
3477	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Transmission	56200-Trans Oper Station Exp	PIS-TRAN	1,702	507
3478	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Transmission	56300-Trans Oper OH Lines	PIS-TRAN	371	110
3479	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Transmission	56400-Trans Oper UG Lines	PIS-TRAN	1	0
3480	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Transmission	56600-Trans Oper Misc Exp	PIS-TRAN	1,812	539
3481	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Transmission	57000-Tran Mnt of Station Equip	PIS-TRAN	580	173
3482	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Transmission	57100-Trans Mt of Overhead Lines	PIS-TRAN	8	2
3483	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Transmission		Subtotal Transmission	6,966	2,062
3484								
3485	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58000-Dist Oper Sup & Eng	NM	1	1
3486	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58000-Dist Oper Sup & Eng	PIS-DIST	3,338	1,272
3487	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58000-Dist Oper Sup & Eng	TX	364	
3488	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58200-Dist Op Station Exp	PIS-DIST	862	329
3489	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58300-Dist Oper Overhead Lines	NM	65	65
3490	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58300-Dist Oper Overhead Lines	PIS-DIST	391	149
3491	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58300-Dist Oper Overhead Lines	TX	475	
3492	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58400-Dist Op UG Elec lines	NM	22	22
3493	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58400-Dist Op UG Elec lines	PIS-DIST	2	1
3494	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58400-Dist Op UG Elec lines	TX	71	
3495	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58500-Dist Oper Streetlight	PIS-DIST	377	144
3496	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58600-Dist Oper Meter Exp	NM	1,265	1,265
3497	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58600-Dist Oper Meter Exp	PIS-DIST	(193)	(73)
3498	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58600-Dist Oper Meter Exp	TX	2,007	
3499	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58700-Dist Oper Cust Install	PIS-DIST	535	204
3500	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58800-Dist Oper Misc Exp	NM	797	797
3501	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58800-Dist Oper Misc Exp	PIS-DIST	(456)	(174)
3502	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	58800-Dist Oper Misc Exp	TX	2,319	

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3503	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	59200-Dist Mt of Station Equip	PIS-DIST	218	83
3504	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	592200	PIS-DIST	(0)	(0)
3505	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	59300-Dist Mtc of Overhead Lines	NM	367	367
3506	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	59300-Dist Mtc of Overhead Lines	PIS-DIST	168	64
3507	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	59300-Dist Mtc of Overhead Lines	TX	1,379	
3508	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	59400-Dist Mt of Undergrnd Line	NM	13	13
3509	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	59400-Dist Mt of Undergrnd Line	PIS-DIST	(4)	(1)
3510	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	59400-Dist Mt of Undergrnd Line	TX	52	
3511	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	59600-Dist Mtc of Streetlights	NM	5	5
3512	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	59600-Dist Mtc of Streetlights	PIS-DIST	14	5
3513	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	59600-Dist Mtc of Streetlights	TX	35	
3514	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	59700-Dist Mtc of Meters	PIS-DIST	67	26
3515	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution	59700-Dist Mtc of Meters	TX	10	
3516	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Distribution		Subtotal Distribution	14,567	4,561
3517								
3518	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	A&G	92000-A&G Salaries	LABXAG	1,932	680
3519	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	A&G	92100-A&G Office & Supplies	LABXAG		
3520	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	A&G		Subtotal A&G	1,932	680
3521								
3522	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Customer Accounts	90200-Cust Acct Meter Read	CUST-AVG	3,988	1,252
3523	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	CUST-AVG	1,290	405
3524	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Customer Accounts	90500-Cust Acct Misc	CUST-AVG	(6)	(2)
3525	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Customer Accounts		Subtotal Customer Accounts	5,273	1,655
3526								
3527	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Customer Service	90800-Customer Asst Expense	CUST-AVG	2,785	874
3528	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	(3)	(1)
3529	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Customer Service		Subtotal Customer Service	2,782	873
3530								
3531	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Regional Market Expenses	57510-Operations Supervision	ENERGY	(1)	(0)
3532	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Regional Market Expenses		Subtotal Regional Market Expenses	(1)	(0)
3533								
3534	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Sales	91200-Economic Development	CUST-AVG	317	99
3535	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Sales	916000-Misc Sales Expense	CUST-AVG	(0)	(0)
3536	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM	Sales		Subtotal Sales	316	99
3537								
3538	TY Adjustments	SPS Incentive Adjustment to Target - TY	OM			Subtotal OM	69,531	24,494
3539								
3540	TY Adjustments	SPS Incentive Adjustment to Target - TY				<b>Subtotal SPS Incentive Adjustment to Target - TY</b>	<b>69,531</b>	<b>24,494</b>
3541								
3542	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	50000-Stm Prod Op & Supr	12CP-PROD	7,015	2,699
3543	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	50170-Stm Gen Fuel	ENERGY	2,458	963
3544	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	14,585	5,611
3545	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	51000-Stm Maint Super&Eng	ENERGY	360	141
3546	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	2,873	1,126

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3547	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	826	324
3548	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	54600-Oth Oper Super&Eng	12CP-PROD	2,099	807
3549	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	54600W-Oth Oper Super&Eng	ENERGY	632	248
3550	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	54800-Oth Oper Gen Exp	12CP-PROD	345	133
3551	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	54900-Oth Oper Misc Gen Exp	12CP-PROD	764	294
3552	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	55100-Oth Mtce Supervision&Eng	12CP-PROD	1,929	742
3553	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	55100W-Oth Mtce Supervision&Eng	ENERGY	1,129	442
3554	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	2,092	805
3555	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	(0)	(0)
3556	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY	3	1
3557	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	55600-Load Dispatch	12CP-PROD	3,286	1,264
3558	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production	55700-Purchased Power Other	12CP-PROD	6,512	2,505
3559	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Production		Subtotal Production	46,907	18,105
3560								
3561	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	24,533	7,305
3562	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Transmission	56120-Load Disp-Monitor/Operate	12CP-TRAN	813	238
3563	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Transmission	56160-Trans Service Studies	12CP-TRAN	83	24
3564	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Transmission	56170-Gen Interconn Studies	12CP-TRAN	582	170
3565	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Transmission	56300-Trans Oper OH Lines	PIS-TRAN	26	8
3566	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Transmission	56600-Trans Oper Misc Exp	PIS-TRAN	1,959	583
3567	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Transmission	57100-Trans Mt of Overhead Lines	PIS-TRAN	247	73
3568	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Transmission		Subtotal Transmission	28,242	8,401
3569								
3570	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Distribution	58000-Dist Oper Sup & Eng	PIS-DIST	2,553	973
3571	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Distribution	58100-Dist Load Dispatching	PIS-DIST	449	171
3572	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Distribution	58300-Dist Oper Overhead Lines	PIS-DIST	260	99
3573	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Distribution	58500-Dist Oper Streetlight	PIS-DIST	89	34
3574	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Distribution	58600-Dist Oper Meter Exp	PIS-DIST	626	239
3575	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Distribution	58800-Dist Oper Misc Exp	NM	33	33
3576	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Distribution	58800-Dist Oper Misc Exp	PIS-DIST	3,789	1,443
3577	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Distribution	58800-Dist Oper Misc Exp	TX	98	
3578	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Distribution	59000-Dist Mtc Super & Eng	PIS-DIST	54	20
3579	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Distribution	59300-Dist Mtc of Overhead Lines	PIS-DIST	642	245
3580	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Distribution	59800-Dist Mtce of Dist Plant	PIS-DIST	(36)	(14)
3581	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Distribution	59800-Dist Mtce of Dist Plant	TX	319	
3582	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Distribution		Subtotal Distribution	8,876	3,243
3583								
3584	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	A&G	92000-A&G Salaries	LABXAG	109,976	38,720
3585	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	A&G	92100-A&G Office & Supplies	LABXAG	(117)	(41)
3586	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	A&G		Subtotal A&G	109,859	38,679
3587								
3588	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Customer Accounts	90100-Cust Acct Supervise	CUST-AVG	152	48
3589	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Customer Accounts	90200-Cust Acct Meter Read	CUST-AVG	630	198
3590	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	CUST-AVG	12,951	4,065

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3591	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Customer Accounts	90500-Cust Acct Misc	CUST-AVG	100	31
3592	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Customer Accounts		Subtotal Customer Accounts	13,832	4,342
3593								
3594	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Customer Service	90800-Customer Asst Expense	CUST-AVG	468	147
3595	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	27	8
3596	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Customer Service		Subtotal Customer Service	495	155
3597								
3598	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Regional Market Expenses	57510-Operations Supervision	ENERGY	611	239
3599	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Regional Market Expenses	57520-DA & RT Mkt Admin	ENERGY	1,602	628
3600	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Regional Market Expenses	57550-Ancillary Serv Mkt Admin	ENERGY	4	2
3601	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Regional Market Expenses	57560-Mkt Monitoring/Compliance	ENERGY	4	2
3602	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Regional Market Expenses		Subtotal Regional Market Expenses	2,221	871
3603								
3604	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Sales	91200-Economic Development	CUST-AVG	206	65
3605	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Sales	916000-Misc Sales Expense	CUST-AVG	3	1
3606	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM	Sales		Subtotal Sales	209	66
3607								
3608	TY Adjustments	SPS Incentive XES Adjustment to Target - TY	OM			Subtotal OM	210,642	73,862
3609								
3610	TY Adjustments	SPS Incentive XES Adjustment to Target - TY				<b>Subtotal SPS Incentive XES Adjustment to Target - TY</b>	<b>210,642</b>	<b>73,862</b>
3611								
3612	TY Adjustments	SPS Include Rate Case Expenses	OM	A&G	92801R-Regulatory Commision Expense NM	NM	2,683,868	2,683,868
3613	TY Adjustments	SPS Include Rate Case Expenses	OM	A&G		Subtotal A&G	2,683,868	2,683,868
3614								
3615	TY Adjustments	SPS Include Rate Case Expenses	OM			Subtotal OM	2,683,868	2,683,868
3616								
3617	TY Adjustments	SPS Include Rate Case Expenses				<b>Subtotal SPS Include Rate Case Expenses</b>	<b>2,683,868</b>	<b>2,683,868</b>
3618								
3619	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Intangible	303003-Intg Misc Computr Softwar	LABXAG	6,831	2,405
3620	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Intangible	303004-Intg Misc Computr Softwar	LABXAG	311,627	109,718
3621	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(110,386)	(34,650)
3622	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	75,949	26,740
3623	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Intangible	303007-Intg Misc Computr Softwar	LABXAG	11,314	3,983
3624	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Intangible	303010-Intg Misc Computr Softwar	LABXAG	35,918	12,646
3625	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(25,348)	(7,957)
3626	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	230	81
3627	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	58,951	18,505
3628	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	4,532	1,596
3629	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	6,233	2,195
3630	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Intangible	303020-Sfwr-Non Reg 10 Yr	LABXAG	1,802	635
3631	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Intangible		Subtotal Intangible	377,652	135,896
3632								
3633	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	310001-Steam Prod Land Own in Fe	12CP-PROD		
3634	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	310002-Steam Prod Land Rights	12CP-PROD	(1,614)	(621)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3635	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	310003-Steam Prod Water Rights	12CP-PROD	(52,225)	(20,092)
3636	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(107)	(41)
3637	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	311000E-Steam Prod Str & Improv	12CP-PROD	(983,856)	(378,503)
3638	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	311001-Steam Prod Str&imp-TolkSC	12CP-PROD	(122,020)	(46,943)
3639	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	311002-Steam Prod Str&imp-HarCoal	12CP-PROD	(5,531)	(2,128)
3640	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(3,418,046)	(1,314,967)
3641	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(69,891)	(26,888)
3642	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(148,293)	(57,050)
3643	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	314000-Steam Prod Turbogén Unit	12CP-PROD	(1,697,147)	(652,915)
3644	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	314001-Steam Prod Turbogén-TolkSC	12CP-PROD	(199,177)	(76,626)
3645	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(251,447)	(96,735)
3646	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(100,424)	(38,635)
3647	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(96,706)	(37,204)
3648	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(23,089)	(8,883)
3649	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	340001-Other Prod Land Own in Fee	12CP-PROD		
3650	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	340145-Other Prod Wind Land Own	ENERGY	(0)	(0)
3651	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	341000E-Other Prod Str & Impr	12CP-PROD	9,683	3,725
3652	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	341045-Other Prod Str & Imp-Wind	ENERGY	937,894	367,552
3653	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(12,630)	(4,859)
3654	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	343000-Other Prod Prime Mover	12CP-PROD	725	279
3655	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	344000E-Other Prod Generator	12CP-PROD	(215,016)	(82,720)
3656	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	344045-Other Prod Generator-Wind	ENERGY	10,028,869	3,930,226
3657	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(25,291)	(9,730)
3658	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	627,158	245,778
3659	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(5,190)	(1,997)
3660	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	0	0
3661	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Production		Subtotal Production	4,176,628	1,690,025
3662								
3663	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	7,508	2,196
3664	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	0	0
3665	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	350002E-Transmission Land Right	12CP-TRAN	625,455	182,893
3666	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	NM	14,377	14,377
3667	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	350002ERT-Transmission Land Right Radial TX	TX	21,667	
3668	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	4,171	
3669	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	350045-Tran Land Fee-Wind	ENERGY	(0)	(0)
3670	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	352000-Transmission Str & Improv	12CP-TRAN	525,863	153,770
3671	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(1,387)	(534)
3672	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	352045-Tran Str & Impr-Wind	ENERGY	42,267	16,564
3673	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	353000E-Transmission Station	12CP-TRAN	5,144,538	1,504,343
3674	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(53,322)	(20,514)
3675	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	353045-Tran Station Equip-Wind	ENERGY	563,800	220,948
3676	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(18,855)	(5,513)
3677	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(433)	(433)
3678	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(653)	



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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3679	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHL5	(126)	
3680	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	355000E	12CP-TRAN	2,121,100	620,243
3681	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	48,755	48,755
3682	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	73,479	
3683	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHL5	14,144	
3684	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	1,531	589
3685	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	108,591	42,556
3686	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	762,584	222,992
3687	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	17,529	17,529
3688	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	26,417	
3689	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHL5	5,085	
3690	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	2,386	918
3691	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	57,845	22,669
3692	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	357000E-Tran Underground Cond	12CP-TRAN	407	119
3693	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	715	209
3694	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission	359000-Transmission Road & Trai	12CP-TRAN	756	221
3695	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Transmission		Subtotal Transmission	10,116,193	3,044,895
3696								
3697	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	360001E-Dist Land Owned in Fee	NM		
3698	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	360001E-Dist Land Owned in Fee	TX		
3699	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	360004-Dist Land Rights-NM	NM	62,272	62,272
3700	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	360005-Dist Land Rights-TX	TX	8,255	
3701	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	361000E-Str & Improv	NM	165,538	165,538
3702	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	361000E-Str & Improv	TX	264,493	
3703	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	362000E-Other Eq	NM	365,254	365,254
3704	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	362000E-Other Eq	TX	357,582	
3705	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	NM	679,535	679,535
3706	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	364000-Dist Poles, Towers & Fixt	TX	960,056	
3707	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	NM	549,147	549,147
3708	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	365000-Dist OH Conductor & Devic	TX	285,385	
3709	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	NM	10,572	10,572
3710	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	366000E-Dist Underground Cond	TX	11,754	
3711	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	NM	49,912	49,912
3712	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	367000E-Dist UG Conductor & D	TX	68,344	
3713	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	NM	(70,203)	(70,203)
3714	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	368000E-Dist Line Transformer	TX	(63,585)	
3715	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	369000E-Distribution Services	NM	315	315
3716	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	369000E-Distribution Services	TX	(5,020)	
3717	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	369010-Distribution Services O	NM	36,162	36,162
3718	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	369010-Distribution Services O	TX	15,386	
3719	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	369020-Distribution Services U	NM	8,897	8,897
3720	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	369020-Distribution Services U	TX	46,634	
3721	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	370000E-Distribution Meter	NM	(4,795)	(4,795)
3722	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	370000E-Distribution Meter	TX	17,850	

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3723	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	370020-Distr Meters AGIS AMI	NM	(47)	(47)
3724	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	106,369	106,369
3725	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	NM	(9,945)	(9,945)
3726	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	371000E-Dist Inst on Cust Premis	TX	(9,779)	
3727	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	NM	23,181	23,181
3728	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution	373000-Dist Street Light & Sg Sy	TX	53,411	
3729	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	Distribution		Subtotal Distribution	3,982,931	1,972,165
3730								
3731	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	389001-General Land Owned in Fe	LABXAG		
3732	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	389002-General Land Rights	LABXAG	(135)	(47)
3733	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	390000-Genl Structures & Improv	LABXAG	(41,947)	(14,769)
3734	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	390007-Genl Str & Imp Lease Bld	LABXAG	(8,616)	(3,034)
3735	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	390050-Genl Str & Imp-Call Center	CUST-RET	28,431	8,924
3736	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	391000-General Office Furn & E	LABXAG	88,898	31,299
3737	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	(249)	(78)
3738	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	391004-General Info Sys Computer	LABXAG	267,436	94,159
3739	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	1,723	541
3740	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0	0
3741	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	392000-General Transportation E	LABXAG	0	0
3742	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	392010-General Transp Eq Grp	LABXAG	8,508	2,995
3743	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	392020-General Transp Eq Grp 2	LABXAG	114,934	40,466
3744	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	392030-General Transp Eq Trailer	LABXAG	26,467	9,319
3745	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	392040-General Transp Eq Grp 4	LABXAG	91,807	32,324
3746	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	393000-General Stores Equipmen	LABXAG	2,553	899
3747	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	394000-General Tools & Shop Equi	LABXAG	367,809	129,499
3748	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	395000-General Laboratory Equi	LABXAG	65,877	23,194
3749	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	396000-General Power Operated E	LABXAG	27,177	9,568
3750	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	397000-General Communication E	LABXAG	479,154	168,701
3751	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	397010-General Comm Eq Two Wa	LABXAG	288,810	101,684
3752	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	397020-General Comm Eq AE	LABXAG	262	92
3753	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	397030-General Comm Eq EM	LABXAG	609,393	214,556
3754	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(401,201)	(125,937)
3755	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General	398000-General Miscellaneous E	LABXAG	16,586	5,840
3756	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal	General		Subtotal General	2,033,678	730,196
3757								
3758	TY Adjustments	SPS IRS ADIT Prorate	74-ADIT End Bal			Subtotal 74-ADIT End Bal	20,687,082	7,573,178
3759								
3760	TY Adjustments	SPS IRS ADIT Prorate				<b>Subtotal SPS IRS ADIT Prorate</b>	<b>20,687,082</b>	<b>7,573,178</b>
3761								
3762	TY Adjustments	SPS K&M Distribution TY Adj	OM	Distribution	58000-Dist Oper Sup & Eng	PIS-DIST	849,346	323,589
3763	TY Adjustments	SPS K&M Distribution TY Adj	OM	Distribution	58300-Dist Oper Overhead Lines	PIS-DIST	(218,439)	(83,222)
3764	TY Adjustments	SPS K&M Distribution TY Adj	OM	Distribution	58400-Dist Op UG Elec lines	PIS-DIST	295,016	112,397
3765	TY Adjustments	SPS K&M Distribution TY Adj	OM	Distribution	59300-Dist Mtc of Overhead Lines	PIS-DIST	350,000	133,345
3766	TY Adjustments	SPS K&M Distribution TY Adj	OM	Distribution	59400-Dist Mt of Undergrnd Line	PIS-DIST	(55,924)	(21,306)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3767	TY Adjustments	SPS K&M Distribution TY Adj	OM	Distribution		Subtotal Distribution	1,220,000	464,803
3768								
3769	TY Adjustments	SPS K&M Distribution TY Adj	OM			Subtotal OM	1,220,000	464,803
3770								
3771	TY Adjustments	SPS K&M Distribution TY Adj				<b>Subtotal SPS K&amp;M Distribution TY Adj</b>	<b>1,220,000</b>	<b>464,803</b>
3772								
3773	TY Adjustments	SPS K&M Generation TY Adj	OM	Production	50000-Stm Prod Op & Supr	12CP-PROD	(32)	(12)
3774	TY Adjustments	SPS K&M Generation TY Adj	OM	Production	50200-Steam Expenses Major	12CP-PROD	(12,886)	(4,957)
3775	TY Adjustments	SPS K&M Generation TY Adj	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	(4,625)	(1,779)
3776	TY Adjustments	SPS K&M Generation TY Adj	OM	Production	51100-Stm Maint of Structures	12CP-PROD	(16,222)	(6,241)
3777	TY Adjustments	SPS K&M Generation TY Adj	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	(168)	(66)
3778	TY Adjustments	SPS K&M Generation TY Adj	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	(12,527)	(4,909)
3779	TY Adjustments	SPS K&M Generation TY Adj	OM	Production	51400-Stm Maint of Misc Stm Plt	12CP-PROD	(9,286)	(3,573)
3780	TY Adjustments	SPS K&M Generation TY Adj	OM	Production	54900W-Oth Oper Misc Gen Exp	ENERGY	(511,020)	(200,264)
3781	TY Adjustments	SPS K&M Generation TY Adj	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY	(511,020)	(200,264)
3782	TY Adjustments	SPS K&M Generation TY Adj	OM	Production		Subtotal Production	(1,077,786)	(422,066)
3783								
3784	TY Adjustments	SPS K&M Generation TY Adj	OM			Subtotal OM	(1,077,786)	(422,066)
3785								
3786	TY Adjustments	SPS K&M Generation TY Adj				<b>Subtotal SPS K&amp;M Generation TY Adj</b>	<b>(1,077,786)</b>	<b>(422,066)</b>
3787								
3788	TY Adjustments	SPS K&M Shared Services TY Adj	OM	A&G	92400-A&G Property Insurance	PIS-NET	525,949	183,045
3789	TY Adjustments	SPS K&M Shared Services TY Adj	OM	A&G	92500-A&G Injuries & Damages	LABXAG	1,385,372	487,763
3790	TY Adjustments	SPS K&M Shared Services TY Adj	OM	A&G	92801R-Regulatory Commision Expense NM	NM	1,135,752	1,135,752
3791	TY Adjustments	SPS K&M Shared Services TY Adj	OM	A&G		Subtotal A&G	3,047,073	1,806,559
3792								
3793	TY Adjustments	SPS K&M Shared Services TY Adj	OM	Customer Accounts	90400-Cust Acct Uncollect	CUST-RET	1,092,691	342,996
3794	TY Adjustments	SPS K&M Shared Services TY Adj	OM	Customer Accounts		Subtotal Customer Accounts	1,092,691	342,996
3795								
3796	TY Adjustments	SPS K&M Shared Services TY Adj	OM			Subtotal OM	4,139,764	2,149,555
3797								
3798	TY Adjustments	SPS K&M Shared Services TY Adj				<b>Subtotal SPS K&amp;M Shared Services TY Adj</b>	<b>4,139,764</b>	<b>2,149,555</b>
3799								
3800	TY Adjustments	SPS K&M Software TY Adj	OM	A&G	92100-A&G Office & Supplies	LABXAG	144,521	50,883
3801	TY Adjustments	SPS K&M Software TY Adj	OM	A&G		Subtotal A&G	144,521	50,883
3802								
3803	TY Adjustments	SPS K&M Software TY Adj	OM			Subtotal OM	144,521	50,883
3804								
3805	TY Adjustments	SPS K&M Software TY Adj				<b>Subtotal SPS K&amp;M Software TY Adj</b>	<b>144,521</b>	<b>50,883</b>
3806								
3807	TY Adjustments	SPS Non-Plant ADIT Sch M and DIT TY Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	43,738	15,434
3808	TY Adjustments	SPS Non-Plant ADIT Sch M and DIT TY Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(58,829)	(20,760)
3809	TY Adjustments	SPS Non-Plant ADIT Sch M and DIT TY Adj	74-ADIT End Bal	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	(5,362)	(1,892)



Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3852	TY Adjustments	SPS Payroll Tax Adjustment						
3853								
3854	TY Adjustments	SPS Pension and Benefits Test Year Adjustment	OM	A&G	926000-Employee pensions and benefits	LABXAG	(1,713,389)	(603,252)
3855	TY Adjustments	SPS Pension and Benefits Test Year Adjustment	OM	A&G		Subtotal A&G	(1,713,389)	(603,252)
3856								
3857	TY Adjustments	SPS Pension and Benefits Test Year Adjustment	OM			Subtotal OM	(1,713,389)	(603,252)
3858								
3859	TY Adjustments	SPS Pension and Benefits Test Year Adjustment						
3860								
3861	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Intangible	303004-Intg Misc Computr Softwar	LABXAG	5,639,117	1,985,427
3862	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	323,942	114,054
3863	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Intangible	303007-Intg Misc Computr Softwar	LABXAG	11,403,358	4,014,907
3864	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Intangible	303010-Intg Misc Computr Softwar	LABXAG	2,723,655	958,947
3865	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	283,492	88,988
3866	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Intangible		Subtotal Intangible	20,373,564	7,162,323
3867								
3868	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	310002-Steam Prod Land Rights	12CP-PROD	1,949,491	749,995
3869	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	310003-Steam Prod Water Rights	12CP-PROD	129,735	49,911
3870	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	30,474	11,724
3871	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	311000E-Steam Prod Str & Improv	12CP-PROD	(1,227,267)	(472,146)
3872	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(2,151,470)	(827,699)
3873	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	314000-Steam Prod Turbogén Unit	12CP-PROD	(3,035,387)	(1,167,753)
3874	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(676,606)	(260,299)
3875	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(272,398)	(104,795)
3876	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	341000E-Other Prod Str & Impr	12CP-PROD	982,329	377,915
3877	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	341045-Other Prod Str & Imp-Wind	ENERGY	8,030	3,147
3878	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	102,786	39,543
3879	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	343000-Other Prod Prime Mover	12CP-PROD	3,437,807	1,322,570
3880	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	344000E-Other Prod Generator	12CP-PROD	11,461,496	4,409,389
3881	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	344045-Other Prod Generator-Wind	ENERGY	86,368	33,847
3882	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	1,958,933	753,628
3883	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	5,145	2,016
3884	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	273,219	105,111
3885	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Production		Subtotal Production	13,062,685	5,026,102
3886								
3887	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	350002E-Transmission Land Right	12CP-TRAN	(1)	(0)
3888	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(0)	(0)
3889	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(0)	(0)
3890	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL5	(0)	(0)
3891	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	352000-Transmission Str & Improv	12CP-TRAN	1,983,925	580,131
3892	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(24,653)	(9,484)
3893	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(19,234)	(7,538)
3894	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	353000E-Transmission Station	12CP-TRAN	19,415,900	5,677,512
3895	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(947,446)	(364,495)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3896	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	353045-Tran Station Equip-Wind	ENERGY	(257,022)	(100,725)
3897	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	119,250	34,871
3898	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	2,741	2,741
3899	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	4,131	
3900	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	795	
3901	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	355000E	12CP-TRAN	22,548,102	6,593,417
3902	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	518,286	518,286
3903	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	781,112	
3904	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	150,354	
3905	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(212)	(82)
3906	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(19,601)	(7,681)
3907	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	8,046,536	2,352,933
3908	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	184,956	184,956
3909	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	278,748	
3910	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	53,656	
3911	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(331)	(127)
3912	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(10,742)	(4,210)
3913	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	357000E-Tran Underground Cond	12CP-TRAN	4,293	1,255
3914	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	7,542	2,205
3915	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission	359000-Transmission Road & Trai	12CP-TRAN	7,973	2,332
3916	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Transmission		Subtotal Transmission	52,829,059	15,456,296
3917								
3918	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	360001E-Dist Land Owned in Fee	NM	12,361	12,361
3919	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	360001E-Dist Land Owned in Fee	TX	12,361	
3920	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	360004-Dist Land Rights-NM	NM	1,108,696	1,108,696
3921	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	360005-Dist Land Rights-TX	TX	157,162	
3922	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	361000E-Str & Improv	NM	1,577,794	1,577,794
3923	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	361000E-Str & Improv	TX	2,817,106	
3924	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	362000E-Other Eq	NM	8,306,933	8,306,933
3925	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	362000E-Other Eq	TX	17,418,413	
3926	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	364000-Dist Poles, Towers & Fixt	NM	8,558,919	8,558,919
3927	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	364000-Dist Poles, Towers & Fixt	TX	16,175,032	
3928	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	365000-Dist OH Conductor & Devic	NM	8,031,570	8,031,570
3929	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	365000-Dist OH Conductor & Devic	TX	10,205,219	
3930	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	366000E-Dist Underground Cond	NM	391,153	391,153
3931	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	366000E-Dist Underground Cond	TX	1,048,912	
3932	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	367000E-Dist UG Conductor & D	NM	811,826	811,826
3933	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	367000E-Dist UG Conductor & D	TX	2,171,403	
3934	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	368000E-Dist Line Transformer	NM	(103,152)	(103,152)
3935	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	368000E-Dist Line Transformer	TX	(742,740)	
3936	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	369000E-Distribution Services	TX	0	
3937	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	369010-Distribution Services O	NM	(27,162)	(27,162)
3938	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	369010-Distribution Services O	TX	(155,027)	
3939	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	369020-Distribution Services U	NM	(22,469)	(22,469)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3940	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	369020-Distribution Services U	TX	(144,639)	
3941	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	370000E-Distribution Meter	NM	50,349	50,349
3942	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	370000E-Distribution Meter	TX	245,823	
3943	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	5,499,822	5,499,822
3944	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	TX	11,041,622	
3945	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	373000-Dist Street Light & Sg Sy	NM	(366,076)	(366,076)
3946	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution	373000-Dist Street Light & Sg Sy	TX	(488,715)	
3947	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	Distribution		Subtotal Distribution	93,592,496	33,830,564
3948								
3949	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	390000-Genl Structures & Improv	LABXAG	4,021,644	1,415,945
3950	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	391000-General Office Furn & E	LABXAG	1,526,566	537,475
3951	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	391004-General Info Sys Computer	LABXAG	11,070,534	3,897,726
3952	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	392010-General Transp Eq Grp	LABXAG	526,768	185,465
3953	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	392020-General Transp Eq Grp 2	LABXAG	7,116,260	2,505,501
3954	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	392030-General Transp Eq Trailer	LABXAG	1,638,755	576,975
3955	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	392040-General Transp Eq Grp 4	LABXAG	5,684,347	2,001,351
3956	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	393000-General Stores Equipmen	LABXAG	15,092	5,313
3957	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	394000-General Tools & Shop Equi	LABXAG	2,153,944	758,363
3958	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	395000-General Laboratory Equi	LABXAG	389,438	137,114
3959	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	396000-General Power Operated E	LABXAG	1,682,671	592,437
3960	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	397000-General Communication E	LABXAG	17,950,855	6,320,157
3961	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	397030-General Comm Eq EM	LABXAG	(8,861,467)	(3,119,955)
3962	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	8,861,467	2,781,615
3963	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General	398000-General Miscellaneous E	LABXAG	98,049	34,521
3964	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal	General		Subtotal General	53,874,922	18,630,003
3965								
3966	TY Adjustments	SPS Plant Test Year Adjustment	1-Plant End Bal			Subtotal 1-Plant End Bal	233,732,726	80,105,288
3967								
3968	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(489,142)	(172,218)
3969	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(7,185,509)	(2,529,882)
3970	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(210,764)	(66,159)
3971	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(2,486,994)	(875,624)
3972	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(2,927,699)	(1,030,788)
3973	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(830,481)	(292,397)
3974	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(8,269)	(2,595)
3975	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	1,242	437
3976	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(218,050)	(68,446)
3977	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	12,061	4,246
3978	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	46,908	16,516
3979	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible	303020-Sfwr-Non Reg 10 Yr	LABXAG	1,250	440
3980	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Intangible		Subtotal Intangible	(14,295,447)	(5,016,469)
3981								
3982	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	310002-Steam Prod Land Rights	12CP-PROD	(50,424)	(19,399)
3983	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	310003-Steam Prod Water Rights	12CP-PROD	(270,894)	(104,216)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
3984	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(3,774)	(1,452)
3985	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	311000E-Steam Prod Str & Improv	12CP-PROD	(2,032,472)	(781,919)
3986	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(317,212)	(122,035)
3987	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	(58,567)	(22,532)
3988	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(6,929,473)	(2,665,860)
3989	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(215,755)	(83,004)
3990	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(1,712,294)	(658,742)
3991	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	314000-Steam Prod Turbogogen Unit	12CP-PROD	(2,119,778)	(815,507)
3992	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	314001-Steam Prod Turbogogen-TolkSC	12CP-PROD	(459,154)	(176,643)
3993	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	107,748	41,452
3994	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(269,737)	(103,771)
3995	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	12,632	4,860
3996	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(67,063)	(25,800)
3997	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	341000E-Other Prod Str & Impr	12CP-PROD	(232,388)	(89,403)
3998	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	341045-Other Prod Str & Imp-Wind	ENERGY	(2,376,964)	(931,511)
3999	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(102,920)	(39,595)
4000	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	343000-Other Prod Prime Mover	12CP-PROD	(1,355,578)	(521,509)
4001	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	344000E-Other Prod Generator	12CP-PROD	(2,280,757)	(877,437)
4002	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	344045-Other Prod Generator-Wind	ENERGY	(27,524,336)	(10,786,545)
4003	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(591,953)	(227,732)
4004	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(1,437,178)	(563,217)
4005	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(88,745)	(34,142)
4006	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(248)	(97)
4007	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Production		Subtotal Production	(50,377,282)	(19,605,755)
4008								
4009	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	(962,592)	(281,477)
4010	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(22,126)	(22,126)
4011	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(33,346)	
4012	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	(6,419)	
4013	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(1,306,300)	(381,982)
4014	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	4,436	1,707
4015	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(42,638)	(16,710)
4016	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	353000E-Transmission Station	12CP-TRAN	(8,976,832)	(2,624,966)
4017	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	353010-Tran Station Equip Pro	12CP-PROD	522,400	200,974
4018	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	353045-Tran Station Equip-Wind	ENERGY	(533,812)	(209,196)
4019	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(206,327)	(60,333)
4020	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(4,743)	(4,743)
4021	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(7,148)	
4022	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(1,376)	
4023	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000E	12CP-TRAN	(23,948,968)	(7,003,052)
4024	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(550,486)	(550,486)
4025	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(829,641)	
4026	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(159,696)	
4027	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(6,067)	(2,334)



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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
4028	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(372,386)	(145,935)
4029	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(8,397,236)	(2,455,483)
4030	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(193,017)	(193,017)
4031	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(290,897)	
4032	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(55,994)	
4033	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(3,121)	(1,201)
4034	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(141,015)	(55,263)
4035	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(17,315)	(5,063)
4036	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(31,272)	(9,145)
4037	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(2,563)	(749)
4038	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Transmission		Subtotal Transmission	(46,576,497)	(13,820,579)
4039								
4040	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	360004-Dist Land Rights-NM	NM	(134,209)	(134,209)
4041	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	360005-Dist Land Rights-TX	TX	(25,584)	
4042	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	NM	(90,881)	(90,881)
4043	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	361000E-Str & Improv	TX	(92,576)	
4044	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	NM	(1,112,497)	(1,112,497)
4045	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	362000E-Other Eq	TX	(1,439,796)	
4046	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	NM	(1,367,679)	(1,367,679)
4047	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	364000-Dist Poles, Towers & Fixt	TX	(1,829,899)	
4048	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	NM	(531,030)	(531,030)
4049	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	365000-Dist OH Conductor & Devic	TX	(1,663,004)	
4050	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	NM	(164,941)	(164,941)
4051	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	366000E-Dist Underground Cond	TX	(259,573)	
4052	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	NM	(191,847)	(191,847)
4053	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	367000E-Dist UG Conductor & D	TX	(380,532)	
4054	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	NM	(500,276)	(500,276)
4055	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	368000E-Dist Line Transformer	TX	(1,501,406)	
4056	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	NM	(265,007)	(265,007)
4057	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	369010-Distribution Services O	TX	(378,993)	
4058	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	NM	(331,460)	(331,460)
4059	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	369020-Distribution Services U	TX	(362,943)	
4060	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	NM	(432,230)	(432,230)
4061	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	370000E-Distribution Meter	TX	(1,015,525)	
4062	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	112,044	112,044
4063	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	TX	(1,063,780)	
4064	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	371000E-Dist Inst on Cust Premis	TX	(179,389)	
4065	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	NM	244,504	244,504
4066	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution	373000-Dist Street Light & Sg Sy	TX	293,758	
4067	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	Distribution		Subtotal Distribution	(14,664,749)	(4,765,508)
4068								
4069	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	389002-General Land Rights	LABXAG	(393)	(139)
4070	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	390000-Genl Structures & Improv	LABXAG	(840,998)	(296,100)
4071	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	390007-Genl Str & Imp Lease Bld	LABXAG	(93,698)	(32,989)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
4072	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	391000-General Office Furn & E	LABXAG	(566,300)	(199,383)
4073	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	(487)	(153)
4074	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	391004-General Info Sys Computer	LABXAG	(8,848,700)	(3,115,460)
4075	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	(73,507)	(23,074)
4076	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	392010-General Transp Eq Grp	LABXAG	(96,989)	(34,148)
4077	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	392020-General Transp Eq Grp 2	LABXAG	(2,205,665)	(776,573)
4078	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	392030-General Transp Eq Trailer	LABXAG	(296,832)	(104,509)
4079	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	392040-General Transp Eq Grp 4	LABXAG	(1,849,895)	(651,313)
4080	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	393000-General Stores Equipmen	LABXAG	(12,285)	(4,325)
4081	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	394000-General Tools & Shop Equi	LABXAG	(643,559)	(226,585)
4082	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	395000-General Laboratory Equi	LABXAG	(445,006)	(156,678)
4083	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	396000-General Power Operated E	LABXAG	(618,217)	(217,662)
4084	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	397000-General Communication E	LABXAG	(1,733,217)	(610,233)
4085	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	397010-General Comm Eq Two Wa	LABXAG	(1,085,513)	(382,189)
4086	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	397020-General Comm Eq AE	LABXAG	(1,033)	(364)
4087	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	397030-General Comm Eq EM	LABXAG	(194,477)	(68,472)
4088	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(543,120)	(170,485)
4089	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General	398000-General Miscellaneous E	LABXAG	(90,194)	(31,756)
4090	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP	General		Subtotal General	(20,240,085)	(7,102,590)
4091								
4092	TY Adjustments	SPS Plant Test Year Adjustment	65Net-Accum Depr End bal net of RWIP		Subtotal 65Net-Accum Depr End bal net of RWIP		(146,154,060)	(50,310,901)
4093								
4094	TY Adjustments	SPS Plant Test Year Adjustment				<b>Subtotal SPS Plant Test Year Adjustment</b>	<b>87,578,666</b>	<b>29,794,387</b>
4095								
4096	TY Adjustments	SPS Prepaid Pension FAS106/112 Test Year Adjustment	Regulatory Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualified	LABOR	30,096	10,620
4097	TY Adjustments	SPS Prepaid Pension FAS106/112 Test Year Adjustment	Regulatory Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	LABOR	(2,107,635)	(743,752)
4098	TY Adjustments	SPS Prepaid Pension FAS106/112 Test Year Adjustment	Regulatory Assets	Other Rate Base		Subtotal Other Rate Base	(2,077,539)	(733,132)
4099								
4100	TY Adjustments	SPS Prepaid Pension FAS106/112 Test Year Adjustment	Regulatory Assets			Subtotal Regulatory Assets	(2,077,539)	(733,132)
4101								
4102	TY Adjustments	SPS Prepaid Pension FAS106/112 Test Year Adjustment	Regulatory Liabilities	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	55,385	19,544
4103	TY Adjustments	SPS Prepaid Pension FAS106/112 Test Year Adjustment	Regulatory Liabilities	Other Rate Base	25430-Retiree Liability FAS 158/106	LABOR	616,085	217,407
4104	TY Adjustments	SPS Prepaid Pension FAS106/112 Test Year Adjustment	Regulatory Liabilities	Other Rate Base		Subtotal Other Rate Base	671,469	236,951
4105								
4106	TY Adjustments	SPS Prepaid Pension FAS106/112 Test Year Adjustment	Regulatory Liabilities			Subtotal Regulatory Liabilities	671,469	236,951
4107								
4108	TY Adjustments	SPS Prepaid Pension FAS106/112 Test Year Adjustment				<b>Subtotal SPS Prepaid Pension FAS106/112 Test Year Adjustment</b>	<b>(1,406,070)</b>	<b>(496,181)</b>
4109								
4110	TY Adjustments	SPS Property Tax Test Year Adjustment	Taxes Other than Income	Taxes Other Than Income	408100-Tax Other Than Income Tax - Property	PIS-NET	8,315,804	2,894,125
4111	TY Adjustments	SPS Property Tax Test Year Adjustment	Taxes Other than Income	Taxes Other Than Income		Subtotal Taxes Other Than Income	8,315,804	2,894,125
4112								
4113	TY Adjustments	SPS Property Tax Test Year Adjustment	Taxes Other than Income			Subtotal Taxes Other than Income	8,315,804	2,894,125
4114								
4115	TY Adjustments	SPS Property Tax Test Year Adjustment				<b>Subtotal SPS Property Tax Test Year Adjustment</b>	<b>8,315,804</b>	<b>2,894,125</b>

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
4116								
4117	TY Adjustments	SPS Purchased Capacity and Variable O&M Test Year	Cost of Sales	Cost of Sales	55501-Purchased Power-Demand	12CP-PROD	(114,451)	(44,031)
4118	TY Adjustments	SPS Purchased Capacity and Variable O&M Test Year	Cost of Sales	Cost of Sales	55509BLHK- Pur Pwr O&M Blackhawk Energy Base-NM	ENERGY	(48,956)	(19,185)
4119	TY Adjustments	SPS Purchased Capacity and Variable O&M Test Year	Cost of Sales	Cost of Sales		Subtotal Cost of Sales	(163,407)	(63,216)
4120								
4121	TY Adjustments	SPS Purchased Capacity and Variable O&M Test Year	Cost of Sales			Subtotal Cost of Sales	(163,407)	(63,216)
4122								
4123	TY Adjustments	SPS Purchased Capacity and Variable O&M Test Year			<b>Subtotal SPS Purchased Capacity and Variable O&amp;M Test Year</b>		<b>(163,407)</b>	<b>(63,216)</b>
4124								
4125	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Intangible	303003-Intg Misc Computr Softwar	LABXAG	37,652	13,257
4126	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Intangible	303004-Intg Misc Computr Softwar	LABXAG	1,122,212	395,110
4127	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(186,329)	(58,489)
4128	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	418,651	147,399
4129	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Intangible	303007-Intg Misc Computr Softwar	LABXAG	62,363	21,957
4130	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Intangible	303010-Intg Misc Computr Softwar	LABXAG	88,559	31,180
4131	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(30,295)	(9,510)
4132	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	55	19
4133	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	11,483	3,605
4134	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	1,084	382
4135	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	1,491	525
4136	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Intangible	303020-Sfwr-Non Reg 10 Yr	LABXAG	431	152
4137	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Intangible		Subtotal Intangible	1,527,359	545,587
4138								
4139	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	310002-Steam Prod Land Rights	12CP-PROD	(3,509)	(1,350)
4140	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	310003-Steam Prod Water Rights	12CP-PROD	25,183	9,688
4141	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(233)	(90)
4142	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	311000E-Steam Prod Str & Improv	12CP-PROD	(504,020)	(193,903)
4143	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	38,294	14,732
4144	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	4,106	1,580
4145	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	298,774	114,942
4146	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	21,934	8,438
4147	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	110,075	42,347
4148	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(164,537)	(63,300)
4149	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	62,509	24,048
4150	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(108,040)	(41,564)
4151	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	31,517	12,125
4152	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(41,223)	(15,859)
4153	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	7,246	2,788
4154	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	341000E-Other Prod Str & Impr	12CP-PROD	(26,740)	(10,287)
4155	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	341045-Other Prod Str & Imp-Wind	ENERGY	(1,175,321)	(460,598)
4156	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	4,617	1,776
4157	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	343000-Other Prod Prime Mover	12CP-PROD	80,105	30,817
4158	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	344000E-Other Prod Generator	12CP-PROD	131,041	50,413
4159	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	344045-Other Prod Generator-Wind	ENERGY	(12,559,724)	(4,922,045)

Southwestern Public Service Company

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
4160	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	21,165	8,142
4161	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(789,431)	(309,371)
4162	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	9,067	3,488
4163	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(0)	(0)
4164	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Production		Subtotal Production	(14,527,147)	(5,693,042)
4165								
4166	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	1,826	534
4167	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	350002E-Transmission Land Right	12CP-TRAN	600,726	175,662
4168	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	350002ERN-Transmission Land Right Radial NM	NM	13,808	13,808
4169	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	350002ERT-Transmission Land Right Radial TX	TX	20,810	
4170	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	4,006	
4171	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	352000-Transmission Str & Improv	12CP-TRAN	218,151	63,791
4172	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	171	66
4173	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	352045-Tran Str & Impr-Wind	ENERGY	6,936	2,718
4174	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	353000E-Transmission Station	12CP-TRAN	2,134,499	624,161
4175	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	353010-Tran Station Equip Pro	12CP-PROD	6,571	2,528
4176	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	353045-Tran Station Equip-Wind	ENERGY	95,341	37,363
4177	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(110,902)	(32,429)
4178	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(2,549)	(2,549)
4179	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(3,842)	
4180	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(740)	
4181	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	355000E	12CP-TRAN	(1,586,335)	(463,869)
4182	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(36,463)	(36,463)
4183	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(54,954)	
4184	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(10,578)	
4185	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(19,671)	(7,568)
4186	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(18,994)	(7,444)
4187	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(564,728)	(165,135)
4188	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(12,981)	(12,981)
4189	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(19,563)	
4190	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(3,766)	
4191	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(30,647)	(11,790)
4192	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(10,927)	(4,282)
4193	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(301)	(88)
4194	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(529)	(155)
4195	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(560)	(164)
4196	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Transmission		Subtotal Transmission	613,815	175,713
4197								
4198	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	360004-Dist Land Rights-NM	NM	14,554	14,554
4199	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	360005-Dist Land Rights-TX	TX	2,260	
4200	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	361000E-Str & Improv	NM	51,074	51,074
4201	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	361000E-Str & Improv	TX	74,547	
4202	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	362000E-Other Eq	NM	85,122	85,122
4203	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	362000E-Other Eq	TX	(53,315)	

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
4204	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	NM	157,503	157,503
4205	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	364000-Dist Poles, Towers & Fixt	TX	385,604	
4206	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	NM	119,414	119,414
4207	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	365000-Dist OH Conductor & Devic	TX	161,129	
4208	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	NM	407	407
4209	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	366000E-Dist Underground Cond	TX	8,472	
4210	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	NM	6,920	6,920
4211	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	367000E-Dist UG Conductor & D	TX	56,676	
4212	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	NM	14,445	14,445
4213	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	368000E-Dist Line Transformer	TX	(65,721)	
4214	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	369000E-Distribution Services	NM	(158)	(158)
4215	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	369000E-Distribution Services	TX	665	
4216	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	369010-Distribution Services O	NM	11,487	11,487
4217	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	369010-Distribution Services O	TX	(15,952)	
4218	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	369020-Distribution Services U	NM	926	926
4219	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	369020-Distribution Services U	TX	(20,641)	
4220	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	370000E-Distribution Meter	NM	3,548	3,548
4221	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	370000E-Distribution Meter	TX	26,505	
4222	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	156,913	156,913
4223	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	NM	2,671	2,671
4224	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	371000E-Dist Inst on Cust Premis	TX	706	
4225	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	NM	1,010	1,010
4226	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution	373000-Dist Street Light & Sg Sy	TX	(12,256)	
4227	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	Distribution		Subtotal Distribution	1,174,516	625,838
4228								
4229	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	389002-General Land Rights	LABXAG	(3)	(1)
4230	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	390000-Genl Structures & Improv	LABXAG	(13,883)	(4,888)
4231	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	390007-Genl Str & Imp Lease Bld	LABXAG	(1,515)	(533)
4232	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	391000-General Office Furn & E	LABXAG	41,602	14,647
4233	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	186	58
4234	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	391004-General Info Sys Computer	LABXAG	318,901	112,279
4235	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	13,744	4,314
4236	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0	0
4237	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	392000-General Transportation E	LABXAG	0	0
4238	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	392010-General Transp Eq Grp	LABXAG	22,891	8,059
4239	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	392020-General Transp Eq Grp 2	LABXAG	309,241	108,878
4240	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	392030-General Transp Eq Trailer	LABXAG	71,213	25,073
4241	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	392040-General Transp Eq Grp 4	LABXAG	247,016	86,970
4242	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	393000-General Stores Equipmen	LABXAG	2,294	808
4243	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	394000-General Tools & Shop Equi	LABXAG	329,597	116,045
4244	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	395000-General Laboratory Equi	LABXAG	59,198	20,842
4245	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	396000-General Power Operated E	LABXAG	73,121	25,745
4246	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	397000-General Communication E	LABXAG	430,571	151,596
4247	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	397010-General Comm Eq Two Wa	LABXAG	259,526	91,374

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
4248	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	397020-General Comm Eq AE	LABXAG	236	83
4249	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	397030-General Comm Eq EM	LABXAG	462,263	162,754
4250	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(275,180)	(86,379)
4251	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General	398000-General Miscellaneous E	LABXAG	14,904	5,248
4252	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity	General		Subtotal General	2,365,924	842,972
4253								
4254	TY Adjustments	SPS SchM and DIT Test Year Adjustment	6-ADIT Activity			Subtotal 6-ADIT Activity	(8,845,534)	(3,502,933)
4255								
4256	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(137,708)	(48,484)
4257	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(4,236,093)	(1,491,448)
4258	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	834,270	261,878
4259	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(1,531,153)	(539,090)
4260	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(228,084)	(80,304)
4261	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(348,806)	(122,808)
4262	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	135,717	42,602
4263	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	(298)	(105)
4264	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(51,443)	(16,148)
4265	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Intangible	303015-Sfwr-Non Reg 5 Yr	LABXAG	(5,873)	(2,068)
4266	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	(8,077)	(2,844)
4267	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Intangible	303020-Sfwr-Non Reg 10 Yr	LABXAG	(2,335)	(822)
4268	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Intangible		Subtotal Intangible	(5,579,882)	(1,999,642)
4269								
4270	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	310002-Steam Prod Land Rights	12CP-PROD	11,877	4,569
4271	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	310003-Steam Prod Water Rights	12CP-PROD	(57,408)	(22,086)
4272	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	310004-Steam Prod Land Rights-NM	12CP-PROD	790	304
4273	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	311000E-Steam Prod Str & Improv	12CP-PROD	2,066,004	794,819
4274	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(114,643)	(44,105)
4275	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	311002-Steam Prod Str&Imp-HarCoal	12CP-PROD	(16,394)	(6,307)
4276	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(574,629)	(221,067)
4277	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(65,666)	(25,263)
4278	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	312002-Steam Prod Blr Plt-HarCoal	12CP-PROD	(439,522)	(169,090)
4279	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	314000-Steam Prod Turbogon Unit	12CP-PROD	866,938	333,523
4280	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	314001-Steam Prod Turbogon-TolkSC	12CP-PROD	(187,136)	(71,994)
4281	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	426,489	164,076
4282	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(94,354)	(36,299)
4283	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	167,387	64,396
4284	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(21,693)	(8,346)
4285	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	341000E-Other Prod Str & Impr	12CP-PROD	80,422	30,399
4286	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	341045-Other Prod Str & Imp-Wind	ENERGY	5,265,447	2,063,482
4287	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(22,900)	(8,810)
4288	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	343000-Other Prod Prime Mover	12CP-PROD	(459,095)	(176,620)
4289	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	344000E-Other Prod Generator	12CP-PROD	(559,895)	(215,399)
4290	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	344045-Other Prod Generator-Wind	ENERGY	56,267,680	22,050,809
4291	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(100,400)	(38,625)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
4292	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	345045-Other Prod Acc El Eq-Wind	ENERGY	3,536,654	1,385,984
4293	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(42,232)	(16,247)
4294	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production	346045-Other Prod Misc P Eq-Wind	ENERGY	0	0
4295	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Production		Subtotal Production	65,933,721	25,832,644
4296								
4297	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	(7,311)	(2,138)
4298	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	350002E-Transmission Land Right	12CP-TRAN	(2,647,506)	(774,172)
4299	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(60,855)	(60,855)
4300	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(91,715)	
4301	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	(17,654)	
4302	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(944,240)	(276,110)
4303	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(1,490)	(573)
4304	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(26,203)	(10,269)
4305	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	353000E-Transmission Station	12CP-TRAN	(9,239,080)	(2,701,651)
4306	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(57,271)	(22,033)
4307	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	353045-Tran Station Equip-Wind	ENERGY	(362,130)	(141,915)
4308	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	491,122	143,612
4309	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	11,289	11,289
4310	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	17,013	
4311	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	3,275	
4312	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	355000E	12CP-TRAN	6,172,754	1,805,010
4313	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	141,886	141,886
4314	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	213,837	
4315	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	41,161	
4316	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	88,254	33,953
4317	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	97,513	38,215
4318	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	2,197,316	642,530
4319	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	50,507	50,507
4320	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	76,120	
4321	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	14,652	
4322	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	137,497	52,897
4323	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	55,566	21,776
4324	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	357000E-Tran Underground Cond	12CP-TRAN	1,172	343
4325	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	2,059	602
4326	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission	359000-Transmission Road & Trai	12CP-TRAN	2,177	637
4327	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Transmission		Subtotal Transmission	(3,640,283)	(1,046,463)
4328								
4329	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	360004-Dist Land Rights-NM	NM	(64,986)	(64,986)
4330	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	360005-Dist Land Rights-TX	TX	(10,076)	
4331	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	361000E-Str & Improv	NM	(229,493)	(229,493)
4332	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	361000E-Str & Improv	TX	(319,824)	
4333	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	362000E-Other Eq	NM	(383,062)	(383,062)
4334	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	362000E-Other Eq	TX	102,714	
4335	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	364000-Dist Poles, Towers & Fixt	NM	(697,113)	(697,113)

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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
4336	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	364000-Dist Poles, Towers & Fixt	TX	(1,638,259)	
4337	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	365000-Dist OH Conductor & Devic	NM	(528,023)	(528,023)
4338	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	365000-Dist OH Conductor & Devic	TX	(689,312)	
4339	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	366000E-Dist Underground Cond	NM	(1,701)	(1,701)
4340	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	366000E-Dist Underground Cond	TX	(31,093)	
4341	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	367000E-Dist UG Conductor & D	NM	(31,369)	(31,369)
4342	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	367000E-Dist UG Conductor & D	TX	(224,590)	
4343	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	368000E-Dist Line Transformer	NM	(41,833)	(41,833)
4344	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	368000E-Dist Line Transformer	TX	312,969	
4345	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	369000E-Distribution Services	NM	430	430
4346	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	369000E-Distribution Services	TX	(2,380)	
4347	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	369010-Distribution Services O	NM	(51,671)	(51,671)
4348	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	369010-Distribution Services O	TX	63,577	
4349	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	369020-Distribution Services U	NM	(3,857)	(3,857)
4350	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	369020-Distribution Services U	TX	83,878	
4351	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	370000E-Distribution Meter	NM	(13,362)	(13,362)
4352	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	370000E-Distribution Meter	TX	(134,069)	
4353	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	370020R-Distr Meters AGIS AMI-Retail Allocated	NM	(709,012)	(709,012)
4354	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	371000E-Dist Inst on Cust Premis	NM	(7,534)	(7,534)
4355	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	371000E-Dist Inst on Cust Premis	TX	(2,998)	
4356	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	373000-Dist Street Light & Sg Sy	NM	(1,669)	(1,669)
4357	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution	373000-Dist Street Light & Sg Sy	TX	(15,539)	
4358	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	Distribution		Subtotal Distribution	(5,269,257)	(2,764,254)
4359								
4360	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	389002-General Land Rights	LABXAG	(111)	(39)
4361	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	390000-Genl Structures & Improv	LABXAG	70,252	24,734
4362	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	390007-Genl Str & Imp Lease Bld	LABXAG	(83)	(29)
4363	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	391000-General Office Furn & E	LABXAG	(163,392)	(57,527)
4364	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	391000R-General Office Furn & E-Retail Allocated	CUST-RET	(1,203)	(378)
4365	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	391004-General Info Sys Computer	LABXAG	(897,269)	(315,912)
4366	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	391004R-General Info Sys Computer-Retail Allocated	CUST-RET	(70,346)	(22,082)
4367	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	(0)
4368	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	392000-General Transportation E	LABXAG	(0)	(0)
4369	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	392010-General Transp Eq Grp	LABXAG	(98,188)	(34,570)
4370	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	392020-General Transp Eq Grp 2	LABXAG	(1,326,451)	(467,018)
4371	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	392030-General Transp Eq Trailer	LABXAG	(305,459)	(107,546)
4372	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	392040-General Transp Eq Grp 4	LABXAG	(1,059,546)	(373,046)
4373	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	393000-General Stores Equipmen	LABXAG	(10,293)	(3,624)
4374	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	394000-General Tools & Shop Equi	LABXAG	(1,474,349)	(519,090)
4375	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	395000-General Laboratory Equi	LABXAG	(265,619)	(93,520)
4376	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	396000-General Power Operated E	LABXAG	(313,645)	(110,429)
4377	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	397000-General Communication E	LABXAG	(1,931,961)	(680,207)
4378	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	397010-General Comm Eq Two Wa	LABXAG	(1,164,488)	(409,994)
4379	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Temporary Differences	General	397020-General Comm Eq AE	LABXAG	(1,057)	(372)





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Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
4424	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	350002E-Transmission Land Right	12CP-TRAN	(3,064)	(896)
4425	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(70)	(70)
4426	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(106)	
4427	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHL5	(20)	
4428	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(29,515)	(8,631)
4429	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(598)	(230)
4430	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	352045-Tran Str & Impr-Wind	ENERGY	6,653	2,607
4431	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	353000E-Transmission Station	12CP-TRAN	(288,853)	(84,465)
4432	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(22,981)	(8,841)
4433	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	353045-Tran Station Equip-Wind	ENERGY	91,787	35,970
4434	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(371,124)	(108,522)
4435	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(8,531)	(8,531)
4436	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(12,856)	
4437	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHL5	(2,475)	
4438	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	355000E	12CP-TRAN	28,707	8,394
4439	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	660	660
4440	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	994	
4441	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHL5	191	
4442	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(4)	(2)
4443	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(552)	(217)
4444	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	10,244	2,996
4445	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	356000ERN-Tran OH Conductor & D Radial NM	NM	235	235
4446	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	355	
4447	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHL5	68	
4448	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(7)	(3)
4449	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(797)	(312)
4450	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	357000E-Tran Underground Cond	12CP-TRAN	5	2
4451	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	10	3
4452	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission	359000-Transmission Road & Trai	12CP-TRAN	10	3
4453	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Transmission		Subtotal Transmission	(601,634)	(169,849)
4454								
4455	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Distribution	360004-Dist Land Rights-NM	NM	(0)	(0)
4456	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Distribution	361000E-Str & Improv	NM	(52,931)	(52,931)
4457	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Distribution	361000E-Str & Improv	TX	5,933	
4458	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Distribution	362000E-Other Eq	NM	(109,694)	(109,694)
4459	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Distribution	362000E-Other Eq	TX	9,289	
4460	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Distribution	364000-Dist Poles, Towers & Fixt	NM	(5,451)	(5,451)
4461	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Distribution	364000-Dist Poles, Towers & Fixt	TX	(686,844)	
4462	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Distribution	365000-Dist OH Conductor & Devic	NM	(3,341)	(3,341)
4463	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Distribution	365000-Dist OH Conductor & Devic	TX	3,565	
4464	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Distribution	366000E-Dist Underground Cond	NM	(98)	(98)
4465	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Distribution	366000E-Dist Underground Cond	TX	(189)	
4466	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Distribution	367000E-Dist UG Conductor & D	NM	(846)	(846)
4467	TY Adjustments	SPS SchM and DIT Test Year Adjustment	Schedule M Permanent Differences	Distribution	367000E-Dist UG Conductor & D	TX	(1,045)	



Southwestern Public Service Company

12 Months Ending June 2024

Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
4512	TY Adjustments	SPS Test Year Escalator	OM	Production	50000-Stm Prod Op & Supr	12CP-PROD	138,744	53,377
4513	TY Adjustments	SPS Test Year Escalator	OM	Production	50170-Stm Gen Fuel	ENERGY	21,871	8,571
4514	TY Adjustments	SPS Test Year Escalator	OM	Production	50200-Steam Expenses Major	12CP-PROD	286,159	110,089
4515	TY Adjustments	SPS Test Year Escalator	OM	Production	50500-Stm Gen Elec Exp Major	12CP-PROD	218,598	84,098
4516	TY Adjustments	SPS Test Year Escalator	OM	Production	50600-Misc Steam Pwr Exp	12CP-PROD	386,708	148,771
4517	TY Adjustments	SPS Test Year Escalator	OM	Production	51000-Stm Maint Super&Eng	ENERGY	23,558	9,232
4518	TY Adjustments	SPS Test Year Escalator	OM	Production	51100-Stm Maint of Structures	12CP-PROD	47,427	18,246
4519	TY Adjustments	SPS Test Year Escalator	OM	Production	51200-Stm Maint of Boiler Plt	ENERGY	216,934	85,015
4520	TY Adjustments	SPS Test Year Escalator	OM	Production	51300-Stm Maint of Elec Plant	ENERGY	111,982	43,885
4521	TY Adjustments	SPS Test Year Escalator	OM	Production	51400-Stm Maint of Misc Stm Plt	12CP-PROD	148,323	57,062
4522	TY Adjustments	SPS Test Year Escalator	OM	Production	54600-Oth Oper Super&Eng	12CP-PROD	19,180	7,379
4523	TY Adjustments	SPS Test Year Escalator	OM	Production	54600W-Oth Oper Super&Eng	ENERGY	4,956	1,942
4524	TY Adjustments	SPS Test Year Escalator	OM	Production	54800-Oth Oper Gen Exp	12CP-PROD	13,370	5,143
4525	TY Adjustments	SPS Test Year Escalator	OM	Production	54900-Oth Oper Misc Gen Exp	12CP-PROD	7,964	3,064
4526	TY Adjustments	SPS Test Year Escalator	OM	Production	55100-Oth Mtce Supervision&Eng	12CP-PROD	16,207	6,235
4527	TY Adjustments	SPS Test Year Escalator	OM	Production	55100W-Oth Mtce Supervision&Eng	ENERGY	8,826	3,459
4528	TY Adjustments	SPS Test Year Escalator	OM	Production	55200-Oth Maint of Structures	12CP-PROD	4,683	1,802
4529	TY Adjustments	SPS Test Year Escalator	OM	Production	55200W-Oth Maint of Structures	ENERGY	13	5
4530	TY Adjustments	SPS Test Year Escalator	OM	Production	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	37,485	14,421
4531	TY Adjustments	SPS Test Year Escalator	OM	Production	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	79	31
4532	TY Adjustments	SPS Test Year Escalator	OM	Production	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	288	111
4533	TY Adjustments	SPS Test Year Escalator	OM	Production	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY	20	8
4534	TY Adjustments	SPS Test Year Escalator	OM	Production	55600-Load Dispatch	12CP-PROD	34,152	13,139
4535	TY Adjustments	SPS Test Year Escalator	OM	Production	55700-Purchased Power Other	12CP-PROD	80,459	30,953
4536	TY Adjustments	SPS Test Year Escalator	OM	Production		Subtotal Production	1,827,984	706,036
4537								
4538	TY Adjustments	SPS Test Year Escalator	OM	Transmission	56000-Trans Oper Super & Eng	PIS-TRAN	245,124	72,984
4539	TY Adjustments	SPS Test Year Escalator	OM	Transmission	56110-Load Disp-Reliability	12CP-TRAN	429	125
4540	TY Adjustments	SPS Test Year Escalator	OM	Transmission	56120-Load Disp-Monitor/Operate	12CP-TRAN	94,637	27,673
4541	TY Adjustments	SPS Test Year Escalator	OM	Transmission	56160-Trans Service Studies	12CP-TRAN	745	218
4542	TY Adjustments	SPS Test Year Escalator	OM	Transmission	56170-Gen Interconn Studies	12CP-TRAN	4,883	1,428
4543	TY Adjustments	SPS Test Year Escalator	OM	Transmission	56200-Trans Oper Station Exp	PIS-TRAN	55,399	16,495
4544	TY Adjustments	SPS Test Year Escalator	OM	Transmission	56300-Trans Oper OH Lines	PIS-TRAN	15,416	4,590
4545	TY Adjustments	SPS Test Year Escalator	OM	Transmission	56400-Trans Oper UG Lines	PIS-TRAN	15	5
4546	TY Adjustments	SPS Test Year Escalator	OM	Transmission	56600-Trans Oper Misc Exp	PIS-TRAN	76,312	22,721
4547	TY Adjustments	SPS Test Year Escalator	OM	Transmission	57000-Tran Mnt of Station Equip	PIS-TRAN	22,180	6,604
4548	TY Adjustments	SPS Test Year Escalator	OM	Transmission	57100-Trans Mt of Overhead Lines	PIS-TRAN	3,836	1,142
4549	TY Adjustments	SPS Test Year Escalator	OM	Transmission		Subtotal Transmission	518,977	153,985
4550								
4551	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58000-Dist Oper Sup & Eng	NM	15	15
4552	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58000-Dist Oper Sup & Eng	PIS-DIST	155,202	59,130
4553	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58000-Dist Oper Sup & Eng	TX	10,113	
4554	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58100-Dist Load Dispatching	PIS-DIST	3,881	1,479
4555	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58200-Dist Op Station Exp	PIS-DIST	27,750	10,572

Southwestern Public Service Company

12 Months Ending June 2024

Z Adjustment Detail

Line No.	Adjustment Type	Adjustment Name	Financial Category	FERC Function	Account	Jurisdictional Allocator	Total	SPS NM Electric Retail
4556	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58300-Dist Oper Overhead Lines	NM	4,601	4,601
4557	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58300-Dist Oper Overhead Lines	PIS-DIST	25,486	9,710
4558	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58300-Dist Oper Overhead Lines	TX	21,309	
4559	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58400-Dist Op UG Elec lines	NM	999	999
4560	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58400-Dist Op UG Elec lines	PIS-DIST	947	361
4561	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58400-Dist Op UG Elec lines	TX	2,929	
4562	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58500-Dist Oper Streetlight	PIS-DIST	16,744	6,379
4563	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58600-Dist Oper Meter Exp	NM	44,203	44,203
4564	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58600-Dist Oper Meter Exp	PIS-DIST	7,430	2,831
4565	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58600-Dist Oper Meter Exp	TX	68,976	
4566	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58700-Dist Oper Cust Install	PIS-DIST	19,085	7,271
4567	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58800-Dist Oper Misc Exp	NM	22,965	22,965
4568	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58800-Dist Oper Misc Exp	PIS-DIST	28,016	10,674
4569	TY Adjustments	SPS Test Year Escalator	OM	Distribution	58800-Dist Oper Misc Exp	TX	65,362	
4570	TY Adjustments	SPS Test Year Escalator	OM	Distribution	59000-Dist Mtc Super & Eng	PIS-DIST	512	195
4571	TY Adjustments	SPS Test Year Escalator	OM	Distribution	59200-Dist Mt of Station Equip	PIS-DIST	10,076	3,839
4572	TY Adjustments	SPS Test Year Escalator	OM	Distribution	59300-Dist Mtc of Overhead Lines	NM	30,305	30,305
4573	TY Adjustments	SPS Test Year Escalator	OM	Distribution	59300-Dist Mtc of Overhead Lines	PIS-DIST	14,486	5,519
4574	TY Adjustments	SPS Test Year Escalator	OM	Distribution	59300-Dist Mtc of Overhead Lines	TX	92,795	
4575	TY Adjustments	SPS Test Year Escalator	OM	Distribution	59400-Dist Mt of Undergrnd Line	NM	434	434
4576	TY Adjustments	SPS Test Year Escalator	OM	Distribution	59400-Dist Mt of Undergrnd Line	PIS-DIST	261	100
4577	TY Adjustments	SPS Test Year Escalator	OM	Distribution	59400-Dist Mt of Undergrnd Line	TX	2,841	
4578	TY Adjustments	SPS Test Year Escalator	OM	Distribution	59600-Dist Mtc of Streetlights	NM	214	214
4579	TY Adjustments	SPS Test Year Escalator	OM	Distribution	59600-Dist Mtc of Streetlights	PIS-DIST	678	258
4580	TY Adjustments	SPS Test Year Escalator	OM	Distribution	59600-Dist Mtc of Streetlights	TX	1,092	
4581	TY Adjustments	SPS Test Year Escalator	OM	Distribution	59700-Dist Mtc of Meters	PIS-DIST	2,732	1,041
4582	TY Adjustments	SPS Test Year Escalator	OM	Distribution	59700-Dist Mtc of Meters	TX	268	
4583	TY Adjustments	SPS Test Year Escalator	OM	Distribution	59800-Dist Mtce of Dist Plant	TX	2,912	
4584	TY Adjustments	SPS Test Year Escalator	OM	Distribution		Subtotal Distribution	685,619	223,093
4585								
4586	TY Adjustments	SPS Test Year Escalator	OM	A&G	92000-A&G Salaries	LABXAG	1,160,193	408,482
4587	TY Adjustments	SPS Test Year Escalator	OM	A&G	926000-Employee pensions and benefits	LABXAG	94	33
4588	TY Adjustments	SPS Test Year Escalator	OM	A&G		Subtotal A&G	1,160,286	408,515
4589								
4590	TY Adjustments	SPS Test Year Escalator	OM	Customer Accounts	90100-Cust Acct Supervise	CUST-AVG	1,249	392
4591	TY Adjustments	SPS Test Year Escalator	OM	Customer Accounts	90200-Cust Acct Meter Read	CUST-AVG	143,507	45,046
4592	TY Adjustments	SPS Test Year Escalator	OM	Customer Accounts	90300-Cust Acct Recrds & Coll	CUST-AVG	165,781	52,038
4593	TY Adjustments	SPS Test Year Escalator	OM	Customer Accounts	90500-Cust Acct Misc	CUST-AVG	801	251
4594	TY Adjustments	SPS Test Year Escalator	OM	Customer Accounts		Subtotal Customer Accounts	311,338	97,728
4595								
4596	TY Adjustments	SPS Test Year Escalator	OM	Customer Service	90800-Customer Asst Expense	CUST-AVG	90,883	28,528
4597	TY Adjustments	SPS Test Year Escalator	OM	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	59	
4598	TY Adjustments	SPS Test Year Escalator	OM	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	212	67
4599	TY Adjustments	SPS Test Year Escalator	OM	Customer Service		Subtotal Customer Service	91,155	28,594





# **SPS TEXAS/NEW MEXICO CASE AD BOOK**

**July 2021-June 2022**

# Key

GL Code	Printing	Social/SEM	Print	Onsert & Inserts	Audio	TV	Digital	Production and Agency Fees	Remove	Total
Advertising Conservation Other	\$ 8.49	\$ 162.43				\$ (261.84)			\$ 500.00	\$ 409.08
Communication Conservation Other		\$ 13.93								\$ 13.93
Mandated Inserts Communication	\$ 13,531.70			\$ 1,526.09					\$ 729.18	\$ 15,786.97
Safety Advertising		\$ 24,920.88			\$ 38,322.42	\$ 78,617.61	\$ 64,047.55	\$ 75,697.79	\$ 25,661.54	\$ 307,267.79
Safety Information		\$ 18.50	\$ 39,698.71	\$ 3,879.31						\$ 43,596.52
<b>Total</b>	<b>\$ 13,540.19</b>	<b>\$ 25,115.74</b>	<b>\$ 39,698.71</b>	<b>\$ 5,405.40</b>	<b>\$ 38,322.42</b>	<b>\$ 78,355.77</b>	<b>\$ 64,047.55</b>	<b>\$ 75,697.79</b>	<b>\$ 26,890.72</b>	<b>\$ 367,074.29</b>



## TEXAS/NEW MEXICO (SPS) ELECTRIC

**Name of Campaign:**  
**INACCURATE**  
**ACCOUNTING STRING**

**Category: -**

**FERC Account:** 9909000

**Cost: \$26,890.72**

Placement	Timing
Inaccurate	2021-2022

## TEXAS/NEW MEXICO (SPS) ELECTRIC

**Name of Campaign:** Printing

**Category:** Advertising Conservation Other

**FERC Account:** 9909000

**Cost: \$8.49**

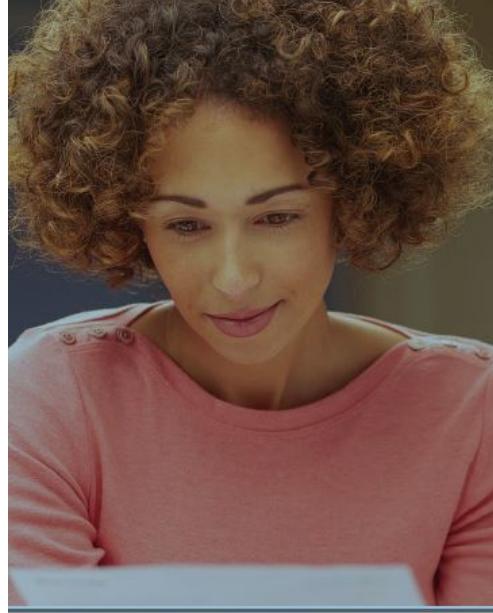
Placement	Timing
Customers' Bills	2021-2022



**WHERE THERE'S A BILL,  
THERE'S A BETTER WAY.**

From averaged monthly payments to custom due dates to automatic bill pay, we can help you tailor your energy bill so it better suits your schedule and budget.

Get started at [xcelenergy.com/PayBill](https://xcelenergy.com/PayBill) or by calling **800-895-4999**.



## **KNOW MORE AND SAVE MONEY.**

The better you understand your bill, the better you can control your energy use – and the more you can save. That’s why we share helpful information, from energy saving tips or where your energy comes from to the variety of billing options and ways to pay.

For more, visit  
[xcelenergy.com/Bill](https://www.xcelenergy.com/Bill).



## **CONTROL YOUR BILL.**

From synchronized billing for multiple locations to auto pay, we can help you customize your energy bill to better suit your needs.

Find out more at [xcelenergy.com/MyBill](https://xcelenergy.com/MyBill).

## TEXAS/NEW MEXICO (SPS) ELECTRIC

**Name of Campaign:** Social

**Category:** Advertising Conservation Other

**FERC Account:** 9909000

**Cost: \$162.43**

Placement	Timing
Online	2021-2022

# SOCIAL VIDEO

## Energy is Everything (15s)

ALL STATES

FACEBOOK & INSTAGRAM

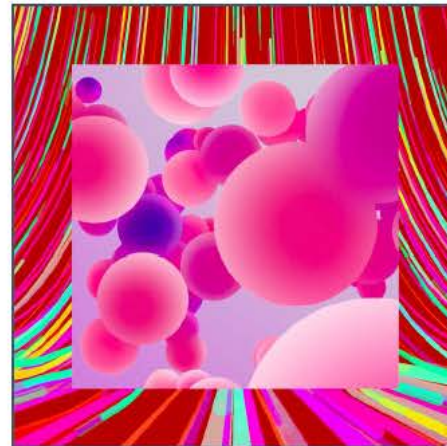
HEADLINE: Energy is Everything

BODY COPY: Energy. It's the sun, the wind and you. It's a unifying force that will get us to a carbon-free future. You. Us. Together.

LINK DESCRIPTION: It's all for a carbon-free future.

CTA: Learn More

URL: [xcelenergy.com](https://www.xcelenergy.com)



## TEXAS/NEW MEXICO (SPS) ELECTRIC

**Name of Campaign:** TV

**Category:** Advertising Conservation Other

**FERC Account:** 9909000

**Cost: (\$261.84)**

Placement	Timing
TV Credit	2021-2022



# TV/Digital Video Environment/Brand

“Carbon-Free” :30 (All)



Video: Open on sunlight beaming through a bridge overpass. Cuts to overhead shot of a freeway and then a farm. Quick cuts of carbon-free shots.

**VO:** TRANSPORTATION. FOOD SUPPLY. EVERYTHING IS GOING CARBON-FREE.



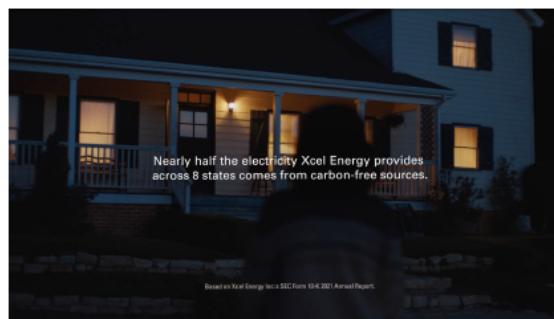
Video: Cut to a solar field. Then quick cuts of people turning on lights at home.

**VO:** THE SAME RELIABLE, MORE AFFORDABLE ENERGY THAT POWERS YOUR HOME.



Video: Aerial view of a wind turbine. Inside vehicle view of a carwash. Flashes of different shoes.

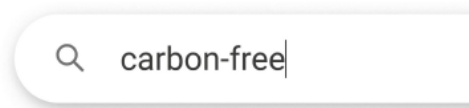
**VO:** AT XCEL ENERGY, WE SEE IT TOO. ECO-FRIENDLY CAR WASHES.



Video: End on evening shot of a woman walking her to her house.

**Super:** Nearly half the electricity Xcel Energy provides across 8 states comes from carbon-free sources. This is how the future is made.

**VO:** THIS IS HOW THE FUTURE IS MADE.



Video: “Carbon-free” typed into a search engine. Cut to girls riding bikes and a montage of humanity.

**VO:** CARBON-FREE SEARCH ENGINES. AND ALL THAT CLEAN ENERGY? IT NEEDS CLEAN ENERGY.



Logo: Xcel Energy®

Explore our plan at [xcelenergy.com/Environment](https://www.xcelenergy.com/Environment)

## TEXAS/NEW MEXICO (SPS) ELECTRIC

**Name of Campaign:** Social

**Category:** Communication Conservation Other

**FERC Account:** 9909000

**Cost: \$13.93**

Placement	Timing
Online	2021-2022

# SOCIAL VIDEO

## Energy is Everything (15s)

ALL STATES

FACEBOOK & INSTAGRAM

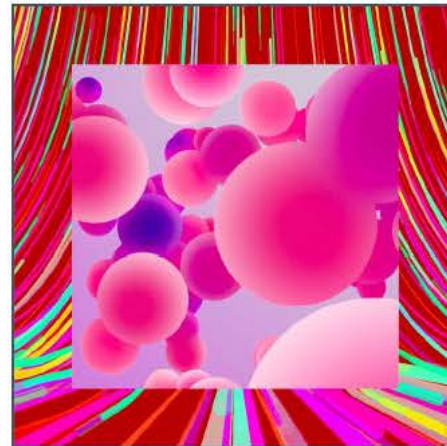
HEADLINE: Energy is Everything

BODY COPY: Energy. It's the sun, the wind and you. It's a unifying force that will get us to a carbon-free future. You. Us. Together.

LINK DESCRIPTION: It's all for a carbon-free future.

CTA: Learn More

URL: [xcelenergy.com](https://www.xcelenergy.com)



## TEXAS/NEW MEXICO (SPS) ELECTRIC

**Name of Campaign:** Printing/Onserts

**Category:** Mandated Communications

**FERC Account:** 9909000

**Cost: \$15,057.79**

Placement	Timing
Customer Bills	2021-2022



**STAY SAFE. CALL 811  
BEFORE YOU DIG.**

Whether it's a major project or just some gardening, be sure to call 811 before any digging. It's smart. It's easy. And it helps keep everyone safe.

For more information visit  
[xcelenergy.com/Safety](https://www.xcelenergy.com/Safety).





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For more information visit [xcelenergy.com/Safety](https://xcelenergy.com/Safety).





## **BE PREPARED FOR SEVERE WEATHER.**

While storms are unpredictable, you can stay updated by bookmarking our outage map to find electric outages affecting your neighborhood.

For more tips about what to do during a power outage visit [xcelenergy.com/Outage](https://www.xcelenergy.com/Outage).



**APPLY THE  
10 FOOT RULE.**

Power lines are just what they sound like — powerful. When you're cleaning out gutters, stay safe by keeping yourself, ladder and tools at least 10 feet from overhead power lines.





## **BE PREPARED FOR SEVERE WEATHER.**

While storms are unpredictable, you can take a few easy steps to make sure you stay updated if an outage occurs. You can bookmark our electric outage map or download our mobile app for outage updates at your fingertips.

For more tips about what to do in an outage or how to prepare visit [xcelenergy.com/Outage](https://www.xcelenergy.com/Outage).

## TEXAS/NEW MEXICO (SPS) ELECTRIC

**Name of Campaign:** Production and Advertising Agency Fee

**Category:** Safety Advertising

**FERC Account:** 9909000

**Cost: \$75,697.79**

Placement	Timing
The cost to produce the material	2021-2022

## TEXAS/NEW MEXICO (SPS) ELECTRIC

**Name of Campaign:** Social  
**Category:** Safety Advertising  
**FERC Account:** 9909000  
**Cost: \$24,920.88**

Placement	Timing
Online	2021-2022

# SOCIAL VIDEO Safety

“The Source” :30, :15

(All)

FACEBOOK, INSTAGRAM

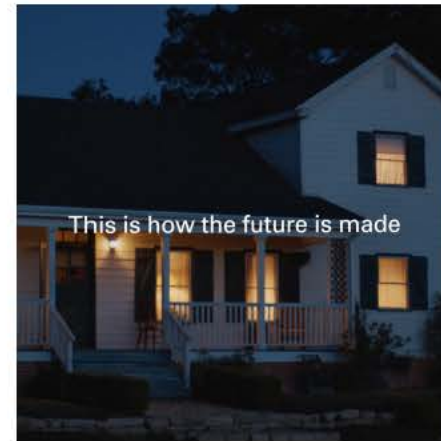
HEADLINE:

BODY COPY: At Xcel Energy, we get our energy where it's going safely by constantly monitoring and protecting the grid.

LINK DESCRIPTION:

CTA: Learn More

URL: [xcelenergy.com/Safety](https://xcelenergy.com/Safety)



# SOCIAL VIDEO

## Majestic Golden Eagles (15s)

ALL STATES  
FACEBOOK & INSTAGRAM

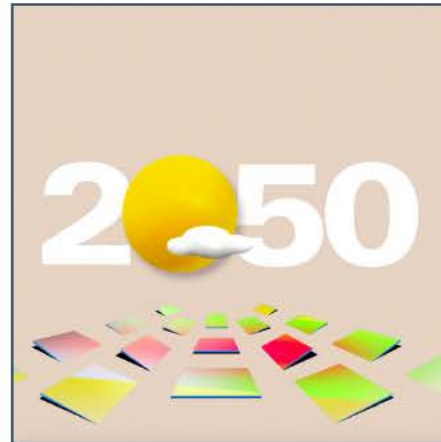
HEADLINE: Keeping Energy Safe

BODY COPY: First responders, homeowners, even the birds. We're dedicated to keeping energy safe for everyone.

LINK DESCRIPTION: All for a carbon-free 2050

CTA: Learn More

URL: [xcelenergy.com/Safety](https://xcelenergy.com/Safety)



## TEXAS/NEW MEXICO (SPS) ELECTRIC

**Name of Campaign:** Audio  
**Category:** Safety Advertising  
**FERC Account:** 9909000  
**Cost: \$38,322.42**

Placement	Timing
Radio/Streaming	2021-2022

# RADIO

## “Majestic Golden Eagles” :30s (All States)

VO: ENERGY IS A GLOWING SPHERE OF HOT GAS. IT'S AN OCEAN OF AIR.  
AND AT XCEL ENERGY, WE MAKE IT SAFE. IT'S WHY WE TRAIN FIRST  
RESPONDERS. HELP YOU IDENTIFY WHERE UTILITY LINES ARE BURIED.  
UH, SIR. DO NOT DIG THERE. AND IT'S WHY WE STUDY THE FLIGHT  
PATHS OF MAJESTIC GOLDEN EAGLES BEFORE WE BUILD A WIND FARM.  
SAFER ENERGY PEOPLE. IT'S ALL PART OF A CARBON-FREE 2050.  
YOU. US. TOGETHER.  
XCEL ENERGY.

# RADIO

## “Overhead Lines - Alligator” :30s (All States)

**VO:** AN ADOLESCENT ALLIGATOR IS ABOUT 10 FEET LONG, DEPENDING ON DIET AND CLIMATE.

YOU SHOULD STAY AT LEAST ONE ADOLESCENT ALLIGATOR AWAY FROM POWER LINES.

YOU SHOULD PROBABLY STAY AT LEAST ONE ADOLESCENT ALLIGATOR AWAY FROM ALLIGATORS, TOO.

GET MORE SAFETY TIPS AT [XCELENERGY.COM/SAFETY](https://www.xcelenergy.com/safety).

XCEL ENERGY.



# RADIO

“CBYD - Reasons (2-Day)” :30s (MN, ND, NM, SD, TX)

**VO:** IF YOU'RE GOING TO DIG A HOLE AND YOU DON'T WANT TO HIT AN UNDERGROUND UTILITY LINE, CALL 8-1-1 FIRST.

IF YOU'RE INSTALLING AN INVISIBLE FENCE, PUTTING UP A SWING SET, ESTABLISHING A BEGONIA PATCH OR PLANTING WAY TOO MUCH KALE, CONTACT 8-1-1 TWO BUSINESS DAYS BEFORE YOU DIG.

OR GO TO CALL 8-1-1 DOT COM.

XCEL ENERGY.

## TEXAS/NEW MEXICO (SPS) ELECTRIC

**Name of Campaign:** TV/Digital  
**Category:** Safety Advertising  
**FERC Account:** 9909000  
**Cost:** \$142,665.16

Placement	Timing
TV/Online	2021-2022

# TV/Digital Video Safety

“The Source” :30 (All)



Video: Open on a moving shot of a wind turbine in a field, then cut to transportation lines.

**VO:** WHERE DOES ELECTRICITY COME FROM?



Video: Cut to quick shots of the sun, a solar field, a rushing river and a wind farm.

**VO:** IT COMES FROM HERE. AND HERE. AND HERE.



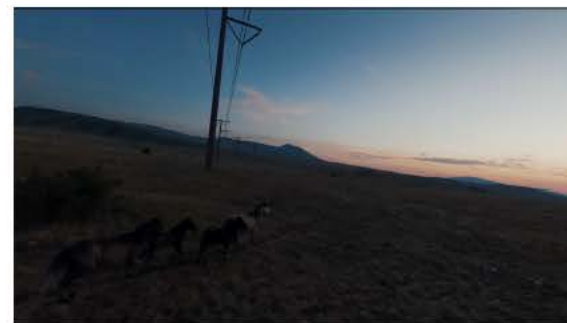
Video: Cut to someone walking through their home. Cut to an aerial shot of a wind turbine.

**VO:** AT XCEL ENERGY, WE WORK TO KEEP THAT ENERGY SAFE, RELIABLE, AND MORE AFFORDABLE...



Video: Cut to an Xcel Energy employee working and walking through a solar farm.

**VO:** BY CONSTANTLY MONITORING AND PROTECTING THE GRID.



Video: Cut to aerial views of transportation lines. End on a woman closing the front door of her home.

**VO:** BECAUSE WHILE IT'S IMPORTANT WHERE ELECTRICITY COMES FROM, WE'RE JUST AS FOCUSED ON WHERE IT'S GOING.



Super: This is how the future is made. End with super of Xcel Energy logo.

[xcelenergy.com/Safety](https://www.xcelenergy.com/Safety)

**VO:** THIS IS HOW THE FUTURE IS MADE.

# TV/Digital Video Safety

“The Source” :15 (All)



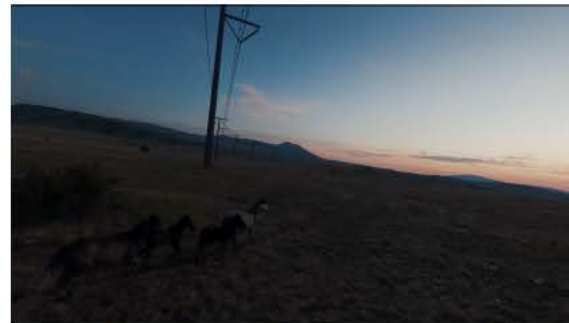
Video: Open with someone walking through their home. Cut to an aerial shot of a wind turbine.

VO: AT XCEL ENERGY...



Video: Cut to quick shots of a wind turbine, a power line worker, and a solar field.

VO: WE WORK TO KEEP ENERGY SAFE,  
RELIABLE, AND MORE AFFORDABLE...



Video: Cut to aerial views of transportation lines. End on an illuminated house in the evening.

VO: BECAUSE WHILE IT'S IMPORTANT WHERE  
ELECTRICITY COMES FROM, WE'RE JUST AS  
FOCUSED ON WHERE IT'S GOING.



Super: Xcel Energy®

[xcelenergy.com/Safety](https://www.xcelenergy.com/Safety)

# TV/Digital Video Safety

“The Source” :30 (All)



Video: Open on a moving shot of a wind turbine in a field, then cut to transportation lines.

**VO:** WHERE DOES ELECTRICITY COME FROM?



Video: Cut to quick shots of the sun, a solar field, a rushing river and a wind farm.

**VO:** IT COMES FROM HERE. AND HERE. AND HERE.



Video: Cut to someone walking through their home. Cut to an aerial shot of a wind turbine.

**VO:** AT XCEL ENERGY, WE WORK TO KEEP THAT ENERGY RELIABLE AND SAFE.



Video: Cut to an Xcel Energy employee working and walking through a solar farm.

**VO:** BY CONSTANTLY MONITORING AND PROTECTING THE GRID.



Video: Cut to aerial views of transportation lines. End on a woman closing the front door of her home.

**VO:** BECAUSE WHILE IT'S IMPORTANT WHERE ELECTRICITY COMES FROM, WE'RE JUST AS FOCUSED ON GETTING IT WHERE IT'S GOING, SAFELY.



Super: This is how the future is made. End with super of Xcel Energy logo.

[xcelenergy.com/Safety](https://www.xcelenergy.com/Safety)

**VO:** THIS IS HOW THE FUTURE IS MADE.

# TV/Digital Video Safety

## “The Source” :15 (All)



Video: Open with someone walking through their home. Cut to an aerial shot of a wind turbine.

**VO:** AT XCEL ENERGY...



Video: Cut to quick shots of a wind turbine, a power line worker, and a solar field.

**VO:** WE WORK TO KEEP ENERGY RELIABLE AND SAFE.



Video: Cut to aerial views of transportation lines. End on an illuminated house in the evening.

**VO:** BECAUSE WHILE IT'S IMPORTANT WHERE ELECTRICITY COMES FROM, WE'RE JUST AS FOCUSED GETTING IT WHERE IT'S GOING, SAFELY.

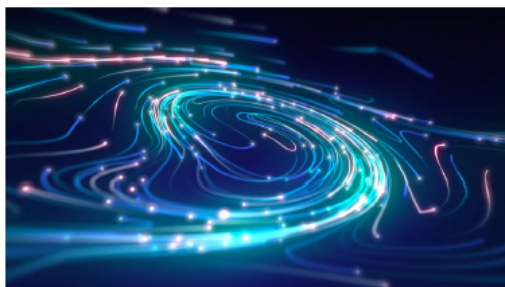


Super: Xcel Energy®

[xcelenergy.com/Safety](https://www.xcelenergy.com/Safety)

# TV / DIGITAL VIDEO

## “Majestic Golden Eagles” :30s (All States)



Video: Sunburst to solar image to rolling clouds to swirling eye of storm to electric blue data lines to grass moving in wind.

**VO:** ENERGY IS A GLOWING SPHERE OF HOT GAS. IT'S AN OCEAN OF AIR.



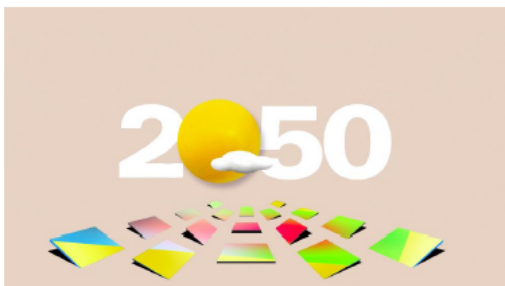
Video: Overhead shot of firetruck and firefighters walking. Close up on firefighter's face. Illustrated image of home on land showing pipes underground.

**VO:** IT'S WHY WE TRAIN FIRST RESPONDERS. HELP YOU IDENTIFY WHERE UTILITY LINES ARE BURIED.



Video: Close-up of eagle's face. Xcel Energy workers on top of windmill. Xcel Energy worker on utility pole. Illuminating circle of lights on the ground.

**VO:** UH, SIR? DO NOT DIG THERE. AND IT'S WHY WE STUDY THE FLIGHT PATHS OF MAJESTIC GOLDEN EAGLES BEFORE WE BUILD A WIND FARM.



Video: Yellow sun and white cloud animate upward to represent the first zero in “2050.” Solar panels open upward and change colors below the 2050.

**VO:** SAFER ENERGY, PEOPLE. IT'S ALL PART OF A CARBON-FREE TWENTY FIFTY.



Video: Culturally diverse women and men animated graphic. Blue waves.

**VO:** YOU, US, TOGETHER.



Logo: Xcel Energy

# TV / DIGITAL VIDEO

## “Majestic Golden Eagles” :15s (All States)



Video: Sunburst to solar image to rolling clouds to swirling eye of storm to grass moving in wind.

**VO:** ENERGY IS A GLOWING SPHERE OF HOT GAS. IT'S AN OCEAN OF AIR.



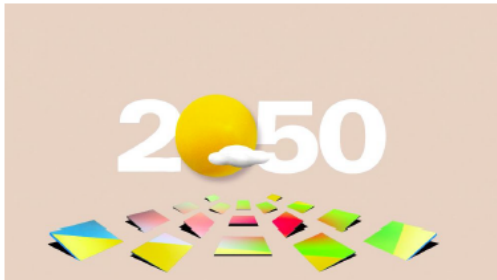
Video: Overhead shot of firetruck and firefighters walking. Close up on firefighter's face.

**VO:** AT XCEL ENERGY, WE MAKE IT SAFE.



Video: Xcel Energy workers on top of windmill. Xcel Energy worker on utility pole.

**VO:** SAFER ENERGY, PEOPLE. IT'S ALL PART OF A CARBON-FREE TWENTY FIFTY.



Video: Yellow sun and white cloud animate upward to represent the first zero in “2050.” Solar panels open upward and change colors below the 2050.

**VO:** YOU, US, TOGETHER.



Video: Culturally diverse women and men animated graphic.



Logo: Xcel Energy



# TV / DIGITAL VIDEO

“CBYD - Two Too Many Slides (2 day)” :15s (MN, ND, SD, NM, TX)



Video: Man digging in a yard.

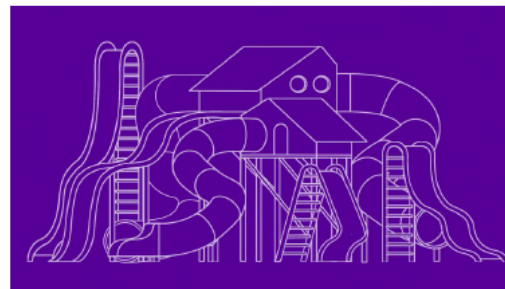
**VO:** BEFORE YOU DIG, CALL EIGHT ONE ONE TO AVOID HITTING AN UNDERGROUND UTILITY LINE



**Super:** CONTACT 811 AT LEAST TWO BUSINESS DAYS BEFORE YOU DIG

**CTA:** xcelenergy.com/811

**VO:** CONTACT EIGHT ONE ONE AT LEAST TWO BUSINESS DAYS BEFORE YOU DIG.



Video: Illustrative animations, man working in yard and looking at blueprints.

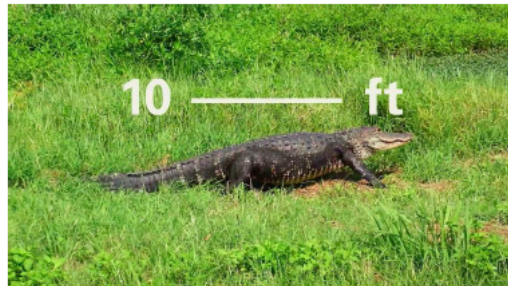
**VO:** WHETHER YOU'RE PLANTING BEGONIAS OR BUILDING A FENCE, OR PUTTING UP A PLAYSET WITH TWO TOO MANY SLIDES.



Logo: Xcel Energy

# TV / DIGITAL VIDEO

“Overhead Lines - Alligator” :15s (All States)



Video: An alligator trekking through marshland.

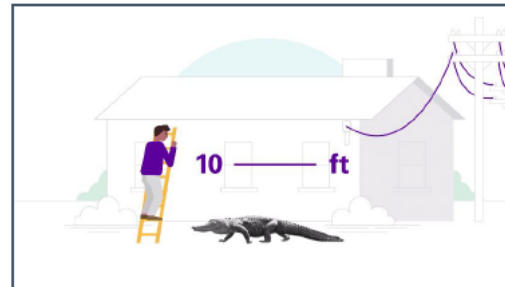
**VO:** AN ALLIGATOR IS ABOUT TEN FEET LONG ... DEPENDING ON DIET AND CLIMATE.



Super: STAY AT LEAST 10 FEET AWAY FROM POWER LINES

CTA: [xcelenergy.com/Safety](https://xcelenergy.com/Safety)

**VO:** YOU SHOULD PROBABLY STAY AT LEAST ONE ALLIGATOR AWAY FROM ALLIGATORS, TOO.



Video: Montage of animated and still graphics of alligators, power lines, video of alligators

**VO:** YOU SHOULD STAY AT LEAST ONE ALLIGATOR AWAY FROM POWER LINES.



Logo: Xcel Energy

# NATIVE VIDEO

## “Majestic Golden Eagles” :15s (WI)

HEADLINE  
Keeping Energy Safe

BODY COPY  
First responders, homeowners, even the birds. We’re dedicated to keeping energy safe for everyone.



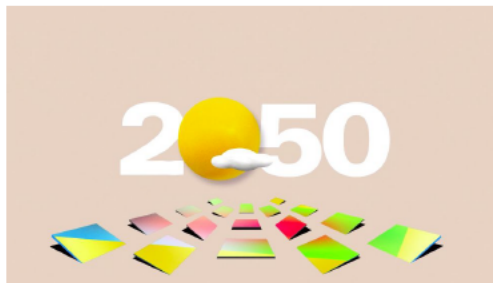
Video: Sunburst to solar image to rolling clouds to swirling eye of storm to grass moving in wind.

VO: ENERGY IS A GLOWING SPHERE OF HOT GAS. IT'S AN OCEAN OF AIR.



Video: Xcel Energy workers on top of windmill. Xcel Energy worker on utility pole.

VO: AT XCEL ENERGY, WE MAKE IT SAFE. SAFER ENERGY, PEOPLE. IT'S ALL PART OF A CARBON-FREE TWENTY FIFTY.



Video: Yellow sun and white cloud animate upward to represent the first zero in “2050.” Solar panels open upward and change colors below the 2050.

VO: YOU, US, TOGETHER.



Logo: Xcel Energy

# NATIVE VIDEO

“CBYD - Two Too Many Slides (2 day)” :15s (ND, SD, TX)

## HEADLINE

Before you dig, call 811.

## COPY

Whether you're planting begonias or building a fence, call 811 at least two business days before you dig.



Video: Man digging in a yard.

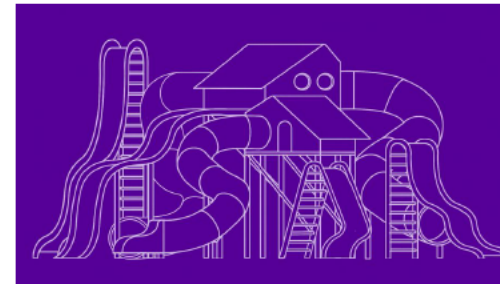
**VO:** BEFORE YOU DIG, CALL EIGHT ONE ONE TO AVOID HITTING AN UNDERGROUND UTILITY LINE



**Super:** CONTACT 811 AT LEAST TWO BUSINESS DAYS BEFORE YOU DIG

**CTA:** xcelenergy.com/811

**VO:** CONTACT EIGHT ONE ONE AT LEAST TWO BUSINESS DAYS BEFORE YOU DIG.



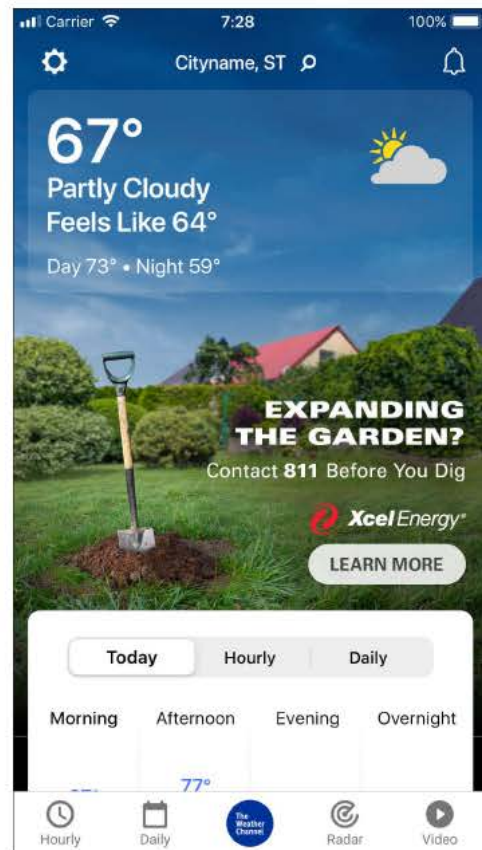
Video: Illustrative animations, man working in yard and looking at blueprints.

**VO:** WHETHER YOU'RE PLANTING BEGONIAS OR BUILDING A FENCE, OR PUTTING UP A PLAYSET WITH TWO TOO MANY SLIDES

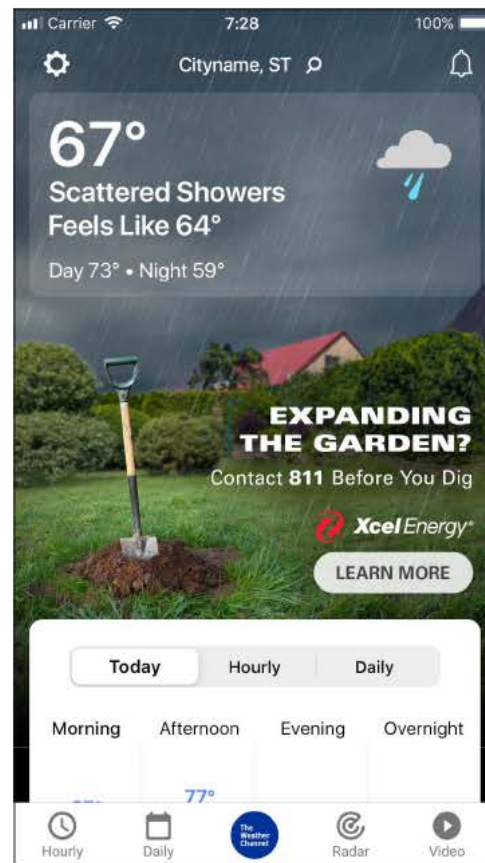


Logo: Xcel Energy

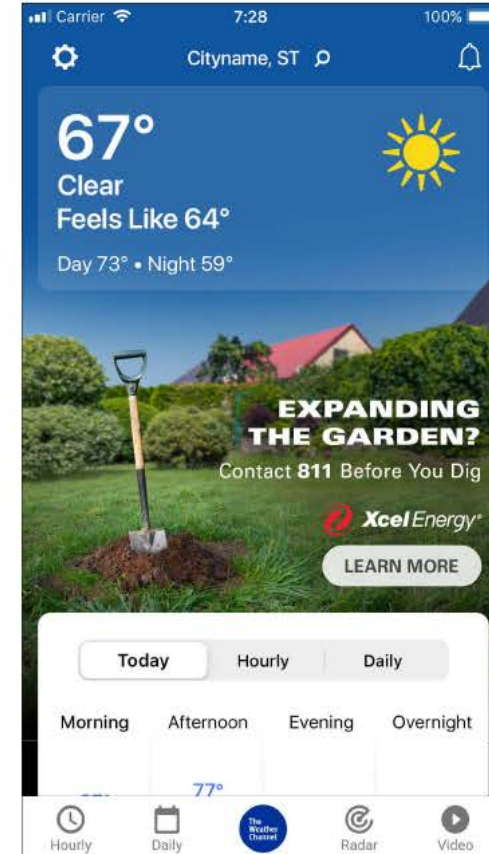
## Call Before You Dig (CO, TX, WI)



Cloudy Day  
Cloudy Night (not pictured)



Rainy Day  
Rainy Night (not pictured)



Clear Day  
Clear Night (not pictured)

Partner Produced  
CL provided copy

## SAFETY BANNERS

### OVERHEAD LINES (Lookout)

- Animated
  - 300x250
  - 160x600
  - 300x600
  - 728x90
- Static
  - 320x50
  - 300x50



FRAME 01



FRAME 02



END FRAME

*ANIMATION NOTE: X ARTWORK SLIDES FROM RIGHT TO LEFT IN EACH FRAME.*

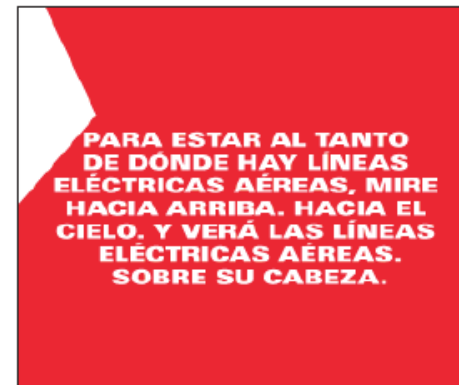
## SAFETY BANNERS

### OVERHEAD LINES (Lookout) (Spanish)

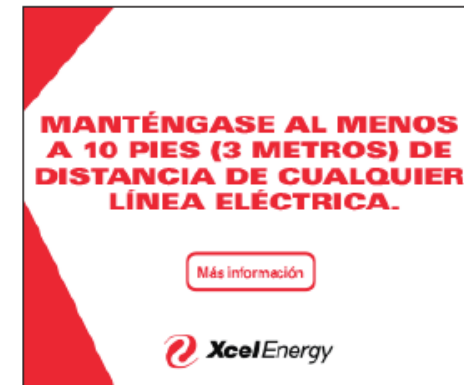
- Animated
  - 300x250
  - 160x600
  - 300x600
  - 728x90
- Static
  - 320x50
  - 300x50



FRAME 01



FRAME 02



END FRAME

*ANIMATION NOTE: X ARTWORK SLIDES FROM RIGHT TO LEFT IN EACH FRAME.*

## **SAFETY BANNERS**

**CALL BEFORE YOU DIG (2-day)  
MN, ND, SD, NM, TX**

- Static
  - 160x600
  - 320x50
  - 300x250
  - 300x600
  - 320x50
  - 728x90





## **SAFETY BANNERS**

**CALL BEFORE YOU DIG (2-day) (Spanish)**  
**MN, ND, SD, NM, TX**

- Static
  - 160x600
  - 320x50
  - 300x250
  - 300x600
  - 320x50
  - 728x90
  - 500x500



## SAFETY BANNERS

### CALL BEFORE YOU DIG - Yard & Dog (2-day) MN, ND, SD, NM, TX

- Animated
  - 300x250
  - 160x600
  - 300x600
  - 728x90

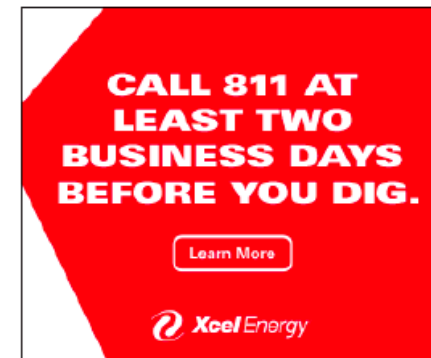
Yard



FRAME 01



FRAME 02



END FRAME

Dog



FRAME 01



FRAME 02



END FRAME

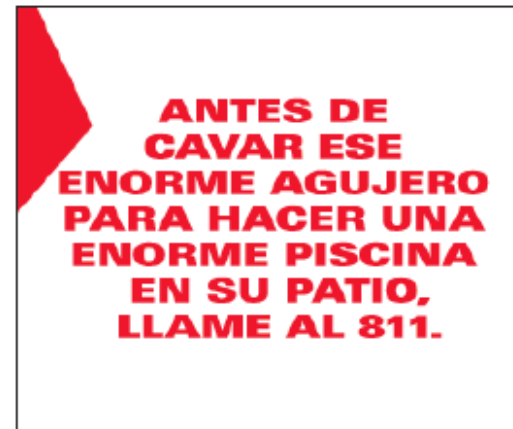
## SAFETY BANNERS

### CALL BEFORE YOU DIG - (2-day) (Spanish) MN, ND, SD, NM, TX

- Animated
  - 300x250
  - 160x600
  - 300x600
  - 728x90



FRAME 01



FRAME 02



END FRAME

## SAFETY BANNERS

### CALL BEFORE YOU DIG - Yard & Dog (3-day) MN, ND, SD, NM, TX

- Animated
  - 300x250
  - 160x600
  - 300x600
  - 728x90

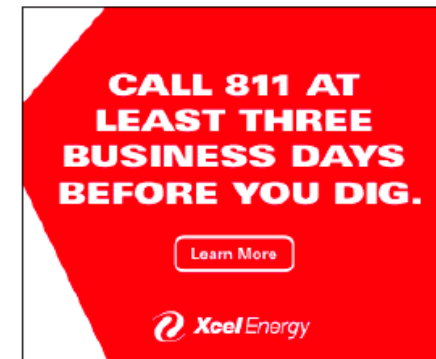
Yard



FRAME 01



FRAME 02



END FRAME

Dog



FRAME 01



FRAME 02



END FRAME

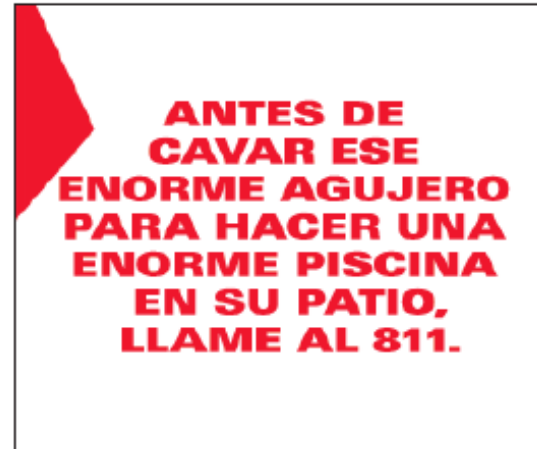
## SAFETY BANNERS

CALL BEFORE YOU DIG - (3-day) (Spanish)  
MN, ND, SD, NM, TX

- Animated
  - 300x250
  - 160x600
  - 300x600
  - 728x90



FRAME 01



FRAME 02



END FRAME

## TEXAS/NEW MEXICO (SPS) ELECTRIC

**Name of Campaign:** Social  
**Category:** Safety Information  
**FERC Account:** 9909000  
**Cost: \$18.50**

Placement	Timing
Social	2021-2022

# SOCIAL VIDEO

## OVERHEAD LINES - ALLIGATOR (15s)

ALL STATES  
FACEBOOK & INSTAGRAM

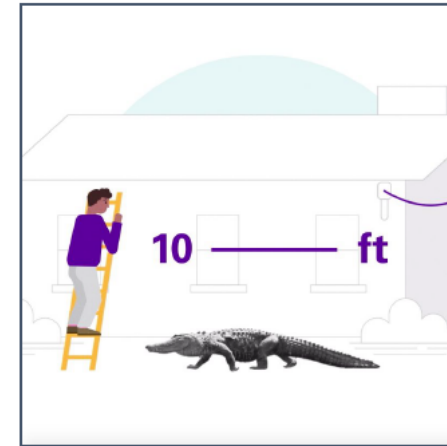
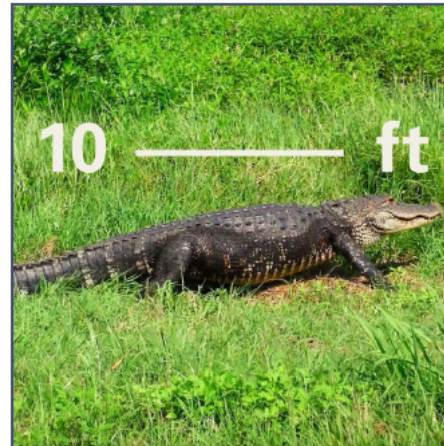
HEADLINE: Stay Away From Power Lines

BODY COPY: If you're cleaning gutters or doing any other roof stuff, remember to stay at least 10 feet (one alligator) away from power lines

LINK DESCRIPTION: At least 10 feet away

CTA: Learn More

URL: [xcelenergy.com/Safety](https://xcelenergy.com/Safety)



## TEXAS/NEW MEXICO (SPS) ELECTRIC

**Name of Campaign:** Direct Mail  
**Category:** Safety Information  
**FERC Account:** 9909000  
**Cost: \$32,471.84**

Placement	Timing
Direct Mail	2021-2022



## WORKER SAFETY

Electrical and natural gas safety practices for you and your employees

Brought to you by:

In an electrical emergency, call 911 and Xcel Energy at 800-895-1999

In a natural gas emergency, call 911 and Xcel Energy at 800-895-2999

In CO and TX only call 800-699-7911 for gas transmission pipeline emergencies

### Notify 811 before you dig. It's the law!

- Call 811 or place an online ticket request before you dig. It's the only way to dig safely. Even a tiny gouge, scrap, dent or crease to a gas pipe or electrical conduit could eventually lead to injuries, gas leaks, explosions, loss of service to customers and possible fines. You or your coworkers could be hurt or killed, and you may be held liable for damages and repair costs.
- Wait your state's required time before digging: MI and WI—three business days; MN, NM, SD and TX—two business days; CO and ND—two business days, excluding the date of your request. (Wait times exclude weekends and legal holidays.) Your call arranges for utilities to mark their underground lines, including electric cables and natural gas pipelines.
- Before locators arrive, pre-mark your dig area with white paint, flags and/or stakes so locators can easily mark the affected utilities.\*
- Follow state laws for digging within the "tolerance zone" or "caution zone," which is a safety area that spans the width of a marked utility plus a state-mandated distance from each indicated outside edge. Failure to hand dig within the tolerance zone is the leading cause of damages to Xcel Energy's underground utilities.
- Respect the marks, and dig with care. Call 811 with any concerns. For more information, visit [xcelenergy.com/811](http://xcelenergy.com/811). For natural gas line assistance or questions, call Xcel Energy at 800-895-2999.
- Be prepared. Develop a written damage prevention plan for your company, and provide annual training to your employees.

\*Xcel Energy can't mark underground lines owned or installed by our customers (e.g., for a grill, garage or pool). Customers must arrange for a third-party contractor to locate and mark these lines.

811  
CALL  
MARKING

Always contact your state 811 center before digging and for the most current requirements.

Signs  
of a  
gas  
leak

### Learn to recognize and respond to a gas leak

Frequently review your emergency plan for natural gas pipeline contact, and include the following information.

A gas leak may have a distinctive, sulfur-like odor (but not always). Be alert for these other warning signs as well:

- A hissing, whistling or roaring sound
- Dirt blowing into the air from a hole in the ground
- Continuous bubbling in water
- Unexplained dead or dying vegetation, especially over or near a natural gas pipeline
- Exposed pipeline after an earthquake, fire, flood or other disaster
- A damaged connection to a gas appliance

If you suspect a gas leak or if you contact a natural gas pipeline, take these steps:

- Warn others and leave the area immediately.
- Do not use matches, cell phones, radios or lighters. Even a tiny spark could ignite leaking gas.
- From a safe distance, immediately call 911. Then call Xcel Energy or your local natural gas provider. Always call, even if damage is a minor nick or scrape. The law requires you to call 911 if gas is leaking.
- Do NOT attempt to stop the flow of gas or fix the pipeline. Leave the excavation open.
- Stay away from the area until utility personnel say it is safe to return.
- Report the incident to your supervisor.

### Beware of overhead power lines

- Survey your jobsite every day to locate all electric utility equipment, and point it out to your crew.
- Review your emergency plan for responding to power line contacts.
- Assume all overhead lines are energized and potentially dangerous. Keep yourself, all tools, equipment and vehicles at least 10 feet away from overhead power lines carrying up to 60 kV, including the service drops that run from utility poles to buildings. Greater voltages require greater distances. Consult [osha.gov](http://osha.gov) for details.
- Cranes and derricks used in construction may require clearances greater than 10 feet and should adhere to encroachment prevention precautions. For specific requirements, consult [osha.gov](http://osha.gov).
- Use a dedicated spotter who can safely judge the distance between hoisting equipment, loads and overhead power lines. Don't risk injury or death by trying to guide a load and spot at the same time.
- For power line assistance or questions, contact Xcel Energy.
- If your equipment contacts a power line, call 911 and Xcel Energy immediately at 800-895-1999. If you can do so safely, move the equipment away from the line. Remain on the equipment until utility personnel signal you off. Warn others to stay far away.



Important electrical and natural gas safety information, plus a FREE poster and visor card inside.

Xcel Energy  
 545 West 12th Street  
 Minneapolis, MN 55402

**Preventing pipeline damage: Everyone's responsibility**

Xcel Energy pipelines deliver natural gas safely and reliably to 2.1 million homes and businesses across eight states. To ensure public safety and service reliability, we regularly inspect our pipelines for corrosion and defects, monitor for leaks and conduct routine maintenance. Most pipeline leaks are caused by avoidable damage from excavation, excavation and the public about land digging practices and participate in 811 one-call programs. We also conduct training and drills with local emergency responders to prevent and prepare for natural gas emergencies. Despite our efforts, natural gas leaks may occur that could lead to fires or explosions. We need everyone's help to prevent pipeline damage and reduce the risk of dangerous leaks.

**Be aware of pipeline markers**

High-visibility markers with Xcel Energy's 24-hour emergency phone number indicate the general location of our natural gas transmission pipelines and so me distribution lines. Look for markers at road, railroad and waterway crossings. For security purposes, these markers do not indicate a pipeline's exact location or depth, or the direction it follows. Never use markers as a substitute for road flagging devices. For safety, if you notice any suspicious activity near a pipeline marker or if you suspect a pipeline is damaged, please call us immediately. If personnel present, call us to report the issue. High-tension lines protect away from combination activities, obstructions and vegetation.

**Save lives, time and money**

Hitting an electric line or a natural gas pipeline can have severe consequences. Call us to report any safety concerns, such as downed power lines, gas leaks, or other safety issues. OSHA fines and more. Multiple these risks by taking advantage of our FREE worker safety visor card. Visit our eSafety website to order worker safety visor cards and sign up for our quarterly email safety bulletin. Tips of the Trade. Discover more electrical and natural gas safety tips, including how to stay safe at work. Visit us at [xcelenergy.com/safety](http://xcelenergy.com/safety) or call us at 1-800-4-A-XCEL. No cost to you at [safety@xcelenergy.com](mailto:safety@xcelenergy.com).

**ENGLISH MATERIALS AVAILABLE!**

To learn more about 811 requirements in your state, visit the Xcel Energy website by scanning this QR code with your phone's camera.



SAFETY VISOR CARD for your vehicle  
SAFETY POSTER for the break room or work trailer

**Order your FREE electrical and natural gas safety education materials**

Materials\* are available in English and Spanish and include:

**Five Worker Beware® Visor Cards**  
Keep this visor card in vehicles as a quick reference for preventing accidents around utility lines on the jobsite. It covers how to work safely around overhead and underground lines, and what to do in the event of a utility line contact.

**One Worker Beware USB, which contains:**

- **Worker Beware video:** This video training tool contains vital utility-related safety information and enhances our other program materials. The video uses realistic, scenario-specific modules for effective training.
- **Slide presentation:** Designed to introduce basic safety concepts, this presentation and talking points can be used to introduce the video program.
- **Trainer's guide:** This comprehensive guide addresses everything you need to run an effective safety training session.

\* If your company trims, removes or plants trees, you will also receive tree-trimming safety visor cards.

[xcelenergy.e-smartworkers.com](http://xcelenergy.e-smartworkers.com)



**FREE Safety Education Materials**

1. Please check materials language you would prefer:  English  Spanish  Both
2. How many additional visor cards? \_\_\_\_\_ English \_\_\_\_\_ Spanish
3. Where should we mail your FREE safety materials?  
Name: \_\_\_\_\_ Title: \_\_\_\_\_  
Company: \_\_\_\_\_  
Address: \_\_\_\_\_ Is this a home address? \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Phone: \_\_\_\_\_ Email: \_\_\_\_\_
4. Number of employees (including owner):  
a. 1-5 b. 6-10 c. 11-20 d. 21-50 e. 51+
5. Primary business activity:  Tree  Siding/Gutter/Roofing  Excavator  
 Public works Other: \_\_\_\_\_
6. How will you use these safety materials? (Circle all that apply.)  
a. Safety meeting/training c. New employee orientation/training  
b. Tailgate/job site meeting
7. What do you think are the most important safety topics that need to be covered in training materials?  
\_\_\_\_\_
8. On a scale of 1-5 (1 = strongly disagree and 5 = strongly agree), how much do you agree with each of the following statements?  
  - \_\_\_\_\_ Xcel Energy is committed to the safety of workers.
  - \_\_\_\_\_ The information Xcel Energy provides is valuable for helping workers stay safe around electric and natural gas lines.
  - \_\_\_\_\_ I expect Xcel Energy to provide workers the information necessary to get their jobs done safely around Xcel Energy's electric and natural gas infrastructure.
  - \_\_\_\_\_ The workers at my company use the Xcel Energy safety information to work more safely around electricity and natural gas.
  - \_\_\_\_\_ The worker materials provided by Xcel Energy help me and/or my coworkers perform our jobs more safely.

USD 04/2020 #1208


**WORKER SAFETY** | **Work safely around electric and natural gas lines**  
Keep this card in your vehicle visor as a quick reference guide.

- Seven steps for safe excavation**
1. Plan your job and pre-mark your dig area with white paint, flags and/or stakes.
  2. Call 811 or place an online locate request several working days before you dig. For the 811 requirements in your state, visit [call811.com](http://call811.com).
  3. Wait the required time for utilities to locate and mark their lines.
  4. Perform a pre-excavation site survey to ensure all utilities have been located.\*
  5. Respect the marks when digging.
  6. Dig with care and follow your state's hand-excavating laws.
  7. Communicate with utility owners through the one-call center.
- \* Xcel Energy can't mark underground lines owned or installed by our customers (e.g., for a grill, garage or pool). Customers must arrange for a third-party contractor to locate and mark these lines.

- Stay safe near overhead lines**
- Be aware of power lines and equipment on your jobsite.
  - Assume ALL lines are energized and potentially dangerous, even downed power lines.
  - Mark a safety boundary to keep workers and equipment at least 10 feet away from overhead power lines.\*
  - Use a dedicated spotter when operating heavy equipment.
  - Do not try to guide a load and spot at the same time.
  - Know what to do if your equipment contacts a power line.
- \* Lines carrying more than 50 kV require clearances greater than 10 feet. Cranes and derrick used in construction may require clearances greater than 10 feet and encroachment precautions. Call Xcel Energy or your local utility for specific clearance requirements.

**American Public Works Association color code for locator marks**

Electric Power Lines	Gas, Oil or Steam	Communications Lines, Cables or Conduit
Temporary Survey Markings	Potable Water	Reclaimed Water, Irrigation and Slurry Lines
Proposed Excavation	Sewers and Drain Lines	





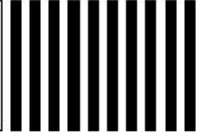
**BUSINESS REPLY MAIL**

FIRST CLASS MAIL PERMIT NO. 66 NEWBURYPORT MA  
POSTAGE WILL BE PAID BY ADDRESSEE

**Xcel Energy**  
Educational Materials Distribution  
104 Bridge Road  
Salisbury, MA 01952-9912



NO POSTAGE  
NECESSARY  
IF MAILED  
IN THE  
UNITED STATES



Know what's below.  
Call 811 before you dig.

Before you dig, call 811. This free service will arrange to have buried utility lines located and marked so you can dig a safe distance away from them. After you contact 811, wait your state's required time for lines to be marked before you dig: at least two to three full business days.

**Learn the warning signs of a natural gas leak.** They include a distinctive, sulfur-like odor, dirt blowing into the air, a hissing or roaring sound, continuous bubbling in water, or unexplained dead or dying vegetation.

**If you suspect a natural gas leak:**

- **IMMEDIATELY** leave the area and move to a safe location.
- Call 911. Xcel Energy customers should also call 800-895-2999.
- Warn others to stay away.
- When you are a safe distance away, take the following precautions. Even a tiny spark could ignite leaking natural gas.
  - Do NOT use a phone.
  - Do NOT operate electric appliances or switches, such as lights, doorbells, radios, television remotes, or garage door openers.
  - Do NOT strike a match.
- **NEVER** try to extinguish a gas fire, stop the flow of gas or close a valve on an underground gas pipeline.

**PROTECT OUR UTILITY LINES. PROTECT THE COMMUNITY. EDUCATION IS THE KEY.**

*Please share this safety information with students and their families.*

If you, your school, your students or their family members plan to dig or move earth in any way—from planting a tree or shrub to repairing or installing irrigation lines or a fence—state law

requires you to contact 811 first. This free service will arrange to have buried utility lines located and marked so you can dig a safe distance away from them. After you contact 811, wait your state's required time for lines to be marked before you dig: at least two to three full business days.

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Educational Materials Distribution  
104 Bridge Road  
Salisbury, MA 01952

Available  
in Spanish!



#1783

**FREE standards-based  
energy education resources**

**FLEXIBLE SOLUTIONS FOR  
THE NEW SCHOOL YEAR**



**Free energy  
education  
resources**

Brought to you by:



**Order these FREE electrical and natural gas safety education materials**

**Two easy ways to order**

**1. Online:**  
Visit [xcelenergy.a-annetwork.com](http://xcelenergy.a-annetwork.com).

**2. Mail:**  
Complete the attached self-addressed, postage-paid order card and mail it.

Order a **QR code** on a **free** company card and scan it with your smartphone to order. Materials will arrive in approximately two to four weeks.

Hold your smartphone over the QR code and click the link to visit our website.

**BUSINESS REPLY MAIL**  
POSTAGE WILL BE PAID BY ADDRESSEE

Xcel Energy  
Safety Materials Distribution  
104 Bridge Road  
Salsbury, MA 01952-9912

NO POSTAGE  
NECESSARY  
IF MAILED  
IN THE  
UNITED STATES

**WORKER SAFETY** **Emergency Procedures**  
Report even minor scrapes or dings to Xcel Energy. If gas is escaping call 911.  
Keep this card in your vehicle visor as a quick reference guide.

**Gas Leak Signs** A gas leak often has a sulfur or rotten egg-like odor (but not always). Other signs may include a hissing or roaring sound, dirt blowing into the air, continuous bubbling in water, unexplained dead or dying vegetation near a pipeline, exposed pipeline after a disaster or a damaged connection to a gas appliance.

**If you contact a natural gas pipeline and gas is escaping:**

1. Warn others and leave the area quickly.
2. Do not use matches, cell phones, radios or lighters. Even a tiny spark could ignite leaking gas.
3. Do not attempt to stop the flow of gas or fix the pipeline. Leave the excavation open.
4. When you have reached a safe distance away, call 911, then Xcel Energy or your local natural gas provider to report the gas emergency. Always call, even if damage is a minor nick or scrape. Excavators are required by law to call 911 in the event of escaping gas.
5. Stay away from the area until safety officials say it's safe to return.
6. Report the incident to your supervisor.

**If your equipment contacts a power line:**

1. Move equipment away from the line if you can do so safely.
2. Stay on equipment until utility personnel tell you it is safe to leave.
3. Warn others away from the line and anything it is touching.
4. Immediately call 911 and Xcel Energy or the local electric utility.
5. If fire forces you to leave your equipment, jump clear without touching the equipment and the ground at the same time. Land with your feet together and shuffle away, keeping your feet close together and on the ground at all times.

**To report emergencies, call 911 first, then:**  
Xcel Energy Electrical Emergencies: 800-895-1999  
Xcel Energy Gas Emergencies: 800-895-2999  
Colorado and Texas only:  
Gas Transmission Pipeline Emergencies: 800-898-7811

Brought to you by: **Xcel Energy**  
xcelenergy.com/Safety

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**RESOURCES FOR A BRIGHT TOMORROW**

Our renewable energy and safety education resources can help students catch up on any 2020 learning losses they may have experienced and meet grade level standards in Language Arts/Reading and Science.



**Student booklets**

**Convenient for classroom use**

Our FREE booklets include teacher's guides and pre/post tests to help you assess learning. Our guides make it easy to implement the lessons, with detailed background information, discussion points, follow-up activities and answer keys.

**Ideal for home-based learning, too!**

Our booklets give students a break from screen time and feature home energy activities, such as safety inspections and experiments, to engage the whole household. When students share safety resources with their families, everyone benefits.



**e-SMARTkids website**

**Your hub for energy education**

Our e-SMARTkids website, [xcelenergy.e-smartkids.com](http://xcelenergy.e-smartkids.com), contains comprehensive learning modules on electrical and natural gas safety, energy efficiency and solar power safety. Educational games, videos, experiments and activity sheets address core educational subject matter and support academic standards. Use our multi-platform website in the classroom or for remote learning assignments to be completed at home.



**Classroom activity sheets**

Visit the Teachers page on our e-SMARTkids website, for FREE, downloadable, renewable energy and energy safety classroom activity sheets. Each sheet is a condensed classroom lesson that can be conducted on its own, or used to augment the lessons within student booklets, teacher's guides and website modules. They include vocabulary words, an experiment, fun facts, a joke or brainteaser, and links to other resources. There are four sheets, with K-3 and 4-6 versions of both electrical and natural gas safety activities.

Order these resources and access a variety of FREE educational materials online at [xcelenergy.e-smartkids.com](http://xcelenergy.e-smartkids.com).

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**ORDER FREE STUDENT BOOKLETS**



Our updated educational safety materials are developed by educators and industry specialists so you can be confident that they address educational standards and critical subject matter, while also meeting your teaching objectives.



Available in Spanish!

**Aunt Sarah and the Amazing Power: An Energy Safety Tale**

Grades K-2 #37415 (English) & #41075 (Spanish)

A beautifully illustrated storybook about three kittens and their aunt who realize both the benefits and hazards of electricity and natural gas. Also available in Spanish.



Available in Spanish!

**Electrical & Natural Gas Safety World**

Grades 3-6 #37400 (English) & #37405 (Spanish)

Addresses the subject areas of energy and earth science, principles like the states of matter, and processes like scientific investigation, making models and analyzing data. Also available in Spanish.



**The Shocking Truth About Electrical & Natural Gas Safety**

Grades 4-6 #37410

Uses stories, experiments and activities to educate students about the science and safety of electricity and natural gas.



**DOWNLOAD FREE TESTS TO MEASURE YOUR STUDENTS' SUCCESS:**

[xcelenergy.e-smartkids.com](http://xcelenergy.e-smartkids.com)

**e-SMARTkids WEBSITE**



**Engage students and families**

Our mobile-friendly e-SMARTkids website covers renewable energy plus electrical, natural gas and photovoltaic system safety.

**FREE resources include**

- Educational games, videos, experiments and worksheets for all ages
- Downloadable teacher's guides and pre/post tests
- Fascinating stories, fun facts and family-friendly activities



[xcelenergy.e-smartkids.com](http://xcelenergy.e-smartkids.com)

**THREE EASY WAYS TO ORDER**

- 1. Online**— Visit [xcelenergy.e-smartkids.com](http://xcelenergy.e-smartkids.com)
- 2. Mail**— Complete and mail the attached self-addressed, postage-paid order card
- 3. Fax**— Complete the attached order card and fax it to 978-463-1715

Limit one booklet title per educator. Write the number of students in your class next to your title of choice. Orders for more than one title will be adjusted. Booklets are limited to schools in Xcel Energy service areas.

Thank you for your order.

**Order your FREE materials from Xcel Energy**

Name: \_\_\_\_\_  
 Role (e.g., teacher, principal, librarian): \_\_\_\_\_  
 School name: \_\_\_\_\_  
 Is this a homeschool?  Yes  No  
 Address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
 Phone: \_\_\_\_\_ Email: \_\_\_\_\_  
 What subject(s) do you teach? \_\_\_\_\_  
 For which grade(s) are you ordering? \_\_\_\_\_  
 How many teachers will be using these materials? \_\_\_\_\_  
 Comments: \_\_\_\_\_

Title	# of Booklets
Aunt Sarah and the Amazing Power Gr. K-2, #37415	
Aunt Sarah and the Amazing Power—Spanish Gr. K-2, #41075	
Electrical & Natural Gas Safety World Gr. 3-6, #37400	
Electrical & Natural Gas Safety World—Spanish Gr. 3-6, #37405	
The Shocking Truth About Electrical & Natural Gas Safety Gr. 4-6, #37410	

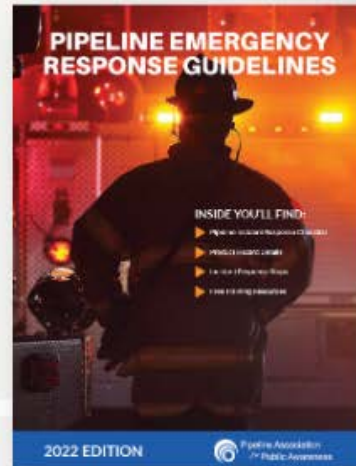
Thank you for your order. Materials will arrive in approximately two to four weeks.

#12783

## TEXAS/NEW MEXICO (SPS) ELECTRIC

**Name of Campaign:** Print  
**Category:** Safety Information  
**FERC Account:** 9909000  
**Cost: \$7,226.87**

Placement	Timing
Print	2021-2022





## TEXAS/NEW MEXICO (SPS) ELECTRIC

**Name of Campaign:** Onserts/Inserts

**Category:** Safety Information

**FERC Account:** 9909000

**Cost: \$3,879.31**

Placement	Timing
Customers Bills	2021-2022



**STAY SAFE. CALL 811  
BEFORE YOU DIG.**

Whether it's a major project or just some gardening, be sure to call 811 before any digging. It's smart. It's easy. And it helps keep everyone safe.

For more information visit  
[xcelenergy.com/Safety](https://www.xcelenergy.com/Safety).





**STAY SAFE. CALL 811  
BEFORE YOU DIG.**

Whether it's a major project or just some gardening, be sure to call 811 before any digging. It's smart. It's easy. And it helps keep everyone safe.

For more information visit [xcelenergy.com/Safety](https://xcelenergy.com/Safety).





## **BE PREPARED FOR SEVERE WEATHER.**

While storms are unpredictable, you can stay updated by bookmarking our outage map to find electric outages affecting your neighborhood.

For more tips about what to do during a power outage visit [xcelenergy.com/Outage](https://www.xcelenergy.com/Outage).



**APPLY THE  
10 FOOT RULE.**

Power lines are just what they sound like — powerful. When you're cleaning out gutters, stay safe by keeping yourself, ladder and tools at least 10 feet from overhead power lines.



## **BE PREPARED FOR SEVERE WEATHER.**

While storms are unpredictable, you can take a few easy steps to make sure you stay updated if an outage occurs. You can bookmark our electric outage map or download our mobile app for outage updates at your fingertips.

For more tips about what to do in an outage or how to prepare visit [xcelenergy.com/Outage](https://www.xcelenergy.com/Outage).

Southwestern Public Service Company

Line No.	Financial Category	Function	Account	Jurisdictional Allocator	Per Book	BP Adjustments	BP Adjusted	LP Adjustments	LP Adjusted	TY Adjustments	TY Adjusted
1	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY							
2	Cost of Sales	Steam Production Fuel	50110-Gas	ENERGY	141,635,806	(141,635,806)					
3	Cost of Sales	Steam Production Fuel	50120-Oil	ENERGY	176,222	(176,222)					
4	Cost of Sales	Steam Production Fuel	50130-Coal	ENERGY	103,342,709	(103,342,709)					
5	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	ENERGY	36,047,523	(36,047,523)					
6				Subtotal Steam Production Fuel	281,202,261	(281,202,261)					
7											
8	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	ENERGY	63,141,724	(63,141,724)					
9				Subtotal Other Production Fuel	63,141,724	(63,141,724)					
10											
11	Cost of Sales	Purchased Power	55500-Purchased Power	ENERGY	409,163,856	(409,163,856)					
12	Cost of Sales	Purchased Power	55501-Purchased Power-Demand	12CP-PROD	64,926,186	(12,127)	64,914,059	260,516	65,174,575	(114,451)	65,060,124
13	Cost of Sales	Purchased Power	55509-Pur Pwr Variable O&M	ENERGY	14,240,225	(14,240,225)					
14	Cost of Sales	Purchased Power	55509BLHK - Pur Pwr O&M Blackhawk Energy Base-NM	ENERGY		3,817,043	3,817,043	281,826	4,098,869	(48,956)	4,049,913
15	Cost of Sales	Purchased Power	55710-Deferred Elec Energy Cost	ENERGY	(182,235,431)	182,235,431					
16				Subtotal Purchased Power	306,094,836	(237,363,734)	68,731,102	542,342	69,273,444	(163,407)	69,110,038
17											
18				Subtotal Cost of Sales	650,438,820	(581,707,718)	68,731,102	542,342	69,273,444	(163,407)	69,110,038
19	Total Cost of Sales				650,438,820	(581,707,718)	68,731,102	542,342	69,273,444	(163,407)	69,110,038
20											
21	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	3,719,228	25,102	3,744,329	129,232	3,873,561	148,257	4,021,818
22	O&M	Steam Production Operations	50135-Coal Non-Mine;Non-Freight	ENERGY	29,697,511		29,697,511	7,854,694	37,552,205	1,263,781	38,815,986
23	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	(614,430)	5,659	(608,771)	20,001	(588,770)	24,329	(564,441)
24	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	11,900,124	(23,495)	11,876,629	267,649	12,144,278	280,336	12,424,615
25	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	8,431,918	25,304	8,457,222	204,495	8,661,716	224,031	8,885,748
26	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	14,737,736	274,667	15,012,403	359,231	15,371,634	404,074	15,775,708
27	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	2,253,282		2,253,282		2,253,282		2,253,282
28	O&M	Steam Production Operations	50902-NM NOx Expense Amortz	ENERGY						1,813,094	1,813,094
29	O&M	Steam Production Operations	50902-NM NOx Expense Amortz	NM				594,876	594,876		594,876
30				Subtotal Steam Production Operations	70,125,369	307,236	70,432,605	9,430,178	79,862,783	4,157,903	84,020,687
31											
32	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	ENERGY	793,039	3,140	796,179	22,209	818,388	24,629	843,017
33	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	3,885,465	38,884	3,924,350	44,626	3,968,976	32,653	4,001,629
34	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	11,964,968	510,834	12,475,803	202,586	12,678,389	224,594	12,902,983
35	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	7,883,177	315,846	8,199,023	104,809	8,303,832	103,031	8,406,862
36	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	7,751,812	(79,818)	7,671,994	139,487	7,811,481	143,486	7,954,967
37				Subtotal Steam Production Maintenance	32,278,461	788,887	33,067,348	513,717	33,581,065	528,394	34,109,458
38											
39	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	570,745	4,874	575,618	17,485	593,104	21,278	614,382
40	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	471,940	(166)	471,775	12,413	484,188	13,990	498,178
41	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	580,356	1,675	582,030	7,283	589,314	8,745	598,059
42	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	434,631		434,631		434,631		434,631
43	O&M	Other Production Operations	55600-Load Dispatch	12CP-PROD	964,142	7,355	971,497	30,701	1,002,199	37,438	1,039,637
44	O&M	Other Production Operations	55700-Purchased Power Other	12CP-PROD	2,218,455	14,113	2,232,568	71,148	2,303,716	86,971	2,390,686
45	O&M	Other Production Operations	55700-Purchased Power Other	NM		(125,000)	(125,000)		(125,000)		(125,000)
46	O&M	Other Production Operations	55700-Purchased Power Other	TX		(400,000)	(400,000)		(400,000)		(400,000)
47	O&M	Other Production Operations	55790REC - REC Costs NM	NM	5,221,780	(5,221,780)					
48	O&M	Other Production Operations	55790REC - REC Costs TX	TX	3,681,643	(3,681,643)					
49	O&M	Other Production Operations	55000W-Oth Oper Rents	ENERGY	4,480,390		4,480,390		4,480,390		4,480,390
50	O&M	Other Production Operations	54900W-Oth Oper Misc Gen Exp	ENERGY	3,259,243	5,273,241	8,532,484	(1,379,803)	7,152,681	(511,020)	6,641,661
51	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	189,134	1,468	190,602	4,604	195,206	5,587	200,793
52				Subtotal Other Production Operations	22,072,459	(4,125,863)	17,946,596	(1,236,169)	16,710,428	(337,010)	16,373,417
53											
54	O&M	Other Production Maintenance	55100-Oth Mtee Supervision&Eng	12CP-PROD	511,423	4,359	515,782	14,925	530,707	18,136	548,843
55	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	246,550	457	247,007	4,391	251,398	4,810	256,208
56	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	1,503,529	27,942	1,531,472	34,720	1,566,192	40,102	1,606,294
57	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	20,997	8	21,005	266	21,270	291	21,561
58	O&M	Other Production Maintenance	55200W-Oth Maint of Structures	ENERGY	324,479	2	324,481	12	324,493	13	324,506
59	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	64,391	9	64,400	74	64,474	81	64,556
60	O&M	Other Production Maintenance	55100W-Oth Mtee Supervision&Eng	ENERGY	336,422	2,624	339,046	8,203	347,249	9,955	357,204
61	O&M	Other Production Maintenance	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY	950,581	7,223,679	8,174,260	(1,379,784)	6,794,475	(510,997)	6,283,478

Southwestern Public Service Company

Line No.	Financial Category	Function	Account	Jurisdictional Allocator	Per Book	BP Adjustments	BP Adjusted	LP Adjustments	LP Adjusted	TY Adjustments	TY Adjusted
62				Subtotal Other Production Maintenance	3,958,373	7,259,078	11,217,451	(1,317,193)	9,900,259	(437,608)	9,462,650
63											
64	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	7,280,009	54,775	7,334,784	224,220	7,559,004	269,982	7,828,986
65	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	10,609	110	10,718	420	11,138	459	11,597
66	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	3,142,440	9,579	3,152,019	88,381	3,240,400	97,587	3,337,987
67	O&M	Transmission Operations	56140-Load Disp-Sch/Con/Disp Serv	RETAIL-TRAN	3,336,631		3,336,631		3,336,631		3,336,631
68	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	45		45		45		45
69	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	145,836	192	146,028	681	146,708	828	147,536
70	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	104,842	1,353	106,195	4,498	110,692	5,465	116,158
71	O&M	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	RETAIL-TRAN	2,635,983		2,635,983		2,635,983		2,635,983
72	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	1,326,358	6,140	1,332,499	52,138	1,384,637	57,102	1,441,739
73	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	2,741,487	(1,525,080)	1,216,407	14,409	1,230,816	15,813	1,246,629
74	O&M	Transmission Operations	56400-Trans Oper UG Lines	PIS-TRAN	369	2	371	14	385	16	401
75	O&M	Transmission Operations	56500-Transm of Elec By Others	12CP-TRAN							
76	O&M	Transmission Operations	56500MC-Wheeling Meter Charges	WHLS	418,287		418,287		418,287		418,287
77	O&M	Transmission Operations	56500MISC-Wheeling Miscellaneous	12CP-TRAN	34,263	(1,577)	32,686		32,686		32,686
78	O&M	Transmission Operations	56500S11-Wheeling Schedule 11	RETAIL-TRAN	113,770,531		113,770,531		113,770,531		113,770,531
79	O&M	Transmission Operations	56500S11W-Wheeling Schedule 11 - Wholesale	WHLS	25,499,747		25,499,747		25,499,747		25,499,747
80	O&M	Transmission Operations	56500S12-Wheeling Schedule 12	RETAIL-TRAN	1,950,144	(4,529)	1,945,615		1,945,615		1,945,615
81	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Wholesale	WHLS	219,689	(0)	219,689		219,689		219,689
82	O&M	Transmission Operations	56500S1W-Wheeling Schedule 1 - Wholesale	WHLS	287,742	712	288,454		288,454		288,454
83	O&M	Transmission Operations	56500S2-Wheeling Schedule 2	RETAIL-TRAN	136,831	(4,060)	132,771		132,771		132,771
84	O&M	Transmission Operations	56500S2W-Wheeling Schedule 2 - Wholesale	WHLS	15,726	1,480	17,206		17,206		17,206
85	O&M	Transmission Operations	56500S9-Wheeling Schedule 9	RETAIL-TRAN	9,815,946	(9,567,328)	248,618		248,618		248,618
86	O&M	Transmission Operations	56500S9W-Wheeling Schedule 9 - Wholesale	WHLS	16,021,760	26,682	16,048,442		16,048,442		16,048,442
87	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	3,712,529	11,200	3,723,728	71,429	3,795,157	80,083	3,875,241
88	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	1,492,817		1,492,817		1,492,817		1,492,817
89	O&M	Transmission Operations	565Z2DAUCW - Z2 Direct Assigned Upgrade Charge - Wholesale	WHLS	282,989		282,989		282,989		282,989
90	O&M	Transmission Operations	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	RETAIL-PROD	271,907		271,907		271,907		271,907
91	O&M	Transmission Operations	561800W-Reliability planning and standards develop service - Wholesale	WHLS	299,064		299,064		299,064		299,064
92	O&M	Transmission Operations	561400W-Scheduling, system control and dispatch services - Wholesale	WHLS	749,224		749,224		749,224		749,224
93				Subtotal Transmission Operations	195,703,805	(10,990,349)	184,713,455	456,191	185,169,646	527,334	185,696,980
94											
95	O&M	Transmission Maintenance	56900-Trans Mtce of Structures	PIS-TRAN	3,052		3,052		3,052		3,052
96	O&M	Transmission Maintenance	57000-Tran Mt of Station Equip	PIS-TRAN	1,350,303	2,094	1,352,397	20,777	1,373,174	22,760	1,395,934
97	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	993,601	(32,415)	961,186	3,522	964,709	4,091	968,799
98				Subtotal Transmission Maintenance	2,346,956	(30,321)	2,316,635	24,299	2,340,934	26,851	2,367,785
99											
100	O&M	Regional Market Operations	57510-Operations Supervision	ENERGY	162,399	1,412	163,811	4,881	168,692	5,936	174,628
101	O&M	Regional Market Operations	57520-DA & RT Mkt Admin	ENERGY	383,583	11,267	394,850	13,259	408,109	16,133	424,242
102	O&M	Regional Market Operations	57550-Ancillary Serv Mkt Admin	ENERGY	908	10	918	31	949	38	986
103	O&M	Regional Market Operations	57560-Mkt Monitoring/Compliance	ENERGY	908	10	918	31	949	38	986
104	O&M	Regional Market Operations	57570-Mkt Fac/Mon/Comp Serv	ENERGY	8,480,327	8,034	8,488,362	8,488,362	8,488,362	8,488,362	8,488,362
105	O&M	Regional Market Operations	57570-Mkt Fac/Mon/Comp Serv	RETAIL-ENERGY	162,307		162,307		162,307		162,307
106	O&M	Regional Market Operations	57580-Regional Market Rents	ENERGY	27,990		27,990		27,990		27,990
107				Subtotal Regional Market Operations	9,218,424	20,732	9,239,156	18,202	9,257,358	22,144	9,279,502
108											
109	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	NM	371	2	373	15	388	16	404
110	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	5,307,768	474,697	5,782,465	142,677	5,925,142	1,010,439	6,935,581
111	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	273,317	1,314	274,632	9,569	284,201	10,477	294,678
112	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	397,476	1,020	398,496	3,562	402,058	4,330	406,388
113	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	1,035,096	3,110	1,038,207	26,125	1,064,332	28,612	1,092,944
114	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	1,085,947	233	1,086,180	4,256	1,090,436	4,665	1,095,101
115	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	(641,578)	2,014	(639,564)	23,617	(615,947)	(192,301)	(808,248)
116	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	1,567,806	1,714	1,569,519	19,882	1,589,402	21,785	1,611,186
117	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	240,370	78	240,448	932	241,380	1,021	242,401
118	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	283,209	8	283,217	865	284,083	295,965	580,048
119	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	309,590	256	309,846	2,739	312,585	3,000	315,586
120	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	542,843	1,563	544,405	15,626	560,031	17,209	577,240
121	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	1,586,639	4,562	1,591,201	41,510	1,632,711	45,467	1,678,179
122	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	(1,957,867)	761	(1,957,107)	6,600	(1,950,506)	7,864	(1,942,642)



Southwestern Public Service Company

Line No.	Financial Category	Function	Account	Jurisdictional Allocator	Per Book	BP Adjustments	BP Adjusted	LP Adjustments	LP Adjusted	TY Adjustments	TY Adjusted
123	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	2,003,793	7,239	2,011,032	64,807	2,075,838	70,982	2,146,821
124	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	566,568	1,929	568,497	17,911	586,408	19,619	606,028
125	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	530,768	2,952	533,720	21,706	555,426	23,795	579,221
126	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	3,392,518	7,091	3,399,610	504,064	3,903,673	31,349	3,935,022
127	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	2,541,016	48,410	2,589,426	61,826	2,651,252	67,779	2,719,031
128	O&M	Distribution Operations	58900-Dist Rents	NM	171,989		171,989		171,989		171,989
129	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	1,428,156		1,428,156		1,428,156		1,428,156
130	O&M	Distribution Operations	58900-Dist Rents	TX	421,839		421,839		421,839		421,839
131				Subtotal Distribution Operations	21,087,633	558,954	21,646,587	968,289	22,614,876	1,472,075	24,086,951
132											
133	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	14,133	124	14,258	465	14,723	566	15,289
134	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	589,617	787	590,404	9,395	599,799	10,295	610,093
135	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	972,162	(263,168)	708,994	27,978	736,972	30,671	767,643
136	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	3,705,481	2,094	3,707,575	363,374	4,070,949	365,296	4,436,245
137	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	3,001,680	4,973	3,006,652	85,916	3,092,568	94,173	3,186,741
138	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	17,283	47	17,330	409	17,739	448	18,186
139	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	(165,457)	(13)	(165,470)	235	(165,236)	(55,666)	(220,901)
140	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	132,721	186	132,906	2,639	135,546	2,893	138,438
141	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	93,180	19	93,199	200	93,399	219	93,618
142	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	(164,025)	51	(163,974)	632	(163,342)	693	(162,649)
143	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	236,192	128	236,320	1,030	237,350	1,128	238,477
144	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	17,065		17,065		17,065		17,065
145	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	67,138	243	67,381	2,555	69,937	2,799	72,736
146	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	13,285	35	13,320	253	13,574	278	13,852
147	O&M	Distribution Maintenance	59800-Dist Mtee of Dist Plant	NM	41		41		41		41
148	O&M	Distribution Maintenance	59800-Dist Mtee of Dist Plant	PIS-DIST		(84)	(84)	(35)	(119)	(36)	(155)
149	O&M	Distribution Maintenance	59800-Dist Mtee of Dist Plant	TX	85,948	741	86,689	2,655	89,344	3,231	92,575
150	O&M	Distribution Maintenance	592200	PIS-DIST		(0)	(0)	(0)	(1)	(0)	(1)
151				Subtotal Distribution Maintenance	8,616,444	(253,836)	8,362,608	497,700	8,860,308	456,986	9,317,294
152											
153	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	39,350	270	39,620	1,153	40,773	1,401	42,174
154	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	5,731,375	15,850	5,747,225	134,679	5,881,904	148,126	6,030,030
155	O&M	Customer Accounting	90300-Cust Acct Recrds & Coll	CUST-AVG	10,272,221	(609,698)	9,662,522	151,813	9,814,335	180,022	9,994,357
156	O&M	Customer Accounting	90400-Cust Acct Uncollect	CUST-RET	6,826,402	1,521,658	8,348,060		8,348,060	1,092,691	9,440,751
157	O&M	Customer Accounting	904001-Uncollectable Accounts - Non Commodity	CUST-RET	549,647		549,647		549,647		549,647
158	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	115,755	211	115,966	732	116,698	895	117,593
159	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	NM		16,032	16,032		16,032		16,032
160	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	TX		2,937	2,937		2,937		2,937
161				Subtotal Customer Accounting	23,534,750	947,260	24,482,009	288,377	24,770,386	1,423,135	26,193,521
162											
163	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	2,327,514	29,032	2,356,546	85,466	2,442,012	94,136	2,536,149
164	O&M	Customer Service	90801EE-Customer Assistance EE Amort TX	TX	3,959,005	(3,959,005)					
165	O&M	Customer Service	90803EE-Customer Assistance EE Amort NM	NM	15,962,066	(15,962,066)					
166	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	600,986		600,986	48	601,034	59	601,093
167	O&M	Customer Service	90900-Informational and instruction advertising expense	CUST-RET	367,074	(26,891)	340,184		340,184		340,184
168	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	42,701	50	42,752	191	42,943	236	43,178
169				Subtotal Customer Service	23,259,347	(19,918,879)	3,340,468	85,705	3,426,173	94,431	3,520,604
170											
171	O&M	Sales	91200-Economic Development	CUST-AVG	408,186	(54,903)	353,283	9,876	363,159	10,896	374,055
172	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	5,918	7	5,925	25	5,949	30	5,980
173				Subtotal Sales	414,104	(54,896)	359,207	9,900	369,108	10,927	380,034
174											
175	O&M	A&G	92000-A&G Salaries	LABXAG	32,558,639	(627,762)	31,930,876	1,061,117	32,991,993	1,272,100	34,264,093
176	O&M	A&G	92100-A&G Office & Supplies	LABXAG	24,295,290	(18,208)	24,277,083	2,806,761	27,083,844	144,404	27,228,248
177	O&M	A&G	92200-A&G Admn Transfer Crdt	LABXAG	(24,585,018)		(24,585,018)		(24,585,018)		(24,585,018)
178	O&M	A&G	92300-A&G Outside Services	LABXAG	6,934,839	(239)	6,934,600		6,934,600		6,934,600
179	O&M	A&G	92400-A&G Property Insurance	PIS-NET	4,755,380		4,755,380	994,814	5,750,194	525,949	6,276,143
180	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	9,306,423	(411)	9,306,013	2,205,932	11,511,944	1,385,372	12,897,316
181	O&M	A&G	926000-Employee pensions and benefits	LABXAG	27,759,394	541,672	28,301,066	(2,027,108)	26,273,958	(1,713,295)	24,560,662
182	O&M	A&G	92603-SPS Deferred Pension Exp	TX	(349,908)		(349,908)		(349,908)		(349,908)
183	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	0		0		0		0

Southwestern Public Service Company

Line No.	Financial Category	Function	Account	Jurisdictional Allocator	Per Book	BP Adjustments	BP Adjusted	LP Adjustments	LP Adjusted	TY Adjustments	TY Adjusted
184	O&M	A&G	92800R-Regulatory Commision Expense TX	TX	2,314,394		2,314,394		2,314,394		2,314,394
185	O&M	A&G	92801R-Regulatory Commision Expense NM	NM	3,704,600		3,704,600		3,704,600	3,819,620	7,524,220
186	O&M	A&G	92802R-Regulatory Commision Expense Wholesale	WHLS	506,977		506,977		506,977		506,977
187	O&M	A&G	92804R-Regulatory Commision Expense Misc	RETAIL-ENERGY	46,668		46,668		46,668		46,668
188	O&M	A&G	92900-A&G Duplicate Chrg Crdt	LABXAG	(1,327,925)		(1,327,925)		(1,327,925)		(1,327,925)
189	O&M	A&G	93010-A&G General Advertising	LABXAG	1,245,457	(1,245,457)					
190	O&M	A&G	93020-A&G Misc General Exp	LABXAG	1,953,510	(3)	1,953,507		1,953,507		1,953,507
191	O&M	A&G	93100-A&G Rents	CUST-RET	5,029,948		5,029,948		5,029,948		5,029,948
192	O&M	A&G	93100-A&G Rents	LABXAG	14,094,261		14,094,261		14,094,261		14,094,261
193	O&M	A&G	93500-A&G Maint of Gen PLT	PIS-GEN	568,799	(815)	567,984		567,984		567,984
194	O&M	A&G	Recoverable Contributions and Donations	NM		99,295	99,295		99,295		99,295
195				Subtotal A&G	108,811,728	(1,251,927)	107,559,801	5,041,516	112,601,317	5,434,149	118,035,466
196											
197				Subtotal O&M	521,427,852	(26,743,925)	494,683,926	14,780,714	509,464,640	13,379,710	522,844,350

Southwestern Public Service Company

Expenses by FERC Account  
Total Company  
Rule References

Line No.	Financial Category	Account	Labor/Non-Labor	Total Company Base Period		Total Company Adjusted Base Period	Linkage Period Adjustments	Total Company Linkage Period		Test Year Adjustments	Total Company Future Test Year Period	
				July 1, 2021 - June 30, 2022	Base Period Adjustments			July 1, 2022 - June 30, 2023	July 1, 2023 - June 30, 2024			
<b>Cost of Sales</b>												
1	Cost of Sales	50110-Gas	Non-Labor	141,635,806	(141,635,806)	-	-	-	-	-	-	-
2	Cost of Sales	50120-Oil	Non-Labor	176,222	(176,222)	-	-	-	-	-	-	-
3	Cost of Sales	50130-Coal	Non-Labor	103,342,709	(103,342,709)	-	-	-	-	-	-	-
4	Cost of Sales	50165-Non-Native Load Coal	Non-Labor	36,047,523	(36,047,523)	-	-	-	-	-	-	-
5	Cost of Sales	54700-Other Operating Fuel	Non-Labor	63,141,724	(63,141,724)	-	-	-	-	-	-	-
6	Cost of Sales	55500-Purchased Power	Non-Labor	409,163,856	(409,163,856)	-	-	-	-	-	-	-
7	Cost of Sales	55501-Purchased Power-Demand	Non-Labor	64,926,186	(12,127)	64,914,059	260,516	65,174,575	(114,451)	-	65,060,124	-
8	Cost of Sales	55509-Pur Pwr Variable O&M	Non-Labor	14,240,225	(14,240,225)	-	-	-	-	-	-	-
9	Cost of Sales	55509BLHK- Pur Pwr O&M Blackhawk Energy B	Non-Labor	-	3,817,043	3,817,043	281,826	4,098,869	(48,956)	-	4,049,913	-
10	Cost of Sales	55710-Deferred Elec Energy Cost	Non-Labor	(182,235,431)	182,235,431	-	-	-	-	-	-	-
11		<b>Subtotal - Cost of Sales</b>		<b>650,438,820</b>	<b>(581,707,718)</b>	<b>68,731,102</b>	<b>542,342</b>	<b>69,273,444</b>	<b>(163,407)</b>		<b>69,110,038</b>	
12												
<b>O&amp;M Discussed by Specific Witnesses</b>												
14	OM	50135-Coal Non-Mine;Non-Freight	Non-Labor	29,697,511	-	29,697,511	7,854,694	37,552,205	1,263,781	-	38,815,986	-
15	OM	50170-Stm Gen Fuel	Labor	546,979	5,713	552,692	20,001	572,693	24,329	-	597,022	-
16	OM	50170-Stm Gen Fuel	Non-Labor	(1,161,409)	(54)	(1,161,463)	-	(1,161,463)	-	-	(1,161,463)	-
17		<b>Subtotal</b>		<b>(614,430)</b>	<b>5,659</b>	<b>(608,771)</b>	<b>20,001</b>	<b>(588,770)</b>	<b>24,329</b>		<b>(564,441)</b>	
18	OM	50902-NM NOx Expense Amortz	Non-Labor	-	-	-	594,876	594,876	1,813,094	-	2,407,971	-
19	OM	55700-Purchased Power Other	Labor	2,107,427	15,135	2,122,562	71,148	2,193,709	86,971	-	2,280,680	-
20	OM	55700-Purchased Power Other	Non-Labor	111,028	(526,022)	(414,994)	-	(414,994)	-	-	(414,994)	-
21	OM	55790REC - REC Costs NM	Non-Labor	5,221,780	(5,221,780)	-	-	-	-	-	-	-
22	OM	55790REC - REC Costs TX	Non-Labor	3,681,643	(3,681,643)	-	-	-	-	-	-	-
23	OM	56140-Load Disp-Sch/Con/Disp Serv	Non-Labor	3,336,631	-	3,336,631	-	3,336,631	-	-	3,336,631	-
24	OM	561400W-Scheduling, system control and dispatch s	Non-Labor	749,224	-	749,224	-	749,224	-	-	749,224	-
25	OM	56180-Rel/Plan/Standards Dev Serv	Non-Labor	2,635,983	-	2,635,983	-	2,635,983	-	-	2,635,983	-
26	OM	561800W-Reliability planning and standards develop	Non-Labor	299,064	-	299,064	-	299,064	-	-	299,064	-
27	OM	56500-Transm of Elec By Others	Non-Labor	-	-	-	-	-	-	-	-	-
28	OM	56500MC-Wheeling Meter Charges	Non-Labor	418,287	-	418,287	-	418,287	-	-	418,287	-
29	OM	56500MISC-Wheeling Miscellaneous	Non-Labor	34,263	(1,577)	32,686	-	32,686	-	-	32,686	-
30	OM	56500S11-Wheeling Schedule 11	Non-Labor	113,770,531	-	113,770,531	-	113,770,531	-	-	113,770,531	-
31	OM	56500S11W-Wheeling Schedule 11 - Wholesale	Non-Labor	25,499,747	-	25,499,747	-	25,499,747	-	-	25,499,747	-
32	OM	56500S12-Wheeling Schedule 12	Non-Labor	1,950,144	(4,529)	1,945,615	-	1,945,615	-	-	1,945,615	-
33	OM	56500S12W-Wheeling Schedule 12 - Wholesale	Non-Labor	219,689	(0)	219,689	-	219,689	-	-	219,689	-
34	OM	56500S1W-Wheeling Schedule 1 - Wholesale	Non-Labor	287,742	712	288,454	-	288,454	-	-	288,454	-
35	OM	56500S2-Wheeling Schedule 2	Non-Labor	136,831	(4,060)	132,771	-	132,771	-	-	132,771	-
36	OM	56500S2W-Wheeling Schedule 2 - Wholesale	Non-Labor	15,726	1,480	17,206	-	17,206	-	-	17,206	-
37	OM	56500S9-Wheeling Schedule 9	Non-Labor	9,815,946	(9,567,328)	248,618	-	248,618	-	-	248,618	-
38	OM	56500S9W-Wheeling Schedule 9 - Wholesale	Non-Labor	16,021,760	26,682	16,048,442	-	16,048,442	-	-	16,048,442	-
39	OM	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	Non-Labor	271,907	-	271,907	-	271,907	-	-	271,907	-
40	OM	565Z2DAUCW - Z2 Direct Assigned Upgrade Charge	Non-Labor	282,989	-	282,989	-	282,989	-	-	282,989	-
41	OM	57570-Mkt Fac/Mon/Comp Serv	Non-Labor	8,642,634	8,034	8,650,669	-	8,650,669	-	-	8,650,669	-
42	OM	92500-A&G Injuries & Damages	Labor	239,477	(411)	239,066	-	239,066	-	-	239,066	-
43	OM	926000-Employee pensions and benefits	Labor	29,145,315	541,672	29,686,987	(2,027,108)	27,659,879	(1,713,295)	-	25,946,584	-
44	OM	926000-Employee pensions and benefits	Non-Labor	(1,385,921)	-	(1,385,921)	-	(1,385,921)	-	-	(1,385,921)	-
45	OM	92603-SPS Deferred Pension Exp	Labor	(349,908)	-	(349,908)	-	(349,908)	-	-	(349,908)	-
46	OM	DEPINT - Customer Deposit Interest Expense	Non-Labor	-	18,969	18,969	-	18,969	-	-	18,969	-
47	OM	Recoverable Contributions and Donations	Non-Labor	-	99,295	99,295	-	99,295	-	-	99,295	-

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<b>Cost of Sales</b>											
1	Cost of Sales	50110-Gas	Non-Labor	-	0%	FALSE	(141,635,806.47)	-	0%	FALSE	
2	Cost of Sales	50120-Oil	Non-Labor	-	0%	FALSE	(176,221.61)	-	0%	FALSE	
3	Cost of Sales	50130-Coal	Non-Labor	-	0%	FALSE	(103,342,709.12)	-	0%	FALSE	
4	Cost of Sales	50165-Non-Native Load Coal	Non-Labor	-	0%	FALSE	(36,047,523.46)	-	0%	FALSE	
5	Cost of Sales	54700-Other Operating Fuel	Non-Labor	-	0%	FALSE	(63,141,723.50)	-	0%	FALSE	
6	Cost of Sales	55500-Purchased Power	Non-Labor	-	0%	FALSE	(409,163,856.10)	-	0%	FALSE	
7	Cost of Sales	55501-Purchased Power-Demand	Non-Labor	260,515.74	0%	FALSE	133,938.31	146,065.01	0%	FALSE	
8	Cost of Sales	55509-Pur Pwr Variable O&M	Non-Labor	-	0%	FALSE	(14,240,225.35)	-	0%	FALSE	
9	Cost of Sales	55509BLHK- Pur Pwr O&M Blackhawk Energy Bi	Non-Labor	281,826.32	7%	TRUE	4,049,913.33	232,870.48	6%	TRUE	
10	Cost of Sales	55710-Deferred Elec Energy Cost	Non-Labor	-	0%	FALSE	182,235,431.37	-	0%	FALSE	
11	<b>Subtotal - Cost of Sales</b>				0%						
12											
13	<b>O&amp;M Discussed by Specific Witnesses</b>				0%						
14	OM	50135-Coal Non-Mine;Non-Freight	Non-Labor	7,854,693.80	26%	TRUE	9,118,474.49	9,118,474.49	31%	TRUE	Romer
15	OM	50170-Stm Gen Fuel	Labor	20,001.14	4%	FALSE	50,042.78	44,329.82	8%		
16	OM	50170-Stm Gen Fuel	Non-Labor	-	0%	FALSE	(54.23)	-	0%		
17	<b>Subtotal</b>			20,001.14	-3%	FALSE	49,988.55	44,329.82	-7%	FALSE	
18	OM	50902-NM NOx Expense Amortz	Non-Labor	594,876.24	0%	FALSE	2,407,970.54	2,407,970.54	0%	FALSE	
19	OM	55700-Purchased Power Other	Labor	71,147.65	3%	FALSE	173,253.06	158,118.41	7%	TRUE	Deselich
20	OM	55700-Purchased Power Other	Non-Labor	-	0%	FALSE	(526,021.53)	-	0%	FALSE	
21	OM	55790REC - REC Costs NM	Non-Labor	-	0%	FALSE	(5,221,779.98)	-	0%	FALSE	
22	OM	55790REC - REC Costs TX	Non-Labor	-	0%	FALSE	(3,681,643.05)	-	0%	FALSE	
23	OM	56140-Load Disp-Sch/Con/Disp Serv	Non-Labor	-	0%	FALSE	-	-	0%	FALSE	
24	OM	56140W-Scheduling, system control and dispatch s	Non-Labor	-	0%	FALSE	-	-	0%	FALSE	
25	OM	56180-Rel/Plan/Standards Dev Serv	Non-Labor	-	0%	FALSE	-	-	0%	FALSE	
26	OM	56180W-Reliability planning and standards develop	Non-Labor	-	0%	FALSE	-	-	0%	FALSE	
27	OM	56500-Transm of Elec By Others	Non-Labor	-	0%	FALSE	-	-	0%	FALSE	
28	OM	56500MC-Wheeling Meter Charges	Non-Labor	-	0%	FALSE	-	-	0%	FALSE	
29	OM	56500MISC-Wheeling Miscellaneous	Non-Labor	-	0%	FALSE	(1,576.71)	-	0%	FALSE	
30	OM	56500S11-Wheeling Schedule 11	Non-Labor	-	0%	FALSE	-	-	0%	FALSE	
31	OM	56500S11W-Wheeling Schedule 11 - Wholesale	Non-Labor	-	0%	FALSE	-	-	0%	FALSE	
32	OM	56500S12-Wheeling Schedule 12	Non-Labor	-	0%	FALSE	(4,529.25)	-	0%	FALSE	
33	OM	56500S12W-Wheeling Schedule 12 - Wholesale	Non-Labor	-	0%	FALSE	(0.09)	-	0%	FALSE	
34	OM	56500S1W-Wheeling Schedule 1 - Wholesale	Non-Labor	-	0%	FALSE	712.38	-	0%	FALSE	
35	OM	56500S2-Wheeling Schedule 2	Non-Labor	-	0%	FALSE	(4,060.09)	-	0%	FALSE	
36	OM	56500S2W-Wheeling Schedule 2 - Wholesale	Non-Labor	-	0%	FALSE	1,479.98	-	0%	FALSE	
37	OM	56500S9-Wheeling Schedule 9	Non-Labor	-	0%	FALSE	(9,567,327.83)	-	0%	FALSE	
38	OM	56500S9W-Wheeling Schedule 9 - Wholesale	Non-Labor	-	0%	FALSE	26,681.85	-	0%	FALSE	
39	OM	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	Non-Labor	-	0%	FALSE	-	-	0%	FALSE	
40	OM	565Z2DAUCW - Z2 Direct Assigned Upgrade Charge	Non-Labor	-	0%	FALSE	-	-	0%	FALSE	
41	OM	57570-Mkt Fac/Mon/Comp Serv	Non-Labor	-	0%	FALSE	8,034.17	-	0%	FALSE	
42	OM	92500-A&G Injuries & Damages	Labor	-	0%	FALSE	(410.77)	-	0%	FALSE	
43	OM	926000-Employee pensions and benefits	Labor	(2,027,107.93)	-7%	FALSE	(3,198,731.56)	(3,740,403.31)	-13%	TRUE	Schrubbe
44	OM	926000-Employee pensions and benefits	Non-Labor	-	0%	FALSE	-	-	0%	FALSE	
45	OM	92603-SPS Deferred Pension Exp	Labor	-	0%	FALSE	-	-	0%	FALSE	
46	OM	DEPINT - Customer Deposit Interest Expense	Non-Labor	-	0%	FALSE	18,969.00	-	0%	FALSE	
47	OM	Recoverable Contributions and Donations	Non-Labor	-	0%	FALSE	99,294.96	-	0%	FALSE	

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				July 1, 2021 - June 30, 2022	Base Period Adjustments			July 1, 2022 - June 30, 2023	July 1, 2023 - June 30, 2024		
48		<b>Subtotal - O&amp;M Discussed by Specific Witnesses</b>		<b>251,628,591</b>	<b>(18,284,053)</b>	<b>233,344,538</b>	<b>6,533,612</b>	<b>239,878,150</b>	<b>1,499,208</b>		<b>241,377,358</b>
49											
50		<b>General O&amp;M Discussed by Various Witnesses</b>									
51	OM	50000-Stm Prod Op & Supr	Labor	3,517,296	25,428	3,542,724	129,232	3,671,956	148,289		3,820,245
52	OM	50000-Stm Prod Op & Supr	Non-Labor	201,932	(327)	201,605		201,605	(32)		201,573
53		Subtotal		3,719,228	25,102	3,744,329	129,232	3,873,561	148,257		4,021,818
54	OM	50200-Steam Expenses Major	Labor	6,884,585	(34,781)	6,849,804	267,649	7,117,453	293,222		7,410,676
55	OM	50200-Steam Expenses Major	Non-Labor	5,015,539	11,286	5,026,825		5,026,825	(12,886)		5,013,939
56		Subtotal		11,900,124	(23,495)	11,876,629	267,649	12,144,278	280,336		12,424,615
57	OM	50500-Stm Gen Elec Exp Major	Labor	5,217,688	19,931	5,237,619	204,495	5,442,114	224,031		5,666,145
58	OM	50500-Stm Gen Elec Exp Major	Non-Labor	3,214,230	5,373	3,219,603	-	3,219,603	-		3,219,603
59		Subtotal		8,431,918	25,304	8,457,222	204,495	8,661,716	224,031		8,885,748
60	OM	50600-Misc Steam Pwr Exp	Labor	9,437,137	275,618	9,712,755	359,231	10,071,986	408,699		10,480,685
61	OM	50600-Misc Steam Pwr Exp	Non-Labor	5,300,598	(951)	5,299,648	-	5,299,648	(4,625)		5,295,023
62		Subtotal		14,737,736	274,667	15,012,403	359,231	15,371,634	404,074		15,775,708
63	OM	50700-Stm Pow Gen Rents	Non-Labor	2,253,282		2,253,282		2,253,282			2,253,282
64		Subtotal		2,253,282	-	2,253,282	-	2,253,282	-		2,253,282
65	OM	51000-Stm Maint Super&Eng	Labor	576,301	3,400	579,701	22,209	601,910	24,629		626,539
66	OM	51000-Stm Maint Super&Eng	Non-Labor	216,738	(260)	216,478	-	216,478	-		216,478
67		Subtotal		793,039	3,140	796,179	22,209	818,388	24,629		843,017
68	OM	51100-Stm Maint of Structures	Labor	1,131,278	12,698	1,143,976	44,626	1,188,602	48,875		1,237,478
69	OM	51100-Stm Maint of Structures	Non-Labor	2,754,187	26,186	2,780,374	-	2,780,374	(16,222)		2,764,152
70		Subtotal		3,885,465	38,884	3,924,350	44,626	3,968,976	32,653		4,001,629
71	OM	51200-Stm Maint of Boiler Plt	Labor	5,409,144	(158,469)	5,250,675	202,586	5,453,262	224,762		5,678,024
72	OM	51200-Stm Maint of Boiler Plt	Non-Labor	6,555,824	669,303	7,225,127	-	7,225,127	(168)		7,224,960
73		Subtotal		11,964,968	510,834	12,475,803	202,586	12,678,389	224,594		12,902,983
74	OM	51300-Stm Maint of Elec Plant	Labor	2,812,773	(138,924)	2,673,849	104,809	2,778,658	115,558		2,894,216
75	OM	51300-Stm Maint of Elec Plant	Non-Labor	5,070,404	454,770	5,525,174	-	5,525,174	(12,527)		5,512,646
76		Subtotal		7,883,177	315,846	8,199,023	104,809	8,303,832	103,031		8,406,862
77	OM	51400-Stm Maint of Misc Stm Plt	Labor	3,599,917	(32,658)	3,567,259	139,487	3,706,745	152,772		3,859,518
78	OM	51400-Stm Maint of Misc Stm Plt	Non-Labor	4,151,895	(47,160)	4,104,735		4,104,735	(9,286)		4,095,449
79		Subtotal		7,751,812	(79,818)	7,671,994	139,487	7,811,481	143,486		7,954,967
80	OM	54600-Oth Oper Super&Eng	Labor	517,712	4,877	522,589	17,485	540,074	21,278		561,352
81	OM	54600-Oth Oper Super&Eng	Non-Labor	53,033	(4)	53,030	-	53,030	-		53,030
82		Subtotal		570,745	4,874	575,618	17,485	593,104	21,278		614,382
83	OM	54600W-Oth Oper Super&Eng	Labor	133,610	1,468	135,077	4,604	139,681	5,587		145,269
84	OM	54600W-Oth Oper Super&Eng	Non-Labor	55,525	-	55,525	-	55,525	-		55,525
85		Subtotal		189,134	1,468	190,602	4,604	195,206	5,587		200,793

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48		<b>Subtotal - O&amp;M Discussed by Specific Witnesses</b>							0%		
49											
50		<b>General O&amp;M Discussed by Various Witnesses</b>									
51	OM	50000-Stm Prod Op & Supr	Labor	129,231.88	4%	FALSE	302,949.13	277,520.66	8%		Deselich
52	OM	50000-Stm Prod Op & Supr	Non-Labor	-	0	FALSE	(358.36)	(31.53)	0%		
53		Subtotal		129,231.88	3%	FALSE	302,590.78	277,489.13	7%	TRUE	
54	OM	50200-Steam Expenses Major	Labor	267,649.26	4%	FALSE	526,090.96	560,871.63	8%		
55	OM	50200-Steam Expenses Major	Non-Labor	-	0%	FALSE	(1,600.20)	(12,885.90)	0%		
56		Subtotal		267,649.26	2%	FALSE	524,490.77	547,985.73	5%	FALSE	
57	OM	50500-Stm Gen Elec Exp Major	Labor	204,494.64	4%	FALSE	448,457.05	428,526.13	8%		
58	OM	50500-Stm Gen Elec Exp Major	Non-Labor	-	0%	FALSE	5,372.65	-	0%		
59		Subtotal		204,494.64	2%	FALSE	453,829.70	428,526.13	5%	FALSE	
60	OM	50600-Misc Steam Pwr Exp	Labor	359,231.40	4%	FALSE	1,043,548.28	767,930.33	8%		
61	OM	50600-Misc Steam Pwr Exp	Non-Labor	-	0%	FALSE	(5,575.38)	(4,624.59)	0%		
62		Subtotal		359,231.40	2%	FALSE	1,037,972.89	763,305.75	5%	FALSE	
63	OM	50700-Stm Pow Gen Rents	Non-Labor	-	0%	FALSE	-	-	0%		
64		Subtotal		-	0%	FALSE	-	-	0%	FALSE	
65	OM	51000-Stm Maint Super&Eng	Labor	22,208.96	4%	FALSE	50,238.08	46,838.18	8%		
66	OM	51000-Stm Maint Super&Eng	Non-Labor	-	0%	FALSE	(259.91)	-	0%		
67		Subtotal		22,208.96	3%	FALSE	49,978.17	46,838.18	6%	FALSE	
68	OM	51100-Stm Maint of Structures	Labor	44,626.33	4%	FALSE	106,199.73	93,501.76	8%		
69	OM	51100-Stm Maint of Structures	Non-Labor	-	0%	FALSE	9,964.25	(16,222.07)	-1%		
70		Subtotal		44,626.33	1%	FALSE	116,163.99	77,279.69	2%	FALSE	
71	OM	51200-Stm Maint of Boiler Plt	Labor	202,586.08	4%	FALSE	268,879.26	427,348.11	8%		
72	OM	51200-Stm Maint of Boiler Plt	Non-Labor	-	0%	FALSE	669,135.72	(167.58)	0%		
73		Subtotal		202,586.08	2%	FALSE	938,014.99	427,180.53	3%	FALSE	
74	OM	51300-Stm Maint of Elec Plant	Labor	104,809.03	4%	FALSE	81,443.20	220,367.02	8%		
75	OM	51300-Stm Maint of Elec Plant	Non-Labor	-	0%	FALSE	442,242.42	(12,527.47)	0%		
76		Subtotal		104,809.03	1%	FALSE	523,685.62	207,839.55	3%	FALSE	
77	OM	51400-Stm Maint of Misc Stm Plt	Labor	139,486.89	4%	FALSE	259,601.21	292,259.23	8%		
78	OM	51400-Stm Maint of Misc Stm Plt	Non-Labor	-	0%	FALSE	(56,446.30)	(9,286.36)	0%		
79		Subtotal		139,486.89	2%	FALSE	203,154.91	282,972.87	4%	FALSE	
80	OM	54600-Oth Oper Super&Eng	Labor	17,485.28	3%	FALSE	43,640.74	38,763.44	7%		
81	OM	54600-Oth Oper Super&Eng	Non-Labor	-	0%	FALSE	(3.74)	-	0%		
82		Subtotal		17,485.28	3%	FALSE	43,637.00	38,763.44	7%	FALSE	
83	OM	54600W-Oth Oper Super&Eng	Labor	4,603.80	3%	FALSE	11,658.85	10,191.05	8%		
84	OM	54600W-Oth Oper Super&Eng	Non-Labor	-	0%	FALSE	-	-	0%		
85		Subtotal		4,603.80	2%	FALSE	11,658.85	10,191.05	5%	FALSE	

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				July 1, 2021 - June 30, 2022	Base Period Adjustments			July 1, 2022 - June 30, 2023	Period July 1, 2023 - June 30, 2024		
86	OM	54800-Oth Oper Gen Exp	Labor	329,601	1,796	331,398	12,413	343,811	13,990	357,801	
87	OM	54800-Oth Oper Gen Exp	Non-Labor	142,339	(1,962)	140,377	-	140,377	-	140,377	
88		Subtotal		471,940	(166)	471,775	12,413	484,188	13,990	498,178	
89	OM	54900-Oth Oper Misc Gen Exp	Labor	210,871	1,827	212,697	7,283	219,981	8,745	228,726	
90	OM	54900-Oth Oper Misc Gen Exp	Non-Labor	369,485	(152)	369,333	-	369,333	-	369,333	
91		Subtotal		580,356	1,675	582,030	7,283	589,314	8,745	598,059	
92	OM	54900W-Oth Oper Misc Gen Exp	Non-Labor	3,259,243	5,273,241	8,532,484	(1,379,803)	7,152,681	(511,020)	6,641,661	
93		Subtotal		3,259,243	5,273,241	8,532,484	(1,379,803)	7,152,681	(511,020)	6,641,661	
94	OM	55000-Oth Oper Rents	Non-Labor	434,631	-	434,631	-	434,631	-	434,631	
95		Subtotal		434,631	-	434,631	-	434,631	-	434,631	
96	OM	55000W-Oth Oper Rents	Non-Labor	4,480,390	-	4,480,390	-	4,480,390	-	4,480,390	
97		Subtotal		4,480,390	-	4,480,390	-	4,480,390	-	4,480,390	
98	OM	55100-Oth Mtce Supervision&Eng	Labor	442,265	4,483	446,747	14,925	461,672	18,136	479,808	
99	OM	55100-Oth Mtce Supervision&Eng	Non-Labor	69,158	(124)	69,034	-	69,034	-	69,034	
100		Subtotal		511,423	4,359	515,782	14,925	530,707	18,136	548,843	
101	OM	55100W-Oth Mtce Supervision&Eng	Labor	238,052	2,624	240,677	8,203	248,880	9,955	258,835	
102	OM	55100W-Oth Mtce Supervision&Eng	Non-Labor	98,369	-	98,369	-	98,369	-	98,369	
103		Subtotal		336,422	2,624	339,046	8,203	347,249	9,955	357,204	
104	OM	55200-Oth Maint of Structures	Labor	112,032	458	112,490	4,391	116,881	4,810	121,691	
105	OM	55200-Oth Maint of Structures	Non-Labor	134,518	(1)	134,517	-	134,517	-	134,517	
106		Subtotal		246,550	457	247,007	4,391	251,398	4,810	256,208	
107	OM	55200W-Oth Maint of Structures	Labor	308	2	309	12	322	13	335	
108	OM	55200W-Oth Maint of Structures	Non-Labor	324,171	-	324,171	-	324,171	-	324,171	
109		Subtotal		324,479	2	324,481	12	324,493	13	324,506	
110	OM	55300-Oth Mtc of Gen & Ele Plant	Labor	966,471	(6,997)	959,474	34,720	994,194	40,102	1,034,296	
111	OM	55300-Oth Mtc of Gen & Ele Plant	Non-Labor	537,058	34,939	571,998	-	571,998	-	571,998	
112		Subtotal		1,503,529	27,942	1,531,472	34,720	1,566,192	40,102	1,606,294	
113	OM	55300W-Oth Mtc of Gen & Ele Plant	Labor	1,887	9	1,896	74	1,970	81	2,051	
114	OM	55300W-Oth Mtc of Gen & Ele Plant	Non-Labor	62,504	-	62,504	-	62,504	-	62,504	
115		Subtotal		64,391	9	64,400	74	64,474	81	64,556	
116	OM	55400-Oth Mtc Misc Gen Plt Mjr	Labor	6,796	10	6,806	266	7,072	291	7,363	
117	OM	55400-Oth Mtc Misc Gen Plt Mjr	Non-Labor	14,201	(3)	14,198	-	14,198	-	14,198	
118		Subtotal		20,997	8	21,005	266	21,270	291	21,561	
119	OM	55400W-Oth Mtc Misc Gen Plt Mjr	Labor	545	7	552	19	570	23	593	
120	OM	55400W-Oth Mtc Misc Gen Plt Mjr	Non-Labor	950,036	7,223,672	8,173,708	(1,379,803)	6,793,905	(511,020)	6,282,885	
121		Subtotal		950,581	7,223,679	8,174,260	(1,379,784)	6,794,475	(510,997)	6,283,478	
122	OM	55600-Load Dispatch	Labor	907,567	7,637	915,204	30,701	945,905	37,438	983,343	
123	OM	55600-Load Dispatch	Non-Labor	56,575	(281)	56,294	-	56,294	-	56,294	
124		Subtotal		964,142	7,355	971,497	30,701	1,002,199	37,438	1,039,637	
125	OM	56000-Trans Oper Super & Eng	Labor	6,215,410	330,275	6,545,685	224,220	6,769,906	269,982	7,039,888	
126	OM	56000-Trans Oper Super & Eng	Non-Labor	1,064,598	(275,500)	789,098	-	789,098	-	789,098	
127		Subtotal		7,280,009	54,775	7,334,784	224,220	7,559,004	269,982	7,828,986	
128	OM	56110-Load Disp-Reliability	Labor	10,609	110	10,718	420	11,138	459	11,597	
129		Subtotal		10,609	110	10,718	420	11,138	459	11,597	
130	OM	56120-Load Disp-Monitor/Operate	Labor	2,280,097	9,598	2,289,694	88,381	2,378,076	97,587	2,475,662	
131	OM	56120-Load Disp-Monitor/Operate	Non-Labor	862,343	(19)	862,324	-	862,324	-	862,324	
132		Subtotal		3,142,440	9,579	3,152,019	88,381	3,240,400	97,587	3,337,987	
133	OM	56150-Rel/Plan/Standards Dev	Non-Labor	45	-	45	-	45	-	45	
134		Subtotal		45	-	45	-	45	-	45	

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86	OM	54800-Oth Oper Gen Exp	Labor	12,412.96	4%	FALSE	28,199.86	26,403.44	8%		
87	OM	54800-Oth Oper Gen Exp	Non-Labor	-	0%	FALSE	(1,961.93)	-	0%		
88		Subtotal		12,412.96	3%	FALSE	26,237.93	26,403.44	6%	FALSE	
89	OM	54900-Oth Oper Misc Gen Exp	Labor	7,283.33	3%	FALSE	17,855.43	16,028.59	8%		
90	OM	54900-Oth Oper Misc Gen Exp	Non-Labor	-	0%	FALSE	(152.06)	-	0%		
91		Subtotal		7,283.33	1%	FALSE	17,703.37	16,028.59	3%	FALSE	
92	OM	54900W-Oth Oper Misc Gen Exp	Non-Labor	(1,379,803.19)	-16%	FALSE	3,382,417.56	(1,890,823.28)	-22%		Low
93		Subtotal		(1,379,803.19)	-16%	FALSE	3,382,417.56	(1,890,823.28)	-22%	TRUE	
94	OM	55000-Oth Oper Rents	Non-Labor	-	0%	FALSE	-	-	0%	FALSE	
95		Subtotal		-	0%	FALSE	-	-	0%		
96	OM	55000W-Oth Oper Rents	Non-Labor	-	0%	FALSE	-	-	0%	FALSE	
97		Subtotal		-	0%	FALSE	-	-	0%		
98	OM	55100-Oth Mtce Supervision&Eng	Labor	14,924.97	3%	FALSE	37,543.80	33,060.98	7%		
99	OM	55100-Oth Mtce Supervision&Eng	Non-Labor	-	0%	FALSE	(124.09)	-	0%		
100		Subtotal		14,924.97	3%	FALSE	37,419.71	33,060.98	6%	FALSE	
101	OM	55100W-Oth Mtce Supervision&Eng	Labor	8,203.50	3%	FALSE	20,782.82	18,158.70	8%		
102	OM	55100W-Oth Mtce Supervision&Eng	Non-Labor	-	0%	FALSE	-	-	0%		
103		Subtotal		8,203.50	2%	FALSE	20,782.82	18,158.70	5%	FALSE	
104	OM	55200-Oth Maint of Structures	Labor	4,391.04	4%	FALSE	9,658.68	9,201.04	8%		
105	OM	55200-Oth Maint of Structures	Non-Labor	-	0%	FALSE	(0.99)	-	0%		
106		Subtotal		4,391.04	2%	FALSE	9,657.69	9,201.04	4%	FALSE	
107	OM	55200W-Oth Maint of Structures	Labor	12.11	4%	FALSE	26.93	25.37	8%		
108	OM	55200W-Oth Maint of Structures	Non-Labor	-	0%	FALSE	-	-	0%		
109		Subtotal		12.11	0%	FALSE	26.93	25.37	0%	FALSE	
110	OM	55300-Oth Mtc of Gen & Ele Plant	Labor	34,720.20	4%	FALSE	67,824.84	74,822.10	8%		
111	OM	55300-Oth Mtc of Gen & Ele Plant	Non-Labor	-	0%	FALSE	34,939.47	-	0%		
112		Subtotal		34,720.20	2%	FALSE	102,764.32	74,822.10	5%	FALSE	
113	OM	55300W-Oth Mtc of Gen & Ele Plant	Labor	74.20	4%	FALSE	164.30	155.47	8%		
114	OM	55300W-Oth Mtc of Gen & Ele Plant	Non-Labor	-	0%	FALSE	-	-	0%		
115		Subtotal		74.20	0%	FALSE	164.30	155.47	0%	FALSE	
116	OM	55400-Oth Mtc Misc Gen Plt Mjr	Labor	265.63	4%	FALSE	567.17	556.87	8%		
117	OM	55400-Oth Mtc Misc Gen Plt Mjr	Non-Labor	-	0%	FALSE	(2.74)	-	0%		
118		Subtotal		265.63	1%	FALSE	564.43	556.87	3%	FALSE	
119	OM	55400W-Oth Mtc Misc Gen Plt Mjr	Labor	18.84	3%	FALSE	48.19	41.65	8%		
120	OM	55400W-Oth Mtc Misc Gen Plt Mjr	Non-Labor	(1,379,803.19)	-17%	FALSE	5,332,848.77	(1,890,823.28)	-23%		Low
121		Subtotal		(1,379,784.36)	-17%	FALSE	5,332,896.96	(1,890,781.63)	-23%	TRUE	
122	OM	55600-Load Dispatch	Labor	30,701.48	3%	FALSE	75,776.00	68,139.42	7%		
123	OM	55600-Load Dispatch	Non-Labor	-	0%	FALSE	(281.08)	-	0%		
124		Subtotal		30,701.48	3%	FALSE	75,494.92	68,139.42	7%	FALSE	
125	OM	56000-Trans Oper Super & Eng	Labor	224,220.39	3%	FALSE	824,477.46	494,202.18	8%		Deselich
126	OM	56000-Trans Oper Super & Eng	Non-Labor	-	0%	FALSE	(275,500.23)	-	0%		
127		Subtotal		224,220.39	3%	FALSE	548,977.23	494,202.18	7%	TRUE	
128	OM	56110-Load Disp-Reliability	Labor	420.09	4%	FALSE	988.88	879.26	8%		
129		Subtotal		420.09	4%	FALSE	988.88	879.26	8%	FALSE	
130	OM	56120-Load Disp-Monitor/Operate	Labor	88,381.48	4%	FALSE	195,565.86	185,968.21	8%		
131	OM	56120-Load Disp-Monitor/Operate	Non-Labor	-	0%	FALSE	(18.71)	-	0%		
132		Subtotal		88,381.48	3%	FALSE	195,547.15	185,968.21	6%	FALSE	
133	OM	56150-Rel/Plan/Standards Dev	Non-Labor	-	0%	FALSE	-	-	0%		
134		Subtotal		-	0%	FALSE	-	-	0%	FALSE	



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				July 1, 2021 - June 30, 2022	Base Period Adjustments			July 1, 2022 - June 30, 2023	Period July 1, 2023 - June 30, 2024		
135	OM	56160-Trans Service Studies	Labor	20,090	192	20,282	681	20,962	828	21,790	
136	OM	56160-Trans Service Studies	Non-Labor	125,746		125,746		125,746		125,746	
137		Subtotal		145,836	192	146,028	681	146,708	828	147,536	
138	OM	56170-Gen Interconn Studies	Labor	132,421	1,353	133,774	4,498	138,272	5,465	143,737	
139	OM	56170-Gen Interconn Studies	Non-Labor	(27,580)		(27,580)		(27,580)		(27,580)	
140		Subtotal		104,842	1,353	106,195	4,498	110,692	5,465	116,158	
141	OM	56200-Trans Oper Station Exp	Labor	1,329,304	6,140	1,335,445	52,138	1,387,583	57,102	1,444,685	
142	OM	56200-Trans Oper Station Exp	Non-Labor	(2,946)		(2,946)		(2,946)		(2,946)	
143		Subtotal		1,326,358	6,140	1,332,499	52,138	1,384,637	57,102	1,441,739	
144	OM	56300-Trans Oper OH Lines	Labor	368,544	1,396	369,940	14,409	384,348	15,813	400,161	
145	OM	56300-Trans Oper OH Lines	Non-Labor	2,372,944	(1,526,476)	846,468	-	846,468	-	846,468	
146		Subtotal		2,741,487	(1,525,080)	1,216,407	14,409	1,230,816	15,813	1,246,629	
147	OM	56400-Trans Oper UG Lines	Labor	369	2	371	14	385	16	401	
148		Subtotal		369	2	371	14	385	16	401	
149	OM	56600-Trans Oper Misc Exp	Labor	1,882,175	11,089	1,893,264	71,429	1,964,693	80,083	2,044,776	
150	OM	56600-Trans Oper Misc Exp	Non-Labor	1,830,354	111	1,830,465	-	1,830,465	-	1,830,465	
151		Subtotal		3,712,529	11,200	3,723,728	71,429	3,795,157	80,083	3,875,241	
152	OM	56700-Trans Rents	Non-Labor	1,492,817		1,492,817		1,492,817		1,492,817	
153		Subtotal		1,492,817	-	1,492,817	-	1,492,817	-	1,492,817	
154	OM	56900-Trans Mtce of Structures	Non-Labor	3,052		3,052		3,052		3,052	
155		Subtotal		3,052	-	3,052	-	3,052	-	3,052	
156	OM	57000-Tran Mnt of Station Equip	Labor	530,177	2,094	532,271	20,777	553,047	22,760	575,808	
157	OM	57000-Tran Mnt of Station Equip	Non-Labor	820,126		820,126		820,126		820,126	
158		Subtotal		1,350,303	2,094	1,352,397	20,777	1,373,174	22,760	1,395,934	
159	OM	57100-Trans Mt of Overhead Lines	Labor	97,539	601	98,140	3,522	101,662	4,091	105,753	
160	OM	57100-Trans Mt of Overhead Lines	Non-Labor	896,062	(33,016)	863,046	-	863,046	-	863,046	
161		Subtotal		993,601	(32,415)	961,186	3,522	964,709	4,091	968,799	
162	OM	57510-Operations Supervision	Labor	143,891	1,417	145,308	4,881	150,189	5,936	156,125	
163	OM	57510-Operations Supervision	Non-Labor	18,508	(5)	18,503	-	18,503	-	18,503	
164		Subtotal		162,399	1,412	163,811	4,881	168,692	5,936	174,628	
165	OM	57520-DA & RT Mkt Admin	Labor	383,583	11,267	394,850	13,259	408,109	16,133	424,242	
166		Subtotal		383,583	11,267	394,850	13,259	408,109	16,133	424,242	
167	OM	57550-Ancillary Serv Mkt Admin	Labor	908	10	918	31	949	38	986	
168		Subtotal		908	10	918	31	949	38	986	
169	OM	57560-Mkt Monitoring/Compliance	Labor	908	10	918	31	949	38	986	
170		Subtotal		908	10	918	31	949	38	986	
171	OM	57580-Regional Market Rents	Non-Labor	27,990		27,990		27,990		27,990	
172		Subtotal		27,990	-	27,990	-	27,990	-	27,990	

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135	OM	56160-Trans Service Studies	Labor	680.54	3%	FALSE	1,700.31	1,508.54	7%		
136	OM	56160-Trans Service Studies	Non-Labor	-	0%	FALSE	-	-	0%		
137		Subtotal		680.54	0%	FALSE	1,700.31	1,508.54	1%	FALSE	
138	OM	56170-Gen Interconn Studies	Labor	4,497.69	3%	FALSE	11,315.86	9,962.88	7%		
139	OM	56170-Gen Interconn Studies	Non-Labor	-	0%	FALSE	-	-	0%		
140		Subtotal		4,497.69	4%	FALSE	11,315.86	9,962.88	9%	FALSE	
141	OM	56200-Trans Oper Station Exp	Labor	52,138.17	4%	FALSE	115,380.58	109,240.10	8%		Deselich
142	OM	56200-Trans Oper Station Exp	Non-Labor	-	0%	FALSE	-	-	0%		
143		Subtotal		52,138.17	4%	FALSE	115,380.58	109,240.10	8%	TRUE	
144	OM	56300-Trans Oper OH Lines	Labor	14,408.60	4%	FALSE	31,617.35	30,221.20	8%		
145	OM	56300-Trans Oper OH Lines	Non-Labor	-	0%	FALSE	(1,526,476.11)	-	0%		
146		Subtotal		14,408.60	1%	FALSE	(1,494,858.76)	30,221.20	2%	FALSE	
147	OM	56400-Trans Oper UG Lines	Labor	14.45	4%	FALSE	32.10	30.28	8%		
148		Subtotal		14.45	4%	FALSE	32.10	30.28	8%	FALSE	
149	OM	56600-Trans Oper Misc Exp	Labor	71,429.22	4%	FALSE	162,601.22	151,512.29	8%		
150	OM	56600-Trans Oper Misc Exp	Non-Labor	-	0%	FALSE	110.70	-	0%		
151		Subtotal		71,429.22	2%	FALSE	162,711.92	151,512.29	4%	FALSE	
152	OM	56700-Trans Rents	Non-Labor	-	0%	FALSE	-	-	0%		
153		Subtotal		-	0%	FALSE	-	-	0%	FALSE	
154	OM	56900-Trans Mtce of Structures	Non-Labor	-	0%	FALSE	-	-	0%		
155		Subtotal		-	0%	FALSE	-	-	0%	FALSE	
156	OM	57000-Tran Mnt of Station Equip	Labor	20,776.70	4%	FALSE	45,630.48	43,536.79	8%		
157	OM	57000-Tran Mnt of Station Equip	Non-Labor	-	0%	FALSE	-	-	0%		
158		Subtotal		20,776.70	2%	FALSE	45,630.48	43,536.79	3%	FALSE	
159	OM	57100-Trans Mt of Overhead Lines	Labor	3,522.47	4%	FALSE	8,214.20	7,613.06	8%		
160	OM	57100-Trans Mt of Overhead Lines	Non-Labor	-	0%	FALSE	(33,016.12)	-	0%		
161		Subtotal		3,522.47	0%	FALSE	(24,801.93)	7,613.06	1%	FALSE	
162	OM	57510-Operations Supervision	Labor	4,881.11	3%	FALSE	12,234.06	10,817.10	7%		
163	OM	57510-Operations Supervision	Non-Labor	-	0%	FALSE	(4.79)	-	0%		
164		Subtotal		4,881.11	3%	FALSE	12,229.27	10,817.10	7%	FALSE	
165	OM	57520-DA & RT Mkt Admin	Labor	13,259.03	3%	FALSE	40,658.95	29,392.12	7%	FALSE	
166		Subtotal		13,259.03	3%	FALSE	40,658.95	29,392.12	7%		
167	OM	57550-Ancillary Serv Mkt Admin	Labor	30.89	3%	FALSE	78.00	68.40	7%	FALSE	
168		Subtotal		30.89	3%	FALSE	78.00	68.40	7%		
169	OM	57560-Mkt Monitoring/Compliance	Labor	30.89	3%	FALSE	78.00	68.40	7%	FALSE	
170		Subtotal		30.89	3%	FALSE	78.00	68.40	7%		
171	OM	57580-Regional Market Rents	Non-Labor	-	0%	FALSE	-	-	0%	FALSE	
172		Subtotal		-	0%	FALSE	-	-	0%		

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				July 1, 2021 - June 30, 2022	Base Period Adjustments	July 1, 2021 - June 30, 2022	Linkage Period Adjustments	July 1, 2022 - June 30, 2023	July 1, 2023 - June 30, 2024			
173	OM	58000-Dist Oper Sup & Eng	Labor	3,580,686	476,269	4,056,954	152,261	4,209,215	171,587	4,380,802		
174	OM	58000-Dist Oper Sup & Eng	Non-Labor	2,000,771	(255)	2,000,515	-	2,000,515	849,346	2,849,861		
175		Subtotal		5,581,456	476,013	6,057,470	152,261	6,209,730	1,020,932	7,230,663		
176	OM	58100-Dist Load Dispatching	Labor	104,912	1,044	105,956	3,562	109,518	4,330	113,848		
177	OM	58100-Dist Load Dispatching	Non-Labor	292,564	(24)	292,541	-	292,541	-	292,541		
178		Subtotal		397,476	1,020	398,496	3,562	402,058	4,330	406,388		
179	OM	58200-Dist Op Station Exp	Labor	666,118	3,110	669,229	26,125	695,354	28,612	723,966		
180	OM	58200-Dist Op Station Exp	Non-Labor	368,978	-	368,978	-	368,978	-	368,978		
181		Subtotal		1,035,096	3,110	1,038,207	26,125	1,064,332	28,612	1,092,944		
182	OM	58300-Dist Oper Overhead Lines	Labor	1,227,437	3,960	1,231,398	47,756	1,279,153	52,587	1,331,741		
183	OM	58300-Dist Oper Overhead Lines	Non-Labor	784,737	-	784,737	-	784,737	(218,439)	566,299		
184		Subtotal		2,012,174	3,960	2,016,135	47,756	2,063,891	(165,851)	1,898,039		
185	OM	58400-Dist Op UG Elec lines	Labor	115,713	343	116,055	4,536	120,591	4,971	125,562		
186	OM	58400-Dist Op UG Elec lines	Non-Labor	717,457	-	717,457	-	717,457	295,016	1,012,473		
187		Subtotal		833,169	343	833,512	4,536	838,048	299,987	1,138,035		
188	OM	58500-Dist Oper Streetlight	Labor	401,606	1,565	403,171	15,626	418,796	17,209	436,005		
189	OM	58500-Dist Oper Streetlight	Non-Labor	141,237	(2)	141,235	-	141,235	-	141,235		
190		Subtotal		542,843	1,563	544,405	15,626	560,031	17,209	577,240		
191	OM	58600-Dist Oper Meter Exp	Labor	2,901,166	12,561	2,913,727	112,917	3,026,644	124,314	3,150,958		
192	OM	58600-Dist Oper Meter Exp	Non-Labor	(1,268,601)	-	(1,268,601)	-	(1,268,601)	-	(1,268,601)		
193		Subtotal		1,632,565	12,561	1,645,126	112,917	1,758,043	124,314	1,882,357		
194	OM	58700-Dist Oper Cust Install	Labor	456,911	1,929	458,840	17,911	476,752	19,619	496,371		
195	OM	58700-Dist Oper Cust Install	Non-Labor	109,657	-	109,657	-	109,657	-	109,657		
196		Subtotal		566,568	1,929	568,497	17,911	586,408	19,619	606,028		
197	OM	58800-Dist Oper Misc Exp	Labor	2,901,075	18,706	2,919,780	108,737	3,028,517	122,923	3,151,440		
198	OM	58800-Dist Oper Misc Exp	Non-Labor	3,563,228	39,748	3,602,976	478,858	4,081,834	-	4,081,834		
199		Subtotal		6,464,302	58,454	6,522,756	587,595	7,110,351	122,923	7,233,274		
200	OM	58900-Dist Rents	Non-Labor	2,021,984	-	2,021,984	-	2,021,984	-	2,021,984		
201		Subtotal		2,021,984	-	2,021,984	-	2,021,984	-	2,021,984		
202	OM	59000-Dist Mtc Super & Eng	Labor	13,729	124	13,854	465	14,319	566	14,885		
203	OM	59000-Dist Mtc Super & Eng	Non-Labor	404	-	404	-	404	-	404		
204		Subtotal		14,133	124	14,258	465	14,723	566	15,289		
205	OM	59200-Dist Mt of Station Equip	Labor	239,841	787	240,628	9,395	250,023	10,295	260,318		
206	OM	59200-Dist Mt of Station Equip	Non-Labor	349,775	-	349,775	-	349,775	-	349,775		
207		Subtotal		589,617	787	590,404	9,395	599,799	10,295	610,093		
208	OM	59300-Dist Mtc of Overhead Lines	Labor	3,271,344	8,390	3,279,734	127,267	3,407,001	140,140	3,547,142		
209	OM	59300-Dist Mtc of Overhead Lines	Non-Labor	4,407,979	(264,492)	4,143,487	350,000	4,493,487	350,000	4,843,487		
210		Subtotal		7,679,323	(256,102)	7,423,222	477,267	7,900,489	490,140	8,390,629		
211	OM	59400-Dist Mt of Undergrmd Line	Labor	83,795	220	84,015	3,283	87,298	3,598	90,896		
212	OM	59400-Dist Mt of Undergrmd Line	Non-Labor	(99,249)	-	(99,249)	-	(99,249)	(55,924)	(155,172)		
213		Subtotal		(15,454)	220	(15,234)	3,283	(11,951)	(52,326)	(64,277)		
214	OM	59600-Dist Mtc of Streetlights	Labor	47,504	199	47,703	1,862	49,565	2,040	51,604		
215	OM	59600-Dist Mtc of Streetlights	Non-Labor	117,842	-	117,842	-	117,842	-	117,842		
216		Subtotal		165,346	199	165,545	1,862	167,407	2,040	169,446		
217	OM	59700-Dist Mtc of Meters	Labor	71,691	279	71,970	2,809	74,779	3,077	77,856		
218	OM	59700-Dist Mtc of Meters	Non-Labor	25,797	-	25,797	-	25,797	-	25,797		
219		Subtotal		97,488	279	97,767	2,809	100,576	3,077	103,653		
220	OM	59800-Dist Mtc of Dist Plant	Labor	77,371	657	78,028	2,620	80,648	3,195	83,842		
221	OM	59800-Dist Mtc of Dist Plant	Non-Labor	8,619	-	8,619	-	8,619	-	8,619		

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173	OM	58000-Dist Oper Sup & Eng	Labor	152,260.72	4%	FALSE	800,116.12	323,847.47	8%		Deselich
174	OM	58000-Dist Oper Sup & Eng	Non-Labor	-	0%	FALSE	849,090.47	849,345.69	42%		Meeks
175		Subtotal		152,260.72	3%	FALSE	1,649,206.59	1,173,193.16	19%	TRUE	
176	OM	58100-Dist Load Dispatching	Labor	3,561.81	3%	FALSE	8,936.17	7,892.06	7%		
177	OM	58100-Dist Load Dispatching	Non-Labor	-	0%	FALSE	(23.64)	-	0%		
178		Subtotal		3,561.81	1%	FALSE	8,912.53	7,892.06	2%	FALSE	
179	OM	58200-Dist Op Station Exp	Labor	26,125.19	4%	FALSE	57,847.55	54,737.10	8%		
180	OM	58200-Dist Op Station Exp	Non-Labor	-	0%	FALSE	-	-	0%		
181		Subtotal		26,125.19	3%	FALSE	57,847.55	54,737.10	5%	FALSE	
182	OM	58300-Dist Oper Overhead Lines	Labor	47,755.77	4%	FALSE	104,303.41	100,342.94	8%		Deselich
183	OM	58300-Dist Oper Overhead Lines	Non-Labor	-	0%	FALSE	(218,438.56)	(218,438.56)	-28%		Meeks
184		Subtotal		47,755.77	2%	FALSE	(114,135.15)	(118,095.62)	-6%	TRUE	
185	OM	58400-Dist Op UG Elec lines	Labor	4,535.87	4%	FALSE	9,849.10	9,506.49	8%		Deselich
186	OM	58400-Dist Op UG Elec lines	Non-Labor	-	0%	FALSE	295,016.40	295,016.40	41%		Meeks
187		Subtotal		4,535.87	1%	FALSE	304,865.50	304,522.90	37%	TRUE	
188	OM	58500-Dist Oper Streetlight	Labor	15,625.80	4%	FALSE	34,399.54	32,834.69	8%		
189	OM	58500-Dist Oper Streetlight	Non-Labor	-	0%	FALSE	(1.91)	-	0%		
190		Subtotal		15,625.80	3%	FALSE	34,397.63	32,834.69	6%	FALSE	
191	OM	58600-Dist Oper Meter Exp	Labor	112,917.48	4%	FALSE	249,792.33	237,231.16	8%		Deselich
192	OM	58600-Dist Oper Meter Exp	Non-Labor	-	0%	FALSE	-	-	0%		
193		Subtotal		112,917.48	7%	TRUE	249,792.33	237,231.16	14%	TRUE	
194	OM	58700-Dist Oper Cust Install	Labor	17,911.39	4%	FALSE	39,459.69	37,530.75	8%		
195	OM	58700-Dist Oper Cust Install	Non-Labor	-	0%	FALSE	-	-	0%		
196		Subtotal		17,911.39	3%	FALSE	39,459.69	37,530.75	7%	FALSE	
197	OM	58800-Dist Oper Misc Exp	Labor	108,737.05	4%	FALSE	250,365.48	231,659.91	8%		Deselich
198	OM	58800-Dist Oper Misc Exp	Non-Labor	478,858.40	13%	TRUE	518,606.43	478,858.40	13%		Remington
199		Subtotal		587,595.45	9%	TRUE	768,971.91	710,518.31	11%	TRUE	
200	OM	58900-Dist Rents	Non-Labor	-	0%	FALSE	-	-	0%		
201		Subtotal		-	0%	FALSE	-	-	0%	FALSE	
202	OM	59000-Dist Mtc Super & Eng	Labor	464.78	3%	FALSE	1,155.28	1,030.80	7%		
203	OM	59000-Dist Mtc Super & Eng	Non-Labor	-	0%	FALSE	-	-	0%		
204		Subtotal		464.78	3%	FALSE	1,155.28	1,030.80	7%	FALSE	
205	OM	59200-Dist Mt of Station Equip	Labor	9,395.27	4%	FALSE	20,476.54	19,689.86	8%		
206	OM	59200-Dist Mt of Station Equip	Non-Labor	-	0%	FALSE	-	-	0%		
207		Subtotal		9,395.27	2%	FALSE	20,476.54	19,689.86	3%	FALSE	
208	OM	59300-Dist Mtc of Overhead Lines	Labor	127,266.89	4%	FALSE	275,797.53	267,407.16	8%		Deselich
209	OM	59300-Dist Mtc of Overhead Lines	Non-Labor	350,000.00	8%	TRUE	435,508.12	700,000.00	17%		Meeks
210		Subtotal		477,266.89	6%	TRUE	711,305.64	967,407.16	13%	TRUE	
211	OM	59400-Dist Mt of Undergrnd Line	Labor	3,282.72	4%	FALSE	7,100.64	6,880.49	8%		
212	OM	59400-Dist Mt of Undergrnd Line	Non-Labor	-	0%	FALSE	(55,923.53)	(55,923.53)	56%		
213		Subtotal		3,282.72	-22%	FALSE	(48,822.89)	(49,043.04)	322%	FALSE	
214	OM	59600-Dist Mtc of Streetlights	Labor	1,862.03	4%	FALSE	4,100.23	3,901.64	8%		
215	OM	59600-Dist Mtc of Streetlights	Non-Labor	-	0%	FALSE	-	-	0%		
216		Subtotal		1,862.03	1%	FALSE	4,100.23	3,901.64	2%	FALSE	
217	OM	59700-Dist Mtc of Meters	Labor	2,808.64	4%	FALSE	6,164.35	5,885.46	8%		
218	OM	59700-Dist Mtc of Meters	Non-Labor	-	0%	FALSE	-	-	0%		
219		Subtotal		2,808.64	3%	FALSE	6,164.35	5,885.46	6%	FALSE	
220	OM	59800-Dist Mtc of Dist Plant	Labor	2,620.06	3%	FALSE	6,471.55	5,814.58	7%		
221	OM	59800-Dist Mtc of Dist Plant	Non-Labor	-	0%	FALSE	-	-	0%		

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				July 1, 2021 - June 30, 2022	Base Period Adjustments			July 1, 2022 - June 30, 2023	Future Test Year Period July 1, 2023 - June 30, 2024		
222		Subtotal		85,990	657	86,646	2,620	89,267	3,195		92,461
223	OM	90100-Cust Acct Supervise	Labor	33,994	352	34,346	1,153	35,499	1,401		36,899
224	OM	90100-Cust Acct Supervise	Non-Labor	5,356	(82)	5,274	-	5,274	-		5,274
225		Subtotal		39,350	270	39,620	1,153	40,773	1,401		42,174
226	OM	90200-Cust Acct Meter Read	Labor	3,455,331	15,850	3,471,181	134,679	3,605,860	148,126		3,753,986
227	OM	90200-Cust Acct Meter Read	Non-Labor	2,276,044	(0)	2,276,044	-	2,276,044	-		2,276,044
228		Subtotal		5,731,375	15,850	5,747,225	134,679	5,881,904	148,126		6,030,030
229	OM	90300-Cust Acct Recrds & Coll	Labor	4,285,594	71,894	4,357,488	151,813	4,509,301	180,022		4,689,323
230	OM	90300-Cust Acct Recrds & Coll	Non-Labor	5,986,627	(681,593)	5,305,034	-	5,305,034	-		5,305,034
231		Subtotal		10,272,221	(609,698)	9,662,522	151,813	9,814,335	180,022		9,994,357
232	OM	90400-Cust Acct Uncollect	Non-Labor	6,826,402	1,521,658	8,348,060	-	8,348,060	1,092,691		9,440,751
233		Subtotal		6,826,402	1,521,658	8,348,060	-	8,348,060	1,092,691		9,440,751
234	OM	904001-Uncollectable Accounts - Non Commodity	Non-Labor	549,647	-	549,647	-	549,647	-		549,647
235		Subtotal		549,647	-	549,647	-	549,647	-		549,647
236	OM	90500-Cust Acct Misc	Labor	21,727	211	21,938	732	22,670	895		23,565
237	OM	90500-Cust Acct Misc	Non-Labor	94,028	-	94,028	-	94,028	-		94,028
238		Subtotal		115,755	211	115,966	732	116,698	895		117,593
239	OM	90800-Customer Asst Expense	Labor	2,178,839	29,032	2,207,871	85,466	2,293,338	94,136		2,387,474
240	OM	90800-Customer Asst Expense	Non-Labor	148,675	-	148,675	-	148,675	-		148,675
241		Subtotal		2,327,514	29,032	2,356,546	85,466	2,442,012	94,136		2,536,149
242	OM	90801EE-Customer Assistance EE Amort TX	Non-Labor	3,959,005	(3,959,005)	(0)	-	(0)	-		(0)
243		Subtotal		3,959,005	(3,959,005)	(0)	-	(0)	-		(0)
244	OM	90803EE-Customer Assistance EE Amort NM	Non-Labor	15,962,066	(15,962,066)	-	-	-	-		-
245		Subtotal		15,962,066	(15,962,066)	-	-	-	-		-
246	OM	90804EE-Customer Assistance SaversSwitch	Labor	1,437	-	1,437	48	1,485	59		1,544
247	OM	90804EE-Customer Assistance SaversSwitch	Non-Labor	599,549	-	599,549	-	599,549	-		599,549
248		Subtotal		600,986	-	600,986	48	601,034	59		601,093
249	OM	909000-Informational and instruction advertising ex	Non-Labor	367,074	(26,891)	340,184	-	340,184	-		340,184
250		Subtotal		367,074	(26,891)	340,184	-	340,184	-		340,184
251	OM	910000-Misc Cust Serv Expense	Labor	5,738	50	5,788	191	5,979	236		6,215
252	OM	910000-Misc Cust Serv Expense	Non-Labor	36,964	-	36,964	-	36,964	-		36,964
253		Subtotal		42,701	50	42,752	191	42,943	236		43,178
254	OM	91200-Economic Development	Labor	284,375	(28,005)	256,370	9,876	266,246	10,896		277,142
255	OM	91200-Economic Development	Non-Labor	123,811	(26,898)	96,913	-	96,913	-		96,913
256		Subtotal		408,186	(54,903)	353,283	9,876	363,159	10,896		374,055
257	OM	916000-Misc Sales Expense	Labor	741	7	748	25	772	30		803
258	OM	916000-Misc Sales Expense	Non-Labor	5,177	-	5,177	-	5,177	-		5,177
259		Subtotal		5,918	7	5,925	25	5,949	30		5,980

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222		Subtotal		2,620.06	3%	FALSE	6,471.55	5,814.58	7%	FALSE	
223	OM	90100-Cust Acct Supervise	Labor	1,153.04	3%	FALSE	2,905.87	2,553.67	7%		
224	OM	90100-Cust Acct Supervise	Non-Labor	-	0%	FALSE	(82.12)	-	0%		
225		Subtotal		1,153.04	3%	FALSE	2,823.74	2,553.67	6%	FALSE	
226	OM	90200-Cust Acct Meter Read	Labor	134,679.02	4%	FALSE	298,655.64	282,805.23	8%		
227	OM	90200-Cust Acct Meter Read	Non-Labor	-	0%	FALSE	(0.38)	-	0%		
228		Subtotal		134,679.02	2%	FALSE	298,655.26	282,805.23	5%	FALSE	
229	OM	90300-Cust Acct Recrds & Coll	Labor	151,813.00	3%	FALSE	403,729.25	331,834.95	8%		
230	OM	90300-Cust Acct Recrds & Coll	Non-Labor	-	0%	FALSE	(681,592.78)	-	0%		
231		Subtotal		151,813.00	2%	FALSE	(277,863.53)	331,834.95	3%	FALSE	
232	OM	90400-Cust Acct Uncollect	Non-Labor	-	0%	FALSE	2,614,349.53	1,092,691.49	13%		Dietenberger
233		Subtotal		-	0%	FALSE	2,614,349.53	1,092,691.49	13%	TRUE	
234	OM	904001-Uncollectable Accounts - Non Commodity	Non-Labor	-	0%	FALSE	-	-	0%		
235		Subtotal		-	0%	FALSE	-	-	0%	FALSE	
236	OM	90500-Cust Acct Misc	Labor	731.80	3%	FALSE	1,837.40	1,626.47	7%		
237	OM	90500-Cust Acct Misc	Non-Labor	-	0%	FALSE	-	-	0%		
238		Subtotal		731.80	1%	FALSE	1,837.40	1,626.47	1%	FALSE	
239	OM	90800-Customer Asst Expense	Labor	85,466.13	4%	FALSE	208,634.76	179,602.49	8%		Deselich
240	OM	90800-Customer Asst Expense	Non-Labor	-	0%	FALSE	-	-	0%		
241		Subtotal		85,466.13	4%	FALSE	208,634.76	179,602.49	8%	TRUE	
242	OM	90801EE-Customer Assistance EE Amort TX	Non-Labor	-	0%	FALSE	(3,959,004.72)	-	0%		
243		Subtotal		-	0%	FALSE	(3,959,004.72)	-	0%	FALSE	
244	OM	90803EE-Customer Assistance EE Amort NM	Non-Labor	-	0%	FALSE	(15,962,066.38)	-	0%		
245		Subtotal		-	0%	FALSE	(15,962,066.38)	-	0%	FALSE	
246	OM	90804EE-Customer Assistance SaversSwitch	Labor	47.90	3%	FALSE	107.30	107.30	7%		
247	OM	90804EE-Customer Assistance SaversSwitch	Non-Labor	-	0%	FALSE	-	-	0%		
248		Subtotal		47.90	0%	FALSE	107.30	107.30	0%	FALSE	
249	OM	909000-Informational and instruction advertising exj	Non-Labor	-	0%	FALSE	(26,890.72)	-	0%		
250		Subtotal		-	0%	FALSE	(26,890.72)	-	0%	FALSE	
251	OM	910000-Misc Cust Serv Expense	Labor	191.07	3%	FALSE	476.88	426.69	7%		
252	OM	910000-Misc Cust Serv Expense	Non-Labor	-	0%	FALSE	-	-	0%		
253		Subtotal		191.07	0%	FALSE	476.88	426.69	1%	FALSE	
254	OM	91200-Economic Development	Labor	9,875.60	4%	FALSE	(7,232.94)	20,771.68	8%		
255	OM	91200-Economic Development	Non-Labor	-	0%	FALSE	(26,898.44)	-	0%		
256		Subtotal		9,875.60	3%	FALSE	(34,131.38)	20,771.68	6%	FALSE	
257	OM	916000-Misc Sales Expense	Labor	24.83	3%	FALSE	62.21	55.32	7%		
258	OM	916000-Misc Sales Expense	Non-Labor	-	0%	FALSE	-	-	0%		
259		Subtotal		24.83	0%	FALSE	62.21	55.32	1%	FALSE	

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				July 1, 2021 - June 30, 2022	Base Period Adjustments			July 1, 2022 - June 30, 2023	Period July 1, 2023 - June 30, 2024		
260	OM	92000-A&G Salaries	Labor	32,558,639	(627,762)	31,930,876	1,061,117	32,991,993	1,272,100		34,264,093
261		Subtotal		32,558,639	(627,762)	31,930,876	1,061,117	32,991,993	1,272,100		34,264,093
262	OM	92100-A&G Office & Supplies	Labor	423,094	(2,806)	420,288	(112)	420,176	(117)		420,059
263	OM	92100-A&G Office & Supplies	Non-Labor	23,872,196	(15,401)	23,856,795	2,806,873	26,663,668	144,521		26,808,189
264		Subtotal		24,295,290	(18,208)	24,277,083	2,806,761	27,083,844	144,404		27,228,248
265	OM	92200-A&G Admn Transfer Crdt	Non-Labor	(24,585,018)		(24,585,018)		(24,585,018)			(24,585,018)
266		Subtotal		(24,585,018)	-	(24,585,018)	-	(24,585,018)	-		(24,585,018)
267	OM	92300-A&G Outside Services	Non-Labor	6,934,839	(239)	6,934,600		6,934,600			6,934,600
268		Subtotal		6,934,839	(239)	6,934,600	-	6,934,600	-		6,934,600
269	OM	92400-A&G Property Insurance	Non-Labor	4,755,380	-	4,755,380	994,814	5,750,194	525,949		6,276,143
270		Subtotal		4,755,380	-	4,755,380	994,814	5,750,194	525,949		6,276,143
271	OM	92500-A&G Injuries & Damages	Non-Labor	9,066,946	-	9,066,946	2,205,932	11,272,878	1,385,372		12,658,250
272		Subtotal		9,066,946	-	9,066,946	2,205,932	11,272,878	1,385,372		12,658,250
273	OM	92800-A&G Regulatory Comm Exp	Non-Labor	6,572,639	-	6,572,639	-	6,572,639	3,819,620		10,392,258
274		Subtotal		6,572,639	-	6,572,639	-	6,572,639	3,819,620		10,392,258
275	OM	92900-A&G Duplicate Chrg Crdt	Non-Labor	(1,327,925)		(1,327,925)		(1,327,925)			(1,327,925)
276		Subtotal		(1,327,925)	-	(1,327,925)	-	(1,327,925)	-		(1,327,925)
277	OM	93010-A&G General Advertising	Non-Labor	1,245,457	(1,245,457)	-		-			-
278		Subtotal		1,245,457	(1,245,457)	-		-			-
279	OM	93020-A&G Misc General Exp	Non-Labor	1,953,510	(3)	1,953,507		1,953,507			1,953,507
280		Subtotal		1,953,510	(3)	1,953,507	-	1,953,507	-		1,953,507
281	OM	93100-A&G Rents	Non-Labor	19,124,209		19,124,209		19,124,209			19,124,209
282		Subtotal		19,124,209	-	19,124,209	-	19,124,209	-		19,124,209
283	OM	93500-A&G Maint of Gen PLT	Non-Labor	568,799	(815)	567,984		567,984			567,984
284		Subtotal		568,799	(815)	567,984	-	567,984	-		567,984
285											
286		Subtotal - General O&M		269,184,831	(8,454,213)	260,730,618	8,267,103	268,997,721	11,904,831		280,902,552
287		Total O&M		521,427,852	(26,743,925)	494,683,927	14,780,714	509,464,641	13,379,710		522,844,351
288		Total O&M and Cost of Sales		1,171,252,242	(608,445,984)	562,806,258	15,343,057	578,149,315	13,240,632		591,389,947





Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
Rule Reference 17.1.3.16 B

Total Company

Line No.	FERC Account	Account Description	Cost Element	Base Period		Adjusted Base Period	Linkage Period Adjustments	Linkage Period		Future Test Year Period Adjustments	Future Test Year Period	
				July 1, 2021 - June 30, 2022	Base Period Adjustments			July 1, 2022 - June 30, 2023	July 1, 2023 - June 30, 2024			
1	9500000	Operation supervision and engineering	CONSULTING	34,148		34,148		34,148				34,148
2	9500000	Operation supervision and engineering	CONTR_LABR	15		15		15				15
3	9500000	Operation supervision and engineering	CONTR_VEND	6,225		6,225		6,225				6,225
4	9500000	Operation supervision and engineering	EMPLOY_EXP	99,409	(327)	99,083		99,083				99,083
5	9500000	Operation supervision and engineering	INCENTIVE	229,483	25,428	254,911	9,178	264,089		9,545		273,634
6	9500000	Operation supervision and engineering	LABOR	3,287,813		3,287,813	120,054	3,407,867		138,744		3,546,611
7	9500000	Operation supervision and engineering	MATERIALS	41,257		41,257		41,257		(32)		41,226
8	9500000	Operation supervision and engineering	MISC_OTHER	19,801		19,801		19,801				19,801
9	9500000	Operation supervision and engineering	OVERHEAD	1,076		1,076		1,076				1,076
10	<b>9500000 Total</b>			3,719,228	25,102	3,744,329	129,232	3,873,561		148,257		4,021,818
11	9502000	Steam expenses	CONTR_LABR	26,497	21,408	47,904		47,904				47,904
12	9502000	Steam expenses	CONTR_VEND	53,853	(5,480)	48,373		48,373				48,373
13	9502000	Steam expenses	EMPLOY_EXP	196,097		196,097		196,097				196,097
14	9502000	Steam expenses	INCENTIVE	161,817	25,477	187,294	6,792	194,086		7,064		201,149
15	9502000	Steam expenses	LABOR	6,722,768	(60,258)	6,662,510	260,857	6,923,368		286,159		7,209,526
16	9502000	Steam expenses	MATERIALS	1,518,903	(4,642)	1,514,262		1,514,262		(1,379)		1,512,883
17	9502000	Steam expenses	MISC_OTHER	3,199,333		3,199,333		3,199,333		(11,507)		3,187,826
18	9502000	Steam expenses	OVERHEAD	22,074		22,074		22,074				22,074
19	9502000	Steam expenses	JE	(1,217)		(1,217)		(1,217)				(1,217)
20	<b>9502000 Total</b>			11,900,124	(23,495)	11,876,629	267,649	12,144,278		280,336		12,424,615
21	9505000	Electric expenses	CONTR_LABR	(0)	247	247		247				247
22	9505000	Electric expenses	CONTR_VEND	24,939	5,065	30,004		30,004				30,004
23	9505000	Electric expenses	EMPLOY_EXP	50,779		50,779		50,779				50,779
24	9505000	Electric expenses	INCENTIVE	123,301	19,598	142,899	5,225	148,123		5,433		153,557
25	9505000	Electric expenses	LABOR	5,094,387	333	5,094,720	199,270	5,293,990		218,598		5,512,588
26	9505000	Electric expenses	MATERIALS	1,720,522	21	1,720,543		1,720,543				1,720,543
27	9505000	Electric expenses	MISC_OTHER	1,396,735	41	1,396,775		1,396,775				1,396,775
28	9505000	Electric expenses	OVERHEAD	21,255		21,255		21,255				21,255
29	<b>9505000 Total</b>			8,431,918	25,304	8,457,222	204,495	8,661,716		224,031		8,885,748
30	9506000	Miscellaneous steam power expenses	CONSULTING	47,082		47,082		47,082				47,082
31	9506000	Miscellaneous steam power expenses	CONTR_LABR	219,990		219,990		219,990				219,990
32	9506000	Miscellaneous steam power expenses	CONTR_VEND	516,107		516,107		516,107				516,107
33	9506000	Miscellaneous steam power expenses	EMPLOY_EXP	562,076	540	562,616		562,616				562,616
34	9506000	Miscellaneous steam power expenses	INCENTIVE	524,460	60,610	585,070	21,146	606,216		21,991		628,207
35	9506000	Miscellaneous steam power expenses	LABOR	8,912,677	215,073	9,127,751	338,086	9,465,837		386,708		9,852,544
36	9506000	Miscellaneous steam power expenses	MATERIALS	643,176	(2,607)	640,568		640,568				640,568
37	9506000	Miscellaneous steam power expenses	MISC_OTHER	2,439,730	1,051	2,440,781		2,440,781		(4,625)		2,436,156
38	9506000	Miscellaneous steam power expenses	OVERHEAD	27,770		27,770		27,770				27,770
39	9506000	Miscellaneous steam power expenses	TRANSPORT	422,501		422,501		422,501				422,501
40	9506000	Miscellaneous steam power expenses	JE	422,167		422,167		422,167				422,167
41	<b>9506000 Total</b>			14,737,736	274,667	15,012,403	359,231	15,371,634		404,074		15,775,708
42	9507000	Rents	MISC_OTHER	2,675,499		2,675,499		2,675,499				2,675,499
43	9507000	Rents	JE	(422,217)		(422,217)		(422,217)				(422,217)
44	<b>9507000 Total</b>			2,253,282		2,253,282		2,253,282				2,253,282
45	9510000	Maintenance supervision and engineering	CONTR_LABR	1,662		1,662		1,662				1,662
46	9510000	Maintenance supervision and engineering	CONTR_VEND	5,428		5,428		5,428				5,428
47	9510000	Maintenance supervision and engineering	EMPLOY_EXP	39,101	(260)	38,842		38,842				38,842
48	9510000	Maintenance supervision and engineering	INCENTIVE	24,742	3,400	28,142	1,030	29,171		1,071		30,242
49	9510000	Maintenance supervision and engineering	LABOR	551,559		551,559	21,179	572,738		23,558		596,297
50	9510000	Maintenance supervision and engineering	MATERIALS	158,128		158,128		158,128				158,128
51	9510000	Maintenance supervision and engineering	MISC_OTHER	6,731		6,731		6,731				6,731
52	9510000	Maintenance supervision and engineering	OVERHEAD	5,687		5,687		5,687				5,687
53	<b>9510000 Total</b>			793,039	3,140	796,179	22,209	818,388		24,629		843,017
54	9511000	Maintenance of structures	CONTR_LABR	909,322	29,684	939,006		939,006		(8,567)		930,439
55	9511000	Maintenance of structures	CONTR_VEND	593,817	(9,646)	584,171		584,171				584,171

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
Rule Reference 17.1.3.16 B

			NM Retail								
Line No.	FERC Account	Account Description	Cost Element	Base Period	Base Period	Adjusted Base	Adjusted Base	Linkage Period	Linkage Period	Test Year	Future Test Year
				July 1, 2021 - June 30, 2022	Adjustments	Period	Period with Test Year Allocators	Adjustments	July 1, 2022 - June 30, 2023	Adjustments	July 1, 2023 - June 30, 2024
1	9500000	Operation supervision and engineering	CONSULTING	11,518	-	11,518	13,137	-	13,137	-	13,137
2	9500000	Operation supervision and engineering	CONTR_LABR	5	-	5	6	-	6	-	6
3	9500000	Operation supervision and engineering	CONTR_VEND	2,099	-	2,099	2,395	-	2,395	-	2,395
4	9500000	Operation supervision and engineering	EMPLOY_EXP	33,529	(110)	33,419	38,118	-	38,118	-	38,118
5	9500000	Operation supervision and engineering	INCENTIVE	77,400	8,577	85,977	98,068	3,531	101,599	3,672	105,271
6	9500000	Operation supervision and engineering	LABOR	1,108,917	-	1,108,917	1,264,865	46,186	1,311,051	53,377	1,364,428
7	9500000	Operation supervision and engineering	MATERIALS	13,915	-	13,915	15,872	-	15,872	(12)	15,860
8	9500000	Operation supervision and engineering	MISC_OTHER	6,678	-	6,678	7,618	-	7,618	-	7,618
9	9500000	Operation supervision and engineering	OVERHEAD	363	-	363	414	-	414	-	414
10	<b>9500000 Total</b>			1,254,425	8,466	1,262,892	1,440,493	49,717	1,490,210	57,037	1,547,247
11	9502000	Steam expenses	CONTR_LABR	8,937	7,220	16,157	18,429	-	18,429	-	18,429
12	9502000	Steam expenses	CONTR_VEND	18,164	(1,848)	16,315	18,610	-	18,610	-	18,610
13	9502000	Steam expenses	EMPLOY_EXP	66,140	-	66,140	75,441	-	75,441	-	75,441
14	9502000	Steam expenses	INCENTIVE	54,578	8,593	63,171	72,054	2,613	74,667	2,717	77,385
15	9502000	Steam expenses	LABOR	2,267,463	(20,324)	2,247,139	2,563,156	100,355	2,663,511	110,089	2,773,600
16	9502000	Steam expenses	MATERIALS	512,297	(1,566)	510,732	582,557	-	582,557	(531)	582,026
17	9502000	Steam expenses	MISC_OTHER	1,079,075	-	1,079,075	1,230,825	-	1,230,825	(4,427)	1,226,399
18	9502000	Steam expenses	OVERHEAD	7,445	-	7,445	8,492	-	8,492	-	8,492
19	9502000	Steam expenses	JE	(411)	-	(411)	(468)	-	(468)	-	(468)
20	<b>9502000 Total</b>			4,013,687	(7,924)	4,005,763	4,569,096	102,968	4,672,064	107,849	4,779,913
21	9505000	Electric expenses	CONTR_LABR	(0)	83	83	95	-	95	-	95
22	9505000	Electric expenses	CONTR_VEND	8,412	1,708	10,120	11,543	-	11,543	-	11,543
23	9505000	Electric expenses	EMPLOY_EXP	17,127	-	17,127	19,535	-	19,535	-	19,535
24	9505000	Electric expenses	INCENTIVE	41,587	6,610	48,197	54,975	2,010	56,985	2,090	59,075
25	9505000	Electric expenses	LABOR	1,718,241	112	1,718,353	1,960,006	76,662	2,036,668	84,098	2,120,766
26	9505000	Electric expenses	MATERIALS	580,300	7	580,307	661,916	-	661,916	-	661,916
27	9505000	Electric expenses	MISC_OTHER	471,092	14	471,106	537,358	-	537,358	-	537,358
28	9505000	Electric expenses	OVERHEAD	7,169	-	7,169	8,177	-	8,177	-	8,177
29	<b>9505000 Total</b>			2,843,927	8,534	2,852,461	3,253,605	78,672	3,332,277	86,188	3,418,465
30	9506000	Miscellaneous steam power expenses	CONSULTING	15,880	-	15,880	18,113	-	18,113	-	18,113
31	9506000	Miscellaneous steam power expenses	CONTR_LABR	74,198	-	74,198	84,633	-	84,633	-	84,633
32	9506000	Miscellaneous steam power expenses	CONTR_VEND	174,073	-	174,073	198,553	-	198,553	-	198,553
33	9506000	Miscellaneous steam power expenses	EMPLOY_EXP	189,578	182	189,760	216,446	-	216,446	-	216,446
34	9506000	Miscellaneous steam power expenses	INCENTIVE	176,890	20,443	197,333	225,084	8,135	233,219	8,460	241,680
35	9506000	Miscellaneous steam power expenses	LABOR	3,006,078	72,540	3,078,618	3,511,566	130,066	3,641,632	148,771	3,790,404
36	9506000	Miscellaneous steam power expenses	MATERIALS	216,931	(879)	216,052	246,435	-	246,435	-	246,435
37	9506000	Miscellaneous steam power expenses	MISC_OTHER	822,875	354	823,229	939,001	-	939,001	(1,779)	937,221
38	9506000	Miscellaneous steam power expenses	OVERHEAD	9,366	-	9,366	10,684	-	10,684	-	10,684
39	9506000	Miscellaneous steam power expenses	TRANSPORT	142,502	-	142,502	162,542	-	162,542	-	162,542
40	9506000	Miscellaneous steam power expenses	JE	142,389	-	142,389	162,413	-	162,413	-	162,413
41	<b>9506000 Total</b>			4,970,760	92,640	5,063,400	5,775,470	138,201	5,913,671	155,453	6,069,123
42	9507000	Rents	MISC_OTHER	902,396	-	902,396	1,029,300	-	1,029,300	-	1,029,300
43	9507000	Rents	JE	(142,406)	-	(142,406)	(162,433)	-	(162,433)	-	(162,433)
44	<b>9507000 Total</b>			759,990	-	759,990	866,867	-	866,867	-	866,867
45	9510000	Maintenance supervision and engineering	CONTR_LABR	594	-	594	651	-	651	-	651
46	9510000	Maintenance supervision and engineering	CONTR_VEND	1,939	-	1,939	2,127	-	2,127	-	2,127
47	9510000	Maintenance supervision and engineering	EMPLOY_EXP	13,970	(93)	13,877	15,222	-	15,222	-	15,222
48	9510000	Maintenance supervision and engineering	INCENTIVE	8,840	1,215	10,054	11,029	404	11,432	420	11,852
49	9510000	Maintenance supervision and engineering	LABOR	197,059	-	197,059	216,151	8,300	224,451	9,232	233,684
50	9510000	Maintenance supervision and engineering	MATERIALS	56,495	-	56,495	61,969	-	61,969	-	61,969
51	9510000	Maintenance supervision and engineering	MISC_OTHER	2,405	-	2,405	2,638	-	2,638	-	2,638
52	9510000	Maintenance supervision and engineering	OVERHEAD	2,032	-	2,032	2,229	-	2,229	-	2,229
53	<b>9510000 Total</b>			283,334	1,122	284,456	312,015	8,703	320,719	9,652	330,371
54	9511000	Maintenance of structures	CONTR_LABR	306,697	10,012	316,709	361,248	-	361,248	(3,296)	357,952
55	9511000	Maintenance of structures	CONTR_VEND	200,283	(3,253)	197,030	224,738	-	224,738	-	224,738

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
Rule Reference 17.1.3.16 B

				Total Company						
Line No.	FERC Account	Account Description	Cost Element	Base Period	Base Period	Adjusted Base	Linkage Period	Linkage Period	Future Test Year	Future Test Year
				July 1, 2021 - June 30, 2022	Adjustments	Period	Adjustments	July 1, 2022 - June 30, 2023	Period Adjustments	July 1, 2023 - June 30, 2024
56	9511000	Maintenance of structures	EMPLOY_EXP	22,753	7,082	29,835		29,835		29,835
57	9511000	Maintenance of structures	INCENTIVE	32,450	5,223	37,673	1,392	39,066	1,448	40,514
58	9511000	Maintenance of structures	LABOR	1,099,904	7,475	1,107,379	43,234	1,150,613	47,427	1,198,040
59	9511000	Maintenance of structures	MATERIALS	948,054	(901)	947,153		947,153	(7,618)	939,535
60	9511000	Maintenance of structures	MISC_OTHER	235,656	(32)	235,624		235,624	(37)	235,587
61	9511000	Maintenance of structures	OVERHEAD	49,420		49,420		49,420		49,420
62	9511000	Maintenance of structures	JE	(5,911)		(5,911)		(5,911)		(5,911)
63	<b>9511000 Total</b>			<b>3,885,465</b>	<b>38,884</b>	<b>3,924,350</b>	<b>44,626</b>	<b>3,968,976</b>	<b>32,653</b>	<b>4,001,629</b>
64	9512000	Maintenance of boiler plant	CONSULTING	7,986		7,986		7,986	(168)	7,818
65	9512000	Maintenance of boiler plant	CONTR_LABR	2,331,680	(58,708)	2,272,972		2,272,972		2,272,972
66	9512000	Maintenance of boiler plant	CONTR_VEND	1,341,112	852,928	2,194,040		2,194,040		2,194,040
67	9512000	Maintenance of boiler plant	EMPLOY_EXP	78,182	11,875	90,057		90,057		90,057
68	9512000	Maintenance of boiler plant	INCENTIVE	189,787	24,550	214,337	7,527	221,864	7,828	229,692
69	9512000	Maintenance of boiler plant	LABOR	5,229,714	(182,706)	5,047,008	195,059	5,242,067	216,934	5,459,001
70	9512000	Maintenance of boiler plant	MATERIALS	2,622,730	(137,451)	2,485,279		2,485,279		2,485,279
71	9512000	Maintenance of boiler plant	MISC_OTHER	27,431	347	27,778		27,778		27,778
72	9512000	Maintenance of boiler plant	OVERHEAD	152,363		152,363		152,363		152,363
73	9512000	Maintenance of boiler plant	REV_ELECT	200		200		200		200
74	9512000	Maintenance of boiler plant	TRANSPORT	1,894		1,894		1,894		1,894
75	9512000	Maintenance of boiler plant	JE	(18,111)		(18,111)		(18,111)		(18,111)
76	<b>9512000 Total</b>			<b>11,964,968</b>	<b>510,834</b>	<b>12,475,803</b>	<b>202,586</b>	<b>12,678,389</b>	<b>224,594</b>	<b>12,902,983</b>
77	9513000	Maintenance of electric plant	CONTR_LABR	1,187,384	121,119	1,308,503		1,308,503	(8,742)	1,299,761
78	9513000	Maintenance of electric plant	CONTR_VEND	1,753,136	69,689	1,822,825		1,822,825		1,822,825
79	9513000	Maintenance of electric plant	EMPLOY_EXP	57,968	34,964	92,932		92,932		92,932
80	9513000	Maintenance of electric plant	INCENTIVE	88,141	11,837	99,978	3,438	103,416	3,576	106,992
81	9513000	Maintenance of electric plant	LABOR	2,741,367	(150,761)	2,590,606	101,371	2,691,977	111,982	2,803,959
82	9513000	Maintenance of electric plant	MATERIALS	1,922,522	217,085	2,139,607		2,139,607	(3,786)	2,135,821
83	9513000	Maintenance of electric plant	MISC_OTHER	65,631	11,914	77,545		77,545		77,545
84	9513000	Maintenance of electric plant	OVERHEAD	99,514		99,514		99,514		99,514
85	9513000	Maintenance of electric plant	TRANSPORT	3,885		3,885		3,885		3,885
86	9513000	Maintenance of electric plant	JE	(36,371)		(36,371)		(36,371)		(36,371)
87	<b>9513000 Total</b>			<b>7,883,177</b>	<b>315,846</b>	<b>8,199,023</b>	<b>104,809</b>	<b>8,303,832</b>	<b>103,031</b>	<b>8,406,862</b>
88	9514000	Maintenance of miscellaneous steam plant	CONSULTING	222,034		222,034		222,034		222,034
89	9514000	Maintenance of miscellaneous steam plant	CONTR_LABR	838,885	(47,555)	791,330		791,330	(8,995)	782,336
90	9514000	Maintenance of miscellaneous steam plant	CONTR_VEND	755,286	16,334	771,620		771,620		771,620
91	9514000	Maintenance of miscellaneous steam plant	EMPLOY_EXP	173,100	1,354	174,454		174,454		174,454
92	9514000	Maintenance of miscellaneous steam plant	INCENTIVE	101,698	16,050	117,748	4,279	122,027	4,450	126,477
93	9514000	Maintenance of miscellaneous steam plant	LABOR	3,502,798	(48,708)	3,454,090	135,208	3,589,298	148,323	3,737,621
94	9514000	Maintenance of miscellaneous steam plant	MATERIALS	1,488,814	(16,189)	1,472,625		1,472,625	(183)	1,472,442
95	9514000	Maintenance of miscellaneous steam plant	MISC_OTHER	560,051	(1,104)	558,947		558,947	(108)	558,838
96	9514000	Maintenance of miscellaneous steam plant	OVERHEAD	82,080		82,080		82,080		82,080
97	9514000	Maintenance of miscellaneous steam plant	TRANSPORT	40,266		40,266		40,266		40,266
98	9514000	Maintenance of miscellaneous steam plant	JE	(13,201)		(13,201)		(13,201)		(13,201)
99	<b>9514000 Total</b>			<b>7,751,812</b>	<b>(79,818)</b>	<b>7,671,994</b>	<b>139,487</b>	<b>7,811,481</b>	<b>143,486</b>	<b>7,954,967</b>
100	9546000	Operation supervision and engineering	CONSULTING	11,954		11,954		11,954		11,954
101	9546000	Operation supervision and engineering	CONTR_LABR	39,929		39,929		39,929		39,929
102	9546000	Operation supervision and engineering	CONTR_VEND	950		950		950		950
103	9546000	Operation supervision and engineering	EMPLOY_EXP	43,618	(4)	43,614		43,614		43,614
104	9546000	Operation supervision and engineering	INCENTIVE	67,404	6,345	73,750	2,625	76,375	2,730	79,105
105	9546000	Operation supervision and engineering	LABOR	583,917		583,917	19,464	603,381	24,135	627,516
106	9546000	Operation supervision and engineering	MATERIALS	558		558		558		558
107	9546000	Operation supervision and engineering	MISC_OTHER	10,813		10,813		10,813		10,813
108	9546000	Operation supervision and engineering	OVERHEAD	736		736		736		736
109	<b>9546000 Total</b>			<b>759,879</b>	<b>6,341</b>	<b>766,221</b>	<b>22,089</b>	<b>788,310</b>	<b>26,865</b>	<b>815,175</b>
110	9548000	Generation expenses	CONTR_LABR	24,707	(2,000)	22,707		22,707		22,707

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
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			NM Retail						Future Test Year		
Line No.	FERC Account	Account Description	Cost Element	Base Period July 1, 2021 - June 30, 2022	Base Period Adjustments	Adjusted Base Period	Adjusted Base Period with Test Year Allocators	Linkage Period Adjustments	Linkage Period July 1, 2022 - June 30, 2023	Test Year Adjustments	July 1, 2023 - June 30, 2024
56	9511000	Maintenance of structures	EMPLOY_EXP	7,674	2,389	10,063	11,478	-	11,478	-	11,478
57	9511000	Maintenance of structures	INCENTIVE	10,945	1,762	12,707	14,493	536	15,029	557	15,586
58	9511000	Maintenance of structures	LABOR	370,977	2,521	373,498	426,023	16,633	442,656	18,246	460,902
59	9511000	Maintenance of structures	MATERIALS	319,761	(304)	319,457	364,382	-	364,382	(2,931)	361,451
60	9511000	Maintenance of structures	MISC_OTHER	79,482	(11)	79,472	90,648	-	90,648	(14)	90,633
61	9511000	Maintenance of structures	OVERHEAD	16,668	-	16,668	19,012	-	19,012	-	19,012
62	9511000	Maintenance of structures	JE	(1,994)	-	(1,994)	(2,274)	-	(2,274)	-	(2,274)
63	<b>9511000 Total</b>			1,310,494	13,115	1,323,609	1,509,749	17,168	1,526,918	12,562	1,539,480
64	9512000	Maintenance of boiler plant	CONSULTING	2,853	-	2,853	3,130	-	3,130	(66)	3,064
65	9512000	Maintenance of boiler plant	CONTR_LABR	833,054	(20,975)	812,079	890,758	-	890,758	-	890,758
66	9512000	Maintenance of boiler plant	CONTR_VEND	479,147	304,731	783,878	859,825	-	859,825	-	859,825
67	9512000	Maintenance of boiler plant	EMPLOY_EXP	27,933	4,243	32,175	35,293	-	35,293	-	35,293
68	9512000	Maintenance of boiler plant	INCENTIVE	67,806	8,771	76,577	83,997	2,950	86,946	3,068	90,014
69	9512000	Maintenance of boiler plant	LABOR	1,868,453	(65,276)	1,803,176	1,977,878	76,442	2,054,320	85,015	2,139,335
70	9512000	Maintenance of boiler plant	MATERIALS	937,039	(49,108)	887,931	973,959	-	973,959	-	973,959
71	9512000	Maintenance of boiler plant	MISC_OTHER	9,800	124	9,924	10,886	-	10,886	-	10,886
72	9512000	Maintenance of boiler plant	OVERHEAD	54,436	-	54,436	59,710	-	59,710	-	59,710
73	9512000	Maintenance of boiler plant	REV_ELECT	71	-	71	78	-	78	-	78
74	9512000	Maintenance of boiler plant	TRANSPORT	677	-	677	742	-	742	-	742
75	9512000	Maintenance of boiler plant	JE	(6,471)	-	(6,471)	(7,098)	-	(7,098)	-	(7,098)
76	<b>9512000 Total</b>			4,274,799	182,509	4,457,308	4,889,157	79,392	4,968,549	88,017	5,056,566
77	9513000	Maintenance of electric plant	CONTR_LABR	424,224	-	424,224	467,497	-	467,497	(3,426)	509,365
78	9513000	Maintenance of electric plant	CONTR_VEND	626,354	24,898	651,252	714,349	-	714,349	-	714,349
79	9513000	Maintenance of electric plant	EMPLOY_EXP	20,711	12,492	33,202	36,419	-	36,419	-	36,419
80	9513000	Maintenance of electric plant	INCENTIVE	31,491	4,229	35,720	39,181	1,347	40,528	1,401	41,929
81	9513000	Maintenance of electric plant	LABOR	979,425	(53,863)	925,562	1,015,236	39,726	1,054,962	43,885	1,098,847
82	9513000	Maintenance of electric plant	MATERIALS	686,871	77,559	764,431	838,493	-	838,493	(1,484)	837,009
83	9513000	Maintenance of electric plant	MISC_OTHER	23,449	4,257	27,705	30,389	-	30,389	-	30,389
84	9513000	Maintenance of electric plant	OVERHEAD	35,554	-	35,554	38,998	-	38,998	-	38,998
85	9513000	Maintenance of electric plant	TRANSPORT	1,388	-	1,388	1,523	-	1,523	-	1,523
86	9513000	Maintenance of electric plant	JE	(12,995)	-	(12,995)	(14,254)	-	(14,254)	-	(14,254)
87	<b>9513000 Total</b>			2,816,472	112,844	2,929,316	3,213,125	41,074	3,254,199	40,377	3,294,575
88	9514000	Maintenance of miscellaneous steam plant	CONSULTING	74,888	-	74,888	85,420	-	85,420	-	85,420
89	9514000	Maintenance of miscellaneous steam plant	CONTR_LABR	282,940	(16,039)	266,901	304,435	-	304,435	(3,460)	300,975
90	9514000	Maintenance of miscellaneous steam plant	CONTR_VEND	254,744	5,509	260,253	296,852	-	296,852	-	296,852
91	9514000	Maintenance of miscellaneous steam plant	EMPLOY_EXP	58,383	457	58,840	67,115	-	67,115	-	67,115
92	9514000	Maintenance of miscellaneous steam plant	INCENTIVE	34,301	5,413	39,714	45,299	1,646	46,945	1,712	48,657
93	9514000	Maintenance of miscellaneous steam plant	LABOR	1,181,428	(16,428)	1,164,999	1,328,834	52,016	1,380,850	57,062	1,437,912
94	9514000	Maintenance of miscellaneous steam plant	MATERIALS	502,149	(5,460)	496,689	566,538	-	566,538	(71)	566,468
95	9514000	Maintenance of miscellaneous steam plant	MISC_OTHER	188,895	(373)	188,522	215,034	-	215,034	(42)	214,993
96	9514000	Maintenance of miscellaneous steam plant	OVERHEAD	27,684	-	27,684	31,577	-	31,577	-	31,577
97	9514000	Maintenance of miscellaneous steam plant	TRANSPORT	13,581	-	13,581	15,491	-	15,491	-	15,491
98	9514000	Maintenance of miscellaneous steam plant	JE	(4,452)	-	(4,452)	(5,079)	-	(5,079)	-	(5,079)
99	<b>9514000 Total</b>			2,614,540	(26,921)	2,587,619	2,951,517	53,662	3,005,180	55,201	3,060,381
100	9546000	Operation supervision and engineering	CONSULTING	4,032	-	4,032	4,599	-	4,599	-	4,599
101	9546000	Operation supervision and engineering	CONTR_LABR	13,841	-	13,841	15,495	-	15,495	-	15,495
102	9546000	Operation supervision and engineering	CONTR_VEND	320	-	320	365	-	365	-	365
103	9546000	Operation supervision and engineering	EMPLOY_EXP	15,253	(1)	15,252	16,973	-	16,973	-	16,973
104	9546000	Operation supervision and engineering	INCENTIVE	23,008	2,169	25,178	28,481	1,014	29,496	1,055	30,551
105	9546000	Operation supervision and engineering	LABOR	199,341	-	199,341	225,501	7,517	233,018	9,321	242,339
106	9546000	Operation supervision and engineering	MATERIALS	194	-	194	217	-	217	-	217
107	9546000	Operation supervision and engineering	MISC_OTHER	3,829	-	3,829	4,225	-	4,225	-	4,225
108	9546000	Operation supervision and engineering	OVERHEAD	256	-	256	286	-	286	-	286
109	<b>9546000 Total</b>			260,075	2,168	262,243	296,143	8,531	304,674	10,376	315,050
110	9548000	Generation expenses	CONTR_LABR	8,333	(675)	7,659	8,736	-	8,736	-	8,736

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
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				Total Company						
Line No.	FERC Account	Account Description	Cost Element	Base Period	Base Period	Adjusted Base	Linkage Period	Linkage Period	Future Test Year	Future Test Year
				July 1, 2021 - June 30, 2022	Adjustments	Period	Adjustments	July 1, 2022 - June 30, 2023	Period Adjustments	July 1, 2023 - June 30, 2024
111	9548000	Generation expenses	EMPLOY_EXP	153		153		153		153
112	9548000	Generation expenses	INCENTIVE	14,870	1,796	16,666	597	17,263	621	17,884
113	9548000	Generation expenses	LABOR	314,732		314,732	11,816	326,548	13,370	339,917
114	9548000	Generation expenses	MATERIALS	112,611	38	112,649		112,649		112,649
115	9548000	Generation expenses	OVERHEAD	4,868		4,868		4,868		4,868
116	<b>9548000 Total</b>			471,940	(166)	471,775	12,413	484,188	13,990	498,178
117	9549000	Miscellaneous other power generation expenses	CONSULTING	21,267		21,267		21,267		21,267
118	9549000	Miscellaneous other power generation expenses	CONTR_LABR	39		39		39		39
119	9549000	Miscellaneous other power generation expenses	CONTR_VEND	3,041,573	5,273,241	8,314,814	(1,379,803)	6,935,011	(511,020)	6,423,991
120	9549000	Miscellaneous other power generation expenses	EMPLOY_EXP	27,540	(77)	27,463		27,463		27,463
121	9549000	Miscellaneous other power generation expenses	INCENTIVE	19,121	1,827	20,948	751	21,699	781	22,481
122	9549000	Miscellaneous other power generation expenses	LABOR	191,749		191,749	6,532	198,281	7,964	206,245
123	9549000	Miscellaneous other power generation expenses	MATERIALS	21,614		21,614		21,614		21,614
124	9549000	Miscellaneous other power generation expenses	MISC_OTHER	380,491	(75)	380,416		380,416		380,416
125	9549000	Miscellaneous other power generation expenses	OVERHEAD	114,713		114,713		114,713		114,713
126	9549000	Miscellaneous other power generation expenses	TRANSPORT	28,585		28,585		28,585		28,585
127	9549000	Miscellaneous other power generation expenses	JE	(7,093)		(7,093)		(7,093)		(7,093)
128	<b>9549000 Total</b>			3,839,599	5,274,916	9,114,515	(1,372,520)	7,741,995	(502,275)	7,239,720
129	9550000	Rents	MISC_OTHER	4,907,878		4,907,878		4,907,878		4,907,878
130	9550000	Rents	JE	7,143		7,143		7,143		7,143
131	<b>9550000 Total</b>			4,915,022		4,915,022		4,915,022		4,915,022
132	9551000	Maintenance supervision and engineering	CONTR_LABR	75,469		75,469		75,469		75,469
133	9551000	Maintenance supervision and engineering	CONTR_VEND	1,712		1,712		1,712		1,712
134	9551000	Maintenance supervision and engineering	EMPLOY_EXP	51,124	(124)	51,000		51,000		51,000
135	9551000	Maintenance supervision and engineering	INCENTIVE	74,674	7,107	81,781	2,940	84,722	3,058	87,780
136	9551000	Maintenance supervision and engineering	LABOR	605,643		605,643	20,188	625,831	25,033	650,864
137	9551000	Maintenance supervision and engineering	MATERIALS	20,901		20,901		20,901		20,901
138	9551000	Maintenance supervision and engineering	MISC_OTHER	17,022		17,022		17,022		17,022
139	9551000	Maintenance supervision and engineering	OVERHEAD	1,301		1,301		1,301		1,301
140	<b>9551000 Total</b>			847,845	6,983	854,828	23,128	877,956	28,091	906,047
141	9552000	Maintenance of structures	CONTR_LABR	23,748		23,748		23,748		23,748
142	9552000	Maintenance of structures	CONTR_VEND	375,586		375,586		375,586		375,586
143	9552000	Maintenance of structures	EMPLOY_EXP	32	(1)	31		31		31
144	9552000	Maintenance of structures	INCENTIVE	2,895	459	3,354	122	3,476	127	3,604
145	9552000	Maintenance of structures	LABOR	98,012		98,012	4,281	102,293	4,696	106,989
146	9552000	Maintenance of structures	MATERIALS	40,573		40,573		40,573		40,573
147	9552000	Maintenance of structures	MISC_OTHER	306		306		306		306
148	9552000	Maintenance of structures	OVERHEAD	5,855		5,855		5,855		5,855
149	9552000	Maintenance of structures	JE	24,022		24,022		24,022		24,022
150	<b>9552000 Total</b>			571,029	458	571,487	4,403	575,891	4,823	580,714
151	9553000	Maintenance of generating and electric plant	CIAC	1,601		1,601		1,601		1,601
152	9553000	Maintenance of generating and electric plant	CONTR_LABR	81,893	471	82,364		82,364		82,364
153	9553000	Maintenance of generating and electric plant	CONTR_VEND	252,527	21,284	273,811		273,811		273,811
154	9553000	Maintenance of generating and electric plant	EMPLOY_EXP	31,048	138	31,187		31,187		31,187
155	9553000	Maintenance of generating and electric plant	INCENTIVE	64,067	6,764	70,831	2,519	73,349	2,619	75,969
156	9553000	Maintenance of generating and electric plant	LABOR	887,556	(13,753)	873,804	32,276	906,079	37,564	943,643
157	9553000	Maintenance of generating and electric plant	MATERIALS	187,640	13,246	200,886		200,886		200,886
158	9553000	Maintenance of generating and electric plant	MISC_OTHER	11,804	(200)	11,604		11,604		11,604
159	9553000	Maintenance of generating and electric plant	OVERHEAD	13,413		13,413		13,413		13,413
160	9553000	Maintenance of generating and electric plant	JE	36,371		36,371		36,371		36,371
161	<b>9553000 Total</b>			1,567,921	27,951	1,595,872	34,794	1,630,666	40,183	1,670,849
162	9554000	Maint of misc other power generation plant	CONSULTING	6,671		6,671		6,671		6,671
163	9554000	Maint of misc other power generation plant	CONTR_LABR	79,505		79,505		79,505		79,505
164	9554000	Maint of misc other power generation plant	CONTR_VEND	797,304	7,223,672	8,020,976	(1,379,803)	6,641,173	(511,020)	6,130,153
165	9554000	Maint of misc other power generation plant	EMPLOY_EXP	34	(3)	32		32		32

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
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NM Retail

Line No.	FERC Account	Account Description	Cost Element	Base Period		Adjusted Base Period	Adjusted Base Period with Test Year Allocators	Linkage Period Adjustments	Linkage Period		Test Year Adjustments	Future Test Year Period	
				July 1, 2021 - June 30, 2022	Base Period Adjustments				July 1, 2023 - June 30, 2023	July 1, 2023 - June 30, 2024			
111	9548000	Generation expenses	EMPLOY_EXP	52	-	52	59	-	59	-	-	59	59
112	9548000	Generation expenses	INCENTIVE	5,015	606	5,621	6,412	230	6,641	239	6,880	6,880	6,880
113	9548000	Generation expenses	LABOR	106,153	-	106,153	121,081	4,546	125,627	5,143	130,771	130,771	130,771
114	9548000	Generation expenses	MATERIALS	37,982	13	37,994	43,338	-	43,338	-	43,338	43,338	43,338
115	9548000	Generation expenses	OVERHEAD	1,642	-	1,642	1,873	-	1,873	-	1,873	1,873	1,873
116	<b>9548000 Total</b>			159,177	(56)	159,121	181,498	4,775	186,273	5,382	191,656	191,656	191,656
117	9549000	Miscellaneous other power generation expenses	CONSULTING	7,238	-	7,238	8,205	-	8,205	-	8,205	8,205	8,205
118	9549000	Miscellaneous other power generation expenses	CONTR_LABR	13	-	13	15	-	15	-	15	15	15
119	9549000	Miscellaneous other power generation expenses	CONTR_VEND	1,086,242	1,884,004	2,970,245	3,258,344	(540,733)	2,717,612	(200,264)	2,517,347	2,517,347	2,517,347
120	9549000	Miscellaneous other power generation expenses	EMPLOY_EXP	9,420	(26)	9,394	10,613	-	10,613	-	10,613	10,613	10,613
121	9549000	Miscellaneous other power generation expenses	INCENTIVE	6,449	616	7,065	8,059	289	8,348	301	8,649	8,649	8,649
122	9549000	Miscellaneous other power generation expenses	LABOR	64,673	-	64,673	73,769	2,513	76,281	3,064	79,345	79,345	79,345
123	9549000	Miscellaneous other power generation expenses	MATERIALS	7,370	-	7,370	8,344	-	8,344	-	8,344	8,344	8,344
124	9549000	Miscellaneous other power generation expenses	MISC_OTHER	130,009	(25)	129,984	146,953	-	146,953	-	146,953	146,953	146,953
125	9549000	Miscellaneous other power generation expenses	OVERHEAD	40,962	-	40,962	44,947	-	44,947	-	44,947	44,947	44,947
126	9549000	Miscellaneous other power generation expenses	TRANSPORT	10,209	-	10,209	11,201	-	11,201	-	11,201	11,201	11,201
127	9549000	Miscellaneous other power generation expenses	JE	(2,392)	-	(2,392)	(2,729)	-	(2,729)	-	(2,729)	(2,729)	(2,729)
128	<b>9549000 Total</b>			1,360,193	1,884,569	3,244,762	3,567,720	(537,931)	3,029,790	(196,900)	2,832,890	2,832,890	2,832,890
129	9550000	Rents	MISC_OTHER	1,744,921	-	1,744,921	1,920,286	-	1,920,286	-	1,920,286	1,920,286	1,920,286
130	9550000	Rents	JE	2,409	-	2,409	2,748	-	2,748	-	2,748	2,748	2,748
131	<b>9550000 Total</b>			1,747,330	-	1,747,330	1,923,034	-	1,923,034	-	1,923,034	1,923,034	1,923,034
132	9551000	Maintenance supervision and engineering	CONTR_LABR	26,963	-	26,963	29,575	-	29,575	-	29,575	29,575	29,575
133	9551000	Maintenance supervision and engineering	CONTR_VEND	580	-	580	659	-	659	-	659	659	659
134	9551000	Maintenance supervision and engineering	EMPLOY_EXP	17,342	(42)	17,300	19,656	-	19,656	-	19,656	19,656	19,656
135	9551000	Maintenance supervision and engineering	INCENTIVE	25,676	2,450	28,126	31,657	1,139	32,796	1,185	33,981	33,981	33,981
136	9551000	Maintenance supervision and engineering	LABOR	208,542	-	208,542	234,532	7,818	242,349	9,694	252,043	252,043	252,043
137	9551000	Maintenance supervision and engineering	MATERIALS	7,066	-	7,066	8,047	-	8,047	-	8,047	8,047	8,047
138	9551000	Maintenance supervision and engineering	MISC_OTHER	6,054	-	6,054	6,661	-	6,661	-	6,661	6,661	6,661
139	9551000	Maintenance supervision and engineering	OVERHEAD	465	-	465	510	-	510	-	510	510	510
140	<b>9551000 Total</b>			292,689	2,408	295,096	331,297	8,957	340,254	10,879	351,132	351,132	351,132
141	9552000	Maintenance of structures	CONTR_LABR	8,356	-	8,356	9,260	-	9,260	-	9,260	9,260	9,260
142	9552000	Maintenance of structures	CONTR_VEND	132,706	-	132,706	146,657	-	146,657	-	146,657	146,657	146,657
143	9552000	Maintenance of structures	EMPLOY_EXP	11	(0)	11	12	-	12	-	12	12	12
144	9552000	Maintenance of structures	INCENTIVE	977	155	1,131	1,290	47	1,338	49	1,386	1,386	1,386
145	9552000	Maintenance of structures	LABOR	33,064	-	33,064	37,709	1,647	39,356	1,807	41,162	41,162	41,162
146	9552000	Maintenance of structures	MATERIALS	13,717	-	13,717	15,621	-	15,621	-	15,621	15,621	15,621
147	9552000	Maintenance of structures	MISC_OTHER	103	-	103	118	-	118	-	118	118	118
148	9552000	Maintenance of structures	OVERHEAD	2,050	-	2,050	2,279	-	2,279	-	2,279	2,279	2,279
149	9552000	Maintenance of structures	JE	8,102	-	8,102	9,241	-	9,241	-	9,241	9,241	9,241
150	<b>9552000 Total</b>			199,085	155	199,240	222,188	1,694	223,882	1,856	225,738	225,738	225,738
151	9553000	Maintenance of generating and electric plant	CIAC	540	-	540	616	-	616	-	616	616	616
152	9553000	Maintenance of generating and electric plant	CONTR_LABR	27,668	159	27,826	31,703	-	31,703	-	31,703	31,703	31,703
153	9553000	Maintenance of generating and electric plant	CONTR_VEND	86,330	7,179	93,509	105,754	-	105,754	-	105,754	105,754	105,754
154	9553000	Maintenance of generating and electric plant	EMPLOY_EXP	10,472	47	10,519	11,998	-	11,998	-	11,998	11,998	11,998
155	9553000	Maintenance of generating and electric plant	INCENTIVE	21,609	2,282	23,891	27,250	969	28,219	1,008	29,227	29,227	29,227
156	9553000	Maintenance of generating and electric plant	LABOR	299,393	(4,638)	294,754	336,177	12,417	348,594	14,452	363,046	363,046	363,046
157	9553000	Maintenance of generating and electric plant	MATERIALS	63,326	4,468	67,794	77,297	-	77,297	-	77,297	77,297	77,297
158	9553000	Maintenance of generating and electric plant	MISC_OTHER	3,981	(67)	3,914	4,464	-	4,464	-	4,464	4,464	4,464
159	9553000	Maintenance of generating and electric plant	OVERHEAD	4,531	-	4,531	5,163	-	5,163	-	5,163	5,163	5,163
160	9553000	Maintenance of generating and electric plant	JE	12,267	-	12,267	13,993	-	13,993	-	13,993	13,993	13,993
161	<b>9553000 Total</b>			530,118	9,428	539,545	614,415	13,386	627,802	15,460	643,261	643,261	643,261
162	9554000	Maint of misc other power generation plant	CONSULTING	2,383	-	2,383	2,614	-	2,614	-	2,614	2,614	2,614
163	9554000	Maint of misc other power generation plant	CONTR_LABR	28,300	-	28,300	31,119	-	31,119	-	31,119	31,119	31,119
164	9554000	Maint of misc other power generation plant	CONTR_VEND	284,858	2,580,846	2,865,704	3,143,350	(540,733)	2,602,617	(200,264)	2,402,353	2,402,353	2,402,353
165	9554000	Maint of misc other power generation plant	EMPLOY_EXP	12	(1)	11	12	-	12	-	12	12	12

Southwestern Public Service Company

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				Total Company						
Line No.	FERC Account	Account Description	Cost Element	Base Period		Linkage Period Adjustments	Linkage Period		Future Test Year Period	
				July 1, 2021 - June 30, 2022	Base Period Adjustments		Adjusted Base Period	July 1, 2022 - June 30, 2023	Future Test Year Period Adjustments	July 1, 2023 - June 30, 2024
166	9554000	Maint of misc other power generation plant	INCENTIVE	133	17	150	5	155	6	161
167	9554000	Maint of misc other power generation plant	LABOR	2,628		2,628	279	2,907	309	3,216
168	9554000	Maint of misc other power generation plant	MATERIALS	6,079		6,079		6,079		6,079
169	9554000	Maint of misc other power generation plant	MISC_OTHER	377		377		377		377
170	9554000	Maint of misc other power generation plant	OVERHEAD	65,645		65,645		65,645		65,645
171	9554000	Maint of misc other power generation plant	JE	13,201		13,201		13,201		13,201
172	<b>9554000 Total</b>			971,578	7,223,686	8,195,264	(1,379,519)	6,815,746	(510,706)	6,305,040
173	9556000	System control and load dispatching	CONSULTING	978		978		978		978
174	9556000	System control and load dispatching	CONTR_LABR	100		100		100		100
175	9556000	System control and load dispatching	EMPLOY_EXP	11,947		11,947		11,947		11,947
176	9556000	System control and load dispatching	INCENTIVE	81,308	7,637	88,944	3,160	92,104	3,286	95,390
177	9556000	System control and load dispatching	LABOR	826,259		826,259	27,542	853,801	34,152	887,953
178	9556000	System control and load dispatching	MATERIALS	48		48		48		48
179	9556000	System control and load dispatching	MISC_OTHER	43,227	(281)	42,946		42,946		42,946
180	9556000	System control and load dispatching	OVERHEAD	274		274		274		274
181	<b>9556000 Total</b>			964,142	7,355	971,497	30,701	1,002,199	37,438	1,039,637
182	9560000	Operation supervision and engineering	CONSULTING	94,441	(98,339)	(3,898)		(3,898)		(3,898)
183	9560000	Operation supervision and engineering	CONTR_LABR	293,472	(171,041)	122,431		122,431		122,431
184	9560000	Operation supervision and engineering	CONTR_VEND	20,814		20,814		20,814		20,814
185	9560000	Operation supervision and engineering	EMPLOY_EXP	201,867	(6,554)	195,314		195,314		195,314
186	9560000	Operation supervision and engineering	INCENTIVE	579,771	58,187	637,958	23,902	661,859	24,858	686,717
187	9560000	Operation supervision and engineering	LABOR	5,635,639	272,522	5,908,161	200,319	6,108,480	245,124	6,353,604
188	9560000	Operation supervision and engineering	MATERIALS	157,348		157,348		157,348		157,348
189	9560000	Operation supervision and engineering	MISC_OTHER	276,302		276,302		276,302		276,302
190	9560000	Operation supervision and engineering	OVERHEAD	7,840		7,840		7,840		7,840
191	9560000	Operation supervision and engineering	TRANSPORT	12,514		12,514		12,514		12,514
192	<b>9560000 Total</b>			7,280,009	54,775	7,334,784	224,220	7,559,004	269,982	7,828,986
193	9561100	Load dispatch-Reliability	INCENTIVE	615	110	725	29	754	30	784
194	9561100	Load dispatch-Reliability	LABOR	9,993		9,993	391	10,384	429	10,813
195	<b>9561100 Total</b>			10,609	110	10,718	420	11,138	459	11,597
196	9561200	Load dispatch-Monitor and operate transmiss system	CONSULTING	22,050		22,050		22,050		22,050
197	9561200	Load dispatch-Monitor and operate transmiss system	CONTR_LABR	15,808		15,808		15,808		15,808
198	9561200	Load dispatch-Monitor and operate transmiss system	EMPLOY_EXP	3,227	(19)	3,208		3,208		3,208
199	9561200	Load dispatch-Monitor and operate transmiss system	INCENTIVE	68,346	9,598	77,944	2,836	80,781	2,950	83,730
200	9561200	Load dispatch-Monitor and operate transmiss system	LABOR	2,211,750		2,211,750	85,545	2,297,295	94,637	2,391,932
201	9561200	Load dispatch-Monitor and operate transmiss system	MATERIALS	2,973		2,973		2,973		2,973
202	9561200	Load dispatch-Monitor and operate transmiss system	MISC_OTHER	814,811		814,811		814,811		814,811
203	9561200	Load dispatch-Monitor and operate transmiss system	OVERHEAD	3,474		3,474		3,474		3,474
204	<b>9561200 Total</b>			3,142,440	9,579	3,152,019	88,381	3,240,400	97,587	3,337,987
205	9561500	Reliability planning and standards development	CONSULTING	45		45		45		45
206	9561500	Reliability planning and standards development	OVERHEAD	0		0		0		0
207	<b>9561500 Total</b>			45		45		45		45
208	9561600	Transmission service studies	CIAC	(10,000)		(10,000)		(10,000)		(10,000)
209	9561600	Transmission service studies	CONSULTING	149,648		149,648		149,648		149,648
210	9561600	Transmission service studies	INCENTIVE	2,054	192	2,246	79	2,325	83	2,408
211	9561600	Transmission service studies	LABOR	18,036		18,036	601	18,637	745	19,383
212	9561600	Transmission service studies	OVERHEAD	2,192		2,192		2,192		2,192
213	9561600	Transmission service studies	REV_ELECT	(16,094)		(16,094)		(16,094)		(16,094)
214	<b>9561600 Total</b>			145,836	192	146,028	681	146,708	828	147,536
215	9561700	Generation interconnection studies	CIAC	(10,000)		(10,000)		(10,000)		(10,000)
216	9561700	Generation interconnection studies	CONSULTING	256,431		256,431		256,431		256,431
217	9561700	Generation interconnection studies	EMPLOY_EXP	123		123		123		123
218	9561700	Generation interconnection studies	INCENTIVE	14,284	1,353	15,637	560	16,196	582	16,778
219	9561700	Generation interconnection studies	LABOR	118,138		118,138	3,938	122,076	4,883	126,959
220	9561700	Generation interconnection studies	MATERIALS	329		329		329		329

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NM Retail

Line No.	FERC Account	Account Description	Cost Element	Base Period		Adjusted Base Period	Adjusted Base Period with Test Year Allocators	Linkage Period Adjustments	Linkage Period		Test Year Adjustments	Future Test Year Period	
				July 1, 2021 - June 30, 2022	Base Period Adjustments				July 1, 2022 - June 30, 2023	July 1, 2023 - June 30, 2024			
166	9554000	Maint of misc other power generation plant	INCENTIVE	46	6	52	58		2	60	2	62	
167	9554000	Maint of misc other power generation plant	LABOR	896	-	896	1,014	107		1,122	119	1,241	
168	9554000	Maint of misc other power generation plant	MATERIALS	2,172	-	2,172	2,382			2,382		2,382	
169	9554000	Maint of misc other power generation plant	MISC_OTHER	131	-	131	146			146		146	
170	9554000	Maint of misc other power generation plant	OVERHEAD	23,452	-	23,452	25,725			25,725		25,725	
171	9554000	Maint of misc other power generation plant	JE	4,452	-	4,452	5,079			5,079		5,079	
172	<b>9554000 Total</b>			346,702	2,580,851	2,927,553	3,211,501	(540,623)		2,670,878	(200,143)	2,470,735	
173	9556000	System control and load dispatching	CONSULTING	330	-	330	376			376		376	
174	9556000	System control and load dispatching	CONTR_LABR	34	-	34	39			39		39	
175	9556000	System control and load dispatching	EMPLOY_EXP	4,030	-	4,030	4,596			4,596		4,596	
176	9556000	System control and load dispatching	INCENTIVE	27,424	2,576	29,999	34,218	1,216		35,434	1,264	36,698	
177	9556000	System control and load dispatching	LABOR	278,682	-	278,682	317,873	10,596		328,469	13,139	341,607	
178	9556000	System control and load dispatching	MATERIALS	16	-	16	18			18		18	
179	9556000	System control and load dispatching	MISC_OTHER	14,580	(95)	14,485	16,522			16,522		16,522	
180	9556000	System control and load dispatching	OVERHEAD	92	-	92	106			106		106	
181	<b>9556000 Total</b>			325,187	2,481	327,668	373,748	11,811		385,559	14,403	399,962	
182	9560000	Operation supervision and engineering	CONSULTING	25,509	(26,562)	(1,053)	(1,161)			(1,161)		(1,161)	
183	9560000	Operation supervision and engineering	CONTR_LABR	79,268	(46,199)	33,069	36,453			36,453		36,453	
184	9560000	Operation supervision and engineering	CONTR_VEND	5,622	-	5,622	6,197			6,197		6,197	
185	9560000	Operation supervision and engineering	EMPLOY_EXP	54,525	(1,770)	52,755	58,153			58,153		58,153	
186	9560000	Operation supervision and engineering	INCENTIVE	156,599	15,717	172,316	189,947	7,117		197,064	7,401	204,465	
187	9560000	Operation supervision and engineering	LABOR	1,522,215	73,610	1,595,825	1,759,111	59,643		1,818,754	72,984	1,891,738	
188	9560000	Operation supervision and engineering	MATERIALS	42,501	-	42,501	46,849			46,849		46,849	
189	9560000	Operation supervision and engineering	MISC_OTHER	74,631	-	74,631	82,267			82,267		82,267	
190	9560000	Operation supervision and engineering	OVERHEAD	2,118	-	2,118	2,334			2,334		2,334	
191	9560000	Operation supervision and engineering	TRANSPORT	3,380	-	3,380	3,726			3,726		3,726	
192	<b>9560000 Total</b>			1,966,368	14,795	1,981,163	2,183,877	66,760		2,250,637	80,385	2,331,022	
193	9561100	Load dispatch-Reliability	INCENTIVE	162	29	191	212	9		220	9	229	
194	9561100	Load dispatch-Reliability	LABOR	2,636	-	2,636	2,922	114		3,037	125	3,162	
195	<b>9561100 Total</b>			2,799	29	2,828	3,134	123		3,257	134	3,391	
196	9561200	Load dispatch-Monitor and operate transmiss system	CONSULTING	5,817	-	5,817	6,448			6,448		6,448	
197	9561200	Load dispatch-Monitor and operate transmiss system	CONTR_LABR	4,171	-	4,171	4,623			4,623		4,623	
198	9561200	Load dispatch-Monitor and operate transmiss system	EMPLOY_EXP	851	(5)	846	938			938		938	
199	9561200	Load dispatch-Monitor and operate transmiss system	INCENTIVE	18,031	2,532	20,563	22,792	829		23,621	863	24,484	
200	9561200	Load dispatch-Monitor and operate transmiss system	LABOR	583,508	-	583,508	646,750	25,015		671,765	27,673	699,438	
201	9561200	Load dispatch-Monitor and operate transmiss system	MATERIALS	784	-	784	869			869		869	
202	9561200	Load dispatch-Monitor and operate transmiss system	MISC_OTHER	214,965	-	214,965	238,264			238,264		238,264	
203	9561200	Load dispatch-Monitor and operate transmiss system	OVERHEAD	916	-	916	1,016			1,016		1,016	
204	<b>9561200 Total</b>			829,045	2,527	831,572	921,699	25,844		947,544	28,536	976,079	
205	9561500	Reliability planning and standards development	CONSULTING	12	-	12	13			13		13	
206	9561500	Reliability planning and standards development	OVERHEAD	0	-	0	0			0		0	
207	<b>9561500 Total</b>			12	-	12	13			13		13	
208	9561600	Transmission service studies	CIAC	(2,638)	-	(2,638)	(2,924)			(2,924)		(2,924)	
209	9561600	Transmission service studies	CONSULTING	39,480	-	39,480	43,759			43,759		43,759	
210	9561600	Transmission service studies	INCENTIVE	542	51	593	657	23		680	24	704	
211	9561600	Transmission service studies	LABOR	4,758	-	4,758	5,274	176		5,450	218	5,668	
212	9561600	Transmission service studies	OVERHEAD	578	-	578	641			641		641	
213	9561600	Transmission service studies	REV_ELECT	(4,246)	-	(4,246)	(4,706)			(4,706)		(4,706)	
214	<b>9561600 Total</b>			38,475	51	38,525	42,701	199		42,900	242	43,142	
215	9561700	Generation interconnection studies	CIAC	(2,638)	-	(2,638)	(2,924)			(2,924)		(2,924)	
216	9561700	Generation interconnection studies	CONSULTING	67,652	-	67,652	74,984			74,984		74,984	
217	9561700	Generation interconnection studies	EMPLOY_EXP	32	-	32	36			36		36	
218	9561700	Generation interconnection studies	INCENTIVE	3,768	357	4,125	4,572	164		4,736	170	4,906	
219	9561700	Generation interconnection studies	LABOR	31,167	-	31,167	34,545	1,152		35,697	1,428	37,125	
220	9561700	Generation interconnection studies	MATERIALS	87	-	87	96			96		96	



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				Total Company						
Line No.	FERC Account	Account Description	Cost Element	Base Period		Adjusted Base Period	Linkage Period		Future Test Year Period Adjustments	Future Test Year
				July 1, 2021 - June 30, 2022	Base Period Adjustments		July 1, 2022 - June 30, 2023	Linkage Period Adjustments		July 1, 2023 - June 30, 2024
221	9561700	Generation interconnection studies	OVERHEAD	2,896		2,896		2,896		2,896
222	9561700	Generation interconnection studies	REV_ELECT	(277,359)		(277,359)		(277,359)		(277,359)
223	<b>9561700 Total</b>			104,842	1,353	106,195	4,498	110,692	5,465	116,158
224	9562000	Station expenses	CONTR_VEND	31,366		31,366		31,366		31,366
225	9562000	Station expenses	EMPLOY_EXP	22,128		22,128		22,128		22,128
226	9562000	Station expenses	INCENTIVE	38,144	6,140	44,285	1,637	45,922	1,702	47,624
227	9562000	Station expenses	LABOR	1,291,160		1,291,160	50,501	1,341,661	55,399	1,397,060
228	9562000	Station expenses	MATERIALS	44,488		44,488		44,488		44,488
229	9562000	Station expenses	MISC_OTHER	(311,126)		(311,126)		(311,126)		(311,126)
230	9562000	Station expenses	OVERHEAD	1,576		1,576		1,576		1,576
231	9562000	Station expenses	TRANSPORT	208,622		208,622		208,622		208,622
232	<b>9562000 Total</b>			1,326,358	6,140	1,332,499	52,138	1,384,637	57,102	1,441,739
233	9563000	Overhead line expenses	CONSULTING	628,208		628,208		628,208		628,208
234	9563000	Overhead line expenses	CONTR_VEND	1,597,167	(1,526,476)	70,691		70,691		70,691
235	9563000	Overhead line expenses	EMPLOY_EXP	7,164		7,164		7,164		7,164
236	9563000	Overhead line expenses	INCENTIVE	9,026	1,396	10,422	381	10,803	396	11,199
237	9563000	Overhead line expenses	LABOR	359,517		359,517	14,028	373,545	15,416	388,961
238	9563000	Overhead line expenses	MATERIALS	43,009		43,009		43,009		43,009
239	9563000	Overhead line expenses	MISC_OTHER	(2,749)		(2,749)		(2,749)		(2,749)
240	9563000	Overhead line expenses	OVERHEAD	8,584		8,584		8,584		8,584
241	9563000	Overhead line expenses	TRANSPORT	91,562		91,562		91,562		91,562
242	<b>9563000 Total</b>			2,741,487	(1,525,080)	1,216,407	14,409	1,230,816	15,813	1,246,629
243	9564000	Underground line expenses	INCENTIVE	12	2	14	0	14	1	15
244	9564000	Underground line expenses	LABOR	357		357	14	371	15	386
245	<b>9564000 Total</b>			369	2	371	14	385	16	401
246	9566000	Miscellaneous transmission expenses	AG_OVERHHD	(0)		(0)		(0)		(0)
247	9566000	Miscellaneous transmission expenses	CONSULTING	30,779		30,779		30,779		30,779
248	9566000	Miscellaneous transmission expenses	CONTR_LABR	23,690		23,690		23,690		23,690
249	9566000	Miscellaneous transmission expenses	CONTR_VEND	376,339		376,339		376,339		376,339
250	9566000	Miscellaneous transmission expenses	EMPLOY_EXP	167,673	(1)	167,671		167,671		167,671
251	9566000	Miscellaneous transmission expenses	INCENTIVE	88,759	11,089	99,848	3,626	103,475	3,771	107,246
252	9566000	Miscellaneous transmission expenses	LABOR	1,793,415		1,793,415	67,803	1,861,218	76,312	1,937,530
253	9566000	Miscellaneous transmission expenses	MATERIALS	(38,837)		(38,837)		(38,837)		(38,837)
254	9566000	Miscellaneous transmission expenses	MISC_OTHER	1,132,781	112	1,132,893		1,132,893		1,132,893
255	9566000	Miscellaneous transmission expenses	OVERHEAD	13,850		13,850		13,850		13,850
256	9566000	Miscellaneous transmission expenses	SALVAGE	(2,157)		(2,157)		(2,157)		(2,157)
257	9566000	Miscellaneous transmission expenses	TRANSPORT	(15,968)		(15,968)		(15,968)		(15,968)
258	9566000	Miscellaneous transmission expenses	JE	142,204		142,204		142,204		142,204
259	<b>9566000 Total</b>			3,712,529	11,200	3,723,728	71,429	3,795,157	80,083	3,875,241
260	9567000	Rents	MISC_OTHER	1,635,021		1,635,021		1,635,021		1,635,021
261	9567000	Rents	JE	(142,204)		(142,204)		(142,204)		(142,204)
262	<b>9567000 Total</b>			1,492,817		1,492,817		1,492,817		1,492,817
263	9569000	Maintenance of structures	MATERIALS	3,052		3,052		3,052		3,052
264	<b>9569000 Total</b>			3,052		3,052		3,052		3,052
265	9570000	Maintenance of station equipment	CONSULTING	78,789		78,789		78,789		78,789
266	9570000	Maintenance of station equipment	CONTR_VEND	410,777		410,777		410,777		410,777
267	9570000	Maintenance of station equipment	EMPLOY_EXP	18,854		18,854		18,854		18,854
268	9570000	Maintenance of station equipment	INCENTIVE	13,251	2,094	15,345	558	15,903	580	16,483
269	9570000	Maintenance of station equipment	LABOR	516,926		516,926	20,219	537,145	22,180	559,324
270	9570000	Maintenance of station equipment	MATERIALS	110,218		110,218		110,218		110,218
271	9570000	Maintenance of station equipment	MISC_OTHER	23,539		23,539		23,539		23,539
272	9570000	Maintenance of station equipment	OVERHEAD	7,387		7,387		7,387		7,387
273	9570000	Maintenance of station equipment	SALVAGE	17,829		17,829		17,829		17,829
274	9570000	Maintenance of station equipment	TRANSPORT	152,733		152,733		152,733		152,733
275	<b>9570000 Total</b>			1,350,303	2,094	1,352,397	20,777	1,373,174	22,760	1,395,934

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Line No.	FERC Account	Account Description	Cost Element	Base Period				Linkage Period		Future Test Year	
				July 1, 2021 - June 30, 2022	Base Period Adjustments	Adjusted Base Period	Adjusted Base Period with Test Year Allocators	July 1, 2022 - June 30, 2023	Linkage Period Adjustments	Test Year Adjustments	July 1, 2023 - June 30, 2024
221	9561700	Generation interconnection studies	OVERHEAD	764	-	764	847	-	847	-	847
222	9561700	Generation interconnection studies	REV_ELECT	(73,173)	-	(73,173)	(81,104)	-	(81,104)	-	(81,104)
223	<b>9561700 Total</b>			27,660	357	28,016	31,053	1,315	32,368	1,598	33,966
224	9562000	Station expenses	CONTR_VEND	8,472	-	8,472	9,339	-	9,339	-	9,339
225	9562000	Station expenses	EMPLOY_EXP	5,977	-	5,977	6,588	-	6,588	-	6,588
226	9562000	Station expenses	INCENTIVE	10,303	1,659	11,962	13,185	487	13,673	507	14,180
227	9562000	Station expenses	LABOR	348,749	-	348,749	384,433	15,036	399,470	16,495	415,964
228	9562000	Station expenses	MATERIALS	12,016	-	12,016	13,246	-	13,246	-	13,246
229	9562000	Station expenses	MISC_OTHER	(84,037)	-	(84,037)	(92,635)	-	(92,635)	-	(92,635)
230	9562000	Station expenses	OVERHEAD	426	-	426	469	-	469	-	469
231	9562000	Station expenses	TRANSPORT	56,350	-	56,350	62,116	-	62,116	-	62,116
232	<b>9562000 Total</b>			358,256	1,659	359,915	396,742	15,524	412,265	17,002	429,267
233	9563000	Overhead line expenses	CONSULTING	169,682	-	169,682	187,044	-	187,044	-	187,044
234	9563000	Overhead line expenses	CONTR_VEND	431,403	(412,309)	19,094	21,048	-	21,048	-	21,048
235	9563000	Overhead line expenses	EMPLOY_EXP	1,935	-	1,935	2,133	-	2,133	-	2,133
236	9563000	Overhead line expenses	INCENTIVE	2,438	377	2,815	3,103	113	3,217	118	3,335
237	9563000	Overhead line expenses	LABOR	97,108	-	97,108	107,044	4,177	111,220	4,590	115,810
238	9563000	Overhead line expenses	MATERIALS	11,617	-	11,617	12,805	-	12,805	-	12,805
239	9563000	Overhead line expenses	MISC_OTHER	(742)	-	(742)	(818)	-	(818)	-	(818)
240	9563000	Overhead line expenses	OVERHEAD	2,318	-	2,318	2,556	-	2,556	-	2,556
241	9563000	Overhead line expenses	TRANSPORT	24,731	-	24,731	27,262	-	27,262	-	27,262
242	<b>9563000 Total</b>			740,490	(411,932)	328,558	362,176	4,290	366,466	4,708	371,174
243	9564000	Underground line expenses	INCENTIVE	3	0	4	4	0	4	0	4
244	9564000	Underground line expenses	LABOR	96	-	96	106	4	110	5	115
245	<b>9564000 Total</b>			100	0	100	110	4	115	5	119
246	9566000	Miscellaneous transmission expenses	AG_OVERHD	(0)	-	(0)	(0)	-	(0)	-	(0)
247	9566000	Miscellaneous transmission expenses	CONSULTING	8,313	-	8,313	9,164	-	9,164	-	9,164
248	9566000	Miscellaneous transmission expenses	CONTR_LABR	6,399	-	6,399	7,054	-	7,054	-	7,054
249	9566000	Miscellaneous transmission expenses	CONTR_VEND	101,651	-	101,651	112,052	-	112,052	-	112,052
250	9566000	Miscellaneous transmission expenses	EMPLOY_EXP	45,289	(0)	45,289	49,923	-	49,923	-	49,923
251	9566000	Miscellaneous transmission expenses	INCENTIVE	23,974	2,995	26,970	29,729	1,080	30,809	1,123	31,932
252	9566000	Miscellaneous transmission expenses	LABOR	484,411	-	484,411	533,976	20,188	554,164	22,721	576,885
253	9566000	Miscellaneous transmission expenses	MATERIALS	(10,490)	-	(10,490)	(11,563)	-	(11,563)	-	(11,563)
254	9566000	Miscellaneous transmission expenses	MISC_OTHER	305,970	30	306,000	337,310	-	337,310	-	337,310
255	9566000	Miscellaneous transmission expenses	OVERHEAD	3,741	-	3,741	4,124	-	4,124	-	4,124
256	9566000	Miscellaneous transmission expenses	SALVAGE	(583)	-	(583)	(642)	-	(642)	-	(642)
257	9566000	Miscellaneous transmission expenses	TRANSPORT	(4,313)	-	(4,313)	(4,754)	-	(4,754)	-	(4,754)
258	9566000	Miscellaneous transmission expenses	JE	38,410	-	38,410	42,340	-	42,340	-	42,340
259	<b>9566000 Total</b>			1,002,773	3,025	1,005,798	1,108,712	21,268	1,129,980	23,844	1,153,824
260	9567000	Rents	MISC_OTHER	441,628	-	441,628	486,815	-	486,815	-	486,815
261	9567000	Rents	JE	(38,410)	-	(38,410)	(42,340)	-	(42,340)	-	(42,340)
262	<b>9567000 Total</b>			403,218	-	403,218	444,475	-	444,475	-	444,475
263	9569000	Maintenance of structures	MATERIALS	824	-	824	909	-	909	-	909
264	<b>9569000 Total</b>			824	-	824	909	-	909	-	909
265	9570000	Maintenance of station equipment	CONSULTING	21,281	-	21,281	23,459	-	23,459	-	23,459
266	9570000	Maintenance of station equipment	CONTR_VEND	110,953	-	110,953	122,306	-	122,306	-	122,306
267	9570000	Maintenance of station equipment	EMPLOY_EXP	5,093	-	5,093	5,614	-	5,614	-	5,614
268	9570000	Maintenance of station equipment	INCENTIVE	3,579	566	4,145	4,569	166	4,735	173	4,908
269	9570000	Maintenance of station equipment	LABOR	139,624	-	139,624	153,911	6,020	159,931	6,604	166,535
270	9570000	Maintenance of station equipment	MATERIALS	29,770	-	29,770	32,817	-	32,817	-	32,817
271	9570000	Maintenance of station equipment	MISC_OTHER	6,358	-	6,358	7,008	-	7,008	-	7,008
272	9570000	Maintenance of station equipment	OVERHEAD	1,995	-	1,995	2,199	-	2,199	-	2,199
273	9570000	Maintenance of station equipment	SALVAGE	4,816	-	4,816	5,308	-	5,308	-	5,308
274	9570000	Maintenance of station equipment	TRANSPORT	41,254	-	41,254	45,475	-	45,475	-	45,475
275	<b>9570000 Total</b>			364,724	566	365,289	402,666	6,186	408,852	6,777	415,629

NM Retail

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
Rule Reference 17.1.3.16 B

				Total Company						
Line No.	FERC Account	Account Description	Cost Element	Base Period		Linkage Period	Linkage Period		Future Test Year	Future Test Year
				July 1, 2021 - June 30, 2022	Base Period Adjustments		Adjusted Base Period	July 1, 2022 - June 30, 2023		
276	9571000	Maintenance of overhead lines	CONTR_LABR	1,005		1,005		1,005		1,005
277	9571000	Maintenance of overhead lines	CONTR_VEND	781,539	(45,877)	735,663		735,663		735,663
278	9571000	Maintenance of overhead lines	EMPLOY_EXP	5,362		5,362		5,362		5,362
279	9571000	Maintenance of overhead lines	INCENTIVE	6,283	601	6,884	245	7,128	254	7,383
280	9571000	Maintenance of overhead lines	LABOR	91,256		91,256	3,278	94,534	3,836	98,370
281	9571000	Maintenance of overhead lines	MATERIALS	39,481		39,481		39,481		39,481
282	9571000	Maintenance of overhead lines	MISC_OTHER	825	12,861	13,686		13,686		13,686
283	9571000	Maintenance of overhead lines	OVERHEAD	8,920		8,920		8,920		8,920
284	9571000	Maintenance of overhead lines	TRANSPORT	58,930		58,930		58,930		58,930
285	<b>9571000 Total</b>			993,601	(32,415)	961,186	3,522	964,709	4,091	968,799
286	9575100	Operation Supervision	CONSULTING	65		65		65		65
287	9575100	Operation Supervision	CONTR_LABR	(5)		(5)		(5)		(5)
288	9575100	Operation Supervision	CONTR_VEND	1,540		1,540		1,540		1,540
289	9575100	Operation Supervision	EMPLOY_EXP	926	(5)	921		921		921
290	9575100	Operation Supervision	INCENTIVE	15,035	1,417	16,452	587	17,038	610	17,648
291	9575100	Operation Supervision	LABOR	128,857		128,857	4,294	133,151	5,326	138,477
292	9575100	Operation Supervision	MATERIALS	374		374		374		374
293	9575100	Operation Supervision	MISC_OTHER	8,872		8,872		8,872		8,872
294	9575100	Operation Supervision	OVERHEAD	20		20		20		20
295	9575100	Operation Supervision	TRANSPORT	22		22		22		22
296	9575100	Operation Supervision	JE	6,694		6,694		6,694		6,694
297	<b>9575100 Total</b>			162,399	1,412	163,811	4,881	168,692	5,936	174,628
298	9575200	Day-ahead and real-time market administration	INCENTIVE	39,572	3,724	43,295	1,541	44,836	1,602	46,438
299	9575200	Day-ahead and real-time market administration	LABOR	344,011	7,543	351,555	11,718	363,273	14,531	377,804
300	<b>9575200 Total</b>			383,583	11,267	394,850	13,259	408,109	16,133	424,242
301	9575500	Ancillary services market administration	INCENTIVE	101	10	111	4	114	4	119
302	9575500	Ancillary services market administration	LABOR	808		808	27	834	33	868
303	<b>9575500 Total</b>			908	10	918	31	949	38	986
304	9575600	Market monitoring and compliance	INCENTIVE	101	10	111	4	114	4	119
305	9575600	Market monitoring and compliance	LABOR	808		808	27	834	33	868
306	<b>9575600 Total</b>			908	10	918	31	949	38	986
307	9575800	Rents	MATERIALS	100		100		100		100
308	9575800	Rents	MISC_OTHER	34,584		34,584		34,584		34,584
309	9575800	Rents	JE	(6,694)		(6,694)		(6,694)		(6,694)
310	<b>9575800 Total</b>			27,990		27,990		27,990		27,990
311	9580000	Operation supervision and engineering	CONSULTING	49,800		49,800		49,800	2,044	51,844
312	9580000	Operation supervision and engineering	CONTR_LABR	52,496		52,496		52,496	14,873	67,369
313	9580000	Operation supervision and engineering	CONTR_VEND	119,439		119,439		119,439	53,519	172,958
314	9580000	Operation supervision and engineering	EMPLOY_EXP	232,373	(255)	232,117		232,117	94,891	327,009
315	9580000	Operation supervision and engineering	INCENTIVE	146,727	19,287	166,014	6,016	172,030	6,257	178,287
316	9580000	Operation supervision and engineering	LABOR	3,433,958	456,982	3,890,940	146,245	4,037,184	165,330	4,202,515
317	9580000	Operation supervision and engineering	MATERIALS	1,333,140		1,333,140		1,333,140	589,680	1,922,821
318	9580000	Operation supervision and engineering	MISC_OTHER	40,252		40,252		40,252	17,160	57,412
319	9580000	Operation supervision and engineering	OVERHEAD	56,992		56,992		56,992	25,075	82,066
320	9580000	Operation supervision and engineering	SALVAGE	(450)		(450)		(450)	(20)	(470)
321	9580000	Operation supervision and engineering	TRANSPORT	116,324		116,324		116,324	52,123	168,447
322	9580000	Operation supervision and engineering	JE	405		405		405		405
323	<b>9580000 Total</b>			5,581,456	476,013	6,057,470	152,261	6,209,730	1,020,932	7,230,663
324	9581000	Load dispatching	CONSULTING	44,949		44,949		44,949		44,949
325	9581000	Load dispatching	CONTR_LABR	15,761		15,761		15,761		15,761
326	9581000	Load dispatching	EMPLOY_EXP	1,892	(24)	1,869		1,869		1,869
327	9581000	Load dispatching	INCENTIVE	11,017	1,044	12,061	432	12,493	449	12,942
328	9581000	Load dispatching	LABOR	93,895		93,895	3,130	97,025	3,881	100,906
329	9581000	Load dispatching	MATERIALS	223		223		223		223
330	9581000	Load dispatching	MISC_OTHER	228,151		228,151		228,151		228,151

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
Rule Reference 17.1.3.16 B

				NM Retail					Future Test Year		
Line No.	FERC Account	Account Description	Cost Element	Base Period July 1, 2021 - June 30, 2022	Base Period Adjustments	Adjusted Base Period	Adjusted Base Period with Test Year Allocators	Linkage Period Adjustments	Linkage Period July 1, 2022 - June 30, 2023	Test Year Adjustments	July 1, 2023 - June 30, 2024
276	9571000	Maintenance of overhead lines	CONTR_LABR	272	-	272	299	-	299	-	299
277	9571000	Maintenance of overhead lines	CONTR_VEND	211,098	(12,392)	198,706	219,038	-	219,038	-	219,038
278	9571000	Maintenance of overhead lines	EMPLOY_EXP	1,448	-	1,448	1,596	-	1,596	-	1,596
279	9571000	Maintenance of overhead lines	INCENTIVE	1,697	162	1,859	2,050	73	2,122	76	2,198
280	9571000	Maintenance of overhead lines	LABOR	24,649	-	24,649	27,171	976	28,147	1,142	29,289
281	9571000	Maintenance of overhead lines	MATERIALS	10,664	-	10,664	11,755	-	11,755	-	11,755
282	9571000	Maintenance of overhead lines	MISC_OTHER	223	3,474	3,697	4,075	-	4,075	-	4,075
283	9571000	Maintenance of overhead lines	OVERHEAD	2,409	-	2,409	2,656	-	2,656	-	2,656
284	9571000	Maintenance of overhead lines	TRANSPORT	15,917	-	15,917	17,546	-	17,546	-	17,546
285	<b>9571000 Total</b>			268,377	(8,755)	259,621	286,186	1,049	287,235	1,218	288,453
286	9575100	Operation Supervision	CONSULTING	23	-	23	26	-	26	-	26
287	9575100	Operation Supervision	CONTR_LABR	(2)	-	(2)	(2)	-	(2)	-	(2)
288	9575100	Operation Supervision	CONTR_VEND	550	-	550	604	-	604	-	604
289	9575100	Operation Supervision	EMPLOY_EXP	331	(2)	329	361	-	361	-	361
290	9575100	Operation Supervision	INCENTIVE	5,372	506	5,878	6,447	230	6,677	239	6,916
291	9575100	Operation Supervision	LABOR	46,037	-	46,037	50,498	1,683	52,181	2,087	54,268
292	9575100	Operation Supervision	MATERIALS	134	-	134	147	-	147	-	147
293	9575100	Operation Supervision	MISC_OTHER	3,170	-	3,170	3,477	-	3,477	-	3,477
294	9575100	Operation Supervision	OVERHEAD	7	-	7	8	-	8	-	8
295	9575100	Operation Supervision	TRANSPORT	8	-	8	8	-	8	-	8
296	9575100	Operation Supervision	JE	2,391	-	2,391	2,623	-	2,623	-	2,623
297	<b>9575100 Total</b>			58,021	505	58,526	64,196	1,913	66,109	2,326	68,435
298	9575200	Day-ahead and real-time market administration	INCENTIVE	14,138	1,330	15,468	16,967	604	17,571	628	18,199
299	9575200	Day-ahead and real-time market administration	LABOR	122,907	2,695	125,602	137,771	4,592	142,364	5,695	148,058
300	<b>9575200 Total</b>			137,045	4,025	141,070	154,738	5,196	159,934	6,322	166,257
301	9575500	Ancillary services market administration	INCENTIVE	36	3	39	43	2	45	2	46
302	9575500	Ancillary services market administration	LABOR	289	-	289	316	11	327	13	340
303	<b>9575500 Total</b>			325	3	328	360	12	372	15	387
304	9575600	Market monitoring and compliance	INCENTIVE	36	3	39	43	2	45	2	46
305	9575600	Market monitoring and compliance	LABOR	289	-	289	316	11	327	13	340
306	<b>9575600 Total</b>			325	3	328	360	12	372	15	387
307	9575800	Rents	MATERIALS	36	-	36	39	-	39	-	39
308	9575800	Rents	MISC_OTHER	12,356	-	12,356	13,553	-	13,553	-	13,553
309	9575800	Rents	JE	(2,391)	-	(2,391)	(2,623)	-	(2,623)	-	(2,623)
310	<b>9575800 Total</b>			10,000	-	10,000	10,969	-	10,969	-	10,969
311	9580000	Operation supervision and engineering	CONSULTING	19,219	-	19,219	18,973	-	18,973	779	19,752
312	9580000	Operation supervision and engineering	CONTR_LABR	20,260	-	20,260	20,000	-	20,000	5,667	25,667
313	9580000	Operation supervision and engineering	CONTR_VEND	46,095	-	46,095	45,505	-	45,505	20,390	65,895
314	9580000	Operation supervision and engineering	EMPLOY_EXP	87,627	(98)	87,529	86,408	-	86,408	36,152	122,560
315	9580000	Operation supervision and engineering	INCENTIVE	53,760	6,937	60,698	59,921	2,159	62,080	2,245	64,325
316	9580000	Operation supervision and engineering	LABOR	1,234,521	176,362	1,410,883	1,392,819	52,214	1,445,033	59,145	1,504,178
317	9580000	Operation supervision and engineering	MATERIALS	506,165	-	506,165	499,683	-	499,683	224,660	724,343
318	9580000	Operation supervision and engineering	MISC_OTHER	14,579	-	14,579	14,393	-	14,393	6,538	20,931
319	9580000	Operation supervision and engineering	OVERHEAD	21,688	-	21,688	21,410	-	21,410	9,553	30,963
320	9580000	Operation supervision and engineering	SALVAGE	(174)	-	(174)	(171)	-	(171)	(8)	(179)
321	9580000	Operation supervision and engineering	TRANSPORT	44,893	-	44,893	44,318	-	44,318	19,858	64,176
322	9580000	Operation supervision and engineering	JE	156	-	156	154	-	154	-	154
323	<b>9580000 Total</b>			2,048,790	183,201	2,231,992	2,203,412	54,373	2,257,785	384,979	2,642,764
324	9581000	Load dispatching	CONSULTING	17,347	-	17,347	17,125	-	17,125	-	17,125
325	9581000	Load dispatching	CONTR_LABR	6,083	-	6,083	6,005	-	6,005	-	6,005
326	9581000	Load dispatching	EMPLOY_EXP	730	(9)	721	712	-	712	-	712
327	9581000	Load dispatching	INCENTIVE	4,252	403	4,655	4,595	165	4,760	171	4,931
328	9581000	Load dispatching	LABOR	36,237	-	36,237	35,773	1,192	36,965	1,479	38,444
329	9581000	Load dispatching	MATERIALS	86	-	86	85	-	85	-	85
330	9581000	Load dispatching	MISC_OTHER	88,050	-	88,050	86,922	-	86,922	-	86,922

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
Rule Reference 17.1.3.16 B

				Total Company						
Line No.	FERC Account	Account Description	Cost Element	Base Period	Base Period	Adjusted Base	Linkage Period	Linkage Period	Future Test Year	Future Test Year
				July 1, 2021 - June 30, 2022	Adjustments	Period	Adjustments	July 1, 2022 - June 30, 2023	Period Adjustments	July 1, 2023 - June 30, 2024
331	9581000	Load dispatching	OVERHEAD	1,588		1,588		1,588		1,588
332	<b>9581000 Total</b>			397,476	1,020	398,496	3,562	402,058	4,330	406,388
333	9582000	Station expenses	CONTR_VEND	3,438		3,438		3,438		3,438
334	9582000	Station expenses	EMPLOY_EXP	9,551		9,551		9,551		9,551
335	9582000	Station expenses	INCENTIVE	19,378	3,110	22,488	829	23,318	862	24,180
336	9582000	Station expenses	LABOR	646,740		646,740	25,296	672,036	27,750	699,786
337	9582000	Station expenses	MATERIALS	6,990		6,990		6,990		6,990
338	9582000	Station expenses	MISC_OTHER	606		606		606		606
339	9582000	Station expenses	OVERHEAD	159		159		159		159
340	9582000	Station expenses	TRANSPORT	348,233		348,233		348,233		348,233
341	<b>9582000 Total</b>			1,035,096	3,110	1,038,207	26,125	1,064,332	28,612	1,092,944
342	9583000	Overhead line expenses	CIAC	(22,215)		(22,215)		(22,215)	(9,954)	(32,169)
343	9583000	Overhead line expenses	CONTR_LABR	159,769		159,769		159,769	71,590	231,359
344	9583000	Overhead line expenses	CONTR_VEND	2,353,234		2,353,234		2,353,234	1,054,446	3,407,680
345	9583000	Overhead line expenses	EMPLOY_EXP	52,797		52,797		52,797	23,657	76,454
346	9583000	Overhead line expenses	INCENTIVE	27,536	3,960	31,496	1,145	32,641	1,191	33,832
347	9583000	Overhead line expenses	LABOR	1,039,498		1,039,498	46,611	1,086,109	51,397	1,137,505
348	9583000	Overhead line expenses	MATERIALS	435,053		435,053		435,053	194,940	629,992
349	9583000	Overhead line expenses	MISC_OTHER	(3,642,868)		(3,642,868)		(3,642,868)	(1,632,310)	(5,275,178)
350	9583000	Overhead line expenses	OVERHEAD	48,599		48,599		48,599	21,776	70,376
351	9583000	Overhead line expenses	REV ELECT	(32,763)		(32,763)		(32,763)	(14,680)	(47,443)
352	9583000	Overhead line expenses	TRANSPORT	309,505		309,505		309,505	72,096	381,602
353	9583000	Overhead line expenses	JE	1,284,029		1,284,029		1,284,029		1,284,029
354	<b>9583000 Total</b>			2,012,174	3,960	2,016,135	47,756	2,063,891	(165,851)	1,898,039
355	9584000	Underground line expenses	CONTR_VEND	1,269,329		1,269,329		1,269,329	568,766	1,838,094
356	9584000	Underground line expenses	EMPLOY_EXP	3,281		3,281		3,281	1,470	4,752
357	9584000	Underground line expenses	INCENTIVE	2,079	343	2,422	91	2,513	95	2,608
358	9584000	Underground line expenses	LABOR	98,815		98,815	4,445	103,260	4,876	108,136
359	9584000	Underground line expenses	MATERIALS	16,585		16,585		16,585	7,432	24,017
360	9584000	Underground line expenses	MISC_OTHER	(638,125)		(638,125)		(638,125)	(285,934)	(924,059)
361	9584000	Underground line expenses	OVERHEAD	15,846		15,846		15,846	7,100	22,946
362	9584000	Underground line expenses	TRANSPORT	28,738		28,738		28,738	(3,818)	24,920
363	9584000	Underground line expenses	JE	36,621		36,621		36,621		36,621
364	<b>9584000 Total</b>			833,169	343	833,512	4,536	838,048	299,987	1,138,035
365	9585000	Street lighting and signal system expenses	CIAC	4,648		4,648		4,648		4,648
366	9585000	Street lighting and signal system expenses	CONTR_LABR	255		255		255		255
367	9585000	Street lighting and signal system expenses	EMPLOY_EXP	3,142	(2)	3,140		3,140		3,140
368	9585000	Street lighting and signal system expenses	INCENTIVE	10,660	1,565	12,225	447	12,672	465	13,137
369	9585000	Street lighting and signal system expenses	LABOR	390,946		390,946	15,178	406,124	16,744	422,868
370	9585000	Street lighting and signal system expenses	MATERIALS	12,407		12,407		12,407		12,407
371	9585000	Street lighting and signal system expenses	OVERHEAD	529		529		529		529
372	9585000	Street lighting and signal system expenses	TRANSPORT	120,256		120,256		120,256		120,256
373	<b>9585000 Total</b>			542,843	1,563	544,405	15,626	560,031	17,209	577,240
374	9586000	Meter expenses	CONTR_VEND	393,308		393,308		393,308		393,308
375	9586000	Meter expenses	EMPLOY_EXP	205,347		205,347		205,347		205,347
376	9586000	Meter expenses	INCENTIVE	85,249	12,561	97,810	3,563	101,373	3,705	105,078
377	9586000	Meter expenses	LABOR	2,881,236		2,881,236	109,355	2,990,591	120,608	3,111,199
378	9586000	Meter expenses	MATERIALS	325,722		325,722		325,722		325,722
379	9586000	Meter expenses	MISC_OTHER	(2,224,389)		(2,224,389)		(2,224,389)		(2,224,389)
380	9586000	Meter expenses	OVERHEAD	16,324		16,324		16,324		16,324
381	9586000	Meter expenses	TRANSPORT	511,632		511,632		511,632		511,632
382	9586000	Meter expenses	JE	(561,864)		(561,864)		(561,864)		(561,864)
383	<b>9586000 Total</b>			1,632,565	12,561	1,645,126	112,917	1,758,043	124,314	1,882,357
384	9587000	Customer installations expenses	CONTR_LABR	(1,552)		(1,552)		(1,552)		(1,552)
385	9587000	Customer installations expenses	EMPLOY_EXP	2,218		2,218		2,218		2,218

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
Rule Reference 17.1.3.16 B

Line No.	FERC Account	Account Description	Cost Element	NM Retail						Future Test Year	
				Base Period July 1, 2021 - June 30, 2022	Base Period Adjustments	Adjusted Base Period	Adjusted Base Period with Test Year Allocators	Linkage Period Adjustments	Linkage Period July 1, 2022 - June 30, 2023	Test Year Adjustments	Period July 1, 2023 - June 30, 2024
331	9581000	Load dispatching	OVERHEAD	613	-	613	605	-	605	-	605
332	<b>9581000 Total</b>			153,397	394	153,791	151,822	1,357	153,179	1,650	154,828
333	9582000	Station expenses	CONTR_VEND	1,327	-	1,327	1,310	-	1,310	-	1,310
334	9582000	Station expenses	EMPLOY_EXP	3,686	-	3,686	3,639	-	3,639	-	3,639
335	9582000	Station expenses	INCENTIVE	7,479	1,200	8,679	8,568	316	8,884	329	9,212
336	9582000	Station expenses	LABOR	249,596	-	249,596	246,399	9,637	256,037	10,572	266,609
337	9582000	Station expenses	MATERIALS	2,698	-	2,698	2,663	-	2,663	-	2,663
338	9582000	Station expenses	MISC_OTHER	234	-	234	231	-	231	-	231
339	9582000	Station expenses	OVERHEAD	62	-	62	61	-	61	-	61
340	9582000	Station expenses	TRANSPORT	134,393	-	134,393	132,672	-	132,672	-	132,672
341	<b>9582000 Total</b>			399,473	1,200	400,674	395,542	9,953	405,496	10,901	416,396
342	9583000	Overhead line expenses	CIAC	-	-	-	-	-	-	(3,792)	(3,792)
343	9583000	Overhead line expenses	CONTR_LABR	31,389	-	31,389	31,389	-	31,389	27,275	58,663
344	9583000	Overhead line expenses	CONTR_VEND	1,228,854	-	1,228,854	1,226,108	-	1,226,108	401,729	1,627,838
345	9583000	Overhead line expenses	EMPLOY_EXP	17,362	-	17,362	17,177	-	17,177	9,013	26,190
346	9583000	Overhead line expenses	INCENTIVE	7,691	1,010	8,701	8,610	301	8,910	313	9,223
347	9583000	Overhead line expenses	LABOR	275,350	-	275,350	273,196	12,954	286,150	14,311	300,461
348	9583000	Overhead line expenses	MATERIALS	88,311	-	88,311	85,793	-	85,793	74,269	160,062
349	9583000	Overhead line expenses	MISC_OTHER	(1,405,899)	-	(1,405,899)	(1,387,895)	-	(1,387,895)	(621,887)	(2,009,782)
350	9583000	Overhead line expenses	OVERHEAD	19,748	-	19,748	19,605	-	19,605	8,297	27,901
351	9583000	Overhead line expenses	REV_ELECT	(12,644)	-	(12,644)	(12,482)	-	(12,482)	(5,593)	(18,075)
352	9583000	Overhead line expenses	TRANSPORT	92,639	-	92,639	91,817	-	91,817	27,468	119,285
353	9583000	Overhead line expenses	JE	495,544	-	495,544	489,197	-	489,197	-	489,197
354	<b>9583000 Total</b>			838,343	1,010	839,354	842,515	13,254	855,769	(68,599)	787,170
355	9584000	Underground line expenses	CONTR_VEND	534,697	-	534,697	530,455	-	530,455	216,692	747,147
356	9584000	Underground line expenses	EMPLOY_EXP	476	-	476	476	-	476	560	1,036
357	9584000	Underground line expenses	INCENTIVE	514	81	596	595	22	595	23	639
358	9584000	Underground line expenses	LABOR	26,090	-	26,090	26,054	1,240	27,294	1,360	28,654
359	9584000	Underground line expenses	MATERIALS	4,585	-	4,585	4,567	-	4,567	2,831	7,398
360	9584000	Underground line expenses	MISC_OTHER	(246,271)	-	(246,271)	(243,117)	-	(243,117)	(108,937)	(352,054)
361	9584000	Underground line expenses	OVERHEAD	6,408	-	6,408	6,351	-	6,351	2,705	9,056
362	9584000	Underground line expenses	TRANSPORT	9,035	-	9,035	9,017	-	9,017	(1,454)	7,562
363	9584000	Underground line expenses	JE	14,133	-	14,133	13,952	-	13,952	-	13,952
364	<b>9584000 Total</b>			349,669	81	349,750	348,350	1,262	349,612	113,780	463,392
365	9585000	Street lighting and signal system expenses	CIAC	1,794	-	1,794	1,771	-	1,771	-	1,771
366	9585000	Street lighting and signal system expenses	CONTR_LABR	98	-	98	97	-	97	-	97
367	9585000	Street lighting and signal system expenses	EMPLOY_EXP	1,213	(1)	1,212	1,196	-	1,196	-	1,196
368	9585000	Street lighting and signal system expenses	INCENTIVE	4,114	604	4,718	4,657	170	4,828	177	5,005
369	9585000	Street lighting and signal system expenses	LABOR	150,877	-	150,877	148,945	5,783	154,728	6,379	161,107
370	9585000	Street lighting and signal system expenses	MATERIALS	4,788	-	4,788	4,727	-	4,727	-	4,727
371	9585000	Street lighting and signal system expenses	OVERHEAD	204	-	204	202	-	202	-	202
372	9585000	Street lighting and signal system expenses	TRANSPORT	46,410	-	46,410	45,816	-	45,816	-	45,816
373	<b>9585000 Total</b>			209,498	603	210,102	207,411	5,953	213,364	6,556	219,920
374	9586000	Meter expenses	CONTR_VEND	329,204	-	329,204	329,178	-	329,178	-	329,178
375	9586000	Meter expenses	EMPLOY_EXP	145,332	-	145,332	144,966	-	144,966	-	144,966
376	9586000	Meter expenses	INCENTIVE	32,944	4,855	37,799	37,705	1,375	39,080	1,430	40,510
377	9586000	Meter expenses	LABOR	1,124,162	-	1,124,162	1,122,959	42,650	1,165,609	47,033	1,212,642
378	9586000	Meter expenses	MATERIALS	125,500	-	125,500	123,907	-	123,907	-	123,907
379	9586000	Meter expenses	MISC_OTHER	(858,338)	-	(858,338)	(847,343)	-	(847,343)	-	(847,343)
380	9586000	Meter expenses	OVERHEAD	7,840	-	7,840	7,777	-	7,777	-	7,777
381	9586000	Meter expenses	TRANSPORT	152,060	-	152,060	151,169	-	151,169	-	151,169
382	9586000	Meter expenses	JE	(227,663)	-	(227,663)	(224,747)	-	(224,747)	-	(224,747)
383	<b>9586000 Total</b>			831,042	4,855	835,898	845,570	44,025	889,596	48,463	938,059
384	9587000	Customer installations expenses	CONTR_LABR	(599)	-	(599)	(591)	-	(591)	-	(591)
385	9587000	Customer installations expenses	EMPLOY_EXP	856	-	856	845	-	845	-	845

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
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				Total Company						
Line No.	FERC Account	Account Description	Cost Element	Base Period		Adjusted Base Period	Linkage Period		Future Test Year Period Adjustments	Future Test Year
				July 1, 2021 - June 30, 2022	Base Period Adjustments		July 1, 2022 - June 30, 2023	Linkage Period Adjustments		July 1, 2023 - June 30, 2024
386	9587000	Customer installations expenses	INCENTIVE	12,120	1,929	14,049	514	14,563	535	15,098
387	9587000	Customer installations expenses	LABOR	444,792		444,792	17,397	462,189	19,085	481,273
388	9587000	Customer installations expenses	MATERIALS	544		544		544		544
389	9587000	Customer installations expenses	MISC_OTHER	198		198		198		198
390	9587000	Customer installations expenses	OVERHEAD	46		46		46		46
391	9587000	Customer installations expenses	REV_ELECT	(9,661)		(9,661)		(9,661)		(9,661)
392	9587000	Customer installations expenses	TRANSPORT	117,863		117,863		117,863		117,863
393	<b>9587000 Total</b>			566,568	1,929	568,497	17,911	586,408	19,619	606,028
394	9588000	Miscellaneous distribution expenses	CIAC	(2,372)		(2,372)		(2,372)		(2,372)
395	9588000	Miscellaneous distribution expenses	CONSULTING	8,286		8,286		8,286		8,286
396	9588000	Miscellaneous distribution expenses	CONTR_LABR	394,860		394,860	195,094	589,954		589,954
397	9588000	Miscellaneous distribution expenses	CONTR_VEND	1,062,368		1,062,368	199,540	1,261,908		1,261,908
398	9588000	Miscellaneous distribution expenses	EMPLOY_EXP	559,365	(70)	559,295		559,295		559,295
399	9588000	Miscellaneous distribution expenses	INCENTIVE	158,780	18,706	177,485	6,327	183,812	6,580	190,392
400	9588000	Miscellaneous distribution expenses	LABOR	2,742,793		2,742,793	102,410	2,845,203	116,343	2,961,546
401	9588000	Miscellaneous distribution expenses	MATERIALS	(43,487)		(43,487)		(43,487)		(43,487)
402	9588000	Miscellaneous distribution expenses	MISC_OTHER	1,130,783	39,818	1,170,601	84,224	1,254,825		1,254,825
403	9588000	Miscellaneous distribution expenses	OVERHEAD	26,603		26,603		26,603		26,603
404	9588000	Miscellaneous distribution expenses	REV_ELECT	(672,864)		(672,864)		(672,864)		(672,864)
405	9588000	Miscellaneous distribution expenses	SALVAGE	22,592		22,592		22,592		22,592
406	9588000	Miscellaneous distribution expenses	TRANSPORT	752,429		752,429		752,429		752,429
407	9588000	Miscellaneous distribution expenses	JE	324,166		324,166		324,166		324,166
408	<b>9588000 Total</b>			6,464,302	58,454	6,522,756	587,595	7,110,351	122,923	7,233,274
409	9589000	Rents	MISC_OTHER	2,347,928		2,347,928		2,347,928		2,347,928
410	9589000	Rents	JE	(325,944)		(325,944)		(325,944)		(325,944)
411	<b>9589000 Total</b>			2,021,984		2,021,984		2,021,984		2,021,984
412	9590000	Maintenance supervision and engineering	EMPLOY_EXP	404		404		404		404
413	9590000	Maintenance supervision and engineering	INCENTIVE	1,331	124	1,456	52	1,507	54	1,561
414	9590000	Maintenance supervision and engineering	LABOR	12,398		12,398	413	12,811	512	13,324
415	<b>9590000 Total</b>			14,133	124	14,258	465	14,723	566	15,289
416	9592000	Maintenance of station equipment	CONTR_VEND	249,830		249,830		249,830		249,830
417	9592000	Maintenance of station equipment	EMPLOY_EXP	4,363		4,363		4,363		4,363
418	9592000	Maintenance of station equipment	INCENTIVE	4,995	787	5,782	210	5,992	218	6,210
419	9592000	Maintenance of station equipment	LABOR	234,846		234,846	9,186	244,032	10,076	254,108
420	9592000	Maintenance of station equipment	MATERIALS	25,297		25,297		25,297		25,297
421	9592000	Maintenance of station equipment	MISC_OTHER	1,619		1,619		1,619		1,619
422	9592000	Maintenance of station equipment	OVERHEAD	3,006		3,006		3,006		3,006
423	9592000	Maintenance of station equipment	TRANSPORT	65,661		65,661		65,661		65,661
424	<b>9592000 Total</b>			589,617	787	590,404	9,395	599,799	10,295	610,093
425	9592200	Maintenance of Energy Storage Equipment	INCENTIVE	23		23		23		23
426	9592200	Maintenance of Energy Storage Equipment	LABOR	767		767		767		767
427	9592200	Maintenance of Energy Storage Equipment	MATERIALS	134		134		134		134
428	9592200	Maintenance of Energy Storage Equipment	OVERHEAD	4		4		4		4
429	9592200	Maintenance of Energy Storage Equipment	TRANSPORT	267		267		267		267
430	9592200	Maintenance of Energy Storage Equipment	JE	(1,194)		(1,194)		(1,194)		(1,194)
431	<b>9592200 Total</b>			-		-		-		-
432	9593000	Maintenance of overhead lines	AG_OVERHHD	(36)		(36)	(3)	(38)	(3)	(41)
433	9593000	Maintenance of overhead lines	CIAC	(44,918)		(44,918)	(3,205)	(48,123)	(3,205)	(51,328)
434	9593000	Maintenance of overhead lines	CONSULTING	74,200		74,200	5,294	79,495	5,294	84,789
435	9593000	Maintenance of overhead lines	CONTR_LABR	14,989		14,989	1,070	16,059	1,070	17,128
436	9593000	Maintenance of overhead lines	CONTR_VEND	4,326,835		4,326,835	308,736	4,635,571	308,736	4,944,308
437	9593000	Maintenance of overhead lines	EMPLOY_EXP	59,661		59,661	4,257	63,918	4,257	68,175
438	9593000	Maintenance of overhead lines	INCENTIVE	59,593	8,390	67,984	2,457	70,441	2,555	72,996
439	9593000	Maintenance of overhead lines	LABOR	3,389,878		3,389,878	124,810	3,514,688	137,585	3,652,273
440	9593000	Maintenance of overhead lines	MATERIALS	315,987		315,987	22,547	338,534	22,547	361,080

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
Rule Reference 17.1.3.16 B

				NM Retail					Future Test Year		
Line No.	FERC Account	Account Description	Cost Element	Base Period July 1, 2021 - June 30, 2022	Base Period Adjustments	Adjusted Base Period	Adjusted Base Period with Test Year Allocators	Linkage Period Adjustments	Linkage Period July 1, 2022 - June 30, 2023	Test Year Adjustments	July 1, 2023 - June 30, 2024
386	9587000	Customer installations expenses	INCENTIVE	4,677	744	5,422	5,352	196	5,548	204	5,752
387	9587000	Customer installations expenses	LABOR	171,658	-	171,658	169,459	6,628	176,087	7,271	183,358
388	9587000	Customer installations expenses	MATERIALS	210	-	210	207	-	207	-	207
389	9587000	Customer installations expenses	MISC_OTHER	76	-	76	75	-	75	-	75
390	9587000	Customer installations expenses	OVERHEAD	18	-	18	18	-	18	-	18
391	9587000	Customer installations expenses	REV_ELECT	(3,729)	-	(3,729)	(3,681)	-	(3,681)	-	(3,681)
392	9587000	Customer installations expenses	TRANSPORT	45,487	-	45,487	44,904	-	44,904	-	44,904
393	<b>9587000 Total</b>			218,655	744	219,399	216,589	6,824	223,413	7,475	230,888
394	9588000	Miscellaneous distribution expenses	CIAC	-	-	-	-	-	-	-	-
395	9588000	Miscellaneous distribution expenses	CONSULTING	3,088	-	3,088	3,053	-	3,053	-	3,053
396	9588000	Miscellaneous distribution expenses	CONTR_LABR	56,149	-	56,149	55,430	74,328	129,758	-	129,758
397	9588000	Miscellaneous distribution expenses	CONTR_VEND	417,696	-	417,696	413,158	76,022	489,180	-	489,180
398	9588000	Miscellaneous distribution expenses	EMPLOY_EXP	153,410	(27)	153,383	153,091	-	153,091	-	153,091
399	9588000	Miscellaneous distribution expenses	INCENTIVE	52,613	5,716	58,329	57,837	2,019	59,857	2,100	61,957
400	9588000	Miscellaneous distribution expenses	LABOR	799,153	-	799,153	795,776	29,289	825,065	33,638	858,704
401	9588000	Miscellaneous distribution expenses	MATERIALS	(74,752)	-	(74,752)	(74,895)	-	(74,895)	-	(74,895)
402	9588000	Miscellaneous distribution expenses	MISC_OTHER	397,752	(0)	397,752	393,388	32,088	425,477	-	425,477
403	9588000	Miscellaneous distribution expenses	OVERHEAD	6,795	-	6,795	6,720	-	6,720	-	6,720
404	9588000	Miscellaneous distribution expenses	REV_ELECT	(390,493)	-	(390,493)	(388,231)	-	(388,231)	-	(388,231)
405	9588000	Miscellaneous distribution expenses	SALVAGE	-	-	-	-	-	-	-	-
406	9588000	Miscellaneous distribution expenses	TRANSPORT	293,521	-	293,521	290,094	-	290,094	-	290,094
407	9588000	Miscellaneous distribution expenses	JE	125,105	-	125,105	123,503	-	123,503	-	123,503
408	<b>9588000 Total</b>			1,840,038	5,689	1,845,726	1,828,924	213,747	2,042,671	35,738	2,078,409
409	9589000	Rents	MISC_OTHER	848,946	-	848,946	840,277	-	840,277	-	840,277
410	9589000	Rents	JE	(125,791)	-	(125,791)	(124,180)	-	(124,180)	-	(124,180)
411	<b>9589000 Total</b>			723,155	-	723,155	716,096	-	716,096	-	716,096
412	9590000	Maintenance supervision and engineering	EMPLOY_EXP	156	-	156	154	-	154	-	154
413	9590000	Maintenance supervision and engineering	INCENTIVE	514	48	562	555	20	574	20	595
414	9590000	Maintenance supervision and engineering	LABOR	4,785	-	4,785	4,724	157	4,881	195	5,076
415	<b>9590000 Total</b>			5,454	48	5,503	5,432	177	5,609	216	5,825
416	9592000	Maintenance of station equipment	CONTR_VEND	96,416	-	96,416	95,182	-	95,182	-	95,182
417	9592000	Maintenance of station equipment	EMPLOY_EXP	1,684	-	1,684	1,662	-	1,662	-	1,662
418	9592000	Maintenance of station equipment	INCENTIVE	1,928	304	2,231	2,203	80	2,283	83	2,366
419	9592000	Maintenance of station equipment	LABOR	90,634	-	90,634	89,473	3,500	92,973	3,839	96,812
420	9592000	Maintenance of station equipment	MATERIALS	9,763	-	9,763	9,638	-	9,638	-	9,638
421	9592000	Maintenance of station equipment	MISC_OTHER	625	-	625	617	-	617	-	617
422	9592000	Maintenance of station equipment	OVERHEAD	1,160	-	1,160	1,145	-	1,145	-	1,145
423	9592000	Maintenance of station equipment	TRANSPORT	25,340	-	25,340	25,016	-	25,016	-	25,016
424	<b>9592000 Total</b>			227,550	304	227,854	224,936	3,579	228,515	3,922	232,437
425	9592200	Maintenance of Energy Storage Equipment	INCENTIVE	9	-	9	9	-	9	-	9
426	9592200	Maintenance of Energy Storage Equipment	LABOR	296	-	296	292	-	292	-	292
427	9592200	Maintenance of Energy Storage Equipment	MATERIALS	52	-	52	51	-	51	-	51
428	9592200	Maintenance of Energy Storage Equipment	OVERHEAD	1	-	1	1	-	1	-	1
429	9592200	Maintenance of Energy Storage Equipment	TRANSPORT	103	-	103	102	-	102	-	102
430	9592200	Maintenance of Energy Storage Equipment	JE	(461)	-	(461)	(455)	-	(455)	-	(455)
431	<b>9592200 Total</b>			-	-	-	-	-	-	-	-
432	9593000	Maintenance of overhead lines	AG_OVERHHD	(13)	-	(13)	(13)	(1)	(14)	(1)	(15)
433	9593000	Maintenance of overhead lines	CIAC	-	-	-	-	(1,221)	(1,221)	(1,221)	(2,442)
434	9593000	Maintenance of overhead lines	CONSULTING	27,895	-	27,895	27,538	2,017	29,555	2,017	31,572
435	9593000	Maintenance of overhead lines	CONTR_LABR	5,787	-	5,787	5,713	407	6,121	407	6,528
436	9593000	Maintenance of overhead lines	CONTR_VEND	1,652,076	-	1,652,076	1,632,252	117,624	1,749,876	117,624	1,867,500
437	9593000	Maintenance of overhead lines	EMPLOY_EXP	17,998	-	17,998	17,906	1,622	19,527	1,622	21,149
438	9593000	Maintenance of overhead lines	INCENTIVE	16,728	2,131	18,859	18,730	649	19,380	675	20,055
439	9593000	Maintenance of overhead lines	LABOR	907,315	-	907,315	904,740	32,424	937,164	35,823	972,987
440	9593000	Maintenance of overhead lines	MATERIALS	98,087	-	98,087	97,112	8,590	105,702	8,590	114,292



Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
Rule Reference 17.1.3.16 B

Total Company

Line No.	FERC Account	Account Description	Cost Element	Base Period		Adjusted Base Period	Linkage Period		Future Test Year	
				July 1, 2021 - June 30, 2022	Base Period Adjustments		July 1, 2022 - June 30, 2023	Linkage Period Adjustments	Future Test Year Period Adjustments	July 1, 2023 - June 30, 2024
441	9593000	Maintenance of overhead lines	MISC_OTHER	(11,211)	(264,492)	(275,703)	(800)	(276,503)	(800)	(277,303)
442	9593000	Maintenance of overhead lines	OVERHEAD	49,420		49,420	3,526	52,946	3,526	56,472
443	9593000	Maintenance of overhead lines	REV_ELECT	(37,390)		(37,390)	(2,668)	(40,058)	(2,668)	(42,726)
444	9593000	Maintenance of overhead lines	TRANSPORT	798,560		798,560	11,245	809,805	11,245	821,050
445	9593000	Maintenance of overhead lines	JE	(1,316,245)		(1,316,245)		(1,316,245)		(1,316,245)
446	<b>9593000 Total</b>			7,679,323	(256,102)	7,423,222	477,267	7,900,489	490,140	8,390,629
447	9594000	Maintenance of underground lines	CIAC	(1,151)		(1,151)		(1,151)		(1,666)
448	9594000	Maintenance of underground lines	CONTR_LABR	(133)		(133)		(133)		(192)
449	9594000	Maintenance of underground lines	CONTR_VEND	42,475		42,475		42,475	19,032	61,507
450	9594000	Maintenance of underground lines	EMPLOY_EXP	1,631		1,631		1,631		2,362
451	9594000	Maintenance of underground lines	INCENTIVE	1,367	220	1,587	59	1,645		1,706
452	9594000	Maintenance of underground lines	LABOR	78,235		78,235	3,224	81,459	3,537	84,995
453	9594000	Maintenance of underground lines	MATERIALS	16,781		16,781		16,781	7,519	24,300
454	9594000	Maintenance of underground lines	MISC_OTHER	2		2		2		2
455	9594000	Maintenance of underground lines	OVERHEAD	1,695		1,695		1,695	759	2,454
456	9594000	Maintenance of underground lines	REV_ELECT	(171,371)		(171,371)		(171,371)	(76,789)	(248,160)
457	9594000	Maintenance of underground lines	TRANSPORT	16,451		16,451		16,451	(6,602)	9,848
458	9594000	Maintenance of underground lines	JE	(1,434)		(1,434)		(1,434)		(1,434)
459	<b>9594000 Total</b>			(15,454)	220	(15,234)	3,283	(11,951)	(52,326)	(64,277)
460	9596000	Maintenance of street lighting and signal systems	CONTR_VEND	133,144		133,144		133,144		133,144
461	9596000	Maintenance of street lighting and signal systems	EMPLOY_EXP	326		326		326		326
462	9596000	Maintenance of street lighting and signal systems	INCENTIVE	1,251	199	1,450	53	1,503	55	1,558
463	9596000	Maintenance of street lighting and signal systems	LABOR	46,253		46,253	1,809	48,062	1,985	50,046
464	9596000	Maintenance of street lighting and signal systems	MATERIALS	186,858		186,858		186,858		186,858
465	9596000	Maintenance of street lighting and signal systems	MISC_OTHER	81		81		81		81
466	9596000	Maintenance of street lighting and signal systems	OVERHEAD	9,336		9,336		9,336		9,336
467	9596000	Maintenance of street lighting and signal systems	REV_ELECT	(226,052)		(226,052)		(226,052)		(226,052)
468	9596000	Maintenance of street lighting and signal systems	TRANSPORT	14,149		14,149		14,149		14,149
469	<b>9596000 Total</b>			165,346	199	165,545	1,862	167,407	2,040	169,446
470	9597000	Maintenance of meters	CONSULTING	(229)		(229)		(229)		(229)
471	9597000	Maintenance of meters	CONTR_LABR	(8)		(8)		(8)		(8)
472	9597000	Maintenance of meters	CONTR_VEND	21,631		21,631		21,631		21,631
473	9597000	Maintenance of meters	EMPLOY_EXP	854		854		854		854
474	9597000	Maintenance of meters	INCENTIVE	1,784	279	2,063	74	2,137	77	2,215
475	9597000	Maintenance of meters	LABOR	69,907		69,907	2,734	72,642	3,000	75,641
476	9597000	Maintenance of meters	MATERIALS	12		12		12		12
477	9597000	Maintenance of meters	MISC_OTHER	0		0		0		0
478	9597000	Maintenance of meters	OVERHEAD	260		260		260		260
479	9597000	Maintenance of meters	TRANSPORT	3,277		3,277		3,277		3,277
480	<b>9597000 Total</b>			97,488	279	97,767	2,809	100,576	3,077	103,653
481	9598000	Maintenance of miscellaneous distribution plant	CONTR_LABR	4,839		4,839		4,839		4,839
482	9598000	Maintenance of miscellaneous distribution plant	EMPLOY_EXP	3,734		3,734		3,734		3,734
483	9598000	Maintenance of miscellaneous distribution plant	INCENTIVE	6,923	657	7,580	272	7,852	283	8,135
484	9598000	Maintenance of miscellaneous distribution plant	LABOR	70,448		70,448	2,348	72,796	2,912	75,708
485	9598000	Maintenance of miscellaneous distribution plant	OVERHEAD	46		46		46		46
486	<b>9598000 Total</b>			85,990	657	86,646	2,620	89,267	3,195	92,461
487	9901000	Supervision	CONTR_LABR	56		56		56		56
488	9901000	Supervision	CONTR_VEND	93		93		93		93
489	9901000	Supervision	EMPLOY_EXP	5,155	(82)	5,073		5,073		5,073
490	9901000	Supervision	INCENTIVE	3,774	352	4,126	146	4,272	152	4,423
491	9901000	Supervision	LABOR	30,220		30,220	1,007	31,227	1,249	32,476
492	9901000	Supervision	MATERIALS	45		45		45		45
493	9901000	Supervision	MISC_OTHER	6		6		6		6
494	9901000	Supervision	OVERHEAD	1		1		1		1
495	<b>9901000 Total</b>			39,350	270	39,620	1,153	40,773	1,401	42,174

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
Rule Reference 17.1.3.16 B

NM Retail

Line No.	FERC Account	Account Description	Cost Element	Base Period	Base Period	Adjusted Base	Adjusted Base	Linkage Period	Linkage Period	Test Year	Future Test Year
				July 1, 2021 - June 30, 2022	Adjustments	Period	Period with Test Year Allocators		July 1, 2022 - June 30, 2023		July 1, 2023 - June 30, 2024
441	9593000	Maintenance of overhead lines	MISC_OTHER	(17,328)	(264,491)	(281,819)	(281,849)	(305)	(282,154)	(305)	(282,459)
442	9593000	Maintenance of overhead lines	OVERHEAD	18,569	-	18,569	18,374	1,343	19,717	1,343	21,061
443	9593000	Maintenance of overhead lines	REV_ELECT	(14,430)	-	(14,430)	(14,245)	(1,016)	(15,262)	(1,016)	(16,278)
444	9593000	Maintenance of overhead lines	TRANSPORT	197,507	-	197,507	196,743	4,284	201,027	4,284	205,312
445	9593000	Maintenance of overhead lines	JE	(507,977)	-	(507,977)	(501,471)	-	(501,471)	-	(501,471)
446	<b>9593000 Total</b>			2,402,213	(262,360)	2,139,853	2,121,529	166,418	2,287,947	169,844	2,457,791
447	9594000	Maintenance of underground lines	CIAC	-	-	-	-	-	-	(196)	(196)
448	9594000	Maintenance of underground lines	CONTR_LABR	(136)	-	(136)	(136)	-	(136)	(23)	(158)
449	9594000	Maintenance of underground lines	CONTR_VEND	1,923	-	1,923	1,916	-	1,916	7,251	9,167
450	9594000	Maintenance of underground lines	EMPLOY_EXP	255	-	255	255	-	255	278	533
451	9594000	Maintenance of underground lines	INCENTIVE	285	42	327	327	11	338	12	350
452	9594000	Maintenance of underground lines	LABOR	10,857	-	10,857	10,848	487	11,335	534	11,869
453	9594000	Maintenance of underground lines	MATERIALS	1,654	-	1,654	1,642	-	1,642	2,865	4,507
454	9594000	Maintenance of underground lines	MISC_OTHER	1	-	1	1	-	1	0	1
455	9594000	Maintenance of underground lines	OVERHEAD	470	-	470	470	-	470	289	759
456	9594000	Maintenance of underground lines	REV_ELECT	(66,137)	-	(66,137)	(65,290)	-	(65,290)	(29,255)	(94,545)
457	9594000	Maintenance of underground lines	TRANSPORT	4,809	-	4,809	4,803	-	4,803	(2,515)	2,287
458	9594000	Maintenance of underground lines	JE	(553)	-	(553)	(546)	-	(546)	-	(546)
459	<b>9594000 Total</b>			(46,572)	42	(46,530)	(45,712)	498	(45,214)	(20,760)	(65,974)
460	9596000	Maintenance of street lighting and signal systems	CONTR_VEND	55,125	-	55,125	55,070	-	55,070	-	55,070
461	9596000	Maintenance of street lighting and signal systems	EMPLOY_EXP	67	-	67	66	-	66	-	66
462	9596000	Maintenance of street lighting and signal systems	INCENTIVE	271	39	310	308	10	318	11	329
463	9596000	Maintenance of street lighting and signal systems	LABOR	11,087	-	11,087	11,009	431	11,439	472	11,912
464	9596000	Maintenance of street lighting and signal systems	MATERIALS	44,192	-	44,192	44,059	-	44,059	-	44,059
465	9596000	Maintenance of street lighting and signal systems	MISC_OTHER	31	-	31	31	-	31	-	31
466	9596000	Maintenance of street lighting and signal systems	OVERHEAD	2,465	-	2,465	2,459	-	2,459	-	2,459
467	9596000	Maintenance of street lighting and signal systems	REV_ELECT	(87,240)	-	(87,240)	(86,122)	-	(86,122)	-	(86,122)
468	9596000	Maintenance of street lighting and signal systems	TRANSPORT	3,880	-	3,880	3,848	-	3,848	-	3,848
469	<b>9596000 Total</b>			29,877	39	29,917	30,727	441	31,168	483	31,651
470	9597000	Maintenance of meters	CONSULTING	(105)	-	(105)	(105)	-	(105)	-	(105)
471	9597000	Maintenance of meters	CONTR_LABR	(2)	-	(2)	(2)	-	(2)	-	(2)
472	9597000	Maintenance of meters	CONTR_VEND	16,971	-	16,971	16,971	-	16,971	-	16,971
473	9597000	Maintenance of meters	EMPLOY_EXP	249	-	249	246	-	246	-	246
474	9597000	Maintenance of meters	INCENTIVE	611	94	705	696	25	721	26	746
475	9597000	Maintenance of meters	LABOR	24,571	-	24,571	24,257	949	25,205	1,041	26,246
476	9597000	Maintenance of meters	MATERIALS	3	-	3	3	-	3	-	3
477	9597000	Maintenance of meters	MISC_OTHER	-	-	-	-	-	-	-	-
478	9597000	Maintenance of meters	OVERHEAD	200	-	200	200	-	200	-	200
479	9597000	Maintenance of meters	TRANSPORT	476	-	476	470	-	470	-	470
480	<b>9597000 Total</b>			42,976	94	43,070	42,737	973	43,710	1,066	44,777
481	9598000	Maintenance of miscellaneous distribution plant	CONTR_LABR	-	-	-	-	-	-	-	-
482	9598000	Maintenance of miscellaneous distribution plant	EMPLOY_EXP	41	-	41	41	-	41	-	41
483	9598000	Maintenance of miscellaneous distribution plant	INCENTIVE	-	(32)	(32)	(32)	(13)	(45)	(14)	(59)
484	9598000	Maintenance of miscellaneous distribution plant	LABOR	-	-	-	-	-	-	-	-
485	9598000	Maintenance of miscellaneous distribution plant	OVERHEAD	-	-	-	-	-	-	-	-
486	<b>9598000 Total</b>			41	(32)	9	9	(13)	(4)	(14)	(18)
487	9901000	Supervision	CONTR_LABR	18	-	18	18	-	18	-	18
488	9901000	Supervision	CONTR_VEND	29	-	29	29	-	29	-	29
489	9901000	Supervision	EMPLOY_EXP	1,611	(26)	1,586	1,592	-	1,592	-	1,592
490	9901000	Supervision	INCENTIVE	1,180	110	1,290	1,295	46	1,341	48	1,388
491	9901000	Supervision	LABOR	9,446	-	9,446	9,486	316	9,802	392	10,194
492	9901000	Supervision	MATERIALS	14	-	14	14	-	14	-	14
493	9901000	Supervision	MISC_OTHER	2	-	2	2	-	2	-	2
494	9901000	Supervision	OVERHEAD	0	-	0	0	-	0	-	0
495	<b>9901000 Total</b>			12,300	84	12,384	12,437	362	12,799	440	13,238

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
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				Total Company						
Line No.	FERC Account	Account Description	Cost Element	Base Period	Base Period	Adjusted Base	Linkage Period	Linkage Period	Future Test Year	Future Test Year
				July 1, 2021 - June 30, 2022	Adjustments	Period	Adjustments	July 1, 2022 - June 30, 2023	Period Adjustments	July 1, 2023 - June 30, 2024
496	9902000	Meter reading expenses	CONSULTING	63,556		63,556		63,556		63,556
497	9902000	Meter reading expenses	CONTR_LABR	891,267		891,267		891,267		891,267
498	9902000	Meter reading expenses	CONTR_VEND	15,269		15,269		15,269		15,269
499	9902000	Meter reading expenses	EMPLOY_EXP	52,567	(0)	52,567		52,567		52,567
500	9902000	Meter reading expenses	INCENTIVE	105,795	15,850	121,646	4,441	126,087	4,619	130,706
501	9902000	Meter reading expenses	LABOR	3,349,536		3,349,536	130,238	3,479,773	143,507	3,623,281
502	9902000	Meter reading expenses	MATERIALS	52,479		52,479		52,479		52,479
503	9902000	Meter reading expenses	MISC_OTHER	443,950		443,950		443,950		443,950
504	9902000	Meter reading expenses	OVERHEAD	12,831		12,831		12,831		12,831
505	9902000	Meter reading expenses	TRANSPORT	749,378		749,378		749,378		749,378
506	9902000	Meter reading expenses	JE	(5,254)		(5,254)		(5,254)		(5,254)
507	<b>9902000 Total</b>			5,731,375	15,850	5,747,225	134,679	5,881,904	148,126	6,030,030
508	9903000	Customer records and collection expenses	CONSULTING	504,744	(484,012)	20,732		20,732		20,732
509	9903000	Customer records and collection expenses	CONTR_LABR	2,081	(1,714)	367		367		367
510	9903000	Customer records and collection expenses	CONTR_VEND	2,048,122		2,048,122		2,048,122		2,048,122
511	9903000	Customer records and collection expenses	EMPLOY_EXP	20,433	(2,905)	17,527		17,527		17,527
512	9903000	Customer records and collection expenses	INCENTIVE	349,256		349,256	13,693	397,702	14,241	411,944
513	9903000	Customer records and collection expenses	LABOR	3,871,019	37,142	3,908,160	138,120	4,046,280	165,781	4,212,061
514	9903000	Customer records and collection expenses	MATERIALS	7,494		7,494		7,494		7,494
515	9903000	Customer records and collection expenses	MISC_OTHER	2,616,443	(184,409)	2,432,034		2,432,034		2,432,034
516	9903000	Customer records and collection expenses	OVERHEAD	33,956	(8,551)	25,405		25,405		25,405
517	9903000	Customer records and collection expenses	TRANSPORT	256,808		256,808		256,808		256,808
518	9903000	Customer records and collection expenses	JE	561,864		561,864		561,864		561,864
519	<b>9903000 Total</b>			10,272,221	(609,698)	9,662,522	151,813	9,814,335	180,022	9,994,357
520	9904000	Uncollectable Accounts - Commodity	MISC_OTHER	6,826,402	1,521,658	8,348,060		8,348,060	1,092,691	9,440,751
521	<b>9904000 Total</b>			6,826,402	1,521,658	8,348,060	-	8,348,060	1,092,691	9,440,751
522	9904001	Uncollectable Accounts - Non Commodity	MISC_OTHER	549,647		549,647		549,647		549,647
523	<b>9904001 Total</b>			549,647		549,647		549,647		549,647
524	9905000	Miscellaneous customer accounts expenses	CONSULTING	2,119		2,119		2,119		2,119
525	9905000	Miscellaneous customer accounts expenses	CONTR_LABR	73		73		73		73
526	9905000	Miscellaneous customer accounts expenses	CONTR_VEND	26,987		26,987		26,987		26,987
527	9905000	Miscellaneous customer accounts expenses	EMPLOY_EXP	597		597		597		597
528	9905000	Miscellaneous customer accounts expenses	INCENTIVE	2,318	211	2,529	90	2,619	94	2,713
529	9905000	Miscellaneous customer accounts expenses	LABOR	19,409		19,409	641	20,051	801	20,852
530	9905000	Miscellaneous customer accounts expenses	MATERIALS	6,637		6,637		6,637		6,637
531	9905000	Miscellaneous customer accounts expenses	MISC_OTHER	198,763		198,763		198,763		198,763
532	9905000	Miscellaneous customer accounts expenses	OVERHEAD	587		587		587		587
533	9905000	Miscellaneous customer accounts expenses	TRANSPORT	167		167		167		167
534	9905000	Miscellaneous customer accounts expenses	JE	(141,901)		(141,901)		(141,901)		(141,901)
535	<b>9905000 Total</b>			115,755	211	115,966	732	116,698	895	117,593
536	9908000	Customer assistance expenses	CONTR_VEND	88,412		88,412		88,412		88,412
537	9908000	Customer assistance expenses	EMPLOY_EXP	63,460		63,460		63,460		63,460
538	9908000	Customer assistance expenses	INCENTIVE	74,432	11,134	85,566	3,128	88,694	3,253	91,947
539	9908000	Customer assistance expenses	LABOR	2,105,988	17,899	2,123,887	82,386	2,206,273	90,942	2,297,215
540	9908000	Customer assistance expenses	LBR_BEN_NS	7		7		7		7
541	9908000	Customer assistance expenses	LBR_PR_TAX	(144)		(144)		(144)		(144)
542	9908000	Customer assistance expenses	MATERIALS	33,413		33,413		33,413		33,413
543	9908000	Customer assistance expenses	MISC_OTHER	(131,856)		(131,856)		(131,856)		(131,856)
544	9908000	Customer assistance expenses	OTHOPEX_OT	20,523,897	(19,921,071)	602,825		602,825		602,825
545	9908000	Customer assistance expenses	OVERHEAD	1,026		1,026		1,026		1,026
546	9908000	Customer assistance expenses	TRANSPORT	90,937		90,937		90,937		90,937
547	<b>9908000 Total</b>			22,849,571	(19,892,039)	2,957,532	85,514	3,043,046	94,196	3,137,242
548	9909000	Informational and instruction advertising expense	MISC_OTHER	367,074	(26,891)	340,184		340,184		340,184
549	<b>9909000 Total</b>			367,074	(26,891)	340,184	-	340,184	-	340,184
550	9910000	Miscell customer service and informational expense	CONSULTING	325		325		325		325

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NM Retail

Line No.	FERC Account	Account Description	Cost Element	Base Period	Base Period	Adjusted Base	Adjusted Base	Linkage Period	Linkage Period	Test Year	Future Test Year
				July 1, 2021 - June 30, 2022	Adjustments	Period	Period with Test Year Allocators		July 1, 2022 - June 30, 2023		Adjustments
496	9902000	Meter reading expenses	CONSULTING	19,866	-	19,866	19,950	-	19,950	-	19,950
497	9902000	Meter reading expenses	CONTR_LABR	278,583	-	278,583	279,765	-	279,765	-	279,765
498	9902000	Meter reading expenses	CONTR_VEND	4,773	-	4,773	4,793	-	4,793	-	4,793
499	9902000	Meter reading expenses	EMPLOY_EXP	16,431	(0)	16,431	16,501	-	16,501	-	16,501
500	9902000	Meter reading expenses	INCENTIVE	33,068	4,954	38,023	38,184	1,394	39,578	1,450	41,028
501	9902000	Meter reading expenses	LABOR	1,046,963	-	1,046,963	1,051,407	40,881	1,092,288	45,046	1,137,334
502	9902000	Meter reading expenses	MATERIALS	16,403	-	16,403	16,473	-	16,473	-	16,473
503	9902000	Meter reading expenses	MISC_OTHER	138,765	-	138,765	139,354	-	139,354	-	139,354
504	9902000	Meter reading expenses	OVERHEAD	4,011	-	4,011	4,028	-	4,028	-	4,028
505	9902000	Meter reading expenses	TRANSPORT	234,233	-	234,233	235,227	-	235,227	-	235,227
506	9902000	Meter reading expenses	JE	(1,642)	-	(1,642)	(1,649)	-	(1,649)	-	(1,649)
507	<b>9902000 Total</b>			1,791,454	4,954	1,796,409	1,804,032	42,275	1,846,307	46,496	1,892,804
508	9903000	Customer records and collection expenses	CONSULTING	157,768	(151,288)	6,480	6,508	-	6,508	-	6,508
509	9903000	Customer records and collection expenses	CONTR_LABR	651	(536)	115	115	-	115	-	115
510	9903000	Customer records and collection expenses	CONTR_VEND	640,181	-	640,181	642,898	-	642,898	-	642,898
511	9903000	Customer records and collection expenses	EMPLOY_EXP	6,387	(908)	5,479	5,502	-	5,502	-	5,502
512	9903000	Customer records and collection expenses	INCENTIVE	109,167	10,863	120,030	120,539	4,298	124,837	4,470	129,308
513	9903000	Customer records and collection expenses	LABOR	1,209,963	11,609	1,221,573	1,226,757	43,355	1,270,112	52,038	1,322,150
514	9903000	Customer records and collection expenses	MATERIALS	2,342	-	2,342	2,352	-	2,352	-	2,352
515	9903000	Customer records and collection expenses	MISC_OTHER	817,821	(57,641)	760,180	763,406	-	763,406	-	763,406
516	9903000	Customer records and collection expenses	OVERHEAD	10,614	(2,673)	7,941	7,974	-	7,974	-	7,974
517	9903000	Customer records and collection expenses	TRANSPORT	80,270	-	80,270	80,611	-	80,611	-	80,611
518	9903000	Customer records and collection expenses	JE	175,622	-	175,622	176,367	-	176,367	-	176,367
519	<b>9903000 Total</b>			3,210,785	(190,573)	3,020,212	3,033,029	47,654	3,080,683	56,508	3,137,191
520	9904000	Uncollectable Accounts - Commodity	MISC_OTHER	2,133,753	475,630	2,609,384	2,620,457	-	2,620,457	342,996	2,963,453
521	<b>9904000 Total</b>			2,133,753	475,630	2,609,384	2,620,457	-	2,620,457	342,996	2,963,453
522	9904001	Uncollectable Accounts - Non Commodity	MISC_OTHER	171,805	-	171,805	172,534	-	172,534	-	172,534
523	<b>9904001 Total</b>			171,805	-	171,805	172,534	-	172,534	-	172,534
524	9905000	Miscellaneous customer accounts expenses	CONSULTING	662	-	662	665	-	665	-	665
525	9905000	Miscellaneous customer accounts expenses	CONTR_LABR	23	-	23	23	-	23	-	23
526	9905000	Miscellaneous customer accounts expenses	CONTR_VEND	8,435	-	8,435	8,471	-	8,471	-	8,471
527	9905000	Miscellaneous customer accounts expenses	EMPLOY_EXP	187	-	187	187	-	187	-	187
528	9905000	Miscellaneous customer accounts expenses	INCENTIVE	724	66	790	794	28	822	29	852
529	9905000	Miscellaneous customer accounts expenses	LABOR	6,067	-	6,067	6,093	201	6,294	251	6,545
530	9905000	Miscellaneous customer accounts expenses	MATERIALS	2,075	-	2,075	2,083	-	2,083	-	2,083
531	9905000	Miscellaneous customer accounts expenses	MISC_OTHER	62,127	-	62,127	62,391	-	62,391	-	62,391
532	9905000	Miscellaneous customer accounts expenses	OVERHEAD	184	-	184	184	-	184	-	184
533	9905000	Miscellaneous customer accounts expenses	TRANSPORT	52	-	52	52	-	52	-	52
534	9905000	Miscellaneous customer accounts expenses	JE	(44,354)	-	(44,354)	(44,542)	-	(44,542)	-	(44,542)
535	<b>9905000 Total</b>			36,182	66	36,248	36,401	230	36,631	281	36,912
536	9908000	Customer assistance expenses	CONTR_VEND	2,983	-	2,983	2,996	-	2,996	-	2,996
537	9908000	Customer assistance expenses	EMPLOY_EXP	19,834	-	19,834	19,918	-	19,918	-	19,918
538	9908000	Customer assistance expenses	INCENTIVE	23,265	3,480	26,745	26,859	982	27,841	1,021	28,862
539	9908000	Customer assistance expenses	LABOR	657,819	5,595	663,414	666,229	25,846	692,075	28,528	720,602
540	9908000	Customer assistance expenses	LBR_BEN_NS	2	-	2	2	-	2	-	2
541	9908000	Customer assistance expenses	LBR_PR_TAX	(45)	-	(45)	(45)	-	(45)	-	(45)
542	9908000	Customer assistance expenses	MATERIALS	5,145	-	5,145	5,167	-	5,167	-	5,167
543	9908000	Customer assistance expenses	MISC_OTHER	(43,127)	-	(43,127)	(43,310)	-	(43,310)	-	(43,310)
544	9908000	Customer assistance expenses	OTHOPEX_OT	15,994,955	(15,962,066)	32,889	33,028	-	33,028	-	33,028
545	9908000	Customer assistance expenses	OVERHEAD	321	-	321	322	-	322	-	322
546	9908000	Customer assistance expenses	TRANSPORT	28,424	-	28,424	28,545	-	28,545	-	28,545
547	<b>9908000 Total</b>			16,689,577	(15,952,992)	736,585	739,711	26,827	766,538	29,549	796,088
548	9909000	Informational and instruction advertising expense	MISC_OTHER	114,738	(8,405)	106,332	106,784	-	106,784	-	106,784
549	<b>9909000 Total</b>			114,738	(8,405)	106,332	106,784	-	106,784	-	106,784
550	9910000	Miscell customer service and informational expense	CONSULTING	102	-	102	102	-	102	-	102

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
Rule Reference 17.1.3.16 B

				Total Company						
Line No.	FERC Account	Account Description	Cost Element	Base Period	Base Period Adjustments	Adjusted Base Period	Linkage Period Adjustments	Linkage Period	Future Test Year Period Adjustments	Future Test Year
				July 1, 2021 - June 30, 2022				July 1, 2022 - June 30, 2023		July 1, 2023 - June 30, 2024
551	9910000	Miscell customer service and informational expense	CONTR_LABR	(25)		(25)		(25)		(25)
552	9910000	Miscell customer service and informational expense	CONTR_VEND	7,249		7,249		7,249		7,249
553	9910000	Miscell customer service and informational expense	EMPLOY_EXP	171		171		171		171
554	9910000	Miscell customer service and informational expense	INCENTIVE	583	50	634	23	656	23	680
555	9910000	Miscell customer service and informational expense	LABOR	5,154		5,154	168	5,323	212	5,535
556	9910000	Miscell customer service and informational expense	MATERIALS	2,251		2,251		2,251		2,251
557	9910000	Miscell customer service and informational expense	MISC_OTHER	28,391		28,391		28,391		28,391
558	9910000	Miscell customer service and informational expense	OVERHEAD	99		99		99		99
559	9910000	Miscell customer service and informational expense	TRANSPORT	99		99		99		99
560	9910000	Miscell customer service and informational expense	JE	(1,595)		(1,595)		(1,595)		(1,595)
561	<b>9910000 Total</b>			42,701	50	42,752	191	42,943	236	43,178
562	9912000	Demonstrating and selling expenses	CONSULTING	9,065	(9,058)	7		7		7
563	9912000	Demonstrating and selling expenses	CONTR_LABR	10,839	(10,839)	-		-		-
564	9912000	Demonstrating and selling expenses	CONTR_VEND	10,457		10,457		10,457		10,457
565	9912000	Demonstrating and selling expenses	EMPLOY_EXP	985	(1,125)	(141)		(141)		(141)
566	9912000	Demonstrating and selling expenses	INCENTIVE	12,274	1,620	13,894	502	14,396	522	14,918
567	9912000	Demonstrating and selling expenses	LABOR	272,101	(29,625)	242,476	9,373	251,850	10,374	262,224
568	9912000	Demonstrating and selling expenses	MISC_OTHER	86,364	(5,693)	80,672		80,672		80,672
569	9912000	Demonstrating and selling expenses	OVERHEAD	288	(183)	105		105		105
570	9912000	Demonstrating and selling expenses	TRANSPORT	5,813		5,813		5,813		5,813
571	<b>9912000 Total</b>			408,186	(54,903)	353,283	9,876	363,159	10,896	374,055
572	9916000	Miscellaneous Sales Expense	CONSULTING	37		37		37		37
573	9916000	Miscellaneous Sales Expense	CONTR_LABR	(2)		(2)		(2)		(2)
574	9916000	Miscellaneous Sales Expense	CONTR_VEND	903		903		903		903
575	9916000	Miscellaneous Sales Expense	EMPLOY_EXP	21		21		21		21
576	9916000	Miscellaneous Sales Expense	INCENTIVE	77	7	84	3	87	3	90
577	9916000	Miscellaneous Sales Expense	LABOR	664		664	22	686	27	713
578	9916000	Miscellaneous Sales Expense	MATERIALS	273		273		273		273
579	9916000	Miscellaneous Sales Expense	MISC_OTHER	4,347		4,347		4,347		4,347
580	9916000	Miscellaneous Sales Expense	OVERHEAD	13		13		13		13
581	9916000	Miscellaneous Sales Expense	TRANSPORT	13		13		13		13
582	9916000	Miscellaneous Sales Expense	JE	(427)		(427)		(427)		(427)
583	<b>9916000 Total</b>			5,918	7	5,925	25	5,949	30	5,980
584	9920000	Administrative and general salaries	INCENTIVE	4,792,926	(780,383)	4,012,543	107,603	4,120,146	111,907	4,232,053
585	9920000	Administrative and general salaries	LABOR	27,765,713	152,620	27,918,333	953,514	28,871,847	1,160,193	30,032,040
586	<b>9920000 Total</b>			32,558,639	(627,762)	31,930,876	1,061,117	32,991,993	1,272,100	34,264,093
587	9921000	Office supplies and expenses	AG_OVERHHD	3,118		3,118		3,118		3,118
588	9921000	Office supplies and expenses	EMPLOY_EXP	887,789	(18,861)	868,928		868,928		868,928
589	9921000	Office supplies and expenses	INCENTIVE	423,094	(2,806)	420,288	(112)	420,176	(117)	420,059
590	9921000	Office supplies and expenses	MATERIALS	492,514	(216)	492,299		492,299		492,299
591	9921000	Office supplies and expenses	MISC_OTHER	21,997,687	3,684	22,001,371	2,806,873	24,808,245	144,521	24,952,765
592	9921000	Office supplies and expenses	OTHOPEX_OT	965,475		965,475		965,475		965,475
593	9921000	Office supplies and expenses	OVERHEAD	154,967	(9)	154,958		154,958		154,958
594	9921000	Office supplies and expenses	TRANSPORT	182,501		182,501		182,501		182,501
595	9921000	Office supplies and expenses	JE	(811,855)		(811,855)		(811,855)		(811,855)
596	<b>9921000 Total</b>			24,295,290	(18,208)	24,277,083	2,806,761	27,083,844	144,404	27,228,248
597	9922000	Administrative expenses transferred-Credit	MISC_OTHER	(24,585,018)		(24,585,018)		(24,585,018)		(24,585,018)
598	<b>9922000 Total</b>			(24,585,018)		(24,585,018)		(24,585,018)		(24,585,018)
599	9923000	Outside services employed	CONSULTING	3,919,710		3,919,710		3,919,710		3,919,710
600	9923000	Outside services employed	CONTR_LABR	1,142,104	(239)	1,141,865		1,141,865		1,141,865
601	9923000	Outside services employed	CONTR_VEND	1,873,169		1,873,169		1,873,169		1,873,169
602	9923000	Outside services employed	JE	(144)		(144)		(144)		(144)
603	<b>9923000 Total</b>			6,934,839	(239)	6,934,600	-	6,934,600	-	6,934,600
604	9924000	Property insurance	MISC_OTHER	4,755,380		4,755,380	994,814	5,750,194	525,949	6,276,143
605	<b>9924000 Total</b>			4,755,380	-	4,755,380	994,814	5,750,194	525,949	6,276,143

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
Rule Reference 17.1.3.16 B

NM Retail

Line No.	FERC Account	Account Description	Cost Element	Base Period		Adjusted Base		Linkage Period Adjustments	Linkage Period		Future Test Year	
				July 1, 2021 - June 30, 2022	Base Period Adjustments	Period	Period with Test Year Allocators		July 1, 2022 - June 30, 2023	Test Year Adjustments	July 1, 2023 - June 30, 2024	
551	9910000	Miscell customer service and informational expense	CONTR_LABR	(8)	-	(8)	(8)	-	(8)	-	-	(8)
552	9910000	Miscell customer service and informational expense	CONTR_VEND	2,266	-	2,266	2,275	-	2,275	-	-	2,275
553	9910000	Miscell customer service and informational expense	EMPLOY_EXP	53	-	53	54	-	54	-	-	54
554	9910000	Miscell customer service and informational expense	INCENTIVE	182	16	198	199	7	206	7	-	213
555	9910000	Miscell customer service and informational expense	LABOR	1,611	-	1,611	1,618	53	1,671	67	-	1,737
556	9910000	Miscell customer service and informational expense	MATERIALS	703	-	703	706	-	706	-	-	706
557	9910000	Miscell customer service and informational expense	MISC_OTHER	8,874	-	8,874	8,912	-	8,912	-	-	8,912
558	9910000	Miscell customer service and informational expense	OVERHEAD	31	-	31	31	-	31	-	-	31
559	9910000	Miscell customer service and informational expense	TRANSPORT	31	-	31	31	-	31	-	-	31
560	9910000	Miscell customer service and informational expense	JE	(498)	-	(498)	(501)	-	(501)	-	-	(501)
561	<b>9910000 Total</b>			13,347	16	13,363	13,420	60	13,480	74	-	13,554
562	9912000	Demonstrating and selling expenses	CONSULTING	2,834	(2,831)	2	2	-	2	-	-	2
563	9912000	Demonstrating and selling expenses	CONTR_LABR	3,388	(3,388)	-	-	-	-	-	-	-
564	9912000	Demonstrating and selling expenses	CONTR_VEND	3,268	-	3,268	3,282	-	3,282	-	-	3,282
565	9912000	Demonstrating and selling expenses	EMPLOY_EXP	308	(352)	(44)	(44)	-	(44)	-	-	(44)
566	9912000	Demonstrating and selling expenses	INCENTIVE	3,836	506	4,343	4,361	158	4,519	164	-	4,683
567	9912000	Demonstrating and selling expenses	LABOR	85,051	(9,260)	75,791	76,112	2,942	79,055	3,256	-	82,311
568	9912000	Demonstrating and selling expenses	MISC_OTHER	26,995	(1,779)	25,216	25,323	-	25,323	-	-	25,323
569	9912000	Demonstrating and selling expenses	OVERHEAD	90	(57)	33	33	-	33	-	-	33
570	9912000	Demonstrating and selling expenses	TRANSPORT	1,817	-	1,817	1,825	-	1,825	-	-	1,825
571	<b>9912000 Total</b>			127,587	(17,161)	110,426	110,894	3,100	113,994	3,420	-	117,414
572	9916000	Miscellaneous Sales Expense	CONSULTING	12	-	12	12	-	12	-	-	12
573	9916000	Miscellaneous Sales Expense	CONTR_LABR	(1)	-	(1)	(1)	-	(1)	-	-	(1)
574	9916000	Miscellaneous Sales Expense	CONTR_VEND	282	-	282	284	-	284	-	-	284
575	9916000	Miscellaneous Sales Expense	EMPLOY_EXP	7	-	7	7	-	7	-	-	7
576	9916000	Miscellaneous Sales Expense	INCENTIVE	24	2	26	26	1	27	1	-	28
577	9916000	Miscellaneous Sales Expense	LABOR	207	-	207	208	7	215	9	-	224
578	9916000	Miscellaneous Sales Expense	MATERIALS	85	-	85	86	-	86	-	-	86
579	9916000	Miscellaneous Sales Expense	MISC_OTHER	1,359	-	1,359	1,364	-	1,364	-	-	1,364
580	9916000	Miscellaneous Sales Expense	OVERHEAD	4	-	4	4	-	4	-	-	4
581	9916000	Miscellaneous Sales Expense	TRANSPORT	4	-	4	4	-	4	-	-	4
582	9916000	Miscellaneous Sales Expense	JE	(134)	-	(134)	(134)	-	(134)	-	-	(134)
583	<b>9916000 Total</b>			1,850	2	1,852	1,860	8	1,867	10	-	1,877
584	9920000	Administrative and general salaries	INCENTIVE	1,554,675	(253,132)	1,301,543	1,412,741	37,885	1,450,626	39,400	-	1,490,026
585	9920000	Administrative and general salaries	LABOR	9,006,328	49,505	9,055,833	9,829,518	335,714	10,165,232	408,482	-	10,573,714
586	<b>9920000 Total</b>			10,561,003	(203,626)	10,357,377	11,242,259	373,599	11,615,858	447,882	-	12,063,741
587	9921000	Office supplies and expenses	AG_OVERHHD	1,011	-	1,011	1,098	-	1,098	-	-	1,098
588	9921000	Office supplies and expenses	EMPLOY_EXP	287,971	(6,118)	281,853	305,933	-	305,933	-	-	305,933
589	9921000	Office supplies and expenses	INCENTIVE	137,239	(910)	136,328	147,975	(40)	147,936	(41)	-	147,895
590	9921000	Office supplies and expenses	MATERIALS	159,756	(70)	159,686	173,329	-	173,329	-	-	173,329
591	9921000	Office supplies and expenses	MISC_OTHER	7,135,361	1,195	7,136,556	7,746,268	988,247	8,734,515	50,883	-	8,785,398
592	9921000	Office supplies and expenses	OTHOPEX_OT	313,170	-	313,170	339,926	-	339,926	-	-	339,926
593	9921000	Office supplies and expenses	OVERHEAD	50,266	(3)	50,264	54,558	-	54,558	-	-	54,558
594	9921000	Office supplies and expenses	TRANSPORT	59,198	-	59,198	64,255	-	64,255	-	-	64,255
595	9921000	Office supplies and expenses	JE	(263,340)	-	(263,340)	(285,839)	-	(285,839)	-	-	(285,839)
596	<b>9921000 Total</b>			7,880,632	(5,906)	7,874,726	8,547,503	988,208	9,535,710	50,842	-	9,586,552
597	9922000	Administrative expenses transferred-Credit	MISC_OTHER	(7,974,610)	-	(7,974,610)	(8,655,921)	-	(8,655,921)	-	-	(8,655,921)
598	<b>9922000 Total</b>			(7,974,610)	-	(7,974,610)	(8,655,921)	-	(8,655,921)	-	-	(8,655,921)
599	9923000	Outside services employed	CONSULTING	1,271,431	-	1,271,431	1,380,056	-	1,380,056	-	-	1,380,056
600	9923000	Outside services employed	CONTR_LABR	370,463	(78)	370,385	402,029	-	402,029	-	-	402,029
601	9923000	Outside services employed	CONTR_VEND	607,597	-	607,597	659,507	-	659,507	-	-	659,507
602	9923000	Outside services employed	JE	(47)	-	(47)	(51)	-	(51)	-	-	(51)
603	<b>9923000 Total</b>			2,249,445	(78)	2,249,367	2,441,542	-	2,441,542	-	-	2,441,542
604	9924000	Property insurance	MISC_OTHER	1,542,614	-	1,542,614	1,655,001	346,222	2,001,223	183,045	-	2,184,267
605	<b>9924000 Total</b>			1,542,614	-	1,542,614	1,655,001	346,222	2,001,223	183,045	-	2,184,267

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
Total Company and New Mexico Retail  
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				Total Company						
Line No.	FERC Account	Account Description	Cost Element	Base Period	Base Period Adjustments	Adjusted Base Period	Linkage Period	Linkage Period	Future Test Year Period Adjustments	Future Test Year
				July 1, 2021 - June 30, 2022			July 1, 2022 - June 30, 2023	July 1, 2023 - June 30, 2024		
606	9925000	Injuries and damages	MISC_OTHER	9,066,946		9,066,946	2,205,932	11,272,878	1,385,372	12,658,250
607	<b>9925000 Total</b>			9,066,946		9,066,946	2,205,932	11,272,878	1,385,372	12,658,250
608	9928000	Regulatory commission expenses	CONSULTING	738,099		738,099		738,099		738,099
609	9928000	Regulatory commission expenses	CONTR_LABR	915		915		915		915
610	9928000	Regulatory commission expenses	MISC_OTHER	4,750,190		4,750,190		4,750,190	3,819,620	8,569,809
611	9928000	Regulatory commission expenses	OTHOPEX_OT	1,078,963		1,078,963		1,078,963		1,078,963
612	9928000	Regulatory commission expenses	OVERHEAD	4,472		4,472		4,472		4,472
613	<b>9928000 Total</b>			6,572,639		6,572,639		6,572,639	3,819,620	10,392,258
614	9929000	Duplicate charges-Credit	MISC_OTHER	(1,327,925)		(1,327,925)		(1,327,925)		(1,327,925)
615	<b>9929000 Total</b>			(1,327,925)		(1,327,925)		(1,327,925)		(1,327,925)
616	9930100	General advertising expenses	MISC_OTHER	1,244,232	(1,244,232)	-		-		-
617	9930100	General advertising expenses	JE	1,225	(1,225)	-		-		-
618	<b>9930100 Total</b>			1,245,457	(1,245,457)	-		-		-
619	9930200	Miscellaneous general expenses	CONSULTING	30,716		30,716		30,716		30,716
620	9930200	Miscellaneous general expenses	EMPLOY_EXP	700	(3)	697		697		697
621	9930200	Miscellaneous general expenses	MISC_OTHER	1,913,650		1,913,650		1,913,650		1,913,650
622	9930200	Miscellaneous general expenses	OVERHEAD	412		412		412		412
623	9930200	Miscellaneous general expenses	JE	8,032		8,032		8,032		8,032
624	<b>9930200 Total</b>			1,953,510	(3)	1,953,507	-	1,953,507	-	1,953,507
625	9931000	Rents	MISC_OTHER	18,266,976		18,266,976		18,266,976		18,266,976
626	9931000	Rents	JE	857,233		857,233		857,233		857,233
627	<b>9931000 Total</b>			19,124,209		19,124,209		19,124,209		19,124,209
628	9935000	Maintenance of general plant	MISC_OTHER	464,843	(815)	464,028		464,028		464,028
629	9935000	Maintenance of general plant	JE	103,956		103,956		103,956		103,956
630	<b>9935000 Total</b>			568,799	(815)	567,984	-	567,984	-	567,984
631	<b>Grand Total</b>			269,184,831	(8,454,213)	260,730,618	8,267,103	268,997,721	11,904,831	280,902,552

Southwestern Public Service Company

General O&M Expenses by FERC Account and Cost Element  
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			NM Retail								
Line No.	FERC Account	Account Description	Cost Element	Base Period	Base Period	Adjusted Base	Adjusted Base	Linkage Period	Linkage Period	Test Year	Future Test Year
				July 1, 2021 - June 30, 2022	Adjustments	Period	Period with Test Year Allocators	Adjustments	July 1, 2022 - June 30, 2023	Adjustments	July 1, 2023 - June 30, 2024
606	9925000	Injuries and damages	MISC_OTHER	2,941,033	-	2,941,033	3,192,301	776,667	3,968,968	487,763	4,456,731
607	<b>9925000 Total</b>			2,941,033	-	2,941,033	3,192,301	776,667	3,968,968	487,763	4,456,731
608	9928000	Regulatory commission expenses	CONSULTING	255,423	-	255,423	254,568		254,568		254,568
609	9928000	Regulatory commission expenses	CONTR_LABR	354	-	354	374		374		374
610	9928000	Regulatory commission expenses	MISC_OTHER	3,143,880	-	3,143,880	3,145,636		3,145,636	3,819,620	6,965,255
611	9928000	Regulatory commission expenses	OTHOPEX_OT	321,309	-	321,309	321,309		321,309		321,309
612	9928000	Regulatory commission expenses	OVERHEAD	1,674	-	1,674	1,768		1,768		1,768
613	<b>9928000 Total</b>			3,722,640	-	3,722,640	3,723,654		3,723,654		7,543,273
614	9929000	Duplicate charges-Credit	MISC_OTHER	(430,737)	-	(430,737)	(467,537)	-	(467,537)	-	(467,537)
615	<b>9929000 Total</b>			(430,737)	-	(430,737)	(467,537)	-	(467,537)	-	(467,537)
616	9930100	General advertising expenses	MISC_OTHER	403,590	(403,590)	-	-	-	-	-	-
617	9930100	General advertising expenses	JE	397	(397)	-	-	-	-	-	-
618	<b>9930100 Total</b>			403,987	(403,987)	-	-	-	-	-	-
619	9930200	Miscellaneous general expenses	CONSULTING	9,963	-	9,963	10,815	-	10,815	-	10,815
620	9930200	Miscellaneous general expenses	EMPLOY_EXP	227	(1)	226	245	-	245	-	245
621	9930200	Miscellaneous general expenses	MISC_OTHER	620,728	-	620,728	673,760	-	673,760	-	673,760
622	9930200	Miscellaneous general expenses	OVERHEAD	133	-	133	145	-	145	-	145
623	9930200	Miscellaneous general expenses	JE	2,605	-	2,605	2,828	-	2,828	-	2,828
624	<b>9930200 Total</b>			633,658	(1)	633,657	687,793	-	687,793	-	687,793
625	9931000	Rents	MISC_OTHER	5,868,566	-	5,868,566	6,248,017	-	6,248,017	-	6,248,017
626	9931000	Rents	JE	275,400	-	275,400	293,207	-	293,207	-	293,207
627	<b>9931000 Total</b>			6,143,966	-	6,143,966	6,541,224	-	6,541,224	-	6,541,224
628	9935000	Maintenance of general plant	MISC_OTHER	150,565	(264)	150,301	162,521	-	162,521	-	162,521
629	9935000	Maintenance of general plant	JE	33,672	-	33,672	36,410	-	36,410	-	36,410
630	<b>9935000 Total</b>			184,237	(264)	183,973	198,930	-	198,930	-	198,930
631	<b>Grand Total</b>			99,006,665	(11,893,081)	87,113,584	93,811,914	2,817,887	96,629,801	2,791,779	103,241,200



Southwestern Public Service Company

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company	
						July 1, 2021 - June 30, 2022	
1	Dietenberger	Chairman and CEO	920000	Administrative and general salaries	INCENTIVE		28,088
2	Dietenberger	Chairman and CEO	920000	Administrative and general salaries	LABOR		349,996
3			<b>920000 Total</b>				<b>378,084</b>
4		<b>Chairman and CEO Total</b>					<b>378,084</b>
5	Dietenberger	Customer and Innovation	500000	Operation supervision and engineering	LABOR		84
6	Dietenberger	Customer and Innovation	<b>500000 Total</b>				<b>84</b>
7	Dietenberger	Customer and Innovation	546000	Operation supervision and engineering	LABOR		28
8	Dietenberger	Customer and Innovation	<b>546000 Total</b>				<b>28</b>
9	Dietenberger	Customer and Innovation	580000	Operation supervision and engineering	LABOR		113
10	Dietenberger	Customer and Innovation	<b>580000 Total</b>				<b>113</b>
11	Dietenberger	Customer and Innovation	588000	Miscellaneous distribution expenses	LABOR		16
12	Dietenberger	Customer and Innovation	<b>588000 Total</b>				<b>16</b>
13	Dietenberger	Customer and Innovation	593000	Maintenance of overhead lines	LABOR		72
14	Dietenberger	Customer and Innovation	<b>593000 Total</b>				<b>72</b>
15	Dietenberger	Customer and Innovation	901000	Supervision	INCENTIVE		3,774
16	Dietenberger	Customer and Innovation	901000	Supervision	LABOR		30,220
17	Dietenberger	Customer and Innovation	<b>901000 Total</b>				<b>33,994</b>
18	Dietenberger	Customer and Innovation	902000	Meter reading expenses	INCENTIVE		94,469
19	Dietenberger	Customer and Innovation	902000	Meter reading expenses	LABOR		3,246,338
20	Dietenberger	Customer and Innovation	<b>902000 Total</b>				<b>3,340,808</b>
21	Dietenberger	Customer and Innovation	903000	Customer records and collection expenses	INCENTIVE		304,790
22	Dietenberger	Customer and Innovation	903000	Customer records and collection expenses	LABOR		2,820,485
23	Dietenberger	Customer and Innovation	<b>903000 Total</b>				<b>3,125,275</b>
24	Dietenberger	Customer and Innovation	908000	Customer assistance expenses	INCENTIVE		74,216
25	Dietenberger	Customer and Innovation	908000	Customer assistance expenses	LABOR		2,105,774
26	Dietenberger	Customer and Innovation	<b>908000 Total</b>				<b>2,179,990</b>
27	Dietenberger	Customer and Innovation	912000	Demonstrating and selling expenses	INCENTIVE		12,274
28	Dietenberger	Customer and Innovation	912000	Demonstrating and selling expenses	LABOR		272,101
29	Dietenberger	Customer and Innovation	<b>912000 Total</b>				<b>284,375</b>
30	Dietenberger	Customer and Innovation	920000	Administrative and general salaries	INCENTIVE		205,850
31	Dietenberger	Customer and Innovation	920000	Administrative and general salaries	LABOR		4,341,009
32	Dietenberger	Customer and Innovation	<b>920000 Total</b>				<b>4,546,859</b>
33	Dietenberger	Customer and Innovation	921000	Office supplies and expenses	INCENTIVE		963
34	Dietenberger	Customer and Innovation	<b>921000 Total</b>				<b>963</b>
35		<b>Customer and Innovation Total</b>					<b>13,512,575</b>
36	Dietenberger	Financial Operations	506000	Miscellaneous steam power expenses	INCENTIVE		15,403
37	Dietenberger	Financial Operations	506000	Miscellaneous steam power expenses	LABOR		132,217
38	Dietenberger	Financial Operations	<b>506000 Total</b>				<b>147,620</b>
39	Dietenberger	Financial Operations	560000	Operation supervision and engineering	LABOR		526
40	Dietenberger	Financial Operations	<b>560000 Total</b>				<b>526</b>
41	Dietenberger	Financial Operations	566000	Miscellaneous transmission expenses	INCENTIVE		(8)

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company
						Base Period July 1, 2021 - June 30, 2022
42	Dietenberger	Financial Operations	566000	Miscellaneous transmission expenses	LABOR	(846)
43	Dietenberger	Financial Operations	<b>566000 Total</b>			<b>(854)</b>
44	Dietenberger	Financial Operations	580000	Operation supervision and engineering	LABOR	3,934
45	Dietenberger	Financial Operations	<b>580000 Total</b>			<b>3,934</b>
46	Dietenberger	Financial Operations	588000	Miscellaneous distribution expenses	INCENTIVE	5,466
47	Dietenberger	Financial Operations	588000	Miscellaneous distribution expenses	LABOR	45,236
48	Dietenberger	Financial Operations	<b>588000 Total</b>			<b>50,702</b>
49	Dietenberger	Financial Operations	903000	Customer records and collection expenses	INCENTIVE	236
50	Dietenberger	Financial Operations	903000	Customer records and collection expenses	LABOR	(112)
51	Dietenberger	Financial Operations	<b>903000 Total</b>			<b>124</b>
52	Dietenberger	Financial Operations	920000	Administrative and general salaries	INCENTIVE	827,157
53	Dietenberger	Financial Operations	920000	Administrative and general salaries	LABOR	7,146,918
54	Dietenberger	Financial Operations	<b>920000 Total</b>			<b>7,974,075</b>
55	Dietenberger	Financial Operations	921000	Office supplies and expenses	INCENTIVE	221
56	Dietenberger	Financial Operations	<b>921000 Total</b>			<b>221</b>
57		<b>Financial Operations Total</b>				<b>8,176,348</b>
58	Dietenberger	General Counsel	500000	Operation supervision and engineering	LABOR	137
59	Dietenberger	General Counsel	<b>500000 Total</b>			<b>137</b>
60	Dietenberger	General Counsel	546000	Operation supervision and engineering	LABOR	71
61	Dietenberger	General Counsel	<b>546000 Total</b>			<b>71</b>
62	Dietenberger	General Counsel	566000	Miscellaneous transmission expenses	INCENTIVE	11,381
63	Dietenberger	General Counsel	566000	Miscellaneous transmission expenses	LABOR	91,963
64	Dietenberger	General Counsel	<b>566000 Total</b>			<b>103,343</b>
65	Dietenberger	General Counsel	920000	Administrative and general salaries	INCENTIVE	214,262
66	Dietenberger	General Counsel	920000	Administrative and general salaries	LABOR	1,865,725
67	Dietenberger	General Counsel	<b>920000 Total</b>			<b>2,079,987</b>
68		<b>General Counsel Total</b>				<b>2,183,538</b>
69	Dietenberger	HR and Employee Services	500000	Operation supervision and engineering	LABOR	2,028
70	Dietenberger	HR and Employee Services	<b>500000 Total</b>			<b>2,028</b>
71	Dietenberger	HR and Employee Services	506000	Miscellaneous steam power expenses	INCENTIVE	50,233
72	Dietenberger	HR and Employee Services	506000	Miscellaneous steam power expenses	LABOR	427,707
73	Dietenberger	HR and Employee Services	<b>506000 Total</b>			<b>477,940</b>
74	Dietenberger	HR and Employee Services	512000	Maintenance of boiler plant	INCENTIVE	89
75	Dietenberger	HR and Employee Services	512000	Maintenance of boiler plant	LABOR	6,630
76	Dietenberger	HR and Employee Services	<b>512000 Total</b>			<b>6,719</b>
77	Dietenberger	HR and Employee Services	549000	Miscellaneous other power generation expenses	INCENTIVE	1,708
78	Dietenberger	HR and Employee Services	549000	Miscellaneous other power generation expenses	LABOR	14,707
79	Dietenberger	HR and Employee Services	<b>549000 Total</b>			<b>16,415</b>
80	Dietenberger	HR and Employee Services	566000	Miscellaneous transmission expenses	INCENTIVE	36,801
81	Dietenberger	HR and Employee Services	566000	Miscellaneous transmission expenses	LABOR	314,026
82	Dietenberger	HR and Employee Services	<b>566000 Total</b>			<b>350,827</b>

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company	
						July 1, 2021 - June 30, 2022	Base Period
83	Dietenberger	HR and Employee Services	575100	Operation Supervision	INCENTIVE		132
84	Dietenberger	HR and Employee Services	575100	Operation Supervision	LABOR		1,158
85	Dietenberger	HR and Employee Services	<b>575100 Total</b>				<b>1,290</b>
86	Dietenberger	HR and Employee Services	580000	Operation supervision and engineering	INCENTIVE		6,359
87	Dietenberger	HR and Employee Services	580000	Operation supervision and engineering	LABOR		56,394
88	Dietenberger	HR and Employee Services	<b>580000 Total</b>				<b>62,752</b>
89	Dietenberger	HR and Employee Services	588000	Miscellaneous distribution expenses	INCENTIVE		31,012
90	Dietenberger	HR and Employee Services	588000	Miscellaneous distribution expenses	LABOR		260,226
91	Dietenberger	HR and Employee Services	<b>588000 Total</b>				<b>291,238</b>
92	Dietenberger	HR and Employee Services	903000	Customer records and collection expenses	LABOR		22
93	Dietenberger	HR and Employee Services	<b>903000 Total</b>				<b>22</b>
94	Dietenberger	HR and Employee Services	905000	Miscellaneous customer accounts expenses	INCENTIVE		2,112
95	Dietenberger	HR and Employee Services	905000	Miscellaneous customer accounts expenses	LABOR		18,113
96	Dietenberger	HR and Employee Services	<b>905000 Total</b>				<b>20,225</b>
97	Dietenberger	HR and Employee Services	910000	Miscell customer service and informational expense	INCENTIVE		612
98	Dietenberger	HR and Employee Services	910000	Miscell customer service and informational expense	LABOR		5,411
99	Dietenberger	HR and Employee Services	<b>910000 Total</b>				<b>6,024</b>
100	Dietenberger	HR and Employee Services	916000	Miscellaneous Sales Expense	INCENTIVE		80
101	Dietenberger	HR and Employee Services	916000	Miscellaneous Sales Expense	LABOR		695
102	Dietenberger	HR and Employee Services	<b>916000 Total</b>				<b>775</b>
103	Dietenberger	HR and Employee Services	920000	Administrative and general salaries	INCENTIVE		425,823
104	Dietenberger	HR and Employee Services	920000	Administrative and general salaries	LABOR		3,240,984
105	Dietenberger	HR and Employee Services	<b>920000 Total</b>				<b>3,666,807</b>
106	Dietenberger	HR and Employee Services	921000	Office supplies and expenses	INCENTIVE		631
107	Dietenberger	HR and Employee Services	<b>921000 Total</b>				<b>631</b>
108		<b>HR and Employee Services Total</b>					<b>4,903,692</b>
109	Dietenberger	Integrated System Planning	506000	Miscellaneous steam power expenses	LABOR		572
110	Dietenberger	Integrated System Planning	<b>506000 Total</b>				<b>572</b>
111	Dietenberger	Integrated System Planning	920000	Administrative and general salaries	INCENTIVE		6,958
112	Dietenberger	Integrated System Planning	920000	Administrative and general salaries	LABOR		144,255
113	Dietenberger	Integrated System Planning	<b>920000 Total</b>				<b>151,213</b>
114		<b>Integrated System Planning Total</b>					<b>151,785</b>
115	Dietenberger	Operations Services	549000	Miscellaneous other power generation expenses	INCENTIVE		6,308
116	Dietenberger	Operations Services	549000	Miscellaneous other power generation expenses	LABOR		54,255
117	Dietenberger	Operations Services	<b>549000 Total</b>				<b>60,563</b>
118	Dietenberger	Operations Services	556000	System control and load dispatching	INCENTIVE		80,502
119	Dietenberger	Operations Services	556000	System control and load dispatching	LABOR		819,583
120	Dietenberger	Operations Services	<b>556000 Total</b>				<b>900,084</b>
121	Dietenberger	Operations Services	561700	Generation interconnection studies	INCENTIVE		11,877
122	Dietenberger	Operations Services	561700	Generation interconnection studies	LABOR		98,969
123	Dietenberger	Operations Services	<b>561700 Total</b>				<b>110,846</b>

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company
						Base Period July 1, 2021 - June 30, 2022
124	Dietenberger	Operations Services	575100	Operation Supervision	INCENTIVE	14,909
125	Dietenberger	Operations Services	575100	Operation Supervision	LABOR	127,755
126	Dietenberger	Operations Services	<b>575100 Total</b>			<b>142,664</b>
127	Dietenberger	Operations Services	575200	Day-ahead and real-time market administration	INCENTIVE	39,572
128	Dietenberger	Operations Services	575200	Day-ahead and real-time market administration	LABOR	344,011
129	Dietenberger	Operations Services	<b>575200 Total</b>			<b>383,583</b>
130	Dietenberger	Operations Services	575500	Ancillary services market administration	INCENTIVE	101
131	Dietenberger	Operations Services	575500	Ancillary services market administration	LABOR	808
132	Dietenberger	Operations Services	<b>575500 Total</b>			<b>908</b>
133	Dietenberger	Operations Services	575600	Market monitoring and compliance	INCENTIVE	101
134	Dietenberger	Operations Services	575600	Market monitoring and compliance	LABOR	808
135	Dietenberger	Operations Services	<b>575600 Total</b>			<b>908</b>
136	Dietenberger	Operations Services	920000	Administrative and general salaries	INCENTIVE	94,591
137	Dietenberger	Operations Services	920000	Administrative and general salaries	LABOR	718,357
138	Dietenberger	Operations Services	<b>920000 Total</b>			<b>812,949</b>
139		<b>Operations Services Total</b>				<b>2,412,506</b>
140	Dietenberger	Risk Management	506000	Miscellaneous steam power expenses	LABOR	3,744
141	Dietenberger	Risk Management	<b>506000 Total</b>			<b>3,744</b>
142	Dietenberger	Risk Management	511000	Maintenance of structures	LABOR	127
143	Dietenberger	Risk Management	<b>511000 Total</b>			<b>127</b>
144	Dietenberger	Risk Management	512000	Maintenance of boiler plant	LABOR	6,338
145	Dietenberger	Risk Management	<b>512000 Total</b>			<b>6,338</b>
146	Dietenberger	Risk Management	513000	Maintenance of electric plant	LABOR	7,965
147	Dietenberger	Risk Management	<b>513000 Total</b>			<b>7,965</b>
148	Dietenberger	Risk Management	514000	Maintenance of miscellaneous steam plant	LABOR	472
149	Dietenberger	Risk Management	<b>514000 Total</b>			<b>472</b>
150	Dietenberger	Risk Management	580000	Operation supervision and engineering	LABOR	14,272
151	Dietenberger	Risk Management	<b>580000 Total</b>			<b>14,272</b>
152	Dietenberger	Risk Management	920000	Administrative and general salaries	INCENTIVE	90,683
153	Dietenberger	Risk Management	920000	Administrative and general salaries	LABOR	797,156
154	Dietenberger	Risk Management	<b>920000 Total</b>			<b>887,839</b>
155		<b>Risk Management Total</b>				<b>920,756</b>
156	Dietenberger	Strategy Plng and Ext Affairs	560000	Operation supervision and engineering	LABOR	1,790
157	Dietenberger	Strategy Plng and Ext Affairs	<b>560000 Total</b>			<b>1,790</b>
158	Dietenberger	Strategy Plng and Ext Affairs	561200	Load dispatch-Monitor and operate transmiss system	LABOR	90
159	Dietenberger	Strategy Plng and Ext Affairs	<b>561200 Total</b>			<b>90</b>
160	Dietenberger	Strategy Plng and Ext Affairs	902000	Meter reading expenses	INCENTIVE	86
161	Dietenberger	Strategy Plng and Ext Affairs	902000	Meter reading expenses	LABOR	841
162	Dietenberger	Strategy Plng and Ext Affairs	<b>902000 Total</b>			<b>927</b>
163	Dietenberger	Strategy Plng and Ext Affairs	903000	Customer records and collection expenses	INCENTIVE	215
164	Dietenberger	Strategy Plng and Ext Affairs	903000	Customer records and collection expenses	LABOR	2,268

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company
						Base Period July 1, 2021 - June 30, 2022
165	Dietenberger	Strategy Plng and Ext Affairs	<b>903000 Total</b>			<b>2,483</b>
166	Dietenberger	Strategy Plng and Ext Affairs	908000	Customer assistance expenses	LABOR	14
167	Dietenberger	Strategy Plng and Ext Affairs	<b>908000 Total</b>			<b>14</b>
168	Dietenberger	Strategy Plng and Ext Affairs	920000	Administrative and general salaries	INCENTIVE	385,132
169	Dietenberger	Strategy Plng and Ext Affairs	920000	Administrative and general salaries	LABOR	3,277,711
170	Dietenberger	Strategy Plng and Ext Affairs	<b>920000 Total</b>			<b>3,662,843</b>
171	Dietenberger	Strategy Plng and Ext Affairs	921000	Office supplies and expenses	INCENTIVE	14
172	Dietenberger	Strategy Plng and Ext Affairs	<b>921000 Total</b>			<b>14</b>
173		<b>Strategy Plng and Ext Affairs Total</b>				<b>3,668,161</b>
174	Dietenberger	Combo Corp Other	506000	Miscellaneous steam power expenses	INCENTIVE	(490)
175	Dietenberger	Combo Corp Other	506000	Miscellaneous steam power expenses	LABOR	(4,272)
176	Dietenberger	Combo Corp Other	<b>506000 Total</b>			<b>(4,762)</b>
177	Dietenberger	Combo Corp Other	511000	Maintenance of structures	(blank)	(1,077)
178	Dietenberger	Combo Corp Other	<b>511000 Total</b>			<b>(1,077)</b>
179	Dietenberger	Combo Corp Other	512000	Maintenance of boiler plant	(blank)	(10,357)
180	Dietenberger	Combo Corp Other	<b>512000 Total</b>			<b>(10,357)</b>
181	Dietenberger	Combo Corp Other	513000	Maintenance of electric plant	(blank)	(16,735)
182	Dietenberger	Combo Corp Other	<b>513000 Total</b>			<b>(16,735)</b>
183	Dietenberger	Combo Corp Other	514000	Maintenance of miscellaneous steam plant	(blank)	(4,580)
184	Dietenberger	Combo Corp Other	<b>514000 Total</b>			<b>(4,580)</b>
185	Dietenberger	Combo Corp Other	549000	Miscellaneous other power generation expenses	INCENTIVE	20
186	Dietenberger	Combo Corp Other	549000	Miscellaneous other power generation expenses	LABOR	13
187	Dietenberger	Combo Corp Other	<b>549000 Total</b>			<b>33</b>
188	Dietenberger	Combo Corp Other	552000	Maintenance of structures	(blank)	11,433
189	Dietenberger	Combo Corp Other	<b>552000 Total</b>			<b>11,433</b>
190	Dietenberger	Combo Corp Other	553000	Maintenance of generating and electric plant	(blank)	16,735
191	Dietenberger	Combo Corp Other	<b>553000 Total</b>			<b>16,735</b>
192	Dietenberger	Combo Corp Other	554000	Maint of misc other power generation plant	(blank)	4,580
193	Dietenberger	Combo Corp Other	<b>554000 Total</b>			<b>4,580</b>
194	Dietenberger	Combo Corp Other	560000	Operation supervision and engineering	INCENTIVE	(12,283)
195	Dietenberger	Combo Corp Other	560000	Operation supervision and engineering	LABOR	(136,806)
196	Dietenberger	Combo Corp Other	<b>560000 Total</b>			<b>(149,089)</b>
197	Dietenberger	Combo Corp Other	566000	Miscellaneous transmission expenses	INCENTIVE	(262)
198	Dietenberger	Combo Corp Other	566000	Miscellaneous transmission expenses	LABOR	(2,312)
199	Dietenberger	Combo Corp Other	<b>566000 Total</b>			<b>(2,573)</b>
200	Dietenberger	Combo Corp Other	571000	Maintenance of overhead lines	INCENTIVE	164
201	Dietenberger	Combo Corp Other	571000	Maintenance of overhead lines	LABOR	623
202	Dietenberger	Combo Corp Other	<b>571000 Total</b>			<b>787</b>
203	Dietenberger	Combo Corp Other	575100	Operation Supervision	INCENTIVE	(6)
204	Dietenberger	Combo Corp Other	575100	Operation Supervision	LABOR	(56)
205	Dietenberger	Combo Corp Other	<b>575100 Total</b>			<b>(62)</b>

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company	
						July 1, 2021 - June 30, 2022	Base Period
206	Dietenberger	Combo Corp Other	583000	Overhead line expenses	(blank)	160,404	
207	Dietenberger	Combo Corp Other	<b>583000 Total</b>			<b>160,404</b>	
208	Dietenberger	Combo Corp Other	584000	Underground line expenses	(blank)	14,818	
209	Dietenberger	Combo Corp Other	<b>584000 Total</b>			<b>14,818</b>	
210	Dietenberger	Combo Corp Other	586000	Meter expenses	(blank)	35,691	
211	Dietenberger	Combo Corp Other	<b>586000 Total</b>			<b>35,691</b>	
212	Dietenberger	Combo Corp Other	588000	Miscellaneous distribution expenses	INCENTIVE	(342)	
213	Dietenberger	Combo Corp Other	588000	Miscellaneous distribution expenses	LABOR	(3,020)	
214	Dietenberger	Combo Corp Other	588000	Miscellaneous distribution expenses	(blank)	(498)	
215	Dietenberger	Combo Corp Other	<b>588000 Total</b>			<b>(3,860)</b>	
216	Dietenberger	Combo Corp Other	592200	Maintenance of Energy Storage Equipment	(blank)	(790)	
217	Dietenberger	Combo Corp Other	<b>592200 Total</b>			<b>(790)</b>	
218	Dietenberger	Combo Corp Other	593000	Maintenance of overhead lines	(blank)	(178,128)	
219	Dietenberger	Combo Corp Other	<b>593000 Total</b>			<b>(178,128)</b>	
220	Dietenberger	Combo Corp Other	594000	Maintenance of underground lines	(blank)	4,194	
221	Dietenberger	Combo Corp Other	<b>594000 Total</b>			<b>4,194</b>	
222	Dietenberger	Combo Corp Other	903000	Customer records and collection expenses	(blank)	(35,691)	
223	Dietenberger	Combo Corp Other	<b>903000 Total</b>			<b>(35,691)</b>	
224	Dietenberger	Combo Corp Other	905000	Miscellaneous customer accounts expenses	INCENTIVE	205	
225	Dietenberger	Combo Corp Other	905000	Miscellaneous customer accounts expenses	LABOR	1,290	
226	Dietenberger	Combo Corp Other	<b>905000 Total</b>			<b>1,495</b>	
227	Dietenberger	Combo Corp Other	908000	Customer assistance expenses	INCENTIVE	216	
228	Dietenberger	Combo Corp Other	908000	Customer assistance expenses	LABOR	200	
229	Dietenberger	Combo Corp Other	908000	Customer assistance expenses	LBR_PR_TAX	(144)	
230	Dietenberger	Combo Corp Other	<b>908000 Total</b>			<b>272</b>	
231	Dietenberger	Combo Corp Other	910000	Miscell customer service and informational expense	INCENTIVE	(29)	
232	Dietenberger	Combo Corp Other	910000	Miscell customer service and informational expense	LABOR	(258)	
233	Dietenberger	Combo Corp Other	<b>910000 Total</b>			<b>(287)</b>	
234	Dietenberger	Combo Corp Other	916000	Miscellaneous Sales Expense	INCENTIVE	(3)	
235	Dietenberger	Combo Corp Other	916000	Miscellaneous Sales Expense	LABOR	(31)	
236	Dietenberger	Combo Corp Other	<b>916000 Total</b>			<b>(35)</b>	
237	Dietenberger	Combo Corp Other	920000	Administrative and general salaries	INCENTIVE	1,910,964	
238	Dietenberger	Combo Corp Other	920000	Administrative and general salaries	LABOR	99,645	
239	Dietenberger	Combo Corp Other	<b>920000 Total</b>			<b>2,010,609</b>	
240	Dietenberger	Combo Corp Other	921000	Office supplies and expenses	INCENTIVE	421,198	
241	Dietenberger	Combo Corp Other	<b>921000 Total</b>			<b>421,198</b>	
242		<b>Combo Corp Other Total</b>				<b>2,274,224</b>	
243	<b>Dietenberger Total</b>					<b>38,581,669</b>	
244	Low	Energy Supply	500000	Operation supervision and engineering	INCENTIVE	229,483	
245	Low	Energy Supply	500000	Operation supervision and engineering	LABOR	3,285,565	
246	Low	Energy Supply	<b>500000 Total</b>			<b>3,515,047</b>	

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company
						Base Period July 1, 2021 - June 30, 2022
247	Low	Energy Supply	502000	Steam expenses	INCENTIVE	161,817
248	Low	Energy Supply	502000	Steam expenses	LABOR	6,722,549
249	Low	Energy Supply	<b>502000 Total</b>			<b>6,884,366</b>
250	Low	Energy Supply	505000	Electric expenses	INCENTIVE	123,301
251	Low	Energy Supply	505000	Electric expenses	LABOR	5,094,387
252	Low	Energy Supply	<b>505000 Total</b>			<b>5,217,688</b>
253	Low	Energy Supply	506000	Miscellaneous steam power expenses	INCENTIVE	459,093
254	Low	Energy Supply	506000	Miscellaneous steam power expenses	LABOR	8,304,247
255	Low	Energy Supply	<b>506000 Total</b>			<b>8,763,340</b>
256	Low	Energy Supply	510000	Maintenance supervision and engineering	INCENTIVE	24,742
257	Low	Energy Supply	510000	Maintenance supervision and engineering	LABOR	551,474
258	Low	Energy Supply	<b>510000 Total</b>			<b>576,216</b>
259	Low	Energy Supply	511000	Maintenance of structures	INCENTIVE	32,450
260	Low	Energy Supply	511000	Maintenance of structures	LABOR	1,099,486
261	Low	Energy Supply	<b>511000 Total</b>			<b>1,131,936</b>
262	Low	Energy Supply	512000	Maintenance of boiler plant	INCENTIVE	189,697
263	Low	Energy Supply	512000	Maintenance of boiler plant	LABOR	5,213,786
264	Low	Energy Supply	<b>512000 Total</b>			<b>5,403,483</b>
265	Low	Energy Supply	513000	Maintenance of electric plant	INCENTIVE	88,141
266	Low	Energy Supply	513000	Maintenance of electric plant	LABOR	2,709,242
267	Low	Energy Supply	<b>513000 Total</b>			<b>2,797,383</b>
268	Low	Energy Supply	514000	Maintenance of miscellaneous steam plant	INCENTIVE	101,698
269	Low	Energy Supply	514000	Maintenance of miscellaneous steam plant	LABOR	3,501,698
270	Low	Energy Supply	<b>514000 Total</b>			<b>3,603,396</b>
271	Low	Energy Supply	546000	Operation supervision and engineering	INCENTIVE	67,404
272	Low	Energy Supply	546000	Operation supervision and engineering	LABOR	583,818
273	Low	Energy Supply	<b>546000 Total</b>			<b>651,222</b>
274	Low	Energy Supply	548000	Generation expenses	INCENTIVE	14,870
275	Low	Energy Supply	548000	Generation expenses	LABOR	314,646
276	Low	Energy Supply	<b>548000 Total</b>			<b>329,515</b>
277	Low	Energy Supply	549000	Miscellaneous other power generation expenses	INCENTIVE	11,070
278	Low	Energy Supply	549000	Miscellaneous other power generation expenses	LABOR	121,637
279	Low	Energy Supply	<b>549000 Total</b>			<b>132,708</b>
280	Low	Energy Supply	551000	Maintenance supervision and engineering	INCENTIVE	74,674
281	Low	Energy Supply	551000	Maintenance supervision and engineering	LABOR	603,509
282	Low	Energy Supply	<b>551000 Total</b>			<b>678,183</b>
283	Low	Energy Supply	552000	Maintenance of structures	INCENTIVE	2,895
284	Low	Energy Supply	552000	Maintenance of structures	LABOR	98,012
285	Low	Energy Supply	<b>552000 Total</b>			<b>100,907</b>
286	Low	Energy Supply	553000	Maintenance of generating and electric plant	INCENTIVE	64,067
287	Low	Energy Supply	553000	Maintenance of generating and electric plant	LABOR	876,479

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company	
						Base Period	July 1, 2021 - June 30, 2022
			<b>553000 Total</b>				<b>940,546</b>
288	Low	Energy Supply					
289	Low	Energy Supply	554000	Maint of misc other power generation plant	INCENTIVE		133
290	Low	Energy Supply	554000	Maint of misc other power generation plant	LABOR		2,628
291	Low	Energy Supply	<b>554000 Total</b>				<b>2,761</b>
292	Low	Energy Supply	560000	Operation supervision and engineering	INCENTIVE		937
293	Low	Energy Supply	560000	Operation supervision and engineering	LABOR		30,700
294	Low	Energy Supply	<b>560000 Total</b>				<b>31,637</b>
295	Low	Energy Supply	562000	Station expenses	LABOR		439
296	Low	Energy Supply	<b>562000 Total</b>				<b>439</b>
297	Low	Energy Supply	566000	Miscellaneous transmission expenses	LABOR		4
298	Low	Energy Supply	<b>566000 Total</b>				<b>4</b>
299	Low	Energy Supply	575100	Operation Supervision	LABOR		0
300	Low	Energy Supply	<b>575100 Total</b>				<b>0</b>
301	Low	Energy Supply	583000	Overhead line expenses	LABOR		1,120
302	Low	Energy Supply	<b>583000 Total</b>				<b>1,120</b>
303	Low	Energy Supply	586000	Meter expenses	LABOR		3,960
304	Low	Energy Supply	<b>586000 Total</b>				<b>3,960</b>
305	Low	Energy Supply	588000	Miscellaneous distribution expenses	LABOR		19
306	Low	Energy Supply	<b>588000 Total</b>				<b>19</b>
307	Low	Energy Supply	590000	Maintenance supervision and engineering	INCENTIVE		1,331
308	Low	Energy Supply	590000	Maintenance supervision and engineering	LABOR		12,398
309	Low	Energy Supply	<b>590000 Total</b>				<b>13,729</b>
310	Low	Energy Supply	593000	Maintenance of overhead lines	LABOR		1,881
311	Low	Energy Supply	<b>593000 Total</b>				<b>1,881</b>
312	Low	Energy Supply	902000	Meter reading expenses	LABOR		529
313	Low	Energy Supply	<b>902000 Total</b>				<b>529</b>
314	Low	Energy Supply	903000	Customer records and collection expenses	LABOR		583
315	Low	Energy Supply	<b>903000 Total</b>				<b>583</b>
316	Low	Energy Supply	905000	Miscellaneous customer accounts expenses	LABOR		3
317	Low	Energy Supply	<b>905000 Total</b>				<b>3</b>
318	Low	Energy Supply	910000	Miscell customer service and informational expense	LABOR		0
319	Low	Energy Supply	<b>910000 Total</b>				<b>0</b>
320	Low	Energy Supply	916000	Miscellaneous Sales Expense	LABOR		0
321	Low	Energy Supply	<b>916000 Total</b>				<b>0</b>
322	Low	Energy Supply	920000	Administrative and general salaries	INCENTIVE		51,761
323	Low	Energy Supply	920000	Administrative and general salaries	LABOR		470,147
324	Low	Energy Supply	<b>920000 Total</b>				<b>521,908</b>
325		<b>Energy Supply Total</b>					<b>41,304,512</b>
326	Low	Gas Systems	506000	Miscellaneous steam power expenses	LABOR		10
327	Low	Gas Systems	<b>506000 Total</b>				<b>10</b>
328	Low	Gas Systems	512000	Maintenance of boiler plant	LABOR		139



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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company	
						Base Period	July 1, 2021 - June 30, 2022
			<b>512000 Total</b>				<b>139</b>
329	Low	Gas Systems					
330	Low	Gas Systems	513000	Maintenance of electric plant	LABOR		1,096
331	Low	Gas Systems	<b>513000 Total</b>				<b>1,096</b>
332	Low	Gas Systems	549000	Miscellaneous other power generation expenses	LABOR		2
333	Low	Gas Systems	<b>549000 Total</b>				<b>2</b>
334	Low	Gas Systems	566000	Miscellaneous transmission expenses	LABOR		6
335	Low	Gas Systems	<b>566000 Total</b>				<b>6</b>
336	Low	Gas Systems	570000	Maintenance of station equipment	LABOR		585
337	Low	Gas Systems	<b>570000 Total</b>				<b>585</b>
338	Low	Gas Systems	575100	Operation Supervision	LABOR		0
339	Low	Gas Systems	<b>575100 Total</b>				<b>0</b>
340	Low	Gas Systems	580000	Operation supervision and engineering	INCENTIVE		7,100
341	Low	Gas Systems	580000	Operation supervision and engineering	LABOR		60,139
342	Low	Gas Systems	<b>580000 Total</b>				<b>67,238</b>
343	Low	Gas Systems	582000	Station expenses	LABOR		240
344	Low	Gas Systems	<b>582000 Total</b>				<b>240</b>
345	Low	Gas Systems	586000	Meter expenses	LABOR		3,351
346	Low	Gas Systems	<b>586000 Total</b>				<b>3,351</b>
347	Low	Gas Systems	587000	Customer installations expenses	LABOR		138
348	Low	Gas Systems	<b>587000 Total</b>				<b>138</b>
349	Low	Gas Systems	588000	Miscellaneous distribution expenses	LABOR		7
350	Low	Gas Systems	<b>588000 Total</b>				<b>7</b>
351	Low	Gas Systems	593000	Maintenance of overhead lines	LABOR		1,231
352	Low	Gas Systems	<b>593000 Total</b>				<b>1,231</b>
353	Low	Gas Systems	903000	Customer records and collection expenses	LABOR		365
354	Low	Gas Systems	<b>903000 Total</b>				<b>365</b>
355	Low	Gas Systems	905000	Miscellaneous customer accounts expenses	LABOR		3
356	Low	Gas Systems	<b>905000 Total</b>				<b>3</b>
357	Low	Gas Systems	910000	Miscell customer service and informational expense	LABOR		1
358	Low	Gas Systems	<b>910000 Total</b>				<b>1</b>
359	Low	Gas Systems	916000	Miscellaneous Sales Expense	LABOR		0
360	Low	Gas Systems	<b>916000 Total</b>				<b>0</b>
361	Low	Gas Systems	920000	Administrative and general salaries	LABOR		925
362	Low	Gas Systems	<b>920000 Total</b>				<b>925</b>
363		<b>Gas Systems Total</b>					<b>75,337</b>
364	<b>Low Total</b>						<b>41,379,849</b>
365	Meeks	Distribution Operations	502000	Steam expenses	LABOR		219
366	Meeks	Distribution Operations	<b>502000 Total</b>				<b>219</b>
367	Meeks	Distribution Operations	506000	Miscellaneous steam power expenses	LABOR		26,823
368	Meeks	Distribution Operations	<b>506000 Total</b>				<b>26,823</b>
369	Meeks	Distribution Operations	510000	Maintenance supervision and engineering	LABOR		85

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company
						Base Period July 1, 2021 - June 30, 2022
			<b>510000 Total</b>			<b>85</b>
370	Meeks	Distribution Operations				
371	Meeks	Distribution Operations	511000	Maintenance of structures	LABOR	292
372	Meeks	Distribution Operations	<b>511000 Total</b>			<b>292</b>
373	Meeks	Distribution Operations	512000	Maintenance of boiler plant	LABOR	1,582
374	Meeks	Distribution Operations	<b>512000 Total</b>			<b>1,582</b>
375	Meeks	Distribution Operations	513000	Maintenance of electric plant	LABOR	96
376	Meeks	Distribution Operations	<b>513000 Total</b>			<b>96</b>
377	Meeks	Distribution Operations	514000	Maintenance of miscellaneous steam plant	LABOR	546
378	Meeks	Distribution Operations	<b>514000 Total</b>			<b>546</b>
379	Meeks	Distribution Operations	548000	Generation expenses	LABOR	86
380	Meeks	Distribution Operations	<b>548000 Total</b>			<b>86</b>
381	Meeks	Distribution Operations	553000	Maintenance of generating and electric plant	LABOR	6,157
382	Meeks	Distribution Operations	<b>553000 Total</b>			<b>6,157</b>
383	Meeks	Distribution Operations	560000	Operation supervision and engineering	LABOR	3,864
384	Meeks	Distribution Operations	<b>560000 Total</b>			<b>3,864</b>
385	Meeks	Distribution Operations	562000	Station expenses	LABOR	979
386	Meeks	Distribution Operations	<b>562000 Total</b>			<b>979</b>
387	Meeks	Distribution Operations	566000	Miscellaneous transmission expenses	LABOR	11,327
388	Meeks	Distribution Operations	<b>566000 Total</b>			<b>11,327</b>
389	Meeks	Distribution Operations	571000	Maintenance of overhead lines	INCENTIVE	5,126
390	Meeks	Distribution Operations			LABOR	43,449
391	Meeks	Distribution Operations	<b>571000 Total</b>			<b>48,575</b>
392	Meeks	Distribution Operations	580000	Operation supervision and engineering	INCENTIVE	124,960
393	Meeks	Distribution Operations	580000	Operation supervision and engineering	LABOR	3,159,601
394	Meeks	Distribution Operations	<b>580000 Total</b>			<b>3,284,561</b>
395	Meeks	Distribution Operations	582000	Station expenses	LABOR	1,641
396	Meeks	Distribution Operations	<b>582000 Total</b>			<b>1,641</b>
397	Meeks	Distribution Operations	583000	Overhead line expenses	INCENTIVE	27,536
398	Meeks	Distribution Operations	583000	Overhead line expenses	LABOR	1,035,407
399	Meeks	Distribution Operations	<b>583000 Total</b>			<b>1,062,943</b>
400	Meeks	Distribution Operations	584000	Underground line expenses	INCENTIVE	2,079
401	Meeks	Distribution Operations	584000	Underground line expenses	LABOR	98,717
402	Meeks	Distribution Operations	<b>584000 Total</b>			<b>100,797</b>
403	Meeks	Distribution Operations	585000	Street lighting and signal system expenses	INCENTIVE	10,660
404	Meeks	Distribution Operations	585000	Street lighting and signal system expenses	LABOR	390,946
405	Meeks	Distribution Operations	<b>585000 Total</b>			<b>401,606</b>
406	Meeks	Distribution Operations	586000	Meter expenses	INCENTIVE	85,249
407	Meeks	Distribution Operations	586000	Meter expenses	LABOR	2,872,455
408	Meeks	Distribution Operations	<b>586000 Total</b>			<b>2,957,703</b>
409	Meeks	Distribution Operations	587000	Customer installations expenses	INCENTIVE	12,120
410	Meeks	Distribution Operations	587000	Customer installations expenses	LABOR	444,653

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company
						Base Period July 1, 2021 - June 30, 2022
			<b>587000 Total</b>			<b>456,773</b>
411	Meeks	Distribution Operations				
412	Meeks	Distribution Operations	588000	Miscellaneous distribution expenses	INCENTIVE	86,169
413	Meeks	Distribution Operations	588000	Miscellaneous distribution expenses	LABOR	2,103,237
414	Meeks	Distribution Operations	<b>588000 Total</b>			<b>2,189,406</b>
415	Meeks	Distribution Operations	592000	Maintenance of station equipment	LABOR	6,421
416	Meeks	Distribution Operations	<b>592000 Total</b>			<b>6,421</b>
417	Meeks	Distribution Operations	592200	Maintenance of Energy Storage Equipment	INCENTIVE	23
418	Meeks	Distribution Operations	592200	Maintenance of Energy Storage Equipment	LABOR	767
419	Meeks	Distribution Operations	<b>592200 Total</b>			<b>790</b>
420	Meeks	Distribution Operations	593000	Maintenance of overhead lines	INCENTIVE	59,593
421	Meeks	Distribution Operations	593000	Maintenance of overhead lines	LABOR	3,370,226
422	Meeks	Distribution Operations	<b>593000 Total</b>			<b>3,429,820</b>
423	Meeks	Distribution Operations	594000	Maintenance of underground lines	INCENTIVE	1,367
424	Meeks	Distribution Operations	594000	Maintenance of underground lines	LABOR	77,991
425	Meeks	Distribution Operations	<b>594000 Total</b>			<b>79,357</b>
426	Meeks	Distribution Operations	596000	Maintenance of street lighting and signal systems	INCENTIVE	1,251
427	Meeks	Distribution Operations	596000	Maintenance of street lighting and signal systems	LABOR	46,253
428	Meeks	Distribution Operations	<b>596000 Total</b>			<b>47,504</b>
429	Meeks	Distribution Operations	597000	Maintenance of meters	INCENTIVE	1,784
430	Meeks	Distribution Operations	597000	Maintenance of meters	LABOR	69,907
431	Meeks	Distribution Operations	<b>597000 Total</b>			<b>71,691</b>
432	Meeks	Distribution Operations	598000	Maintenance of miscellaneous distribution plant	INCENTIVE	6,923
433	Meeks	Distribution Operations	598000	Maintenance of miscellaneous distribution plant	LABOR	70,448
434	Meeks	Distribution Operations	<b>598000 Total</b>			<b>77,371</b>
435	Meeks	Distribution Operations	902000	Meter reading expenses	LABOR	3,096
436	Meeks	Distribution Operations	<b>902000 Total</b>			<b>3,096</b>
437	Meeks	Distribution Operations	903000	Customer records and collection expenses	INCENTIVE	29,119
438	Meeks	Distribution Operations	903000	Customer records and collection expenses	LABOR	914,814
439	Meeks	Distribution Operations	<b>903000 Total</b>			<b>943,933</b>
440	Meeks	Distribution Operations	920000	Administrative and general salaries	INCENTIVE	17,014
441	Meeks	Distribution Operations	920000	Administrative and general salaries	LABOR	209,828
442	Meeks	Distribution Operations	<b>920000 Total</b>			<b>226,842</b>
443		<b>Distribution Operations Total</b>				<b>15,442,884</b>
444	<b>Meeks Total</b>					<b>15,442,884</b>
445	Miranda	Transmission	506000	Miscellaneous steam power expenses	LABOR	16,985
446	Miranda	Transmission	<b>506000 Total</b>			<b>16,985</b>
447	Miranda	Transmission	512000	Maintenance of boiler plant	LABOR	1,240
448	Miranda	Transmission	<b>512000 Total</b>			<b>1,240</b>
449	Miranda	Transmission	513000	Maintenance of electric plant	LABOR	22,969
450	Miranda	Transmission	<b>513000 Total</b>			<b>22,969</b>
451	Miranda	Transmission	514000	Maintenance of miscellaneous steam plant	LABOR	82

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company
						Base Period July 1, 2021 - June 30, 2022
			<b>514000 Total</b>			<b>82</b>
452	Miranda	Transmission				
453	Miranda	Transmission	549000	Miscellaneous other power generation expenses	LABOR	1,000
454	Miranda	Transmission	<b>549000 Total</b>			<b>1,000</b>
455	Miranda	Transmission	551000	Maintenance supervision and engineering	LABOR	2,134
456	Miranda	Transmission	<b>551000 Total</b>			<b>2,134</b>
457	Miranda	Transmission	553000	Maintenance of generating and electric plant	LABOR	4,920
458	Miranda	Transmission	<b>553000 Total</b>			<b>4,920</b>
459	Miranda	Transmission	556000	System control and load dispatching	LABOR	3
460	Miranda	Transmission	<b>556000 Total</b>			<b>3</b>
461	Miranda	Transmission	560000	Operation supervision and engineering	INCENTIVE	526,791
462	Miranda	Transmission	560000	Operation supervision and engineering	LABOR	5,132,938
463	Miranda	Transmission	<b>560000 Total</b>			<b>5,659,729</b>
464	Miranda	Transmission	561100	Load dispatch-Reliability	INCENTIVE	615
465	Miranda	Transmission	561100	Load dispatch-Reliability	LABOR	9,993
466	Miranda	Transmission	<b>561100 Total</b>			<b>10,609</b>
467	Miranda	Transmission	561200	Load dispatch-Monitor and operate transmiss system	INCENTIVE	48,407
468	Miranda	Transmission	561200	Load dispatch-Monitor and operate transmiss system	LABOR	2,047,952
469	Miranda	Transmission	<b>561200 Total</b>			<b>2,096,359</b>
470	Miranda	Transmission	561600	Transmission service studies	INCENTIVE	2,054
471	Miranda	Transmission	561600	Transmission service studies	LABOR	18,036
472	Miranda	Transmission	<b>561600 Total</b>			<b>20,090</b>
473	Miranda	Transmission	561700	Generation interconnection studies	INCENTIVE	2,407
474	Miranda	Transmission	561700	Generation interconnection studies	LABOR	19,169
475	Miranda	Transmission	<b>561700 Total</b>			<b>21,575</b>
476	Miranda	Transmission	562000	Station expenses	INCENTIVE	38,144
477	Miranda	Transmission	562000	Station expenses	LABOR	1,289,741
478	Miranda	Transmission	<b>562000 Total</b>			<b>1,327,886</b>
479	Miranda	Transmission	563000	Overhead line expenses	INCENTIVE	9,026
480	Miranda	Transmission	563000	Overhead line expenses	LABOR	359,517
481	Miranda	Transmission	<b>563000 Total</b>			<b>368,544</b>
482	Miranda	Transmission	564000	Underground line expenses	INCENTIVE	12
483	Miranda	Transmission	564000	Underground line expenses	LABOR	357
484	Miranda	Transmission	<b>564000 Total</b>			<b>369</b>
485	Miranda	Transmission	566000	Miscellaneous transmission expenses	INCENTIVE	40,848
486	Miranda	Transmission	566000	Miscellaneous transmission expenses	LABOR	1,379,248
487	Miranda	Transmission	<b>566000 Total</b>			<b>1,420,096</b>
488	Miranda	Transmission	570000	Maintenance of station equipment	INCENTIVE	13,251
489	Miranda	Transmission	570000	Maintenance of station equipment	LABOR	516,341
490	Miranda	Transmission	<b>570000 Total</b>			<b>529,592</b>
491	Miranda	Transmission	571000	Maintenance of overhead lines	INCENTIVE	993
492	Miranda	Transmission	571000	Maintenance of overhead lines	LABOR	47,184

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company
						Base Period July 1, 2021 - June 30, 2022
493	Miranda	Transmission	<b>571000 Total</b>			<b>48,178</b>
494	Miranda	Transmission	580000	Operation supervision and engineering	INCENTIVE	8,309
495	Miranda	Transmission	580000	Operation supervision and engineering	LABOR	139,507
496	Miranda	Transmission	<b>580000 Total</b>			<b>147,816</b>
497	Miranda	Transmission	581000	Load dispatching	LABOR	18
498	Miranda	Transmission	<b>581000 Total</b>			<b>18</b>
499	Miranda	Transmission	582000	Station expenses	INCENTIVE	19,378
500	Miranda	Transmission	582000	Station expenses	LABOR	644,859
501	Miranda	Transmission	<b>582000 Total</b>			<b>664,237</b>
502	Miranda	Transmission	583000	Overhead line expenses	LABOR	2,971
503	Miranda	Transmission	<b>583000 Total</b>			<b>2,971</b>
504	Miranda	Transmission	584000	Underground line expenses	LABOR	98
505	Miranda	Transmission	<b>584000 Total</b>			<b>98</b>
506	Miranda	Transmission	586000	Meter expenses	LABOR	1,470
507	Miranda	Transmission	<b>586000 Total</b>			<b>1,470</b>
508	Miranda	Transmission	588000	Miscellaneous distribution expenses	INCENTIVE	5,166
509	Miranda	Transmission	588000	Miscellaneous distribution expenses	LABOR	53,672
510	Miranda	Transmission	<b>588000 Total</b>			<b>58,838</b>
511	Miranda	Transmission	592000	Maintenance of station equipment	INCENTIVE	4,995
512	Miranda	Transmission	592000	Maintenance of station equipment	LABOR	228,425
513	Miranda	Transmission	<b>592000 Total</b>			<b>233,421</b>
514	Miranda	Transmission	593000	Maintenance of overhead lines	LABOR	16,468
515	Miranda	Transmission	<b>593000 Total</b>			<b>16,468</b>
516	Miranda	Transmission	594000	Maintenance of underground lines	LABOR	244
517	Miranda	Transmission	<b>594000 Total</b>			<b>244</b>
518	Miranda	Transmission	902000	Meter reading expenses	LABOR	2,326
519	Miranda	Transmission	<b>902000 Total</b>			<b>2,326</b>
520	Miranda	Transmission	920000	Administrative and general salaries	LABOR	6,220
521	Miranda	Transmission	<b>920000 Total</b>			<b>6,220</b>
522		<b>Transmission Total</b>				<b>12,686,486</b>
523	<b>Miranda Total</b>					<b>12,686,486</b>
524	Remington	Technology Services	506000	Miscellaneous steam power expenses	INCENTIVE	220
525	Remington	Technology Services	506000	Miscellaneous steam power expenses	LABOR	4,645
526	Remington	Technology Services	<b>506000 Total</b>			<b>4,865</b>
527	Remington	Technology Services	549000	Miscellaneous other power generation expenses	INCENTIVE	15
528	Remington	Technology Services	549000	Miscellaneous other power generation expenses	LABOR	134
529	Remington	Technology Services	<b>549000 Total</b>			<b>149</b>
530	Remington	Technology Services	556000	System control and load dispatching	INCENTIVE	806
531	Remington	Technology Services	556000	System control and load dispatching	LABOR	6,674
532	Remington	Technology Services	<b>556000 Total</b>			<b>7,480</b>
533	Remington	Technology Services	560000	Operation supervision and engineering	INCENTIVE	64,326

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company
						Base Period July 1, 2021 - June 30, 2022
534	Remington	Technology Services	560000	Operation supervision and engineering	LABOR	602,626
535	Remington	Technology Services	<b>560000 Total</b>			<b>666,952</b>
536	Remington	Technology Services	561200	Load dispatch-Monitor and operate transmiss system	INCENTIVE	19,939
537	Remington	Technology Services	561200	Load dispatch-Monitor and operate transmiss system	LABOR	163,709
538	Remington	Technology Services	<b>561200 Total</b>			<b>183,648</b>
539	Remington	Technology Services	581000	Load dispatching	INCENTIVE	11,017
540	Remington	Technology Services	581000	Load dispatching	LABOR	93,877
541	Remington	Technology Services	<b>581000 Total</b>			<b>104,894</b>
542	Remington	Technology Services	588000	Miscellaneous distribution expenses	INCENTIVE	31,309
543	Remington	Technology Services	588000	Miscellaneous distribution expenses	LABOR	283,400
544	Remington	Technology Services	<b>588000 Total</b>			<b>314,708</b>
545	Remington	Technology Services	902000	Meter reading expenses	INCENTIVE	11,240
546	Remington	Technology Services	902000	Meter reading expenses	LABOR	96,406
547	Remington	Technology Services	<b>902000 Total</b>			<b>107,646</b>
548	Remington	Technology Services	903000	Customer records and collection expenses	INCENTIVE	14,897
549	Remington	Technology Services	903000	Customer records and collection expenses	LABOR	132,594
550	Remington	Technology Services	<b>903000 Total</b>			<b>147,491</b>
551	Remington	Technology Services	920000	Administrative and general salaries	INCENTIVE	534,643
552	Remington	Technology Services	920000	Administrative and general salaries	LABOR	5,096,836
553	Remington	Technology Services	<b>920000 Total</b>			<b>5,631,479</b>
554	Remington	Technology Services	921000	Office supplies and expenses	INCENTIVE	67
555	Remington	Technology Services	<b>921000 Total</b>			<b>67</b>
556		<b>Technology Services Total</b>				<b>7,169,380</b>
557	<b>Remington Total</b>					<b>7,169,380</b>
558	<b>Grand Total</b>					<b>115,260,267</b>

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Total Company

Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Base Period	Base Period Adjustments	Adjusted Base Period	Linkage Period Adjustments	Linkage Period	Future Test Year Period Adjustments	Future Test Year Period
						July 1, 2021 - June 30, 2022				July 1, 2022 - June 30, 2023		July 1, 2023 - June 30, 2024
1	Dietenberger	Chairman and CEO	921000	Office supplies and expenses	EMPLOY_EXP	9,708						
2	Dietenberger	Chairman and CEO	921000	Office supplies and expenses	MATERIALS	1,349						
3	Dietenberger	Chairman and CEO	921000	Office supplies and expenses	MISC_OTHER	1,919						
4	Dietenberger	Chairman and CEO	921000	Office supplies and expenses	OVERHEAD	2,307						
5	Dietenberger	Chairman and CEO	<b>921000 Total</b>			<b>15,282</b>	-	<b>15,282</b>	-	<b>15,282</b>	-	<b>15,282</b>
6	Dietenberger	Chairman and CEO	923000	Outside services employed	CONSULTING	328,585						
7	Dietenberger	Chairman and CEO	<b>923000 Total</b>			<b>328,585</b>	-	<b>328,585</b>	-	<b>328,585</b>	-	<b>328,585</b>
8	Dietenberger	Chairman and CEO	930100	General advertising expenses	MISC_OTHER	514						
9	Dietenberger	Chairman and CEO	<b>930100 Total</b>			<b>514</b>	(514)	-	-	-	-	-
10	Dietenberger	Chairman and CEO	930200	Miscellaneous general expenses	CONSULTING	30,716						
11	Dietenberger	Chairman and CEO	930200	Miscellaneous general expenses	EMPLOY_EXP	700						
12	Dietenberger	Chairman and CEO	930200	Miscellaneous general expenses	MISC_OTHER	895,452						
13	Dietenberger	Chairman and CEO	930200	Miscellaneous general expenses	OVERHEAD	412						
14	Dietenberger	Chairman and CEO	<b>930200 Total</b>			<b>927,280</b>	(3)	<b>927,277</b>	-	<b>927,277</b>	-	<b>927,277</b>
15	Dietenberger	Chairman and CEO	931000	Rents	MISC_OTHER	880						
16	Dietenberger	Chairman and CEO	<b>931000 Total</b>			<b>880</b>	-	<b>880</b>	-	<b>880</b>	-	<b>880</b>
17		<b>Chairman and CEO Total</b>				<b>1,272,540</b>	(517)	<b>1,272,024</b>	-	<b>1,272,024</b>	-	<b>1,272,024</b>
18	Dietenberger	Customer and Innovation	901000	Supervision	CONTR_LABR	56						
19	Dietenberger	Customer and Innovation	901000	Supervision	CONTR_VEND	93						
20	Dietenberger	Customer and Innovation	901000	Supervision	EMPLOY_EXP	5,155						
21	Dietenberger	Customer and Innovation	901000	Supervision	MATERIALS	45						
22	Dietenberger	Customer and Innovation	901000	Supervision	MISC_OTHER	6						
23	Dietenberger	Customer and Innovation	901000	Supervision	OVERHEAD	1						
24	Dietenberger	Customer and Innovation	<b>901000 Total</b>			<b>5,356</b>	(82)	<b>5,274</b>	-	<b>5,274</b>	-	<b>5,274</b>
25	Dietenberger	Customer and Innovation	902000	Meter reading expenses	CONTR_LABR	880,193						
26	Dietenberger	Customer and Innovation	902000	Meter reading expenses	CONTR_VEND	15,269						
27	Dietenberger	Customer and Innovation	902000	Meter reading expenses	EMPLOY_EXP	52,023						
28	Dietenberger	Customer and Innovation	902000	Meter reading expenses	MATERIALS	52,479						
29	Dietenberger	Customer and Innovation	902000	Meter reading expenses	MISC_OTHER	36,970						
30	Dietenberger	Customer and Innovation	902000	Meter reading expenses	OVERHEAD	10,569						
31	Dietenberger	Customer and Innovation	902000	Meter reading expenses	TRANSPORT	749,378						
32	Dietenberger	Customer and Innovation	<b>902000 Total</b>			<b>1,796,882</b>	(0)	<b>1,796,881</b>	-	<b>1,796,881</b>	-	<b>1,796,881</b>
33	Dietenberger	Customer and Innovation	903000	Customer records and collection expenses	CONSULTING	1,205						
34	Dietenberger	Customer and Innovation	903000	Customer records and collection expenses	CONTR_LABR	306						
35	Dietenberger	Customer and Innovation	903000	Customer records and collection expenses	CONTR_VEND	1,155,219						
36	Dietenberger	Customer and Innovation	903000	Customer records and collection expenses	EMPLOY_EXP	14,278						
37	Dietenberger	Customer and Innovation	903000	Customer records and collection expenses	MATERIALS	3,156						
38	Dietenberger	Customer and Innovation	903000	Customer records and collection expenses	MISC_OTHER	1,219,778						
39	Dietenberger	Customer and Innovation	903000	Customer records and collection expenses	OVERHEAD	13,475						
40	Dietenberger	Customer and Innovation	<b>903000 Total</b>			<b>2,407,416</b>	(681,593)	<b>1,725,823</b>	-	<b>1,725,823</b>	-	<b>1,725,823</b>
41	Dietenberger	Customer and Innovation	904000	Uncollectable Accounts - Commodity	MISC_OTHER	8,238,222						
42	Dietenberger	Customer and Innovation	<b>904000 Total</b>			<b>8,238,222</b>	1,521,658	<b>9,759,880</b>	-	<b>9,759,880</b>	1,092,691	<b>10,852,571</b>
43	Dietenberger	Customer and Innovation	904001	Uncollectable Accounts - Non Commodity	MISC_OTHER	75,877						
44	Dietenberger	Customer and Innovation	<b>904001 Total</b>			<b>75,877</b>	-	<b>75,877</b>	-	<b>75,877</b>	-	<b>75,877</b>
45	Dietenberger	Customer and Innovation	908000	Customer assistance expenses	CONTR_VEND	9,544						
46	Dietenberger	Customer and Innovation	908000	Customer assistance expenses	EMPLOY_EXP	63,455						
47	Dietenberger	Customer and Innovation	908000	Customer assistance expenses	MATERIALS	16,462						
48	Dietenberger	Customer and Innovation	908000	Customer assistance expenses	MISC_OTHER	(32,893)						
49	Dietenberger	Customer and Innovation	908000	Customer assistance expenses	OVERHEAD	80						
50	Dietenberger	Customer and Innovation	908000	Customer assistance expenses	TRANSPORT	90,937						
51	Dietenberger	Customer and Innovation	<b>908000 Total</b>			<b>147,584</b>	-	<b>147,584</b>	-	<b>147,584</b>	-	<b>147,584</b>
52	Dietenberger	Customer and Innovation	909000	Informational and instruction advertising exp	MISC_OTHER	297,826						

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Total Company

Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Base Period	Base Period	Adjusted Base	Linkage	Linkage	Future Test	Future Test
						July 1, 2021 - June 30, 2022	Adjustments	Period	Period Adjustments	Period July 1, 2022 - June 30, 2023	Year Period Adjustments	Year Period July 1, 2023 - June 30, 2024
53	Dietenberger	Customer and Innovation	<b>909000 Total</b>			297,826	(26,891)	270,936	-	270,936	-	270,936
54	Dietenberger	Customer and Innovation	912000	Demonstrating and selling expenses	CONSULTING	9,065						
55	Dietenberger	Customer and Innovation	912000	Demonstrating and selling expenses	CONTR_LABR	10,839						
56	Dietenberger	Customer and Innovation	912000	Demonstrating and selling expenses	EMPLOY_EXP	985						
57	Dietenberger	Customer and Innovation	912000	Demonstrating and selling expenses	MISC_OTHER	42,744						
58	Dietenberger	Customer and Innovation	912000	Demonstrating and selling expenses	OVERHEAD	183						
59	Dietenberger	Customer and Innovation	912000	Demonstrating and selling expenses	TRANSPORT	5,813						
60	Dietenberger	Customer and Innovation	<b>912000 Total</b>			<b>69,630</b>	<b>(26,898)</b>	<b>42,731</b>	-	<b>42,731</b>	-	<b>42,731</b>
61	Dietenberger	Customer and Innovation	921000	Office supplies and expenses	EMPLOY_EXP	236,245						
62	Dietenberger	Customer and Innovation	921000	Office supplies and expenses	MATERIALS	30,101						
63	Dietenberger	Customer and Innovation	921000	Office supplies and expenses	MISC_OTHER	240,224						
64	Dietenberger	Customer and Innovation	921000	Office supplies and expenses	OVERHEAD	6,572						
65	Dietenberger	Customer and Innovation	921000	Office supplies and expenses	TRANSPORT	9,180						
66	Dietenberger	Customer and Innovation	<b>921000 Total</b>			<b>522,321</b>	-	<b>522,321</b>	-	<b>522,321</b>	-	<b>522,321</b>
67	Dietenberger	Customer and Innovation	923000	Outside services employed	CONSULTING	(50,968)						
68	Dietenberger	Customer and Innovation	923000	Outside services employed	CONTR_LABR	77,279						
69	Dietenberger	Customer and Innovation	923000	Outside services employed	CONTR_VEND	321,498						
70	Dietenberger	Customer and Innovation	<b>923000 Total</b>			<b>347,809</b>	-	<b>347,809</b>	-	<b>347,809</b>	-	<b>347,809</b>
71	Dietenberger	Customer and Innovation	925000	Injuries and damages	MISC_OTHER	12,014						
72	Dietenberger	Customer and Innovation	<b>925000 Total</b>			<b>12,014</b>	-	<b>12,014</b>	-	<b>12,014</b>	-	<b>12,014</b>
73	Dietenberger	Customer and Innovation	928000	Regulatory commission expenses	MISC_OTHER	4,748,592						
74	Dietenberger	Customer and Innovation	<b>928000 Total</b>			<b>4,748,592</b>	-	<b>4,748,592</b>	-	<b>4,748,592</b>	<b>3,819,620</b>	<b>8,568,211</b>
75	Dietenberger	Customer and Innovation	930100	General advertising expenses	MISC_OTHER	1,227,373						
76	Dietenberger	Customer and Innovation	<b>930100 Total</b>			<b>1,227,373</b>	<b>(1,227,373)</b>	-	-	-	-	-
77	Dietenberger	Customer and Innovation	930200	Miscellaneous general expenses	MISC_OTHER	385,856						
78	Dietenberger	Customer and Innovation	<b>930200 Total</b>			<b>385,856</b>	-	<b>385,856</b>	-	<b>385,856</b>	-	<b>385,856</b>
79	Dietenberger	Customer and Innovation	931000	Rents	MISC_OTHER	23,451						
80	Dietenberger	Customer and Innovation	<b>931000 Total</b>			<b>23,451</b>	-	<b>23,451</b>	-	<b>23,451</b>	-	<b>23,451</b>
81	Dietenberger	Customer and Innovation	935000	Maintenance of general plant	MISC_OTHER	29,323						
82	Dietenberger	Customer and Innovation	<b>935000 Total</b>			<b>29,323</b>	-	<b>29,323</b>	-	<b>29,323</b>	-	<b>29,323</b>
83		<b>Customer and Innovation Total</b>				<b>20,335,530</b>	<b>(441,179)</b>	<b>19,894,351</b>	-	<b>19,894,351</b>	<b>4,912,311</b>	<b>24,806,662</b>
84	Dietenberger	Financial Operations	560000	Operation supervision and engineering	CONSULTING	2,255						
85	Dietenberger	Financial Operations	560000	Operation supervision and engineering	OVERHEAD	27						
86	Dietenberger	Financial Operations	<b>560000 Total</b>			<b>2,282</b>		<b>2,282</b>		<b>2,282</b>		<b>2,282</b>
87	Dietenberger	Financial Operations	566000	Miscellaneous transmission expenses	EMPLOY_EXP	82						
88	Dietenberger	Financial Operations	<b>566000 Total</b>			<b>82</b>		<b>82</b>		<b>82</b>		<b>82</b>
89	Dietenberger	Financial Operations	581000	Load dispatching	CONSULTING	18,438						
90	Dietenberger	Financial Operations	581000	Load dispatching	OVERHEAD	196						
91	Dietenberger	Financial Operations	<b>581000 Total</b>			<b>18,634</b>		<b>18,634</b>		<b>18,634</b>		<b>18,634</b>
92	Dietenberger	Financial Operations	588000	Miscellaneous distribution expenses	CONSULTING	75						
93	Dietenberger	Financial Operations	588000	Miscellaneous distribution expenses	OVERHEAD	1						
94	Dietenberger	Financial Operations	<b>588000 Total</b>			<b>76</b>		<b>76</b>		<b>76</b>		<b>76</b>
95	Dietenberger	Financial Operations	903000	Customer records and collection expenses	CONSULTING	484,012						
96	Dietenberger	Financial Operations	903000	Customer records and collection expenses	CONTR_LABR	1,714						
97	Dietenberger	Financial Operations	903000	Customer records and collection expenses	EMPLOY_EXP	1,834						
98	Dietenberger	Financial Operations	903000	Customer records and collection expenses	MISC_OTHER	184,409						
99	Dietenberger	Financial Operations	903000	Customer records and collection expenses	OVERHEAD	8,551						
100	Dietenberger	Financial Operations	<b>903000 Total</b>			<b>680,522</b>		<b>680,522</b>		<b>680,522</b>		<b>680,522</b>
101	Dietenberger	Financial Operations	921000	Office supplies and expenses	EMPLOY_EXP	64,429						
102	Dietenberger	Financial Operations	921000	Office supplies and expenses	MATERIALS	6,378						
103	Dietenberger	Financial Operations	921000	Office supplies and expenses	MISC_OTHER	874,350						
104	Dietenberger	Financial Operations	921000	Office supplies and expenses	OVERHEAD	11,682						



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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Base Period	Base Period Adjustments	Adjusted Base Period	Linkage Period Adjustments	Linkage Period	Future Test Year Period Adjustments	Future Test Year Period
						July 1, 2021 - June 30, 2022				July 1, 2022 - June 30, 2023		July 1, 2023 - June 30, 2024
105	Dietenberger	Financial Operations	<b>921000 Total</b>			956,840		956,840		956,840		956,840
106	Dietenberger	Financial Operations	922000	Administrative expenses transferred-Credit	MISC_OTHER	(122,743)						
107	Dietenberger	Financial Operations	<b>922000 Total</b>			(122,743)		(122,743)		(122,743)		(122,743)
108	Dietenberger	Financial Operations	923000	Outside services employed	CONSULTING	954,740						
109	Dietenberger	Financial Operations	923000	Outside services employed	CONTR_LABR	100,015						
110	Dietenberger	Financial Operations	923000	Outside services employed	CONTR_VEND	6,094						
111	Dietenberger	Financial Operations	<b>923000 Total</b>			1,060,849		1,060,849		1,060,849		1,060,849
112	Dietenberger	Financial Operations	924000	Property insurance	MISC_OTHER	4,743,547						
113	Dietenberger	Financial Operations	<b>924000 Total</b>			4,743,547		4,743,547	994,814	5,738,360	525,949	6,264,310
114	Dietenberger	Financial Operations	925000	Injuries and damages	MISC_OTHER	9,054,863						
115	Dietenberger	Financial Operations	<b>925000 Total</b>			9,054,863		9,054,863	2,205,932	11,260,795	1,385,372	12,646,167
116	Dietenberger	Financial Operations	928000	Regulatory commission expenses	MISC_OTHER	1,573						
117	Dietenberger	Financial Operations	928000	Regulatory commission expenses	OTHOPEX_OT	1,078,963						
118	Dietenberger	Financial Operations	<b>928000 Total</b>			1,080,536		1,080,536		1,080,536		1,080,536
119	Dietenberger	Financial Operations	930100	General advertising expenses	MISC_OTHER	924						
120	Dietenberger	Financial Operations	<b>930100 Total</b>			924	(924)	-		-		-
121	Dietenberger	Financial Operations	930200	Miscellaneous general expenses	MISC_OTHER	52,932						
122	Dietenberger	Financial Operations	<b>930200 Total</b>			52,932		52,932		52,932		52,932
123	Dietenberger	Financial Operations	931000	Rents	MISC_OTHER	15,136						
124	Dietenberger	Financial Operations	<b>931000 Total</b>			15,136		15,136		15,136		15,136
125		<b>Financial Operations Total</b>				17,544,479	(924)	17,543,555	3,200,746	20,744,301	1,911,321	22,655,622
126	Dietenberger	General Counsel	549000	Miscellaneous other power generation expens	CONSULTING	16,263						
127	Dietenberger	General Counsel	549000	Miscellaneous other power generation expens	OVERHEAD	160						
128	Dietenberger	General Counsel	<b>549000 Total</b>			16,422		16,422		16,422		16,422
129	Dietenberger	General Counsel	566000	Miscellaneous transmission expenses	CONSULTING	18,983						
130	Dietenberger	General Counsel	566000	Miscellaneous transmission expenses	OVERHEAD	831						
131	Dietenberger	General Counsel	<b>566000 Total</b>			19,814		19,814		19,814		19,814
132	Dietenberger	General Counsel	921000	Office supplies and expenses	EMPLOY_EXP	39,960						
133	Dietenberger	General Counsel	921000	Office supplies and expenses	MATERIALS	6,590						
134	Dietenberger	General Counsel	921000	Office supplies and expenses	MISC_OTHER	89,373						
135	Dietenberger	General Counsel	921000	Office supplies and expenses	OVERHEAD	9,721						
136	Dietenberger	General Counsel	<b>921000 Total</b>			145,644		145,644		145,644		145,644
137	Dietenberger	General Counsel	922000	Administrative expenses transferred-Credit	MISC_OTHER	(114,219)						
138	Dietenberger	General Counsel	<b>922000 Total</b>			(114,219)		(114,219)		(114,219)		(114,219)
139	Dietenberger	General Counsel	923000	Outside services employed	CONSULTING	790,438						
140	Dietenberger	General Counsel	923000	Outside services employed	CONTR_LABR	7,106						
141	Dietenberger	General Counsel	923000	Outside services employed	CONTR_VEND	1,884						
142	Dietenberger	General Counsel	<b>923000 Total</b>			799,427		799,427		799,427		799,427
143	Dietenberger	General Counsel	928000	Regulatory commission expenses	CONSULTING	738,099						
144	Dietenberger	General Counsel	928000	Regulatory commission expenses	CONTR_LABR	915						
145	Dietenberger	General Counsel	928000	Regulatory commission expenses	MISC_OTHER	25						
146	Dietenberger	General Counsel	928000	Regulatory commission expenses	OVERHEAD	4,472						
147	Dietenberger	General Counsel	<b>928000 Total</b>			743,511		743,511		743,511		743,511
148	Dietenberger	General Counsel	930200	Miscellaneous general expenses	MISC_OTHER	26						
149	Dietenberger	General Counsel	<b>930200 Total</b>			26		26		26		26
150	Dietenberger	General Counsel	931000	Rents	MISC_OTHER	15,938						
151	Dietenberger	General Counsel	<b>931000 Total</b>			15,938		15,938		15,938		15,938
152		<b>General Counsel Total</b>				1,626,564	-	1,626,564	-	1,626,564	-	1,626,564
153	Dietenberger	HR and Employee Services	502000	Steam expenses	MATERIALS	1,217						
154	Dietenberger	HR and Employee Services	<b>502000 Total</b>			1,217		1,217		1,217		1,217
155	Dietenberger	HR and Employee Services	506000	Miscellaneous steam power expenses	CONSULTING	5,928						
156	Dietenberger	HR and Employee Services	506000	Miscellaneous steam power expenses	CONTR_LABR	86,630						

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Base Period	Base Period Adjustments	Adjusted Base Period	Linkage Period Adjustments	Linkage Period	Future Test Year Period Adjustments	Future Test Year Period
						July 1, 2021 - June 30, 2022				July 1, 2022 - June 30, 2023		July 1, 2023 - June 30, 2024
157	Dietenberger	HR and Employee Services	506000	Miscellaneous steam power expenses	CONTR_VEND	128,699						
158	Dietenberger	HR and Employee Services	506000	Miscellaneous steam power expenses	EMPLOY_EXP	24,612						
159	Dietenberger	HR and Employee Services	506000	Miscellaneous steam power expenses	MATERIALS	43,813						
160	Dietenberger	HR and Employee Services	506000	Miscellaneous steam power expenses	MISC_OTHER	920,441						
161	Dietenberger	HR and Employee Services	506000	Miscellaneous steam power expenses	OVERHEAD	2,636						
162	Dietenberger	HR and Employee Services	506000	Miscellaneous steam power expenses	TRANSPORT	13,318						
163	Dietenberger	HR and Employee Services	<b>506000 Total</b>			<b>1,226,077</b>		<b>1,226,077</b>		<b>1,226,077</b>		<b>1,226,077</b>
164	Dietenberger	HR and Employee Services	507000	Rents	MISC_OTHER	2,675,190						
165	Dietenberger	HR and Employee Services	<b>507000 Total</b>			<b>2,675,190</b>		<b>2,675,190</b>		<b>2,675,190</b>		<b>2,675,190</b>
166	Dietenberger	HR and Employee Services	549000	Miscellaneous other power generation expens	CONSULTING	1,289						
167	Dietenberger	HR and Employee Services	549000	Miscellaneous other power generation expens	CONTR_LABR	(6)						
168	Dietenberger	HR and Employee Services	549000	Miscellaneous other power generation expens	CONTR_VEND	20,847						
169	Dietenberger	HR and Employee Services	549000	Miscellaneous other power generation expens	EMPLOY_EXP	726						
170	Dietenberger	HR and Employee Services	549000	Miscellaneous other power generation expens	MATERIALS	5,784						
171	Dietenberger	HR and Employee Services	549000	Miscellaneous other power generation expens	MISC_OTHER	180,550						
172	Dietenberger	HR and Employee Services	549000	Miscellaneous other power generation expens	OVERHEAD	365						
173	Dietenberger	HR and Employee Services	549000	Miscellaneous other power generation expens	TRANSPORT	202						
174	Dietenberger	HR and Employee Services	<b>549000 Total</b>			<b>209,757</b>		<b>209,757</b>		<b>209,757</b>		<b>209,757</b>
175	Dietenberger	HR and Employee Services	550000	Rents	MISC_OTHER	432,086						
176	Dietenberger	HR and Employee Services	<b>550000 Total</b>			<b>432,086</b>		<b>432,086</b>		<b>432,086</b>		<b>432,086</b>
177	Dietenberger	HR and Employee Services	560000	Operation supervision and engineering	EMPLOY_EXP	3,134						
178	Dietenberger	HR and Employee Services	560000	Operation supervision and engineering	MISC_OTHER	13						
179	Dietenberger	HR and Employee Services	<b>560000 Total</b>			<b>3,147</b>		<b>3,147</b>		<b>3,147</b>		<b>3,147</b>
180	Dietenberger	HR and Employee Services	566000	Miscellaneous transmission expenses	CONSULTING	9,605						
181	Dietenberger	HR and Employee Services	566000	Miscellaneous transmission expenses	CONTR_LABR	(106)						
182	Dietenberger	HR and Employee Services	566000	Miscellaneous transmission expenses	CONTR_VEND	72,925						
183	Dietenberger	HR and Employee Services	566000	Miscellaneous transmission expenses	EMPLOY_EXP	28,772						
184	Dietenberger	HR and Employee Services	566000	Miscellaneous transmission expenses	MATERIALS	29,335						
185	Dietenberger	HR and Employee Services	566000	Miscellaneous transmission expenses	MISC_OTHER	596,044						
186	Dietenberger	HR and Employee Services	566000	Miscellaneous transmission expenses	OVERHEAD	1,182						
187	Dietenberger	HR and Employee Services	566000	Miscellaneous transmission expenses	TRANSPORT	848						
188	Dietenberger	HR and Employee Services	<b>566000 Total</b>			<b>738,604</b>		<b>738,715</b>		<b>738,715</b>		<b>738,715</b>
189	Dietenberger	HR and Employee Services	567000	Rents	MISC_OTHER	1,476,532						
190	Dietenberger	HR and Employee Services	<b>567000 Total</b>			<b>1,476,532</b>		<b>1,476,532</b>		<b>1,476,532</b>		<b>1,476,532</b>
191	Dietenberger	HR and Employee Services	575100	Operation Supervision	CONSULTING	69						
192	Dietenberger	HR and Employee Services	575100	Operation Supervision	CONTR_LABR	(5)						
193	Dietenberger	HR and Employee Services	575100	Operation Supervision	CONTR_VEND	1,623						
194	Dietenberger	HR and Employee Services	575100	Operation Supervision	EMPLOY_EXP	38						
195	Dietenberger	HR and Employee Services	575100	Operation Supervision	MATERIALS	399						
196	Dietenberger	HR and Employee Services	575100	Operation Supervision	MISC_OTHER	10,967						
197	Dietenberger	HR and Employee Services	575100	Operation Supervision	OVERHEAD	21						
198	Dietenberger	HR and Employee Services	575100	Operation Supervision	TRANSPORT	23						
199	Dietenberger	HR and Employee Services	<b>575100 Total</b>			<b>13,135</b>	<b>(5)</b>	<b>13,130</b>		<b>13,130</b>		<b>13,130</b>
200	Dietenberger	HR and Employee Services	575800	Rents	MATERIALS	100						
201	Dietenberger	HR and Employee Services	575800	Rents	MISC_OTHER	34,584						
202	Dietenberger	HR and Employee Services	<b>575800 Total</b>			<b>34,684</b>		<b>34,684</b>		<b>34,684</b>		<b>34,684</b>
203	Dietenberger	HR and Employee Services	580000	Operation supervision and engineering	EMPLOY_EXP	8,252						
204	Dietenberger	HR and Employee Services	580000	Operation supervision and engineering	MATERIALS	53						
205	Dietenberger	HR and Employee Services	580000	Operation supervision and engineering	MISC_OTHER	20						
206	Dietenberger	HR and Employee Services	<b>580000 Total</b>			<b>8,324</b>		<b>8,324</b>		<b>8,324</b>		<b>8,324</b>
207	Dietenberger	HR and Employee Services	588000	Miscellaneous distribution expenses	CONSULTING	3,891						
208	Dietenberger	HR and Employee Services	588000	Miscellaneous distribution expenses	CONTR_LABR	14,419						

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						July 1, 2021 - June 30, 2022			Period Adjustments	Period	Period July 1, 2022 - June 30, 2023	Year Period Adjustments
209	Dietenberger	HR and Employee Services	588000	Miscellaneous distribution expenses	CONTR_VEND	179,977						
210	Dietenberger	HR and Employee Services	588000	Miscellaneous distribution expenses	EMPLOY_EXP	27,325						
211	Dietenberger	HR and Employee Services	588000	Miscellaneous distribution expenses	MATERIALS	37,042						
212	Dietenberger	HR and Employee Services	588000	Miscellaneous distribution expenses	MISC_OTHER	637,919						
213	Dietenberger	HR and Employee Services	588000	Miscellaneous distribution expenses	OVERHEAD	2,566						
214	Dietenberger	HR and Employee Services	588000	Miscellaneous distribution expenses	TRANSPORT	32,207						
215	Dietenberger	HR and Employee Services	<b>588000</b>	<b>Total</b>		<b>935,346</b>		<b>935,346</b>		<b>935,346</b>		<b>935,346</b>
216	Dietenberger	HR and Employee Services	589000	Rents	MISC_OTHER	1,870,639						
217	Dietenberger	HR and Employee Services	<b>589000</b>	<b>Total</b>		<b>1,870,639</b>		<b>1,870,639</b>		<b>1,870,639</b>		<b>1,870,639</b>
218	Dietenberger	HR and Employee Services	905000	Miscellaneous customer accounts expenses	CONSULTING	2,268						
219	Dietenberger	HR and Employee Services	905000	Miscellaneous customer accounts expenses	CONTR_LABR	(41)						
220	Dietenberger	HR and Employee Services	905000	Miscellaneous customer accounts expenses	CONTR_VEND	26,406						
221	Dietenberger	HR and Employee Services	905000	Miscellaneous customer accounts expenses	EMPLOY_EXP	599						
222	Dietenberger	HR and Employee Services	905000	Miscellaneous customer accounts expenses	MATERIALS	6,281						
223	Dietenberger	HR and Employee Services	905000	Miscellaneous customer accounts expenses	MISC_OTHER	131,718						
224	Dietenberger	HR and Employee Services	905000	Miscellaneous customer accounts expenses	OVERHEAD	539						
225	Dietenberger	HR and Employee Services	905000	Miscellaneous customer accounts expenses	TRANSPORT	175						
226	Dietenberger	HR and Employee Services	<b>905000</b>	<b>Total</b>		<b>167,944</b>		<b>167,944</b>		<b>167,944</b>		<b>167,944</b>
227	Dietenberger	HR and Employee Services	909000	Informational and instruction advertising exp	MISC_OTHER	43,587						
228	Dietenberger	HR and Employee Services	<b>909000</b>	<b>Total</b>		<b>43,587</b>		<b>43,587</b>		<b>43,587</b>		<b>43,587</b>
229	Dietenberger	HR and Employee Services	910000	Miscell customer service and informational e	CONSULTING	343						
230	Dietenberger	HR and Employee Services	910000	Miscell customer service and informational e	CONTR_LABR	(25)						
231	Dietenberger	HR and Employee Services	910000	Miscell customer service and informational e	CONTR_VEND	7,637						
232	Dietenberger	HR and Employee Services	910000	Miscell customer service and informational e	EMPLOY_EXP	180						
233	Dietenberger	HR and Employee Services	910000	Miscell customer service and informational e	MATERIALS	2,368						
234	Dietenberger	HR and Employee Services	910000	Miscell customer service and informational e	MISC_OTHER	38,073						
235	Dietenberger	HR and Employee Services	910000	Miscell customer service and informational e	OVERHEAD	103						
236	Dietenberger	HR and Employee Services	910000	Miscell customer service and informational e	TRANSPORT	103						
237	Dietenberger	HR and Employee Services	<b>910000</b>	<b>Total</b>		<b>48,781</b>		<b>48,781</b>		<b>48,781</b>		<b>48,781</b>
238	Dietenberger	HR and Employee Services	916000	Miscellaneous Sales Expense	CONSULTING	39						
239	Dietenberger	HR and Employee Services	916000	Miscellaneous Sales Expense	CONTR_LABR	(2)						
240	Dietenberger	HR and Employee Services	916000	Miscellaneous Sales Expense	CONTR_VEND	950						
241	Dietenberger	HR and Employee Services	916000	Miscellaneous Sales Expense	EMPLOY_EXP	22						
242	Dietenberger	HR and Employee Services	916000	Miscellaneous Sales Expense	MATERIALS	287						
243	Dietenberger	HR and Employee Services	916000	Miscellaneous Sales Expense	MISC_OTHER	5,592						
244	Dietenberger	HR and Employee Services	916000	Miscellaneous Sales Expense	OVERHEAD	13						
245	Dietenberger	HR and Employee Services	916000	Miscellaneous Sales Expense	TRANSPORT	13						
246	Dietenberger	HR and Employee Services	<b>916000</b>	<b>Total</b>		<b>6,914</b>		<b>6,914</b>		<b>6,914</b>		<b>6,914</b>
247	Dietenberger	HR and Employee Services	921000	Office supplies and expenses	EMPLOY_EXP	168,348						
248	Dietenberger	HR and Employee Services	921000	Office supplies and expenses	MATERIALS	229,708						
249	Dietenberger	HR and Employee Services	921000	Office supplies and expenses	MISC_OTHER	749,416						
250	Dietenberger	HR and Employee Services	921000	Office supplies and expenses	OVERHEAD	9,444						
251	Dietenberger	HR and Employee Services	921000	Office supplies and expenses	TRANSPORT	12,959						
252	Dietenberger	HR and Employee Services	<b>921000</b>	<b>Total</b>		<b>1,169,875</b>		<b>1,169,875</b>		<b>1,169,875</b>		<b>1,169,875</b>
253	Dietenberger	HR and Employee Services	922000	Administrative expenses transferred-Credit	MISC_OTHER	(4,020,178)						
254	Dietenberger	HR and Employee Services	<b>922000</b>	<b>Total</b>		<b>(4,020,178)</b>		<b>(4,020,178)</b>		<b>(4,020,178)</b>		<b>(4,020,178)</b>
255	Dietenberger	HR and Employee Services	923000	Outside services employed	CONSULTING	173,350						
256	Dietenberger	HR and Employee Services	923000	Outside services employed	CONTR_LABR	174,612						
257	Dietenberger	HR and Employee Services	923000	Outside services employed	CONTR_VEND	213,816						
258	Dietenberger	HR and Employee Services	<b>923000</b>	<b>Total</b>		<b>561,778</b>		<b>561,778</b>		<b>561,778</b>		<b>561,778</b>
259	Dietenberger	HR and Employee Services	924000	Property insurance	MISC_OTHER	11,833						
260	Dietenberger	HR and Employee Services	<b>924000</b>	<b>Total</b>		<b>11,833</b>		<b>11,833</b>		<b>11,833</b>		<b>11,833</b>

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Base Period	Base Period	Adjusted Base	Linkage	Linkage	Future Test	Future Test
						July 1, 2021 - June 30, 2022				Period		Period
261	Dietenberger	HR and Employee Services	930100	General advertising expenses	MISC_OTHER	3,751						
262	Dietenberger	HR and Employee Services	<b>930100 Total</b>			<b>3,751</b>	<b>(3,751)</b>	-		-		-
263	Dietenberger	HR and Employee Services	930200	Miscellaneous general expenses	MISC_OTHER	5,235						
264	Dietenberger	HR and Employee Services	<b>930200 Total</b>			<b>5,235</b>		<b>5,235</b>		<b>5,235</b>		<b>5,235</b>
265	Dietenberger	HR and Employee Services	931000	Rents	MISC_OTHER	3,919,100						
266	Dietenberger	HR and Employee Services	<b>931000 Total</b>			<b>3,919,100</b>		<b>3,919,100</b>		<b>3,919,100</b>		<b>3,919,100</b>
267	Dietenberger	HR and Employee Services	935000	Maintenance of general plant	MISC_OTHER	434,682						
268	Dietenberger	HR and Employee Services	<b>935000 Total</b>			<b>434,682</b>	<b>(815)</b>	<b>433,867</b>		<b>433,867</b>		<b>433,867</b>
269		<b>HR and Employee Services Total</b>				<b>11,978,040</b>	<b>(4,459)</b>	<b>11,973,581</b>	-	<b>11,973,581</b>	-	<b>11,973,581</b>
270	Dietenberger	Integrated System Planning	921000	Office supplies and expenses	EMPLOY_EXP	2,094						
271	Dietenberger	Integrated System Planning	921000	Office supplies and expenses	MATERIALS	22						
272	Dietenberger	Integrated System Planning	921000	Office supplies and expenses	MISC_OTHER	66						
273	Dietenberger	Integrated System Planning	<b>921000 Total</b>			<b>2,182</b>		<b>2,182</b>		<b>2,182</b>		<b>2,182</b>
274		<b>Integrated System Planning Total</b>				<b>2,182</b>	-	<b>2,182</b>	-	<b>2,182</b>	-	<b>2,182</b>
275	Dietenberger	Operations Services	549000	Miscellaneous other power generation expens	EMPLOY_EXP	200						
276	Dietenberger	Operations Services	<b>549000 Total</b>			<b>200</b>		<b>200</b>		<b>200</b>		<b>200</b>
277	Dietenberger	Operations Services	556000	System control and load dispatching	EMPLOY_EXP	11,834						
278	Dietenberger	Operations Services	556000	System control and load dispatching	MATERIALS	21						
279	Dietenberger	Operations Services	556000	System control and load dispatching	MISC_OTHER	12,510						
280	Dietenberger	Operations Services	556000	System control and load dispatching	OVERHEAD	108						
281	Dietenberger	Operations Services	<b>556000 Total</b>			<b>24,474</b>		<b>24,474</b>		<b>24,474</b>		<b>24,474</b>
282	Dietenberger	Operations Services	561700	Generation interconnection studies	EMPLOY_EXP	123						
283	Dietenberger	Operations Services	561700	Generation interconnection studies	MATERIALS	4						
284	Dietenberger	Operations Services	<b>561700 Total</b>			<b>127</b>		<b>127</b>		<b>127</b>		<b>127</b>
285	Dietenberger	Operations Services	575100	Operation Supervision	EMPLOY_EXP	889						
286	Dietenberger	Operations Services	<b>575100 Total</b>			<b>889</b>		<b>889</b>		<b>889</b>		<b>889</b>
287	Dietenberger	Operations Services	921000	Office supplies and expenses	EMPLOY_EXP	16,425						
288	Dietenberger	Operations Services	921000	Office supplies and expenses	MATERIALS	7,517						
289	Dietenberger	Operations Services	921000	Office supplies and expenses	MISC_OTHER	8,034						
290	Dietenberger	Operations Services	921000	Office supplies and expenses	OVERHEAD	218						
291	Dietenberger	Operations Services	<b>921000 Total</b>			<b>32,194</b>		<b>32,194</b>		<b>32,194</b>		<b>32,194</b>
292	Dietenberger	Operations Services	923000	Outside services employed	CONSULTING	21,004						
293	Dietenberger	Operations Services	923000	Outside services employed	CONTR_LABR	3,501						
294	Dietenberger	Operations Services	923000	Outside services employed	CONTR_VEND	482						
295	Dietenberger	Operations Services	<b>923000 Total</b>			<b>24,987</b>		<b>24,987</b>		<b>24,987</b>		<b>24,987</b>
296	Dietenberger	Operations Services	930100	General advertising expenses	MISC_OTHER	1,816						
297	Dietenberger	Operations Services	<b>930100 Total</b>			<b>1,816</b>	<b>(1,816)</b>	-		-		-
298	Dietenberger	Operations Services	930200	Miscellaneous general expenses	MISC_OTHER	920						
299	Dietenberger	Operations Services	<b>930200 Total</b>			<b>920</b>		<b>920</b>		<b>920</b>		<b>920</b>
300		<b>Operations Services Total</b>				<b>85,606</b>	<b>(1,816)</b>	<b>83,790</b>	-	<b>83,790</b>	-	<b>83,790</b>
301	Dietenberger	Risk Management	588000	Miscellaneous distribution expenses	EMPLOY_EXP	527						
302	Dietenberger	Risk Management	588000	Miscellaneous distribution expenses	MATERIALS	(2,811)						
303	Dietenberger	Risk Management	588000	Miscellaneous distribution expenses	MISC_OTHER	42,464						
304	Dietenberger	Risk Management	588000	Miscellaneous distribution expenses	OVERHEAD	79						
305	Dietenberger	Risk Management	<b>588000 Total</b>			<b>40,260</b>		<b>40,260</b>		<b>40,260</b>		<b>40,260</b>
306	Dietenberger	Risk Management	921000	Office supplies and expenses	EMPLOY_EXP	5,569						
307	Dietenberger	Risk Management	921000	Office supplies and expenses	MATERIALS	3,815						
308	Dietenberger	Risk Management	921000	Office supplies and expenses	MISC_OTHER	37,640						
309	Dietenberger	Risk Management	921000	Office supplies and expenses	OVERHEAD	1,634						
310	Dietenberger	Risk Management	<b>921000 Total</b>			<b>48,659</b>		<b>48,659</b>		<b>48,659</b>		<b>48,659</b>
311	Dietenberger	Risk Management	923000	Outside services employed	CONSULTING	76,633						
312	Dietenberger	Risk Management	923000	Outside services employed	CONTR_LABR	46,147						

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						July 1, 2021 - June 30, 2022				July 1, 2022 - June 30, 2023		July 1, 2023 - June 30, 2024
313	Dietenberger	Risk Management	923000	Outside services employed	CONTR_VEND	3,087						
314	Dietenberger	Risk Management	<b>923000 Total</b>			<b>125,867</b>		<b>125,867</b>		<b>125,867</b>		<b>125,867</b>
315	Dietenberger	Risk Management	930100	General advertising expenses	MISC_OTHER	2,045						
316	Dietenberger	Risk Management	<b>930100 Total</b>			<b>2,045</b>	<b>(2,045)</b>	<b>-</b>		<b>-</b>		<b>-</b>
317	Dietenberger	Risk Management	930200	Miscellaneous general expenses	MISC_OTHER	72						
318	Dietenberger	Risk Management	<b>930200 Total</b>			<b>72</b>		<b>72</b>		<b>72</b>		<b>72</b>
319		<b>Risk Management Total</b>				<b>216,903</b>	<b>(2,045)</b>	<b>214,859</b>	<b>-</b>	<b>214,859</b>	<b>-</b>	<b>214,859</b>
320	Dietenberger	Strategy Plng and Ext Affairs	921000	Office supplies and expenses	EMPLOY_EXP	132,832						
321	Dietenberger	Strategy Plng and Ext Affairs	921000	Office supplies and expenses	MATERIALS	108,652						
322	Dietenberger	Strategy Plng and Ext Affairs	921000	Office supplies and expenses	MISC_OTHER	290,826						
323	Dietenberger	Strategy Plng and Ext Affairs	921000	Office supplies and expenses	OVERHEAD	14,199						
324	Dietenberger	Strategy Plng and Ext Affairs	921000	Office supplies and expenses	TRANSPORT	1,080						
325	Dietenberger	Strategy Plng and Ext Affairs	<b>921000 Total</b>			<b>547,588</b>		<b>547,588</b>		<b>547,588</b>		<b>547,588</b>
326	Dietenberger	Strategy Plng and Ext Affairs	923000	Outside services employed	CONSULTING	69,737						
327	Dietenberger	Strategy Plng and Ext Affairs	923000	Outside services employed	CONTR_LABR	122,923						
328	Dietenberger	Strategy Plng and Ext Affairs	923000	Outside services employed	CONTR_VEND	1,218,297						
329	Dietenberger	Strategy Plng and Ext Affairs	<b>923000 Total</b>			<b>1,410,958</b>		<b>1,410,958</b>		<b>1,410,958</b>		<b>1,410,958</b>
330	Dietenberger	Strategy Plng and Ext Affairs	930100	General advertising expenses	MISC_OTHER	306						
331	Dietenberger	Strategy Plng and Ext Affairs	<b>930100 Total</b>			<b>306</b>	<b>(306)</b>	<b>-</b>		<b>-</b>		<b>-</b>
332	Dietenberger	Strategy Plng and Ext Affairs	930200	Miscellaneous general expenses	MISC_OTHER	32,086						
333	Dietenberger	Strategy Plng and Ext Affairs	<b>930200 Total</b>			<b>32,086</b>		<b>32,086</b>		<b>32,086</b>		<b>32,086</b>
334	Dietenberger	Strategy Plng and Ext Affairs	931000	Rents	MISC_OTHER	2,469						
335	Dietenberger	Strategy Plng and Ext Affairs	<b>931000 Total</b>			<b>2,469</b>		<b>2,469</b>		<b>2,469</b>		<b>2,469</b>
336		<b>Strategy Plng and Ext Affairs Total</b>				<b>1,993,407</b>	<b>(306)</b>	<b>1,993,102</b>	<b>-</b>	<b>1,993,102</b>	<b>-</b>	<b>1,993,102</b>
337	Dietenberger	Corporate Other	502000	Steam expenses	(blank)	(1,217)						
338	Dietenberger	Corporate Other	<b>502000 Total</b>			<b>(1,217)</b>		<b>(1,217)</b>		<b>(1,217)</b>		<b>(1,217)</b>
339	Dietenberger	Corporate Other	506000	Miscellaneous steam power expenses	CONSULTING	(302)						
340	Dietenberger	Corporate Other	506000	Miscellaneous steam power expenses	CONTR_LABR	0						
341	Dietenberger	Corporate Other	506000	Miscellaneous steam power expenses	CONTR_VEND	(7,295)						
342	Dietenberger	Corporate Other	506000	Miscellaneous steam power expenses	EMPLOY_EXP	(148)						
343	Dietenberger	Corporate Other	506000	Miscellaneous steam power expenses	MATERIALS	(2,751)						
344	Dietenberger	Corporate Other	506000	Miscellaneous steam power expenses	MISC_OTHER	(161,789)						
345	Dietenberger	Corporate Other	506000	Miscellaneous steam power expenses	OVERHEAD	(93)						
346	Dietenberger	Corporate Other	506000	Miscellaneous steam power expenses	TRANSPORT	(74)						
347	Dietenberger	Corporate Other	506000	Miscellaneous steam power expenses	(blank)	422,167						
348	Dietenberger	Corporate Other	<b>506000 Total</b>			<b>249,716</b>		<b>249,716</b>		<b>249,716</b>		<b>249,716</b>
349	Dietenberger	Corporate Other	507000	Rents	(blank)	(422,217)						
350	Dietenberger	Corporate Other	<b>507000 Total</b>			<b>(422,217)</b>		<b>(422,217)</b>		<b>(422,217)</b>		<b>(422,217)</b>
351	Dietenberger	Corporate Other	511000	Maintenance of structures	(blank)	(4,834)						
352	Dietenberger	Corporate Other	<b>511000 Total</b>			<b>(4,834)</b>		<b>(4,834)</b>		<b>(4,834)</b>		<b>(4,834)</b>
353	Dietenberger	Corporate Other	512000	Maintenance of boiler plant	TRANSPORT	66						
354	Dietenberger	Corporate Other	512000	Maintenance of boiler plant	(blank)	(7,754)						
355	Dietenberger	Corporate Other	<b>512000 Total</b>			<b>(7,689)</b>		<b>(7,689)</b>		<b>(7,689)</b>		<b>(7,689)</b>
356	Dietenberger	Corporate Other	513000	Maintenance of electric plant	TRANSPORT	3,885						
357	Dietenberger	Corporate Other	513000	Maintenance of electric plant	(blank)	(19,636)						
358	Dietenberger	Corporate Other	<b>513000 Total</b>			<b>(15,751)</b>		<b>(15,751)</b>		<b>(15,751)</b>		<b>(15,751)</b>
359	Dietenberger	Corporate Other	514000	Maintenance of miscellaneous steam plant	(blank)	(8,621)						
360	Dietenberger	Corporate Other	<b>514000 Total</b>			<b>(8,621)</b>		<b>(8,621)</b>		<b>(8,621)</b>		<b>(8,621)</b>
361	Dietenberger	Corporate Other	549000	Miscellaneous other power generation expens	CONSULTING	(77)						
362	Dietenberger	Corporate Other	549000	Miscellaneous other power generation expens	CONTR_LABR	36						
363	Dietenberger	Corporate Other	549000	Miscellaneous other power generation expens	CONTR_VEND	(417)						
364	Dietenberger	Corporate Other	549000	Miscellaneous other power generation expens	EMPLOY_EXP	(15)						

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						July 1, 2021 - June 30, 2022				July 1, 2022 - June 30, 2023	Year Period Adjustments	Year Period July 1, 2023 - June 30, 2024
365	Dietenberger	Corporate Other	549000	Miscellaneous other power generation expens	MATERIALS	(94)						
366	Dietenberger	Corporate Other	549000	Miscellaneous other power generation expens	MISC_OTHER	(6,518)						
367	Dietenberger	Corporate Other	549000	Miscellaneous other power generation expens	OVERHEAD	4						
368	Dietenberger	Corporate Other	549000	Miscellaneous other power generation expens	TRANSPORT	(9)						
369	Dietenberger	Corporate Other	549000	Miscellaneous other power generation expens	(blank)	(7,093)						
370	Dietenberger	Corporate Other	<b>549000 Total</b>			<b>(14,183)</b>		<b>(14,183)</b>		<b>(14,183)</b>		<b>(14,183)</b>
371	Dietenberger	Corporate Other	550000	Rents	(blank)	7,143						
372	Dietenberger	Corporate Other	<b>550000 Total</b>			<b>7,143</b>		<b>7,143</b>		<b>7,143</b>		<b>7,143</b>
373	Dietenberger	Corporate Other	552000	Maintenance of structures	(blank)	12,588						
374	Dietenberger	Corporate Other	<b>552000 Total</b>			<b>12,588</b>		<b>12,588</b>		<b>12,588</b>		<b>12,588</b>
375	Dietenberger	Corporate Other	553000	Maintenance of generating and electric plant	(blank)	19,636						
376	Dietenberger	Corporate Other	<b>553000 Total</b>			<b>19,636</b>		<b>19,636</b>		<b>19,636</b>		<b>19,636</b>
377	Dietenberger	Corporate Other	554000	Maint of misc other power generation plant	(blank)	8,621						
378	Dietenberger	Corporate Other	<b>554000 Total</b>			<b>8,621</b>		<b>8,621</b>		<b>8,621</b>		<b>8,621</b>
379	Dietenberger	Corporate Other	560000	Operation supervision and engineering	CONTR_LABR	(8,586)						
380	Dietenberger	Corporate Other	560000	Operation supervision and engineering	EMPLOY_EXP	196						
381	Dietenberger	Corporate Other	560000	Operation supervision and engineering	MATERIALS	236						
382	Dietenberger	Corporate Other	560000	Operation supervision and engineering	MISC_OTHER	(441)						
383	Dietenberger	Corporate Other	560000	Operation supervision and engineering	OVERHEAD	(82)						
384	Dietenberger	Corporate Other	<b>560000 Total</b>			<b>(8,678)</b>		<b>(8,678)</b>		<b>(8,678)</b>		<b>(8,678)</b>
385	Dietenberger	Corporate Other	562000	Station expenses	TRANSPORT	263,556						
386	Dietenberger	Corporate Other	<b>562000 Total</b>			<b>263,556</b>		<b>263,556</b>		<b>263,556</b>		<b>263,556</b>
387	Dietenberger	Corporate Other	563000	Overhead line expenses	CONSULTING	(442,285)						
388	Dietenberger	Corporate Other	563000	Overhead line expenses	CONTR_VEND	(646,465)						
389	Dietenberger	Corporate Other	563000	Overhead line expenses	MISC_OTHER	(8)						
390	Dietenberger	Corporate Other	563000	Overhead line expenses	OVERHEAD	(30,277)						
391	Dietenberger	Corporate Other	563000	Overhead line expenses	TRANSPORT	98,154						
392	Dietenberger	Corporate Other	<b>563000 Total</b>			<b>(1,020,882)</b>		<b>(1,020,882)</b>		<b>(1,020,882)</b>		<b>(1,020,882)</b>
393	Dietenberger	Corporate Other	566000	Miscellaneous transmission expenses	CONSULTING	(181)						
394	Dietenberger	Corporate Other	566000	Miscellaneous transmission expenses	CONTR_VEND	(3,512)						
395	Dietenberger	Corporate Other	566000	Miscellaneous transmission expenses	EMPLOY_EXP	(81)						
396	Dietenberger	Corporate Other	566000	Miscellaneous transmission expenses	MATERIALS	(1,142)						
397	Dietenberger	Corporate Other	566000	Miscellaneous transmission expenses	MISC_OTHER	(88,566)						
398	Dietenberger	Corporate Other	566000	Miscellaneous transmission expenses	OVERHEAD	(52)						
399	Dietenberger	Corporate Other	566000	Miscellaneous transmission expenses	TRANSPORT	(39)						
400	Dietenberger	Corporate Other	566000	Miscellaneous transmission expenses	(blank)	142,204						
401	Dietenberger	Corporate Other	<b>566000 Total</b>			<b>48,632</b>		<b>48,632</b>		<b>48,632</b>		<b>48,632</b>
402	Dietenberger	Corporate Other	567000	Rents	(blank)	(142,204)						
403	Dietenberger	Corporate Other	<b>567000 Total</b>			<b>(142,204)</b>		<b>(142,204)</b>		<b>(142,204)</b>		<b>(142,204)</b>
404	Dietenberger	Corporate Other	570000	Maintenance of station equipment	TRANSPORT	142,978						
405	Dietenberger	Corporate Other	<b>570000 Total</b>			<b>142,978</b>		<b>142,978</b>		<b>142,978</b>		<b>142,978</b>
406	Dietenberger	Corporate Other	571000	Maintenance of overhead lines	CONTR_LABR	(51,651)						
407	Dietenberger	Corporate Other	571000	Maintenance of overhead lines	OVERHEAD	3						
408	Dietenberger	Corporate Other	571000	Maintenance of overhead lines	TRANSPORT	46,515						
409	Dietenberger	Corporate Other	<b>571000 Total</b>			<b>(5,133)</b>		<b>(5,133)</b>		<b>(5,133)</b>		<b>(5,133)</b>
410	Dietenberger	Corporate Other	575100	Operation Supervision	CONSULTING	(4)						
411	Dietenberger	Corporate Other	575100	Operation Supervision	CONTR_VEND	(83)						
412	Dietenberger	Corporate Other	575100	Operation Supervision	EMPLOY_EXP	(2)						
413	Dietenberger	Corporate Other	575100	Operation Supervision	MATERIALS	(25)						
414	Dietenberger	Corporate Other	575100	Operation Supervision	MISC_OTHER	(2,095)						
415	Dietenberger	Corporate Other	575100	Operation Supervision	OVERHEAD	(1)						
416	Dietenberger	Corporate Other	575100	Operation Supervision	TRANSPORT	(1)						

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						July 1, 2021 - June 30, 2022				July 1, 2022 - June 30, 2023	Year Period Adjustments	Year Period July 1, 2023 - June 30, 2024
417	Dietenberger	Corporate Other	575100	Operation Supervision	(blank)	6,694						
418	Dietenberger	Corporate Other	<b>575100 Total</b>			<b>4,483</b>		<b>4,483</b>		<b>4,483</b>		<b>4,483</b>
419	Dietenberger	Corporate Other	575800	Rents	(blank)	(6,694)						
420	Dietenberger	Corporate Other	<b>575800 Total</b>			<b>(6,694)</b>		<b>(6,694)</b>		<b>(6,694)</b>		<b>(6,694)</b>
421	Dietenberger	Corporate Other	582000	Station expenses	TRANSPORT	373,502						
422	Dietenberger	Corporate Other	<b>582000 Total</b>			<b>373,502</b>		<b>373,502</b>		<b>373,502</b>		<b>373,502</b>
423	Dietenberger	Corporate Other	583000	Overhead line expenses	TRANSPORT	148,606						
424	Dietenberger	Corporate Other	583000	Overhead line expenses	(blank)	1,123,626						
425	Dietenberger	Corporate Other	<b>583000 Total</b>			<b>1,272,232</b>		<b>1,272,232</b>		<b>1,272,232</b>		<b>1,272,232</b>
426	Dietenberger	Corporate Other	584000	Underground line expenses	TRANSPORT	37,258						
427	Dietenberger	Corporate Other	584000	Underground line expenses	(blank)	21,803						
428	Dietenberger	Corporate Other	<b>584000 Total</b>			<b>59,061</b>		<b>59,061</b>		<b>59,061</b>		<b>59,061</b>
429	Dietenberger	Corporate Other	585000	Street lighting and signal system expenses	TRANSPORT	120,012						
430	Dietenberger	Corporate Other	<b>585000 Total</b>			<b>120,012</b>	(2)	<b>120,010</b>		<b>120,010</b>		<b>120,010</b>
431	Dietenberger	Corporate Other	586000	Meter expenses	TRANSPORT	551,160						
432	Dietenberger	Corporate Other	586000	Meter expenses	(blank)	(496,545)						
433	Dietenberger	Corporate Other	<b>586000 Total</b>			<b>54,615</b>		<b>54,615</b>		<b>54,615</b>		<b>54,615</b>
434	Dietenberger	Corporate Other	587000	Customer installations expenses	TRANSPORT	117,806						
435	Dietenberger	Corporate Other	<b>587000 Total</b>			<b>117,806</b>		<b>117,806</b>		<b>117,806</b>		<b>117,806</b>
436	Dietenberger	Corporate Other	588000	Miscellaneous distribution expenses	CONSULTING	(205)						
437	Dietenberger	Corporate Other	588000	Miscellaneous distribution expenses	CONTR_LABR	3						
438	Dietenberger	Corporate Other	588000	Miscellaneous distribution expenses	CONTR_VEND	(41,317)						
439	Dietenberger	Corporate Other	588000	Miscellaneous distribution expenses	EMPLOY_EXP	(104)						
440	Dietenberger	Corporate Other	588000	Miscellaneous distribution expenses	MATERIALS	(4,377)						
441	Dietenberger	Corporate Other	588000	Miscellaneous distribution expenses	MISC_OTHER	(113,059)						
442	Dietenberger	Corporate Other	588000	Miscellaneous distribution expenses	OVERHEAD	(60)						
443	Dietenberger	Corporate Other	588000	Miscellaneous distribution expenses	TRANSPORT	660,748						
444	Dietenberger	Corporate Other	588000	Miscellaneous distribution expenses	(blank)	324,664						
445	Dietenberger	Corporate Other	<b>588000 Total</b>			<b>826,293</b>		<b>826,293</b>		<b>826,293</b>		<b>826,293</b>
446	Dietenberger	Corporate Other	589000	Rents	(blank)	(325,944)						
447	Dietenberger	Corporate Other	<b>589000 Total</b>			<b>(325,944)</b>		<b>(325,944)</b>		<b>(325,944)</b>		<b>(325,944)</b>
448	Dietenberger	Corporate Other	592000	Maintenance of station equipment	TRANSPORT	64,200						
449	Dietenberger	Corporate Other	<b>592000 Total</b>			<b>64,200</b>		<b>64,200</b>		<b>64,200</b>		<b>64,200</b>
450	Dietenberger	Corporate Other	592200	Maintenance of Energy Storage Equipment	TRANSPORT	267						
451	Dietenberger	Corporate Other	592200	Maintenance of Energy Storage Equipment	(blank)	(404)						
452	Dietenberger	Corporate Other	<b>592200 Total</b>			<b>(137)</b>		<b>(137)</b>		<b>(137)</b>		<b>(137)</b>
453	Dietenberger	Corporate Other	593000	Maintenance of overhead lines	TRANSPORT	640,960						
454	Dietenberger	Corporate Other	593000	Maintenance of overhead lines	(blank)	(1,138,117)						
455	Dietenberger	Corporate Other	<b>593000 Total</b>			<b>(497,157)</b>		<b>(497,157)</b>		<b>(497,157)</b>		<b>(497,157)</b>
456	Dietenberger	Corporate Other	594000	Maintenance of underground lines	TRANSPORT	31,185						
457	Dietenberger	Corporate Other	594000	Maintenance of underground lines	(blank)	(5,628)						
458	Dietenberger	Corporate Other	<b>594000 Total</b>			<b>25,557</b>		<b>25,557</b>		<b>25,557</b>		<b>25,557</b>
459	Dietenberger	Corporate Other	596000	Maintenance of street lighting and signal syst	TRANSPORT	7,712						
460	Dietenberger	Corporate Other	<b>596000 Total</b>			<b>7,712</b>		<b>7,712</b>		<b>7,712</b>		<b>7,712</b>
461	Dietenberger	Corporate Other	597000	Maintenance of meters	TRANSPORT	3,277						
462	Dietenberger	Corporate Other	<b>597000 Total</b>			<b>3,277</b>		<b>3,277</b>		<b>3,277</b>		<b>3,277</b>
463	Dietenberger	Corporate Other	902000	Meter reading expenses	(blank)	(5,254)						
464	Dietenberger	Corporate Other	<b>902000 Total</b>			<b>(5,254)</b>		<b>(5,254)</b>		<b>(5,254)</b>		<b>(5,254)</b>
465	Dietenberger	Corporate Other	903000	Customer records and collection expenses	MATERIALS	42						
466	Dietenberger	Corporate Other	903000	Customer records and collection expenses	MISC_OTHER	559						
467	Dietenberger	Corporate Other	903000	Customer records and collection expenses	TRANSPORT	216,140						
468	Dietenberger	Corporate Other	903000	Customer records and collection expenses	(blank)	496,545						

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469	Dietenberger	Corporate Other	<b>903000 Total</b>			713,285		713,285		713,285		713,285
470	Dietenberger	Corporate Other	904000	Uncollectable Accounts - Commodity	MISC_OTHER	(1,411,820)						
471	Dietenberger	Corporate Other	<b>904000 Total</b>			<b>(1,411,820)</b>		<b>(1,411,820)</b>		<b>(1,411,820)</b>		<b>(1,411,820)</b>
472	Dietenberger	Corporate Other	905000	Miscellaneous customer accounts expenses	CONSULTING	(149)						
473	Dietenberger	Corporate Other	905000	Miscellaneous customer accounts expenses	CONTR_LABR	114						
474	Dietenberger	Corporate Other	905000	Miscellaneous customer accounts expenses	CONTR_VEND	581						
475	Dietenberger	Corporate Other	905000	Miscellaneous customer accounts expenses	EMPLOY_EXP	(2)						
476	Dietenberger	Corporate Other	905000	Miscellaneous customer accounts expenses	MATERIALS	356						
477	Dietenberger	Corporate Other	905000	Miscellaneous customer accounts expenses	MISC_OTHER	67,045						
478	Dietenberger	Corporate Other	905000	Miscellaneous customer accounts expenses	OVERHEAD	49						
479	Dietenberger	Corporate Other	905000	Miscellaneous customer accounts expenses	TRANSPORT	(8)						
480	Dietenberger	Corporate Other	905000	Miscellaneous customer accounts expenses	(blank)	(141,901)						
481	Dietenberger	Corporate Other	<b>905000 Total</b>			<b>(73,916)</b>		<b>(73,916)</b>		<b>(73,916)</b>		<b>(73,916)</b>
482	Dietenberger	Corporate Other	908000	Customer assistance expenses	CONTR_VEND	78,868						
483	Dietenberger	Corporate Other	908000	Customer assistance expenses	EMPLOY_EXP	5						
484	Dietenberger	Corporate Other	908000	Customer assistance expenses	LBR_BEN_NS	7						
485	Dietenberger	Corporate Other	908000	Customer assistance expenses	MATERIALS	16,951						
486	Dietenberger	Corporate Other	908000	Customer assistance expenses	MISC_OTHER	(98,963)						
487	Dietenberger	Corporate Other	908000	Customer assistance expenses	OTHOPEX_OT	20,523,897						
488	Dietenberger	Corporate Other	908000	Customer assistance expenses	OVERHEAD	947						
489	Dietenberger	Corporate Other	<b>908000 Total</b>			<b>20,521,711</b>	<b>(19,921,071)</b>	<b>600,640</b>		<b>600,640</b>		<b>600,640</b>
490	Dietenberger	Corporate Other	910000	Miscell customer service and informational e:	CONSULTING	(18)						
491	Dietenberger	Corporate Other	910000	Miscell customer service and informational e:	CONTR_VEND	(388)						
492	Dietenberger	Corporate Other	910000	Miscell customer service and informational e:	EMPLOY_EXP	(9)						
493	Dietenberger	Corporate Other	910000	Miscell customer service and informational e:	MATERIALS	(117)						
494	Dietenberger	Corporate Other	910000	Miscell customer service and informational e:	MISC_OTHER	(9,681)						
495	Dietenberger	Corporate Other	910000	Miscell customer service and informational e:	OVERHEAD	(5)						
496	Dietenberger	Corporate Other	910000	Miscell customer service and informational e:	TRANSPORT	(5)						
497	Dietenberger	Corporate Other	910000	Miscell customer service and informational e:	(blank)	(1,595)						
498	Dietenberger	Corporate Other	<b>910000 Total</b>			<b>(11,817)</b>		<b>(11,817)</b>		<b>(11,817)</b>		<b>(11,817)</b>
499	Dietenberger	Corporate Other	916000	Miscellaneous Sales Expense	CONSULTING	(2)						
500	Dietenberger	Corporate Other	916000	Miscellaneous Sales Expense	CONTR_LABR	0						
501	Dietenberger	Corporate Other	916000	Miscellaneous Sales Expense	CONTR_VEND	(47)						
502	Dietenberger	Corporate Other	916000	Miscellaneous Sales Expense	EMPLOY_EXP	(1)						
503	Dietenberger	Corporate Other	916000	Miscellaneous Sales Expense	MATERIALS	(14)						
504	Dietenberger	Corporate Other	916000	Miscellaneous Sales Expense	MISC_OTHER	(1,246)						
505	Dietenberger	Corporate Other	916000	Miscellaneous Sales Expense	OVERHEAD	(0)						
506	Dietenberger	Corporate Other	916000	Miscellaneous Sales Expense	TRANSPORT	(1)						
507	Dietenberger	Corporate Other	916000	Miscellaneous Sales Expense	(blank)	(427)						
508	Dietenberger	Corporate Other	<b>916000 Total</b>			<b>(1,737)</b>		<b>(1,737)</b>		<b>(1,737)</b>		<b>(1,737)</b>
509	Dietenberger	Corporate Other	921000	Office supplies and expenses	AG_OVERHD	3,118						
510	Dietenberger	Corporate Other	921000	Office supplies and expenses	EMPLOY_EXP	26,507						
511	Dietenberger	Corporate Other	921000	Office supplies and expenses	MATERIALS	(1,809)						
512	Dietenberger	Corporate Other	921000	Office supplies and expenses	MISC_OTHER	911,473						
513	Dietenberger	Corporate Other	921000	Office supplies and expenses	OTHOPEX_OT	965,475						
514	Dietenberger	Corporate Other	921000	Office supplies and expenses	OVERHEAD	377						
515	Dietenberger	Corporate Other	921000	Office supplies and expenses	TRANSPORT	(25)						
516	Dietenberger	Corporate Other	921000	Office supplies and expenses	(blank)	(811,855)						
517	Dietenberger	Corporate Other	<b>921000 Total</b>			<b>1,093,260</b>		<b>1,093,260</b>		<b>1,093,260</b>		<b>1,093,260</b>
518	Dietenberger	Corporate Other	922000	Administrative expenses transferred-Credit	MISC_OTHER	(624,538)						
519	Dietenberger	Corporate Other	<b>922000 Total</b>			<b>(624,538)</b>		<b>(624,538)</b>		<b>(624,538)</b>		<b>(624,538)</b>
520	Dietenberger	Corporate Other	923000	Outside services employed	CONSULTING	(904)						



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						July 1, 2021 - June 30, 2022				July 1, 2022 - June 30, 2023		July 1, 2023 - June 30, 2024
521	Dietenberger	Corporate Other	923000	Outside services employed	CONTR_LABR	1,269						
522	Dietenberger	Corporate Other	923000	Outside services employed	CONTR_VEND	4,752						
523	Dietenberger	Corporate Other	923000	Outside services employed	(blank)	1,217						
524	Dietenberger	Corporate Other	923000	Outside services employed		(1,361)						
525	Dietenberger	Corporate Other	<b>923000 Total</b>			<b>4,973</b>		<b>4,973</b>		<b>4,973</b>		<b>4,973</b>
526	Dietenberger	Corporate Other	929000	Duplicate charges-Credit	MISC_OTHER	(1,327,925)						
527	Dietenberger	Corporate Other	<b>929000 Total</b>			<b>(1,327,925)</b>		<b>(1,327,925)</b>		<b>(1,327,925)</b>		<b>(1,327,925)</b>
528	Dietenberger	Corporate Other	930100	General advertising expenses	(blank)	1,225						
529	Dietenberger	Corporate Other	<b>930100 Total</b>			<b>1,225</b>	<b>(1,225)</b>	-		-		-
530	Dietenberger	Corporate Other	930200	Miscellaneous general expenses	(blank)	8,032						
531	Dietenberger	Corporate Other	<b>930200 Total</b>			<b>8,032</b>		<b>8,032</b>		<b>8,032</b>		<b>8,032</b>
532	Dietenberger	Corporate Other	931000	Rents	(blank)	857,233						
533	Dietenberger	Corporate Other	<b>931000 Total</b>			<b>857,233</b>		<b>857,233</b>		<b>857,233</b>		<b>857,233</b>
534	Dietenberger	Corporate Other	935000	Maintenance of general plant	(blank)	103,956						
535	Dietenberger	Corporate Other	<b>935000 Total</b>			<b>103,956</b>		<b>103,956</b>		<b>103,956</b>		<b>103,956</b>
536		<b>Corporate Other Total</b>				<b>21,046,949</b>	<b>(19,922,298)</b>	<b>1,124,651</b>	-	<b>1,124,651</b>	-	<b>1,124,651</b>
537	<b>Dietenberger Total</b>					<b>76,102,201</b>	<b>(20,373,543)</b>	<b>55,728,658</b>	<b>3,200,746</b>	<b>58,929,403</b>	<b>6,823,632</b>	<b>65,753,035</b>
538												
539	Low	Energy Supply	500000	Operation supervision and engineering	CONSULTING	34,148						
540	Low	Energy Supply	500000	Operation supervision and engineering	CONTR_LABR	15						
541	Low	Energy Supply	500000	Operation supervision and engineering	CONTR_VEND	6,225						
542	Low	Energy Supply	500000	Operation supervision and engineering	EMPLOY_EXP	99,409						
543	Low	Energy Supply	500000	Operation supervision and engineering	MATERIALS	41,257						
544	Low	Energy Supply	500000	Operation supervision and engineering	MISC_OTHER	19,801						
545	Low	Energy Supply	500000	Operation supervision and engineering	OVERHEAD	1,076						
546	Low	Energy Supply	<b>500000 Total</b>			<b>201,932</b>	<b>(327)</b>	<b>201,605</b>		<b>201,605</b>	<b>(32)</b>	<b>201,573</b>
547	Low	Energy Supply	502000	Steam expenses	CONTR_LABR	26,497						
548	Low	Energy Supply	502000	Steam expenses	CONTR_VEND	53,853						
549	Low	Energy Supply	502000	Steam expenses	EMPLOY_EXP	196,097						
550	Low	Energy Supply	502000	Steam expenses	MATERIALS	1,517,686						
551	Low	Energy Supply	502000	Steam expenses	MISC_OTHER	3,199,333						
552	Low	Energy Supply	502000	Steam expenses	OVERHEAD	22,074						
553	Low	Energy Supply	<b>502000 Total</b>			<b>5,015,539</b>	<b>11,286</b>	<b>5,026,825</b>		<b>5,026,825</b>	<b>(12,886)</b>	<b>5,013,939</b>
554	Low	Energy Supply	505000	Electric expenses	CONTR_LABR	(0)						
555	Low	Energy Supply	505000	Electric expenses	CONTR_VEND	24,939						
556	Low	Energy Supply	505000	Electric expenses	EMPLOY_EXP	50,779						
557	Low	Energy Supply	505000	Electric expenses	MATERIALS	1,720,522						
558	Low	Energy Supply	505000	Electric expenses	MISC_OTHER	1,396,735						
559	Low	Energy Supply	505000	Electric expenses	OVERHEAD	21,255						
560	Low	Energy Supply	<b>505000 Total</b>			<b>3,214,230</b>	<b>5,373</b>	<b>3,219,603</b>		<b>3,219,603</b>		<b>3,219,603</b>
561	Low	Energy Supply	506000	Miscellaneous steam power expenses	CONSULTING	29,973						
562	Low	Energy Supply	506000	Miscellaneous steam power expenses	CONTR_LABR	133,240						
563	Low	Energy Supply	506000	Miscellaneous steam power expenses	CONTR_VEND	394,703						
564	Low	Energy Supply	506000	Miscellaneous steam power expenses	EMPLOY_EXP	537,479						
565	Low	Energy Supply	506000	Miscellaneous steam power expenses	MATERIALS	602,114						
566	Low	Energy Supply	506000	Miscellaneous steam power expenses	MISC_OTHER	1,049,106						
567	Low	Energy Supply	506000	Miscellaneous steam power expenses	OVERHEAD	20,398						
568	Low	Energy Supply	506000	Miscellaneous steam power expenses	TRANSPORT	409,256						
569	Low	Energy Supply	<b>506000 Total</b>			<b>3,176,268</b>	<b>(951)</b>	<b>3,175,317</b>		<b>3,175,317</b>	<b>(4,625)</b>	<b>3,170,693</b>
570	Low	Energy Supply	507000	Rents	MISC_OTHER	310						
571	Low	Energy Supply	<b>507000 Total</b>			<b>310</b>		<b>310</b>		<b>310</b>		<b>310</b>
572	Low	Energy Supply	510000	Maintenance supervision and engineering	CONTR_LABR	1,662						

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Total Company

Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Total Company						
						Base Period July 1, 2021 - June 30, 2022	Base Period Adjustments	Adjusted Base Period	Linkage Period Adjustments	Linkage Period July 1, 2022 - June 30, 2023	Future Test Year Period Adjustments	Future Test Year Period July 1, 2023 - June 30, 2024
573	Low	Energy Supply	510000	Maintenance supervision and engineering	CONTR_VEND	5,428						
574	Low	Energy Supply	510000	Maintenance supervision and engineering	EMPLOY_EXP	39,101						
575	Low	Energy Supply	510000	Maintenance supervision and engineering	MATERIALS	158,128						
576	Low	Energy Supply	510000	Maintenance supervision and engineering	MISC_OTHER	6,731						
577	Low	Energy Supply	510000	Maintenance supervision and engineering	OVERHEAD	5,687						
578	Low	Energy Supply	<b>510000</b>	<b>Total</b>		<b>216,738</b>	<b>(260)</b>	<b>216,478</b>		<b>216,478</b>		<b>216,478</b>
579	Low	Energy Supply	511000	Maintenance of structures	CONTR_LABR	909,322						
580	Low	Energy Supply	511000	Maintenance of structures	CONTR_VEND	593,817						
581	Low	Energy Supply	511000	Maintenance of structures	EMPLOY_EXP	22,753						
582	Low	Energy Supply	511000	Maintenance of structures	MATERIALS	948,054						
583	Low	Energy Supply	511000	Maintenance of structures	MISC_OTHER	235,656						
584	Low	Energy Supply	511000	Maintenance of structures	OVERHEAD	49,420						
585	Low	Energy Supply	<b>511000</b>	<b>Total</b>		<b>2,759,021</b>	<b>26,186</b>	<b>2,785,208</b>		<b>2,785,208</b>	<b>(16,222)</b>	<b>2,768,986</b>
586	Low	Energy Supply	512000	Maintenance of boiler plant	CONSULTING	7,986						
587	Low	Energy Supply	512000	Maintenance of boiler plant	CONTR_LABR	2,331,680						
588	Low	Energy Supply	512000	Maintenance of boiler plant	CONTR_VEND	1,341,112						
589	Low	Energy Supply	512000	Maintenance of boiler plant	EMPLOY_EXP	78,182						
590	Low	Energy Supply	512000	Maintenance of boiler plant	MATERIALS	2,622,730						
591	Low	Energy Supply	512000	Maintenance of boiler plant	MISC_OTHER	27,431						
592	Low	Energy Supply	512000	Maintenance of boiler plant	OVERHEAD	152,363						
593	Low	Energy Supply	512000	Maintenance of boiler plant	REV_ELECT	200						
594	Low	Energy Supply	512000	Maintenance of boiler plant	TRANSPORT	1,829						
595	Low	Energy Supply	<b>512000</b>	<b>Total</b>		<b>6,563,513</b>	<b>669,303</b>	<b>7,232,816</b>		<b>7,232,816</b>	<b>(168)</b>	<b>7,232,648</b>
596	Low	Energy Supply	513000	Maintenance of electric plant	CONTR_LABR	1,187,384						
597	Low	Energy Supply	513000	Maintenance of electric plant	CONTR_VEND	1,753,136						
598	Low	Energy Supply	513000	Maintenance of electric plant	EMPLOY_EXP	57,968						
599	Low	Energy Supply	513000	Maintenance of electric plant	MATERIALS	1,922,522						
600	Low	Energy Supply	513000	Maintenance of electric plant	MISC_OTHER	65,631						
601	Low	Energy Supply	513000	Maintenance of electric plant	OVERHEAD	99,514						
602	Low	Energy Supply	<b>513000</b>	<b>Total</b>		<b>5,086,155</b>	<b>454,770</b>	<b>5,540,925</b>		<b>5,540,925</b>	<b>(12,527)</b>	<b>5,528,397</b>
603	Low	Energy Supply	514000	Maintenance of miscellaneous steam plant	CONSULTING	222,034						
604	Low	Energy Supply	514000	Maintenance of miscellaneous steam plant	CONTR_LABR	838,885						
605	Low	Energy Supply	514000	Maintenance of miscellaneous steam plant	CONTR_VEND	755,286						
606	Low	Energy Supply	514000	Maintenance of miscellaneous steam plant	EMPLOY_EXP	173,100						
607	Low	Energy Supply	514000	Maintenance of miscellaneous steam plant	MATERIALS	1,488,814						
608	Low	Energy Supply	514000	Maintenance of miscellaneous steam plant	MISC_OTHER	560,051						
609	Low	Energy Supply	514000	Maintenance of miscellaneous steam plant	OVERHEAD	82,080						
610	Low	Energy Supply	514000	Maintenance of miscellaneous steam plant	TRANSPORT	40,266						
611	Low	Energy Supply	<b>514000</b>	<b>Total</b>		<b>4,160,516</b>	<b>(47,160)</b>	<b>4,113,356</b>		<b>4,113,356</b>	<b>(9,286)</b>	<b>4,104,070</b>
612	Low	Energy Supply	546000	Operation supervision and engineering	CONSULTING	11,954						
613	Low	Energy Supply	546000	Operation supervision and engineering	CONTR_LABR	39,929						
614	Low	Energy Supply	546000	Operation supervision and engineering	CONTR_VEND	950						
615	Low	Energy Supply	546000	Operation supervision and engineering	EMPLOY_EXP	43,618						
616	Low	Energy Supply	546000	Operation supervision and engineering	MATERIALS	558						
617	Low	Energy Supply	546000	Operation supervision and engineering	MISC_OTHER	10,813						
618	Low	Energy Supply	546000	Operation supervision and engineering	OVERHEAD	736						
619	Low	Energy Supply	<b>546000</b>	<b>Total</b>		<b>108,558</b>	<b>(4)</b>	<b>108,554</b>		<b>108,554</b>		<b>108,554</b>
620	Low	Energy Supply	548000	Generation expenses	CONTR_LABR	24,707						
621	Low	Energy Supply	548000	Generation expenses	EMPLOY_EXP	153						
622	Low	Energy Supply	548000	Generation expenses	MATERIALS	112,611						
623	Low	Energy Supply	548000	Generation expenses	MISC_OTHER	4,868						
624	Low	Energy Supply	548000	Generation expenses	OVERHEAD							
			<b>548000</b>	<b>Total</b>		<b>142,339</b>	<b>(1,962)</b>	<b>140,377</b>		<b>140,377</b>		<b>140,377</b>

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Base Period	Base Period Adjustments	Adjusted Base Period	Linkage Period Adjustments	Linkage Period	Future Test	Future Test
						July 1, 2021 - June 30, 2022				July 1, 2022 - June 30, 2023	Year Period Adjustments	Year Period July 1, 2023 - June 30, 2024
625	Low	Energy Supply	549000	Miscellaneous other power generation expens	CONSULTING	3,238						
626	Low	Energy Supply	549000	Miscellaneous other power generation expens	CONTR_VEND	3,021,143						
627	Low	Energy Supply	549000	Miscellaneous other power generation expens	EMPLOY_EXP	26,573						
628	Low	Energy Supply	549000	Miscellaneous other power generation expens	MATERIALS	15,925						
629	Low	Energy Supply	549000	Miscellaneous other power generation expens	MISC_OTHER	179,563						
630	Low	Energy Supply	549000	Miscellaneous other power generation expens	OVERHEAD	113,854						
631	Low	Energy Supply	549000	Miscellaneous other power generation expens	TRANSPORT	28,392						
632	Low	Energy Supply	<b>549000 Total</b>			<b>3,388,687</b>	<b>5,273,089</b>	<b>8,661,776</b>	<b>(1,379,803)</b>	<b>7,281,973</b>	<b>(511,020)</b>	<b>6,770,953</b>
633	Low	Energy Supply	550000	Rents	MISC_OTHER	4,480,390						
634	Low	Energy Supply	<b>550000 Total</b>			<b>4,480,390</b>		<b>4,480,390</b>		<b>4,480,390</b>		<b>4,480,390</b>
635	Low	Energy Supply	551000	Maintenance supervision and engineering	CONTR_LABR	75,469						
636	Low	Energy Supply	551000	Maintenance supervision and engineering	CONTR_VEND	1,712						
637	Low	Energy Supply	551000	Maintenance supervision and engineering	EMPLOY_EXP	51,124						
638	Low	Energy Supply	551000	Maintenance supervision and engineering	MATERIALS	20,901						
639	Low	Energy Supply	551000	Maintenance supervision and engineering	MISC_OTHER	17,022						
640	Low	Energy Supply	551000	Maintenance supervision and engineering	OVERHEAD	1,301						
641	Low	Energy Supply	<b>551000 Total</b>			<b>167,528</b>	<b>(124)</b>	<b>167,404</b>		<b>167,404</b>		<b>167,404</b>
642	Low	Energy Supply	552000	Maintenance of structures	CONTR_LABR	23,748						
643	Low	Energy Supply	552000	Maintenance of structures	CONTR_VEND	375,586						
644	Low	Energy Supply	552000	Maintenance of structures	EMPLOY_EXP	32						
645	Low	Energy Supply	552000	Maintenance of structures	MATERIALS	40,573						
646	Low	Energy Supply	552000	Maintenance of structures	MISC_OTHER	306						
647	Low	Energy Supply	552000	Maintenance of structures	OVERHEAD	5,855						
648	Low	Energy Supply	<b>552000 Total</b>			<b>446,101</b>	<b>(1)</b>	<b>446,100</b>		<b>446,100</b>		<b>446,100</b>
649	Low	Energy Supply	553000	Maintenance of generating and electric plant	CIAC	1,601						
650	Low	Energy Supply	553000	Maintenance of generating and electric plant	CONTR_LABR	81,893						
651	Low	Energy Supply	553000	Maintenance of generating and electric plant	CONTR_VEND	252,527						
652	Low	Energy Supply	553000	Maintenance of generating and electric plant	EMPLOY_EXP	31,048						
653	Low	Energy Supply	553000	Maintenance of generating and electric plant	MATERIALS	187,640						
654	Low	Energy Supply	553000	Maintenance of generating and electric plant	MISC_OTHER	11,804						
655	Low	Energy Supply	553000	Maintenance of generating and electric plant	OVERHEAD	13,413						
656	Low	Energy Supply	<b>553000 Total</b>			<b>579,927</b>	<b>34,939</b>	<b>614,866</b>		<b>614,866</b>		<b>614,866</b>
657	Low	Energy Supply	554000	Maint of misc other power generation plant	CONSULTING	6,671						
658	Low	Energy Supply	554000	Maint of misc other power generation plant	CONTR_LABR	79,505						
659	Low	Energy Supply	554000	Maint of misc other power generation plant	CONTR_VEND	797,304						
660	Low	Energy Supply	554000	Maint of misc other power generation plant	EMPLOY_EXP	34						
661	Low	Energy Supply	554000	Maint of misc other power generation plant	MATERIALS	6,079						
662	Low	Energy Supply	554000	Maint of misc other power generation plant	MISC_OTHER	377						
663	Low	Energy Supply	554000	Maint of misc other power generation plant	OVERHEAD	65,645						
664	Low	Energy Supply	<b>554000 Total</b>			<b>955,616</b>	<b>7,223,669</b>	<b>8,179,285</b>	<b>(1,379,803)</b>	<b>6,799,482</b>	<b>(511,020)</b>	<b>6,288,462</b>
665	Low	Energy Supply	560000	Operation supervision and engineering	EMPLOY_EXP	404						
666	Low	Energy Supply	<b>560000 Total</b>			<b>404</b>		<b>404</b>		<b>404</b>		<b>404</b>
667	Low	Energy Supply	590000	Maintenance supervision and engineering	EMPLOY_EXP	404						
668	Low	Energy Supply	<b>590000 Total</b>			<b>404</b>		<b>404</b>		<b>404</b>		<b>404</b>
669	Low	Energy Supply	921000	Office supplies and expenses	EMPLOY_EXP	32,411						
670	Low	Energy Supply	921000	Office supplies and expenses	MATERIALS	1,586						
671	Low	Energy Supply	921000	Office supplies and expenses	MISC_OTHER	21,810						
672	Low	Energy Supply	921000	Office supplies and expenses	OVERHEAD	1,189						
673	Low	Energy Supply	921000	Office supplies and expenses	TRANSPORT	9,202						
674	Low	Energy Supply	<b>921000 Total</b>			<b>66,198</b>		<b>66,198</b>		<b>66,198</b>		<b>66,198</b>
675	Low	Energy Supply	923000	Outside services employed	CONSULTING	72,043						
676	Low	Energy Supply	923000	Outside services employed	CONTR_VEND	15,745						

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						July 1, 2021 - June 30, 2022				July 1, 2022 - June 30, 2023		July 1, 2023 - June 30, 2024
677	Low	Energy Supply	<b>923000 Total</b>			87,788		87,788		87,788		87,788
678	Low	Energy Supply	925000	Injuries and damages	MISC_OTHER	70						
679	Low	Energy Supply	<b>925000 Total</b>			70		70		70		70
680	Low	Energy Supply	930100	General advertising expenses	MISC_OTHER	5,019						
681	Low	Energy Supply	<b>930100 Total</b>			5,019	(5,019)	-		-		-
682	Low	Energy Supply	930200	Miscellaneous general expenses	MISC_OTHER	239,840						
683	Low	Energy Supply	<b>930200 Total</b>			239,840		239,840		239,840		239,840
684		<b>Energy Supply Total</b>				<b>41,063,091</b>	<b>13,642,808</b>	<b>54,705,899</b>	<b>(2,759,606)</b>	<b>51,946,292</b>	<b>(1,077,786)</b>	<b>50,868,507</b>
685	Low	Gas Systems	580000	Operation supervision and engineering	CONSULTING	28,042						
686	Low	Gas Systems	580000	Operation supervision and engineering	CONTR_LABR	1,518						
687	Low	Gas Systems	580000	Operation supervision and engineering	EMPLOY_EXP	3,995						
688	Low	Gas Systems	580000	Operation supervision and engineering	MATERIALS	224						
689	Low	Gas Systems	580000	Operation supervision and engineering	MISC_OTHER	181						
690	Low	Gas Systems	580000	Operation supervision and engineering	OVERHEAD	330						
691	Low	Gas Systems	<b>580000 Total</b>			<b>34,291</b>		<b>34,291</b>		<b>34,291</b>		<b>34,291</b>
692		<b>Gas Systems Total</b>				<b>34,291</b>	-	<b>34,291</b>	-	<b>34,291</b>	-	<b>34,291</b>
693	<b>Low Total</b>					<b>41,097,382</b>	<b>13,642,808</b>	<b>54,740,190</b>	<b>(2,759,606)</b>	<b>51,980,584</b>	<b>(1,077,786)</b>	<b>50,902,798</b>
694												
695	Meeks	Distribution Operations	561600	Transmission service studies	CONSULTING	149,648						
696	Meeks	Distribution Operations	561600	Transmission service studies	OVERHEAD	2,192						
697	Meeks	Distribution Operations	<b>561600 Total</b>			<b>151,840</b>		<b>151,840</b>		<b>151,840</b>		<b>151,840</b>
698	Meeks	Distribution Operations	562000	Station expenses	TRANSPORT	353						
699	Meeks	Distribution Operations	<b>562000 Total</b>			<b>353</b>		<b>353</b>		<b>353</b>		<b>353</b>
700	Meeks	Distribution Operations	570000	Maintenance of station equipment	CONTR_VEND	449,909						
701	Meeks	Distribution Operations	570000	Maintenance of station equipment	MISC_OTHER	326						
702	Meeks	Distribution Operations	570000	Maintenance of station equipment	OVERHEAD	3,477						
703	Meeks	Distribution Operations	570000	Maintenance of station equipment	TRANSPORT	1,073						
704	Meeks	Distribution Operations	<b>570000 Total</b>			<b>454,785</b>		<b>454,785</b>		<b>454,785</b>		<b>454,785</b>
705	Meeks	Distribution Operations	571000	Maintenance of overhead lines	CONTR_VEND	609,133						
706	Meeks	Distribution Operations	571000	Maintenance of overhead lines	EMPLOY_EXP	3,603						
707	Meeks	Distribution Operations	571000	Maintenance of overhead lines	MATERIALS	16						
708	Meeks	Distribution Operations	571000	Maintenance of overhead lines	MISC_OTHER	825						
709	Meeks	Distribution Operations	571000	Maintenance of overhead lines	OVERHEAD	6,107						
710	Meeks	Distribution Operations	<b>571000 Total</b>			<b>619,684</b>	<b>(33,016)</b>	<b>586,668</b>		<b>586,668</b>		<b>586,668</b>
711	Meeks	Distribution Operations	580000	Operation supervision and engineering	CONSULTING	4,561						
712	Meeks	Distribution Operations	580000	Operation supervision and engineering	CONTR_LABR	33,193						
713	Meeks	Distribution Operations	580000	Operation supervision and engineering	CONTR_VEND	119,439						
714	Meeks	Distribution Operations	580000	Operation supervision and engineering	EMPLOY_EXP	211,772						
715	Meeks	Distribution Operations	580000	Operation supervision and engineering	MATERIALS	1,316,005						
716	Meeks	Distribution Operations	580000	Operation supervision and engineering	MISC_OTHER	38,297						
717	Meeks	Distribution Operations	580000	Operation supervision and engineering	OVERHEAD	55,960						
718	Meeks	Distribution Operations	580000	Operation supervision and engineering	SALVAGE	(450)						
719	Meeks	Distribution Operations	580000	Operation supervision and engineering	TRANSPORT	116,324						
720	Meeks	Distribution Operations	580000	Operation supervision and engineering	(blank)	405						
721	Meeks	Distribution Operations	<b>580000 Total</b>			<b>1,895,507</b>	<b>(255)</b>	<b>1,895,252</b>		<b>1,895,252</b>	<b>849,346</b>	<b>2,744,597</b>
722	Meeks	Distribution Operations	582000	Station expenses	TRANSPORT	318						
723	Meeks	Distribution Operations	<b>582000 Total</b>			<b>318</b>		<b>318</b>		<b>318</b>		<b>318</b>
724	Meeks	Distribution Operations	583000	Overhead line expenses	CIAC	(22,215)						
725	Meeks	Distribution Operations	583000	Overhead line expenses	CONTR_LABR	159,769						
726	Meeks	Distribution Operations	583000	Overhead line expenses	CONTR_VEND	2,353,234						
727	Meeks	Distribution Operations	583000	Overhead line expenses	EMPLOY_EXP	52,797						
728	Meeks	Distribution Operations	583000	Overhead line expenses	MATERIALS	435,053						

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Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Base Period	Base Period Adjustments	Adjusted Base Period	Linkage	Linkage	Future Test	Future Test
						July 1, 2021 - June 30, 2022			Period Adjustments	Period July 1, 2022 - June 30, 2023	Year Period Adjustments July 1, 2023 - June 30, 2024	
729	Meeks	Distribution Operations	583000	Overhead line expenses	MISC_OTHER	(3,642,868)						
730	Meeks	Distribution Operations	583000	Overhead line expenses	OVERHEAD	48,599						
731	Meeks	Distribution Operations	583000	Overhead line expenses	REV_ELECT	(32,763)						
732	Meeks	Distribution Operations	583000	Overhead line expenses	TRANSPORT	160,899						
733	Meeks	Distribution Operations	<b>583000</b>	<b>Total</b>		<b>(487,495)</b>		<b>(487,495)</b>		<b>(487,495)</b>	<b>(218,439)</b>	<b>(705,934)</b>
734	Meeks	Distribution Operations	584000	Underground line expenses	CONTR_VEND	1,269,329						
735	Meeks	Distribution Operations	584000	Underground line expenses	EMPLOY_EXP	3,281						
736	Meeks	Distribution Operations	584000	Underground line expenses	MATERIALS	16,585						
737	Meeks	Distribution Operations	584000	Underground line expenses	MISC_OTHER	(638,125)						
738	Meeks	Distribution Operations	584000	Underground line expenses	OVERHEAD	15,846						
739	Meeks	Distribution Operations	584000	Underground line expenses	TRANSPORT	(8,520)						
740	Meeks	Distribution Operations	<b>584000</b>	<b>Total</b>		<b>658,396</b>		<b>658,396</b>		<b>658,396</b>	<b>295,016</b>	<b>953,412</b>
741	Meeks	Distribution Operations	585000	Street lighting and signal system expenses	CIAC	4,648						
742	Meeks	Distribution Operations	585000	Street lighting and signal system expenses	CONTR_LABR	255						
743	Meeks	Distribution Operations	585000	Street lighting and signal system expenses	EMPLOY_EXP	3,142						
744	Meeks	Distribution Operations	585000	Street lighting and signal system expenses	MATERIALS	12,407						
745	Meeks	Distribution Operations	585000	Street lighting and signal system expenses	OVERHEAD	529						
746	Meeks	Distribution Operations	585000	Street lighting and signal system expenses	TRANSPORT	244						
747	Meeks	Distribution Operations	<b>585000</b>	<b>Total</b>		<b>21,225</b>		<b>21,225</b>		<b>21,225</b>		<b>21,225</b>
748	Meeks	Distribution Operations	586000	Meter expenses	CONTR_VEND	393,308						
749	Meeks	Distribution Operations	586000	Meter expenses	EMPLOY_EXP	205,347						
750	Meeks	Distribution Operations	586000	Meter expenses	MATERIALS	325,722						
751	Meeks	Distribution Operations	586000	Meter expenses	MISC_OTHER	(2,224,389)						
752	Meeks	Distribution Operations	586000	Meter expenses	OVERHEAD	16,324						
753	Meeks	Distribution Operations	586000	Meter expenses	TRANSPORT	(39,528)						
754	Meeks	Distribution Operations	<b>586000</b>	<b>Total</b>		<b>(1,323,216)</b>		<b>(1,323,216)</b>		<b>(1,323,216)</b>		<b>(1,323,216)</b>
755	Meeks	Distribution Operations	587000	Customer installations expenses	CONTR_LABR	(1,552)						
756	Meeks	Distribution Operations	587000	Customer installations expenses	EMPLOY_EXP	2,218						
757	Meeks	Distribution Operations	587000	Customer installations expenses	MATERIALS	544						
758	Meeks	Distribution Operations	587000	Customer installations expenses	MISC_OTHER	198						
759	Meeks	Distribution Operations	587000	Customer installations expenses	OVERHEAD	46						
760	Meeks	Distribution Operations	587000	Customer installations expenses	REV_ELECT	(9,661)						
761	Meeks	Distribution Operations	587000	Customer installations expenses	TRANSPORT	57						
762	Meeks	Distribution Operations	<b>587000</b>	<b>Total</b>		<b>(8,150)</b>		<b>(8,150)</b>		<b>(8,150)</b>		<b>(8,150)</b>
763	Meeks	Distribution Operations	588000	Miscellaneous distribution expenses	CIAC	(2,372)						
764	Meeks	Distribution Operations	588000	Miscellaneous distribution expenses	CONTR_LABR	312,311						
765	Meeks	Distribution Operations	588000	Miscellaneous distribution expenses	CONTR_VEND	923,568						
766	Meeks	Distribution Operations	588000	Miscellaneous distribution expenses	EMPLOY_EXP	522,747						
767	Meeks	Distribution Operations	588000	Miscellaneous distribution expenses	MATERIALS	(77,575)						
768	Meeks	Distribution Operations	588000	Miscellaneous distribution expenses	MISC_OTHER	98,140						
769	Meeks	Distribution Operations	588000	Miscellaneous distribution expenses	OVERHEAD	20,673						
770	Meeks	Distribution Operations	588000	Miscellaneous distribution expenses	REV_ELECT	(672,864)						
771	Meeks	Distribution Operations	588000	Miscellaneous distribution expenses	SALVAGE	22,592						
772	Meeks	Distribution Operations	588000	Miscellaneous distribution expenses	TRANSPORT	59,474						
773	Meeks	Distribution Operations	<b>588000</b>	<b>Total</b>		<b>1,206,694</b>	<b>39,748</b>	<b>1,246,442</b>		<b>1,246,442</b>		<b>1,246,442</b>
774	Meeks	Distribution Operations	589000	Rents	MISC_OTHER	477,289						
775	Meeks	Distribution Operations	<b>589000</b>	<b>Total</b>		<b>477,289</b>		<b>477,289</b>		<b>477,289</b>		<b>477,289</b>
776	Meeks	Distribution Operations	592000	Maintenance of station equipment	CONTR_VEND	247,303						
777	Meeks	Distribution Operations	592000	Maintenance of station equipment	OVERHEAD	2,106						
778	Meeks	Distribution Operations	592000	Maintenance of station equipment	TRANSPORT	978						
779	Meeks	Distribution Operations	<b>592000</b>	<b>Total</b>		<b>250,387</b>		<b>250,387</b>		<b>250,387</b>		<b>250,387</b>
780	Meeks	Distribution Operations	592200	Maintenance of Energy Storage Equipment	MATERIALS	134						

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						July 1, 2021 - June 30, 2022				July 1, 2022 - June 30, 2023		July 1, 2023 - June 30, 2024
781	Meeks	Distribution Operations	592200	Maintenance of Energy Storage Equipment	OVERHEAD	4						
782	Meeks	Distribution Operations	<b>592200 Total</b>			<b>137</b>		<b>137</b>		<b>137</b>		<b>137</b>
783	Meeks	Distribution Operations	593000	Maintenance of overhead lines	AG_OVERHD	(36)						
784	Meeks	Distribution Operations	593000	Maintenance of overhead lines	CIAC	(44,918)						
785	Meeks	Distribution Operations	593000	Maintenance of overhead lines	CONSULTING	74,200						
786	Meeks	Distribution Operations	593000	Maintenance of overhead lines	CONTR_LABR	14,989						
787	Meeks	Distribution Operations	593000	Maintenance of overhead lines	CONTR_VEND	4,326,835						
788	Meeks	Distribution Operations	593000	Maintenance of overhead lines	EMPLOY_EXP	59,661						
789	Meeks	Distribution Operations	593000	Maintenance of overhead lines	MATERIALS	315,987						
790	Meeks	Distribution Operations	593000	Maintenance of overhead lines	MISC_OTHER	(11,211)						
791	Meeks	Distribution Operations	593000	Maintenance of overhead lines	OVERHEAD	49,420						
792	Meeks	Distribution Operations	593000	Maintenance of overhead lines	REV_ELECT	(37,390)						
793	Meeks	Distribution Operations	593000	Maintenance of overhead lines	TRANSPORT	157,600						
794	Meeks	Distribution Operations	<b>593000 Total</b>			<b>4,905,137</b>	<b>(264,492)</b>	<b>4,640,645</b>	<b>350,000</b>	<b>4,990,645</b>	<b>350,000</b>	<b>5,340,645</b>
795	Meeks	Distribution Operations	594000	Maintenance of underground lines	CIAC	(1,151)						
796	Meeks	Distribution Operations	594000	Maintenance of underground lines	CONTR_LABR	(133)						
797	Meeks	Distribution Operations	594000	Maintenance of underground lines	CONTR_VEND	42,475						
798	Meeks	Distribution Operations	594000	Maintenance of underground lines	EMPLOY_EXP	1,631						
799	Meeks	Distribution Operations	594000	Maintenance of underground lines	MATERIALS	16,781						
800	Meeks	Distribution Operations	594000	Maintenance of underground lines	MISC_OTHER	2						
801	Meeks	Distribution Operations	594000	Maintenance of underground lines	OVERHEAD	1,695						
802	Meeks	Distribution Operations	594000	Maintenance of underground lines	REV_ELECT	(171,371)						
803	Meeks	Distribution Operations	594000	Maintenance of underground lines	TRANSPORT	(14,734)						
804	Meeks	Distribution Operations	<b>594000 Total</b>			<b>(124,806)</b>		<b>(124,806)</b>		<b>(124,806)</b>	<b>(55,924)</b>	<b>(180,730)</b>
805	Meeks	Distribution Operations	596000	Maintenance of street lighting and signal syst	CONTR_VEND	133,144						
806	Meeks	Distribution Operations	596000	Maintenance of street lighting and signal syst	EMPLOY_EXP	326						
807	Meeks	Distribution Operations	596000	Maintenance of street lighting and signal syst	MATERIALS	186,858						
808	Meeks	Distribution Operations	596000	Maintenance of street lighting and signal syst	MISC_OTHER	81						
809	Meeks	Distribution Operations	596000	Maintenance of street lighting and signal syst	OVERHEAD	9,336						
810	Meeks	Distribution Operations	596000	Maintenance of street lighting and signal syst	REV_ELECT	(226,052)						
811	Meeks	Distribution Operations	596000	Maintenance of street lighting and signal syst	TRANSPORT	6,437						
812	Meeks	Distribution Operations	<b>596000 Total</b>			<b>110,130</b>		<b>110,130</b>		<b>110,130</b>		<b>110,130</b>
813	Meeks	Distribution Operations	597000	Maintenance of meters	CONSULTING	(229)						
814	Meeks	Distribution Operations	597000	Maintenance of meters	CONTR_LABR	(8)						
815	Meeks	Distribution Operations	597000	Maintenance of meters	CONTR_VEND	21,631						
816	Meeks	Distribution Operations	597000	Maintenance of meters	EMPLOY_EXP	854						
817	Meeks	Distribution Operations	597000	Maintenance of meters	MATERIALS	12						
818	Meeks	Distribution Operations	597000	Maintenance of meters	MISC_OTHER	0						
819	Meeks	Distribution Operations	597000	Maintenance of meters	OVERHEAD	260						
820	Meeks	Distribution Operations	<b>597000 Total</b>			<b>22,520</b>		<b>22,520</b>		<b>22,520</b>		<b>22,520</b>
821	Meeks	Distribution Operations	598000	Maintenance of miscellaneous distribution pl	CONTR_LABR	4,839						
822	Meeks	Distribution Operations	598000	Maintenance of miscellaneous distribution pl	EMPLOY_EXP	3,734						
823	Meeks	Distribution Operations	598000	Maintenance of miscellaneous distribution pl	OVERHEAD	46						
824	Meeks	Distribution Operations	<b>598000 Total</b>			<b>8,619</b>		<b>8,619</b>		<b>8,619</b>		<b>8,619</b>
825	Meeks	Distribution Operations	903000	Customer records and collection expenses	CONTR_VEND	892,903						
826	Meeks	Distribution Operations	903000	Customer records and collection expenses	EMPLOY_EXP	3,315						
827	Meeks	Distribution Operations	903000	Customer records and collection expenses	MATERIALS	4,296						
828	Meeks	Distribution Operations	903000	Customer records and collection expenses	MISC_OTHER	104						
829	Meeks	Distribution Operations	903000	Customer records and collection expenses	OVERHEAD	9,642						
830	Meeks	Distribution Operations	903000	Customer records and collection expenses	TRANSPORT	40,668						
831	Meeks	Distribution Operations	<b>903000 Total</b>			<b>950,929</b>		<b>950,929</b>		<b>950,929</b>		<b>950,929</b>
832	Meeks	Distribution Operations	904001	Uncollectable Accounts - Non Commodity	MISC_OTHER	473,770						

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						July 1, 2021 - June 30, 2022				July 1, 2022 - June 30, 2023		July 1, 2023 - June 30, 2024
833	Meeks	Distribution Operations	<b>904001 Total</b>			473,770		473,770		473,770		473,770
834	Meeks	Distribution Operations	921000	Office supplies and expenses	EMPLOY_EXP	15,161						
835	Meeks	Distribution Operations	921000	Office supplies and expenses	MATERIALS	7,126						
836	Meeks	Distribution Operations	921000	Office supplies and expenses	MISC_OTHER	18,505						
837	Meeks	Distribution Operations	921000	Office supplies and expenses	OVERHEAD	802						
838	Meeks	Distribution Operations	<b>921000 Total</b>			41,595		41,595		41,595		41,595
839	Meeks	Distribution Operations	923000	Outside services employed	CONTR_VEND	36,800						
840	Meeks	Distribution Operations	<b>923000 Total</b>			36,800		36,800		36,800		36,800
841	Meeks	Distribution Operations	930200	Miscellaneous general expenses	MISC_OTHER	76,381						
842	Meeks	Distribution Operations	<b>930200 Total</b>			76,381		76,381		76,381		76,381
843	Meeks	Distribution Operations	931000	Rents	MISC_OTHER	8						
844	Meeks	Distribution Operations	<b>931000 Total</b>			8		8		8		8
845		<b>Distribution Operations Total</b>				10,418,835	(258,015)	10,160,820	350,000	10,510,820	1,220,000	11,730,820
846	<b>Meeks Total</b>					10,418,835	(258,015)	10,160,820	350,000	10,510,820	1,220,000	11,730,820
847												
848	Miranda	Transmission	550000	Rents	MISC_OTHER	(4,597)						
849	Miranda	Transmission	<b>550000 Total</b>			(4,597)		(4,597)		(4,597)		(4,597)
850	Miranda	Transmission	560000	Operation supervision and engineering	CONSULTING	92,186						
851	Miranda	Transmission	560000	Operation supervision and engineering	CONTR_LABR	302,058						
852	Miranda	Transmission	560000	Operation supervision and engineering	CONTR_VEND	20,814						
853	Miranda	Transmission	560000	Operation supervision and engineering	EMPLOY_EXP	198,134						
854	Miranda	Transmission	560000	Operation supervision and engineering	MATERIALS	157,112						
855	Miranda	Transmission	560000	Operation supervision and engineering	MISC_OTHER	267,545						
856	Miranda	Transmission	560000	Operation supervision and engineering	OVERHEAD	7,792						
857	Miranda	Transmission	560000	Operation supervision and engineering	TRANSPORT	12,514						
858	Miranda	Transmission	<b>560000 Total</b>			1,058,155	(275,500)	782,655		782,655		782,655
859	Miranda	Transmission	561200	Load dispatch-Monitor and operate transmiss	EMPLOY_EXP	906						
860	Miranda	Transmission	561200	Load dispatch-Monitor and operate transmiss	MATERIALS	2,479						
861	Miranda	Transmission	561200	Load dispatch-Monitor and operate transmiss	MISC_OTHER	1,811						
862	Miranda	Transmission	<b>561200 Total</b>			5,196		5,196		5,196		5,196
863	Miranda	Transmission	561600	Transmission service studies	CIAC	(10,000)						
864	Miranda	Transmission	561600	Transmission service studies	REV_ELECT	(16,094)						
865	Miranda	Transmission	<b>561600 Total</b>			(26,094)		(26,094)		(26,094)		(26,094)
866	Miranda	Transmission	561700	Generation interconnection studies	CIAC	(10,000)						
867	Miranda	Transmission	561700	Generation interconnection studies	CONSULTING	256,431						
868	Miranda	Transmission	561700	Generation interconnection studies	MATERIALS	325						
869	Miranda	Transmission	561700	Generation interconnection studies	OVERHEAD	2,896						
870	Miranda	Transmission	561700	Generation interconnection studies	REV_ELECT	(277,359)						
871	Miranda	Transmission	<b>561700 Total</b>			(27,706)		(27,706)		(27,706)		(27,706)
872	Miranda	Transmission	562000	Station expenses	CONTR_VEND	31,366						
873	Miranda	Transmission	562000	Station expenses	EMPLOY_EXP	22,128						
874	Miranda	Transmission	562000	Station expenses	MATERIALS	44,488						
875	Miranda	Transmission	562000	Station expenses	MISC_OTHER	(311,126)						
876	Miranda	Transmission	562000	Station expenses	OVERHEAD	1,576						
877	Miranda	Transmission	562000	Station expenses	TRANSPORT	(55,287)						
878	Miranda	Transmission	<b>562000 Total</b>			(266,854)		(266,854)		(266,854)		(266,854)
879	Miranda	Transmission	563000	Overhead line expenses	CONSULTING	1,070,493						
880	Miranda	Transmission	563000	Overhead line expenses	CONTR_VEND	2,243,632						
881	Miranda	Transmission	563000	Overhead line expenses	EMPLOY_EXP	7,164						
882	Miranda	Transmission	563000	Overhead line expenses	MATERIALS	43,009						
883	Miranda	Transmission	563000	Overhead line expenses	MISC_OTHER	(2,740)						
884	Miranda	Transmission	563000	Overhead line expenses	OVERHEAD	38,861						

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						July 1, 2021 - June 30, 2022				July 1, 2022 - June 30, 2023		July 1, 2023 - June 30, 2024
885	Miranda	Transmission	563000	Overhead line expenses	TRANSPORT	(6,592)						
886	Miranda	Transmission	<b>563000 Total</b>			<b>3,393,825</b>	<b>(1,526,476)</b>	<b>1,867,349</b>		<b>1,867,349</b>		<b>1,867,349</b>
887	Miranda	Transmission	566000	Miscellaneous transmission expenses	AG_OVERHD	(0)						
888	Miranda	Transmission	566000	Miscellaneous transmission expenses	CONSULTING	2,372						
889	Miranda	Transmission	566000	Miscellaneous transmission expenses	CONTR_LABR	23,797						
890	Miranda	Transmission	566000	Miscellaneous transmission expenses	CONTR_VEND	306,927						
891	Miranda	Transmission	566000	Miscellaneous transmission expenses	EMPLOY_EXP	138,896						
892	Miranda	Transmission	566000	Miscellaneous transmission expenses	MATERIALS	(67,713)						
893	Miranda	Transmission	566000	Miscellaneous transmission expenses	MISC_OTHER	43,252						
894	Miranda	Transmission	566000	Miscellaneous transmission expenses	OVERHEAD	6,068						
895	Miranda	Transmission	566000	Miscellaneous transmission expenses	SALVAGE	(2,157)						
896	Miranda	Transmission	566000	Miscellaneous transmission expenses	TRANSPORT	(16,778)						
897	Miranda	Transmission	<b>566000 Total</b>			<b>434,664</b>		<b>434,664</b>		<b>434,664</b>		<b>434,664</b>
898	Miranda	Transmission	567000	Rents	MISC_OTHER	158,489						
899	Miranda	Transmission	<b>567000 Total</b>			<b>158,489</b>		<b>158,489</b>		<b>158,489</b>		<b>158,489</b>
900	Miranda	Transmission	569000	Maintenance of structures	MATERIALS	3,052						
901	Miranda	Transmission	<b>569000 Total</b>			<b>3,052</b>		<b>3,052</b>		<b>3,052</b>		<b>3,052</b>
902	Miranda	Transmission	570000	Maintenance of station equipment	CONSULTING	78,789						
903	Miranda	Transmission	570000	Maintenance of station equipment	CONTR_VEND	(39,132)						
904	Miranda	Transmission	570000	Maintenance of station equipment	EMPLOY_EXP	18,854						
905	Miranda	Transmission	570000	Maintenance of station equipment	MATERIALS	110,218						
906	Miranda	Transmission	570000	Maintenance of station equipment	MISC_OTHER	23,213						
907	Miranda	Transmission	570000	Maintenance of station equipment	OVERHEAD	3,910						
908	Miranda	Transmission	570000	Maintenance of station equipment	SALVAGE	17,829						
909	Miranda	Transmission	570000	Maintenance of station equipment	TRANSPORT	8,682						
910	Miranda	Transmission	<b>570000 Total</b>			<b>222,363</b>		<b>222,363</b>		<b>222,363</b>		<b>222,363</b>
911	Miranda	Transmission	571000	Maintenance of overhead lines	CONTR_LABR	52,657						
912	Miranda	Transmission	571000	Maintenance of overhead lines	CONTR_VEND	172,407						
913	Miranda	Transmission	571000	Maintenance of overhead lines	EMPLOY_EXP	1,759						
914	Miranda	Transmission	571000	Maintenance of overhead lines	MATERIALS	39,465						
915	Miranda	Transmission	571000	Maintenance of overhead lines	OVERHEAD	2,809						
916	Miranda	Transmission	571000	Maintenance of overhead lines	TRANSPORT	12,415						
917	Miranda	Transmission	<b>571000 Total</b>			<b>281,512</b>		<b>281,512</b>		<b>281,512</b>		<b>281,512</b>
918	Miranda	Transmission	580000	Operation supervision and engineering	CONSULTING	17,196						
919	Miranda	Transmission	580000	Operation supervision and engineering	CONTR_LABR	17,785						
920	Miranda	Transmission	580000	Operation supervision and engineering	EMPLOY_EXP	8,354						
921	Miranda	Transmission	580000	Operation supervision and engineering	MATERIALS	16,858						
922	Miranda	Transmission	580000	Operation supervision and engineering	MISC_OTHER	1,754						
923	Miranda	Transmission	580000	Operation supervision and engineering	OVERHEAD	701						
924	Miranda	Transmission	<b>580000 Total</b>			<b>62,648</b>		<b>62,648</b>		<b>62,648</b>		<b>62,648</b>
925	Miranda	Transmission	582000	Station expenses	CONTR_VEND	3,438						
926	Miranda	Transmission	582000	Station expenses	EMPLOY_EXP	9,551						
927	Miranda	Transmission	582000	Station expenses	MATERIALS	6,990						
928	Miranda	Transmission	582000	Station expenses	MISC_OTHER	606						
929	Miranda	Transmission	582000	Station expenses	OVERHEAD	159						
930	Miranda	Transmission	582000	Station expenses	TRANSPORT	(25,587)						
931	Miranda	Transmission	<b>582000 Total</b>			<b>(4,842)</b>		<b>(4,842)</b>		<b>(4,842)</b>		<b>(4,842)</b>
932	Miranda	Transmission	588000	Miscellaneous distribution expenses	CONTR_VEND	139						
933	Miranda	Transmission	588000	Miscellaneous distribution expenses	EMPLOY_EXP	283						
934	Miranda	Transmission	588000	Miscellaneous distribution expenses	MATERIALS	4,233						
935	Miranda	Transmission	588000	Miscellaneous distribution expenses	MISC_OTHER	131						
936	Miranda	Transmission	588000	Miscellaneous distribution expenses	OVERHEAD	119						



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						July 1, 2021 - June 30, 2022				July 1, 2022 - June 30, 2023		July 1, 2023 - June 30, 2024
937	Miranda	Transmission	<b>588000 Total</b>			4,906		4,906		4,906		4,906
938	Miranda	Transmission	592000	Maintenance of station equipment	CONTR_VEND	2,527						
939	Miranda	Transmission	592000	Maintenance of station equipment	EMPLOY_EXP	4,363						
940	Miranda	Transmission	592000	Maintenance of station equipment	MATERIALS	25,297						
941	Miranda	Transmission	592000	Maintenance of station equipment	MISC_OTHER	1,619						
942	Miranda	Transmission	592000	Maintenance of station equipment	OVERHEAD	900						
943	Miranda	Transmission	592000	Maintenance of station equipment	TRANSPORT	483						
944	Miranda	Transmission	<b>592000 Total</b>			35,189		35,189		35,189		35,189
945	Miranda	Transmission	921000	Office supplies and expenses	MATERIALS	274						
946	Miranda	Transmission	921000	Office supplies and expenses	OVERHEAD	10						
947	Miranda	Transmission	<b>921000 Total</b>			284		284		284		284
948	Miranda	Transmission	930100	General advertising expenses	MISC_OTHER	2,148						
949	Miranda	Transmission	<b>930100 Total</b>			2,148	(2,148)	-		-		-
950	Miranda	Transmission	930200	Miscellaneous general expenses	MISC_OTHER	212,986						
951	Miranda	Transmission	<b>930200 Total</b>			212,986		212,986		212,986		212,986
952		<b>Transmission Total</b>				5,545,324	(1,804,124)	3,741,199	-	3,741,199	-	3,741,199
953	<b>Miranda Total</b>					5,545,324	(1,804,124)	3,741,199	-	3,741,199	-	3,741,199
954												
955	Remington	Technology Services	506000	Miscellaneous steam power expenses	CONSULTING	11,483						
956	Remington	Technology Services	506000	Miscellaneous steam power expenses	CONTR_LABR	120						
957	Remington	Technology Services	506000	Miscellaneous steam power expenses	EMPLOY_EXP	133						
958	Remington	Technology Services	506000	Miscellaneous steam power expenses	MATERIALS	0						
959	Remington	Technology Services	506000	Miscellaneous steam power expenses	MISC_OTHER	631,972						
960	Remington	Technology Services	506000	Miscellaneous steam power expenses	OVERHEAD	4,830						
961	Remington	Technology Services	<b>506000 Total</b>			648,537		648,537		648,537		648,537
962	Remington	Technology Services	549000	Miscellaneous other power generation expens	CONSULTING	555						
963	Remington	Technology Services	549000	Miscellaneous other power generation expens	CONTR_LABR	8						
964	Remington	Technology Services	549000	Miscellaneous other power generation expens	EMPLOY_EXP	56						
965	Remington	Technology Services	549000	Miscellaneous other power generation expens	MISC_OTHER	26,896						
966	Remington	Technology Services	549000	Miscellaneous other power generation expens	OVERHEAD	330						
967	Remington	Technology Services	<b>549000 Total</b>			27,845		27,845		27,845		27,845
968	Remington	Technology Services	556000	System control and load dispatching	CONSULTING	978						
969	Remington	Technology Services	556000	System control and load dispatching	CONTR_LABR	100						
970	Remington	Technology Services	556000	System control and load dispatching	EMPLOY_EXP	114						
971	Remington	Technology Services	556000	System control and load dispatching	MATERIALS	27						
972	Remington	Technology Services	556000	System control and load dispatching	MISC_OTHER	30,716						
973	Remington	Technology Services	556000	System control and load dispatching	OVERHEAD	166						
974	Remington	Technology Services	<b>556000 Total</b>			32,101	(281)	31,820		31,820		31,820
975	Remington	Technology Services	560000	Operation supervision and engineering	MISC_OTHER	9,186						
976	Remington	Technology Services	560000	Operation supervision and engineering	OVERHEAD	103						
977	Remington	Technology Services	<b>560000 Total</b>			9,289		9,289		9,289		9,289
978	Remington	Technology Services	561200	Load dispatch-Monitor and operate transmiss	CONSULTING	22,050						
979	Remington	Technology Services	561200	Load dispatch-Monitor and operate transmiss	CONTR_LABR	15,808						
980	Remington	Technology Services	561200	Load dispatch-Monitor and operate transmiss	EMPLOY_EXP	2,321						
981	Remington	Technology Services	561200	Load dispatch-Monitor and operate transmiss	MATERIALS	494						
982	Remington	Technology Services	561200	Load dispatch-Monitor and operate transmiss	MISC_OTHER	813,000						
983	Remington	Technology Services	561200	Load dispatch-Monitor and operate transmiss	OVERHEAD	3,474						
984	Remington	Technology Services	<b>561200 Total</b>			857,147	(19)	857,128		857,128		857,128
985	Remington	Technology Services	561500	Reliability planning and standards developme	CONSULTING	45						
986	Remington	Technology Services	561500	Reliability planning and standards developme	OVERHEAD	0						
987	Remington	Technology Services	<b>561500 Total</b>			45		45		45		45
988	Remington	Technology Services	566000	Miscellaneous transmission expenses	EMPLOY_EXP	4						

Southwestern Public Service Company

General O&M Non-Labor

						Total Company						
Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Base Period July 1, 2021 - June 30, 2022	Base Period Adjustments	Adjusted Base Period	Linkage Period Adjustments	Linkage Period July 1, 2022 - June 30, 2023	Future Test Year Period Adjustments	Future Test Year Period July 1, 2023 - June 30, 2024
989	Remington	Technology Services	566000	Miscellaneous transmission expenses	MATERIALS	683						
990	Remington	Technology Services	566000	Miscellaneous transmission expenses	MISC_OTHER	582,051						
991	Remington	Technology Services	566000	Miscellaneous transmission expenses	OVERHEAD	5,821						
992	Remington	Technology Services	<b>566000</b>	<b>Total</b>		<b>588,558</b>		<b>588,558</b>		<b>588,558</b>		<b>588,558</b>
993	Remington	Technology Services	580000	Operation supervision and engineering	MISC_OTHER	0						
994	Remington	Technology Services	<b>580000</b>	<b>Total</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
995	Remington	Technology Services	581000	Load dispatching	CONSULTING	26,511						
996	Remington	Technology Services	581000	Load dispatching	CONTR_LABR	15,761						
997	Remington	Technology Services	581000	Load dispatching	EMPLOY_EXP	1,892						
998	Remington	Technology Services	581000	Load dispatching	MATERIALS	223						
999	Remington	Technology Services	581000	Load dispatching	MISC_OTHER	228,151						
1000	Remington	Technology Services	581000	Load dispatching	OVERHEAD	1,392						
1001	Remington	Technology Services	<b>581000</b>	<b>Total</b>		<b>273,930</b>	<b>(24)</b>	<b>273,907</b>		<b>273,907</b>		<b>273,907</b>
1002	Remington	Technology Services	588000	Miscellaneous distribution expenses	CONSULTING	4,525						
1003	Remington	Technology Services	588000	Miscellaneous distribution expenses	CONTR_LABR	68,127						
1004	Remington	Technology Services	588000	Miscellaneous distribution expenses	EMPLOY_EXP	8,587						
1005	Remington	Technology Services	588000	Miscellaneous distribution expenses	MATERIALS	0						
1006	Remington	Technology Services	588000	Miscellaneous distribution expenses	MISC_OTHER	465,188						
1007	Remington	Technology Services	588000	Miscellaneous distribution expenses	OVERHEAD	3,225						
1008	Remington	Technology Services	<b>588000</b>	<b>Total</b>		<b>549,652</b>		<b>549,652</b>	<b>478,858</b>	<b>1,028,511</b>		<b>1,028,511</b>
1009	Remington	Technology Services	902000	Meter reading expenses	CONSULTING	63,556						
1010	Remington	Technology Services	902000	Meter reading expenses	CONTR_LABR	11,074						
1011	Remington	Technology Services	902000	Meter reading expenses	EMPLOY_EXP	544						
1012	Remington	Technology Services	902000	Meter reading expenses	MATERIALS	0						
1013	Remington	Technology Services	902000	Meter reading expenses	MISC_OTHER	406,980						
1014	Remington	Technology Services	902000	Meter reading expenses	OVERHEAD	2,262						
1015	Remington	Technology Services	<b>902000</b>	<b>Total</b>		<b>484,416</b>		<b>484,416</b>		<b>484,416</b>		<b>484,416</b>
1016	Remington	Technology Services	903000	Customer records and collection expenses	CONSULTING	19,527						
1017	Remington	Technology Services	903000	Customer records and collection expenses	CONTR_LABR	61						
1018	Remington	Technology Services	903000	Customer records and collection expenses	EMPLOY_EXP	1,006						
1019	Remington	Technology Services	903000	Customer records and collection expenses	MATERIALS	0						
1020	Remington	Technology Services	903000	Customer records and collection expenses	MISC_OTHER	1,211,593						
1021	Remington	Technology Services	903000	Customer records and collection expenses	OVERHEAD	2,288						
1022	Remington	Technology Services	<b>903000</b>	<b>Total</b>		<b>1,234,475</b>		<b>1,234,475</b>		<b>1,234,475</b>		<b>1,234,475</b>
1023	Remington	Technology Services	909000	Informational and instruction advertising exp	MISC_OTHER	25,662						
1024	Remington	Technology Services	<b>909000</b>	<b>Total</b>		<b>25,662</b>		<b>25,662</b>		<b>25,662</b>		<b>25,662</b>
1025	Remington	Technology Services	912000	Demonstrating and selling expenses	CONTR_VEND	10,457						
1026	Remington	Technology Services	912000	Demonstrating and selling expenses	MISC_OTHER	43,620						
1027	Remington	Technology Services	912000	Demonstrating and selling expenses	OVERHEAD	105						
1028	Remington	Technology Services	<b>912000</b>	<b>Total</b>		<b>54,182</b>		<b>54,182</b>		<b>54,182</b>		<b>54,182</b>
1029	Remington	Technology Services	921000	Office supplies and expenses	EMPLOY_EXP	138,100						
1030	Remington	Technology Services	921000	Office supplies and expenses	MATERIALS	91,205						
1031	Remington	Technology Services	921000	Office supplies and expenses	MISC_OTHER	18,754,051						
1032	Remington	Technology Services	921000	Office supplies and expenses	OVERHEAD	96,812						
1033	Remington	Technology Services	921000	Office supplies and expenses	TRANSPORT	150,106						
1034	Remington	Technology Services	<b>921000</b>	<b>Total</b>		<b>19,230,274</b>	<b>(15,401)</b>	<b>19,214,872</b>	<b>2,806,873</b>	<b>22,021,746</b>	<b>144,521</b>	<b>22,166,266</b>
1035	Remington	Technology Services	922000	Administrative expenses transferred-Credit	MISC_OTHER	(19,703,340)						
1036	Remington	Technology Services	<b>922000</b>	<b>Total</b>		<b>(19,703,340)</b>		<b>(19,703,340)</b>		<b>(19,703,340)</b>		<b>(19,703,340)</b>
1037	Remington	Technology Services	923000	Outside services employed	CONSULTING	1,485,052						
1038	Remington	Technology Services	923000	Outside services employed	CONTR_LABR	609,252						
1039	Remington	Technology Services	923000	Outside services employed	CONTR_VEND	50,714						
1040	Remington	Technology Services	<b>923000</b>	<b>Total</b>		<b>2,145,019</b>	<b>(239)</b>	<b>2,144,780</b>		<b>2,144,780</b>		<b>2,144,780</b>

Southwestern Public Service Company

General O&M Non-Labor

Total Company

Line No.	Witness	Business Area	FERC Account	Account Description	Cost Element	Base Period July 1, 2021 - June 30, 2022	Base Period Adjustments	Adjusted Base Period	Linkage Period Adjustments	Linkage Period July 1, 2022 - June 30, 2023	Future Test Year Period Adjustments	Future Test Year Period July 1, 2023 - June 30, 2024
1041	Remington	Technology Services	930100	General advertising expenses	MISC_OTHER	337						
1042	Remington	Technology Services	<b>930100 Total</b>			337	(337)	-		-		-
1043	Remington	Technology Services	930200	Miscellaneous general expenses	MISC_OTHER	11,863						
1044	Remington	Technology Services	<b>930200 Total</b>			11,863		11,863		11,863		11,863
1045	Remington	Technology Services	931000	Rents	MISC_OTHER	14,289,993						
1046	Remington	Technology Services	<b>931000 Total</b>			14,289,993		14,289,993		14,289,993		14,289,993
1047	Remington	Technology Services	935000	Maintenance of general plant	MISC_OTHER	839						
1048	Remington	Technology Services	<b>935000 Total</b>			839		839		839		839
1049		<b>Technology Services Total</b>				20,760,823	(16,301)	20,744,522	3,285,732	24,030,253	144,521	24,174,774
1050	<b>Remington Total</b>					20,760,823	(16,301)	20,744,522	3,285,732	24,030,253	144,521	24,174,774
1051	<b>Grand Total</b>					153,924,564	(8,809,176)	145,115,388	4,076,871	149,192,259	7,110,367	156,302,626

Southwestern Public Service Company  
12 Months Ending June 2024  
Hale Revenue Requirement

Line No.	SPS - 300 - Deficiency RR Method (1yr)	Total	SPS NM Electric Retail
1	Jun - 2024		
2	Cost of Long-Term Debt	4.34%	4.34%
3	Cost of Common Equity	10.75%	10.75%
4	Ratio of Long Term-Debt	45.30%	45.30%
5	Ratio of Common Equity	54.70%	54.70%
6	Weighted Cost of Long-Term Debt	1.97%	1.97%
7	Weighted Cost of Common Equity	<u>5.88%</u>	<u>5.88%</u>
8	Federal Tax Rate	21.00%	21.00%
9	State Tax Rate	1.70%	1.70%
10	Weighted Average Cost of Capital	7.85%	7.85%
11			
12	<b>Revenue Deficiency</b>		
13	Cost of Sales		
14	O&M	8,125,038	3,184,092
15	Depreciation and Amortization Expense	29,743,326	11,656,148
16	TOTI	2,304,298	801,959
17			
18	Rate Base	690,096,500	262,241,322
19	Weighted Cost of Debt	1.97%	1.97%
20	Interest Deduction	13,594,901	5,166,154
21			
22	Schedule M	(31,049,350)	(12,167,967)
23	Deferred Taxes	7,128,099	2,793,439
24	ITC Amortized		
25			
26	Weighted Average Cost of Capital	7.85%	7.85%
27	Authorized Earnings	54,172,575	20,585,944
28			
29	State Taxable Income	9,528,324	3,251,823
30	State Tax Rate	1.70%	1.70%
31	State Tax Expense	162,058	55,307
32			
33	Section 199 Deduction		
34	Federal Taxable Income	9,366,267	3,196,516
35	Federal Tax Rate	21.00%	21.00%
36	Federal Tax Expense	1,966,916	671,268
37			
38	Total Tax Expense	9,257,073	3,520,015
39	Federal Gross up factor	1.287724	1.287724
40	Gross Total Tax Expense	11,920,558	4,532,809
41			
42			
43	Gains/Losses		
44			
45	Operating Deductions	52,093,220	20,175,007
46	Revenue Credits		
47	Total Revenue Requirement	106,265,795	40,760,951
48			
49	Revenue at Present Rates		
50			
51	<b>Revenue Deficiency/Excess</b>	<b>106,265,795</b>	<b>40,760,951</b>
52			
53	Hale Facility size (MW)	478	
54	Hale Capacity Factor	48%	
55	Hours per Year	<u>8,760</u>	
56	Total Hale Generation (MWh) (In 53 * In 54 * In 55)	2,009,894	
57	Energy Allocator		39.19%
58	Allocated Hale Generation (MWh) (In 56 * In 57)		787,660
59			
60	<b>Hale Revenue Requirement (\$/MWh)</b>	<b>\$52.87</b>	<b>\$51.75</b>
61			
62	Test Year sales (MWh) <sup>(1)</sup>		9,878,752
63	<b>Customer Cost (\$/MWh)</b>		<b>\$4.13</b>
64			
65			
66	<sup>(1)</sup> Total New Mexico retail sales from Schedule O-2, line no. 135.		

Southwestern Public Service Company  
12 Months Ending June 2024  
Sagamore Revenue Requirement

Line No.	SPS - 300 - Deficiency RR Method (1yr)	Total	SPS NM Electric Retail
1	Jun - 2024		
2	Cost of Long-Term Debt	4.34%	4.34%
3	Cost of Common Equity	10.75%	10.75%
4	Ratio of Long Term-Debt	45.30%	45.30%
5	Ratio of Common Equity	54.70%	54.70%
6	Weighted Cost of Long-Term Debt	1.97%	1.97%
7	Weighted Cost of Common Equity	<u>5.88%</u>	<u>5.88%</u>
8	Federal Tax Rate	21.00%	21.00%
9	State Tax Rate	1.70%	1.70%
10	Weighted Average Cost of Capital	7.85%	7.85%
11			
12	<b>Revenue Deficiency</b>		
13	Cost of Sales		
14	O&M	10,314,297	4,038,668
15	Depreciation and Amortization Expense	35,992,609	14,105,187
16	TOTI	4,026,045	1,401,319
17			
18	Rate Base	819,206,984	308,515,671
19	Weighted Cost of Debt	1.97%	1.97%
20	Interest Deduction	16,138,378	6,077,759
21			
22	Schedule M	(69,934,447)	(27,406,695)
23	Deferred Taxes	15,866,539	6,217,957
24	ITC Amortized		
25			
26	Weighted Average Cost of Capital	7.85%	7.85%
27	Authorized Earnings	64,307,748	24,218,480
28			
29	State Taxable Income	(21,765,077)	(9,265,973)
30	State Tax Rate	1.70%	1.70%
31	State Tax Expense	(370,180)	(157,596)
32			
33	Section 199 Deduction		
34	Federal Taxable Income	(21,394,896)	(9,108,378)
35	Federal Tax Rate	21.00%	21.00%
36	Federal Tax Expense	(4,492,928)	(1,912,759)
37			
38	Total Tax Expense	11,003,431	4,147,602
39	Federal Gross up factor	1.287724	1.287724
40	Gross Total Tax Expense	14,169,386	5,340,969
41			
42			
43	Gains/Losses		
44			
45	Operating Deductions	64,502,338	24,886,142
46	Revenue Credits		
47	Total Revenue Requirement	128,810,086	49,104,622
48			
49	Revenue at Present Rates		
50			
51	<b>Revenue Deficiency/Excess</b>	<b>128,810,086</b>	<b>49,104,622</b>
52			
53	Sagamore Facility size (MW)	522	
54	Sagamore Capacity Factor	48%	
55	Hours per Year	<u>8,760</u>	
56	Total Sagamore Generation (MWh) (In 53 * In 54 * In 55)	2,194,906	
57	Energy Allocator		39.19%
58	Allocated Sagamore Generation (MWh) (In 56 * In 57)		860,164
59			
60	<b>Sagamore Revenue Requirement (\$/MWh)*</b>	<b>\$58.69</b>	<b>\$57.09</b>
61			
62	Test Year sales (MWh) <sup>(1)</sup>		9,878,752
63	<b>Customer Cost (\$/MWh)</b>		<b>\$4.97</b>
64			
65			
66	<sup>(1)</sup> Total New Mexico retail sales from Schedule O-2, line no. 135.		

**Attachment SNN-12 is provided  
in electronic format**



# Cost of Service Model Instructions

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For Attachment SNN-12 SPS NM Base Period Cost of Service Model.xlsx and SPS NM Test Year Cost of Service Model.xlsx

**Developed by Stephanie N. Niemi**

**11/18/2022**



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## Overview

Attachment SNN-12 containing the files titled “SPS NM Base Period Cost of Service Model.xlsx” and “SPS NM Test Year Cost of Service Model.xlsx” presents the Company’s Cost of Service for the base period and future test year studies in this proceeding, also referred to as the “live model”. The Cost of Service studies provide the jurisdictional allocations of the Company’s revenue requirements to SPS New Mexico retail and other jurisdictions.

Supporting workpapers for the Cost of Service model are also located in Attachment SNN-12. These supporting workpapers consist of Microsoft Excel files that support various sections and adjustments in the Cost of Service Model. While these files support the Cost of Service, they are not linked to the live model attachments mentioned above. Due to the large number of supporting files, it is not beneficial to have all the adjustments to the Cost of Service interlinked. Interlinking the files would cause issues with the model functionality, as each file contained within Attachment SNN-12 would have to be opened while potential changes are executed to understand the impact to the revenue requirement for such changes. The live models can be adjusted in every section of the Cost of Service on a standalone basis to calculate impacts of such changes.

To find the supporting documentation of each adjustment contained within the live models, all adjustments are labeled with an “Adjustment Title” that corresponds to the title of the file naming included in Attachment SNN-12. For example, an adjustment for the future test year can be located within the live model for income statement items on the tab labeled “NM-105 IS TY Adj Detail” in column G labeled Adjustment (Record Type). The adjustment labeled “SPS K&M Generation TY Adj” would have any associated adjustments by FERC account in column H “TY Adjustments”. The supporting workpaper contained in Attachment SNN-12 is labeled “SPS K&M Generation TY Adj” and will have all the corresponding adjustments by FERC account that are in the live Cost of Service model.

The Company is utilizing the Regulatory Information System (“RIS”) in this filing and has used this system in the last six filings made with the New Mexico Public Regulation Commission. RIS defines, implements, and documents the detailed steps and quality assurance controls required to develop a cost of service model. This system ensures these elements of regulatory filings are completed using automated, standardized, and best practices across all Xcel Energy operating companies. RIS is able to perform enhanced reporting. The output of RIS is the Excel model, also known as the live model, which is fully executable. The model calculates the impact of all adjustments and provides updated results.

The model is organized in a set of 30 worksheets as listed below.

Worksheet Name	Worksheet Description
Index	Table of Contents
Cap Structure NM-000 Cap Str	Capital structure is how growth and enhancement of assets is financed through a combination of equity and debt.
Deficiency NM-000 Deficiency	The calculation of New Mexico Retail revenue deficiency consists of required earnings derived from the return on rate base times rate base, less net operating earnings, multiplied by the tax gross-up factor.
Income Statement NM-100 IS	Income Statement Summary shows revenues, cost of sales, expenses, depreciation and amortization expense, taxes, gains, and losses.



Income Statement NM-100 IS Details	Income Statement Details shows revenues, cost of sales, expenses, depreciation and amortization expense, taxes, gains, and losses by FERC account.
Income Statement Labor NM-101 IS LBR	Calculates the total labor allocation from NM-102 IS BP Adj, NM-103.5 IS LP Adj, and NM-104 IS TY Adj by FERC account for New Mexico Retail by applying the Jurisdictional Allocators.
Income Statement Base Period NM-102b IS BP Adj	Summary of all Income Statement Base Period adjustments by FERC account. Column K, BP Total Adjustments represents what flows into NM-100 IS Details in column G.
Income Statement Base Period NM-103 IS BP Adj Detail	Detailed breakdown of each Income Statement Base Period adjustment by type and amount per FERC account.
Income Statement Linkage Period NM-103.5 IS LP Adj	Summary of all Income Statement Linkage Period adjustments by FERC account. Column M, LP Adjusted represents what flows into NM-100 IS Details in column I. Column K, LP Intervenor Adjustments, is where desired changes can be made to the Linkage Period in the Income Statement. Further instruction on how to make changes can be found below.
Income Statement Linkage Period NM-103.5 IS LP Adj Detail	Detailed breakdown of each Income Statement Linkage Period adjustment by type and amount per FERC account.
Income Statement Test Year NM-104 IS TY Adj	Summary of all Income Statement Test Year adjustments by FERC account. Column L, TY Total Adjustments represents what flows into NM-100 IS Details in column K. Column K, TY Intervenor Adjustments, is where desired changes can be made to the Test Year in the Income Statement. Further instruction on how to make changes can be found below.
Income Statement Test Year NM-105 IS TY Adj Detail	Detailed breakdown of each Income Statement Test Year adjustment by type and amount per FERC account.
Income Statement Test Year NM-106 IS TY Esc	The labor escalation recognizes the amount of expense related to payroll increases to occur during the Linkage Period and Test Year, which are in line with the time period rates for this case will become effective. Per book base labor is separated into Bargaining and Non-bargaining employees. The adjusted total is multiplied by the respective escalator for each employee group, to determine the total Linkage Period and Test Year adjustment to base labor in NM-103.5 IS LP Adj, and NM-104 IS TY Adj and used as an input for total adjustments subject to payroll taxes.
Income Statement Test Year NM-107 IS TY Incent	The labor-incentive calculation recognizes the portion of expense related to incentive to target to be adjusted. Per book labor-incentive is separated into XES and SPS direct and adjusted. The adjusted total is multiplied by the respective originating company percentages and used to calculate the amount of labor-incentive expense to be adjusted in NM-103 IS BP Adj, NM-103.5 IS LP Adj, and NM-104 IS TY Adj and used as an input for total adjustments subject to payroll taxes.



Income Statement Test Year NM-108 IS Pay Tax Adj	The total amount of payroll adjustments are summarized by FERC account then multiplied by the payroll tax rate to determine the total amount of payroll tax to be jurisdictionalized in NM-109 IS Pay Tax Adj Alloc.
Income Statement Test Year NM-109 IS Pay Tax Adj Alloc	The total amount of payroll tax calculated in the NM-108 IS Pay Tax Adj is jurisdictionalized to be a subtraction from the Income Statement.
RB Company NM-200 RB	Determining the base to which the rate of return should be applied, consisting primarily of Plant in Service less accumulated depreciation, plus materials and supplies and regulatory assets; less cash working capital, customer deposits and advances, regulatory liabilities, and accumulated deferred income taxes.
RB Company NM-200 RB Details	Organized by FERC account determining the base to which the rate of return should be applied, consisting primarily of Plant in Service less accumulated depreciation, plus materials and supplies and regulatory assets; less cash working capital, customer deposits and advances, regulatory liabilities, and accumulated deferred income taxes.
RB Adjust NM-201 RB BP Adj	Summary of all Base Period rate base adjustments by FERC account. Column I, Base Period Total Adjustments represents what flows into NM-200 RB Details in column G.
RB Adjust Detail NM-202 RB BP Adj Detail	Detailed breakdown of each Base Period rate base adjustment by type and amount per FERC account.
RB Adjust NM-201 RB LP Adj	Summary of all Linkage Period rate base adjustments by FERC account. Column I, Linkage Period Total Adjustments represents what flows into NM-200 RB Details in column I. Column H, Linkage Period Intervenor Adjustments, is where desired changes can be made to the rate base calculation. Further instruction on how to make changes can be found below.
RB Adjust Detail NM-202 RB LP Adj Detail	Detailed breakdown of each Linkage Period rate base adjustment by type and amount per FERC account.
RB Adjust NM-201 RB TY Adj	Summary of all Test Year rate base adjustments by FERC account. Column I, Test Year Total Adjustments represents what flows into NM-200 RB Details in column K. Column H, Test Year Intervenor Adjustments, is where desired changes can be made to the rate base calculation. Further instruction on how to make changes can be found below.
RB Adjust Detail NM-202 RB TY Adj Detail	Detailed breakdown of each Test Year rate base adjustment by type and amount per FERC account.
RB CWC NM-205 RB CWC	Cash Working Capital is the total O&M expense times one-eighth.
Deficiency RR Method NM-300 Deficient RR	The New Mexico Retail revenue deficiency is calculated from the variance between proposed rate revenues and the total revenue requirement. New



	Mexico Retail revenue requirement is the return on rate base (required earnings), plus total operating and tax expense, less revenue credits.
NOL NM-301 NOL	Net operating loss calculation.
JUR Alloc NM-400 Alloc JUR	The New Mexico Retail Jurisdictional Allocators are calculated by taking the Retail New Mexico amount for each respective allocator divided by the total SPS amount for each allocator.
JUR Alloc NM-401 Alloc JUR Other	To make changes to the Jurisdictional Allocators of 12CP-PROD, 12CP-TRAN and ENERGY for New Mexico Retail, enter the change into column F. To make changes to Wholesale and Texas Retail, overwrite the amount in column C and column D respectively.

The starting point for the Cost of Service model is total Company per-book accounting information for the period of July 2021 through June 2022. Adjustments are then made to the per-book data to derive Base Period Adjusted costs. The Base Period Adjusted costs are then adjusted by Linkage Period and Future Test Year adjustments to arrive at the total Future Test Year costs to be compared to revenues at presents rates creating the sufficiency or deficiency.

Data and information for the cost of service model is added to RIS through two mechanisms: 1) a direct connection to Xcel’s accounting system; and 2) through manual uploads of data contained in Excel spreadsheets. Data uploaded to RIS is tracked by what is known as an Adjustment Title (Record Type). Each data element has an associated Adjustment Title (Record Type). For data manually uploaded from Excel spreadsheets, there is an accompanying Excel spreadsheet for every unique Adjustment Title (Record Type). These supporting Excel spreadsheets are included in SNN-RR-12, and the Excel spreadsheet has the same name as the Adjustment Title (Record Type) that appears in the Cost of Service model.

Adjustment Titles (Record Types) are categorized into one of four groups, known as Record Categories. The Record Categories in the Cost of Service are:

- Base Data – data directly from the Company’s books and records
- Base Period Adjustment – data for adjusting per book data
- Linkage Period Adjustment – data for adjusting Base Period Adjusted data
- Test Year Adjustment – data for adjusting the Adjusted Linkage Period data

All adjustments are categorized as an Adjustment Title with a brief description of the adjustment. There are a limited set of adjustments that are performed by the system which are mainly eliminations of per book balances (for instance elimination of brand advertising). These adjustments are associated with an Adjustment Title, however there is not an associated Excel upload spreadsheet.

**General Notes**

1. Per Book information provided from the Company’s books and records are hard input numbers in the cost of service model.
2. The model is fully executable; the model calculates the impact of all adjustments and provides updated results.
3. For the Income Statement the tabs NM-103.5 IS LP Adj and NM-104 IS TY Adj and for Rate Base the tabs NM-202.5 RB LP Adj and NM-203 RB TY Adj are adjustment worksheets that have



designated fields for adjustments to be made by Staff and intervenors (to preserve the Company's adjustments for comparison).

4. All adjustments made by Staff and intervenors need to be done at the record level presented in the model. For example, income statement adjustments require considering the following record levels: Income Statement Item, Income Statement Function, Account, Jurisdictional Allocator, and Labor Designator. See below for details on the mechanism for making these adjustments.
5. No adjusting entries can be made in cells that contain a formula. This will affect the model's ability to calculate the impact of any adjustments made by Staff and intervenors.

## Instructions for Changing a Linkage Period Rate Base Adjustment

### **(To be performed by an advanced user)**

1. Open the Excel file Attachment SNN-12 filed titled "SPS NM Test Year Cost of Service Model".
2. Click on the "NM-202.5 RB LP Adj" worksheet at the bottom of the Excel workbook to make Linkage Period adjustment.
3. Notice column "F" is a record of the Base Period Adjusted, column "G" represents the Linkage Period Adjustments, and column "J" contains the intended Linkage Period Adjusted value.
4. Scroll through the worksheet to find the desired record to change.
5. Identify the desired row and click into column "H" (Linkage Period Intervenor Adjustments) of the desired row.
6. Enter the change value by typing in the cell in column "H" and press the enter key. All Linkage Period adjustments will automatically flow into the Future Test Year revenue requirement calculation.

## Instructions for Changing a Future Test Year Rate Base Adjustment

### **(To be performed by an advanced user)**

1. Open the Excel file Attachment SNN-12 filed titled "SPS NM Test Year Cost of Service Model".
2. Click on the "NM-203 RB TY Adj" worksheet at the bottom of the Excel workbook to make Future Test Year adjustment.
3. Notice column "F" is a record of the Linkage Period Adjusted, column "G" represents the Future Test Year Adjustments, and column "J" contains the intended Test Year Adjusted value.
4. Scroll through the worksheet to find the desired record to change.
5. Identify the desired row and click into column "H" (Test Year Intervenor Adjustments) of the desired row.
6. Enter the change value by typing in the cell in column "H" and press the enter key.

## Instructions for Changing a Linkage Period Income Statement Adjustment

### **(To be performed by an advanced user)**

1. Open the Excel file Attachment SNN-12 filed titled "SPS NM Test Year Cost of Service Model".
2. Click on the "NM-103.5 IS LP Adj" worksheet at the bottom of the Excel workbook.



3. Notice column “G” is a record of the Base Period Adjusted value, columns “H, I, and J” represent the Linkage Period Adjustments, and column “M” contains the total Linkage Period Adjusted value.
4. Notice the following columns (column “H” through column “J”) pull adjustment values from the following worksheets (“NM-103.5 IS LP Adj Detail”; “NM-107 IS TY Incent”; “NM-106 IS TY Esc”). The calculation of several adjustments performed within the model are shown on these worksheets.
5. Scroll through the worksheet “NM-103.5 IS LP Adj” to find the desired record to change.
6. Identify the desired row and click into column “K” (LP Intervenor Adjustments) of the desired row.
7. Enter the changed value by typing in the cell in column “K” and press the enter key. All Linkage Period adjustments will automatically flow into the Future Test Year revenue requirement calculation.

## Instructions for Changing a Future Test Year Income Statement Adjustment

### **(To be performed by an advanced user)**

1. Open the Excel file Attachment SNN-12 filed titled “SPS NM Test Year Cost of Service Model”.
2. Click on the “NM-104 IS TY Adj” worksheet at the bottom of the Excel workbook.
3. Notice column “G” is a record of the Linkage Period Adjusted value, columns “H, I, and J” represent the Test Year Adjustments, and column “M” contains the total Test Year Adjusted value.
4. Notice the following columns (column “H” through column “J”) pull adjustment values from the following worksheets (“NM-105 IS TY Adj Detail”; “NM-107 IS TY Incent”; “NM-106 IS TY Esc”). The calculation of several adjustments performed within the model are shown on these worksheets.
5. Scroll through the worksheet “NM-104 IS TY Adj” to find the desired record to change.
6. Identify the desired row and click into column “K” (TY Intervenor Adjustments) of the desired row.
7. Enter the changed value by typing in the cell in column “K” and press the enter key.

## Instructions for Changing Capital Structure Values

### **(To be performed by an advanced user)**

1. Open the Excel file Attachment SNN-12 filed titled “SPS NM Test Year Cost of Service Model”.
2. Click on the “NM-000 Cap Str” tab of the Excel workbook.
3. Scroll through the worksheet to find the desired row of the capital structure item to change.
4. Notice all cells in column “D” (NM Retail) Line No. 1 through 6 on the “NM-000 Cap Str” worksheet are tied to the desired capital structure item to change. The values from Line No. 8 through 21 are automatically updated when the capital structure item in Line No. 1 through 6 is changed. The change values must be updated in each instance, as well as the ratios and weighted values that are affected.
5. Identify the desired row of the capital structure item to change and click into column “D” of the desired row.
6. Enter the changed value by typing over the cell and press enter.



7. Repeat for each instance of the desired capital structure item to change, and the ratios that relate to these values.