DOCKET NO. 51802

APPLICATION OF SOUTHWESTERN PUBLIC SERVICE COMPANY FOR AUTHORITY TO CHANGE RATES	**§ § §**	**PUBLIC UTILITY COMMISSION OF TEXAS**

UPDATE TESTIMONY

of

STEPHANIE N. NIEMI

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: NiemiRRUpdate.doc; *Total Pages*: 185)

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

Acronym/Defined Term	Meaning
A&G	Administrative and General
ADIT	Accumulated Deferred Income Tax
Commission	Public Utility Commission of Texas
FERC	Federal Energy Regulatory Commission
O&M	Operation and Maintenance
Operating Companies	Northern States Power – Minnesota; Northern States Power – Wisconsin; Public Service Company of Colorado and SPS
PURA	Public Utility Regulatory Act
REC	Renewable Energy Credit
RFP	Rate Filing Package
SPS	Southwestern Public Service Company, a New Mexico corporation
Test Year	October 1, 2019 through September 30, 2020
Total Company or total company	Total SPS (before any jurisdictional allocation)
Update Cost of Service	SPS's updated jurisdictional cost of service study (Attachment SNN-RR-U2)
Update Period	October 1, 2020 through December 31, 2020
Updated Test Year	January 1, 2020 through December 31, 2020
XES	Xcel Energy Services, Inc.

LIST OF ATTACHMENTS

Attachment	**Description**
SNN-RR-U2	Update Cost of Service Study (*Filename*: SNN-RR-U2.xlsx)
SNN-RR-U3	Native Costs (*Filename*: SNN-RR-U3.xlsx)
SNN-RR-U6(CD)	Update Workpapers of Stephanie N. Niemi (*Various Excel files - provided on CD*)

UPDATE TESTIMONY
OF
STEPHANIE N. NIEMI

I. WITNESS IDENTIFICATION

Q. Please state your name and business address.

A. My name is Stephanie N. Niemi. My business address is 1800 Larimer St., Suite 1400, Denver, Colorado 80202.

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

A. I am employed by Xcel Energy Services Inc. ("XES") as Manager of Revenue Analysis.

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

A. I am filing testimony on behalf of Southwestern Public Service Company, a New Mexico corporation ("SPS").

Q. Are you the same Stephanie N. Niemi who filed direct testimony on behalf of SPS in this docket?

A. Yes.

II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND RECOMMENDATIONS

Q. What is the purpose of your update testimony?

A. The purpose of my update testimony is to present the change in SPS's requested revenue requirement caused by replacing estimates included in the February 8, 2021 initial filing with actual amounts incurred during the period from October 1, 2020 through December 31, 2020, which my testimony refers to as the "Update Period." As discussed by SPS witness William A. Grant in both his direct testimony and update testimony, SPS has elected under section 36.112 of the Public Utility Regulatory Act ("PURA") to provide the information submitted for a test year and to update that information to reflect actual information.[1] The updated revenue requirement I present incorporates all these updates.

Q. Please summarize the recommendations and conclusions in your update testimony.

A. Based on SPS's update filing, I recommend that the Public Utility Commission of Texas ("Commission") approve SPS's request to set rates at a level sufficient to recover an overall revenue requirement for the Texas retail jurisdiction of $761,917,417. That revenue requirement reflects an increase in base rates of $143,060,618, which is necessary for SPS to recover its reasonable and necessary costs of providing service to SPS's Texas retail customers. SPS's updated jurisdictional cost of service study is Attachment SNN-RR-U2 ("Update Cost of Service") to my update testimony. That study derives the Texas retail revenue requirement using the proposed 10.35% return on equity recommended by SPS

[1] PURA is codified in Title II of the Texas Utilities Code. TEX. UTIL. CODE ANN. §§ 11.001-66.016.

witness Dylan W. D'Ascendis and a capital structure composed of 54.60% equity and 45.40% debt, as discussed in the direct testimony of SPS witness Patricia L. Martin.

In its initial filing, SPS provided estimates of plant that would be placed in service during the Update Period. In this update filing, SPS is replacing the estimates with actual plant balances for the assets that were placed in service during the Update Period.

SPS is also providing actual amounts of Operation and Maintenance ("O&M") to replace the estimates of O&M costs provided in the initial filing. The discussions in SPS's direct testimony about the reasonableness, necessity, and prudence of the costs also apply to the updated O&M costs. Thus, the actual O&M costs presented in SPS's update testimony are reasonable, necessary, and prudently incurred. I have also updated other expenses and revenue credits to reflect changes during the Update Period, and I recommend that the Commission approve those updated amounts.

In addition, SPS has updated jurisdictional allocation factors and present revenues as described by SPS witness Richard M. Luth.

The changes discussed in the previous paragraphs are the drivers for the change in SPS's requested rate increase. Attachment SNN-RR-U2 shows SPS's updated revenue requirement and resulting deficiency compared to the initial request filed on February 8, 2021.

Q. Are you sponsoring any updated schedules?

A. Yes. I am sponsoring the following schedules, some of which are schedules that the Rate Filing Package ("RFP") requires to be updated on the 45th day after the

initial filing,[2] and some of which are being updated as part of SPS's Case Update to replace estimates with actuals as required by PURA § 36.112(d):

Table SNN-RR-U1

Schedule	Topic	Case Update	45-Day Update
A-0	Overall Cost of Service	✓	
A-1	Cost of Service – Texas Retail	✓	
A-2	Cost of Service Detail by Account	✓	
A-3	Adjustments to Test Year	✓	
A-4	Detail TYE Trial Balance	✓	
A-5	Unadjusted O&M	✓	
B-1	Total Company[3]	✓	
B-1.1	Texas Retail	✓	
B-2	Accumulated Provision Balances	✓	
E-1	Monthly Balance of Short-Term Assets	✓	✓
E-1.1	Detail of Short-Term Assets	✓	
E-4	Working Cash Allowances	✓	
E-5	Prepayments and Materials and Supplies	✓	✓
G-7.4	ADFIT	✓	

[2] As explained by Mr. Grant, the RFP prescribed by the Commission requires that certain schedules be updated on the 45th day after the application is filed. Because PURA § 36.112 also requires an update filing on the 45th day after the application is filed, SPS is presenting both update filings on the same date.

[3] Total SPS (before any jurisdictional allocation).

Schedule	Topic	Case Update	45-Day Update
G-7.6	Analysis of Test Year FIT and Requested FIT – Tax Method 2	✓	
G-7.6a	Analysis of Deferred FIT	✓	
G-7.7	Analysis of Additional Depreciation Requested	✓	
G-7.8	Analysis of Test Year FIT and Requested FIT – Tax Method 1	✓	
G-7.9	Amortization of Protected & Unprotected Excess Deferred Taxes	✓	
G-9	Taxes Other than Income Taxes	✓	✓
G-12	Below the Line Expenses	✓	
G-14	Regulatory Commission Expense	✓	
G-15	Monthly O&M Expense	✓	
H-2	Summary of Adjusted Test Year Production O&M Expenses	✓	
K-1	Weighted Average Cost of Capital	✓	

Q. Were your updated attachments and the updated schedules prepared by you or under your direct supervision and control?

A. Yes. Attachment SNN-RR-U6(CD) contains my workpapers, which are presented in a format similar to those contained in Attachment SNN-RR-6(CD) to my direct testimony.

Q. Do you incorporate the portions of SPS's updated RFP schedules sponsored or co-sponsored by you into this update testimony?

A. Yes.

III. UPDATES TO RATE BASE

Q. What topic do you address in this section of your testimony?

A. I describe the actual rate base amounts that replace the estimates of rate base balances used to develop the revenue requirement that SPS presented in its February 8, 2021 filing in this case.

Q. Is SPS replacing all the amounts that were described as estimates in the February 8, 2021 filing?

A. Yes. In accordance with the rule, SPS has updated all plant and non-plant amounts that make up SPS's rate base.

Q. In your original testimony, you stated that SPS used a 13-month average to quantify balances that tend to vary from month to month. In the Update Cost of Service, did you continue to use a 13-month average for those elements of rate base that vary from month to month?

A. Yes. I continued to use a 13-month average for the elements of rate base that I identified in my direct testimony as varying from month to month. However, instead of using the 13-month period from September 2019 to September 2020, which is what I used for the initial filing, I used the 13-month period from December 2019 through December 2020.

Q. Did you revise the cash working capital balance as part of the Update Cost of Service?

A. I did not revise the factors used to calculate the cash working capital, but I did apply those factors to the balances being presented in this update filing. Thus, to the extent that the replacement of estimates with actual amounts changed the

balances to which the factors are applied, the cash working capital balances changed from the original filing to the update filing.

Q. Please summarize the rate base estimates that you are replacing with actual balances for this update filing.

A. The following rate base estimates are being replaced with actual amounts in the Update Cost of Service:

- amounts closed to plant in service as of the end of the Update Period;
- Texas-specific depreciation reserve balance;
- plant and non-plant Accumulated Deferred Income Tax ("ADIT") balances;
- fuel inventory;
- materials and supplies;
- prepayments;
- regulatory assets and liabilities; and
- customer deposit balance.

I discuss each of those adjustments in the remainder of this section of my update testimony.

Q. What adjustments did you make to rate base to reflect SPS's actual capital additions during the Update Period?

A. The gross plant balance at September 30, 2020 was $8,695,463,954 (total company). During the three-month period from October 1, 2020 through December 31, 2020 (the Update Period), SPS placed in service $1,173,417,674 (total company) of new capital investment (net of retirements), which led to a gross plant balance (net of retirements) of $9,868,881,627 (total company) as of December 31, 2020. Compared to the estimated gross plant in service included in

SPS's initial filing, gross plant in the update filing decreased by $9,927,662. I have included that gross plant balance in the Update Cost of Service.

Q. Did you eliminate intangible plant and plant-related balances in accordance with the findings of FERC's audit of XES as in the initial filing?

A. No. In the initial filing I eliminated all the capital-related investment of software that should have been allocated to non-Operating Companies in accordance with the Federal Energy Regulatory Commission ("FERC") audit finding that XES incorrectly allocated capital costs of corporate software only to the Operating Companies. Since the initial filing, however, SPS has corrected the accounting of the software by allocating a portion to non-Operating Companies in our books and records. By correcting the accounting, it is no longer necessary to eliminate the capital-related investment of software.

Q. Are other SPS witnesses supporting the actual amounts of capital additions?

A. Yes. SPS witness Mark P. Moeller is providing update testimony and attachments supporting the actual capital additions. In addition, SPS witnesses Mark Lytal, Jarred J. Cooley, Casey S. Meeks, Lawrence A. Bick, James W. Sample, and Michael O. Remington are filing update testimony, or an affidavit, and updated attachments supporting the actual amounts of the capital projects that SPS placed in service during the Update Period.

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

A. As discussed in detail in the direct testimony of Mr. Moeller, the accumulated reserve for depreciation was adjusted to develop a Texas-specific depreciation reserve based upon the depreciation rates approved for the Texas retail

jurisdiction. The per-book balances reflect "blended" depreciation rates, based on the various depreciation rates approved by the regulatory authorities that regulate SPS. An adjustment is necessary to reflect the effect of the Texas-approved depreciation rates on the accumulated depreciation reserve balance.

Q. Did you make any adjustments to reflect the actual depreciation reserve through the end of the Update Period?

A. Yes. The accumulated depreciation reserve balance increased by $10,194,237 (total company), compared to the estimated accumulated depreciation balance included in the initial filing, to $2,580,845,210. I have added that amount to the depreciation reserve. Mr. Moeller provides testimony supporting the depreciation during the Update Period.

Q. Did SPS adjust the ADIT balances to reflect actual amounts at the end of the Update Period?

A. Yes. The overall actual ADIT balance increased by $3,989,241, (total company) relative to the estimate for the Update Period. Mr. Moeller and SPS witness Naomi Koch support that increase.

Q. What changes did you make to replace estimated fuel inventory balances with actual amounts for the Update Period?

A. I increased the fuel inventory costs by $319,959 (total company) to reflect the actual fuel inventory balance as of the end of the Update Period.

Q. What changes did you make to replace estimated materials and supplies balances with actual amounts for the Update Period?

A. I increased materials and supplies costs by $181,558 (total company) to reflect the actual materials and supplies balance as of the end of the Update Period.

Q. What changes did you make to replace estimated prepayments balances with actual amounts for the Update Period?

A. I increased prepayment costs by $451,144 (total company) to reflect the actual prepayment balance as of the end of the Update Period.

Q. What changes did you make to replace estimated regulatory assets and liabilities balances with actual amounts for the Update Period?

A. I reflected the actual regulatory asset balance as of the end of the Update Period, which is $98,648 lower than the balance in the initial filing. I also decreased the regulatory liability balances by $17,478 to reflect actual amounts for the Update Period.

Q. What changes did you make to the customer deposit balance?

A. I increased the customer deposit balance by $410,732 (Texas retail) to reflect the actual customer deposit balance in the Update Period.

IV. UPDATES TO FUEL AND PURCHASED POWER COSTS

Q. Did SPS update the purchased power costs included in its update filing?

A. Yes. I updated the purchased capacity and variable O&M costs to actual costs through the end of the Update Period. I also made the same known and measurable adjustments to purchased capacity and variable O&M costs that SPS witness Jeffrey C. Klein described in his direct and update testimony. I increased purchased capacity costs by $3,191,255 and increased purchased power variable O&M costs by $290,079.

V. UPDATES TO O&M COSTS

Q. Is SPS also updating estimates of O&M costs with actual amounts as part of this update filing?

A. Yes. I have updated all the O&M estimated amounts to actual costs through the end of the Update Period. I have also made the same known and measurable adjustments that were described by SPS witnesses in the initial filing. In many instances, the amounts of the known and measurable adjustments are different from the adjustments made in the initial filing because a different time period is being used in the calculation of the adjustments. For example, I eliminated brand advertising costs in both the initial Test Year and the Update Period. The adjustment amount is different, though, because the costs for brand advertising in the first three months of the Test Year are different from the costs in the Update Period. The reasoning, however, is the same.

Q. Please identify the types of estimates that are being replaced with actual amounts in this update filing.

A. The following is a list of the categories of O&M estimates that I have replaced with actual amounts:

- O&M costs;
- Texas Gross Margin Tax balance;
- Texas Gross Receipts Tax balance;
- franchise fee amounts;
- Commission fees;
- depreciation expense;
- property tax amounts;

- deferred tax balances; and
- non-plant Schedule M balances.

As noted earlier, the discussions in SPS's direct testimony about the reasonableness, necessity, and prudence of the costs also apply to the updated O&M costs. Thus, the actual O&M costs presented in SPS's update testimony are reasonable, necessary, and prudently incurred.

Q. Please describe the adjustment to Production O&M costs.

A. I have updated Production O&M costs to actual amounts through the end of the Update Period. I have also made the same known and measurable adjustments that I discussed in my Direct Testimony. The known and measurable adjustments included in the Update Period are:

- an adjustment to remove costs of environmental chemicals recovered through fuel;
- the inclusion of an annual amount of O&M for the Hale Wind Project;
- the inclusion of an annual amount of O&M for the Sagamore Wind Project;
- several business area adjustments;
- an adjustment for costs included in the contribution and dues line item;
- the elimination of life events;
- the elimination of per book Renewable Energy Credit ("REC") costs and inclusion of an ongoing amount;
- inclusion of a credit for REC sales;
- elimination of the overstated water sampling expense;
- reversed the impact of deferring costs resulting from the effects of COVID-19;
- elimination of the return on shared assets;

- elimination of Supplemental Incentive Program expense;
- adjustment of incentive pay to target amounts;
- adjustment of base pay for wage increases; and
- adjustment of trading Administrative and General ("A&G") costs.

Updating to actual costs and including the known and measurable adjustments results in an increase in Production O&M costs of $2,905,427 compared to the amounts in the initial filing.

Q. Have you made any adjustments to Transmission and Regional Markets O&M expense?

A. Yes. I have updated transmission O&M expense to actual amounts through the end of the Update Period. I have also made the same known and measurable adjustments that I discussed in my direct testimony. The known and measurable adjustments included in the Update Period are:

- an adjustment of storm restoration expenses to a 3-year average;
- several business area adjustments;
- an adjustment for costs included in the contribution and dues line item;
- the elimination of life events;
- the elimination of non-recurring transmission revenues and expenses;
- the elimination of the return on shared assets;
- reversed the impact of deferring costs resulting from the effects of COVID-19;
- include transmission line clearance inspection;
- an adjustment of incentive pay to target amounts; and
- an adjustment of base pay for wage increases.

Updating to actual costs and including the known and measurable adjustments results in a decrease in Transmission O&M costs of $45,010,699 and an increase in Regional Markets O&M expense of $655,208 compared to the amounts in the Initial Filing.

Q. Have you made any adjustments to Distribution O&M expense?

A. Yes. I have updated distribution O&M expense to reflect actual amounts through the end of the Update Period. I have also made the same known and measurable adjustments that I discussed in my direct testimony. The known and measurable adjustments included in the Update Period are:

- an adjustment of storm restoration expenses to a 3-year average;
- several business area adjustments;
- an adjustment for costs included in the contribution and dues line item;
- the elimination of life events;
- the elimination of the return on shared assets;
- reversed the impact of deferring costs resulting from the effects of COVID-19;
- the elimination of mutual aid expense;
- an adjustment of incentive pay to target amounts; and
- an adjustment of base pay for wage increases.

Updating to actual costs and including the known and measurable adjustments results in a decrease in Distribution O&M costs of $470,205 compared to the amounts in the initial filing.

Q. Have you made any adjustments to customer-service related expenses?

A. Yes. I have updated customer-related O&M expenses to reflect actual amounts through the end of the Update Period. I have also made the same known and

measurable adjustments that I discussed in my direct testimony. The known and measurable adjustments included in the Update Period are:

- several business area adjustments;
- the inclusion of interest on customer deposits;
- an adjustment for costs included in the contribution and dues line item;
- the elimination of life events;
- the elimination of energy efficiency costs recovered through riders;
- reversed the impact of deferring costs resulting from the effects of COVID-19;
- an adjustment of incentive pay to target amounts; and
- an adjustment of base pay for wage increases.

Updating to actual costs and including the known and measurable adjustments results in an increase in Customer Accounting O&M of $430,222, an increase in Customer Service O&M of $438,838 and an increase in Sales O&M of $18,077 compared to the amounts in the initial filing.

Q. Have you made any adjustments to A&G expense?

A. Yes. I have updated A&G expenses to actual amounts through the end of the Update Period. I have also made the same known and measurable adjustments that I discussed in my direct testimony. The known and measurable adjustments included in the Update Period are:

- an adjustment to pension and benefit costs;
- several business area adjustments;
- the elimination of brand advertising;
- an adjustment for costs included in the contribution and dues line item;

- an adjustment to the costs of the corporate aircraft to commercial airline equivalent;
- the elimination of executive perquisites;
- the elimination of life events;
- the elimination of long-term incentive compensation;
- reversed the impact of deferring costs resulting from the effects of COVID-19;
- the elimination of non-qualified pension expense;
- an adjustment to deferred pension and Other Post-Employment Benefit costs;
- the elimination of a return on shared assets;
- the elimination of the stock equivalent plan expense;
- an adjustment to rate case expense;
- the elimination of wholesale account manager costs;
- the elimination of costs for the Xcel Foundation;
- the inclusion of allowed contributions and dues; and
- an adjustment to the Commission Assessment fee for revenue increase.

Updating costs and including the known and measurable adjustments results in a decrease in A&G costs of $1,851,116 compared to the amounts in the initial filing.

Q. Did you make any adjustments to Taxes Other than Income?

A. Yes. I made adjustments to:

- adjust the franchise fees to actual amounts and to gross-up the franchise fees for the requested revenue requirement;
- adjust the gross receipts tax to actual amounts and to gross-up the Texas gross receipts tax for the requested revenue requirement;
- include the property taxes associated with the Sagamore wind farm;

- adjust property taxes to reflect actual amounts through the Update Period, as well as including the known and measurable adjustments described by Ms. Koch; and

- adjust payroll taxes to actual amounts through the end of the Update Period, as well as including a known and measurable adjustment to reflect the payroll tax impact of all labor adjustments included in the cost of service.

Q. What adjustment did you make to franchise fees?

A. I adjusted the estimated franchise fees to the actual amount through the end of the Update Period. I also grossed up the embedded franchise fees paid to cities to reflect the revenue requirement requested by SPS in this case. That resulted in an increase of $1,842,461 (Texas retail).

Q. Please describe the adjustment to the Texas miscellaneous gross receipts tax expense.

A. Similar to the adjustments I made for franchise fees, I increased the gross receipts tax by $1,850,974. That amount includes the adjustment to actual gross receipts costs incurred through the Update Period as well as to gross-up the Texas miscellaneous gross receipts tax for the revenue change SPS is proposing in this case, including accounting for the weather normalization adjustment on revenues.

Q. Did you make an adjustment to property taxes?

A. Yes, I adjusted property taxes to update the amounts to actual and for the known and measurable adjustments Ms. Koch discusses her direct testimony. I also adjusted property tax expense to reflect the property taxes on the Sagamore Wind Farm. The amounts for the Update Period are the same as the amounts requested in the initial filing because of the known and measurable adjustments.

1 **Q. Please describe the adjustments to payroll taxes.**

2 A. I updated payroll taxes to actual amounts for the Update Period. In addition, I
3 adjusted payroll taxes for the impact of all the known and measurable labor
4 adjustments included in the Update Period. I described the known and
5 measurable labor adjustments in my direct testimony.

6 **Q. Did you make any adjustments to income tax expense?**

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

13 **Q. How is the income tax expense calculated for the cost of service studies**
14 **presented in this case?**

15 A. Taxable income is determined by using the Texas retail jurisdictional return on
16 rate base, after which synchronized interest expense is deducted and taxable
17 additions/deductions (these are also known as "Schedule M items") are added to
18 arrive at taxable income. The federal income tax rate is then applied to taxable
19 income to arrive at current income tax expense. Deferred income tax expense and
20 the amortization of investment tax credits are added to arrive at total tax expense.
21 The taxable additions/deductions and the deferred income taxes are being
22 presented in this case at the same level of detail, in order to properly allocate to
23 the Texas retail jurisdiction. As a result of these steps, SPS's tax expense for

1 ratemaking purposes is calculated based on the items of income and expense
2 included in SPS's jurisdictional revenue requirement calculation.

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

4 A. SPS adjusted its deferred tax expense to reflect actual amounts through the end of
5 the Update Period and to remove deferred income tax expense associated with
6 items excluded from the cost of service.

7 **Q. What adjustments did you make to the depreciation expense used in the cost**
8 **of service?**

9 A. I updated depreciation expense to actual amounts for the Update Period and made
10 the same known and measurable adjustments I described in my direct testimony.
11 The depreciation expense included in the Update Cost of Service is as follows:

12 **Table SNN-RR-U2**

Type of Cost	Adjusted Amounts for Update Period
Production	$153,125,571
Transmission	104,871,526
Distribution	45,447,455
Intangible	21,524,436
General	33,899,453

13 Mr. Moeller discusses depreciation expense in his update testimony.

VI. REVENUE CREDITS

Q. Did you make any adjustments to revenue credits?

A. Yes. I adjusted the revenue credit amounts to the actual balances through the end of the Update Period. I also made the same known and measurable adjustments to transmission revenue credits I described in my direct testimony. The total amount of revenue credits included for the Update Period is $283,280,775 (total company).

VII. UPDATED JURISDICTIONAL REVENUE DEFICIENCY

Q. What is the overall Texas retail revenue requirement?

A. The overall Texas retail revenue requirement is $761,917,417.

Q. What is the revenue deficiency?

A. The revenue deficiency is calculated by comparing the net revenue requirement to present base rate revenue. Mr. Luth presents the calculation of present base rate revenue, which is equal to $618,856,799. The result is a revenue deficiency of $143,060,618.

Q. In your initial testimony, you indicated that the revenue deficiency was $143,365,836. Why has the deficiency decreased to $143,060,618 in this update filing?

A. The table below sets forth by category the difference between SPS's original deficiency and the updated deficiency:

Table SNN-RR-U3

Initial filing deficiency	$143,365,836
Update estimates to actuals	(4,478,715)
Update rate revenues to December actual	3,457,801
Update allocators to December actual with Lubbock load drop-off	715,696
Case update deficiency	143,060,618

Q. Does this conclude your pre-filed update testimony?

A. Yes.

AFFIDAVIT

STATE OF COLORADO)
)
COUNTY OF DENVER)

STEPHANIE N. NIEMI, first being sworn on her oath, states:

I am the witness identified in the preceding testimony. I have read the testimony and the accompanying attachments and am familiar with their contents. Based upon my personal knowledge, the facts stated in the testimony are true. In addition, in my judgment and based upon my professional experience, the opinions and conclusions stated in the testimony are true, valid, and accurate.

STEPHANIE N. NIEMI

Subscribed and sworn to before me this 19th day of March 2021 by STEPHANIE N. NIEMI

CHRISTINA FISH
Notary Public
State of Colorado
Notary ID # 20204042848
My Commission Expires Dec. 08, 2024

Christina Fish
Notary Public, State of Colorado

My Commission Expires: Dec 8, 2024

CERTIFICATE OF SERVICE

I certify that on the 25th day of March 2021, notice of the filing of the foregoing update testimony with the PUCT was served on all parties of record by electronic service and was posted to SPS's file sharing platform.

/s/ Jeremiah W. Cunningham

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

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Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-000 Cap Str

Line No.	Item	TX Retail	NM Retail	Wholesale
1	R02-Federal Tax Rate	21.00%	21.00%	21.00%
2	R08-Cost of Long Term Debt	4.20%	4.20%	4.20%
3	R09-Cost of Common Equity	10.35%	10.35%	10.35%
4	R11-Ratio of Long Term Debt	45.40%	45.40%	45.40%
5	R12-Ratio of Common Equity	54.60%	54.60%	54.60%
6	R24-NM State Income Tax Rate	5.90%	5.90%	5.90%
7	R24-State Tax Rate	2.08%	2.08%	2.08%
8				
9	Ratio of Long Term Debt	45.40%	45.40%	45.40%
10	Cost of Long Term Debt	4.20%	4.20%	4.20%
11	LTD	1.91%	1.91%	1.91%
12				
13	Ratio of Common Equity	54.60%	54.60%	54.60%
14	Cost of Common Equity	10.35%	10.35%	10.35%
15	Weighted Cost of Common Equity	5.65%	5.65%	5.65%
16				
17	Return on Rate Base	7.56%	7.56%	7.56%
18				
19	Sec 199 Deduction Rate			
20	Federal Tax Rate	21.00%	21.00%	21.00%
21	State Tax Rate	2.08%	2.08%	2.08%
22	Combined Tax Rate	22.64%	22.64%	22.64%
23	Tax Gross-up	1.292656	1.292656	1.292656

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TX-000 Deficiency

Line No.	Company	NM Retail	TX Retail	Wholesale
1	Southwestern Public Service Co			
2				
3	**Revenue Deficiency:**			
4	Rate Base	1,900,731,665	3,325,208,296	991,812,214
5	Return on Rate Base	7.56%	7.56%	7.56%
6	Required Earnings	143,695,314	251,385,747	74,981,003
7	Net Operating Earnings	69,495,773	140,713,884	118,509,764
8	Earnings Deficiency/Excess	74,199,541	110,671,863	(43,528,760)
9	Factor to Gross	1.292656	1.292656	1.292656
10	Revenue Deficiency/Excess (Gross)	95,914,461	143,060,618	(56,267,701)
11				
12	**Earned Return on Equity:**			
13	Earned Return on Rate Base	3.66%	4.23%	11.95%
14	Weighted Cost of Long Term Debt	1.91%	1.91%	1.91%
15	Difference	1.75%	2.32%	10.04%
16	Ratio of Common Equity	54.60%	54.60%	54.60%
17	Earned Return on Equity	3.20%	4.25%	18.39%

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	NM	(120,657,035)	27,114,377	(93,542,658)	NM			(93,542,658)
2	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	TX	(249,692,341)	10,914,407	(238,777,934)	TX	100.00%	(238,777,934)	
3	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	NM	(142,134,289)	38,864,614	(103,269,675)	NM			(103,269,675)
4	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	TX	(194,973,972)	94,383,272	(100,590,700)	TX	100.00%	(100,590,700)	
5	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	NM	(179,551,357)	73,887,986	(105,663,372)	NM			(105,663,372)
6	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	TX	(238,104,234)	(13,496,196)	(251,600,430)	TX	100.00%	(251,600,430)	
7	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	NM	(2,296,922)	284,145	(2,012,776)	NM			(2,012,776)
8	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	TX	(4,724,509)	(4,349,237)	(9,073,746)	TX	100.00%	(9,073,746)	
9	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	NM	(9,205,841)	2,647,598	(6,558,243)	NM			(6,558,243)
10	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	TX	(22,148,342)	3,334,353	(18,813,989)	TX	100.00%	(18,813,989)	
11	Operating Revenue	Rate Revenue	44710-Sales for Resale	WHLS	(288,053,747)	96,530,127	(191,523,620)	WHLS			(191,523,620)
12	Operating Revenue	Rate Revenue		Sub-Total Rate Revenue	(1,451,542,589)	330,115,447	(1,121,427,142)			(618,856,799)	(502,570,343)
13	Rate Revenues				(1,451,542,589)	330,115,447	(1,121,427,142)			(618,856,799)	(502,570,343)
14											
15	Operating Revenue	Other Revenue	40000-Operating Revenue	NM				NM			
16	Operating Revenue	Other Revenue	40000-Operating Revenue	TX	0		0	TX	100.00%	0	
17	Operating Revenue	Other Revenue	40000-Operating Revenue	WHLS	0		0	WHLS			0
18	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	NM	(504,457)		(504,457)	NM			(504,457)
19	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	TX	(1,066,336)		(1,066,336)	TX	100.00%	(1,066,336)	
20	Operating Revenue	Other Revenue	45103-Customer Connection	NM	(75,895)		(75,895)	NM			(75,895)
21	Operating Revenue	Other Revenue	45103-Customer Connection	TX	(205,626)		(205,626)	TX	100.00%	(205,626)	
22	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	NM	(40,752)		(40,752)	NM			(40,752)
23	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	TX	(157,224)		(157,224)	TX	100.00%	(157,224)	
24	Operating Revenue	Other Revenue	45106-Misc Service Rev	PIS-DIST	(96,223)		(96,223)	PIS-DIST	62.78%	(60,410)	(35,813)
25	Operating Revenue	Other Revenue	45110-Non-Recoverable Discounts	ENERGY	28	(28)		ENERGY	59.14%		
26	Operating Revenue	Other Revenue	45111-Other Electric Operating Revenues - Misc service revenues	ENERGY	(5,250)	5,250		ENERGY	59.14%		
27	Operating Revenue	Other Revenue	45400-Rentals	NM	(2,695,666)		(2,695,666)	NM			(2,695,666)
28	Operating Revenue	Other Revenue	45400-Rentals	PIS-DIST	(1,700,554)		(1,700,554)	PIS-DIST	62.78%	(1,067,626)	(632,928)
29	Operating Revenue	Other Revenue	45400-Rentals	TX	(4,467,112)		(4,467,112)	TX	100.00%	(4,467,112)	
30	Operating Revenue	Other Revenue	456.1Z2PROD - Funded Upgrades Credit Distribution	12CP-PROD	(426,549)		(426,549)	12CP-PROD	57.36%	(244,652)	(181,897)
31	Operating Revenue	Other Revenue	456.1Z2PTP - Z2 Point-to-Point Revenue	12CP-TRAN	419,172		419,172	12CP-TRAN	44.90%	188,189	230,984
32	Operating Revenue	Other Revenue	45600EEI-EEI Mutual Aid	PIS-DIST	(885,103)	885,103		PIS-DIST	62.78%		
33	Operating Revenue	Other Revenue	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	12CP-TRAN	(3,397,770)	(36,941)	(3,434,712)	12CP-TRAN	44.90%	(1,542,024)	(1,892,688)
34	Operating Revenue	Other Revenue	45606-Tariff-Base Non-Firm PTP	12CP-TRAN	(1,169,372)	(244)	(1,169,617)	12CP-TRAN	44.90%	(525,103)	(644,514)
35	Operating Revenue	Other Revenue	45607-Other Electric Operating Revenues - Other electric revenues	WHLS		288,342	288,342	WHLS			288,342
36	Operating Revenue	Other Revenue	45607-Schedule 9 - Network Transmission Revenue	WHLS	(48,211,041)		(48,211,041)	WHLS			(48,211,041)
37	Operating Revenue	Other Revenue	45609-Other Electric Operating Revenues - Other electric revenues	WHLS	(1,162,161)	3,155	(1,159,006)	WHLS			(1,159,006)
38	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	PIS-TRAN	(1,226,427)	(20,656)	(1,247,083)	PIS-TRAN	45.65%	(569,244)	(677,839)
39	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	12CP-PROD	(199,994)	(411)	(200,405)	12CP-PROD	57.36%	(114,945)	(85,461)
40	Operating Revenue	Other Revenue	45628-Wholesale Distribution Service Charge	TX	(414,642)		(414,642)	TX	100.00%	(414,642)	
41	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue	ENERGY	(3,439,406)	3,439,406		ENERGY	59.14%		
42	Operating Revenue	Other Revenue	45642NM-Other Miscellaneous Revenue - New Mexico	NM	17,498,420	(17,507,781)	(9,361)	NM			(9,361)
43	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue	PIS-NET	(141,181)		(141,181)	PIS-NET	53.30%	(75,254)	(65,926)
44	Operating Revenue	Other Revenue	45642TX-Other Miscellaneous Revenue - Texas	TX	41,109,403	(41,216,863)	(107,460)	TX	100.00%	(107,460)	
45	Operating Revenue	Other Revenue	45646CIP-CIP Performance Revenue	ENERGY	(1,429,290)	1,429,290		ENERGY	59.14%		
46	Operating Revenue	Other Revenue	45668DF-Deferred Fuel Revenue	ENERGY	(46,274,930)	46,274,930		ENERGY	59.14%		
47	Operating Revenue	Other Revenue	45673-Schedule 11 Network Base Plan Revenues	12CP-TRAN	(218,134,266)	1,676,879	(216,457,388)	12CP-TRAN	44.90%	(97,179,164)	(119,278,224)
48	Operating Revenue	Other Revenue		Sub-Total Other Revenue	(278,500,206)	(4,780,569)	(283,280,775)			(107,608,632)	(175,672,142)

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
49	Other Revenue				(278,500,206)	(4,780,569)	(283,280,775)			(107,608,632)	(175,672,142)
50											
51	Operating Revenue			Sub-Total Operating Revenue	(1,730,042,795)	325,334,878	(1,404,707,916)			(726,465,431)	(678,242,485)
52											
53	Present and Other Revenue				1,730,042,795	(325,334,878)	1,404,707,916			726,465,431	678,242,485
54											
55	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY				ENERGY	59.14%		
56	Cost of Sales	Steam Production Fuel	50110-Gas	ENERGY	89,312,957	(89,312,957)		ENERGY	59.14%		
57	Cost of Sales	Steam Production Fuel	50120-Oil	ENERGY	82,779	(82,779)		ENERGY	59.14%		
58	Cost of Sales	Steam Production Fuel	50130-Coal	ENERGY	44,153,700	(44,153,700)		ENERGY	59.14%		
59	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	ENERGY	45,996,161	(45,996,161)		ENERGY	59.14%		
60	Cost of Sales	Steam Production Fuel		Sub-Total Steam Production Fuel	179,545,597	(179,545,597)					
61											
62	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	ENERGY	25,168,466	(25,168,466)		ENERGY	59.14%		
63	Cost of Sales	Other Production Fuel		Sub-Total Other Production Fuel	25,168,466	(25,168,466)					
64											
65	Cost of Sales	Purchased Power	55500-Purchased Power	ENERGY	318,799,129	(318,799,129)		ENERGY	59.14%		
66	Cost of Sales	Purchased Power	55501-Purchased Power-Demand	12CP-PROD	60,039,595	3,191,255	63,230,850	12CP-PROD	57.36%	36,266,758	26,964,092
67	Cost of Sales	Purchased Power	55509-Pur Pwr Variable O&M	ENERGY	13,460,580	290,079	13,750,658	ENERGY	59.14%	8,132,378	5,618,280
68	Cost of Sales	Purchased Power	55710-Deferred Elec Energy Cost	ENERGY	(49,904,777)	49,904,777		ENERGY	59.14%		
69	Cost of Sales	Purchased Power		Sub-Total Purchased Power	342,394,526	(265,413,018)	76,981,509			44,399,136	32,582,372
70											
71	Cost of Sales			Sub-Total Cost of Sales	547,108,589	(470,127,081)	76,981,509			44,399,136	32,582,372
72											
73	Total Cost of Sales				547,108,589	(470,127,081)	76,981,509			44,399,136	32,582,372
74											
75	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	3,681,076	(65,651)	3,615,426	12CP-PROD	57.36%	2,073,668	1,541,758
76	O&M	Steam Production Operations	50135-Coal Non-Mine;Non-Freight	ENERGY	32,828,421		32,828,421	ENERGY	59.14%	19,415,298	13,413,123
77	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	527,814	(50,094)	477,719	ENERGY	59.14%	282,531	195,188
78	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	11,497,141	(360,182)	11,136,960	12CP-PROD	57.36%	6,387,727	4,749,232
79	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	9,124,200	67,409	9,191,609	12CP-PROD	57.36%	5,271,950	3,919,659
80	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	12,774,762	(71,996)	12,702,766	12CP-PROD	57.36%	7,285,813	5,416,953
81	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	12CP-PROD	3,473,755	(483,939)	2,989,816	12CP-PROD	57.36%	1,714,842	1,274,974
82	O&M	Steam Production Operations	50900-Stm Op SO2 Allowance Exp	12CP-PROD				12CP-PROD	57.36%		
83	O&M	Steam Production Operations	50902-NM NOx Expense Amortz	NM	34,908		34,908	NM			34,908
84	O&M	Steam Production Operations		Sub-Total Steam Production Operations	73,942,076	(964,452)	72,977,624			42,431,829	30,545,795
85											
86	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	579,335	(45,166)	534,169	12CP-PROD	57.36%	306,379	227,790
87	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	3,853,877	6,369	3,860,246	12CP-PROD	57.36%	2,214,087	1,646,159
88	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	13,623,550	23,944	13,647,494	ENERGY	59.14%	8,071,365	5,576,129
89	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	6,882,938	15,158	6,898,096	ENERGY	59.14%	4,079,653	2,818,442
90	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	9,740,704	49,157	9,789,861	12CP-PROD	57.36%	5,615,084	4,174,777
91	O&M	Steam Production Maintenance		Sub-Total Steam Production Maintenance	34,680,404	49,461	34,729,866			20,286,568	14,443,298
92											
93	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	436,814	(12,529)	424,285	12CP-PROD	57.36%	243,354	180,932
94	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	102,987	(4,392)	98,596	ENERGY	59.14%	58,311	40,284
95	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	297,132	2,152	299,285	12CP-PROD	57.36%	171,658	127,627
96	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	813,258	(27,978)	785,280	12CP-PROD	57.36%	450,406	334,874

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
97	O&M	Other Production Operations	54900W-Oth Oper Misc Gen Exp	ENERGY	4,283,757	4,201,600	8,485,357	ENERGY	59.14%	5,018,387	3,466,970
98	O&M	Other Production Operations	55000-Oth Oper Rents	12CP-PROD	414,961	(55,228)	359,732	12CP-PROD	57.36%	206,328	153,404
99	O&M	Other Production Operations	55000W-Oth Oper Rents	ENERGY	1,905,921	3,397,868	5,303,789	ENERGY	59.14%	3,136,753	2,167,036
100	O&M	Other Production Operations		Sub-Total Other Production Operations	8,254,831	7,501,493	15,756,324			9,285,198	6,471,127
101											
102	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	465,298	(27,479)	437,819	12CP-PROD	57.36%	251,116	186,703
103	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	229,953	352	230,305	12CP-PROD	57.36%	132,094	98,211
104	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	1,118,664	(8,063)	1,110,601	12CP-PROD	57.36%	636,998	473,603
105	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	188,059	4,201,986	4,390,045	ENERGY	59.14%	2,596,349	1,793,696
106	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	45,236	(1)	45,236	12CP-PROD	57.36%	25,945	19,290
107	O&M	Other Production Maintenance	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY	3,657,398		3,657,398	ENERGY	59.14%	2,163,049	1,494,349
108	O&M	Other Production Maintenance		Sub-Total Other Production Maintenance	5,704,609	4,166,795	9,871,404			5,805,551	4,065,854
109											
110	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	1,068,702	(25,864)	1,042,838	12CP-PROD	57.36%	598,131	444,707
111	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	2,356,077	(856,758)	1,499,319	12CP-PROD	57.36%	859,951	639,368
112	O&M	Other Power Supply	55700-Purchased Power Other	NM		(125,000)	(125,000)	NM			(125,000)
113	O&M	Other Power Supply	55700-Purchased Power Other	TX		(400,000)	(400,000)	TX	100.00%	(400,000)	
114	O&M	Other Power Supply	55790REC - REC Costs	TX		4,110,497	4,110,497	TX	100.00%	4,110,497	
115	O&M	Other Power Supply	55790REC - REC Costs NM	NM	(3,040,025)	3,040,025		NM			
116	O&M	Other Power Supply	55790REC - REC Costs TX	TX	2,247,995	(2,247,995)		TX	100.00%		
117	O&M	Other Power Supply		Sub-Total Other Power Supply	2,632,749	3,494,905	6,127,654			5,168,579	959,074
118											
119	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	8,070,232	(276,580)	7,793,651	PIS-TRAN	45.65%	3,557,495	4,236,156
120	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	(847)	(74)	(921)	12CP-TRAN	44.90%	(413)	(508)
121	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	847	24	870	12CP-TRAN	44.90%	391	480
122	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	3,250,020	13,453	3,263,473	12CP-TRAN	44.90%	1,465,146	1,798,327
123	O&M	Transmission Operations	56140-Load Disp-Sch/Con/Disp Serv	RETAIL-TRAN	3,797,900		3,797,900	RETAIL-TRAN	64.92%	2,465,517	1,332,383
124	O&M	Transmission Operations	561400W-Scheduling, system control and dispatch services - Wholesale	WHLS	1,085,513		1,085,513	WHLS			1,085,513
125	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	15,052	(45)	15,007	12CP-TRAN	44.90%	6,737	8,269
126	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	15,239	(471)	14,768	12CP-TRAN	44.90%	6,630	8,138
127	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	133,123	(6,596)	126,527	12CP-TRAN	44.90%	56,805	69,722
128	O&M	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	RETAIL-TRAN	2,881,351		2,881,351	RETAIL-TRAN	64.92%	1,870,513	1,010,838
129	O&M	Transmission Operations	561800W-Reliability planning and standards develop service - Wholesale	WHLS	474,912		474,912	WHLS			474,912
130	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	1,479,781	13,741	1,493,522	PIS-TRAN	45.65%	681,734	811,788
131	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	421,300	1,736,913	2,158,213	PIS-TRAN	45.65%	985,139	1,173,074
132	O&M	Transmission Operations	56500-Transm of Elec By Others	12CP-TRAN	266,590		266,590	12CP-TRAN	44.90%	119,686	146,904
133	O&M	Transmission Operations	56500MC-Wheeling Meter Charges	WHLS	464,397		464,397	WHLS			464,397
134	O&M	Transmission Operations	56500MISC-Wheeling Miscellaneous	12CP-TRAN	35,774	(4,585)	31,189	12CP-TRAN	44.90%	14,002	17,187
135	O&M	Transmission Operations	56500S11-Wheeling Schedule 11	RETAIL-TRAN	107,770,139	(545,791)	107,224,348	RETAIL-TRAN	64.92%	69,607,800	37,616,548
136	O&M	Transmission Operations	56500S11W-Wheeling Schedule 11 - Wholesale	WHLS	30,634,304		30,634,304	WHLS			30,634,304
137	O&M	Transmission Operations	56500S12-Wheeling Schedule 12	RETAIL-TRAN	2,004,877	8,317	2,013,194	RETAIL-TRAN	64.92%	1,306,923	706,271
138	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Wholesale	WHLS	486,647	(27)	486,620	WHLS			486,620
139	O&M	Transmission Operations	56500S1W-Wheeling Schedule 1 - Wholesale	WHLS	474,324	(9,704)	464,620	WHLS			464,620
140	O&M	Transmission Operations	56500S2-Wheeling Schedule 2	RETAIL-TRAN	126,876	(1,411)	125,465	RETAIL-TRAN	64.92%	81,449	44,016
141	O&M	Transmission Operations	56500S2W-Wheeling Schedule 2 - Wholesale	WHLS	35,315	(771)	34,544	WHLS			34,544
142	O&M	Transmission Operations	56500S9-Wheeling Schedule 9	RETAIL-TRAN	8,990,528		8,990,528	RETAIL-TRAN	64.92%	5,836,462	3,154,066
143	O&M	Transmission Operations	56500S9W-Wheeling Schedule 9 - Wholesale	WHLS	26,473,564	(950,895)	25,522,668	WHLS			25,522,668
144	O&M	Transmission Operations	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	RETAIL-PROD	245,782		245,782	RETAIL-PROD	65.01%	159,775	86,007

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145	O&M	Transmission Operations	565Z2DAUCW - Z2 Direct Assigned Upgrade Charge - Wholesale	WHLS	16,400		16,400	WHLS			16,400
146	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	3,377,111	6,030	3,383,141	PIS-TRAN	45.65%	1,544,271	1,838,870
147	O&M	Transmission Operations	56700-Trans Rents	PIS-TRAN	1,812,941	(222,648)	1,590,293	PIS-TRAN	45.65%	725,906	864,387
148	O&M	Transmission Operations		Sub-Total Transmission Operations	204,839,992	(241,120)	204,598,872			90,491,969	114,106,902
149											
150	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	1,563,057	5,508	1,568,565	PIS-TRAN	45.65%	715,988	852,577
151	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	451,741	2,819	454,560	PIS-TRAN	45.65%	207,489	247,071
152	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX		254,575	254,575	TX	100.00%	254,575	
153	O&M	Transmission Maintenance		Sub-Total Transmission Maintenance	2,014,799	262,901	2,277,700			1,178,052	1,099,648
154											
155	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	162,307	(6,053)	156,254	ENERGY	59.14%	92,411	63,843
156	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	299,544	(10,675)	288,869	ENERGY	59.14%	170,842	118,027
157	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	14,398	(585)	13,813	ENERGY	59.14%	8,169	5,644
158	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	24,982	(822)	24,160	ENERGY	59.14%	14,289	9,871
159	O&M	Regional Marketing Operations	57570-Mkt Fac/Mon/Comp Serv	RETAIL-TRAN	6,408,957		6,408,957	RETAIL-TRAN	64.92%	4,160,561	2,248,396
160	O&M	Regional Marketing Operations	575700W-Market facilitation monitoring and compliance serv - Wholesale	WHLS	1,831,803		1,831,803	WHLS			1,831,803
161	O&M	Regional Marketing Operations	57580-Regional Market Rents	ENERGY	40,700	(5,570)	35,130	ENERGY	59.14%	20,777	14,354
162	O&M	Regional Marketing Operations		Sub-Total Regional Marketing Operations	8,782,693	(23,706)	8,758,987			4,467,049	4,291,938
163											
164	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	4,641,262	(4,740)	4,636,522	PIS-DIST	62.78%	2,910,859	1,725,663
165	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	254,502	907	255,409	TX	100.00%	255,409	
166	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	344,092	(1,852)	342,240	PIS-DIST	62.78%	214,862	127,378
167	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	987,962	5,324	993,286	PIS-DIST	62.78%	623,595	369,690
168	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	1,308,463	1,836	1,310,299	NM			1,310,299
169	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	(1,193,153)	2,881	(1,190,271)	PIS-DIST	62.78%	(747,265)	(443,006)
170	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	908,808	7,088	915,896	TX	100.00%	915,896	
171	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	29,015	273	29,288	NM			29,288
172	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	687,975	28	688,003	PIS-DIST	62.78%	431,936	256,067
173	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	109,255	1,516	110,770	TX	100.00%	110,770	
174	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	566,972	4,708	571,680	PIS-DIST	62.78%	358,907	212,773
175	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	1,312,410	11,121	1,323,532	NM			1,323,532
176	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	(1,095,968)	(4,659)	(1,100,627)	PIS-DIST	62.78%	(690,986)	(409,641)
177	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	1,787,180	14,836	1,802,016	TX	100.00%	1,802,016	
178	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	587,493	4,355	591,848	PIS-DIST	62.78%	371,569	220,279
179	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	1,075,396	2,510	1,077,906	NM			1,077,906
180	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	3,385,323	(30,969)	3,354,354	PIS-DIST	62.78%	2,105,900	1,248,454
181	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	3,942,152	(415,633)	3,526,519	TX	100.00%	3,526,519	
182	O&M	Distribution Operations	58900-Dist Rents	NM	189,412		189,412	NM			189,412
183	O&M	Distribution Operations	58900-Dist Rents	PIS-DIST	1,945,550	(306,305)	1,639,245	PIS-DIST	62.78%	1,029,136	610,109
184	O&M	Distribution Operations	58900-Dist Rents	TX	585,899		585,899	TX	100.00%	585,899	
185	O&M	Distribution Operations		Sub-Total Distribution Operations	22,359,999	(706,774)	21,653,224			13,805,020	7,848,204
186											
187	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	27,038	(852)	26,186	PIS-DIST	62.78%	16,440	9,746
188	O&M	Distribution Maintenance	59100-Dist Mt of Structures	NM	(77)		(77)	NM			(77)
189	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	991	0	991	PIS-DIST	62.78%	622	369
190	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	(913)	(2)	(915)	TX	100.00%	(915)	
191	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	706,231	2,716	708,947	PIS-DIST	62.78%	445,085	263,862
192	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	1,311,139	12,685	1,323,824	NM			1,323,824

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193	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	3,771,095	(5,028)	3,766,067	PIS-DIST	62.78%	2,364,378	1,401,689
194	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	3,144,420	662,702	3,807,123	TX	100.00%	3,807,123	
195	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	12,584	241	12,825	NM			12,825
196	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	(23,810)	97	(23,713)	PIS-DIST	62.78%	(14,887)	(8,826)
197	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	63,969	912	64,881	TX	100.00%	64,881	
198	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	129,725	94	129,819	NM			129,819
199	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	62,065	214	62,279	PIS-DIST	62.78%	39,099	23,179
200	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	122,655	204	122,859	TX	100.00%	122,859	
201	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	1,370	9	1,379	NM			1,379
202	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	55,091	227	55,317	PIS-DIST	62.78%	34,729	20,589
203	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	668	2	670	TX	100.00%	670	
204	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	16	(3)	13	NM			13
205	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST		(2)	(2)	PIS-DIST	62.78%	(1)	(1)
206	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	14,425	94	14,519	TX	100.00%	14,519	
207	O&M	Distribution Maintenance		Sub-Total Distribution Maintenance	9,398,681	674,310	10,072,992			6,894,601	3,178,390
208											
209	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	29,649	(1,141)	28,508	CUST-AVG	68.74%	19,597	8,911
210	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	4,965,640	19,491	4,985,130	CUST-AVG	68.74%	3,426,867	1,558,263
211	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	7,208,292	(89,868)	7,118,423	CUST-AVG	68.74%	4,893,330	2,225,093
212	O&M	Customer Accounting	90400-Cust Acct Uncollect	CUST-RET	5,002,472	1,461,881	6,464,353	CUST-RET	68.74%	4,443,766	2,020,586
213	O&M	Customer Accounting	904001-Uncollectable Accounts - Non Commodity	CUST-RET	(593,968)		(593,968)	CUST-RET	68.74%	(408,310)	(185,659)
214	O&M	Customer Accounting	904001-Uncollectable Accounts - Non Commodity	TX		363,636	363,636	TX	100.00%	363,636	
215	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	181,034	(477)	180,558	CUST-AVG	68.74%	124,119	56,439
216	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	NM		15,352	15,352	NM			15,352
217	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	TX		28,708	28,708	TX	100.00%	28,708	
218	O&M	Customer Accounting		Sub-Total Customer Accounting	16,793,118	1,797,581	18,590,700			12,891,713	5,698,986
219											
220	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	2,341,866	11,604	2,353,470	CUST-AVG	68.74%	1,617,817	735,653
221	O&M	Customer Service	90801EE-Customer Assistance EE Amort TX	TX	4,223,707	(4,223,707)		TX	100.00%		
222	O&M	Customer Service	90803EE-Customer Assistance EE Amort NM	NM	11,170,942	(11,170,942)		NM			
223	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	618,047	63	618,109	TX	100.00%	618,109	
224	O&M	Customer Service	90805EE-Customer Assistance Other	CUST-AVG				CUST-AVG	68.74%		
225	O&M	Customer Service	909000-Informational and instruction advertising expense	CUST-RET	291,929	(287,870)	4,059	CUST-RET	68.74%	2,791	1,269
226	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	109,341	(341)	109,000	CUST-RET	68.74%	74,929	34,070
227	O&M	Customer Service		Sub-Total Customer Service	18,755,833	(15,671,194)	3,084,639			2,313,646	770,992
228											
229	O&M	Sales	91200-Economic Development	CUST-AVG	300,638	(8,556)	292,082	CUST-AVG	68.74%	200,782	91,300
230	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	11,057	(19)	11,039	CUST-AVG	68.74%	7,588	3,450
231	O&M	Sales		Sub-Total Sales	311,695	(8,575)	303,120			208,370	94,750
232											
233	O&M	A&G	92000-A&G Salaries	LABXAG	39,987,946	(6,474,598)	33,513,349	LABXAG	59.18%	19,832,533	13,680,816
234	O&M	A&G	92100-A&G Office & Supplies	LABXAG	20,604,458	(123,081)	20,481,377	LABXAG	59.18%	12,120,471	8,360,906
235	O&M	A&G	92200-A&G Admn Transfer Crdt	LABXAG	(23,632,717)	3,858,325	(19,774,391)	LABXAG	59.18%	(11,702,091)	(8,072,300)
236	O&M	A&G	92300-A&G Outside Services	LABXAG	6,387,835	(37,002)	6,350,834	LABXAG	59.18%	3,758,297	2,592,537
237	O&M	A&G	92400-A&G Property Insurance	PIS-NET	3,855,270	(7,665)	3,847,604	PIS-NET	53.30%	2,050,908	1,796,696
238	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	7,676,830	(959)	7,675,871	LABXAG	59.18%	4,542,428	3,133,443
239	O&M	A&G	926000-Employee pensions and benefits	LABXAG	27,303,143	(684,893)	26,618,250	LABXAG	59.18%	15,752,150	10,866,099
240	O&M	A&G	92603-SPS Deferred Pension Exp	TX	1,887,518	(1,887,518)		TX	100.00%		

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241	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG		(423)	(423)	CUST-AVG	68.74%	(291)	(132)
242	O&M	A&G	92800R-Regulatory Commision Expense TX	TX	7,383,747	521,739	7,905,486	TX	100.00%	7,905,486	
243	O&M	A&G	92801R-Regulatory Commision Expense NM	NM	3,210,572	(934,831)	2,275,741	NM			2,275,741
244	O&M	A&G	92802R-Regulatory Commision Expense Wholesale	WHLS	1,301,992		1,301,992	WHLS			1,301,992
245	O&M	A&G	92804R-Regulatory Commision Expense Misc	RETAIL-ENERGY	155,404		155,404	RETAIL-ENERGY	64.10%	99,620	55,785
246	O&M	A&G	92900-A&G Duplicate Chrg Crdt	PIS-PTD	(1,137,629)		(1,137,629)	PIS-PTD	53.85%	(612,613)	(525,016)
247	O&M	A&G	93010-A&G General Advertising	PIS-PTD	1,270,941	(1,270,941)		PIS-PTD	53.85%		
248	O&M	A&G	93020-A&G Misc General Exp	PIS-PTD	1,212,300	(839,261)	373,040	PIS-PTD	53.85%	200,882	172,158
249	O&M	A&G	93100-A&G Rents	PIS-PTD	11,618,100	(2,197,546)	9,420,554	PIS-PTD	53.85%	5,072,969	4,347,585
250	O&M	A&G	93100-A&G Rents	PISRET-DIST	2,500,938		2,500,938	PISRET-DIST	62.86%	1,572,121	928,816
251	O&M	A&G	93500-A&G Maint of Gen PLT	PIS-GEN	50,393	(26,945)	23,448	PIS-GEN	59.33%	13,912	9,536
252	O&M	A&G	Recoverable Contributions and Donations	TX		1,232,509	1,232,509	TX	100.00%	1,232,509	
253	O&M	A&G		Sub-Total A&G	111,637,042	(8,873,089)	102,763,952			61,839,291	40,924,661
254											
255	O&M			Sub-Total O&M	520,108,521	(8,541,463)	511,567,057			277,067,436	234,499,621
256											
257	Total O&M				520,108,521	(8,541,463)	511,567,057			277,067,436	234,499,621
258											
259	Depreciation Expense	Intangible	303003-Intg Misc Computr Softwar	LABXAG	1,159,554	(112,626)	1,046,927	LABXAG	59.18%	619,551	427,377
260	Depreciation Expense	Intangible	303004-Intg Misc Computr Softwar	LABXAG	16,613,669	(1,613,667)	15,000,002	LABXAG	59.18%	8,876,702	6,123,299
261	Depreciation Expense	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	221,479	(21,512)	199,967	CUST-RET	68.74%	137,463	62,504
262	Depreciation Expense	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	4,950,855	(480,871)	4,469,984	LABXAG	59.18%	2,645,247	1,824,736
263	Depreciation Expense	Intangible	303007-Intg Misc Computr Softwar	LABXAG	51,725	(20)	51,705	LABXAG	59.18%	30,598	21,107
264	Depreciation Expense	Intangible	303010-Intg Misc Computr Softwar	LABXAG	774,690	(75,245)	699,445	LABXAG	59.18%	413,918	285,527
265	Depreciation Expense	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	(636)	62	(574)	LABXAG	59.18%	(340)	(234)
266	Depreciation Expense	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	172,817	(16,786)	156,031	CUST-RET	68.74%	107,260	48,771
267	Depreciation Expense	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	(30,999)	3,011	(27,988)	LABXAG	59.18%	(16,563)	(11,425)
268	Depreciation Expense	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	(78,708)	7,645	(71,063)	LABXAG	59.18%	(42,054)	(29,009)
269	Depreciation Expense	Intangible		Sub-Total Intangible	23,834,445	(2,310,009)	21,524,436			12,771,782	8,752,653
270											
271	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	35,249	9,407	44,657	12CP-PROD	57.36%	25,613	19,043
272	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	389,300	180,697	569,997	12CP-PROD	57.36%	326,928	243,069
273	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	1,006	659	1,665	12CP-PROD	57.36%	955	710
274	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	7,598,424	1,899,397	9,497,821	12CP-PROD	57.36%	5,447,581	4,050,240
275	Depreciation Expense	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	215,430	320,850	536,280	12CP-PROD	57.36%	307,589	228,691
276	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	30,161,216	15,415,506	45,576,721	12CP-PROD	57.36%	26,141,036	19,435,685
277	Depreciation Expense	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	100,757	218,400	319,158	12CP-PROD	57.36%	183,057	136,101
278	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	15,108,885	6,096,797	21,205,682	12CP-PROD	57.36%	12,162,755	9,042,927
279	Depreciation Expense	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	418,153	469,724	887,877	12CP-PROD	57.36%	509,252	378,625
280	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	2,562,529	804,073	3,366,602	12CP-PROD	57.36%	1,930,952	1,435,650
281	Depreciation Expense	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	184,178	327,375	511,553	12CP-PROD	57.36%	293,407	218,146
282	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	772,066	231,885	1,003,951	12CP-PROD	57.36%	575,827	428,124
283	Depreciation Expense	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	49,543	38,663	88,207	12CP-PROD	57.36%	50,592	37,615
284	Depreciation Expense	Steam Production		Sub-Total Steam Production	57,596,737	26,013,433	83,610,170			47,955,544	35,654,626
285											
286	Depreciation Expense	Other Production	340002-Other Prod Land Rights	12CP-PROD	2	(2)		12CP-PROD	57.36%		
287	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	403,741	12,316	416,057	12CP-PROD	57.36%	238,634	177,423
288	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	2,072,695	(243,173)	1,829,522	ENERGY	59.14%	1,082,011	747,511

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289	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	159,422	8,964	168,386	12CP-PROD	57.36%	96,580	71,807
290	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	12CP-PROD	1,411,668	273,535	1,685,202	12CP-PROD	57.36%	966,567	718,636
291	Depreciation Expense	Other Production	344000E-Other Prod Generator	12CP-PROD	5,561,344	812,841	6,374,185	12CP-PROD	57.36%	3,655,985	2,718,200
292	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	ENERGY	27,429,326	29,746,287	57,175,613	ENERGY	59.14%	33,814,649	23,360,963
293	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	853,856	75,158	929,015	12CP-PROD	57.36%	532,847	396,168
294	Depreciation Expense	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	922,250	(134,675)	787,575	ENERGY	59.14%	465,786	321,790
295	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	140,028	9,173	149,201	12CP-PROD	57.36%	85,576	63,625
296	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	692	(49)	644	ENERGY	59.14%	381	263
297	Depreciation Expense	Other Production		Sub-Total Other Production	38,955,025	30,560,376	69,515,401			40,939,015	28,576,386
298											
299	Depreciation Expense	Transmission	350002E-Transmission Land Right	12CP-TRAN	1,465,694	503,127	1,968,821	12CP-TRAN	44.90%	883,908	1,084,913
300	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial NM	NM	31,038	10,654	41,692	NM			41,692
301	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial TX	TX	48,777	16,744	65,521	TX	100.00%	65,521	
302	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	9,611	3,299	12,910	WHLS			12,910
303	Depreciation Expense	Transmission	352000-Transmission Str & Improv	12CP-TRAN	1,945,076	611,204	2,556,280	12CP-TRAN	44.90%	1,147,649	1,408,631
304	Depreciation Expense	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	11,194	2,634	13,828	12CP-PROD	57.36%	7,931	5,897
305	Depreciation Expense	Transmission	352045-Tran Str & Impr-Wind	ENERGY	21,156	15,116	36,272	ENERGY	59.14%	21,452	14,820
306	Depreciation Expense	Transmission	353000E-Transmission Station	12CP-TRAN	25,707,992	4,537,380	30,245,371	12CP-TRAN	44.90%	13,578,746	16,666,625
307	Depreciation Expense	Transmission	353010-Tran Station Equip Pro	12CP-PROD	609,491	49,860	659,351	12CP-PROD	57.36%	378,178	281,173
308	Depreciation Expense	Transmission	353045-Tran Station Equip-Wind	ENERGY	360,662	841,078	1,201,740	ENERGY	59.14%	710,730	491,010
309	Depreciation Expense	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	122,551	(1,751)	120,800	12CP-TRAN	44.90%	54,234	66,567
310	Depreciation Expense	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	2,595	(37)	2,558	NM			2,558
311	Depreciation Expense	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	4,078	(58)	4,020	TX	100.00%	4,020	
312	Depreciation Expense	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	804	(11)	792	WHLS			792
313	Depreciation Expense	Transmission	355000E	12CP-TRAN	43,175,569	5,051,321	48,226,889	12CP-TRAN	44.90%	21,651,600	26,575,289
314	Depreciation Expense	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	914,298	106,968	1,021,267	NM			1,021,267
315	Depreciation Expense	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	1,436,856	168,105	1,604,961	TX	100.00%	1,604,961	
316	Depreciation Expense	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	283,108	33,122	316,230	WHLS			316,230
317	Depreciation Expense	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	8,611	303	8,914	12CP-PROD	57.36%	5,113	3,801
318	Depreciation Expense	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	304,482	424,463	728,945	ENERGY	59.14%	431,110	297,834
319	Depreciation Expense	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	14,019,284	735,662	14,754,947	12CP-TRAN	44.90%	6,624,276	8,130,671
320	Depreciation Expense	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	296,876	15,579	312,455	NM			312,455
321	Depreciation Expense	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	466,553	24,482	491,035	TX	100.00%	491,035	
322	Depreciation Expense	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	91,926	4,824	96,750	WHLS			96,750
323	Depreciation Expense	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	9,966	709	10,675	12CP-PROD	57.36%	6,123	4,552
324	Depreciation Expense	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	155,917	185,834	341,751	ENERGY	59.14%	202,118	139,634
325	Depreciation Expense	Transmission	357000E-Tran Underground Cond	12CP-TRAN	3,645	975	4,620	12CP-TRAN	44.90%	2,074	2,546
326	Depreciation Expense	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	13,444	611	14,055	12CP-TRAN	44.90%	6,310	7,745
327	Depreciation Expense	Transmission	359000-Transmission Road & Trai	12CP-TRAN	7,739	337	8,077	12CP-TRAN	44.90%	3,626	4,451
328	Depreciation Expense	Transmission		Sub-Total Transmission	91,528,994	13,342,531	104,871,526			47,880,713	56,990,812
329											
330	Depreciation Expense	Distribution	360004-Dist Land Rights-NM	NM	171,719	(2,816)	168,902	NM			168,902
331	Depreciation Expense	Distribution	360005-Dist Land Rights-TX	TX	41,609	295	41,904	TX	100.00%	41,904	
332	Depreciation Expense	Distribution	361000E-Str & Improv	NM	352,462	(21,962)	330,500	NM			330,500
333	Depreciation Expense	Distribution	361000E-Str & Improv	TX	303,658	50,659	354,317	TX	100.00%	354,317	
334	Depreciation Expense	Distribution	362000E-Other Eq	NM	2,659,311	502,711	3,162,022	NM			3,162,022
335	Depreciation Expense	Distribution	362000E-Other Eq	TX	3,772,629	562,367	4,334,996	TX	100.00%	4,334,996	
336	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	NM	3,056,611	1,040,912	4,097,523	NM			4,097,523

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
337	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	TX	6,599,438	1,850,517	8,449,955	TX	100.00%	8,449,955	
338	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	NM	3,075,179	783,521	3,858,700	NM			3,858,700
339	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	TX	5,253,168	501,142	5,754,311	TX	100.00%	5,754,311	
340	Depreciation Expense	Distribution	366000E-Dist Underground Cond	NM	127,339	(5,174)	122,165	NM			122,165
341	Depreciation Expense	Distribution	366000E-Dist Underground Cond	TX	356,779	(33,334)	323,445	TX	100.00%	323,445	
342	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	NM	313,568	31,600	345,168	NM			345,168
343	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	TX	902,429	(5,869)	896,560	TX	100.00%	896,560	
344	Depreciation Expense	Distribution	368000E-Dist Line Transformer	NM	1,679,222	135,047	1,814,268	NM			1,814,268
345	Depreciation Expense	Distribution	368000E-Dist Line Transformer	TX	4,169,790	(338,572)	3,831,219	TX	100.00%	3,831,219	
346	Depreciation Expense	Distribution	369010-Distribution Services O	NM	541,530	(36,396)	505,134	NM			505,134
347	Depreciation Expense	Distribution	369010-Distribution Services O	TX	976,757	(83)	976,674	TX	100.00%	976,674	
348	Depreciation Expense	Distribution	369020-Distribution Services U	NM	513,319	(34,500)	478,819	NM			478,819
349	Depreciation Expense	Distribution	369020-Distribution Services U	TX	882,379	(75)	882,304	TX	100.00%	882,304	
350	Depreciation Expense	Distribution	370000E-Distribution Meter	NM	675,527	400,735	1,076,262	NM			1,076,262
351	Depreciation Expense	Distribution	370000E-Distribution Meter	TX	1,190,481	609,666	1,800,147	TX	100.00%	1,800,147	
352	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	NM	2	174,015	174,017	NM			174,017
353	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	TX	358,778	(70,982)	287,797	TX	100.00%	287,797	
354	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	NM	383,854	200,415	584,270	NM			584,270
355	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	TX	667,517	128,562	796,079	TX	100.00%	796,079	
356	Depreciation Expense	Distribution		Sub-Total Distribution	39,025,053	6,422,402	45,447,455			28,729,707	16,717,748
357											
358	Depreciation Expense	General	389002-General Land Rights	LABXAG	1,020	(266)	754	LABXAG	59.18%	446	308
359	Depreciation Expense	General	390000-Genl Structures & Improv	LABXAG	1,669,682	(104,204)	1,565,477	LABXAG	59.18%	926,418	639,059
360	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	LABXAG	180,136	(24,542)	155,594	LABXAG	59.18%	92,078	63,517
361	Depreciation Expense	General	390050-Genl Str & Imp-Call Center	CUST-RET	228,998	(31,198)	197,801	CUST-RET	68.74%	135,973	61,827
362	Depreciation Expense	General	391000-General Office Furn & E	LABXAG	789,309	276,690	1,066,000	LABXAG	59.18%	630,837	435,162
363	Depreciation Expense	General	391004-General Info Sys Computer	LABXAG	16,862,554	1,635,117	18,497,671	LABXAG	59.18%	10,946,554	7,551,118
364	Depreciation Expense	General	392010-General Transp Eq Grp	LABXAG		161,909	161,909	LABXAG	59.18%	95,814	66,094
365	Depreciation Expense	General	392020-General Transp Eq Grp 2	LABXAG		1,177,275	1,177,275	LABXAG	59.18%	696,688	480,587
366	Depreciation Expense	General	392030-General Transp Eq Trailer	LABXAG		264,394	264,394	LABXAG	59.18%	156,463	107,931
367	Depreciation Expense	General	392040-General Transp Eq Grp 4	LABXAG		1,615,371	1,615,371	LABXAG	59.18%	955,945	659,427
368	Depreciation Expense	General	393000-General Stores Equipmen	LABXAG	10,887	6,124	17,011	LABXAG	59.18%	10,067	6,944
369	Depreciation Expense	General	394000-General Tools & Shop Equi	LABXAG	1,452,708	256,772	1,709,480	LABXAG	59.18%	1,011,636	697,844
370	Depreciation Expense	General	395000-General Laboratory Equi	LABXAG	391,895	(12,986)	378,910	LABXAG	59.18%	224,231	154,678
371	Depreciation Expense	General	396000-General Power Operated E	LABXAG		291,151	291,151	LABXAG	59.18%	172,297	118,854
372	Depreciation Expense	General	397000-General Communication E	LABXAG	3,932,152	(1,254,056)	2,678,096	LABXAG	59.18%	1,584,844	1,093,252
373	Depreciation Expense	General	397010-General Comm Eq Two Wa	LABXAG	3,034,910	(106,193)	2,928,718	LABXAG	59.18%	1,733,157	1,195,561
374	Depreciation Expense	General	397020-General Comm Eq AE	LABXAG	7,382	(259)	7,123	LABXAG	59.18%	4,215	2,908
375	Depreciation Expense	General	397030-General Comm Eq EM	LABXAG	1,080,889	(26,095)	1,054,794	LABXAG	59.18%	624,206	430,588
376	Depreciation Expense	General	398000-General Miscellaneous E	LABXAG	106,581	25,343	131,924	LABXAG	59.18%	78,070	53,854
377	Depreciation Expense	General		Sub-Total General	29,749,103	4,150,350	33,899,453			20,079,940	13,819,512
378											
379	Depreciation Expense	Other Tax	40310-Depreciation & Depletion Expense	PIS-NET	2,121,474	(2,121,474)		PIS-NET	53.30%		
380	Depreciation Expense	Other Tax	41190-Accretion Expense	PIS-NET	3,652,390	(3,652,390)		PIS-NET	53.30%		
381	Depreciation Expense	Other Tax		Sub-Total Other Tax	5,773,864	(5,773,864)					
382											
383	Depreciation Expense			Sub-Total Depreciation Expense	286,463,221	72,405,219	358,868,440			198,356,702	160,511,737
384											

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
385	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	NM	2,725,660	(2,725,660)		NM			
386	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	PIS-NET	(16,736)	(9,169)	(25,906)	PIS-NET	53.30%	(13,809)	(12,097)
387	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	TX	2,260,859	(1,862,692)	398,167	TX	100.00%	398,167	
388	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	NM	(3,451,868)	3,451,868		NM			
389	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	PIS-NET	(5,773,864)		(5,773,864)	PIS-NET	53.30%	(3,077,672)	(2,696,192)
390	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	TX	(56,423,270)	56,423,270		TX	100.00%		
391	Amortization Expense	Other Tax		Sub-Total Other Tax	(60,679,219)	55,277,617	(5,401,603)			(2,693,314)	(2,708,289)
392											
393	Amortization Expense			Sub-Total Amortization Expense	(60,679,219)	55,277,617	(5,401,603)			(2,693,314)	(2,708,289)
394											
395	Total Depreciation & Amortizat				225,784,001	127,682,836	353,466,837			195,663,389	157,803,448
396											
397	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Property	PIS-NET	64,373,542	10,754,980	75,128,522	PIS-NET	53.30%	40,046,137	35,082,384
398	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	LABOR	8,498,661	(18,339)	8,480,322	LABOR	59.18%	5,018,461	3,461,861
399	Taxes Other than Income	Other Tax	408102FF-Taxes Other Than Income - Franchise Fees	TX	8,425,766	1,842,461	10,268,227	TX	100.00%	10,268,227	
400	Taxes Other than Income	Other Tax	408102GRT-Taxes Other Than Income - Gross Receipts Tax	TX	5,568,868	1,850,974	7,419,842	TX	100.00%	7,419,842	
401	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	NM	59,814		59,814	NM			59,814
402	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	PIS-NET	38,628		38,628	PIS-NET	53.30%	20,590	18,038
403	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	TX	44,903		44,903	TX	100.00%	44,903	
404	Taxes Other than Income	Other Tax		Sub-Total Other Tax	87,010,184	14,430,074	101,440,258			62,818,161	38,622,098
405											
406	Taxes Other than Income			Sub-Total Taxes Other than Income	87,010,184	14,430,074	101,440,258			62,818,161	38,622,098
407											
408	Payroll Tax Adjustment					(519,794)	(519,794)			(307,602)	
409	Total TOTI				87,010,184	13,910,280	100,920,464			62,510,558	38,622,098
410											
411	Operating Expenses				1,380,011,295	(337,075,428)	1,042,935,867			579,640,520	463,507,539
412	Pre-tax Income				350,031,500	11,740,550	361,772,049			146,824,912	214,734,946
413											
414	Rate Base				6,829,051,587	(611,289,934)	6,217,761,653			3,325,208,296	2,888,813,636
415	Weighted Cost of Debt				1.91%	1.91%	1.91%			1.91%	1.91%
416	Interest Deduction				130,434,885	(11,675,638)	118,759,248			63,511,478	55,176,340
417											
418	Sched M: Plant Temporary	Intangible	303003-Intg Misc Computr Softwar	LABXAG	113,943	103	114,046	LABXAG	59.18%	67,490	46,556
419	Sched M: Plant Temporary	Intangible	303004-Intg Misc Computr Softwar	LABXAG	2,062,227	2,685	2,064,911	LABXAG	59.18%	1,221,973	842,938
420	Sched M: Plant Temporary	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	282,442		282,442	CUST-RET	68.74%	194,158	88,284
421	Sched M: Plant Temporary	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	1,559,443	1,410	1,560,853	LABXAG	59.18%	923,682	637,171
422	Sched M: Plant Temporary	Intangible	303007-Intg Misc Computr Softwar	LABXAG	98,097	89	98,185	LABXAG	59.18%	58,104	40,081
423	Sched M: Plant Temporary	Intangible	303010-Intg Misc Computr Softwar	LABXAG	180,550	168	180,718	LABXAG	59.18%	106,945	73,773
424	Sched M: Plant Temporary	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	5,080		5,080	CUST-RET	68.74%	3,492	1,588
425	Sched M: Plant Temporary	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	7,602		7,602	LABXAG	59.18%	4,499	3,103
426	Sched M: Plant Temporary	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(290,341)	(0)	(290,341)	CUST-RET	68.74%	(199,588)	(90,753)
427	Sched M: Plant Temporary	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	199,657		199,657	LABXAG	59.18%	118,153	81,504
428	Sched M: Plant Temporary	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	223,583		223,583	LABXAG	59.18%	132,312	91,271
429	Sched M: Plant Temporary	Intangible		Sub-Total Intangible	4,442,283	4,454	4,446,737			2,631,221	1,815,516
430											
431	Sched M: Plant Temporary	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD				12CP-PROD	57.36%		
432	Sched M: Plant Temporary	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(14,534)	(32,314)	(46,848)	12CP-PROD	57.36%	(26,870)	(19,978)

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Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
433	Sched M: Plant Temporary	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	915,648	(46,009)	869,639	12CP-PROD	57.36%	498,791	370,848
434	Sched M: Plant Temporary	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(967)	(2,150)	(3,118)	12CP-PROD	57.36%	(1,788)	(1,329)
435	Sched M: Plant Temporary	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	3,265,148	1,579,838	4,844,986	12CP-PROD	57.36%	2,778,896	2,066,091
436	Sched M: Plant Temporary	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	240,198	(17,511)	222,687	12CP-PROD	57.36%	127,724	94,962
437	Sched M: Plant Temporary	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(355,234)	1,431,879	1,076,645	12CP-PROD	57.36%	617,521	459,123
438	Sched M: Plant Temporary	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	139,895	(10,199)	129,696	12CP-PROD	57.36%	74,389	55,307
439	Sched M: Plant Temporary	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(158,519)	1,744,902	1,586,383	12CP-PROD	57.36%	909,888	676,495
440	Sched M: Plant Temporary	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	398,675	(29,065)	369,610	12CP-PROD	57.36%	211,994	157,616
441	Sched M: Plant Temporary	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(164,963)	1,159,982	995,019	12CP-PROD	57.36%	570,704	424,315
442	Sched M: Plant Temporary	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	200,137	(14,591)	185,546	12CP-PROD	57.36%	106,422	79,124
443	Sched M: Plant Temporary	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(66,049)	1,249,207	1,183,158	12CP-PROD	57.36%	678,614	504,545
444	Sched M: Plant Temporary	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	46,215	(3,369)	42,846	12CP-PROD	57.36%	24,575	18,271
445	Sched M: Plant Temporary	Steam Production		Sub-Total Steam Production	4,445,649	7,010,600	11,456,249			6,570,859	4,885,390
446											
447	Sched M: Plant Temporary	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD				12CP-PROD	57.36%		
448	Sched M: Plant Temporary	Other Production	340045-Other Prod Wind Rights	ENERGY	(0)	(0)	(0)	ENERGY	59.14%	(0)	(0)
449	Sched M: Plant Temporary	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(3,193,835)	176,491	(3,017,344)	12CP-PROD	57.36%	(1,730,631)	(1,286,713)
450	Sched M: Plant Temporary	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(15,075,097)	(3,364)	(15,078,461)	ENERGY	59.14%	(8,917,663)	(6,160,797)
451	Sched M: Plant Temporary	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(353,581)	367,632	14,051	12CP-PROD	57.36%	8,059	5,992
452	Sched M: Plant Temporary	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(495,840)	243,884	(251,956)	12CP-PROD	57.36%	(144,512)	(107,444)
453	Sched M: Plant Temporary	Other Production	344000E-Other Prod Generator	12CP-PROD	(1,740,798)	(981,914)	(2,722,711)	12CP-PROD	57.36%	(1,561,641)	(1,161,070)
454	Sched M: Plant Temporary	Other Production	344045-Other Prod Generator-Wind	ENERGY	(193,228,980)	(38,140)	(193,267,119)	ENERGY	59.14%	(114,301,527)	(78,965,592)
455	Sched M: Plant Temporary	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(618,863)	230,952	(387,911)	12CP-PROD	57.36%	(222,491)	(165,420)
456	Sched M: Plant Temporary	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(7,427,823)	(2,154)	(7,429,978)	ENERGY	59.14%	(4,394,218)	(3,035,760)
457	Sched M: Plant Temporary	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(416,716)	393,972	(22,744)	12CP-PROD	57.36%	(13,045)	(9,699)
458	Sched M: Plant Temporary	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(4,146)	(0)	(4,146)	ENERGY	59.14%	(2,452)	(1,694)
459	Sched M: Plant Temporary	Other Production		Sub-Total Other Production	(222,555,679)	387,359	(222,168,319)			(131,280,122)	(90,888,197)
460											
461	Sched M: Plant Temporary	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	(54,023)	54,023		12CP-TRAN	44.90%		
462	Sched M: Plant Temporary	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN				12CP-TRAN	44.90%		
463	Sched M: Plant Temporary	Transmission	350002E-Transmission Land Right	12CP-TRAN	(5,823,281)	(616,113)	(6,439,394)	12CP-TRAN	44.90%	(2,890,984)	(3,548,410)
464	Sched M: Plant Temporary	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(123,315)	(13,047)	(136,362)	NM			(136,362)
465	Sched M: Plant Temporary	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(193,795)	(20,504)	(214,299)	TX	100.00%	(214,299)	
466	Sched M: Plant Temporary	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	(38,184)	(4,040)	(42,224)	WHLS			(42,224)
467	Sched M: Plant Temporary	Transmission	350045-Tran Land Fee-Wind	ENERGY				ENERGY	59.14%		
468	Sched M: Plant Temporary	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(3,500,169)	238,185	(3,261,984)	12CP-TRAN	44.90%	(1,464,477)	(1,797,507)
469	Sched M: Plant Temporary	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(5,928)	16,364	10,436	12CP-PROD	57.36%	5,986	4,450
470	Sched M: Plant Temporary	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(145,312)	2,530	(142,781)	ENERGY	59.14%	(84,443)	(58,338)
471	Sched M: Plant Temporary	Transmission	353000E-Transmission Station	12CP-TRAN	(33,934,737)	2,310,162	(31,624,575)	12CP-TRAN	44.90%	(14,197,943)	(17,426,631)
472	Sched M: Plant Temporary	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(231,709)	639,643	407,934	12CP-PROD	57.36%	233,975	173,959
473	Sched M: Plant Temporary	Transmission	353045-Tran Station Equip-Wind	ENERGY	(3,653,229)	35,443	(3,617,786)	ENERGY	59.14%	(2,139,621)	(1,478,164)
474	Sched M: Plant Temporary	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(1,723,992)	(27,939)	(1,751,931)	12CP-TRAN	44.90%	(786,534)	(965,397)
475	Sched M: Plant Temporary	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(36,508)	(592)	(37,099)	NM			(37,099)
476	Sched M: Plant Temporary	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(57,373)	(930)	(58,303)	TX	100.00%	(58,303)	
477	Sched M: Plant Temporary	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	(11,304)	(183)	(11,488)	WHLS			(11,488)
478	Sched M: Plant Temporary	Transmission	355000E	12CP-TRAN	(12,729,601)	(4,915,406)	(17,645,007)	12CP-TRAN	44.90%	(7,921,776)	(9,723,231)
479	Sched M: Plant Temporary	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(269,566)	(104,090)	(373,656)	NM			(373,656)
480	Sched M: Plant Temporary	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(423,633)	(163,582)	(587,215)	TX	100.00%	(587,215)	

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481	Sched M: Plant Temporary	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(83,470)	(32,231)	(115,701)	WHLS			(115,701)
482	Sched M: Plant Temporary	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(255,202)	(336)	(255,538)	12CP-PROD	57.36%	(146,566)	(108,971)
483	Sched M: Plant Temporary	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(1,431,075)	(21,238)	(1,452,313)	ENERGY	59.14%	(858,923)	(593,390)
484	Sched M: Plant Temporary	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(4,590,944)	(1,756,987)	(6,347,931)	12CP-TRAN	44.90%	(2,849,922)	(3,498,009)
485	Sched M: Plant Temporary	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(97,219)	(37,206)	(134,426)	NM			(134,426)
486	Sched M: Plant Temporary	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(152,784)	(58,471)	(211,255)	TX	100.00%	(211,255)	
487	Sched M: Plant Temporary	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(30,103)	(11,521)	(41,624)	WHLS			(41,624)
488	Sched M: Plant Temporary	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(357,067)	(469)	(357,536)	12CP-PROD	57.36%	(205,069)	(152,467)
489	Sched M: Plant Temporary	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(857,250)	(13,555)	(870,805)	ENERGY	59.14%	(515,009)	(355,796)
490	Sched M: Plant Temporary	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(2,593)	(992)	(3,585)	12CP-TRAN	44.90%	(1,609)	(1,975)
491	Sched M: Plant Temporary	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(4,617)	(1,767)	(6,384)	12CP-TRAN	44.90%	(2,866)	(3,518)
492	Sched M: Plant Temporary	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(4,881)	(1,868)	(6,749)	12CP-TRAN	44.90%	(3,030)	(3,719)
493	Sched M: Plant Temporary	Transmission		Sub-Total Transmission	(70,822,863)	(4,506,716)	(75,329,579)			(34,899,886)	(40,429,693)
494											
495	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	NM				NM			
496	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	TX				TX	100.00%		
497	Sched M: Plant Temporary	Distribution	360004-Dist Land Rights-NM	NM	(307,169)		(307,169)	NM			(307,169)
498	Sched M: Plant Temporary	Distribution	360005-Dist Land Rights-TX	TX	(53,391)		(53,391)	TX	100.00%	(53,391)	
499	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	NM	(299,588)		(299,588)	NM			(299,588)
500	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	TX	(580,580)		(580,580)	TX	100.00%	(580,580)	
501	Sched M: Plant Temporary	Distribution	362000E-Other Eq	NM	(1,401,765)		(1,401,765)	NM			(1,401,765)
502	Sched M: Plant Temporary	Distribution	362000E-Other Eq	TX	(1,965,460)		(1,965,460)	TX	100.00%	(1,965,460)	
503	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	NM	(1,636,751)		(1,636,751)	NM			(1,636,751)
504	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	TX	(2,678,241)		(2,678,241)	TX	100.00%	(2,678,241)	
505	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	NM	(1,404,955)		(1,404,955)	NM			(1,404,955)
506	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	TX	(926,926)		(926,926)	TX	100.00%	(926,926)	
507	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	NM	(56,911)		(56,911)	NM			(56,911)
508	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	TX	(23,345)		(23,345)	TX	100.00%	(23,345)	
509	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	NM	(76,482)		(76,482)	NM			(76,482)
510	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	TX	107,791		107,791	TX	100.00%	107,791	
511	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	NM	(348,730)		(348,730)	NM			(348,730)
512	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	TX	(299,830)		(299,830)	TX	100.00%	(299,830)	
513	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	NM	5,352		5,352	NM			5,352
514	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	TX	41,772		41,772	TX	100.00%	41,772	
515	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	NM	(114,561)		(114,561)	NM			(114,561)
516	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	TX	(173,462)		(173,462)	TX	100.00%	(173,462)	
517	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	NM	(82,466)		(82,466)	NM			(82,466)
518	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	TX	(453,987)		(453,987)	TX	100.00%	(453,987)	
519	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	NM	(73,292)		(73,292)	NM			(73,292)
520	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	TX	(255,137)		(255,137)	TX	100.00%	(255,137)	
521	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	NM	(89,470)		(89,470)	NM			(89,470)
522	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	TX	73,874		73,874	TX	100.00%	73,874	
523	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	NM	(1,056,115)		(1,056,115)	NM			(1,056,115)
524	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	TX	(2,378,570)		(2,378,570)	TX	100.00%	(2,378,570)	
525	Sched M: Plant Temporary	Distribution		Sub-Total Distribution	(16,508,396)		(16,508,396)			(9,565,494)	(6,942,902)
526											
527	Sched M: Plant Temporary	General	389001-General Land Owned in Fe	LABXAG				LABXAG	59.18%		
528	Sched M: Plant Temporary	General	389002-General Land Rights	LABXAG	1,020	116	1,135	LABXAG	59.18%	672	464

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529	Sched M: Plant Temporary	General	390000-Genl Structures & Improv	LABXAG	1,863,065	167,001	2,030,066	LABXAG	59.18%	1,201,353	828,714
530	Sched M: Plant Temporary	General	390007-Genl Str & Imp Lease Bld	LABXAG	(550,054)		(550,054)	LABXAG	59.18%	(325,511)	(224,543)
531	Sched M: Plant Temporary	General	390050-Genl Str & Imp-Call Center	CUST-RET	103,296		103,296	CUST-RET	68.74%	71,008	32,288
532	Sched M: Plant Temporary	General	391000-General Office Furn & E	LABXAG	(897,541)	4,506	(893,035)	LABXAG	59.18%	(528,480)	(364,555)
533	Sched M: Plant Temporary	General	391004-General Info Sys Computer	LABXAG	1,004,464	269,227	1,273,691	LABXAG	59.18%	753,745	519,946
534	Sched M: Plant Temporary	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0	0	0	LABXAG	59.18%	0	0
535	Sched M: Plant Temporary	General	392000-General Transportation E	LABXAG	0	0	0	LABXAG	59.18%	0	0
536	Sched M: Plant Temporary	General	392010-General Transp Eq Grp	LABXAG	86,969	4,129	91,098	LABXAG	59.18%	53,910	37,188
537	Sched M: Plant Temporary	General	392020-General Transp Eq Grp 2	LABXAG	957,031	45,435	1,002,466	LABXAG	59.18%	593,240	409,227
538	Sched M: Plant Temporary	General	392030-General Transp Eq Trailer	LABXAG	222,704	10,573	233,277	LABXAG	59.18%	138,049	95,228
539	Sched M: Plant Temporary	General	392040-General Transp Eq Grp 4	LABXAG	1,218,241	57,836	1,276,077	LABXAG	59.18%	755,157	520,920
540	Sched M: Plant Temporary	General	393000-General Stores Equipmen	LABXAG	(1,722)	2,333	611	LABXAG	59.18%	361	249
541	Sched M: Plant Temporary	General	394000-General Tools & Shop Equi	LABXAG	(228,994)	288,245	59,251	LABXAG	59.18%	35,064	24,187
542	Sched M: Plant Temporary	General	395000-General Laboratory Equi	LABXAG	(43,676)	59,164	15,488	LABXAG	59.18%	9,165	6,322
543	Sched M: Plant Temporary	General	396000-General Power Operated E	LABXAG	273,063	12,964	286,026	LABXAG	59.18%	169,265	116,762
544	Sched M: Plant Temporary	General	397000-General Communication E	LABXAG	(256,582)	347,566	90,984	LABXAG	59.18%	53,842	37,141
545	Sched M: Plant Temporary	General	397010-General Comm Eq Two Wa	LABXAG	(208,493)	282,425	73,932	LABXAG	59.18%	43,751	30,180
546	Sched M: Plant Temporary	General	397020-General Comm Eq AE	LABXAG	(377)	511	134	LABXAG	59.18%	79	55
547	Sched M: Plant Temporary	General	397030-General Comm Eq EM	LABXAG	(263,427)	95,738	(167,689)	LABXAG	59.18%	(99,235)	(68,454)
548	Sched M: Plant Temporary	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	192,750		192,750	CUST-RET	68.74%	132,502	60,249
549	Sched M: Plant Temporary	General	398000-General Miscellaneous E	LABXAG	(10,977)	14,870	3,893	LABXAG	59.18%	2,304	1,589
550	Sched M: Plant Temporary	General		Sub-Total General	3,460,760	1,662,638	5,123,397			3,060,240	2,063,157
551											
552	Sched M: Plant Temporary			Sub-Total Sched M: Plant Temporary	(297,538,246)	4,558,335	(292,979,911)			(163,483,182)	(129,496,729)
553											
554	Sched M: Non-Plant Temporary Demand Related		SchM-103 - Environmental Remediation	12CP-PROD	2,627,825		2,627,825	12CP-PROD	57.36%	1,507,218	1,120,607
555	Sched M: Non-Plant Temporary Demand Related			Sub-Total Demand Related	2,627,825		2,627,825			1,507,218	1,120,607
556											
557	Sched M: Non-Plant Temporary Plant Related		SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	(324)		(324)	PIS-NET	53.30%	(173)	(151)
558	Sched M: Non-Plant Temporary Plant Related		SchM-118 - Inventory Reserve	PIS-NET	33,040		33,040	PIS-NET	53.30%	17,612	15,429
559	Sched M: Non-Plant Temporary Plant Related		SchM-126 - Book Unamortized Cost of Reacquired Debt	PIS-NET	815,500		815,500	PIS-NET	53.30%	434,690	380,810
560	Sched M: Non-Plant Temporary Plant Related		SchM-127 - Litigation Reserve	PIS-NET	(1,210,383)		(1,210,383)	PIS-NET	53.30%	(645,177)	(565,206)
561	Sched M: Non-Plant Temporary Plant Related		SchM-147 - State Tax Deduction Cash Vs Accrual - 283	PIS-NET	(1,753,850)	1,753,850		PIS-NET	53.30%		
562	Sched M: Non-Plant Temporary Plant Related		SchM-192 - Texas Margin Tax	PIS-NET	(521,532)		(521,532)	PIS-NET	53.30%	(277,995)	(243,537)
563	Sched M: Non-Plant Temporary Plant Related			Sub-Total Plant Related	(2,637,549)	1,753,850	(883,699)			(471,042)	(412,656)
564											
565	Sched M: Non-Plant Temporary Labor Related		SchM-107 - Pension Expense	LABOR	(90,482)		(90,482)	LABOR	59.18%	(53,545)	(36,937)
566	Sched M: Non-Plant Temporary Labor Related		SchM-109 - Employee Incentive	LABOR	255,739		255,739	LABOR	59.18%	151,340	104,398
567	Sched M: Non-Plant Temporary Labor Related		SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	(323,198)		(323,198)	LABOR	59.18%	(191,261)	(131,937)
568	Sched M: Non-Plant Temporary Labor Related		SchM-112 - Post Employment Benefits FAS 112	LABOR	(50,974)		(50,974)	LABOR	59.18%	(30,165)	(20,809)
569	Sched M: Non-Plant Temporary Labor Related		SchM-226 - Performance Recognition Award	LABOR	42,928		42,928	LABOR	59.18%	25,404	17,524
570	Sched M: Non-Plant Temporary Labor Related		SchM-301 - Cares Act Payroll Deferral	LABOR	4,862,377		4,862,377	LABOR	59.18%	2,877,444	1,984,933
571	Sched M: Non-Plant Temporary Labor Related			Sub-Total Labor Related	4,696,391		4,696,391			2,779,217	1,917,174
572											
573	Sched M: Non-Plant Temporary Direct Assigned		SchM-138 - Rate Case Expense	NM	(15,487)		(15,487)	NM			(15,487)
574	Sched M: Non-Plant Temporary Direct Assigned		SchM-138 - Rate Case Expense	TX	17,421,602		17,421,602	TX	100.00%	17,421,602	
575	Sched M: Non-Plant Temporary Direct Assigned		SchM-168 - Reg Asset-NOx	NM	34,908		34,908	NM			34,908
576	Sched M: Non-Plant Temporary Direct Assigned			Sub-Total Direct Assigned	17,441,023		17,441,023			17,421,602	19,421

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577											
578	Sched M: Non-Plant Temporary	Other	SchM-108 - Accrued Vacation Paid	LABOR	244,223	(244,223)		LABOR	59.18%		
579	Sched M: Non-Plant Temporary	Other	SchM-116 - Bad Debt	CUST-RET	3,120,097	(3,120,097)		CUST-RET	68.74%		
580	Sched M: Non-Plant Temporary	Other	SchM-130 - Deferred Compensation Plan Reserve	LABOR	996,140	(996,140)		LABOR	59.18%		
581	Sched M: Non-Plant Temporary	Other	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	54,651	(54,651)		LABOR	59.18%		
582	Sched M: Non-Plant Temporary	Other	SchM-136 - Performance Share Plan	LABOR	90,667	(90,667)		LABOR	59.18%		
583	Sched M: Non-Plant Temporary	Other	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	(1,203,100)	1,203,100		PIS-NET	53.30%		
584	Sched M: Non-Plant Temporary	Other	SchM-178 - Interest Income on Disputed Tax	PIS-NET	1,546,309	(1,546,309)		PIS-NET	53.30%		
585	Sched M: Non-Plant Temporary	Other	SchM-179 - DSM/CIP	PIS-NET	(1,171,341)	1,171,341		PIS-NET	53.30%		
586	Sched M: Non-Plant Temporary	Other	SchM-186 - Deferred Fuel Costs	PIS-NET	(44,298,945)	44,298,945		PIS-NET	53.30%		
587	Sched M: Non-Plant Temporary	Other	SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	(8,787,354)	8,787,354		PIS-NET	53.30%		
588	Sched M: Non-Plant Temporary	Other	SchM-188 - Contributions Carryover	PIS-NET	105,159	(105,159)		PIS-NET	53.30%		
589	Sched M: Non-Plant Temporary	Other	SchM-189 - OCI Treasury	PIS-NET	(80,339)	80,339		PIS-NET	53.30%		
590	Sched M: Non-Plant Temporary	Other	SchM-195 - Renewable Energy Standard	PIS-NET	(7,574,483)	7,574,483		PIS-NET	53.30%		
591	Sched M: Non-Plant Temporary	Other	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	PIS-NET	(178,098)	178,098		PIS-NET	53.30%		
592	Sched M: Non-Plant Temporary	Other	SchM-205 - State Only NOL	PIS-NET	(8,673)	8,673		PIS-NET	53.30%		
593	Sched M: Non-Plant Temporary	Other	SchM-207 - Mark to Market Adjust	PIS-NET	431,687	(431,687)		PIS-NET	53.30%		
594	Sched M: Non-Plant Temporary	Other	SchM-213 - Rate Refund Reserve	PIS-NET	(3,954,146)	3,954,146		PIS-NET	53.30%		
595	Sched M: Non-Plant Temporary	Other	SchM-261 - Section 59e Adjustment	PIS-NET	24,471,837	(24,471,837)		PIS-NET	53.30%		
596	Sched M: Non-Plant Temporary	Other	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	(71,504,970)	71,504,970		PIS-NET	53.30%		
597	Sched M: Non-Plant Temporary	Other	SchM-299 - Operating Lease	PIS-NET				PIS-NET	53.30%		
598	Sched M: Non-Plant Temporary	Other	SchM-300 - Reg A/L - Emergency Spec Response	PIS-NET	(1,825,149)		(1,825,149)	PIS-NET	53.30%	(972,869)	(852,281)
599	Sched M: Non-Plant Temporary	Other		Sub-Total Other	(109,525,828)	107,700,678	(1,825,149)			(972,869)	(852,281)
600											
601	Sched M: Non-Plant Temporary			Sub-Total Sched M: Non-Plant Temporary	(87,398,137)	109,454,528	22,056,391			20,264,127	1,792,265
602											
603	Sched M: Plant Permanent	Intangible	303003-Intg Misc Computr Softwar	LABXAG	7,666	3	7,669	LABXAG	59.18%	4,539	3,131
604	Sched M: Plant Permanent	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(1,237,621)	90	(1,237,530)	LABXAG	59.18%	(732,346)	(505,185)
605	Sched M: Plant Permanent	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(12,616)		(12,616)	CUST-RET	68.74%	(8,672)	(3,943)
606	Sched M: Plant Permanent	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	104,916	47	104,964	LABXAG	59.18%	62,115	42,848
607	Sched M: Plant Permanent	Intangible	303007-Intg Misc Computr Softwar	LABXAG	6,600	3	6,603	LABXAG	59.18%	3,907	2,695
608	Sched M: Plant Permanent	Intangible	303010-Intg Misc Computr Softwar	LABXAG	24,669	6	24,675	LABXAG	59.18%	14,602	10,073
609	Sched M: Plant Permanent	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(12,181)		(12,181)	CUST-RET	68.74%	(8,373)	(3,807)
610	Sched M: Plant Permanent	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(10,723)		(10,723)	CUST-RET	68.74%	(7,371)	(3,352)
611	Sched M: Plant Permanent	Intangible		Sub-Total Intangible	(1,129,289)	149	(1,129,139)			(671,599)	(457,540)
612											
613	Sched M: Plant Permanent	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	136	(132)	4	12CP-PROD	57.36%	2	2
614	Sched M: Plant Permanent	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	455	(16)	439	12CP-PROD	57.36%	252	187
615	Sched M: Plant Permanent	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	9	(9)	0	12CP-PROD	57.36%	0	0
616	Sched M: Plant Permanent	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	550,590	8,966	559,556	12CP-PROD	57.36%	320,939	238,616
617	Sched M: Plant Permanent	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	43,239	(1,302)	41,937	12CP-PROD	57.36%	24,053	17,883
618	Sched M: Plant Permanent	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	714,122	(3,123)	710,998	12CP-PROD	57.36%	407,801	303,197
619	Sched M: Plant Permanent	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	25,183	(759)	24,425	12CP-PROD	57.36%	14,009	10,416
620	Sched M: Plant Permanent	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	273,346	4,320	277,666	12CP-PROD	57.36%	159,258	118,408
621	Sched M: Plant Permanent	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	71,767	(2,162)	69,606	12CP-PROD	57.36%	39,923	29,682
622	Sched M: Plant Permanent	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	15,625	570	16,195	12CP-PROD	57.36%	9,289	6,906
623	Sched M: Plant Permanent	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	36,028	(1,085)	34,942	12CP-PROD	57.36%	20,042	14,901
624	Sched M: Plant Permanent	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	11,242	254	11,495	12CP-PROD	57.36%	6,593	4,902

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625	Sched M: Plant Permanent	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	8,319	(251)	8,069	12CP-PROD	57.36%	4,628	3,441
626	Sched M: Plant Permanent	Steam Production		Sub-Total Steam Production	1,750,060	5,272	1,755,332			1,006,790	748,542
627											
628	Sched M: Plant Permanent	Other Production	340045-Other Prod Wind Rights	ENERGY	0		0	ENERGY	59.14%	0	0
629	Sched M: Plant Permanent	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	600,690	(1,189)	599,500	12CP-PROD	57.36%	343,850	255,650
630	Sched M: Plant Permanent	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(1,695,760)	(96)	(1,695,856)	ENERGY	59.14%	(1,002,959)	(692,897)
631	Sched M: Plant Permanent	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(2,200)	(119)	(2,318)	12CP-PROD	57.36%	(1,330)	(989)
632	Sched M: Plant Permanent	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(10,080)	(3,403)	(13,483)	12CP-PROD	57.36%	(7,733)	(5,750)
633	Sched M: Plant Permanent	Other Production	344000E-Other Prod Generator	12CP-PROD	(17,154)	(15,599)	(32,753)	12CP-PROD	57.36%	(18,786)	(13,967)
634	Sched M: Plant Permanent	Other Production	344045-Other Prod Generator-Wind	ENERGY	(17,786,474)	(1,095)	(17,787,568)	ENERGY	59.14%	(10,519,877)	(7,267,692)
635	Sched M: Plant Permanent	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(830)	(2,439)	(3,269)	12CP-PROD	57.36%	(1,875)	(1,394)
636	Sched M: Plant Permanent	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(1,229,777)	(61)	(1,229,838)	ENERGY	59.14%	(727,347)	(502,490)
637	Sched M: Plant Permanent	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(562)	(338)	(900)	12CP-PROD	57.36%	(516)	(384)
638	Sched M: Plant Permanent	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	21	(0)	21	ENERGY	59.14%	12	8
639	Sched M: Plant Permanent	Other Production		Sub-Total Other Production	(20,142,126)	(24,339)	(20,166,465)			(11,936,561)	(8,229,904)
640											
641	Sched M: Plant Permanent	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN				12CP-TRAN	44.90%		
642	Sched M: Plant Permanent	Transmission	350002E-Transmission Land Right	12CP-TRAN	1,668	(702)	966	12CP-TRAN	44.90%	434	532
643	Sched M: Plant Permanent	Transmission	350002ERN-Transmission Land Right Radial NM	NM	35	(15)	20	NM			20
644	Sched M: Plant Permanent	Transmission	350002ERT-Transmission Land Right Radial TX	TX	56	(23)	32	TX	100.00%	32	
645	Sched M: Plant Permanent	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	11	(5)	6	WHLS			6
646	Sched M: Plant Permanent	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(265,839)	6,097	(259,742)	12CP-TRAN	44.90%	(116,612)	(143,130)
647	Sched M: Plant Permanent	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(1,275)	968	(307)	12CP-PROD	57.36%	(176)	(131)
648	Sched M: Plant Permanent	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(9,857)	319	(9,538)	ENERGY	59.14%	(5,641)	(3,897)
649	Sched M: Plant Permanent	Transmission	353000E-Transmission Station	12CP-TRAN	(2,578,374)	59,131	(2,519,243)	12CP-TRAN	44.90%	(1,131,021)	(1,388,222)
650	Sched M: Plant Permanent	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(49,840)	37,835	(12,004)	12CP-PROD	57.36%	(6,885)	(5,119)
651	Sched M: Plant Permanent	Transmission	353045-Tran Station Equip-Wind	ENERGY	(560,515)	3,776	(556,739)	ENERGY	59.14%	(329,265)	(227,474)
652	Sched M: Plant Permanent	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	4,256,377	(630)	4,255,747	12CP-TRAN	44.90%	1,910,630	2,345,117
653	Sched M: Plant Permanent	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	90,134	(13)	90,121	NM			90,121
654	Sched M: Plant Permanent	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	141,650	(21)	141,629	TX	100.00%	141,629	
655	Sched M: Plant Permanent	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	27,910	(4)	27,905	WHLS			27,905
656	Sched M: Plant Permanent	Transmission	355000E	12CP-TRAN	(4,509,028)	(110,867)	(4,619,896)	12CP-TRAN	44.90%	(2,074,115)	(2,545,780)
657	Sched M: Plant Permanent	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(95,484)	(2,348)	(97,832)	NM			(97,832)
658	Sched M: Plant Permanent	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(150,058)	(3,690)	(153,747)	TX	100.00%	(153,747)	
659	Sched M: Plant Permanent	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	(29,566)	(727)	(30,293)	WHLS			(30,293)
660	Sched M: Plant Permanent	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(329,571)	(149)	(329,720)	12CP-PROD	57.36%	(189,115)	(140,605)
661	Sched M: Plant Permanent	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(349,059)	(16)	(349,075)	ENERGY	59.14%	(206,449)	(142,626)
662	Sched M: Plant Permanent	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(1,611,729)	(39,629)	(1,651,358)	12CP-TRAN	44.90%	(741,382)	(909,976)
663	Sched M: Plant Permanent	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(34,130)	(839)	(34,970)	NM			(34,970)
664	Sched M: Plant Permanent	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(53,637)	(1,319)	(54,956)	TX	100.00%	(54,956)	
665	Sched M: Plant Permanent	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	(10,568)	(260)	(10,828)	WHLS			(10,828)
666	Sched M: Plant Permanent	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(461,120)	(209)	(461,329)	12CP-PROD	57.36%	(264,600)	(196,729)
667	Sched M: Plant Permanent	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(206,203)	(11)	(206,214)	ENERGY	59.14%	(121,958)	(84,255)
668	Sched M: Plant Permanent	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(910)	(22)	(933)	12CP-TRAN	44.90%	(419)	(514)
669	Sched M: Plant Permanent	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(1,621)	(40)	(1,661)	12CP-TRAN	44.90%	(746)	(915)
670	Sched M: Plant Permanent	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(1,714)	(42)	(1,756)	12CP-TRAN	44.90%	(788)	(967)
671	Sched M: Plant Permanent	Transmission		Sub-Total Transmission	(6,792,257)	(53,456)	(6,845,713)			(3,345,152)	(3,500,561)
672											

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673	Sched M: Plant Permanent	Distribution	360001E-Dist Land Owned in Fee	TX				TX	100.00%		
674	Sched M: Plant Permanent	Distribution	360004-Dist Land Rights-NM	NM	21		21	NM			21
675	Sched M: Plant Permanent	Distribution	360005-Dist Land Rights-TX	TX	14		14	TX	100.00%	14	
676	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	NM	(56,546)		(56,546)	NM			(56,546)
677	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	TX	(119,822)		(119,822)	TX	100.00%	(119,822)	
678	Sched M: Plant Permanent	Distribution	362000E-Other Eq	NM	(124,165)		(124,165)	NM			(124,165)
679	Sched M: Plant Permanent	Distribution	362000E-Other Eq	TX	(124,501)		(124,501)	TX	100.00%	(124,501)	
680	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	NM	(214,352)		(214,352)	NM			(214,352)
681	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	TX	3,793		3,793	TX	100.00%	3,793	
682	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	NM	(236,984)		(236,984)	NM			(236,984)
683	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	TX	8,223		8,223	TX	100.00%	8,223	
684	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	NM	(2,157)		(2,157)	NM			(2,157)
685	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	TX	6,781		6,781	TX	100.00%	6,781	
686	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	NM	(7,129)		(7,129)	NM			(7,129)
687	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	TX	37,740		37,740	TX	100.00%	37,740	
688	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	NM	10,712		10,712	NM			10,712
689	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	TX	25,771		25,771	TX	100.00%	25,771	
690	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	NM	18		18	NM			18
691	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	TX	101		101	TX	100.00%	101	
692	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	NM	(5,099)		(5,099)	NM			(5,099)
693	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	TX	1,105		1,105	TX	100.00%	1,105	
694	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	NM	(3,543)		(3,543)	NM			(3,543)
695	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	TX	862		862	TX	100.00%	862	
696	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	NM	(2,134)		(2,134)	NM			(2,134)
697	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	TX	2,758		2,758	TX	100.00%	2,758	
698	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	NM	2,059		2,059	NM			2,059
699	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	TX	327		327	TX	100.00%	327	
700	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	NM	6,245		6,245	NM			6,245
701	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	TX	(14,651)		(14,651)	TX	100.00%	(14,651)	
702	Sched M: Plant Permanent	Distribution		Sub-Total Distribution	(804,552)		(804,552)			(171,499)	(633,053)
703											
704	Sched M: Plant Permanent	General	389001-General Land Owned in Fe	LABXAG				LABXAG	59.18%		
705	Sched M: Plant Permanent	General	389002-General Land Rights	LABXAG	0	0	1	LABXAG	59.18%	0	0
706	Sched M: Plant Permanent	General	390000-Genl Structures & Improv	LABXAG	16,666	6,290	22,956	LABXAG	59.18%	13,585	9,371
707	Sched M: Plant Permanent	General	390007-Genl Str & Imp Lease Bld	LABXAG	3,808		3,808	LABXAG	59.18%	2,253	1,554
708	Sched M: Plant Permanent	General	390050-Genl Str & Imp-Call Center	CUST-RET	10,924		10,924	CUST-RET	68.74%	7,509	3,415
709	Sched M: Plant Permanent	General	391000-General Office Furn & E	LABXAG	1,191	10	1,201	LABXAG	59.18%	711	490
710	Sched M: Plant Permanent	General	391004-General Info Sys Computer	LABXAG	46,965	753	47,718	LABXAG	59.18%	28,239	19,479
711	Sched M: Plant Permanent	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0	0	0	LABXAG	59.18%	0	0
712	Sched M: Plant Permanent	General	392000-General Transportation E	LABXAG	0		0	LABXAG	59.18%	0	0
713	Sched M: Plant Permanent	General	392010-General Transp Eq Grp	LABXAG	25	0	25	LABXAG	59.18%	15	10
714	Sched M: Plant Permanent	General	392020-General Transp Eq Grp 2	LABXAG	273	4	277	LABXAG	59.18%	164	113
715	Sched M: Plant Permanent	General	392030-General Transp Eq Trailer	LABXAG	63	1	64	LABXAG	59.18%	38	26
716	Sched M: Plant Permanent	General	392040-General Transp Eq Grp 4	LABXAG	347	5	353	LABXAG	59.18%	209	144
717	Sched M: Plant Permanent	General	393000-General Stores Equipmen	LABXAG	4	31	35	LABXAG	59.18%	21	14
718	Sched M: Plant Permanent	General	394000-General Tools & Shop Equi	LABXAG	1,519	3,865	5,383	LABXAG	59.18%	3,186	2,198
719	Sched M: Plant Permanent	General	395000-General Laboratory Equi	LABXAG	107	793	900	LABXAG	59.18%	533	367
720	Sched M: Plant Permanent	General	396000-General Power Operated E	LABXAG	78	1	79	LABXAG	59.18%	47	32

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721	Sched M: Plant Permanent	General	397000-General Communication E	LABXAG	627	4,660	5,288	LABXAG	59.18%	3,129	2,159
722	Sched M: Plant Permanent	General	397010-General Comm Eq Two Wa	LABXAG	510	3,787	4,297	LABXAG	59.18%	2,543	1,754
723	Sched M: Plant Permanent	General	397020-General Comm Eq AE	LABXAG	1	7	8	LABXAG	59.18%	5	3
724	Sched M: Plant Permanent	General	397030-General Comm Eq EM	LABXAG	460,000	1,284	461,284	LABXAG	59.18%	272,978	188,305
725	Sched M: Plant Permanent	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(459,827)		(459,827)	CUST-RET	68.74%	(316,097)	(143,730)
726	Sched M: Plant Permanent	General	398000-General Miscellaneous E	LABXAG	27	199	226	LABXAG	59.18%	134	92
727	Sched M: Plant Permanent	General		Sub-Total General	83,308	21,691	104,999			19,200	85,798
728											
729	Sched M: Plant Permanent			Sub-Total Sched M: Plant Permanent	(27,034,856)	(50,682)	(27,085,538)			(15,098,820)	(11,986,718)
730											
731	Sched M: Non-Plant Permanent	Plant Related	SchM-218 - Deferred revenue (ITC Grant Accounting)	PIS-NET	(12,534)	12,534		PIS-NET	53.30%		
732	Sched M: Non-Plant Permanent	Plant Related		Sub-Total Plant Related	(12,534)	12,534					
733											
734	Sched M: Non-Plant Permanent	Labor Related	SchM-124 - Meals and Entertainment	LABOR	1,121,190		1,121,190	LABOR	59.18%	663,495	457,695
735	Sched M: Non-Plant Permanent	Labor Related		Sub-Total Labor Related	1,121,190		1,121,190			663,495	457,695
736											
737	Sched M: Non-Plant Permanent	Other	SchM-188 - Contributions Carryover	PIS-NET	1,076,604	(1,076,604)		PIS-NET	53.30%		
738	Sched M: Non-Plant Permanent	Other	SchM-196 - Club Dues	PIS-NET	24,942	(24,942)		PIS-NET	53.30%		
739	Sched M: Non-Plant Permanent	Other	SchM-197 - Lobbying Expenses	PIS-NET	728,053	(728,053)		PIS-NET	53.30%		
740	Sched M: Non-Plant Permanent	Other	SchM-199 - Penalties	PIS-NET	146,344	(146,344)		PIS-NET	53.30%		
741	Sched M: Non-Plant Permanent	Other	SchM-200 - Depletion on Royalty Income	PIS-NET	(332)	332		PIS-NET	53.30%		
742	Sched M: Non-Plant Permanent	Other	SchM-221 - Income from Trusts	PIS-NET	11	(11)		PIS-NET	53.30%		
743	Sched M: Non-Plant Permanent	Other	SchM-287 - Suite and Entertainment Tickets	PIS-NET	25,557	(25,557)		PIS-NET	53.30%		
744	Sched M: Non-Plant Permanent	Other		Sub-Total Other	2,001,179	(2,001,179)					
745											
746	Sched M: Non-Plant Permanent			Sub-Total Sched M: Non-Plant Permanent	3,109,835	(1,988,645)	1,121,190			663,495	457,695
747											
748	Total Schedule M (w/o NOL)				(408,861,403)	111,973,536	(296,887,868)			(157,654,380)	(139,233,488)
749	SchM NOL									(47,891,812)	
750	Total Schedule M (w/ NOL)				(408,861,403)	111,973,536	(296,887,868)			(205,546,192)	(139,233,488)
751											
752	State Taxable Income				(189,264,789)	135,389,723	(53,875,066)			(122,232,759)	20,325,118
753	State Income Tax Rate				2.08%	2.08%	2.08%			2.08%	
754	State Income Taxes				(3,928,758)	2,810,420	(1,118,339)			(2,537,308)	
755											
756	Federal Taxable Income				(185,336,031)	132,579,303	(52,756,727)			(119,695,451)	20,325,118
757	Federal Income Tax Rate				21.00%	21.00%	21.00%			21.00%	
758	Federal Income Taxes				(38,920,566)	27,841,654	(11,078,913)			(25,136,045)	
759											
760	Deferred Taxes Plant	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(66,895)	(23)	(66,918)	LABXAG	59.18%	(39,600)	(27,317)
761	Deferred Taxes Plant	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(1,540,772)	(597)	(1,541,369)	LABXAG	59.18%	(912,152)	(629,218)
762	Deferred Taxes Plant	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(62,596)		(62,596)	CUST-RET	68.74%	(43,030)	(19,566)
763	Deferred Taxes Plant	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(915,534)	(314)	(915,848)	LABXAG	59.18%	(541,981)	(373,867)
764	Deferred Taxes Plant	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(57,592)	(20)	(57,611)	LABXAG	59.18%	(34,093)	(23,518)
765	Deferred Taxes Plant	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(107,856)	(37)	(107,893)	LABXAG	59.18%	(63,849)	(44,044)
766	Deferred Taxes Plant	Intangible	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST-RET	(1,126)		(1,126)	CUST-RET	68.74%	(774)	(352)
767	Deferred Taxes Plant	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	(1,842)		(1,842)	LABXAG	59.18%	(1,090)	(752)
768	Deferred Taxes Plant	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	64,619	0	64,619	CUST-RET	68.74%	44,421	20,198

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769	Deferred Taxes Plant	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	(48,371)		(48,371)	LABXAG	59.18%	(28,625)	(19,746)
770	Deferred Taxes Plant	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	(54,168)		(54,168)	LABXAG	59.18%	(32,056)	(22,113)
771	Deferred Taxes Plant	Intangible		Sub-Total Intangible	(2,792,132)	(991)	(2,793,124)			(1,652,829)	(1,140,294)
772											
773	Deferred Taxes Plant	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD				12CP-PROD	57.36%		
774	Deferred Taxes Plant	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	2,746	7,192	9,938	12CP-PROD	57.36%	5,700	4,238
775	Deferred Taxes Plant	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	(204,120)	10,240	(193,880)	12CP-PROD	57.36%	(111,202)	(82,678)
776	Deferred Taxes Plant	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	183	479	661	12CP-PROD	57.36%	379	282
777	Deferred Taxes Plant	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(1,333,745)	(351,612)	(1,685,357)	12CP-PROD	57.36%	(966,655)	(718,702)
778	Deferred Taxes Plant	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(131,871)	3,897	(127,974)	12CP-PROD	57.36%	(73,401)	(54,573)
779	Deferred Taxes Plant	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(2,105,597)	(318,682)	(2,424,279)	12CP-PROD	57.36%	(1,390,472)	(1,033,807)
780	Deferred Taxes Plant	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(76,804)	2,270	(74,534)	12CP-PROD	57.36%	(42,750)	(31,784)
781	Deferred Taxes Plant	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(992,936)	(388,349)	(1,381,285)	12CP-PROD	57.36%	(792,251)	(589,034)
782	Deferred Taxes Plant	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	(218,877)	6,469	(212,408)	12CP-PROD	57.36%	(121,829)	(90,579)
783	Deferred Taxes Plant	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(111,342)	(258,168)	(369,510)	12CP-PROD	57.36%	(211,936)	(157,573)
784	Deferred Taxes Plant	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(109,877)	3,247	(106,630)	12CP-PROD	57.36%	(61,159)	(45,471)
785	Deferred Taxes Plant	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(40,524)	(278,026)	(318,550)	12CP-PROD	57.36%	(182,708)	(135,842)
786	Deferred Taxes Plant	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(25,373)	750	(24,623)	12CP-PROD	57.36%	(14,123)	(10,500)
787	Deferred Taxes Plant	Steam Production		Sub-Total Steam Production	(5,348,136)	(1,560,293)	(6,908,429)			(3,962,406)	(2,946,023)
788											
789	Deferred Taxes Plant	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD				12CP-PROD	57.36%		
790	Deferred Taxes Plant	Other Production	340045-Other Prod Wind Rights	ENERGY	0	0	0	ENERGY	59.14%	0	0
791	Deferred Taxes Plant	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	711,125	(39,280)	671,845	12CP-PROD	57.36%	385,344	286,501
792	Deferred Taxes Plant	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	3,355,069	749	3,355,817	ENERGY	59.14%	1,984,689	1,371,129
793	Deferred Taxes Plant	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	81,119	(81,821)	(702)	12CP-PROD	57.36%	(403)	(300)
794	Deferred Taxes Plant	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(255,432)	(54,279)	(309,711)	12CP-PROD	57.36%	(177,638)	(132,073)
795	Deferred Taxes Plant	Other Production	344000E-Other Prod Generator	12CP-PROD	67,840	218,537	286,377	12CP-PROD	57.36%	164,255	122,122
796	Deferred Taxes Plant	Other Production	344045-Other Prod Generator-Wind	ENERGY	43,004,417	8,488	43,012,906	ENERGY	59.14%	25,438,579	17,574,327
797	Deferred Taxes Plant	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	96,918	(51,401)	45,517	12CP-PROD	57.36%	26,107	19,410
798	Deferred Taxes Plant	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	1,653,119	479	1,653,598	ENERGY	59.14%	977,967	675,632
799	Deferred Taxes Plant	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	101,626	(87,683)	13,942	12CP-PROD	57.36%	7,997	5,946
800	Deferred Taxes Plant	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	923	0	923	ENERGY	59.14%	546	377
801	Deferred Taxes Plant	Other Production		Sub-Total Other Production	48,816,723	(86,211)	48,730,512			28,807,441	19,923,071
802											
803	Deferred Taxes Plant	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	12,023	(12,023)		12CP-TRAN	44.90%		
804	Deferred Taxes Plant	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN				12CP-TRAN	44.90%		
805	Deferred Taxes Plant	Transmission	350002E-Transmission Land Right	12CP-TRAN	1,284,047	137,123	1,421,170	12CP-TRAN	44.90%	638,038	783,132
806	Deferred Taxes Plant	Transmission	350002ERN-Transmission Land Right Radial NM	NM	27,191	2,904	30,095	NM			30,095
807	Deferred Taxes Plant	Transmission	350002ERT-Transmission Land Right Radial TX	TX	42,732	4,563	47,296	TX	100.00%	47,296	
808	Deferred Taxes Plant	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	8,420	899	9,319	WHLS			9,319
809	Deferred Taxes Plant	Transmission	350045-Tran Land Fee-Wind	ENERGY				ENERGY	59.14%		
810	Deferred Taxes Plant	Transmission	352000-Transmission Str & Improv	12CP-TRAN	745,428	(53,011)	692,417	12CP-TRAN	44.90%	310,863	381,554
811	Deferred Taxes Plant	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	170	(3,642)	(3,472)	12CP-PROD	57.36%	(1,992)	(1,481)
812	Deferred Taxes Plant	Transmission	352045-Tran Str & Impr-Wind	ENERGY	32,341	(563)	31,778	ENERGY	59.14%	18,794	12,984
813	Deferred Taxes Plant	Transmission	353000E-Transmission Station	12CP-TRAN	7,226,922	(514,154)	6,712,767	12CP-TRAN	44.90%	3,013,716	3,699,051
814	Deferred Taxes Plant	Transmission	353010-Tran Station Equip Pro	12CP-PROD	6,636	(142,360)	(135,724)	12CP-PROD	57.36%	(77,846)	(57,878)
815	Deferred Taxes Plant	Transmission	353045-Tran Station Equip-Wind	ENERGY	813,070	(7,888)	805,182	ENERGY	59.14%	476,198	328,983
816	Deferred Taxes Plant	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	382,978	6,218	389,197	12CP-TRAN	44.90%	174,731	214,466

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817	Deferred Taxes Plant	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	8,110	132	8,242	NM			8,242
818	Deferred Taxes Plant	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	12,745	207	12,952	TX	100.00%	12,952	
819	Deferred Taxes Plant	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	2,511	41	2,552	WHLS			2,552
820	Deferred Taxes Plant	Transmission	355000E	12CP-TRAN	1,894,339	1,093,983	2,988,322	12CP-TRAN	44.90%	1,341,616	1,646,706
821	Deferred Taxes Plant	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	40,115	23,166	63,282	NM			63,282
822	Deferred Taxes Plant	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	63,042	36,407	99,449	TX	100.00%	99,449	
823	Deferred Taxes Plant	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	12,421	7,173	19,595	WHLS			19,595
824	Deferred Taxes Plant	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	56,794	75	56,868	12CP-PROD	57.36%	32,618	24,251
825	Deferred Taxes Plant	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	318,503	4,727	323,230	ENERGY	59.14%	191,164	132,066
826	Deferred Taxes Plant	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	686,205	391,038	1,077,244	12CP-TRAN	44.90%	483,632	593,612
827	Deferred Taxes Plant	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	14,531	8,281	22,812	NM			22,812
828	Deferred Taxes Plant	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	22,836	13,014	35,850	TX	100.00%	35,850	
829	Deferred Taxes Plant	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	4,500	2,564	7,064	WHLS			7,064
830	Deferred Taxes Plant	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	79,463	104	79,568	12CP-PROD	57.36%	45,637	33,931
831	Deferred Taxes Plant	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	190,791	3,017	193,808	ENERGY	59.14%	114,621	79,187
832	Deferred Taxes Plant	Transmission	357000E-Tran Underground Cond	12CP-TRAN	388	221	608	12CP-TRAN	44.90%	273	335
833	Deferred Taxes Plant	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	690	393	1,083	12CP-TRAN	44.90%	486	597
834	Deferred Taxes Plant	Transmission	359000-Transmission Road & Trai	12CP-TRAN	730	416	1,145	12CP-TRAN	44.90%	514	631
835	Deferred Taxes Plant	Transmission		Sub-Total Transmission	13,990,674	1,003,024	14,993,698			6,958,611	8,035,087
836											
837	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	NM				NM			
838	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	TX				TX	100.00%		
839	Deferred Taxes Plant	Distribution	360004-Dist Land Rights-NM	NM	66,653		66,653	NM			66,653
840	Deferred Taxes Plant	Distribution	360005-Dist Land Rights-TX	TX	9,965		9,965	TX	100.00%	9,965	
841	Deferred Taxes Plant	Distribution	361000E-Str & Improv	NM	62,452		62,452	NM			62,452
842	Deferred Taxes Plant	Distribution	361000E-Str & Improv	TX	126,293		126,293	TX	100.00%	126,293	
843	Deferred Taxes Plant	Distribution	362000E-Other Eq	NM	256,877		256,877	NM			256,877
844	Deferred Taxes Plant	Distribution	362000E-Other Eq	TX	321,695		321,695	TX	100.00%	321,695	
845	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fixt	NM	328,019		328,019	NM			328,019
846	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fixt	TX	333,004		333,004	TX	100.00%	333,004	
847	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	NM	291,201		291,201	NM			291,201
848	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	TX	81,290		81,290	TX	100.00%	81,290	
849	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	NM	8,105		8,105	NM			8,105
850	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	TX	(10,102)		(10,102)	TX	100.00%	(10,102)	
851	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	NM	4,414		4,414	NM			4,414
852	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	TX	(75,684)		(75,684)	TX	100.00%	(75,684)	
853	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	NM	35,376		35,376	NM			35,376
854	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	TX	(139,181)		(139,181)	TX	100.00%	(139,181)	
855	Deferred Taxes Plant	Distribution	369000E-Distribution Services	NM	(1,349)		(1,349)	NM			(1,349)
856	Deferred Taxes Plant	Distribution	369000E-Distribution Services	TX	(11,347)		(11,347)	TX	100.00%	(11,347)	
857	Deferred Taxes Plant	Distribution	369010-Distribution Services O	NM	19,371		19,371	NM			19,371
858	Deferred Taxes Plant	Distribution	369010-Distribution Services O	TX	25,632		25,632	TX	100.00%	25,632	
859	Deferred Taxes Plant	Distribution	369020-Distribution Services U	NM	11,235		11,235	NM			11,235
860	Deferred Taxes Plant	Distribution	369020-Distribution Services U	TX	96,375		96,375	TX	100.00%	96,375	
861	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	NM	5,521		5,521	NM			5,521
862	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	TX	18,038		18,038	TX	100.00%	18,038	
863	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	NM	19,591		19,591	NM			19,591
864	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	TX	(22,903)		(22,903)	TX	100.00%	(22,903)	

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865	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	NM	233,711		233,711	NM			233,711
866	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	TX	546,069		546,069	TX	100.00%	546,069	
867	Deferred Taxes Plant	Distribution		Sub-Total Distribution	2,640,321		2,640,321			1,299,143	1,341,177
868											
869	Deferred Taxes Plant	General	389001-General Land Owned in Fe	LABXAG				LABXAG	59.18%		
870	Deferred Taxes Plant	General	389002-General Land Rights	LABXAG	(368)	(26)	(393)	LABXAG	59.18%	(233)	(161)
871	Deferred Taxes Plant	General	390000-Genl Structures & Improv	LABXAG	(605,921)	(37,168)	(643,089)	LABXAG	59.18%	(380,567)	(262,522)
872	Deferred Taxes Plant	General	390007-Genl Str & Imp Lease Bld	LABXAG	144,258		144,258	LABXAG	59.18%	85,369	58,889
873	Deferred Taxes Plant	General	390050-Genl Str & Imp-Call Center	CUST-RET	(35,725)		(35,725)	CUST-RET	68.74%	(24,558)	(11,167)
874	Deferred Taxes Plant	General	391000-General Office Furn & E	LABXAG	158,488	(1,003)	157,485	LABXAG	59.18%	93,196	64,288
875	Deferred Taxes Plant	General	391004-General Info Sys Computer	LABXAG	(1,067,909)	(59,920)	(1,127,828)	LABXAG	59.18%	(667,426)	(460,402)
876	Deferred Taxes Plant	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	(0)	(0)	LABXAG	59.18%	(0)	(0)
877	Deferred Taxes Plant	General	392000-General Transportation E	LABXAG	(0)	(0)	(0)	LABXAG	59.18%	(0)	(0)
878	Deferred Taxes Plant	General	392010-General Transp Eq Grp	LABXAG	(45,824)	(919)	(46,743)	LABXAG	59.18%	(27,662)	(19,081)
879	Deferred Taxes Plant	General	392020-General Transp Eq Grp 2	LABXAG	(504,264)	(10,112)	(514,376)	LABXAG	59.18%	(304,398)	(209,979)
880	Deferred Taxes Plant	General	392030-General Transp Eq Trailer	LABXAG	(117,344)	(2,353)	(119,697)	LABXAG	59.18%	(70,834)	(48,863)
881	Deferred Taxes Plant	General	392040-General Transp Eq Grp 4	LABXAG	(641,897)	(12,872)	(654,769)	LABXAG	59.18%	(387,479)	(267,290)
882	Deferred Taxes Plant	General	393000-General Stores Equipmen	LABXAG	(882)	(519)	(1,401)	LABXAG	59.18%	(829)	(572)
883	Deferred Taxes Plant	General	394000-General Tools & Shop Equi	LABXAG	(102,835)	(64,152)	(166,987)	LABXAG	59.18%	(98,820)	(68,168)
884	Deferred Taxes Plant	General	395000-General Laboratory Equi	LABXAG	(22,374)	(13,168)	(35,541)	LABXAG	59.18%	(21,033)	(14,509)
885	Deferred Taxes Plant	General	396000-General Power Operated E	LABXAG	(143,878)	(2,885)	(146,763)	LABXAG	59.18%	(86,852)	(59,912)
886	Deferred Taxes Plant	General	397000-General Communication E	LABXAG	(131,439)	(77,355)	(208,794)	LABXAG	59.18%	(123,560)	(85,234)
887	Deferred Taxes Plant	General	397010-General Comm Eq Two Wa	LABXAG	(106,804)	(62,857)	(169,661)	LABXAG	59.18%	(100,402)	(69,259)
888	Deferred Taxes Plant	General	397020-General Comm Eq AE	LABXAG	(193)	(114)	(307)	LABXAG	59.18%	(182)	(125)
889	Deferred Taxes Plant	General	397030-General Comm Eq EM	LABXAG	6,513	(21,308)	(14,795)	LABXAG	59.18%	(8,755)	(6,039)
890	Deferred Taxes Plant	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(42,718)		(42,718)	CUST-RET	68.74%	(29,366)	(13,353)
891	Deferred Taxes Plant	General	398000-General Miscellaneous E	LABXAG	(5,623)	(3,309)	(8,933)	LABXAG	59.18%	(5,286)	(3,647)
892	Deferred Taxes Plant	General		Sub-Total General	(3,266,739)	(370,040)	(3,636,779)			(2,159,676)	(1,477,103)
893											
894	Deferred Taxes Plant	Other	SchM-108 - Accrued Vacation Paid	LABOR	(18,385)	18,385		LABOR	59.18%		
895	Deferred Taxes Plant	Other	SchM-116 - Bad Debt	CUST-RET	(677,951)	677,951		CUST-RET	68.74%		
896	Deferred Taxes Plant	Other	SchM-130 - Deferred Compensation Plan Reserve	LABOR	(213,971)	213,971		LABOR	59.18%		
897	Deferred Taxes Plant	Other	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	(8,015)	8,015		LABOR	59.18%		
898	Deferred Taxes Plant	Other	SchM-136 - Performance Share Plan	LABOR	(16,976)	16,976		LABOR	59.18%		
899	Deferred Taxes Plant	Other	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	134,335	(134,335)		PIS-NET	53.30%		
900	Deferred Taxes Plant	Other	SchM-178 - Interest Income on Disputed Tax	PIS-NET	(344,412)	344,412		PIS-NET	53.30%		
901	Deferred Taxes Plant	Other	SchM-179 - DSM/CIP	PIS-NET	292,786	(292,786)		PIS-NET	53.30%		
902	Deferred Taxes Plant	Other	SchM-186 - Deferred Fuel Costs	PIS-NET	9,781,774	(9,781,774)		PIS-NET	53.30%		
903	Deferred Taxes Plant	Other	SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	1,945,268	(1,945,268)		PIS-NET	53.30%		
904	Deferred Taxes Plant	Other	SchM-188 - Contributions Carryover	PIS-NET	10,994	(10,994)		PIS-NET	53.30%		
905	Deferred Taxes Plant	Other	SchM-189 - OCI Treasury	PIS-NET	16,181	(16,181)		PIS-NET	53.30%		
906	Deferred Taxes Plant	Other	SchM-195 - Renewable Energy Standard	PIS-NET	1,682,829	(1,682,829)		PIS-NET	53.30%		
907	Deferred Taxes Plant	Other	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	PIS-NET	41,922	(41,922)		PIS-NET	53.30%		
908	Deferred Taxes Plant	Other	SchM-203 - Fed NOL Benefit	PIS-NET	1,222,445	(1,222,445)		PIS-NET	53.30%		
909	Deferred Taxes Plant	Other	SchM-205 - State Only NOL	PIS-NET	1,191	(1,191)		PIS-NET	53.30%		
910	Deferred Taxes Plant	Other	SchM-207 - Mark to Market Adjust	PIS-NET	(96,177)	96,177		PIS-NET	53.30%		
911	Deferred Taxes Plant	Other	SchM-213 - Rate Refund Reserve	PIS-NET	874,169	(874,169)		PIS-NET	53.30%		
912	Deferred Taxes Plant	Other	SchM-261 - Section 59e Adjustment	PIS-NET	(5,483,412)	5,483,412		PIS-NET	53.30%		

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913	Deferred Taxes Plant	Other	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	15,919,866	(15,919,866)		PIS-NET	53.30%		
914	Deferred Taxes Plant	Other	SchM-293 - Rate Change	PIS-NET	(879,482)	879,482		PIS-NET	53.30%		
915	Deferred Taxes Plant	Other	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	PIS-NET	1,263,351	(1,263,351)		PIS-NET	53.30%		
916	Deferred Taxes Plant	Other	SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg	PIS-NET	244,626	(244,626)		PIS-NET	53.30%		
917	Deferred Taxes Plant	Other	SchM-299 - Operating Lease	PIS-NET				PIS-NET	53.30%		
918	Deferred Taxes Plant	Other	SchM-300 - Reg A/L - Emergency Spec Response	PIS-NET	406,209		406,209	PIS-NET	53.30%	216,524	189,685
919	Deferred Taxes Plant	Other		Sub-Total Other	26,099,164	(25,692,955)	406,209			216,524	189,685
920											
921	Deferred Taxes Plant			Sub-Total Deferred Taxes Plant	80,139,874	(26,707,467)	53,432,407			29,506,806	23,925,601
922											
923	Deferred Taxes Non-Plant	Demand Related	SchM-103 - Environmental Remediation	12CP-PROD	(583,234)		(583,234)	12CP-PROD	57.36%	(334,520)	(248,714)
924	Deferred Taxes Non-Plant	Demand Related		Sub-Total Demand Related	(583,234)		(583,234)			(334,520)	(248,714)
925											
926	Deferred Taxes Non-Plant	Plant Related	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	269		269	PIS-NET	53.30%	143	126
927	Deferred Taxes Non-Plant	Plant Related	SchM-118 - Inventory Reserve	PIS-NET	5,020		5,020	PIS-NET	53.30%	2,676	2,344
928	Deferred Taxes Non-Plant	Plant Related	SchM-126 - Book Unamortized Cost of Reacquired Debt	PIS-NET	(1,021,931)		(1,021,931)	PIS-NET	53.30%	(544,725)	(477,206)
929	Deferred Taxes Non-Plant	Plant Related	SchM-127 - Litigation Reserve	PIS-NET	268,157		268,157	PIS-NET	53.30%	142,937	125,220
930	Deferred Taxes Non-Plant	Plant Related	SchM-137 - R&E Credit	PIS-NET	(1,206,577)		(1,206,577)	PIS-NET	53.30%	(643,148)	(563,429)
931	Deferred Taxes Non-Plant	Plant Related	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	PIS-NET	368,309	(368,309)		PIS-NET	53.30%		
932	Deferred Taxes Non-Plant	Plant Related	SchM-192 - Texas Margin Tax	PIS-NET	297,418		297,418	PIS-NET	53.30%	158,534	138,884
933	Deferred Taxes Non-Plant	Plant Related	SchM-257 - Texas R&E Credit	PIS-NET	(387,077)		(387,077)	PIS-NET	53.30%	(206,326)	(180,751)
934	Deferred Taxes Non-Plant	Plant Related	SchM_NOL - NOL Excess ADIT	NM	292,661		292,661	NM			292,661
935	Deferred Taxes Non-Plant	Plant Related	SchM_NOL - NOL Excess ADIT	TX	293,870		293,870	TX	100.00%	293,870	
936	Deferred Taxes Non-Plant	Plant Related	TXGMT-Texas Gross Margin Tax	PIS-NET	2,582,512		2,582,512	PIS-NET	53.30%	1,376,570	1,205,943
937	Deferred Taxes Non-Plant	Plant Related		Sub-Total Plant Related	1,492,631	(368,309)	1,124,323			580,532	543,791
938											
939	Deferred Taxes Non-Plant	Labor Related	SchM-107 - Pension Expense	LABOR	(3,746,586)		(3,746,586)	LABOR	59.18%	(2,217,144)	(1,529,442)
940	Deferred Taxes Non-Plant	Labor Related	SchM-109 - Employee Incentive	LABOR	46,137		46,137	LABOR	59.18%	27,303	18,834
941	Deferred Taxes Non-Plant	Labor Related	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	LABOR	539,932		539,932	LABOR	59.18%	319,519	220,413
942	Deferred Taxes Non-Plant	Labor Related	SchM-112 - Post Employment Benefits FAS 112	LABOR	37,754		37,754	LABOR	59.18%	22,342	15,412
943	Deferred Taxes Non-Plant	Labor Related	SchM-226 - Performance Recognition Award	LABOR	(8,625)		(8,625)	LABOR	59.18%	(5,104)	(3,521)
944	Deferred Taxes Non-Plant	Labor Related	SchM-301 - Cares Act Payroll Deferral	LABOR	(1,082,180)		(1,082,180)	LABOR	59.18%	(640,410)	(441,771)
945	Deferred Taxes Non-Plant	Labor Related		Sub-Total Labor Related	(4,213,568)		(4,213,568)			(2,493,494)	(1,720,075)
946											
947	Deferred Taxes Non-Plant	Direct Assigned	SchM-138 - Rate Case Expense	NM	(159,128)		(159,128)	NM			(159,128)
948	Deferred Taxes Non-Plant	Direct Assigned	SchM-138 - Rate Case Expense	TX	(4,289,651)		(4,289,651)	TX	100.00%	(4,289,651)	
949	Deferred Taxes Non-Plant	Direct Assigned	SchM-168 - Reg Asset-NOx	NM	(8,888)		(8,888)	NM			(8,888)
950	Deferred Taxes Non-Plant	Direct Assigned		Sub-Total Direct Assigned	(4,457,667)		(4,457,667)			(4,289,651)	(168,016)
951											
952	Deferred Taxes Non-Plant	Energy Related	SchM-PTC - Deferred PTCs - Hale	ENERGY	(52,136,269)	52,136,269		ENERGY	59.14%		
953	Deferred Taxes Non-Plant	Energy Related	SchM-PTC - Deferred PTCs - Sagamore	ENERGY	(21,300)	21,300		ENERGY	59.14%		
954	Deferred Taxes Non-Plant	Energy Related		Sub-Total Energy Related	(52,157,569)	52,157,569					
955											
956	Deferred Taxes Non-Plant			Sub-Total Deferred Taxes Non-Plant	(59,919,408)	51,789,260	(8,130,147)			(6,537,133)	(1,593,014)
957											
958	Total Deferred Taxes (w/o NOL)				20,220,466	25,081,794	45,302,260			22,969,673	22,332,587
959	NOL Deferred Tax									10,842,650	
960	Total Deferred Taxes (w/ NOL)				20,220,466	25,081,794	45,302,260			33,812,323	22,332,587

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961											
962	ITC Amortized	Distribution	367000E-Dist UG Conductor & D	TX				TX	100.00%		
963	ITC Amortized	Distribution		Sub-Total Distribution							
964											
965	ITC Amortized	Other Tax	ITC Amortization	PIS-NET	(52,421)		(52,421)	PIS-NET	53.30%	(27,942)	(24,479)
966	ITC Amortized	Other Tax		Sub-Total Other Tax	(52,421)		(52,421)			(27,942)	(24,479)
967											
968	ITC Amortized			Sub-Total ITC Amortized	(52,421)		(52,421)			(27,942)	(24,479)
969											
970	Total ITC Amortized				(52,421)		(52,421)			(27,942)	(24,479)
971	Total Income Tax Expense				(22,681,280)	55,733,867	33,052,588			6,111,028	22,308,108
972											
973	Gain on Sale of Utility Plant	Steam Production	41181-Operating Income - Gains from disposition of allowances	12CP-PROD	(133,935)	133,935		12CP-PROD	57.36%		
974	Gain on Sale of Utility Plant	Steam Production		Sub-Total Steam Production	(133,935)	133,935					
975											
976	Gain on Sale of Utility Plant			Sub-Total Gain on Sale of Utility Plant	(133,935)	133,935					
977											
978	Total Gain/Loss				(133,935)	133,935					
979											
980	Net Operating Income				372,846,714	(44,127,252)	328,719,462			140,713,884	192,426,837

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS CWC-Not CWC Item	(120,657,035)				27,114,377		27,114,377	(93,542,658)
2	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS CWC-Not CWC Item	(249,692,341)				10,914,407		10,914,407	(238,777,934)
3	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS CWC-Not CWC Item	(142,134,289)				38,864,614		38,864,614	(103,269,675)
4	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS CWC-Not CWC Item	(194,973,972)				94,383,272		94,383,272	(100,590,700)
5	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS CWC-Not CWC Item	(179,551,357)				73,887,986		73,887,986	(105,663,372)
6	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS CWC-Not CWC Item	(238,104,234)				(13,496,196)		(13,496,196)	(251,600,430)
7	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS CWC-Not CWC Item	(2,296,922)				284,145		284,145	(2,012,776)
8	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS CWC-Not CWC Item	(4,724,509)				(4,349,237)		(4,349,237)	(9,073,746)
9	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS CWC-Not CWC Item	(9,205,841)				2,647,598		2,647,598	(6,558,243)
10	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS CWC-Not CWC Item	(22,148,342)				3,334,353		3,334,353	(18,813,989)
11	Operating Revenue	Rate Revenue	44710-Sales for Resale	Non-Labor	WHLS	SPS CWC-Not CWC Item	(288,053,747)				96,530,127		96,530,127	(191,523,620)
12	Operating Revenue	Other Revenue	40000-Operating Revenue	Non-Labor	NM	SPS CWC-Not CWC Item								
13	Operating Revenue	Other Revenue	40000-Operating Revenue	Non-Labor	TX	SPS CWC-Not CWC Item	0							0
14	Operating Revenue	Other Revenue	40000-Operating Revenue	Non-Labor	WHLS	SPS CWC-Not CWC Item	0							0
15	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	Non-Labor	NM	SPS CWC-Not CWC Item	(504,457)							(504,457)
16	Operating Revenue	Other Revenue	45000LP-Late Payment Revenue	Non-Labor	TX	SPS CWC-Not CWC Item	(1,066,336)							(1,066,336)
17	Operating Revenue	Other Revenue	45103-Customer Connection	Non-Labor	NM	SPS CWC-Not CWC Item	(75,895)							(75,895)
18	Operating Revenue	Other Revenue	45103-Customer Connection	Non-Labor	TX	SPS CWC-Not CWC Item	(205,626)							(205,626)
19	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	Non-Labor	NM	SPS CWC-Not CWC Item	(40,752)							(40,752)
20	Operating Revenue	Other Revenue	45104-Returned Check Fee Rev	Non-Labor	TX	SPS CWC-Not CWC Item	(157,224)							(157,224)
21	Operating Revenue	Other Revenue	45106-Misc Service Rev	Non-Labor	PIS-DIST	SPS CWC-Not CWC Item	(96,223)							(96,223)
22	Operating Revenue	Other Revenue	45110-Non-Recoverable Discounts	Non-Labor	ENERGY	SPS CWC-Not CWC Item	28				(28)		(28)	
23	Operating Revenue	Other Revenue	45111-Other Electric Operating Revenues - I	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(5,250)				5,250		5,250	
24	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	NM	SPS CWC-Not CWC Item	(2,695,666)							(2,695,666)
25	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	PIS-DIST	SPS CWC-Not CWC Item	(1,700,554)							(1,700,554)
26	Operating Revenue	Other Revenue	45400-Rentals	Non-Labor	TX	SPS CWC-Not CWC Item	(4,467,112)							(4,467,112)
27	Operating Revenue	Other Revenue	456.1Z2PROD - Funded Upgrades Credit Dis	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(426,549)							(426,549)
28	Operating Revenue	Other Revenue	456.1Z2PTP - Z2 Point-to-Point Revenue	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	419,172							419,172
29	Operating Revenue	Other Revenue	45600EEI-EEI Mutual Aid	Non-Labor	PIS-DIST	SPS CWC-Not CWC Item	(885,103)				885,103		885,103	
30	Operating Revenue	Other Revenue	45605Sch7/8-Schedule 7 & 8 - Firm Point to	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(3,397,770)				(36,941)		(36,941)	(3,434,712)
31	Operating Revenue	Other Revenue	45606-Tariff-Base Non-Firm PTP	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,169,372)				(244)		(244)	(1,169,617)
32	Operating Revenue	Other Revenue	45607-Other Electric Operating Revenues - I	Non-Labor	WHLS	SPS CWC-Not CWC Item					288,342		288,342	288,342
33	Operating Revenue	Other Revenue	45607-Schedule 9 - Network Transmission F	Non-Labor	WHLS	SPS CWC-Not CWC Item	(48,211,041)							(48,211,041)
34	Operating Revenue	Other Revenue	45609-Other Electric Operating Revenues - I	Non-Labor	WHLS	SPS CWC-Not CWC Item	(1,162,161)				3,155		3,155	(1,159,006)
35	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System	Non-Labor	PIS-TRAN	SPS CWC-Not CWC Item	(1,226,427)				(20,656)		(20,656)	(1,247,083)
36	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & \	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(199,994)				(411)		(411)	(200,405)
37	Operating Revenue	Other Revenue	45628-Wholesale Distribution Service Charg	Non-Labor	TX	SPS CWC-Not CWC Item	(414,642)							(414,642)
38	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(3,439,406)				3,439,406		3,439,406	
39	Operating Revenue	Other Revenue	45642NM-Other Miscellaneous Revenue - N	Non-Labor	NM	SPS CWC-Not CWC Item	17,498,420				(17,507,781)		(17,507,781)	(9,361)
40	Operating Revenue	Other Revenue	45642OT-Other Miscellaneous Revenue	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(141,181)							(141,181)
41	Operating Revenue	Other Revenue	45642TX-Other Miscellaneous Revenue - Te	Non-Labor	TX	SPS CWC-Not CWC Item	41,109,403				(41,216,863)		(41,216,863)	(107,460)
42	Operating Revenue	Other Revenue	45646CIP-CIP Performance Revenue	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(1,429,290)				1,429,290		1,429,290	
43	Operating Revenue	Other Revenue	45668DF-Deferred Fuel Revenue	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(46,274,930)				46,274,930		46,274,930	
44	Operating Revenue	Other Revenue	45673-Schedule 11 Network Base Plan Reve	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(218,134,266)				1,676,879		1,676,879	(216,457,388)
45	Operating Revenue					Sub-Total Operating Revenue	(1,730,042,795)				325,334,878		325,334,878	(1,404,707,916)
46														
47	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular								
48	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive								
49	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular								

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50	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Labor - Taxes	ENERGY	SPS CWC-Not CWC Item								
51	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	Non-Labor	ENERGY	SPS CWC-Not CWC Item								
52	Cost of Sales	Steam Production Fuel	50110-Gas	Non-Labor	ENERGY	SPS CWC-Gas for Generation	89,312,957							89,312,957
53	Cost of Sales	Steam Production Fuel	50110-Gas	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(89,312,957)		(89,312,957)	(89,312,957)
54	Cost of Sales	Steam Production Fuel	50120-Oil	Non-Labor	ENERGY	SPS CWC-Fuel Oil for Generation	82,779							82,779
55	Cost of Sales	Steam Production Fuel	50120-Oil	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(82,779)		(82,779)	(82,779)
56	Cost of Sales	Steam Production Fuel	50130-Coal	Non-Labor	ENERGY	SPS CWC-Fossil Fuel for Generation	44,153,700							44,153,700
57	Cost of Sales	Steam Production Fuel	50130-Coal	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(44,153,700)		(44,153,700)	(44,153,700)
58	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	Non-Labor	ENERGY	SPS CWC-Fossil Fuel for Generation	45,996,161							45,996,161
59	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(45,996,161)		(45,996,161)	(45,996,161)
60	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	Non-Labor	ENERGY	SPS CWC-Gas for Generation	25,168,466							25,168,466
61	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(25,168,466)		(25,168,466)	(25,168,466)
62	Cost of Sales	Purchased Power	55500-Purchased Power	Non-Labor	ENERGY	SPS CWC-Not CWC Item					(318,799,129)		(318,799,129)	(318,799,129)
63	Cost of Sales	Purchased Power	55500-Purchased Power	Non-Labor	ENERGY	SPS CWC-Purchased Power Energy	318,799,129							318,799,129
64	Cost of Sales	Purchased Power	55501-Purchased Power-Demand	Non-Labor	12CP-PROD	SPS CWC-Purchased Power Capacity	60,039,595				3,191,255		3,191,255	63,230,850
65	Cost of Sales	Purchased Power	55509-Pur Pwr Variable O&M	Non-Labor	ENERGY	SPS CWC-Purchased Power Energy	13,460,580				290,079		290,079	13,750,658
66	Cost of Sales	Purchased Power	55710-Deferred Elec Energy Cost	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(49,904,777)				49,904,777		49,904,777	
67	Cost of Sales					Sub-Total Cost of Sales	547,108,589				(470,127,081)		(470,127,081)	76,981,509
68														
69	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	587,128			14,678			14,678	601,806
70	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	270,719		(154,274)				(154,274)	116,445
71	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	2,590,585			77,717	(26)		77,691	2,668,276
72	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	26,820							26,820
73	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS CWC-Other O&M	205,824				(3,746)		(3,746)	202,078
74	O&M	Steam Production Operations	50135-Coal Non-Mine;Non-Freight	Non-Labor	ENERGY	SPS CWC-Other O&M	32,828,421							32,828,421
75	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	(1,277)			(32)			(32)	(1,309)
76	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	155,198		(87,712)		(0)		(87,712)	67,486
77	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	1,255,479			37,664			37,664	1,293,143
78	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	18,543							18,543
79	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Taxes	ENERGY	SPS CWC-Other O&M	(38,484)							(38,484)
80	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SPS CWC-Other O&M	(861,644)				(15)		(15)	(861,660)
81	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	2,975,014			74,375			74,375	3,049,390
82	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	199,373		(117,985)		(0)		(117,985)	81,388
83	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	4,017,354			120,521			120,521	4,137,874
84	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	2,895							2,895
85	O&M	Steam Production Operations	50200-Steam Expenses Major	Non-Labor	12CP-PROD	SPS CWC-Other O&M	4,302,506				(437,093)		(437,093)	3,865,413
86	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	2,479,846			61,996			61,996	2,541,842
87	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	160,613		(95,047)		(0)		(95,047)	65,565
88	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	3,348,696			100,461			100,461	3,449,156
89	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	2,428							2,428
90	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Non-Labor	12CP-PROD	SPS CWC-Other O&M	3,132,618				(1)		(1)	3,132,617
91	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	1,934,549			48,364			48,364	1,982,913
92	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	419,557		(241,241)		(2)		(241,243)	178,314
93	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	4,798,170			143,945			143,945	4,942,115
94	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	32,537							32,537
95	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS CWC-Other O&M	5,589,949				(23,062)		(23,062)	5,566,887
96	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS CWC-Other O&M	3,473,755				(483,939)		(483,939)	2,989,816
97	O&M	Steam Production Operations	50900-Stm Op SO2 Allowance Exp	Non-Labor	12CP-PROD	SPS CWC-Other O&M								
98	O&M	Steam Production Operations	50902-NM NOx Expense Amortz	Non-Labor	NM	SPS CWC-Other O&M	34,908							34,908

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
99	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	119,363			2,984			2,984	122,347
100	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	19,500		(11,271)				(11,271)	8,229
101	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	235,056			7,052			7,052	242,108
102	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	1,115							1,115
103	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS CWC-Other O&M	204,302				(43,931)		(43,931)	160,370
104	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	419,183			10,480			10,480	429,662
105	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	35,541		(21,032)		(0)		(21,032)	14,508
106	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	566,050			16,981			16,981	583,031
107	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	211							211
108	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Non-Labor	12CP-PROD	SPS CWC-Other O&M	2,832,892				(60)		(60)	2,832,833
109	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	1,912,681			47,817			47,817	1,960,498
110	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	208,425		(121,199)		(1)		(121,199)	87,226
111	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	3,255,474			97,664			97,664	3,353,138
112	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	11,044							11,044
113	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Non-Labor	ENERGY	SPS CWC-Other O&M	8,235,925				(338)		(338)	8,235,587
114	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	1,080,391			27,010			27,010	1,107,401
115	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	114,176		(66,485)		(0)		(66,486)	47,690
116	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	1,821,221			54,637			54,637	1,875,858
117	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	6,318							6,318
118	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Non-Labor	ENERGY	SPS CWC-Other O&M	3,860,832				(3)		(3)	3,860,829
119	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	2,249,749			56,244			56,244	2,305,993
120	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	163,408		(96,701)		(0)		(96,701)	66,706
121	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	3,037,981			91,139			91,139	3,129,121
122	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	2,745							2,745
123	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Non-Labor	12CP-PROD	SPS CWC-Other O&M	4,286,821				(1,525)		(1,525)	4,285,296
124	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	5,426			136			136	5,561
125	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	39,016		(22,065)				(22,065)	16,951
126	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	333,284			9,998	(23)		9,975	343,259
127	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	6,072							6,072
128	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Non-Labor	12CP-PROD	SPS CWC-Other O&M	53,016				(574)		(574)	52,442
129	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	15,988			400			400	16,388
130	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	12,139		(6,894)				(6,894)	5,245
131	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	70,094			2,103			2,103	72,197
132	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	Non-Labor	ENERGY	SPS CWC-Other O&M	4,766							4,766
133	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	126,171			3,154			3,154	129,326
134	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	10,330		(6,113)				(6,113)	4,217
135	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	170,377			5,111			5,111	175,488
136	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	86							86
137	O&M	Other Production Operations	54800-Oth Oper Gen Exp	Non-Labor	12CP-PROD	SPS CWC-Other O&M	(9,832)							(9,832)
138	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	14,348			359			359	14,707
139	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	41,690		(23,619)		(1)		(23,619)	18,071
140	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	266,698			8,001			8,001	274,699
141	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	3,832							3,832
142	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Non-Labor	12CP-PROD	SPS CWC-Other O&M	486,690				(12,718)		(12,718)	473,971
143	O&M	Other Production Operations	54900W-Oth Oper Misc Gen Exp	Non-Labor	ENERGY	SPS CWC-Other O&M	4,283,757				4,201,600		4,201,600	8,485,357
144	O&M	Other Production Operations	55000-Oth Oper Rents	Non-Labor	12CP-PROD	SPS CWC-Other O&M	414,961				(55,228)		(55,228)	359,732
145	O&M	Other Production Operations	55000W-Oth Oper Rents	Non-Labor	ENERGY	SPS CWC-Other O&M	1,905,921				3,397,868		3,397,868	5,303,789
146	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	42,684		(24,123)				(24,123)	18,561
147	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	352,322			10,570			10,570	362,892

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
148	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	4,799							4,799
149	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	Non-Labor	12CP-PROD	SPS CWC-Other O&M	65,493				(13,925)		(13,925)	51,568
150	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	36,455			911			911	37,367
151	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	3,441		(2,036)		(0)		(2,036)	1,405
152	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	49,228			1,477			1,477	50,705
153	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	(1)							(1)
154	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Non-Labor	12CP-PROD	SPS CWC-Other O&M	140,830				(0)		(0)	140,830
155	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	140,918			3,523			3,523	144,441
156	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	45,866		(26,192)		(0)		(26,192)	19,674
157	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	486,882			14,606			14,606	501,488
158	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	4,232							4,232
159	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Non-Labor	12CP-PROD	SPS CWC-Other O&M	440,766				(0)		(0)	440,766
160	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	8,905			223			223	9,127
161	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	397		(233)				(233)	164
162	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	13,211			396			396	13,607
163	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Non-Labor	ENERGY	SPS CWC-Other O&M	165,546				4,201,600		4,201,600	4,367,146
164	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular	358			9			9	367
165	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	37		(21)		(1)		(22)	15
166	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	484			15			15	499
167	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	(3)							(3)
168	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	Non-Labor	12CP-PROD	SPS CWC-Other O&M	44,360				(2)		(2)	44,358
169	O&M	Other Production Maintenance	55400W-Oth Mtc Misc Gen Plt Mjr	Non-Labor	ENERGY	SPS CWC-Other O&M	3,657,398							3,657,398
170	O&M	Other Power Supply	55600-Load Dispatch	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	92,955		(52,535)				(52,535)	40,421
171	O&M	Other Power Supply	55600-Load Dispatch	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	924,522			27,736			27,736	952,258
172	O&M	Other Power Supply	55600-Load Dispatch	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	10,759							10,759
173	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS CWC-Other O&M	40,465				(1,065)		(1,065)	39,401
174	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive	180,782		(102,170)				(102,170)	78,611
175	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular	2,389,020			47,633	(801,259)		(753,626)	1,635,394
176	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Other Compens	12CP-PROD	SPS CWC-Labor Regular	21,355							21,355
177	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	12CP-PROD	SPS CWC-Other O&M	(235,080)				(962)		(962)	(236,042)
178	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	NM	SPS CWC-Other O&M					(125,000)		(125,000)	(125,000)
179	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	TX	SPS CWC-Other O&M					(400,000)		(400,000)	(400,000)
180	O&M	Other Power Supply	55790REC - REC Costs	Non-Labor	TX	SPS CWC-Other O&M					4,110,497		4,110,497	4,110,497
181	O&M	Other Power Supply	55790REC - REC Costs NM	Non-Labor	NM	SPS CWC-Other O&M	(3,040,025)				3,040,025		3,040,025	
182	O&M	Other Power Supply	55790REC - REC Costs TX	Non-Labor	TX	SPS CWC-Other O&M	2,247,995				(2,247,995)		(2,247,995)	
183	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	300,164			7,504			7,504	307,668
184	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	629,299		(356,085)		(7)		(356,092)	273,207
185	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	5,701,429			171,043			171,043	5,872,472
186	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	74,829							74,829
187	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	1,364,511				(99,036)		(99,036)	1,265,476
188	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular	(424)			(11)			(11)	(435)
189	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	78		(46)				(46)	32
190	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	(573)			(17)			(17)	(590)
191	O&M	Transmission Operations	56110-Load Disp-Reliability	Labor - Other Compens	12CP-TRAN	SPS CWC-Labor Regular	72							72
192	O&M	Transmission Operations	56111-Load Disp-Reliability	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular	360			9			9	369
193	O&M	Transmission Operations	56111-Load Disp-Reliability	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	487			15			15	501
194	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular	837,778			20,944			20,944	858,722
195	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	79,728		(46,597)		(0)		(46,597)	33,131
196	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	1,313,307			39,399			39,399	1,352,706

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
197	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Other Compens	12CP-TRAN	SPS CWC-Labor Regular	3,292							3,292
198	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	1,015,915				(294)		(294)	1,015,622
199	O&M	Transmission Operations	56140-Load Disp-Sch/Con/Disp Serv	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	3,797,900							3,797,900
200	O&M	Transmission Operations	561400W-Scheduling, system control and d	Non-Labor	WHLS	SPS CWC-Other O&M	1,085,513							1,085,513
201	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	227		(128)				(128)	99
202	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	2,977			89			89	3,066
203	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Labor - Other Compens	12CP-TRAN	SPS CWC-Labor Regular	31							31
204	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	11,817				(6)		(6)	11,811
205	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular	(321)			(8)			(8)	(329)
206	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	1,839		(1,034)		(0)		(1,034)	805
207	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	19,046			571			571	19,617
208	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Other Compens	12CP-TRAN	SPS CWC-Labor Regular	239							239
209	O&M	Transmission Operations	56160-Trans Service Studies	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	(5,564)							(5,564)
210	O&M	Transmission Operations	56170-Gen Interconn Studies	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive	18,694		(10,565)				(10,565)	8,129
211	O&M	Transmission Operations	56170-Gen Interconn Studies	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular	132,314			3,969			3,969	136,283
212	O&M	Transmission Operations	56170-Gen Interconn Studies	Labor - Other Compens	12CP-TRAN	SPS CWC-Labor Regular	2,724							2,724
213	O&M	Transmission Operations	56170-Gen Interconn Studies	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	(20,609)							(20,609)
214	O&M	Transmission Operations	56180-Rel/Plan/Standards Dev Serv	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	2,881,351							2,881,351
215	O&M	Transmission Operations	561800W-Reliability planning and standard	Non-Labor	WHLS	SPS CWC-Other O&M	474,912							474,912
216	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	575,087			14,377			14,377	589,465
217	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	40,443		(23,933)				(23,933)	16,509
218	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	776,578			23,297			23,297	799,875
219	O&M	Transmission Operations	56200-Trans Oper Station Exp	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	543							543
220	O&M	Transmission Operations	56200-Trans Oper Station Exp	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	87,130				(0)		(0)	87,130
221	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	24,930			623			623	25,554
222	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	1,846		(1,080)		(0)		(1,080)	766
223	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	36,381			1,091			1,091	37,472
224	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	103							103
225	O&M	Transmission Operations	56300-Trans Oper OH Lines	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	358,040				1,736,278		1,736,278	2,094,319
226	O&M	Transmission Operations	56500-Transm of Elec By Others	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	266,590							266,590
227	O&M	Transmission Operations	56500MC-Wheeling Meter Charges	Non-Labor	WHLS	SPS CWC-Other O&M	464,397							464,397
228	O&M	Transmission Operations	56500MISC-Wheeling Miscellaneous	Non-Labor	12CP-TRAN	SPS CWC-Other O&M	35,774				(4,585)		(4,585)	31,189
229	O&M	Transmission Operations	56500S11-Wheeling Schedule 11	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	107,770,139				(545,791)		(545,791)	107,224,348
230	O&M	Transmission Operations	56500S11W-Wheeling Schedule 11 - Whole	Non-Labor	WHLS	SPS CWC-Other O&M	30,634,304							30,634,304
231	O&M	Transmission Operations	56500S12-Wheeling Schedule 12	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	2,004,877				8,317		8,317	2,013,194
232	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Whole	Non-Labor	WHLS	SPS CWC-Other O&M	486,647				(27)		(27)	486,620
233	O&M	Transmission Operations	56500S1W-Wheeling Schedule 1 - Wholesal	Non-Labor	WHLS	SPS CWC-Other O&M	474,324				(9,704)		(9,704)	464,620
234	O&M	Transmission Operations	56500S2-Wheeling Schedule 2	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	126,876				(1,411)		(1,411)	125,465
235	O&M	Transmission Operations	56500S2W-Wheeling Schedule 2 - Wholesal	Non-Labor	WHLS	SPS CWC-Other O&M	35,315				(771)		(771)	34,544
236	O&M	Transmission Operations	56500S9-Wheeling Schedule 9	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	8,990,528							8,990,528
237	O&M	Transmission Operations	56500S9W-Wheeling Schedule 9 - Wholesal	Non-Labor	WHLS	SPS CWC-Other O&M	26,473,564				(950,895)		(950,895)	25,522,668
238	O&M	Transmission Operations	565Z2DAUC - Z2 Direct Assigned Upgrade Cl	Non-Labor	RETAIL-PROD	SPS CWC-Other O&M	245,782							245,782
239	O&M	Transmission Operations	565Z2DAUCW - Z2 Direct Assigned Upgrade	Non-Labor	WHLS	SPS CWC-Other O&M	16,400							16,400
240	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	370,827			9,271			9,271	380,098
241	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	94,914		(54,438)		(0)		(54,438)	40,476
242	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	1,011,238			30,337			30,337	1,041,575
243	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	7,281							7,281
244	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	1,892,851				20,860		20,860	1,913,711
245	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	1,812,941				(222,648)		(222,648)	1,590,293

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246	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	199,727			4,993			4,993	204,720
247	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	12,803		(7,576)		(0)		(7,576)	5,226
248	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	269,704			8,091			8,091	277,795
249	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	536							536
250	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	1,080,288				(0)		(0)	1,080,288
251	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular	41,583			1,040			1,040	42,622
252	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular				396	15,842		16,238	16,238
253	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive	2,143		(1,154)		(0)		(1,154)	989
254	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular	97,901			2,937			2,937	100,838
255	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular				642	21,393		22,035	22,035
256	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Other Compens	PIS-TRAN	SPS CWC-Labor Regular	758							758
257	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	PIS-TRAN	SPS CWC-Other O&M	309,356				(4)		(4)	309,352
258	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	TX	SPS CWC-Other O&M					216,302		216,302	216,302
259	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular	(8)			(0)			(0)	(8)
260	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	16,868		(9,533)				(9,533)	7,335
261	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	118,189			3,546			3,546	121,735
262	O&M	Regional Marketing Operations	57510-Operations Supervision	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	1,902							1,902
263	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS CWC-Other O&M	25,356				(65)		(65)	25,290
264	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	32,841		(18,560)				(18,560)	14,281
265	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	262,834			7,885			7,885	270,719
266	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	3,869							3,869
267	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	1,698		(960)				(960)	739
268	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	12,506			375			375	12,881
269	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	194							194
270	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive	2,626		(1,484)				(1,484)	1,142
271	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular	22,063			662			662	22,725
272	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	Labor - Other Compens	ENERGY	SPS CWC-Labor Regular	294							294
273	O&M	Regional Marketing Operations	57570-Mkt Fac/Mon/Comp Serv	Non-Labor	RETAIL-TRAN	SPS CWC-Other O&M	6,408,957							6,408,957
274	O&M	Regional Marketing Operations	575700W-Market facilitation monitoring an	Non-Labor	WHLS	SPS CWC-Other O&M	1,831,803							1,831,803
275	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS CWC-Other O&M	40,700				(5,570)		(5,570)	35,130
276	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	1,048,464			26,212			26,212	1,074,675
277	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Bargaining	TX	SPS CWC-Labor Regular	92,512			2,313			2,313	94,825
278	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	128,226		(74,453)		(1)		(74,453)	53,773
279	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	TX	SPS CWC-Labor Incentive	7,527		(4,454)				(4,454)	3,073
280	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	1,840,465			55,214			55,214	1,895,679
281	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	124,925			3,748			3,748	128,673
282	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	7,822							7,822
283	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PIS-DIST	SPS CWC-Other O&M	1,616,285				(11,712)		(11,712)	1,604,573
284	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	TX	SPS CWC-Other O&M	29,537				(700)		(700)	28,838
285	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	5,975		(3,377)				(3,377)	2,598
286	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	51,138			1,534			1,534	52,672
287	O&M	Distribution Operations	58100-Dist Load Dispatching	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	714							714
288	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PIS-DIST	SPS CWC-Other O&M	286,265				(10)		(10)	286,256
289	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	246,948			6,174			6,174	253,122
290	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	18,336		(10,851)				(10,851)	7,485
291	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	333,470			10,004			10,004	343,474
292	O&M	Distribution Operations	58200-Dist Op Station Exp	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	78							78
293	O&M	Distribution Operations	58200-Dist Op Station Exp	Non-Labor	PIS-DIST	SPS CWC-Other O&M	389,130				(3)		(3)	389,126
294	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular	41,334			1,033			1,033	42,368

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295	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	212,310			5,308			5,308	217,617
296	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular	227,891			5,697			5,697	233,588
297	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	1,473		(872)				(872)	601
298	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	14,174		(8,272)		(0)		(8,272)	5,902
299	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	13,250		(7,841)				(7,841)	5,409
300	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	55,816			1,674			1,674	57,491
301	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	329,640			9,889			9,889	339,529
302	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	307,736			9,232			9,232	316,968
303	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	577							577
304	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	NM	SPS CWC-Other O&M	1,209,840							1,209,840
305	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	PIS-DIST	SPS CWC-Other O&M	(1,749,852)				(4,044)		(4,044)	(1,753,896)
306	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	TX	SPS CWC-Other O&M	359,931							359,931
307	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Bargaining	NM	SPS CWC-Labor Regular	7,143			179			179	7,321
308	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	648			16			16	664
309	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Bargaining	TX	SPS CWC-Labor Regular	28,097			702			702	28,799
310	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	329		(195)				(195)	134
311	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	25		(15)				(15)	10
312	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	549		(325)				(325)	224
313	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	9,645			289			289	9,935
314	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	875			26			26	901
315	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	37,941			1,138			1,138	39,079
316	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	36							36
317	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Non-Labor	NM	SPS CWC-Other O&M	11,898							11,898
318	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Non-Labor	PIS-DIST	SPS CWC-Other O&M	686,392				(0)		(0)	686,392
319	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Non-Labor	TX	SPS CWC-Other O&M	42,668							42,668
320	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	164,521			4,113			4,113	168,634
321	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	11,727		(6,883)				(6,883)	4,843
322	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	249,939			7,498			7,498	257,437
323	O&M	Distribution Operations	58500-Dist Oper Streetlight	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	402							402
324	O&M	Distribution Operations	58500-Dist Oper Streetlight	Non-Labor	PIS-DIST	SPS CWC-Other O&M	140,383				(19)		(19)	140,363
325	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular	415,173			10,379			10,379	425,552
326	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	41,151			1,029			1,029	42,179
327	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Bargaining	TX	SPS CWC-Labor Regular	635,117			15,878			15,878	650,995
328	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	NM	SPS CWC-Labor Incentive	27,167		(16,077)				(16,077)	11,090
329	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	17,668		(10,028)		(0)		(10,028)	7,640
330	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	TX	SPS CWC-Labor Incentive	45,238		(26,771)				(26,771)	18,467
331	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	560,635			16,819			16,819	577,454
332	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	189,705			5,691			5,691	195,396
333	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	857,639			25,729			25,729	883,368
334	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	2,994							2,994
335	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	NM	SPS CWC-Other O&M	309,435							309,435
336	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS CWC-Other O&M	(1,347,485)				(1,350)		(1,350)	(1,348,835)
337	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	TX	SPS CWC-Other O&M	249,186							249,186
338	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	189,624			4,741			4,741	194,364
339	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	13,632		(8,067)				(8,067)	5,565
340	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	256,061			7,682			7,682	263,743
341	O&M	Distribution Operations	58700-Dist Oper Cust Install	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	205							205
342	O&M	Distribution Operations	58700-Dist Oper Cust Install	Non-Labor	PIS-DIST	SPS CWC-Other O&M	127,971							127,971
343	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular	187,972			4,699			4,699	192,671

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
344	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	53,358			1,334			1,334	54,692
345	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	TX	SPS CWC-Labor Regular	845,913			16,795	(174,104)		(157,308)	688,604
346	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	NM	SPS CWC-Labor Incentive	14,555		(8,587)				(8,587)	5,969
347	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	83,983		(47,786)		(1)		(47,787)	36,196
348	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	TX	SPS CWC-Labor Incentive	59,385		(33,308)		(2,900)		(36,208)	23,177
349	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	261,032			7,831			7,831	268,863
350	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	648,549			19,456			19,456	668,005
351	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	1,182,572			28,424	(235,103)		(206,679)	975,893
352	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	9,443							9,443
353	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	NM	SPS CWC-Other O&M	611,837				(1,434)		(1,434)	610,403
354	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS CWC-Other O&M	2,589,991				(3,973)		(3,973)	2,586,018
355	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	TX	SPS CWC-Other O&M	1,854,282				(15,438)		(15,438)	1,838,845
356	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	NM	SPS CWC-Other O&M	189,412							189,412
357	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS CWC-Other O&M	1,945,550				(306,305)		(306,305)	1,639,245
358	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	TX	SPS CWC-Other O&M	585,899							585,899
359	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	2,770		(1,565)				(1,565)	1,204
360	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	23,775			713			713	24,488
361	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	314							314
362	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	Non-Labor	PIS-DIST	SPS CWC-Other O&M	180							180
363	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Bargaining	TX	SPS CWC-Labor Regular	(1)			(0)			(0)	(1)
364	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	(0)		0				0	(0)
365	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Incentive	TX	SPS CWC-Labor Incentive	3		(2)				(2)	1
366	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	(2)			(0)			(0)	(2)
367	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	0							0
368	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Non-Labor	NM	SPS CWC-Other O&M	(77)							(77)
369	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Non-Labor	PIS-DIST	SPS CWC-Other O&M	991							991
370	O&M	Distribution Maintenance	59100-Dist Mt of Structures	Non-Labor	TX	SPS CWC-Other O&M	(914)							(914)
371	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	125,595			3,140			3,140	128,735
372	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	9,314		(5,512)				(5,512)	3,802
373	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	169,599			5,088			5,088	174,687
374	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	213							213
375	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Non-Labor	PIS-DIST	SPS CWC-Other O&M	401,510				(0)		(0)	401,510
376	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular	282,485			7,062			7,062	289,548
377	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	113,474			2,837			2,837	116,311
378	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular	883,327			24,416	93,332		117,749	1,001,076
379	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive	9,836		(5,821)				(5,821)	4,015
380	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	28,137		(16,173)		(1)		(16,174)	11,963
381	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive	35,929		(21,262)				(21,262)	14,667
382	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	381,458			11,444			11,444	392,902
383	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	287,505			8,625			8,625	296,130
384	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	1,192,813			39,565	126,032		165,598	1,358,411
385	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	96							96
386	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Pension	NM	SPS CWC-Labor Regular	(12)							(12)
387	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Pension	TX	SPS CWC-Labor Regular	(35)							(35)
388	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	NM	SPS CWC-Other O&M	637,371							637,371
389	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS CWC-Other O&M	3,341,882				(316)		(316)	3,341,566
390	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	TX	SPS CWC-Other O&M	1,032,386				400,618		400,618	1,433,004
391	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	NM	SPS CWC-Labor Regular	3,795			95			95	3,890
392	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	1,878			47			47	1,925

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393	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	TX	SPS CWC-Labor Regular	18,232			456			456	18,688
394	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Incentive	NM	SPS CWC-Labor Incentive	13		(7)				(7)	5
395	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	44		(26)				(26)	18
396	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Incentive	TX	SPS CWC-Labor Incentive	477		(282)				(282)	195
397	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	5,125			154			154	5,279
398	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	2,536			76			76	2,612
399	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	24,620			739			739	25,359
400	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	44							44
401	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	NM	SPS CWC-Other O&M	3,651							3,651
402	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	PIS-DIST	SPS CWC-Other O&M	(28,313)				(0)		(0)	(28,313)
403	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	TX	SPS CWC-Other O&M	20,640							20,640
404	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Bargaining	NM	SPS CWC-Labor Regular	3,916			98			98	4,014
405	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	7,749			194			194	7,942
406	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Bargaining	TX	SPS CWC-Labor Regular	8,566			214			214	8,780
407	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive	NM	SPS CWC-Labor Incentive	276		(163)				(163)	112
408	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	496		(294)		(0)		(294)	203
409	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive	TX	SPS CWC-Labor Incentive	604		(357)				(357)	247
410	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	5,288			159			159	5,447
411	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	10,463			314			314	10,777
412	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	11,568			347			347	11,915
413	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	28							28
414	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	NM	SPS CWC-Other O&M	120,245							120,245
415	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	PIS-DIST	SPS CWC-Other O&M	43,329				(0)		(0)	43,328
416	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	TX	SPS CWC-Other O&M	101,918							101,918
417	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Bargaining	NM	SPS CWC-Labor Regular	465			12			12	476
418	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular	22,271			557			557	22,828
419	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Bargaining	TX	SPS CWC-Labor Regular	202			5			5	207
420	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Incentive	NM	SPS CWC-Labor Incentive	36		(21)				(21)	15
421	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	2,083		(1,232)				(1,232)	850
422	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Incentive	TX	SPS CWC-Labor Incentive	19		(11)				(11)	8
423	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	627			19			19	646
424	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular	30,074			902			902	30,977
425	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	273			8			8	282
426	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	8							8
427	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Non-Labor	NM	SPS CWC-Other O&M	241							241
428	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Non-Labor	PIS-DIST	SPS CWC-Other O&M	655							655
429	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	Non-Labor	TX	SPS CWC-Other O&M	173							173
430	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Bargaining	NM	SPS CWC-Labor Regular	(2)			(0)			(0)	(2)
431	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Bargaining	TX	SPS CWC-Labor Regular	5,746			144			144	5,889
432	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Incentive	NM	SPS CWC-Labor Incentive	6		(3)				(3)	2
433	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive	3		(2)				(2)	1
434	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Incentive	TX	SPS CWC-Labor Incentive	477		(282)				(282)	195
435	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Non-bargaining	NM	SPS CWC-Labor Regular	(3)			(0)			(0)	(3)
436	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	7,759			233			233	7,991
437	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Labor - Other Compens	PIS-DIST	SPS CWC-Labor Regular	(3)							(3)
438	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Non-Labor	NM	SPS CWC-Other O&M	16							16
439	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	Non-Labor	TX	SPS CWC-Other O&M	444							444
440	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	3,060		(1,730)				(1,730)	1,331
441	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	21,653			650			650	22,302

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442	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	359							359
443	O&M	Customer Accounting	90100-Cust Acct Supervise	Non-Labor	CUST-AVG	SPS CWC-Other O&M	4,576				(61)		(61)	4,515
444	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	1,153,122			28,828			28,828	1,181,950
445	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	98,544		(58,066)		(3)		(58,070)	40,474
446	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	1,633,642			49,009			49,009	1,682,651
447	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	2,380							2,380
448	O&M	Customer Accounting	90200-Cust Acct Meter Read	Non-Labor	CUST-AVG	SPS CWC-Other O&M	2,077,952				(277)		(277)	2,077,675
449	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	192,650			4,816			4,816	197,466
450	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	268,394		(152,021)		(0)		(152,021)	116,373
451	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	2,480,761			74,423			74,423	2,555,184
452	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	30,646							30,646
453	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Pension	CUST-AVG	SPS CWC-Labor Regular	1							1
454	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Non-Labor	CUST-AVG	SPS CWC-Other O&M	4,235,840				(17,086)		(17,086)	4,218,754
455	O&M	Customer Accounting	90400-Cust Acct Uncollect	Non-Labor	CUST-RET	SPS CWC-Other O&M	5,002,472				1,461,881		1,461,881	6,464,353
456	O&M	Customer Accounting	904001-Uncollectable Accounts - Non Comr	Non-Labor	CUST-RET	SPS CWC-Other O&M	(593,968)							(593,968)
457	O&M	Customer Accounting	904001-Uncollectable Accounts - Non Comr	Non-Labor	TX	SPS CWC-Other O&M					363,636		363,636	363,636
458	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	(60)			(2)			(2)	(62)
459	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	1,443		(815)				(815)	628
460	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	12,936			388			388	13,324
461	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	171							171
462	O&M	Customer Accounting	90500-Cust Acct Misc	Non-Labor	CUST-AVG	SPS CWC-Other O&M	166,545				(48)		(48)	166,496
463	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expens	Non-Labor	NM	SPS CWC-Other O&M					15,352		15,352	15,352
464	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expens	Non-Labor	TX	SPS CWC-Other O&M					28,708		28,708	28,708
465	O&M	Customer Service	90800-Customer Asst Expense	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	875,623			21,891			21,891	897,513
466	O&M	Customer Service	90800-Customer Asst Expense	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	76,641		(45,137)		(0)		(45,137)	31,503
467	O&M	Customer Service	90800-Customer Asst Expense	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	1,246,609			37,398			37,398	1,284,007
468	O&M	Customer Service	90800-Customer Asst Expense	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	1,815							1,815
469	O&M	Customer Service	90800-Customer Asst Expense	Labor - Taxes	CUST-AVG	SPS CWC-Other O&M	(208)							(208)
470	O&M	Customer Service	90800-Customer Asst Expense	Non-Labor	CUST-AVG	SPS CWC-Other O&M	141,386				(2,547)		(2,547)	138,839
471	O&M	Customer Service	90801EE-Customer Assistance EE Amort TX	Non-Labor	TX	SPS CWC-Other O&M	4,223,707				(4,223,707)		(4,223,707)	
472	O&M	Customer Service	90803EE-Customer Assistance EE Amort NM	Non-Labor	NM	SPS CWC-Other O&M	11,170,942				(11,170,942)		(11,170,942)	
473	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	Labor - Non-bargaining	TX	SPS CWC-Labor Regular	2,093			63			63	2,156
474	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	Non-Labor	TX	SPS CWC-Other O&M	615,954							615,954
475	O&M	Customer Service	90805EE-Customer Assistance Other	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive								
476	O&M	Customer Service	90805EE-Customer Assistance Other	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular								
477	O&M	Customer Service	909000-Informational and instruction adve	Non-Labor	CUST-RET	SPS CWC-Other O&M	291,929				(287,870)		(287,870)	4,059
478	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Bargaining	CUST-RET	SPS CWC-Labor Regular	(39)			(1)			(1)	(40)
479	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Incentive	CUST-RET	SPS CWC-Labor Incentive	941		(532)				(532)	410
480	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Non-bargaining	CUST-RET	SPS CWC-Labor Regular	7,273			218			218	7,491
481	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Other Compens	CUST-RET	SPS CWC-Labor Regular	112							112
482	O&M	Customer Service	910000-Misc Cust Serv Expense	Non-Labor	CUST-RET	SPS CWC-Other O&M	101,054				(27)		(27)	101,028
483	O&M	Sales	91200-Economic Development	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	73,619			1,840			1,840	75,459
484	O&M	Sales	91200-Economic Development	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	6,605		(3,888)		(0)		(3,888)	2,717
485	O&M	Sales	91200-Economic Development	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	106,447			3,193			3,193	109,641
486	O&M	Sales	91200-Economic Development	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	220							220
487	O&M	Sales	91200-Economic Development	Non-Labor	CUST-AVG	SPS CWC-Other O&M	113,747				(9,702)		(9,702)	104,046
488	O&M	Sales	916000-Misc Sales Expense	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	(4)			(0)			(0)	(4)
489	O&M	Sales	916000-Misc Sales Expense	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	68		(38)				(38)	30
490	O&M	Sales	916000-Misc Sales Expense	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	731			22			22	752

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
491	O&M	Sales	916000-Misc Sales Expense	Labor - Other Compens	CUST-AVG	SPS CWC-Labor Regular	8							8
492	O&M	Sales	916000-Misc Sales Expense	Non-Labor	CUST-AVG	SPS CWC-Other O&M	10,255				(2)		(2)	10,253
493	O&M	A&G	92000-A&G Salaries	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular	1,533,087			37,638	(27,549)		10,089	1,543,176
494	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive	3,167,790		(1,768,103)		(60,477)		(1,828,580)	1,339,209
495	O&M	A&G	92000-A&G Salaries	Labor - Long-Term Ince	LABXAG	SPS CWC-Labor Regular	10,165,086				(5,198,439)		(5,198,439)	4,966,647
496	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular	24,494,469			729,227	(186,895)		542,332	25,036,801
497	O&M	A&G	92000-A&G Salaries	Labor - Other Compens	LABXAG	SPS CWC-Labor Regular	627,515							627,515
498	O&M	A&G	92100-A&G Office & Supplies	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular								
499	O&M	A&G	92100-A&G Office & Supplies	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive			101		(179)		(78)	(78)
500	O&M	A&G	92100-A&G Office & Supplies	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular								
501	O&M	A&G	92100-A&G Office & Supplies	Labor - Other Compens	LABXAG	SPS CWC-Labor Regular	413,290							413,290
502	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS CWC-Other O&M	20,191,168				(123,003)		(123,003)	20,068,164
503	O&M	A&G	92200-A&G Admn Transfer Crdt	Non-Labor	LABXAG	SPS CWC-Other O&M	(23,632,717)				3,858,325		3,858,325	(19,774,391)
504	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS CWC-Other O&M	6,387,835				(37,002)		(37,002)	6,350,834
505	O&M	A&G	92400-A&G Property Insurance	Non-Labor	PIS-NET	SPS CWC-Other O&M	3,855,270				(7,665)		(7,665)	3,847,604
506	O&M	A&G	92500-A&G Injuries & Damages	Labor - Injuries & Dama	LABXAG	SPS CWC-Labor Regular	788,791				(959)		(959)	787,832
507	O&M	A&G	92500-A&G Injuries & Damages	Non-Labor	LABXAG	SPS CWC-Other O&M	6,888,039							6,888,039
508	O&M	A&G	926000-Employee pensions and benefits	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular	949,450			23,732	(184)		23,547	972,997
509	O&M	A&G	926000-Employee pensions and benefits	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular	1,506,399			45,181	(358)		44,823	1,551,222
510	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS CWC-Labor Regular	24,847,294				(753,264)		(753,264)	24,094,030
511	O&M	A&G	926000-Employee pensions and benefits	Non-Labor	LABXAG	SPS CWC-Other O&M								
512	O&M	A&G	92603-SPS Deferred Pension Exp	Labor - Pension	TX	SPS CWC-Labor Regular	1,887,518				(1,887,518)		(1,887,518)	
513	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular	(3,519)			(88)			(88)	(3,607)
514	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive	541		(306)		(0)		(306)	235
515	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular	(970)			(29)			(29)	(999)
516	O&M	A&G	92800-A&G Regulatory Comm Exp	Non-Labor	CUST-AVG	SPS CWC-Other O&M	3,948				(0)		(0)	3,948
517	O&M	A&G	92800R-Regulatory Commision Expense TX	Non-Labor	TX	SPS CWC-Other O&M	7,383,747				521,739		521,739	7,905,486
518	O&M	A&G	92801R-Regulatory Commision Expense NM	Non-Labor	NM	SPS CWC-Other O&M	3,210,572				(934,831)		(934,831)	2,275,741
519	O&M	A&G	92802R-Regulatory Commision Expense Wh	Non-Labor	WHLS	SPS CWC-Other O&M	1,301,992							1,301,992
520	O&M	A&G	92804R-Regulatory Commision Expense Mis	Non-Labor	RETAIL-ENERGY	SPS CWC-Other O&M	155,404							155,404
521	O&M	A&G	92900-A&G Duplicate Chrg Crdt	Non-Labor	PIS-PTD	SPS CWC-Other O&M	(1,137,629)							(1,137,629)
522	O&M	A&G	93010-A&G General Advertising	Non-Labor	PIS-PTD	SPS CWC-Other O&M	1,270,941				(1,270,941)		(1,270,941)	
523	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS CWC-Other O&M	1,212,300				(839,261)		(839,261)	373,040
524	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS CWC-Other O&M	11,618,100				(2,197,546)		(2,197,546)	9,420,554
525	O&M	A&G	93100-A&G Rents	Non-Labor	PISRET-DIST	SPS CWC-Other O&M	2,500,938							2,500,938
526	O&M	A&G	93500-A&G Maint of Gen PLT	Non-Labor	PIS-GEN	SPS CWC-Other O&M	50,393				(26,945)		(26,945)	23,448
527	O&M	A&G	Recoverable Contributions and Donations	Non-Labor	TX	SPS CWC-Other O&M					1,232,509		1,232,509	1,232,509
528	O&M					Sub-Total O&M	520,108,521		(4,163,835)	3,065,670	(7,443,299)		(8,541,463)	511,567,057
529														
530	Depreciation Expense	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,159,554				(112,626)		(112,626)	1,046,927
531	Depreciation Expense	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	16,613,669				(1,613,667)		(1,613,667)	15,000,002
532	Depreciation Expense	Intangible	303004R-Intg Misc Computr Softwar-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	221,479				(21,512)		(21,512)	199,967
533	Depreciation Expense	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	4,950,855				(480,871)		(480,871)	4,469,984
534	Depreciation Expense	Intangible	303007-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	51,725				(20)		(20)	51,705
535	Depreciation Expense	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	774,690				(75,245)		(75,245)	699,445
536	Depreciation Expense	Intangible	303013-Sfwr-Non Reg 3 Yr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(636)				62		62	(574)
537	Depreciation Expense	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	172,817				(16,786)		(16,786)	156,031
538	Depreciation Expense	Intangible	303015-Sfwr-Non Reg 15 Yr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(30,999)				3,011		3,011	(27,988)
539	Depreciation Expense	Intangible	303016-Sfwr-Non Reg 5 Yr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(78,708)				7,645		7,645	(71,063)

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540	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	35,249				9,407		9,407	44,657
541	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	389,300				180,697		180,697	569,997
542	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,006				659		659	1,665
543	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	7,598,424				1,899,397		1,899,397	9,497,821
544	Depreciation Expense	Steam Production	311001-Steam Prod Str&Imp-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	215,430				320,850		320,850	536,280
545	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	30,161,216				15,415,506		15,415,506	45,576,721
546	Depreciation Expense	Steam Production	312001-Steam Prod Blr Plt-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	100,757				218,400		218,400	319,158
547	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	15,108,885				6,096,797		6,096,797	21,205,682
548	Depreciation Expense	Steam Production	314001-Steam Prod Turbogen-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	418,153				469,724		469,724	887,877
549	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	2,562,529				804,073		804,073	3,366,602
550	Depreciation Expense	Steam Production	315001-Steam Prod Acc El Eq-TolkS	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	184,178				327,375		327,375	511,553
551	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	772,066				231,885		231,885	1,003,951
552	Depreciation Expense	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	49,543				38,663		38,663	88,207
553	Depreciation Expense	Other Production	340002-Other Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	2				(2)		(2)	
554	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	403,741				12,316		12,316	416,057
555	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	2,072,695				(243,173)		(243,173)	1,829,522
556	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	159,422				8,964		8,964	168,386
557	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	1,411,668				273,535		273,535	1,685,202
558	Depreciation Expense	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	5,561,344				812,841		812,841	6,374,185
559	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	27,429,326				29,746,287		29,746,287	57,175,613
560	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	853,856				75,158		75,158	929,015
561	Depreciation Expense	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	922,250				(134,675)		(134,675)	787,575
562	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	140,028				9,173		9,173	149,201
563	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	692				(49)		(49)	644
564	Depreciation Expense	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,465,694				503,127		503,127	1,968,821
565	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	31,038				10,654		10,654	41,692
566	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	48,777				16,744		16,744	65,521
567	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radia	Non-Labor	WHLS	SPS CWC-Not CWC Item	9,611				3,299		3,299	12,910
568	Depreciation Expense	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,945,076				611,204		611,204	2,556,280
569	Depreciation Expense	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	11,194				2,634		2,634	13,828
570	Depreciation Expense	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	21,156				15,116		15,116	36,272
571	Depreciation Expense	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	25,707,992				4,537,380		4,537,380	30,245,371
572	Depreciation Expense	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	609,491				49,860		49,860	659,351
573	Depreciation Expense	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	360,662				841,078		841,078	1,201,740
574	Depreciation Expense	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	122,551				(1,751)		(1,751)	120,800
575	Depreciation Expense	Transmission	354000ERN-Tran Towers & Fixture Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	2,595				(37)		(37)	2,558
576	Depreciation Expense	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	4,078				(58)		(58)	4,020
577	Depreciation Expense	Transmission	354000ERW-Tran Towers & Fixture Radial V	Non-Labor	WHLS	SPS CWC-Not CWC Item	804				(11)		(11)	792
578	Depreciation Expense	Transmission	355000E	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	43,175,569				5,051,321		5,051,321	48,226,889
579	Depreciation Expense	Transmission	355000ERN-Tran Poles & Fixtures Radial NN	Non-Labor	NM	SPS CWC-Not CWC Item	914,298				106,968		106,968	1,021,267
580	Depreciation Expense	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	1,436,856				168,105		168,105	1,604,961
581	Depreciation Expense	Transmission	355000ERW-Tran Poles & Fixtures Radial W	Non-Labor	WHLS	SPS CWC-Not CWC Item	283,108				33,122		33,122	316,230
582	Depreciation Expense	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	8,611				303		303	8,914
583	Depreciation Expense	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	304,482				424,463		424,463	728,945
584	Depreciation Expense	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	14,019,284				735,662		735,662	14,754,947
585	Depreciation Expense	Transmission	356000ERN-Tran OH Conductor& D Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	296,876				15,579		15,579	312,455
586	Depreciation Expense	Transmission	356000ERT-Tran OH Conductor & D Radial T	Non-Labor	TX	SPS CWC-Not CWC Item	466,553				24,482		24,482	491,035
587	Depreciation Expense	Transmission	356000ERW-Tran OH Conductor & D Radial	Non-Labor	WHLS	SPS CWC-Not CWC Item	91,926				4,824		4,824	96,750
588	Depreciation Expense	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	9,966				709		709	10,675

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589	Depreciation Expense	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	155,917				185,834		185,834	341,751
590	Depreciation Expense	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	3,645				975		975	4,620
591	Depreciation Expense	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	13,444				611		611	14,055
592	Depreciation Expense	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	7,739				337		337	8,077
593	Depreciation Expense	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	171,719				(2,816)		(2,816)	168,902
594	Depreciation Expense	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	41,609				295		295	41,904
595	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	352,462				(21,962)		(21,962)	330,500
596	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS CWC-Not CWC Item	303,658				50,659		50,659	354,317
597	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	2,659,311				502,711		502,711	3,162,022
598	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	3,772,629				562,367		562,367	4,334,996
599	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS CWC-Not CWC Item	3,056,611				1,040,912		1,040,912	4,097,523
600	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS CWC-Not CWC Item	6,599,438				1,850,517		1,850,517	8,449,955
601	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	3,075,179				783,521		783,521	3,858,700
602	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	5,253,168				501,142		501,142	5,754,311
603	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	127,339				(5,174)		(5,174)	122,165
604	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	356,779				(33,334)		(33,334)	323,445
605	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	313,568				31,600		31,600	345,168
606	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	902,429				(5,869)		(5,869)	896,560
607	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	1,679,222				135,047		135,047	1,814,268
608	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	4,169,790				(338,572)		(338,572)	3,831,219
609	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	541,530				(36,396)		(36,396)	505,134
610	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS CWC-Not CWC Item	976,757				(83)		(83)	976,674
611	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS CWC-Not CWC Item	513,319				(34,500)		(34,500)	478,819
612	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	882,379				(75)		(75)	882,304
613	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	675,527				400,735		400,735	1,076,262
614	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	1,190,481				609,666		609,666	1,800,147
615	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	2				174,015		174,015	174,017
616	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	358,778				(70,982)		(70,982)	287,797
617	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	383,854				200,415		200,415	584,270
618	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	667,517				128,562		128,562	796,079
619	Depreciation Expense	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,020				(266)		(266)	754
620	Depreciation Expense	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,669,682				(104,204)		(104,204)	1,565,477
621	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS CWC-Not CWC Item	180,136				(24,542)		(24,542)	155,594
622	Depreciation Expense	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	228,998				(31,198)		(31,198)	197,801
623	Depreciation Expense	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	789,309				276,690		276,690	1,066,000
624	Depreciation Expense	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	16,862,554				1,635,117		1,635,117	18,497,671
625	Depreciation Expense	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS CWC-Not CWC Item					161,909		161,909	161,909
626	Depreciation Expense	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item					1,177,275		1,177,275	1,177,275
627	Depreciation Expense	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item					264,394		264,394	264,394
628	Depreciation Expense	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item					1,615,371		1,615,371	1,615,371
629	Depreciation Expense	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	10,887				6,124		6,124	17,011
630	Depreciation Expense	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,452,708				256,772		256,772	1,709,480
631	Depreciation Expense	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	391,895				(12,986)		(12,986)	378,910
632	Depreciation Expense	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item					291,151		291,151	291,151
633	Depreciation Expense	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	3,932,152				(1,254,056)		(1,254,056)	2,678,096
634	Depreciation Expense	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	3,034,910				(106,193)		(106,193)	2,928,718
635	Depreciation Expense	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	7,382				(259)		(259)	7,123
636	Depreciation Expense	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,080,889				(26,095)		(26,095)	1,054,794
637	Depreciation Expense	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	106,581				25,343		25,343	131,924

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
638	Depreciation Expense	Other Tax	40310-Depreciation & Depletion Expense	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	2,121,474				(2,121,474)		(2,121,474)	
639	Depreciation Expense	Other Tax	41190-Accretion Expense	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	3,652,390				(3,652,390)		(3,652,390)	
640	Depreciation Expense					Sub-Total Depreciation Expense	286,463,221				72,405,219		72,405,219	358,868,440
641														
642	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	NM	SPS CWC-Not CWC Item	2,725,660				(2,725,660)		(2,725,660)	
643	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(16,736)				(9,169)		(9,169)	(25,906)
644	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	TX	SPS CWC-Not CWC Item	2,260,859				(1,862,692)		(1,862,692)	398,167
645	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	NM	SPS CWC-Not CWC Item	(3,451,868)				3,451,868		3,451,868	
646	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(5,773,864)							(5,773,864)
647	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	TX	SPS CWC-Not CWC Item	(56,423,270)				56,423,270		56,423,270	
648	Amortization Expense					Sub-Total Amortization Expense	(60,679,219)				55,277,617		55,277,617	(5,401,603)
649														
650	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Prope	Non-Labor	PIS-NET	SPS CWC-Property Tax	64,373,542				10,754,980		10,754,980	75,128,522
651	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payrol	Labor - Taxes	LABOR	SPS CWC-Payroll	8,498,661				(18,339)		(18,339)	8,480,322
652	Taxes Other than Income	Other Tax	408102FF-Taxes Other Than Income - Franc	Non-Labor	TX	SPS CWC-Franchise Fee	8,425,766				1,842,461		1,842,461	10,268,227
653	Taxes Other than Income	Other Tax	408102GRT-Taxes Other Than Income - Gro	Non-Labor	TX	SPS CWC-Gross Receipts	5,568,868				1,850,974		1,850,974	7,419,842
654	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Oth	Non-Labor	NM	SPS CWC-Sales Tax	59,814							59,814
655	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Oth	Non-Labor	PIS-NET	SPS CWC-Sales Tax	38,628							38,628
656	Taxes Other than Income	Other Tax	408102OTH-Taxes Other Than Income - Oth	Non-Labor	TX	SPS CWC-Sales Tax	44,903							44,903
657	Taxes Other than Income					Sub-Total Taxes Other than Income	87,010,184				14,430,074		14,430,074	101,440,258
658														
659	Sched M: Plant Temporary	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	113,943				103		103	114,046
660	Sched M: Plant Temporary	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	2,062,227				2,685		2,685	2,064,911
661	Sched M: Plant Temporary	Intangible	303004R-Intg Misc Computr Softwar-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	282,442							282,442
662	Sched M: Plant Temporary	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,559,443				1,410		1,410	1,560,853
663	Sched M: Plant Temporary	Intangible	303007-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	98,097				89		89	98,185
664	Sched M: Plant Temporary	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	180,550				168		168	180,718
665	Sched M: Plant Temporary	Intangible	303010R-Intg Misc Computr Softwar-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	5,080							5,080
666	Sched M: Plant Temporary	Intangible	303013-Sfwr-Non Reg 3 Yr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	7,602							7,602
667	Sched M: Plant Temporary	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(290,341)				(0)		(0)	(290,341)
668	Sched M: Plant Temporary	Intangible	303015-Sfwr-Non Reg 15 Yr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	199,657							199,657
669	Sched M: Plant Temporary	Intangible	303016-Sfwr-Non Reg 5 Yr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	223,583							223,583
670	Sched M: Plant Temporary	Steam Production	310001-Steam Prod Land Own in Fe	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item								
671	Sched M: Plant Temporary	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(14,534)				(32,314)		(32,314)	(46,848)
672	Sched M: Plant Temporary	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	915,648				(46,009)		(46,009)	869,639
673	Sched M: Plant Temporary	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(967)				(2,150)		(2,150)	(3,118)
674	Sched M: Plant Temporary	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	3,265,148				1,579,838		1,579,838	4,844,986
675	Sched M: Plant Temporary	Steam Production	311001-Steam Prod Str&Imp-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	240,198				(17,511)		(17,511)	222,687
676	Sched M: Plant Temporary	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(355,234)				1,431,879		1,431,879	1,076,645
677	Sched M: Plant Temporary	Steam Production	312001-Steam Prod Blr Plt-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	139,895				(10,199)		(10,199)	129,696
678	Sched M: Plant Temporary	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(158,519)				1,744,902		1,744,902	1,586,383
679	Sched M: Plant Temporary	Steam Production	314001-Steam Prod Turbogen-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	398,675				(29,065)		(29,065)	369,610
680	Sched M: Plant Temporary	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(164,963)				1,159,982		1,159,982	995,019
681	Sched M: Plant Temporary	Steam Production	315001-Steam Prod Acc El Eq-TolkS	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	200,137				(14,591)		(14,591)	185,546
682	Sched M: Plant Temporary	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(66,049)				1,249,207		1,249,207	1,183,158
683	Sched M: Plant Temporary	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	46,215				(3,369)		(3,369)	42,846
684	Sched M: Plant Temporary	Other Production	340001-Other Prod Land Own in Fee	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item								
685	Sched M: Plant Temporary	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(0)				(0)		(0)	(0)
686	Sched M: Plant Temporary	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(3,193,835)				176,491		176,491	(3,017,344)

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
687	Sched M: Plant Temporary	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(15,075,097)				(3,364)		(3,364)	(15,078,461)
688	Sched M: Plant Temporary	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(353,581)				367,632		367,632	14,051
689	Sched M: Plant Temporary	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(495,840)				243,884		243,884	(251,956)
690	Sched M: Plant Temporary	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,740,798)				(981,914)		(981,914)	(2,722,711)
691	Sched M: Plant Temporary	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(193,228,980)				(38,140)		(38,140)	(193,267,119)
692	Sched M: Plant Temporary	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(618,863)				230,952		230,952	(387,911)
693	Sched M: Plant Temporary	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(7,427,823)				(2,154)		(2,154)	(7,429,978)
694	Sched M: Plant Temporary	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(416,716)				393,972		393,972	(22,744)
695	Sched M: Plant Temporary	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(4,146)				(0)		(0)	(4,146)
696	Sched M: Plant Temporary	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(54,023)				54,023		54,023	
697	Sched M: Plant Temporary	Transmission	350001-Tran Land Owned in Fe	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item								
698	Sched M: Plant Temporary	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(5,823,281)				(616,113)		(616,113)	(6,439,394)
699	Sched M: Plant Temporary	Transmission	350002ERN-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	(123,315)				(13,047)		(13,047)	(136,362)
700	Sched M: Plant Temporary	Transmission	350002ERT-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	(193,795)				(20,504)		(20,504)	(214,299)
701	Sched M: Plant Temporary	Transmission	350002ERW-Transmission Land Right Radia	Non-Labor	WHLS	SPS CWC-Not CWC Item	(38,184)				(4,040)		(4,040)	(42,224)
702	Sched M: Plant Temporary	Transmission	350045-Tran Land Fee-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item								
703	Sched M: Plant Temporary	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(3,500,169)				238,185		238,185	(3,261,984)
704	Sched M: Plant Temporary	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(5,928)				16,364		16,364	10,436
705	Sched M: Plant Temporary	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(145,312)				2,530		2,530	(142,781)
706	Sched M: Plant Temporary	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(33,934,737)				2,310,162		2,310,162	(31,624,575)
707	Sched M: Plant Temporary	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(231,709)				639,643		639,643	407,934
708	Sched M: Plant Temporary	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(3,653,229)				35,443		35,443	(3,617,786)
709	Sched M: Plant Temporary	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,723,992)				(27,939)		(27,939)	(1,751,931)
710	Sched M: Plant Temporary	Transmission	354000ERN-Tran Towers & Fixture Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	(36,508)				(592)		(592)	(37,099)
711	Sched M: Plant Temporary	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	(57,373)				(930)		(930)	(58,303)
712	Sched M: Plant Temporary	Transmission	354000ERW-Tran Towers & Fixture Radial V	Non-Labor	WHLS	SPS CWC-Not CWC Item	(11,304)				(183)		(183)	(11,488)
713	Sched M: Plant Temporary	Transmission	355000E	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(12,729,601)				(4,915,406)		(4,915,406)	(17,645,007)
714	Sched M: Plant Temporary	Transmission	355000ERN-Tran Poles & Fixtures Radial NN	Non-Labor	NM	SPS CWC-Not CWC Item	(269,566)				(104,090)		(104,090)	(373,656)
715	Sched M: Plant Temporary	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	(423,633)				(163,582)		(163,582)	(587,215)
716	Sched M: Plant Temporary	Transmission	355000ERW-Tran Poles & Fixtures Radial W	Non-Labor	WHLS	SPS CWC-Not CWC Item	(83,470)				(32,231)		(32,231)	(115,701)
717	Sched M: Plant Temporary	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(255,202)				(336)		(336)	(255,538)
718	Sched M: Plant Temporary	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(1,431,075)				(21,238)		(21,238)	(1,452,313)
719	Sched M: Plant Temporary	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(4,590,944)				(1,756,987)		(1,756,987)	(6,347,931)
720	Sched M: Plant Temporary	Transmission	356000ERN-Tran OH Conductor& D Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	(97,219)				(37,206)		(37,206)	(134,426)
721	Sched M: Plant Temporary	Transmission	356000ERT-Tran OH Conductor & D Radial T	Non-Labor	TX	SPS CWC-Not CWC Item	(152,784)				(58,471)		(58,471)	(211,255)
722	Sched M: Plant Temporary	Transmission	356000ERW-Tran OH Conductor & D Radial	Non-Labor	WHLS	SPS CWC-Not CWC Item	(30,103)				(11,521)		(11,521)	(41,624)
723	Sched M: Plant Temporary	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(357,067)				(469)		(469)	(357,536)
724	Sched M: Plant Temporary	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(857,250)				(13,555)		(13,555)	(870,805)
725	Sched M: Plant Temporary	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(2,593)				(992)		(992)	(3,585)
726	Sched M: Plant Temporary	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(4,617)				(1,767)		(1,767)	(6,384)
727	Sched M: Plant Temporary	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(4,881)				(1,868)		(1,868)	(6,749)
728	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	NM	SPS CWC-Not CWC Item								
729	Sched M: Plant Temporary	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	TX	SPS CWC-Not CWC Item								
730	Sched M: Plant Temporary	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	(307,169)							(307,169)
731	Sched M: Plant Temporary	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	(53,391)							(53,391)
732	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	(299,588)							(299,588)
733	Sched M: Plant Temporary	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS CWC-Not CWC Item	(580,580)							(580,580)
734	Sched M: Plant Temporary	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	(1,401,765)							(1,401,765)
735	Sched M: Plant Temporary	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	(1,965,460)							(1,965,460)

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TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
736	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS CWC-Not CWC Item	(1,636,751)							(1,636,751)
737	Sched M: Plant Temporary	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS CWC-Not CWC Item	(2,678,241)							(2,678,241)
738	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	(1,404,955)							(1,404,955)
739	Sched M: Plant Temporary	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	(926,926)							(926,926)
740	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	(56,911)							(56,911)
741	Sched M: Plant Temporary	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	(23,345)							(23,345)
742	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	(76,482)							(76,482)
743	Sched M: Plant Temporary	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	107,791							107,791
744	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	(348,730)							(348,730)
745	Sched M: Plant Temporary	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	(299,830)							(299,830)
746	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS CWC-Not CWC Item	5,352							5,352
747	Sched M: Plant Temporary	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS CWC-Not CWC Item	41,772							41,772
748	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	(114,561)							(114,561)
749	Sched M: Plant Temporary	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS CWC-Not CWC Item	(173,462)							(173,462)
750	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS CWC-Not CWC Item	(82,466)							(82,466)
751	Sched M: Plant Temporary	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	(453,987)							(453,987)
752	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	(73,292)							(73,292)
753	Sched M: Plant Temporary	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	(255,137)							(255,137)
754	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	(89,470)							(89,470)
755	Sched M: Plant Temporary	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	73,874							73,874
756	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	(1,056,115)							(1,056,115)
757	Sched M: Plant Temporary	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	(2,378,570)							(2,378,570)
758	Sched M: Plant Temporary	General	389001-General Land Owned in Fe	Non-Labor	LABXAG	SPS CWC-Not CWC Item								
759	Sched M: Plant Temporary	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,020				116		116	1,135
760	Sched M: Plant Temporary	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,863,065				167,001		167,001	2,030,066
761	Sched M: Plant Temporary	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(550,054)							(550,054)
762	Sched M: Plant Temporary	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	103,296							103,296
763	Sched M: Plant Temporary	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(897,541)				4,506		4,506	(893,035)
764	Sched M: Plant Temporary	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,004,464				269,227		269,227	1,273,691
765	Sched M: Plant Temporary	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0				0		0	0
766	Sched M: Plant Temporary	General	392000-General Transportation E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0				0		0	0
767	Sched M: Plant Temporary	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS CWC-Not CWC Item	86,969				4,129		4,129	91,098
768	Sched M: Plant Temporary	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item	957,031				45,435		45,435	1,002,466
769	Sched M: Plant Temporary	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	222,704				10,573		10,573	233,277
770	Sched M: Plant Temporary	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,218,241				57,836		57,836	1,276,077
771	Sched M: Plant Temporary	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(1,722)				2,333		2,333	611
772	Sched M: Plant Temporary	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(228,994)				288,245		288,245	59,251
773	Sched M: Plant Temporary	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(43,676)				59,164		59,164	15,488
774	Sched M: Plant Temporary	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	273,063				12,964		12,964	286,026
775	Sched M: Plant Temporary	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(256,582)				347,566		347,566	90,984
776	Sched M: Plant Temporary	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(208,493)				282,425		282,425	73,932
777	Sched M: Plant Temporary	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(377)				511		511	134
778	Sched M: Plant Temporary	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(263,427)				95,738		95,738	(167,689)
779	Sched M: Plant Temporary	General	397030R-General Comm Eq EM-Retail Relat	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	192,750							192,750
780	Sched M: Plant Temporary	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(10,977)				14,870		14,870	3,893
781	Sched M: Plant Temporary					Sub-Total Sched M: Plant Temporar	(297,538,246)				4,558,335		4,558,335	(292,979,911)
782														
783	Sched M: Non-Plant Temporary	Demand Related	SchM-103 - Environmental Remediation	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	2,627,825							2,627,825
784	Sched M: Non-Plant Temporary	Plant Related	SchM-102 - Fuel Tax Credit - Inc Addback	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(324)							(324)

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TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
785	Sched M: Non-Plant Temporary	Plant Related	SchM-118 - Inventory Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	33,040							33,040
786	Sched M: Non-Plant Temporary	Plant Related	SchM-126 - Book Unamortized Cost of Reac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	815,500							815,500
787	Sched M: Non-Plant Temporary	Plant Related	SchM-127 - Litigation Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,210,383)							(1,210,383)
788	Sched M: Non-Plant Temporary	Plant Related	SchM-147 - State Tax Deduction Cash Vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,753,850)				1,753,850		1,753,850	
789	Sched M: Non-Plant Temporary	Plant Related	SchM-192 - Texas Margin Tax	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(521,532)							(521,532)
790	Sched M: Non-Plant Temporary	Labor Related	SchM-107 - Pension Expense	Non-Labor	LABOR	SPS CWC-Not CWC Item	(90,482)							(90,482)
791	Sched M: Non-Plant Temporary	Labor Related	SchM-109 - Employee Incentive	Non-Labor	LABOR	SPS CWC-Not CWC Item	255,739							255,739
792	Sched M: Non-Plant Temporary	Labor Related	SchM-111 - Post Employment Benefits - FAS	Non-Labor	LABOR	SPS CWC-Not CWC Item	(323,198)							(323,198)
793	Sched M: Non-Plant Temporary	Labor Related	SchM-112 - Post Employment Benefits FAS	Non-Labor	LABOR	SPS CWC-Not CWC Item	(50,974)							(50,974)
794	Sched M: Non-Plant Temporary	Labor Related	SchM-226 - Performance Recognition Awar	Non-Labor	LABOR	SPS CWC-Not CWC Item	42,928							42,928
795	Sched M: Non-Plant Temporary	Labor Related	SchM-301 - Cares Act Payroll Deferral	Non-Labor	LABOR	SPS CWC-Not CWC Item	4,862,377							4,862,377
796	Sched M: Non-Plant Temporary	Direct Assigned	SchM-138 - Rate Case Expense	Non-Labor	NM	SPS CWC-Not CWC Item	(15,487)							(15,487)
797	Sched M: Non-Plant Temporary	Direct Assigned	SchM-138 - Rate Case Expense	Non-Labor	TX	SPS CWC-Not CWC Item	17,421,602							17,421,602
798	Sched M: Non-Plant Temporary	Direct Assigned	SchM-168 - Reg Asset-NOx	Non-Labor	NM	SPS CWC-Not CWC Item	34,908							34,908
799	Sched M: Non-Plant Temporary	Other	SchM-108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS CWC-Not CWC Item	244,223				(244,223)		(244,223)	
800	Sched M: Non-Plant Temporary	Other	SchM-116 - Bad Debt	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	3,120,097				(3,120,097)		(3,120,097)	
801	Sched M: Non-Plant Temporary	Other	SchM-130 - Deferred Compensation Plan Re	Non-Labor	LABOR	SPS CWC-Not CWC Item	996,140				(996,140)		(996,140)	
802	Sched M: Non-Plant Temporary	Other	SchM-134 - Non-Qualified Pension Plans - 1	Non-Labor	LABOR	SPS CWC-Not CWC Item	54,651				(54,651)		(54,651)	
803	Sched M: Non-Plant Temporary	Other	SchM-136 - Performance Share Plan	Non-Labor	LABOR	SPS CWC-Not CWC Item	90,667				(90,667)		(90,667)	
804	Sched M: Non-Plant Temporary	Other	SchM-146 - State Tax Deduction Cash Vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,203,100)				1,203,100		1,203,100	
805	Sched M: Non-Plant Temporary	Other	SchM-178 - Interest Income on Disputed Ta	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,546,309				(1,546,309)		(1,546,309)	
806	Sched M: Non-Plant Temporary	Other	SchM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,171,341)				1,171,341		1,171,341	
807	Sched M: Non-Plant Temporary	Other	SchM-186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(44,298,945)				44,298,945		44,298,945	
808	Sched M: Non-Plant Temporary	Other	SchM-187 - Reg Asset/Liability Transmissior	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(8,787,354)				8,787,354		8,787,354	
809	Sched M: Non-Plant Temporary	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	105,159				(105,159)		(105,159)	
810	Sched M: Non-Plant Temporary	Other	SchM-189 - OCI Treasury	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(80,339)				80,339		80,339	
811	Sched M: Non-Plant Temporary	Other	SchM-195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(7,574,483)				7,574,483		7,574,483	
812	Sched M: Non-Plant Temporary	Other	SchM-201 - State Tax Deduction Cash vs Acc	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(178,098)				178,098		178,098	
813	Sched M: Non-Plant Temporary	Other	SchM-205 - State Only NOL	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(8,673)				8,673		8,673	
814	Sched M: Non-Plant Temporary	Other	SchM-207 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	431,687				(431,687)		(431,687)	
815	Sched M: Non-Plant Temporary	Other	SchM-213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(3,954,146)				3,954,146		3,954,146	
816	Sched M: Non-Plant Temporary	Other	SchM-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	24,471,837				(24,471,837)		(24,471,837)	
817	Sched M: Non-Plant Temporary	Other	SchM-275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(71,504,970)				71,504,970		71,504,970	
818	Sched M: Non-Plant Temporary	Other	SchM-299 - Operating Lease	Non-Labor	PIS-NET	SPS CWC-Not CWC Item								
819	Sched M: Non-Plant Temporary	Other	SchM-300 - Reg A/L - Emergency Spec Respo	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,825,149)							(1,825,149)
820	Sched M: Non-Plant Temporary					Sub-Total Sched M: Non-Plant Temp	(87,398,137)				109,454,528		109,454,528	22,056,391
821														
822	Sched M: Plant Permanent	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	7,666				3		3	7,669
823	Sched M: Plant Permanent	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(1,237,621)				90		90	(1,237,530)
824	Sched M: Plant Permanent	Intangible	303004R-Intg Misc Computr Softwar-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(12,616)							(12,616)
825	Sched M: Plant Permanent	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	104,916				47		47	104,964
826	Sched M: Plant Permanent	Intangible	303007-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	6,600				3		3	6,603
827	Sched M: Plant Permanent	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	24,669				6		6	24,675
828	Sched M: Plant Permanent	Intangible	303010R-Intg Misc Computr Softwar-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(12,181)							(12,181)
829	Sched M: Plant Permanent	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(10,723)							(10,723)
830	Sched M: Plant Permanent	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	136				(132)		(132)	4
831	Sched M: Plant Permanent	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	455				(16)		(16)	439
832	Sched M: Plant Permanent	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	9				(9)		(9)	0
833	Sched M: Plant Permanent	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	550,590				8,966		8,966	559,556

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834	Sched M: Plant Permanent	Steam Production	311001-Steam Prod Str&Imp-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	43,239				(1,302)		(1,302)	41,937
835	Sched M: Plant Permanent	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	714,122				(3,123)		(3,123)	710,998
836	Sched M: Plant Permanent	Steam Production	312001-Steam Prod Blr Plt-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	25,183				(759)		(759)	24,425
837	Sched M: Plant Permanent	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	273,346				4,320		4,320	277,666
838	Sched M: Plant Permanent	Steam Production	314001-Steam Prod Turbogen-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	71,767				(2,162)		(2,162)	69,606
839	Sched M: Plant Permanent	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	15,625				570		570	16,195
840	Sched M: Plant Permanent	Steam Production	315001-Steam Prod Acc El Eq-TolkS	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	36,028				(1,085)		(1,085)	34,942
841	Sched M: Plant Permanent	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	11,242				254		254	11,495
842	Sched M: Plant Permanent	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	8,319				(251)		(251)	8,069
843	Sched M: Plant Permanent	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS CWC-Not CWC Item	0							0
844	Sched M: Plant Permanent	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	600,690				(1,189)		(1,189)	599,500
845	Sched M: Plant Permanent	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(1,695,760)				(96)		(96)	(1,695,856)
846	Sched M: Plant Permanent	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(2,200)				(119)		(119)	(2,318)
847	Sched M: Plant Permanent	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(10,080)				(3,403)		(3,403)	(13,483)
848	Sched M: Plant Permanent	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(17,154)				(15,599)		(15,599)	(32,753)
849	Sched M: Plant Permanent	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(17,786,474)				(1,095)		(1,095)	(17,787,568)
850	Sched M: Plant Permanent	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(830)				(2,439)		(2,439)	(3,269)
851	Sched M: Plant Permanent	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(1,229,777)				(61)		(61)	(1,229,838)
852	Sched M: Plant Permanent	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(562)				(338)		(338)	(900)
853	Sched M: Plant Permanent	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	21				(0)		(0)	21
854	Sched M: Plant Permanent	Transmission	350001-Tran Land Owned in Fe	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item								
855	Sched M: Plant Permanent	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,668				(702)		(702)	966
856	Sched M: Plant Permanent	Transmission	350002ERN-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	35				(15)		(15)	20
857	Sched M: Plant Permanent	Transmission	350002ERT-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	56				(23)		(23)	32
858	Sched M: Plant Permanent	Transmission	350002ERW-Transmission Land Right Radia	Non-Labor	WHLS	SPS CWC-Not CWC Item	11				(5)		(5)	6
859	Sched M: Plant Permanent	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(265,839)				6,097		6,097	(259,742)
860	Sched M: Plant Permanent	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,275)				968		968	(307)
861	Sched M: Plant Permanent	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(9,857)				319		319	(9,538)
862	Sched M: Plant Permanent	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(2,578,374)				59,131		59,131	(2,519,243)
863	Sched M: Plant Permanent	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(49,840)				37,835		37,835	(12,004)
864	Sched M: Plant Permanent	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(560,515)				3,776		3,776	(556,739)
865	Sched M: Plant Permanent	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	4,256,377				(630)		(630)	4,255,747
866	Sched M: Plant Permanent	Transmission	354000ERN-Tran Towers & Fixture Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	90,134				(13)		(13)	90,121
867	Sched M: Plant Permanent	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	141,650				(21)		(21)	141,629
868	Sched M: Plant Permanent	Transmission	354000ERW-Tran Towers & Fixture Radial V	Non-Labor	WHLS	SPS CWC-Not CWC Item	27,910				(4)		(4)	27,905
869	Sched M: Plant Permanent	Transmission	355000E	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(4,509,028)				(110,867)		(110,867)	(4,619,896)
870	Sched M: Plant Permanent	Transmission	355000ERN-Tran Poles & Fixtures Radial NN	Non-Labor	NM	SPS CWC-Not CWC Item	(95,484)				(2,348)		(2,348)	(97,832)
871	Sched M: Plant Permanent	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	(150,058)				(3,690)		(3,690)	(153,747)
872	Sched M: Plant Permanent	Transmission	355000ERW-Tran Poles & Fixtures Radial W	Non-Labor	WHLS	SPS CWC-Not CWC Item	(29,566)				(727)		(727)	(30,293)
873	Sched M: Plant Permanent	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(329,571)				(149)		(149)	(329,720)
874	Sched M: Plant Permanent	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(349,059)				(16)		(16)	(349,075)
875	Sched M: Plant Permanent	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,611,729)				(39,629)		(39,629)	(1,651,358)
876	Sched M: Plant Permanent	Transmission	356000ERN-Tran OH Conductor& D Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	(34,130)				(839)		(839)	(34,970)
877	Sched M: Plant Permanent	Transmission	356000ERT-Tran OH Conductor & D Radial T	Non-Labor	TX	SPS CWC-Not CWC Item	(53,637)				(1,319)		(1,319)	(54,956)
878	Sched M: Plant Permanent	Transmission	356000ERW-Tran OH Conductor & D Radial	Non-Labor	WHLS	SPS CWC-Not CWC Item	(10,568)				(260)		(260)	(10,828)
879	Sched M: Plant Permanent	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(461,120)				(209)		(209)	(461,329)
880	Sched M: Plant Permanent	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(206,203)				(11)		(11)	(206,214)
881	Sched M: Plant Permanent	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(910)				(22)		(22)	(933)
882	Sched M: Plant Permanent	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,621)				(40)		(40)	(1,661)

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TX-101 IS Adjust

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
883	Sched M: Plant Permanent	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	(1,714)				(42)		(42)	(1,756)
884	Sched M: Plant Permanent	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	TX	SPS CWC-Not CWC Item								
885	Sched M: Plant Permanent	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	21							21
886	Sched M: Plant Permanent	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	14							14
887	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	(56,546)							(56,546)
888	Sched M: Plant Permanent	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS CWC-Not CWC Item	(119,822)							(119,822)
889	Sched M: Plant Permanent	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	(124,165)							(124,165)
890	Sched M: Plant Permanent	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	(124,501)							(124,501)
891	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS CWC-Not CWC Item	(214,352)							(214,352)
892	Sched M: Plant Permanent	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS CWC-Not CWC Item	3,793							3,793
893	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	(236,984)							(236,984)
894	Sched M: Plant Permanent	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	8,223							8,223
895	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	(2,157)							(2,157)
896	Sched M: Plant Permanent	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	6,781							6,781
897	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	(7,129)							(7,129)
898	Sched M: Plant Permanent	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	37,740							37,740
899	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	10,712							10,712
900	Sched M: Plant Permanent	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	25,771							25,771
901	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS CWC-Not CWC Item	18							18
902	Sched M: Plant Permanent	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS CWC-Not CWC Item	101							101
903	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	(5,099)							(5,099)
904	Sched M: Plant Permanent	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS CWC-Not CWC Item	1,105							1,105
905	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS CWC-Not CWC Item	(3,543)							(3,543)
906	Sched M: Plant Permanent	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	862							862
907	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	(2,134)							(2,134)
908	Sched M: Plant Permanent	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	2,758							2,758
909	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	2,059							2,059
910	Sched M: Plant Permanent	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	327							327
911	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	6,245							6,245
912	Sched M: Plant Permanent	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	(14,651)							(14,651)
913	Sched M: Plant Permanent	General	389001-General Land Owned in Fe	Non-Labor	LABXAG	SPS CWC-Not CWC Item								
914	Sched M: Plant Permanent	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0				0		0	1
915	Sched M: Plant Permanent	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	16,666				6,290		6,290	22,956
916	Sched M: Plant Permanent	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS CWC-Not CWC Item	3,808							3,808
917	Sched M: Plant Permanent	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	10,924							10,924
918	Sched M: Plant Permanent	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,191				10		10	1,201
919	Sched M: Plant Permanent	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	46,965				753		753	47,718
920	Sched M: Plant Permanent	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0				0		0	0
921	Sched M: Plant Permanent	General	392000-General Transportation E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	0							0
922	Sched M: Plant Permanent	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS CWC-Not CWC Item	25				0		0	25
923	Sched M: Plant Permanent	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item	273				4		4	277
924	Sched M: Plant Permanent	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	63				1		1	64
925	Sched M: Plant Permanent	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item	347				5		5	353
926	Sched M: Plant Permanent	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	4				31		31	35
927	Sched M: Plant Permanent	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1,519				3,865		3,865	5,383
928	Sched M: Plant Permanent	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	107				793		793	900
929	Sched M: Plant Permanent	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	78				1		1	79
930	Sched M: Plant Permanent	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	627				4,660		4,660	5,288
931	Sched M: Plant Permanent	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	510				3,787		3,787	4,297

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
932	Sched M: Plant Permanent	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	1				7		7	8
933	Sched M: Plant Permanent	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	460,000				1,284		1,284	461,284
934	Sched M: Plant Permanent	General	397030R-General Comm Eq EM-Retail Relat	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(459,827)							(459,827)
935	Sched M: Plant Permanent	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	27				199		199	226
936	Sched M: Plant Permanent					Sub-Total Sched M: Plant Permanen	(27,034,856)				(50,682)		(50,682)	(27,085,538)
937														
938	Sched M: Non-Plant Permanent	Plant Related	SchM-218 - Deferred revenue (ITC Grant Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(12,534)				12,534		12,534	
939	Sched M: Non-Plant Permanent	Labor Related	SchM-124 - Meals and Entertainment	Non-Labor	LABOR	SPS CWC-Not CWC Item	1,121,190							1,121,190
940	Sched M: Non-Plant Permanent	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,076,604				(1,076,604)		(1,076,604)	
941	Sched M: Non-Plant Permanent	Other	SchM-196 - Club Dues	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	24,942				(24,942)		(24,942)	
942	Sched M: Non-Plant Permanent	Other	SchM-197 - Lobbying Expenses	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	728,053				(728,053)		(728,053)	
943	Sched M: Non-Plant Permanent	Other	SchM-199 - Penalties	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	146,344				(146,344)		(146,344)	
944	Sched M: Non-Plant Permanent	Other	SchM-200 - Depletion on Royalty Income	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(332)				332		332	
945	Sched M: Non-Plant Permanent	Other	SchM-221 - Income from Trusts	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	11				(11)		(11)	
946	Sched M: Non-Plant Permanent	Other	SchM-287 - Suite and Entertainment Tickets	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	25,557				(25,557)		(25,557)	
947	Sched M: Non-Plant Permanent					Sub-Total Sched M: Non-Plant Perm	3,109,835				(1,988,645)		(1,988,645)	1,121,190
948														
949	Deferred Taxes Plant	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(66,895)				(23)		(23)	(66,918)
950	Deferred Taxes Plant	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(1,540,772)				(597)		(597)	(1,541,369)
951	Deferred Taxes Plant	Intangible	303004R-Intg Misc Computr Softwar-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(62,596)							(62,596)
952	Deferred Taxes Plant	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(915,534)				(314)		(314)	(915,848)
953	Deferred Taxes Plant	Intangible	303007-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(57,592)				(20)		(20)	(57,611)
954	Deferred Taxes Plant	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(107,856)				(37)		(37)	(107,893)
955	Deferred Taxes Plant	Intangible	303010R-Intg Misc Computr Softwar-Retail	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(1,126)							(1,126)
956	Deferred Taxes Plant	Intangible	303013-Sfwr-Non Reg 3 Yr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(1,842)							(1,842)
957	Deferred Taxes Plant	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	64,619				0		0	64,619
958	Deferred Taxes Plant	Intangible	303015-Sfwr-Non Reg 15 Yr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(48,371)							(48,371)
959	Deferred Taxes Plant	Intangible	303016-Sfwr-Non Reg 5 Yr	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(54,168)							(54,168)
960	Deferred Taxes Plant	Steam Production	310001-Steam Prod Land Own in Fe	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item								
961	Deferred Taxes Plant	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	2,746				7,192		7,192	9,938
962	Deferred Taxes Plant	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(204,120)				10,240		10,240	(193,880)
963	Deferred Taxes Plant	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	183				479		479	661
964	Deferred Taxes Plant	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(1,333,745)				(351,612)		(351,612)	(1,685,357)
965	Deferred Taxes Plant	Steam Production	311001-Steam Prod Str&Imp-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(131,871)				3,897		3,897	(127,974)
966	Deferred Taxes Plant	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(2,105,597)				(318,682)		(318,682)	(2,424,279)
967	Deferred Taxes Plant	Steam Production	312001-Steam Prod Blr Plt-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(76,804)				2,270		2,270	(74,534)
968	Deferred Taxes Plant	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(992,936)				(388,349)		(388,349)	(1,381,285)
969	Deferred Taxes Plant	Steam Production	314001-Steam Prod Turbogen-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(218,877)				6,469		6,469	(212,408)
970	Deferred Taxes Plant	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(111,342)				(258,168)		(258,168)	(369,510)
971	Deferred Taxes Plant	Steam Production	315001-Steam Prod Acc El Eq-TolkS	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(109,877)				3,247		3,247	(106,630)
972	Deferred Taxes Plant	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(40,524)				(278,026)		(278,026)	(318,550)
973	Deferred Taxes Plant	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(25,373)				750		750	(24,623)
974	Deferred Taxes Plant	Other Production	340001-Other Prod Land Own in Fee	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item								
975	Deferred Taxes Plant	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS CWC-Not CWC Item	0				0		0	0
976	Deferred Taxes Plant	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	711,125				(39,280)		(39,280)	671,845
977	Deferred Taxes Plant	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	3,355,069				749		749	3,355,817
978	Deferred Taxes Plant	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	81,119				(81,821)		(81,821)	(702)
979	Deferred Taxes Plant	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(255,432)				(54,279)		(54,279)	(309,711)
980	Deferred Taxes Plant	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	67,840				218,537		218,537	286,377

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981	Deferred Taxes Plant	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	43,004,417				8,488		8,488	43,012,906
982	Deferred Taxes Plant	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	96,918				(51,401)		(51,401)	45,517
983	Deferred Taxes Plant	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	1,653,119				479		479	1,653,598
984	Deferred Taxes Plant	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	101,626				(87,683)		(87,683)	13,942
985	Deferred Taxes Plant	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	923				0		0	923
986	Deferred Taxes Plant	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	12,023				(12,023)		(12,023)	
987	Deferred Taxes Plant	Transmission	350001-Tran Land Owned in Fe	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item								
988	Deferred Taxes Plant	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,284,047				137,123		137,123	1,421,170
989	Deferred Taxes Plant	Transmission	350002ERN-Transmission Land Right Radial	Non-Labor	NM	SPS CWC-Not CWC Item	27,191				2,904		2,904	30,095
990	Deferred Taxes Plant	Transmission	350002ERT-Transmission Land Right Radial	Non-Labor	TX	SPS CWC-Not CWC Item	42,732				4,563		4,563	47,296
991	Deferred Taxes Plant	Transmission	350002ERW-Transmission Land Right Radia	Non-Labor	WHLS	SPS CWC-Not CWC Item	8,420				899		899	9,319
992	Deferred Taxes Plant	Transmission	350045-Tran Land Fee-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item								
993	Deferred Taxes Plant	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	745,428				(53,011)		(53,011)	692,417
994	Deferred Taxes Plant	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	170				(3,642)		(3,642)	(3,472)
995	Deferred Taxes Plant	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	32,341				(563)		(563)	31,778
996	Deferred Taxes Plant	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	7,226,922				(514,154)		(514,154)	6,712,767
997	Deferred Taxes Plant	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	6,636				(142,360)		(142,360)	(135,724)
998	Deferred Taxes Plant	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	813,070				(7,888)		(7,888)	805,182
999	Deferred Taxes Plant	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	382,978				6,218		6,218	389,197
1000	Deferred Taxes Plant	Transmission	354000ERN-Tran Towers & Fixture Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	8,110				132		132	8,242
1001	Deferred Taxes Plant	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	12,745				207		207	12,952
1002	Deferred Taxes Plant	Transmission	354000ERW-Tran Towers & Fixture Radial V	Non-Labor	WHLS	SPS CWC-Not CWC Item	2,511				41		41	2,552
1003	Deferred Taxes Plant	Transmission	355000E	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	1,894,339				1,093,983		1,093,983	2,988,322
1004	Deferred Taxes Plant	Transmission	355000ERN-Tran Poles & Fixtures Radial NN	Non-Labor	NM	SPS CWC-Not CWC Item	40,115				23,166		23,166	63,282
1005	Deferred Taxes Plant	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS CWC-Not CWC Item	63,042				36,407		36,407	99,449
1006	Deferred Taxes Plant	Transmission	355000ERW-Tran Poles & Fixtures Radial W	Non-Labor	WHLS	SPS CWC-Not CWC Item	12,421				7,173		7,173	19,595
1007	Deferred Taxes Plant	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	56,794				75		75	56,868
1008	Deferred Taxes Plant	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	318,503				4,727		4,727	323,230
1009	Deferred Taxes Plant	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	686,205				391,038		391,038	1,077,244
1010	Deferred Taxes Plant	Transmission	356000ERN-Tran OH Conductor& D Radial N	Non-Labor	NM	SPS CWC-Not CWC Item	14,531				8,281		8,281	22,812
1011	Deferred Taxes Plant	Transmission	356000ERT-Tran OH Conductor & D Radial T	Non-Labor	TX	SPS CWC-Not CWC Item	22,836				13,014		13,014	35,850
1012	Deferred Taxes Plant	Transmission	356000ERW-Tran OH Conductor & D Radial	Non-Labor	WHLS	SPS CWC-Not CWC Item	4,500				2,564		2,564	7,064
1013	Deferred Taxes Plant	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	79,463				104		104	79,568
1014	Deferred Taxes Plant	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS CWC-Not CWC Item	190,791				3,017		3,017	193,808
1015	Deferred Taxes Plant	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	388				221		221	608
1016	Deferred Taxes Plant	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	690				393		393	1,083
1017	Deferred Taxes Plant	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS CWC-Not CWC Item	730				416		416	1,145
1018	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	NM	SPS CWC-Not CWC Item								
1019	Deferred Taxes Plant	Distribution	360001E-Dist Land Owned in Fee	Non-Labor	TX	SPS CWC-Not CWC Item								
1020	Deferred Taxes Plant	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS CWC-Not CWC Item	66,653							66,653
1021	Deferred Taxes Plant	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS CWC-Not CWC Item	9,965							9,965
1022	Deferred Taxes Plant	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS CWC-Not CWC Item	62,452							62,452
1023	Deferred Taxes Plant	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS CWC-Not CWC Item	126,293							126,293
1024	Deferred Taxes Plant	Distribution	362000E-Other Eq	Non-Labor	NM	SPS CWC-Not CWC Item	256,877							256,877
1025	Deferred Taxes Plant	Distribution	362000E-Other Eq	Non-Labor	TX	SPS CWC-Not CWC Item	321,695							321,695
1026	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS CWC-Not CWC Item	328,019							328,019
1027	Deferred Taxes Plant	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS CWC-Not CWC Item	333,004							333,004
1028	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS CWC-Not CWC Item	291,201							291,201
1029	Deferred Taxes Plant	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS CWC-Not CWC Item	81,290							81,290

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
1030	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS CWC-Not CWC Item	8,105							8,105
1031	Deferred Taxes Plant	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS CWC-Not CWC Item	(10,102)							(10,102)
1032	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS CWC-Not CWC Item	4,414							4,414
1033	Deferred Taxes Plant	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item	(75,684)							(75,684)
1034	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS CWC-Not CWC Item	35,376							35,376
1035	Deferred Taxes Plant	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS CWC-Not CWC Item	(139,181)							(139,181)
1036	Deferred Taxes Plant	Distribution	369000E-Distribution Services	Non-Labor	NM	SPS CWC-Not CWC Item	(1,349)							(1,349)
1037	Deferred Taxes Plant	Distribution	369000E-Distribution Services	Non-Labor	TX	SPS CWC-Not CWC Item	(11,347)							(11,347)
1038	Deferred Taxes Plant	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS CWC-Not CWC Item	19,371							19,371
1039	Deferred Taxes Plant	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS CWC-Not CWC Item	25,632							25,632
1040	Deferred Taxes Plant	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS CWC-Not CWC Item	11,235							11,235
1041	Deferred Taxes Plant	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS CWC-Not CWC Item	96,375							96,375
1042	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS CWC-Not CWC Item	5,521							5,521
1043	Deferred Taxes Plant	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS CWC-Not CWC Item	18,038							18,038
1044	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS CWC-Not CWC Item	19,591							19,591
1045	Deferred Taxes Plant	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS CWC-Not CWC Item	(22,903)							(22,903)
1046	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS CWC-Not CWC Item	233,711							233,711
1047	Deferred Taxes Plant	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS CWC-Not CWC Item	546,069							546,069
1048	Deferred Taxes Plant	General	389001-General Land Owned in Fe	Non-Labor	LABXAG	SPS CWC-Not CWC Item								
1049	Deferred Taxes Plant	General	389002-General Land Rights	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(368)				(26)		(26)	(393)
1050	Deferred Taxes Plant	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(605,921)				(37,168)		(37,168)	(643,089)
1051	Deferred Taxes Plant	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS CWC-Not CWC Item	144,258							144,258
1052	Deferred Taxes Plant	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(35,725)							(35,725)
1053	Deferred Taxes Plant	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	158,488				(1,003)		(1,003)	157,485
1054	Deferred Taxes Plant	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(1,067,909)				(59,920)		(59,920)	(1,127,828)
1055	Deferred Taxes Plant	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(0)				(0)		(0)	(0)
1056	Deferred Taxes Plant	General	392000-General Transportation E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(0)				(0)		(0)	(0)
1057	Deferred Taxes Plant	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(45,824)				(919)		(919)	(46,743)
1058	Deferred Taxes Plant	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(504,264)				(10,112)		(10,112)	(514,376)
1059	Deferred Taxes Plant	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(117,344)				(2,353)		(2,353)	(119,697)
1060	Deferred Taxes Plant	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(641,897)				(12,872)		(12,872)	(654,769)
1061	Deferred Taxes Plant	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(882)				(519)		(519)	(1,401)
1062	Deferred Taxes Plant	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(102,835)				(64,152)		(64,152)	(166,987)
1063	Deferred Taxes Plant	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(22,374)				(13,168)		(13,168)	(35,541)
1064	Deferred Taxes Plant	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(143,878)				(2,885)		(2,885)	(146,763)
1065	Deferred Taxes Plant	General	397000-General Communication E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(131,439)				(77,355)		(77,355)	(208,794)
1066	Deferred Taxes Plant	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(106,804)				(62,857)		(62,857)	(169,661)
1067	Deferred Taxes Plant	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(193)				(114)		(114)	(307)
1068	Deferred Taxes Plant	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS CWC-Not CWC Item	6,513				(21,308)		(21,308)	(14,795)
1069	Deferred Taxes Plant	General	397030R-General Comm Eq EM-Retail Relat	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(42,718)							(42,718)
1070	Deferred Taxes Plant	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS CWC-Not CWC Item	(5,623)				(3,309)		(3,309)	(8,933)
1071	Deferred Taxes Plant	Other	SchM-108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS CWC-Not CWC Item	(18,385)				18,385		18,385	
1072	Deferred Taxes Plant	Other	SchM-116 - Bad Debt	Non-Labor	CUST-RET	SPS CWC-Not CWC Item	(677,951)				677,951		677,951	
1073	Deferred Taxes Plant	Other	SchM-130 - Deferred Compensation Plan Re	Non-Labor	LABOR	SPS CWC-Not CWC Item	(213,971)				213,971		213,971	
1074	Deferred Taxes Plant	Other	SchM-134 - Non-Qualified Pension Plans - 1	Non-Labor	LABOR	SPS CWC-Not CWC Item	(8,015)				8,015		8,015	
1075	Deferred Taxes Plant	Other	SchM-136 - Performance Share Plan	Non-Labor	LABOR	SPS CWC-Not CWC Item	(16,976)				16,976		16,976	
1076	Deferred Taxes Plant	Other	SchM-146 - State Tax Deduction Cash Vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	134,335				(134,335)		(134,335)	
1077	Deferred Taxes Plant	Other	SchM-178 - Interest Income on Disputed Ta	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(344,412)				344,412		344,412	
1078	Deferred Taxes Plant	Other	SchM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	292,786				(292,786)		(292,786)	

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	Per Book	Adjust: Annualize	Adjust: Incentive	Adjust: Labor Escl	Adjust: Other	Intervenor Adjustment	Adjustments Total	Adjusted
1079	Deferred Taxes Plant	Other	SchM-186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	9,781,774				(9,781,774)		(9,781,774)	
1080	Deferred Taxes Plant	Other	SchM-187 - Reg Asset/Liability Transmissior	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,945,268				(1,945,268)		(1,945,268)	
1081	Deferred Taxes Plant	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	10,994				(10,994)		(10,994)	
1082	Deferred Taxes Plant	Other	SchM-189 - OCI Treasury	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	16,181				(16,181)		(16,181)	
1083	Deferred Taxes Plant	Other	SchM-195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,682,829				(1,682,829)		(1,682,829)	
1084	Deferred Taxes Plant	Other	SchM-201 - State Tax Deduction Cash vs Acc	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	41,922				(41,922)		(41,922)	
1085	Deferred Taxes Plant	Other	SchM-203 - Fed NOL Benefit	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,222,445				(1,222,445)		(1,222,445)	
1086	Deferred Taxes Plant	Other	SchM-205 - State Only NOL	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,191				(1,191)		(1,191)	
1087	Deferred Taxes Plant	Other	SchM-207 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(96,177)				96,177		96,177	
1088	Deferred Taxes Plant	Other	SchM-213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	874,169				(874,169)		(874,169)	
1089	Deferred Taxes Plant	Other	SchM-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(5,483,412)				5,483,412		5,483,412	
1090	Deferred Taxes Plant	Other	SchM-275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	15,919,866				(15,919,866)		(15,919,866)	
1091	Deferred Taxes Plant	Other	SchM-293 - Rate Change	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(879,482)				879,482		879,482	
1092	Deferred Taxes Plant	Other	SchM-295 - Rate Change on Fin 48 Temp Ite	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	1,263,351				(1,263,351)		(1,263,351)	
1093	Deferred Taxes Plant	Other	SchM-296 - Rate Change on Fin 48 Temp Ite	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	244,626				(244,626)		(244,626)	
1094	Deferred Taxes Plant	Other	SchM-299 - Operating Lease	Non-Labor	PIS-NET	SPS CWC-Not CWC Item								
1095	Deferred Taxes Plant	Other	SchM-300 - Reg A/L - Emergency Spec Respc	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	406,209							406,209
1096	Deferred Taxes Plant					Sub-Total Deferred Taxes Plant	80,139,874				(26,707,467)		(26,707,467)	53,432,407
1097														
1098	Deferred Taxes Non-Plant	Demand Related	SchM-103 - Environmental Remediation	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(583,234)							(583,234)
1099	Deferred Taxes Non-Plant	Plant Related	SchM-102 - Fuel Tax Credit - Inc Addback	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	269							269
1100	Deferred Taxes Non-Plant	Plant Related	SchM-118 - Inventory Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	5,020							5,020
1101	Deferred Taxes Non-Plant	Plant Related	SchM-126 - Book Unamortized Cost of Reac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,021,931)							(1,021,931)
1102	Deferred Taxes Non-Plant	Plant Related	SchM-127 - Litigation Reserve	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	268,157							268,157
1103	Deferred Taxes Non-Plant	Plant Related	SchM-137 - R&E Credit	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(1,206,577)							(1,206,577)
1104	Deferred Taxes Non-Plant	Plant Related	SchM-147 - State Tax Deduction Cash Vs Ac	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	368,309				(368,309)		(368,309)	
1105	Deferred Taxes Non-Plant	Plant Related	SchM-192 - Texas Margin Tax	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	297,418							297,418
1106	Deferred Taxes Non-Plant	Plant Related	SchM-257 - Texas R&E Credit	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(387,077)							(387,077)
1107	Deferred Taxes Non-Plant	Plant Related	SchM_NOL - NOL Excess ADIT	Non-Labor	NM	SPS CWC-Not CWC Item	292,661							292,661
1108	Deferred Taxes Non-Plant	Plant Related	SchM_NOL - NOL Excess ADIT	Non-Labor	TX	SPS CWC-Not CWC Item	293,870							293,870
1109	Deferred Taxes Non-Plant	Plant Related	TXGMT-Texas Gross Margin Tax	Non-Labor	PIS-NET	SPS CWC-Franchise Tax	2,582,512							2,582,512
1110	Deferred Taxes Non-Plant	Labor Related	SchM-107 - Pension Expense	Non-Labor	LABOR	SPS CWC-Not CWC Item	(3,746,586)							(3,746,586)
1111	Deferred Taxes Non-Plant	Labor Related	SchM-109 - Employee Incentive	Non-Labor	LABOR	SPS CWC-Not CWC Item	46,137							46,137
1112	Deferred Taxes Non-Plant	Labor Related	SchM-111 - Post Employment Benefits - FAS	Non-Labor	LABOR	SPS CWC-Not CWC Item	539,932							539,932
1113	Deferred Taxes Non-Plant	Labor Related	SchM-112 - Post Employment Benefits FAS :	Non-Labor	LABOR	SPS CWC-Not CWC Item	37,754							37,754
1114	Deferred Taxes Non-Plant	Labor Related	SchM-226 - Performance Recognition Awar	Non-Labor	LABOR	SPS CWC-Not CWC Item	(8,625)							(8,625)
1115	Deferred Taxes Non-Plant	Labor Related	SchM-301 - Cares Act Payroll Deferral	Non-Labor	LABOR	SPS CWC-Not CWC Item	(1,082,180)							(1,082,180)
1116	Deferred Taxes Non-Plant	Direct Assigned	SchM-138 - Rate Case Expense	Non-Labor	NM	SPS CWC-Not CWC Item	(159,128)							(159,128)
1117	Deferred Taxes Non-Plant	Direct Assigned	SchM-138 - Rate Case Expense	Non-Labor	TX	SPS CWC-Not CWC Item	(4,289,651)							(4,289,651)
1118	Deferred Taxes Non-Plant	Direct Assigned	SchM-168 - Reg Asset-NOx	Non-Labor	NM	SPS CWC-Not CWC Item	(8,888)							(8,888)
1119	Deferred Taxes Non-Plant	Energy Related	SchM-PTC - Deferred PTCs - Hale	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(52,136,269)				52,136,269		52,136,269	
1120	Deferred Taxes Non-Plant	Energy Related	SchM-PTC - Deferred PTCs - Sagamore	Non-Labor	ENERGY	SPS CWC-Not CWC Item	(21,300)				21,300		21,300	
1121	Deferred Taxes Non-Plant					Sub-Total Deferred Taxes Non-Plant	(59,919,408)				51,789,260		51,789,260	(8,130,147)
1122														
1123	ITC Amortized	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS CWC-Not CWC Item								
1124	ITC Amortized	Other Tax	ITC Amortization	Non-Labor	PIS-NET	SPS CWC-Not CWC Item	(52,421)							(52,421)
1125	ITC Amortized					Sub-Total ITC Amortized	(52,421)							(52,421)
1126														
1127	Gain on Sale of Utility Plant	Steam Production	41181-Operating Income - Gains from dispc	Non-Labor	12CP-PROD	SPS CWC-Not CWC Item	(133,935)				133,935		133,935	

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1128	Gain on Sale of Utility Plant					Sub-Total Gain on Sale of Utility Plar	(133,935)				133,935		133,935	
1129														
1130						Total	(738,858,792)		(4,163,835)	3,065,670	127,066,673		125,968,508	(612,890,284)
1131														

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
1	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	20,734,121
2	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	5,507,569
3	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	872,687
4	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	27,868,356
5	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	6,813,884
6	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	(24,334,812)
7	Operating Revenue	Rate Revenue	44010-Sales - Present Rates	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	566,980
8	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	31,278,540
9	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	6,957,116
10	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	628,958
11	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	31,984,998
12	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	4,697,920
13	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	57,815,207
14	Operating Revenue	Rate Revenue	44210-Small Commercial & Industrial	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(114,853)
15	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	64,751,792
16	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	7,622,699
17	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	1,513,495
18	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	74,515,233
19	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	3,854,867
20	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	(88,120,144)
21	Operating Revenue	Rate Revenue	44230-Large Commercial & Industrial	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(3,746,152)
22	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	193,118
23	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	90,889
24	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	138
25	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	286,432
26	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	23,557
27	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	(4,716,505)
28	Operating Revenue	Rate Revenue	44410-Public & Highway Lighting	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	57,279
29	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	2,134,139
30	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	475,441
31	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	NM	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	38,019
32	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Eliminate Fuel Revenue	SPS CWC-Not CWC Item	3,872,869
33	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Eliminate Rider Revenue	SPS CWC-Not CWC Item	487,967
34	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Estimated Revenue at Present Rates	SPS CWC-Not CWC Item	(828,646)
35	Operating Revenue	Rate Revenue	44510-Other Sales to Public Authority	Non-Labor	TX	SPS Unbilled Revenue Adj	SPS CWC-Not CWC Item	(197,837)
36	Operating Revenue	Rate Revenue	44710-Sales for Resale	Non-Labor	WHLS	SPS Eliminate Wholesale Fuel Revenue	SPS CWC-Not CWC Item	96,530,127
37	Operating Revenue	Other Revenue	45110-Non-Recoverable Discounts	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	(28)
38	Operating Revenue	Other Revenue	45111-Other Electric Operating Revenues - Misc service re	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	5,250
39	Operating Revenue	Other Revenue	45600EEI-EEI Mutual Aid	Non-Labor	PIS-DIST	SPS Mutual Aid Adjustment	SPS CWC-Not CWC Item	885,103
40	Operating Revenue	Other Revenue	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheelir	Non-Labor	12CP-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	(36,941)
41	Operating Revenue	Other Revenue	45606-Tariff-Base Non-Firm PTP	Non-Labor	12CP-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	(244)
42	Operating Revenue	Other Revenue	45607-Other Electric Operating Revenues - Other electric	Non-Labor	WHLS	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	288,342
43	Operating Revenue	Other Revenue	45609-Other Electric Operating Revenues - Other electric	Non-Labor	WHLS	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	3,155
44	Operating Revenue	Other Revenue	45612Sch1-Schedule 1 - Scheduling, System Control & Dis	Non-Labor	PIS-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	(20,656)
45	Operating Revenue	Other Revenue	45614Sch2-Schedule 2 - Reactive Supply & Voltage Contr	Non-Labor	12CP-PROD	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	(411)
46	Operating Revenue	Other Revenue	45641JOA-Joint Operating Revenue	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	3,439,406
47	Operating Revenue	Other Revenue	45642NM-Other Miscellaneous Revenue - New Mexico	Non-Labor	NM	SPS Eliminate PTC Revenue	SPS CWC-Not CWC Item	(17,507,781)
48	Operating Revenue	Other Revenue	45642TX-Other Miscellaneous Revenue - Texas	Non-Labor	TX	SPS Eliminate PTC Revenue	SPS CWC-Not CWC Item	(41,216,863)
49	Operating Revenue	Other Revenue	45646CIP-CIP Performance Revenue	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	1,429,290

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
50	Operating Revenue	Other Revenue	45668DF-Deferred Fuel Revenue	Non-Labor	ENERGY	SPS Eliminate Other Revenue	SPS CWC-Not CWC Item	46,274,930
51	Operating Revenue	Other Revenue	45673-Schedule 11 Network Base Plan Revenues	Non-Labor	12CP-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Not CWC Item	1,676,879
52	Cost of Sales	Steam Production Fuel	50110-Gas	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(89,312,957)
53	Cost of Sales	Steam Production Fuel	50120-Oil	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(82,779)
54	Cost of Sales	Steam Production Fuel	50130-Coal	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(44,153,700)
55	Cost of Sales	Steam Production Fuel	50165-Non-Native Load Coal	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(45,996,161)
56	Cost of Sales	Other Production Fuel	54700-Other Operating Fuel	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(25,168,466)
57	Cost of Sales	Purchased Power	55500-Purchased Power	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	(318,799,129)
58	Cost of Sales	Purchased Power	55501-Purchased Power-Demand	Non-Labor	12CP-PROD	SPS Purchased Capacity and Variable O&M	SPS CWC-Purchased Power Capacity	3,191,255
59	Cost of Sales	Purchased Power	55509-Pur Pwr Variable O&M	Non-Labor	ENERGY	SPS Purchased Capacity and Variable O&M	SPS CWC-Purchased Power Energy	290,079
60	Cost of Sales	Purchased Power	55710-Deferred Elec Energy Cost	Non-Labor	ENERGY	SPS Eliminate Fuel Cost	SPS CWC-Not CWC Item	49,904,777
61	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Labor - Non-bargaining	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Regular	(26)
62	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(139)
63	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(3,045)
64	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(562)
65	O&M	Steam Production Operations	50170-Stm Gen Fuel	Labor - Incentive	ENERGY	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
66	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(15)
67	O&M	Steam Production Operations	50170-Stm Gen Fuel	Non-Labor	ENERGY	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	
68	O&M	Steam Production Operations	50200-Steam Expenses Major	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
69	O&M	Steam Production Operations	50200-Steam Expenses Major	Non-Labor	12CP-PROD	SPS Adjust Environmental Chemicals	SPS CWC-Other O&M	(437,092)
70	O&M	Steam Production Operations	50200-Steam Expenses Major	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
71	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
72	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(1)
73	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(2)
74	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Adjust Water Sampling Expense	SPS CWC-Other O&M	(80,000)
75	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(14)
76	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(2,101)
77	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(17,263)
78	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	Non-Labor	12CP-PROD	SPS Include TX Deferrals	SPS CWC-Other O&M	76,316
79	O&M	Steam Production Operations	50700-Stm Pow Gen Rents	Non-Labor	12CP-PROD	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(483,939)
80	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
81	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(43,803)
82	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(128)
83	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
84	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(2)
85	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(58)
86	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Labor - Incentive	ENERGY	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(1)
87	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Non-Labor	ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(75)
88	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	Non-Labor	ENERGY	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(263)
89	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Labor - Incentive	ENERGY	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
90	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	Non-Labor	ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(3)
91	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
92	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(3)
93	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1,523)
94	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Regular	(23)
95	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(46)
96	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(495)
97	O&M	Other Production Operations	54600-Oth Oper Super&Eng	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(33)
98	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(1)

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
99	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(4)
100	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(75)
101	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(12,639)
102	O&M	Other Production Operations	54900W-Oth Oper Misc Gen Exp	Non-Labor	ENERGY	SPS Annual Sagamore O&M Expense	SPS CWC-Other O&M	4,201,600
103	O&M	Other Production Operations	55000-Oth Oper Rents	Non-Labor	12CP-PROD	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(55,228)
104	O&M	Other Production Operations	55000W-Oth Oper Rents	Non-Labor	ENERGY	SPS Annual Hale O&M Expense	SPS CWC-Other O&M	553,456
105	O&M	Other Production Operations	55000W-Oth Oper Rents	Non-Labor	ENERGY	SPS Annual Sagamore O&M Expense	SPS CWC-Other O&M	2,844,411
106	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(13,925)
107	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
108	O&M	Other Production Maintenance	55200-Oth Maint of Structures	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
109	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
110	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
111	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	Non-Labor	ENERGY	SPS Annual Sagamore O&M Expense	SPS CWC-Other O&M	4,201,600
112	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Incentive	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(1)
113	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(2)
114	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(105)
115	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(928)
116	O&M	Other Power Supply	55600-Load Dispatch	Non-Labor	12CP-PROD	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(32)
117	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Non-bargaining	12CP-PROD	SPS Eliminate SIP Expense	SPS CWC-Labor Regular	(801,259)
118	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	12CP-PROD	SPS Business Area Adjustments	SPS CWC-Other O&M	(534)
119	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	12CP-PROD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(428)
120	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	NM	SPS Trading A&G Adjustment	SPS CWC-Other O&M	(125,000)
121	O&M	Other Power Supply	55700-Purchased Power Other	Non-Labor	TX	SPS Trading A&G Adjustment	SPS CWC-Other O&M	(400,000)
122	O&M	Other Power Supply	55790REC - REC Costs	Non-Labor	TX	SPS Include Credit for REC Sales	SPS CWC-Other O&M	(1,264,402)
123	O&M	Other Power Supply	55790REC - REC Costs	Non-Labor	TX	SPS Include Ongoing REC Costs	SPS CWC-Other O&M	5,374,899
124	O&M	Other Power Supply	55790REC - REC Costs NM	Non-Labor	NM	SPS Eliminate REC Costs	SPS CWC-Other O&M	3,040,025
125	O&M	Other Power Supply	55790REC - REC Costs TX	Non-Labor	TX	SPS Eliminate REC Costs	SPS CWC-Other O&M	(2,247,995)
126	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Labor - Incentive	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(7)
127	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(19,760)
128	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(75,067)
129	O&M	Transmission Operations	56000-Trans Oper Super & Eng	Non-Labor	PIS-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(4,209)
130	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Labor - Incentive	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
131	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(46)
132	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	Non-Labor	12CP-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(247)
133	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	Non-Labor	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(6)
134	O&M	Transmission Operations	56160-Trans Service Studies	Labor - Incentive	12CP-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
135	O&M	Transmission Operations	56200-Trans Oper Station Exp	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
136	O&M	Transmission Operations	56300-Trans Oper OH Lines	Labor - Incentive	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
137	O&M	Transmission Operations	56300-Trans Oper OH Lines	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
138	O&M	Transmission Operations	56300-Trans Oper OH Lines	Non-Labor	PIS-TRAN	SPS Include Transmission Line Clearance Inspection	SPS CWC-Other O&M	1,736,278
139	O&M	Transmission Operations	56500MISC-Wheeling Miscellaneous	Non-Labor	12CP-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(4,585)
140	O&M	Transmission Operations	56500S11-Wheeling Schedule 11	Non-Labor	RETAIL-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(545,791)
141	O&M	Transmission Operations	56500S12-Wheeling Schedule 12	Non-Labor	RETAIL-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	8,317
142	O&M	Transmission Operations	56500S12W-Wheeling Schedule 12 - Wholesale	Non-Labor	WHLS	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(27)
143	O&M	Transmission Operations	56500S1W-Wheeling Schedule 1 - Wholesale	Non-Labor	WHLS	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(9,704)
144	O&M	Transmission Operations	56500S2-Wheeling Schedule 2	Non-Labor	RETAIL-TRAN	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(1,411)
145	O&M	Transmission Operations	56500S2W-Wheeling Schedule 2 - Wholesale	Non-Labor	WHLS	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(771)
146	O&M	Transmission Operations	56500S9W-Wheeling Schedule 9 - Wholesale	Non-Labor	WHLS	SPS Eliminate Non-Recurring Transmission Revenue & Expense	SPS CWC-Other O&M	(950,895)
147	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Labor - Incentive	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
148	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(88)
149	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(205)
150	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(981)
151	O&M	Transmission Operations	56600-Trans Oper Misc Exp	Non-Labor	PIS-TRAN	SPS Include TX Deferrals	SPS CWC-Other O&M	22,135
152	O&M	Transmission Operations	56700-Trans Rents	Non-Labor	PIS-TRAN	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(222,648)
153	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Labor - Incentive	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
154	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
155	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Bargaining	TX	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	15,842
156	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Incentive	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
157	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	TX	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	21,393
158	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	PIS-TRAN	SPS Business Area Adjustments	SPS CWC-Other O&M	(4)
159	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	Non-Labor	TX	SPS Adjust Storm Damage Expense	SPS CWC-Other O&M	216,302
160	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS Business Area Adjustments	SPS CWC-Other O&M	(60)
161	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(5)
162	O&M	Regional Marketing Operations	57510-Operations Supervision	Non-Labor	ENERGY	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(0)
163	O&M	Regional Marketing Operations	57580-Regional Market Rents	Non-Labor	ENERGY	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(5,570)
164	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(1)
165	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(5,386)
166	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(4,444)
167	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1,882)
168	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	Non-Labor	TX	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(700)
169	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(8)
170	O&M	Distribution Operations	58100-Dist Load Dispatching	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(1)
171	O&M	Distribution Operations	58200-Dist Op Station Exp	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(3)
172	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
173	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(74)
174	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(3,970)
175	O&M	Distribution Operations	58400-Dist Op UG Elec lines	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
176	O&M	Distribution Operations	58500-Dist Oper Streetlight	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(19)
177	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
178	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(1)
179	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(208)
180	O&M	Distribution Operations	58600-Dist Oper Meter Exp	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1,141)
181	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Bargaining	TX	SPS Mutual Aid Adjustment	SPS CWC-Labor Regular	(174,104)
182	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(1)
183	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Incentive	TX	SPS Mutual Aid Adjustment	SPS CWC-Labor Incentive	(2,900)
184	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Labor - Non-bargaining	TX	SPS Mutual Aid Adjustment	SPS CWC-Labor Regular	(235,103)
185	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	NM	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1,434)
186	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(35)
187	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(3,848)
188	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(90)
189	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	TX	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(7,420)
190	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	TX	SPS Include TX Deferrals	SPS CWC-Other O&M	207,615
191	O&M	Distribution Operations	58800-Dist Oper Misc Exp	Non-Labor	TX	SPS Mutual Aid Adjustment	SPS CWC-Other O&M	(215,632)
192	O&M	Distribution Operations	58900-Dist Rents	Non-Labor	PIS-DIST	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(306,305)
193	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
194	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	TX	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	93,332
195	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(1)
196	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	TX	SPS Adjust Storm Damage Expense	SPS CWC-Labor Regular	126,032

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
197	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(23)
198	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(278)
199	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	PIS-DIST	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(15)
200	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	Non-Labor	TX	SPS Adjust Storm Damage Expense	SPS CWC-Other O&M	400,618
201	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
202	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Labor - Incentive	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
203	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	Non-Labor	PIS-DIST	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
204	O&M	Customer Accounting	90100-Cust Acct Supervise	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(61)
205	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Incentive	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(3)
206	O&M	Customer Accounting	90200-Cust Acct Meter Read	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(6)
207	O&M	Customer Accounting	90200-Cust Acct Meter Read	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(2)
208	O&M	Customer Accounting	90200-Cust Acct Meter Read	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(269)
209	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Incentive	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
210	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(16,621)
211	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(61)
212	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(404)
213	O&M	Customer Accounting	90400-Cust Acct Uncollect	Non-Labor	CUST-RET	SPS Include TX Deferrals	SPS CWC-Other O&M	1,461,881
214	O&M	Customer Accounting	904001-Uncollectable Accounts - Non Commodity	Non-Labor	TX	SPS Eliminate Non-Recurring Misc Revenue & Expense	SPS CWC-Other O&M	363,636
215	O&M	Customer Accounting	90500-Cust Acct Misc	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
216	O&M	Customer Accounting	90500-Cust Acct Misc	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(47)
217	O&M	Customer Accounting	90500-Cust Acct Misc	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)
218	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	Non-Labor	NM	SPS Customer Deposit Interest	SPS CWC-Other O&M	15,352
219	O&M	Customer Accounting	DEPINT - Customer Deposit Interest Expense	Non-Labor	TX	SPS Customer Deposit Interest	SPS CWC-Other O&M	28,708
220	O&M	Customer Service	90800-Customer Asst Expense	Labor - Incentive	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
221	O&M	Customer Service	90800-Customer Asst Expense	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
222	O&M	Customer Service	90800-Customer Asst Expense	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(1,987)
223	O&M	Customer Service	90800-Customer Asst Expense	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(560)
224	O&M	Customer Service	90801EE-Customer Assistance EE Amort TX	Non-Labor	TX	SPS Eliminate Per Book EE Amortization	SPS CWC-Other O&M	(4,223,707)
225	O&M	Customer Service	90803EE-Customer Assistance EE Amort NM	Non-Labor	NM	SPS Eliminate Per Book EE Amortization	SPS CWC-Other O&M	(11,170,942)
226	O&M	Customer Service	909000-Informational and instruction advertising expens	Non-Labor	CUST-RET	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(287,870)
227	O&M	Customer Service	910000-Misc Cust Serv Expense	Non-Labor	CUST-RET	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(26)
228	O&M	Customer Service	910000-Misc Cust Serv Expense	Non-Labor	CUST-RET	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(1)
229	O&M	Sales	91200-Economic Development	Labor - Incentive	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
230	O&M	Sales	91200-Economic Development	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(9,702)
231	O&M	Sales	916000-Misc Sales Expense	Non-Labor	CUST-AVG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(2)
232	O&M	Sales	916000-Misc Sales Expense	Non-Labor	CUST-AVG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(0)
233	O&M	A&G	92000-A&G Salaries	Labor - Bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(27,549)
234	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Labor Incentive	(55,419)
235	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Incentive	(2,294)
236	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Incentive	(2,764)
237	O&M	A&G	92000-A&G Salaries	Labor - Long-Term Incentive	LABXAG	SPS Eliminate Long Term Incentive	SPS CWC-Labor Regular	(5,198,439)
238	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Business Area Adjustments	SPS CWC-Labor Regular	(328)
239	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Labor Regular	(129,263)
240	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(37,201)
241	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	(20,104)
242	O&M	A&G	92100-A&G Office & Supplies	Labor - Incentive	LABXAG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(179)
243	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Business Area Adjustments	SPS CWC-Other O&M	(22,559)
244	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(44,679)
245	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(115,559)

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
246	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Life Event Expense	SPS CWC-Other O&M	(4,904)
247	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Other O&M	(1,447)
248	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Other O&M	(6,608)
249	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Include Commercial Equivalent of Corporate Aircraft Travel	SPS CWC-Other O&M	15,549
250	O&M	A&G	92100-A&G Office & Supplies	Non-Labor	LABXAG	SPS Include TX Deferrals	SPS CWC-Other O&M	57,203
251	O&M	A&G	92200-A&G Admn Transfer Crdt	Non-Labor	LABXAG	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	3,858,325
252	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS Business Area Adjustments	SPS CWC-Other O&M	(1,032)
253	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(22,865)
254	O&M	A&G	92300-A&G Outside Services	Non-Labor	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Other O&M	(13,104)
255	O&M	A&G	92400-A&G Property Insurance	Non-Labor	PIS-NET	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(7,665)
256	O&M	A&G	92500-A&G Injuries & Damages	Labor - Injuries & Damages	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(974)
257	O&M	A&G	92500-A&G Injuries & Damages	Labor - Injuries & Damages	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	15
258	O&M	A&G	926000-Employee pensions and benefits	Labor - Bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(184)
259	O&M	A&G	926000-Employee pensions and benefits	Labor - Non-bargaining	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(249)
260	O&M	A&G	926000-Employee pensions and benefits	Labor - Non-bargaining	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	(109)
261	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Adjust Pension and Benefits	SPS CWC-Labor Regular	(7,635)
262	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Executive Perquisites	SPS CWC-Labor Regular	(6,741)
263	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate FAS 88 Qualified Pension Expense	SPS CWC-Labor Regular	(258,353)
264	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Non-Qualified Pension Expense	SPS CWC-Labor Regular	(455,464)
265	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Labor Regular	(20,692)
266	O&M	A&G	926000-Employee pensions and benefits	Labor - Pension	LABXAG	SPS Eliminate Xcel Foundation Expense	SPS CWC-Labor Regular	(4,378)
267	O&M	A&G	92603-SPS Deferred Pension Exp	Labor - Pension	TX	SPS Eliminate Per Book Deferred Pension	SPS CWC-Labor Regular	(1,887,518)
268	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Incentive	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Labor Incentive	(0)
269	O&M	A&G	92800-A&G Regulatory Comm Exp	Non-Labor	CUST-AVG	SPS Business Area Adjustments	SPS CWC-Other O&M	(0)
270	O&M	A&G	92800R-Regulatory Commision Expense TX	Non-Labor	TX	SPS Eliminate Test Year Rate Case Expense Amortization	SPS CWC-Other O&M	(6,222,430)
271	O&M	A&G	92800R-Regulatory Commision Expense TX	Non-Labor	TX	SPS Include Rate Case Expenses	SPS CWC-Other O&M	6,486,825
272	O&M	A&G	92800R-Regulatory Commision Expense TX	Non-Labor	TX	SPS Public Regulatory Commission Fees	SPS CWC-Other O&M	257,345
273	O&M	A&G	92801R-Regulatory Commision Expense NM	Non-Labor	NM	SPS Eliminate Test Year Rate Case Expense Amortization	SPS CWC-Other O&M	(934,831)
274	O&M	A&G	93010-A&G General Advertising	Non-Labor	PIS-PTD	SPS Business Area Adjustments	SPS CWC-Other O&M	(779)
275	O&M	A&G	93010-A&G General Advertising	Non-Labor	PIS-PTD	SPS Eliminate Brand & General Advertising	SPS CWC-Other O&M	(1,270,162)
276	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS Business Area Adjustments	SPS CWC-Other O&M	(2,057)
277	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS Eliminate Contributions and Dues Expense	SPS CWC-Other O&M	(529,666)
278	O&M	A&G	93020-A&G Misc General Exp	Non-Labor	PIS-PTD	SPS Eliminate Stock Equivalent Plan	SPS CWC-Other O&M	(307,538)
279	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Business Area Adjustments	SPS CWC-Other O&M	(1,248)
280	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(193,571)
281	O&M	A&G	93100-A&G Rents	Non-Labor	PIS-PTD	SPS Eliminate Return on Shared Assets	SPS CWC-Other O&M	(2,002,728)
282	O&M	A&G	93500-A&G Maint of Gen PLT	Non-Labor	PIS-GEN	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Other O&M	(26,945)
283	O&M	A&G	Recoverable Contributions and Donations	Non-Labor	TX	SPS Include Allowed Contributions, Donations & Dues	SPS CWC-Other O&M	1,232,509
284	Depreciation Expense	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	10
285	Depreciation Expense	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(112,636)
286	Depreciation Expense	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	
287	Depreciation Expense	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	140
288	Depreciation Expense	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(1,613,807)
289	Depreciation Expense	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	
290	Depreciation Expense	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Non-Labor	CUST-RET	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	2
291	Depreciation Expense	Intangible	303004R-Intg Misc Computr Softwar-Retail Allocated	Non-Labor	CUST-RET	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(21,514)
292	Depreciation Expense	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	42
293	Depreciation Expense	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(480,913)
294	Depreciation Expense	Intangible	303007-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	0

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
295	Depreciation Expense	Intangible	303007-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(5,563)
296	Depreciation Expense	Intangible	303007-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,542
297	Depreciation Expense	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	7
298	Depreciation Expense	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(75,251)
299	Depreciation Expense	Intangible	303013-Sfwr-Non Reg 3 Yr	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(0)
300	Depreciation Expense	Intangible	303013-Sfwr-Non Reg 3 Yr	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	62
301	Depreciation Expense	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	1
302	Depreciation Expense	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(16,787)
303	Depreciation Expense	Intangible	303015-Sfwr-Non Reg 15 Yr	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(0)
304	Depreciation Expense	Intangible	303015-Sfwr-Non Reg 15 Yr	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	3,011
305	Depreciation Expense	Intangible	303016-Sfwr-Non Reg 5 Yr	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(1)
306	Depreciation Expense	Intangible	303016-Sfwr-Non Reg 5 Yr	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	7,645
307	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	6,410
308	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(1,093)
309	Depreciation Expense	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,090
310	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	147,058
311	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	3,010
312	Depreciation Expense	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	30,628
313	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	340
314	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(111)
315	Depreciation Expense	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	429
316	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	1,827,225
317	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(444,825)
318	Depreciation Expense	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	516,997
319	Depreciation Expense	Steam Production	311001-Steam Prod Str&Imp-TolkSC	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	71,220
320	Depreciation Expense	Steam Production	311001-Steam Prod Str&Imp-TolkSC	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	368,797
321	Depreciation Expense	Steam Production	311001-Steam Prod Str&Imp-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(119,168)
322	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	11,923,870
323	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(183,641)
324	Depreciation Expense	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,675,277
325	Depreciation Expense	Steam Production	312001-Steam Prod Blr Plt-TolkSC	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	68,661
326	Depreciation Expense	Steam Production	312001-Steam Prod Blr Plt-TolkSC	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	237,044
327	Depreciation Expense	Steam Production	312001-Steam Prod Blr Plt-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(87,304)
328	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	4,609,086
329	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(1,280,824)
330	Depreciation Expense	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,768,535
331	Depreciation Expense	Steam Production	314001-Steam Prod Turbogen-TolkSC	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	49,538
332	Depreciation Expense	Steam Production	314001-Steam Prod Turbogen-TolkSC	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	538,076
333	Depreciation Expense	Steam Production	314001-Steam Prod Turbogen-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(117,891)
334	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	677,128
335	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(242,457)
336	Depreciation Expense	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	369,403
337	Depreciation Expense	Steam Production	315001-Steam Prod Acc El Eq-TolkS	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	123,652
338	Depreciation Expense	Steam Production	315001-Steam Prod Acc El Eq-TolkS	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	250,842
339	Depreciation Expense	Steam Production	315001-Steam Prod Acc El Eq-TolkS	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(47,119)
340	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	232,574
341	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(39,888)
342	Depreciation Expense	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	39,199
343	Depreciation Expense	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(2,022)

Southwestern Public Service Company

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
344	Depreciation Expense	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	61,971
345	Depreciation Expense	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(21,286)
346	Depreciation Expense	Other Production	340002-Other Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2)
347	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	25,652
348	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(14,515)
349	Depreciation Expense	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,179
350	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(32,017)
351	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(212,316)
352	Depreciation Expense	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,159
353	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	16,845
354	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(13,356)
355	Depreciation Expense	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,475
356	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	112,665
357	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(41,808)
358	Depreciation Expense	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	202,677
359	Depreciation Expense	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	425,042
360	Depreciation Expense	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	240,916
361	Depreciation Expense	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	146,883
362	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(443,155)
363	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	30,237,468
364	Depreciation Expense	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(48,026)
365	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	51,263
366	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(22,527)
367	Depreciation Expense	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	46,423
368	Depreciation Expense	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(13,783)
369	Depreciation Expense	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(122,850)
370	Depreciation Expense	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,957
371	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	8,020
372	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(4,199)
373	Depreciation Expense	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5,352
374	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(11)
375	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(36)
376	Depreciation Expense	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1)
377	Depreciation Expense	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	30,763
378	Depreciation Expense	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	25,673
379	Depreciation Expense	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	446,691
380	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	651
381	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	544
382	Depreciation Expense	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	9,459
383	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	1,024
384	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	854
385	Depreciation Expense	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	14,866
386	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	202
387	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	168
388	Depreciation Expense	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,929
389	Depreciation Expense	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	254,290
390	Depreciation Expense	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	149,681
391	Depreciation Expense	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	207,233
392	Depreciation Expense	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	1,376

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
393	Depreciation Expense	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(103)
394	Depreciation Expense	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,361
395	Depreciation Expense	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	3,608
396	Depreciation Expense	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	9,994
397	Depreciation Expense	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,514
398	Depreciation Expense	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	519,234
399	Depreciation Expense	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	1,391,541
400	Depreciation Expense	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,626,605
401	Depreciation Expense	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	11,319
402	Depreciation Expense	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(25,028)
403	Depreciation Expense	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	63,568
404	Depreciation Expense	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	20,631
405	Depreciation Expense	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	786,723
406	Depreciation Expense	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	33,723
407	Depreciation Expense	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	7,744
408	Depreciation Expense	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(1,799)
409	Depreciation Expense	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(7,696)
410	Depreciation Expense	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	164
411	Depreciation Expense	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(38)
412	Depreciation Expense	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(163)
413	Depreciation Expense	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	258
414	Depreciation Expense	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(60)
415	Depreciation Expense	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(256)
416	Depreciation Expense	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	51
417	Depreciation Expense	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(12)
418	Depreciation Expense	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(50)
419	Depreciation Expense	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	10,353,795
420	Depreciation Expense	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	1,461,468
421	Depreciation Expense	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(6,763,943)
422	Depreciation Expense	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	219,255
423	Depreciation Expense	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	30,948
424	Depreciation Expense	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(143,235)
425	Depreciation Expense	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	344,568
426	Depreciation Expense	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	48,637
427	Depreciation Expense	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(225,100)
428	Depreciation Expense	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	67,891
429	Depreciation Expense	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	9,583
430	Depreciation Expense	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(44,352)
431	Depreciation Expense	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	1,914
432	Depreciation Expense	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(204)
433	Depreciation Expense	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,406)
434	Depreciation Expense	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	156,497
435	Depreciation Expense	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	305,297
436	Depreciation Expense	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(37,331)
437	Depreciation Expense	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	876,531
438	Depreciation Expense	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	612,774
439	Depreciation Expense	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(753,643)
440	Depreciation Expense	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	18,562
441	Depreciation Expense	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	12,976

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
442	Depreciation Expense	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(15,959)
443	Depreciation Expense	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	29,170
444	Depreciation Expense	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	20,393
445	Depreciation Expense	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(25,081)
446	Depreciation Expense	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	5,748
447	Depreciation Expense	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	4,018
448	Depreciation Expense	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(4,942)
449	Depreciation Expense	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	634
450	Depreciation Expense	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(6)
451	Depreciation Expense	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	81
452	Depreciation Expense	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	20,302
453	Depreciation Expense	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	168,772
454	Depreciation Expense	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,240)
455	Depreciation Expense	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	578
456	Depreciation Expense	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(161)
457	Depreciation Expense	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	558
458	Depreciation Expense	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	2,008
459	Depreciation Expense	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(478)
460	Depreciation Expense	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(919)
461	Depreciation Expense	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	52
462	Depreciation Expense	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	220
463	Depreciation Expense	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	65
464	Depreciation Expense	Distribution	360004-Dist Land Rights-NM	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(2,816)
465	Depreciation Expense	Distribution	360005-Dist Land Rights-TX	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	295
466	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(50,719)
467	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	28,757
468	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(54,374)
469	Depreciation Expense	Distribution	361000E-Str & Improv	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	105,033
470	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	269,404
471	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	233,307
472	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	369,342
473	Depreciation Expense	Distribution	362000E-Other Eq	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	193,025
474	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	598,464
475	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	442,448
476	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	1,234,159
477	Depreciation Expense	Distribution	364000-Dist Poles, Towers & Fixt	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	616,359
478	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	267,545
479	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	515,976
480	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	398,978
481	Depreciation Expense	Distribution	365000-Dist OH Conductor & Devic	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	102,165
482	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(15,825)
483	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	10,651
484	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(41,898)
485	Depreciation Expense	Distribution	366000E-Dist Underground Cond	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	8,565
486	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(12,823)
487	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	44,422
488	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(33,306)
489	Depreciation Expense	Distribution	367000E-Dist UG Conductor & D	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	27,438
490	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(210,069)

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
491	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	345,116
492	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(443,606)
493	Depreciation Expense	Distribution	368000E-Dist Line Transformer	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	105,034
494	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(10,633)
495	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(25,764)
496	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(20,558)
497	Depreciation Expense	Distribution	369010-Distribution Services O	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	20,475
498	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(10,079)
499	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(24,421)
500	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(18,572)
501	Depreciation Expense	Distribution	369020-Distribution Services U	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	18,497
502	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	366,136
503	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	34,598
504	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	612,397
505	Depreciation Expense	Distribution	370000E-Distribution Meter	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(2,731)
506	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(42,919)
507	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	216,934
508	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(70,982)
509	Depreciation Expense	Distribution	371000E-Dist Inst on Cust Premis	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	0
510	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	71,794
511	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	NM	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	128,621
512	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	97,821
513	Depreciation Expense	Distribution	373000-Dist Street Light & Sg Sy	Non-Labor	TX	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	30,741
514	Depreciation Expense	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(382)
515	Depreciation Expense	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	0
516	Depreciation Expense	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	115
517	Depreciation Expense	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(362,188)
518	Depreciation Expense	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	115,276
519	Depreciation Expense	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	142,707
520	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(35,998)
521	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	11,457
522	Depreciation Expense	General	390007-Genl Str & Imp Lease Bld	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1)
523	Depreciation Expense	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(45,763)
524	Depreciation Expense	General	390050-Genl Str & Imp-Call Center	Non-Labor	CUST-RET	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	14,565
525	Depreciation Expense	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	99,841
526	Depreciation Expense	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	186,866
527	Depreciation Expense	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(10,017)
528	Depreciation Expense	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	58,547
529	Depreciation Expense	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	1,926,236
530	Depreciation Expense	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(349,666)
531	Depreciation Expense	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	69,173
532	Depreciation Expense	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	92,736
533	Depreciation Expense	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	481,245
534	Depreciation Expense	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	696,030
535	Depreciation Expense	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	111,770
536	Depreciation Expense	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	152,624
537	Depreciation Expense	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	665,402
538	Depreciation Expense	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	949,970
539	Depreciation Expense	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(192)

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
540	Depreciation Expense	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	7,079
541	Depreciation Expense	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(763)
542	Depreciation Expense	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	1,310
543	Depreciation Expense	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	262,465
544	Depreciation Expense	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(7,003)
545	Depreciation Expense	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(12,671)
546	Depreciation Expense	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	143,124
547	Depreciation Expense	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(143,438)
548	Depreciation Expense	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	129,988
549	Depreciation Expense	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	161,163
550	Depreciation Expense	General	397000-General Communication E	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	29,214
551	Depreciation Expense	General	397000-General Communication E	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	304,001
552	Depreciation Expense	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,587,270)
553	Depreciation Expense	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(291,076)
554	Depreciation Expense	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(107,967)
555	Depreciation Expense	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	292,851
556	Depreciation Expense	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(708)
557	Depreciation Expense	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(263)
558	Depreciation Expense	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	712
559	Depreciation Expense	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(104,833)
560	Depreciation Expense	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	(38,885)
561	Depreciation Expense	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	117,623
562	Depreciation Expense	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Estimated Annualized Depreciation Expense at New Rates	SPS CWC-Not CWC Item	(1,872)
563	Depreciation Expense	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Estimated Depreciation Expense	SPS CWC-Not CWC Item	49,740
564	Depreciation Expense	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(22,525)
565	Depreciation Expense	Other Tax	40310-Depreciation & Depletion Expense	Non-Labor	PIS-NET	SPS Eliminate Depr & Amort Associated with ARC	SPS CWC-Not CWC Item	(2,121,474)
566	Depreciation Expense	Other Tax	41190-Accretion Expense	Non-Labor	PIS-NET	SPS Eliminate Depr & Amort Associated with ARC	SPS CWC-Not CWC Item	(3,652,390)
567	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	NM	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	(2,725,660)
568	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	PIS-NET	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	(9,169)
569	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	TX	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	(2,225,961)
570	Amortization Expense	Other Tax	40730-Amortization of Regulatory Debits	Non-Labor	TX	SPS Include TX Deferrals	SPS CWC-Not CWC Item	363,269
571	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	NM	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	3,451,868
572	Amortization Expense	Other Tax	40740-Amortization of Regulatory Credits	Non-Labor	TX	SPS Eliminate Amortizations Recovered in Riders	SPS CWC-Not CWC Item	56,423,270
573	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Property	Non-Labor	PIS-NET	SPS Adjust Property Tax	SPS CWC-Property Tax	(4,320,000)
574	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Property	Non-Labor	PIS-NET	SPS Adjust Property Taxes for Wind Farm	SPS CWC-Property Tax	5,832,000
575	Taxes Other than Income	Other Tax	408100-Tax Other Than Income Tax - Property	Non-Labor	PIS-NET	SPS Annualize Property Tax	SPS CWC-Property Tax	9,242,980
576	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	Labor - Taxes	LABOR	SPS Eliminate Corporate Aircraft Expense	SPS CWC-Payroll	(10,709)
577	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	Labor - Taxes	LABOR	SPS Eliminate Wholesale Account Manager Expense	SPS CWC-Payroll	(5,970)
578	Taxes Other than Income	Other Tax	408101-Tax Other Than Income Tax - Payroll	Labor - Taxes	LABOR	SPS Eliminate Xcel Foundation Expense	SPS CWC-Payroll	(1,660)
579	Taxes Other than Income	Other Tax	408102FF-Taxes Other Than Income - Franchise Fees	Non-Labor	TX	SPS Adjust Gross Receipts Tax Revenue for Proposed Rates	SPS CWC-Franchise Fee	1,842,461
580	Taxes Other than Income	Other Tax	408102GRT-Taxes Other Than Income - Gross Receipts Ta	Non-Labor	TX	SPS Adjust Gross Receipts Tax Revenue for Proposed Rates	SPS CWC-Gross Receipts	1,850,974
581	Sched M: Plant Temporary	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	103
582	Sched M: Plant Temporary	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,685
583	Sched M: Plant Temporary	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,410
584	Sched M: Plant Temporary	Intangible	303007-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	89
585	Sched M: Plant Temporary	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	168
586	Sched M: Plant Temporary	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
587	Sched M: Plant Temporary	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(32,314)
588	Sched M: Plant Temporary	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(46,009)

Southwestern Public Service Company

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
589	Sched M: Plant Temporary	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,150)
590	Sched M: Plant Temporary	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,579,838
591	Sched M: Plant Temporary	Steam Production	311001-Steam Prod Str&Imp-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(17,511)
592	Sched M: Plant Temporary	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,431,879
593	Sched M: Plant Temporary	Steam Production	312001-Steam Prod Blr Plt-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(10,199)
594	Sched M: Plant Temporary	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,744,902
595	Sched M: Plant Temporary	Steam Production	314001-Steam Prod Turbogen-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(29,065)
596	Sched M: Plant Temporary	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,159,982
597	Sched M: Plant Temporary	Steam Production	315001-Steam Prod Acc El Eq-TolkS	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(14,591)
598	Sched M: Plant Temporary	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,249,207
599	Sched M: Plant Temporary	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,369)
600	Sched M: Plant Temporary	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
601	Sched M: Plant Temporary	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	176,491
602	Sched M: Plant Temporary	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,364)
603	Sched M: Plant Temporary	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	367,632
604	Sched M: Plant Temporary	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	243,884
605	Sched M: Plant Temporary	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(981,914)
606	Sched M: Plant Temporary	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(38,140)
607	Sched M: Plant Temporary	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	230,952
608	Sched M: Plant Temporary	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,154)
609	Sched M: Plant Temporary	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	393,972
610	Sched M: Plant Temporary	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
611	Sched M: Plant Temporary	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	SPS CWC-Not CWC Item	54,023
612	Sched M: Plant Temporary	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(616,113)
613	Sched M: Plant Temporary	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(13,047)
614	Sched M: Plant Temporary	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(20,504)
615	Sched M: Plant Temporary	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(4,040)
616	Sched M: Plant Temporary	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	238,185
617	Sched M: Plant Temporary	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	16,364
618	Sched M: Plant Temporary	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,530
619	Sched M: Plant Temporary	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,310,162
620	Sched M: Plant Temporary	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	639,643
621	Sched M: Plant Temporary	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	35,443
622	Sched M: Plant Temporary	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(27,939)
623	Sched M: Plant Temporary	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(592)
624	Sched M: Plant Temporary	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(930)
625	Sched M: Plant Temporary	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(183)
626	Sched M: Plant Temporary	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(4,915,406)
627	Sched M: Plant Temporary	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(104,090)
628	Sched M: Plant Temporary	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(163,582)
629	Sched M: Plant Temporary	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(32,231)
630	Sched M: Plant Temporary	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(336)
631	Sched M: Plant Temporary	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(21,238)
632	Sched M: Plant Temporary	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,756,987)
633	Sched M: Plant Temporary	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(37,206)
634	Sched M: Plant Temporary	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(58,471)
635	Sched M: Plant Temporary	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(11,521)
636	Sched M: Plant Temporary	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(469)
637	Sched M: Plant Temporary	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(13,555)

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
638	Sched M: Plant Temporary	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(992)
639	Sched M: Plant Temporary	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,767)
640	Sched M: Plant Temporary	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,868)
641	Sched M: Plant Temporary	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	116
642	Sched M: Plant Temporary	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	167,001
643	Sched M: Plant Temporary	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,506
644	Sched M: Plant Temporary	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	269,227
645	Sched M: Plant Temporary	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
646	Sched M: Plant Temporary	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
647	Sched M: Plant Temporary	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,129
648	Sched M: Plant Temporary	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	45,435
649	Sched M: Plant Temporary	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	10,573
650	Sched M: Plant Temporary	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	57,836
651	Sched M: Plant Temporary	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,333
652	Sched M: Plant Temporary	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	288,245
653	Sched M: Plant Temporary	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	59,164
654	Sched M: Plant Temporary	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	12,964
655	Sched M: Plant Temporary	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	347,566
656	Sched M: Plant Temporary	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	282,425
657	Sched M: Plant Temporary	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	511
658	Sched M: Plant Temporary	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	95,738
659	Sched M: Plant Temporary	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	14,870
660	Sched M: Non-Plant Temporary	Plant Related	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	1,753,850
661	Sched M: Non-Plant Temporary	Other	SchM-108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(244,223)
662	Sched M: Non-Plant Temporary	Other	SchM-116 - Bad Debt	Non-Labor	CUST-RET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(3,120,097)
663	Sched M: Non-Plant Temporary	Other	SchM-130 - Deferred Compensation Plan Reserve	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(996,140)
664	Sched M: Non-Plant Temporary	Other	SchM-134 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(54,651)
665	Sched M: Non-Plant Temporary	Other	SchM-136 - Performance Share Plan	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(90,667)
666	Sched M: Non-Plant Temporary	Other	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	1,203,100
667	Sched M: Non-Plant Temporary	Other	SchM-178 - Interest Income on Disputed Tax	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(1,546,309)
668	Sched M: Non-Plant Temporary	Other	SchM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	1,171,341
669	Sched M: Non-Plant Temporary	Other	SchM-186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	44,298,945
670	Sched M: Non-Plant Temporary	Other	SchM-187 - Reg Asset/Liability Transmission Attachment (	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	8,787,354
671	Sched M: Non-Plant Temporary	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(105,159)
672	Sched M: Non-Plant Temporary	Other	SchM-189 - OCI Treasury	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	80,339
673	Sched M: Non-Plant Temporary	Other	SchM-195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	7,574,483
674	Sched M: Non-Plant Temporary	Other	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	178,098
675	Sched M: Non-Plant Temporary	Other	SchM-205 - State Only NOL	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	8,673
676	Sched M: Non-Plant Temporary	Other	SchM-207 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(431,687)
677	Sched M: Non-Plant Temporary	Other	SchM-213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	3,954,146
678	Sched M: Non-Plant Temporary	Other	SchM-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(24,471,837)
679	Sched M: Non-Plant Temporary	Other	SchM-275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	71,504,970
680	Sched M: Plant Permanent	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3
681	Sched M: Plant Permanent	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	90
682	Sched M: Plant Permanent	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	47
683	Sched M: Plant Permanent	Intangible	303007-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3
684	Sched M: Plant Permanent	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	6
685	Sched M: Plant Permanent	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(132)
686	Sched M: Plant Permanent	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(16)

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
687	Sched M: Plant Permanent	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(9)
688	Sched M: Plant Permanent	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	8,966
689	Sched M: Plant Permanent	Steam Production	311001-Steam Prod Str&Imp-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,302)
690	Sched M: Plant Permanent	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,123)
691	Sched M: Plant Permanent	Steam Production	312001-Steam Prod Blr Plt-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(759)
692	Sched M: Plant Permanent	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,320
693	Sched M: Plant Permanent	Steam Production	314001-Steam Prod Turbogen-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,162)
694	Sched M: Plant Permanent	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	570
695	Sched M: Plant Permanent	Steam Production	315001-Steam Prod Acc El Eq-TolkS	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,085)
696	Sched M: Plant Permanent	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	254
697	Sched M: Plant Permanent	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(251)
698	Sched M: Plant Permanent	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	
699	Sched M: Plant Permanent	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,189)
700	Sched M: Plant Permanent	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(96)
701	Sched M: Plant Permanent	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(119)
702	Sched M: Plant Permanent	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,403)
703	Sched M: Plant Permanent	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(15,599)
704	Sched M: Plant Permanent	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,095)
705	Sched M: Plant Permanent	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,439)
706	Sched M: Plant Permanent	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(61)
707	Sched M: Plant Permanent	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(338)
708	Sched M: Plant Permanent	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
709	Sched M: Plant Permanent	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(702)
710	Sched M: Plant Permanent	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(15)
711	Sched M: Plant Permanent	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(23)
712	Sched M: Plant Permanent	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(5)
713	Sched M: Plant Permanent	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	6,097
714	Sched M: Plant Permanent	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	968
715	Sched M: Plant Permanent	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	319
716	Sched M: Plant Permanent	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	59,131
717	Sched M: Plant Permanent	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	37,835
718	Sched M: Plant Permanent	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,776
719	Sched M: Plant Permanent	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(630)
720	Sched M: Plant Permanent	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(13)
721	Sched M: Plant Permanent	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(21)
722	Sched M: Plant Permanent	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(4)
723	Sched M: Plant Permanent	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(110,867)
724	Sched M: Plant Permanent	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,348)
725	Sched M: Plant Permanent	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,690)
726	Sched M: Plant Permanent	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(727)
727	Sched M: Plant Permanent	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(149)
728	Sched M: Plant Permanent	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(16)
729	Sched M: Plant Permanent	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(39,629)
730	Sched M: Plant Permanent	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(839)
731	Sched M: Plant Permanent	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,319)
732	Sched M: Plant Permanent	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(260)
733	Sched M: Plant Permanent	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(209)
734	Sched M: Plant Permanent	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(11)
735	Sched M: Plant Permanent	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(22)

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
736	Sched M: Plant Permanent	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(40)
737	Sched M: Plant Permanent	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(42)
738	Sched M: Plant Permanent	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
739	Sched M: Plant Permanent	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	6,290
740	Sched M: Plant Permanent	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	10
741	Sched M: Plant Permanent	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	753
742	Sched M: Plant Permanent	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
743	Sched M: Plant Permanent	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	
744	Sched M: Plant Permanent	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
745	Sched M: Plant Permanent	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4
746	Sched M: Plant Permanent	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1
747	Sched M: Plant Permanent	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	5
748	Sched M: Plant Permanent	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	31
749	Sched M: Plant Permanent	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,865
750	Sched M: Plant Permanent	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	793
751	Sched M: Plant Permanent	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1
752	Sched M: Plant Permanent	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,660
753	Sched M: Plant Permanent	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,787
754	Sched M: Plant Permanent	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	7
755	Sched M: Plant Permanent	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,284
756	Sched M: Plant Permanent	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	199
757	Sched M: Non-Plant Permanent	Plant Related	SchM-218 - Deferred revenue (ITC Grant Accounting)	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	12,534
758	Sched M: Non-Plant Permanent	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(1,076,604)
759	Sched M: Non-Plant Permanent	Other	SchM-196 - Club Dues	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(24,942)
760	Sched M: Non-Plant Permanent	Other	SchM-197 - Lobbying Expenses	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(728,053)
761	Sched M: Non-Plant Permanent	Other	SchM-199 - Penalties	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(146,344)
762	Sched M: Non-Plant Permanent	Other	SchM-200 - Depletion on Royalty Income	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	332
763	Sched M: Non-Plant Permanent	Other	SchM-221 - Income from Trusts	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(11)
764	Sched M: Non-Plant Permanent	Other	SchM-287 - Suite and Entertainment Tickets	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(25,557)
765	Deferred Taxes Plant	Intangible	303003-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(23)
766	Deferred Taxes Plant	Intangible	303004-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(597)
767	Deferred Taxes Plant	Intangible	303005-Intg Misc Computr Soft 15y	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(314)
768	Deferred Taxes Plant	Intangible	303007-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(20)
769	Deferred Taxes Plant	Intangible	303010-Intg Misc Computr Softwar	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(37)
770	Deferred Taxes Plant	Intangible	303014-Intg CRS Computr Softwar	Non-Labor	CUST-RET	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
771	Deferred Taxes Plant	Steam Production	310002-Steam Prod Land Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	7,192
772	Deferred Taxes Plant	Steam Production	310003-Steam Prod Water Rights	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	10,240
773	Deferred Taxes Plant	Steam Production	310004-Steam Prod Land Rights-NM	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	479
774	Deferred Taxes Plant	Steam Production	311000E-Steam Prod Str & Improv	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(351,612)
775	Deferred Taxes Plant	Steam Production	311001-Steam Prod Str&Imp-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,897
776	Deferred Taxes Plant	Steam Production	312000E-Steam Prod Boiler Plant E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(318,682)
777	Deferred Taxes Plant	Steam Production	312001-Steam Prod Blr Plt-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,270
778	Deferred Taxes Plant	Steam Production	314000-Steam Prod Turbogen Unit	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(388,349)
779	Deferred Taxes Plant	Steam Production	314001-Steam Prod Turbogen-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	6,469
780	Deferred Taxes Plant	Steam Production	315000E-Steam Prod Acc Elec Eq	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(258,168)
781	Deferred Taxes Plant	Steam Production	315001-Steam Prod Acc El Eq-TolkS	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,247
782	Deferred Taxes Plant	Steam Production	316000E-Steam Prod Misc Pwr Plt E	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(278,026)
783	Deferred Taxes Plant	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	750
784	Deferred Taxes Plant	Other Production	340045-Other Prod Wind Rights	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0

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Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
785	Deferred Taxes Plant	Other Production	341000E-Other Prod Str & Impr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(39,280)
786	Deferred Taxes Plant	Other Production	341045-Other Prod Str & Imp-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	749
787	Deferred Taxes Plant	Other Production	342000E-Other Prod Fuel Hldr	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(81,821)
788	Deferred Taxes Plant	Other Production	343000-Other Prod Prime Mover	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(54,279)
789	Deferred Taxes Plant	Other Production	344000E-Other Prod Generator	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	218,537
790	Deferred Taxes Plant	Other Production	344045-Other Prod Generator-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	8,488
791	Deferred Taxes Plant	Other Production	345000E-Other Prod Access Elect Equip	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(51,401)
792	Deferred Taxes Plant	Other Production	345045-Other Prod Acc El Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	479
793	Deferred Taxes Plant	Other Production	346000E-Other Prod Misc Pwr P	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(87,683)
794	Deferred Taxes Plant	Other Production	346045-Other Prod Misc P Eq-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	0
795	Deferred Taxes Plant	Transmission	102000-Plant Purchased or Sold	Non-Labor	12CP-TRAN	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	SPS CWC-Not CWC Item	(12,023)
796	Deferred Taxes Plant	Transmission	350002E-Transmission Land Right	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	137,123
797	Deferred Taxes Plant	Transmission	350002ERN-Transmission Land Right Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,904
798	Deferred Taxes Plant	Transmission	350002ERT-Transmission Land Right Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,563
799	Deferred Taxes Plant	Transmission	350002ERW-Transmission Land Right Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	899
800	Deferred Taxes Plant	Transmission	352000-Transmission Str & Improv	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(53,011)
801	Deferred Taxes Plant	Transmission	352010-Tran Str & Impr-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,642)
802	Deferred Taxes Plant	Transmission	352045-Tran Str & Impr-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(563)
803	Deferred Taxes Plant	Transmission	353000E-Transmission Station	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(514,154)
804	Deferred Taxes Plant	Transmission	353010-Tran Station Equip Pro	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(142,360)
805	Deferred Taxes Plant	Transmission	353045-Tran Station Equip-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(7,888)
806	Deferred Taxes Plant	Transmission	354000E-Tran Towers & Fixture	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	6,218
807	Deferred Taxes Plant	Transmission	354000ERN-Tran Towers & Fixture Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	132
808	Deferred Taxes Plant	Transmission	354000ERT-Tran Towers & Fixture Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	207
809	Deferred Taxes Plant	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	41
810	Deferred Taxes Plant	Transmission	355000E	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	1,093,983
811	Deferred Taxes Plant	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	23,166
812	Deferred Taxes Plant	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	36,407
813	Deferred Taxes Plant	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	7,173
814	Deferred Taxes Plant	Transmission	355010-Tran Poles & Fixtures-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	75
815	Deferred Taxes Plant	Transmission	355045-Tran Poles & Fixtures-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	4,727
816	Deferred Taxes Plant	Transmission	356000E-Tran OH Conductor & D	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	391,038
817	Deferred Taxes Plant	Transmission	356000ERN-Tran OH Conductor& D Radial NM	Non-Labor	NM	SPS Unblending Adjustment	SPS CWC-Not CWC Item	8,281
818	Deferred Taxes Plant	Transmission	356000ERT-Tran OH Conductor & D Radial TX	Non-Labor	TX	SPS Unblending Adjustment	SPS CWC-Not CWC Item	13,014
819	Deferred Taxes Plant	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	Non-Labor	WHLS	SPS Unblending Adjustment	SPS CWC-Not CWC Item	2,564
820	Deferred Taxes Plant	Transmission	356010-Tran OH Cond & Device-Prod	Non-Labor	12CP-PROD	SPS Unblending Adjustment	SPS CWC-Not CWC Item	104
821	Deferred Taxes Plant	Transmission	356045-Tran OH Cond & Device-Wind	Non-Labor	ENERGY	SPS Unblending Adjustment	SPS CWC-Not CWC Item	3,017
822	Deferred Taxes Plant	Transmission	357000E-Tran Underground Cond	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	221
823	Deferred Taxes Plant	Transmission	358000-Tran UG Conductor & Devic	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	393
824	Deferred Taxes Plant	Transmission	359000-Transmission Road & Trai	Non-Labor	12CP-TRAN	SPS Unblending Adjustment	SPS CWC-Not CWC Item	416
825	Deferred Taxes Plant	General	389002-General Land Rights	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(26)
826	Deferred Taxes Plant	General	390000-Genl Structures & Improv	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(37,168)
827	Deferred Taxes Plant	General	391000-General Office Furn & E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(1,003)
828	Deferred Taxes Plant	General	391004-General Info Sys Computer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(59,920)
829	Deferred Taxes Plant	General	391005-Genl Off Eq-Comp 3 Yr Life	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
830	Deferred Taxes Plant	General	392000-General Transportation E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(0)
831	Deferred Taxes Plant	General	392010-General Transp Eq Grp	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(919)
832	Deferred Taxes Plant	General	392020-General Transp Eq Grp 2	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(10,112)
833	Deferred Taxes Plant	General	392030-General Transp Eq Trailer	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,353)

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TX-102 IS Adjust Detail

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Adjustment	Cash Working Capital Item	Adjust: Other
834	Deferred Taxes Plant	General	392040-General Transp Eq Grp 4	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(12,872)
835	Deferred Taxes Plant	General	393000-General Stores Equipmen	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(519)
836	Deferred Taxes Plant	General	394000-General Tools & Shop Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(64,152)
837	Deferred Taxes Plant	General	395000-General Laboratory Equi	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(13,168)
838	Deferred Taxes Plant	General	396000-General Power Operated E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(2,885)
839	Deferred Taxes Plant	General	397000-General Communication E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(77,355)
840	Deferred Taxes Plant	General	397010-General Comm Eq Two Wa	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(62,857)
841	Deferred Taxes Plant	General	397020-General Comm Eq AE	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(114)
842	Deferred Taxes Plant	General	397030-General Comm Eq EM	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(21,308)
843	Deferred Taxes Plant	General	398000-General Miscellaneous E	Non-Labor	LABXAG	SPS Unblending Adjustment	SPS CWC-Not CWC Item	(3,309)
844	Deferred Taxes Plant	Other	SchM-108 - Accrued Vacation Paid	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	18,385
845	Deferred Taxes Plant	Other	SchM-116 - Bad Debt	Non-Labor	CUST-RET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	677,951
846	Deferred Taxes Plant	Other	SchM-130 - Deferred Compensation Plan Reserve	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	213,971
847	Deferred Taxes Plant	Other	SchM-134 - Non-Qualified Pension Plans - 190	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	8,015
848	Deferred Taxes Plant	Other	SchM-136 - Performance Share Plan	Non-Labor	LABOR	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	16,976
849	Deferred Taxes Plant	Other	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(134,335)
850	Deferred Taxes Plant	Other	SchM-178 - Interest Income on Disputed Tax	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	344,412
851	Deferred Taxes Plant	Other	SchM-179 - DSM/CIP	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(292,786)
852	Deferred Taxes Plant	Other	SchM-186 - Deferred Fuel Costs	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(9,781,774)
853	Deferred Taxes Plant	Other	SchM-187 - Reg Asset/Liability Transmission Attachment (	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(1,945,268)
854	Deferred Taxes Plant	Other	SchM-188 - Contributions Carryover	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(10,994)
855	Deferred Taxes Plant	Other	SchM-189 - OCI Treasury	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(16,181)
856	Deferred Taxes Plant	Other	SchM-195 - Renewable Energy Standard	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(1,682,829)
857	Deferred Taxes Plant	Other	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(41,922)
858	Deferred Taxes Plant	Other	SchM-203 - Fed NOL Benefit	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(1,222,445)
859	Deferred Taxes Plant	Other	SchM-205 - State Only NOL	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(1,191)
860	Deferred Taxes Plant	Other	SchM-207 - Mark to Market Adjust	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	96,177
861	Deferred Taxes Plant	Other	SchM-213 - Rate Refund Reserve	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(874,169)
862	Deferred Taxes Plant	Other	SchM-261 - Section 59e Adjustment	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	5,483,412
863	Deferred Taxes Plant	Other	SchM-275 - Reg Asset - Miscellaneous	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(15,919,866)
864	Deferred Taxes Plant	Other	SchM-293 - Rate Change	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	879,482
865	Deferred Taxes Plant	Other	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(1,263,351)
866	Deferred Taxes Plant	Other	SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(244,626)
867	Deferred Taxes Non-Plant	Plant Related	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	Non-Labor	PIS-NET	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	(368,309)
868	Deferred Taxes Non-Plant	Energy Related	SchM-PTC - Deferred PTCs - Hale	Non-Labor	ENERGY	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	52,136,269
869	Deferred Taxes Non-Plant	Energy Related	SchM-PTC - Deferred PTCs - Sagamore	Non-Labor	ENERGY	SPS Eliminate SchM/Deferred Taxes	SPS CWC-Not CWC Item	21,300
870	Gain on Sale of Utility Plant	Steam Production	41181-Operating Income - Gains from disposition of allow	Non-Labor	12CP-PROD	SPS Gain on Sale of Disposition of Allowances	SPS CWC-Not CWC Item	133,935

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-103 IS Labor

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
1	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	587,128	14,678	601,806	12CP-PROD	57.36%	345,173	256,634
2	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	270,719	(154,274)	116,445	12CP-PROD	57.36%	66,788	49,657
3	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	2,590,585	77,691	2,668,276	12CP-PROD	57.36%	1,530,419	1,137,857
4	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	26,820		26,820	12CP-PROD	57.36%	15,383	11,437
5	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	(1,277)	(32)	(1,309)	ENERGY	59.14%	(774)	(535)
6	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	155,198	(87,712)	67,486	ENERGY	59.14%	39,913	27,574
7	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	1,255,479	37,664	1,293,143	ENERGY	59.14%	764,787	528,356
8	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	18,543		18,543	ENERGY	59.14%	10,967	7,576
9	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Taxes	SPS CWC-Other O&M	(38,484)		(38,484)	ENERGY	59.14%	(22,760)	(15,724)
10	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,975,014	74,375	3,049,390	12CP-PROD	57.36%	1,749,011	1,300,378
11	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	199,373	(117,985)	81,388	12CP-PROD	57.36%	46,681	34,707
12	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	4,017,354	120,521	4,137,874	12CP-PROD	57.36%	2,373,324	1,764,550
13	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	2,895		2,895	12CP-PROD	57.36%	1,661	1,235
14	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,479,846	61,996	2,541,842	12CP-PROD	57.36%	1,457,902	1,083,940
15	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	160,613	(95,047)	65,565	12CP-PROD	57.36%	37,606	27,960
16	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	3,348,696	100,461	3,449,156	12CP-PROD	57.36%	1,978,302	1,470,854
17	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	2,428		2,428	12CP-PROD	57.36%	1,393	1,035
18	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	1,934,549	48,364	1,982,913	12CP-PROD	57.36%	1,137,322	845,591
19	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	419,557	(241,243)	178,314	12CP-PROD	57.36%	102,274	76,040
20	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	4,798,170	143,945	4,942,115	12CP-PROD	57.36%	2,834,605	2,107,510
21	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	32,537		32,537	12CP-PROD	57.36%	18,662	13,875
22	O&M	Steam Production Operations				Sub-Total Steam Production Operations	25,235,741	(16,596)	25,219,145			14,488,637	10,730,507
23													
24	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	119,363	2,984	122,347	12CP-PROD	57.36%	70,174	52,174
25	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	19,500	(11,271)	8,229	12CP-PROD	57.36%	4,720	3,509
26	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	235,056	7,052	242,108	12CP-PROD	57.36%	138,863	103,244
27	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	1,115		1,115	12CP-PROD	57.36%	639	475
28	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	419,183	10,480	429,662	12CP-PROD	57.36%	246,438	183,225
29	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	35,541	(21,032)	14,508	12CP-PROD	57.36%	8,321	6,187
30	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	566,050	16,981	583,031	12CP-PROD	57.36%	334,404	248,627
31	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	211		211	12CP-PROD	57.36%	121	90
32	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	1,912,681	47,817	1,960,498	ENERGY	59.14%	1,159,473	801,026
33	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	208,425	(121,199)	87,226	ENERGY	59.14%	51,587	35,639
34	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	3,255,474	97,664	3,353,138	ENERGY	59.14%	1,983,104	1,370,034
35	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	11,044		11,044	ENERGY	59.14%	6,532	4,513
36	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	1,080,391	27,010	1,107,401	ENERGY	59.14%	654,936	452,465
37	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	114,176	(66,486)	47,690	ENERGY	59.14%	28,205	19,485
38	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	1,821,221	54,637	1,875,858	ENERGY	59.14%	1,109,415	766,443
39	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	6,318		6,318	ENERGY	59.14%	3,736	2,581
40	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	2,249,749	56,244	2,305,993	12CP-PROD	57.36%	1,322,628	983,365
41	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	163,408	(96,701)	66,706	12CP-PROD	57.36%	38,260	28,446
42	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	3,037,981	91,139	3,129,121	12CP-PROD	57.36%	1,794,742	1,334,379
43	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	2,745		2,745	12CP-PROD	57.36%	1,575	1,171
44	O&M	Steam Production Maintenance				Sub-Total Steam Production Maintenance	15,259,632	95,319	15,354,950			8,957,873	6,397,077
45													
46	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	5,426	136	5,561	12CP-PROD	57.36%	3,190	2,371
47	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	39,016	(22,065)	16,951	12CP-PROD	57.36%	9,722	7,228
48	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	333,284	9,975	343,259	12CP-PROD	57.36%	196,880	146,379

Southwestern Public Service Company

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-103 IS Labor

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
49	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	6,072		6,072	12CP-PROD	57.36%	3,483	2,590
50	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	15,988	400	16,388	ENERGY	59.14%	9,692	6,696
51	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	12,139	(6,894)	5,245	ENERGY	59.14%	3,102	2,143
52	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	70,094	2,103	72,197	ENERGY	59.14%	42,699	29,499
53	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	126,171	3,154	129,326	12CP-PROD	57.36%	74,176	55,149
54	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	10,330	(6,113)	4,217	12CP-PROD	57.36%	2,419	1,798
55	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	170,377	5,111	175,488	12CP-PROD	57.36%	100,653	74,835
56	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	86		86	12CP-PROD	57.36%	49	37
57	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	14,348	359	14,707	12CP-PROD	57.36%	8,435	6,271
58	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	41,690	(23,619)	18,071	12CP-PROD	57.36%	10,365	7,706
59	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	266,698	8,001	274,699	12CP-PROD	57.36%	157,557	117,142
60	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	3,832		3,832	12CP-PROD	57.36%	2,198	1,634
61	O&M	Other Production Operations				Sub-Total Other Production Operations	1,115,553	(29,454)	1,086,099			624,620	461,479
62													
63	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	42,684	(24,123)	18,561	12CP-PROD	57.36%	10,646	7,915
64	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	352,322	10,570	362,892	12CP-PROD	57.36%	208,140	154,751
65	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	4,799		4,799	12CP-PROD	57.36%	2,753	2,047
66	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	36,455	911	37,367	12CP-PROD	57.36%	21,432	15,935
67	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	3,441	(2,036)	1,405	12CP-PROD	57.36%	806	599
68	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	49,228	1,477	50,705	12CP-PROD	57.36%	29,082	21,623
69	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	(1)		(1)	12CP-PROD	57.36%	(1)	(1)
70	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	140,918	3,523	144,441	12CP-PROD	57.36%	82,846	61,595
71	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	45,866	(26,192)	19,674	12CP-PROD	57.36%	11,284	8,390
72	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	486,882	14,606	501,488	12CP-PROD	57.36%	287,634	213,854
73	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	4,232		4,232	12CP-PROD	57.36%	2,428	1,805
74	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	8,905	223	9,127	ENERGY	59.14%	5,398	3,729
75	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	397	(233)	164	ENERGY	59.14%	97	67
76	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	13,211	396	13,607	ENERGY	59.14%	8,048	5,560
77	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Bargaining	SPS CWC-Labor Regular	358	9	367	12CP-PROD	57.36%	211	157
78	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	37	(22)	15	12CP-PROD	57.36%	8	6
79	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	484	15	499	12CP-PROD	57.36%	286	213
80	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	(3)		(3)	12CP-PROD	57.36%	(2)	(1)
81	O&M	Other Production Maintenance				Sub-Total Other Production Maintenance	1,190,216	(20,877)	1,169,338			671,096	498,242
82													
83	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	92,955	(52,535)	40,421	12CP-PROD	57.36%	23,184	17,237
84	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	924,522	27,736	952,258	12CP-PROD	57.36%	546,178	406,080
85	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	10,759		10,759	12CP-PROD	57.36%	6,171	4,588
86	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	180,782	(102,170)	78,611	12CP-PROD	57.36%	45,088	33,523
87	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Non-bargaining	SPS CWC-Labor Regular	2,389,020	(753,626)	1,635,394	12CP-PROD	57.36%	937,999	697,396
88	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Other Compensation	SPS CWC-Labor Regular	21,355		21,355	12CP-PROD	57.36%	12,249	9,107
89	O&M	Other Power Supply				Sub-Total Other Power Supply	3,619,393	(880,595)	2,738,798			1,570,868	1,167,930
90													
91	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	300,164	7,504	307,668	PIS-TRAN	45.65%	140,438	167,230
92	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	629,299	(356,092)	273,207	PIS-TRAN	45.65%	124,708	148,499
93	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	5,701,429	171,043	5,872,472	PIS-TRAN	45.65%	2,680,552	3,191,919
94	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	74,829		74,829	PIS-TRAN	45.65%	34,156	40,672
95	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	(424)	(11)	(435)	12CP-TRAN	44.90%	(195)	(240)
96	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	78	(46)	32	12CP-TRAN	44.90%	14	18

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TX-103 IS Labor

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
97	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	(573)	(17)	(590)	12CP-TRAN	44.90%	(265)	(325)
98	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	72		72	12CP-TRAN	44.90%	32	40
99	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	360	9	369	12CP-TRAN	44.90%	166	204
100	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	487	15	501	12CP-TRAN	44.90%	225	276
101	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	837,778	20,944	858,722	12CP-TRAN	44.90%	385,526	473,197
102	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	79,728	(46,597)	33,131	12CP-TRAN	44.90%	14,874	18,257
103	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	1,313,307	39,399	1,352,706	12CP-TRAN	44.90%	607,301	745,405
104	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	3,292		3,292	12CP-TRAN	44.90%	1,478	1,814
105	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	227	(128)	99	12CP-TRAN	44.90%	44	54
106	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	2,977	89	3,066	12CP-TRAN	44.90%	1,377	1,690
107	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	31		31	12CP-TRAN	44.90%	14	17
108	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	(321)	(8)	(329)	12CP-TRAN	44.90%	(148)	(182)
109	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	1,839	(1,034)	805	12CP-TRAN	44.90%	361	444
110	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	19,046	571	19,617	12CP-TRAN	44.90%	8,807	10,810
111	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	239		239	12CP-TRAN	44.90%	107	132
112	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	18,694	(10,565)	8,129	12CP-TRAN	44.90%	3,649	4,479
113	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	132,314	3,969	136,283	12CP-TRAN	44.90%	61,185	75,098
114	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	2,724		2,724	12CP-TRAN	44.90%	1,223	1,501
115	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	575,087	14,377	589,465	PIS-TRAN	45.65%	269,067	320,397
116	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	40,443	(23,933)	16,509	PIS-TRAN	45.65%	7,536	8,974
117	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	776,578	23,297	799,875	PIS-TRAN	45.65%	365,111	434,763
118	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	543		543	PIS-TRAN	45.65%	248	295
119	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	24,930	623	25,554	PIS-TRAN	45.65%	11,664	13,889
120	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	1,846	(1,080)	766	PIS-TRAN	45.65%	349	416
121	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	36,381	1,091	37,472	PIS-TRAN	45.65%	17,105	20,368
122	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	103		103	PIS-TRAN	45.65%	47	56
123	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	370,827	9,271	380,098	PIS-TRAN	45.65%	173,500	206,598
124	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	94,914	(54,438)	40,476	PIS-TRAN	45.65%	18,476	22,000
125	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	1,011,238	30,337	1,041,575	PIS-TRAN	45.65%	475,438	566,137
126	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	7,281		7,281	PIS-TRAN	45.65%	3,323	3,957
127	O&M	Transmission Operations				Sub-Total Transmission Operations	12,057,765	(171,408)	11,886,357			5,407,497	6,478,860
128													
129	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	199,727	4,993	204,720	PIS-TRAN	45.65%	93,447	111,273
130	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	12,803	(7,576)	5,226	PIS-TRAN	45.65%	2,386	2,841
131	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	269,704	8,091	277,795	PIS-TRAN	45.65%	126,802	150,992
132	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	536		536	PIS-TRAN	45.65%	245	291
133	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Bargaining	SPS CWC-Labor Regular	41,583	1,040	42,622	PIS-TRAN	45.65%	19,455	23,167
134	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	2,143	(1,154)	989	PIS-TRAN	45.65%	452	538
135	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Non-bargaining	SPS CWC-Labor Regular	97,901	2,937	100,838	PIS-TRAN	45.65%	46,029	54,809
136	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Other Compensation	SPS CWC-Labor Regular	758		758	PIS-TRAN	45.65%	346	412
137	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	Labor - Bargaining	SPS CWC-Labor Regular		16,238	16,238	TX	100.00%	16,238	
138	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular		22,035	22,035	TX	100.00%	22,035	
139	O&M	Transmission Maintenance				Sub-Total Transmission Maintenance	625,154	46,604	671,758			327,434	344,324
140													
141	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Bargaining	SPS CWC-Labor Regular	(8)	(0)	(8)	ENERGY	59.14%	(5)	(3)
142	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	16,868	(9,533)	7,335	ENERGY	59.14%	4,338	2,997
143	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	118,189	3,546	121,735	ENERGY	59.14%	71,996	49,739
144	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	1,902		1,902	ENERGY	59.14%	1,125	777

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TX-103 IS Labor

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145	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	32,841	(18,560)	14,281	ENERGY	59.14%	8,446	5,835
146	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	262,834	7,885	270,719	ENERGY	59.14%	160,108	110,611
147	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	3,869		3,869	ENERGY	59.14%	2,288	1,581
148	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	1,698	(960)	739	ENERGY	59.14%	437	302
149	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	12,506	375	12,881	ENERGY	59.14%	7,618	5,263
150	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	194		194	ENERGY	59.14%	115	79
151	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	2,626	(1,484)	1,142	ENERGY	59.14%	675	467
152	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Non-bargaining	SPS CWC-Labor Regular	22,063	662	22,725	ENERGY	59.14%	13,440	9,285
153	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Other Compensation	SPS CWC-Labor Regular	294		294	ENERGY	59.14%	174	120
154	O&M	Regional Marketing Operations				Sub-Total Regional Marketing Operations	475,876	(18,070)	457,806			270,754	187,052
155													
156	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	1,048,464	26,212	1,074,675	PIS-DIST	62.78%	674,693	399,983
157	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	128,226	(74,453)	53,773	PIS-DIST	62.78%	33,759	20,014
158	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	1,840,465	55,214	1,895,679	PIS-DIST	62.78%	1,190,128	705,551
159	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	7,822		7,822	PIS-DIST	62.78%	4,911	2,911
160	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Bargaining	SPS CWC-Labor Regular	92,512	2,313	94,825	TX	100.00%	94,825	
161	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive	7,527	(4,454)	3,073	TX	100.00%	3,073	
162	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	124,925	3,748	128,673	TX	100.00%	128,673	
163	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	5,975	(3,377)	2,598	PIS-DIST	62.78%	1,631	967
164	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	51,138	1,534	52,672	PIS-DIST	62.78%	33,068	19,604
165	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	714		714	PIS-DIST	62.78%	448	266
166	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	246,948	6,174	253,122	PIS-DIST	62.78%	158,913	94,209
167	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	18,336	(10,851)	7,485	PIS-DIST	62.78%	4,699	2,786
168	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	333,470	10,004	343,474	PIS-DIST	62.78%	215,637	127,837
169	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	78		78	PIS-DIST	62.78%	49	29
170	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Bargaining	SPS CWC-Labor Regular	41,334	1,033	42,368	NM			42,368
171	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	1,473	(872)	601	NM			601
172	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	55,816	1,674	57,491	NM			57,491
173	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	212,310	5,308	217,617	PIS-DIST	62.78%	136,622	80,995
174	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	14,174	(8,272)	5,902	PIS-DIST	62.78%	3,705	2,197
175	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	329,640	9,889	339,529	PIS-DIST	62.78%	213,160	126,369
176	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	577		577	PIS-DIST	62.78%	362	215
177	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Bargaining	SPS CWC-Labor Regular	227,891	5,697	233,588	TX	100.00%	233,588	
178	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	13,250	(7,841)	5,409	TX	100.00%	5,409	
179	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	307,736	9,232	316,968	TX	100.00%	316,968	
180	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Bargaining	SPS CWC-Labor Regular	7,143	179	7,321	NM			7,321
181	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	329	(195)	134	NM			134
182	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	9,645	289	9,935	NM			9,935
183	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	648	16	664	PIS-DIST	62.78%	417	247
184	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	25	(15)	10	PIS-DIST	62.78%	6	4
185	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	875	26	901	PIS-DIST	62.78%	566	335
186	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	36		36	PIS-DIST	62.78%	22	13
187	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Bargaining	SPS CWC-Labor Regular	28,097	702	28,799	TX	100.00%	28,799	
188	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	549	(325)	224	TX	100.00%	224	
189	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	37,941	1,138	39,079	TX	100.00%	39,079	
190	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	164,521	4,113	168,634	PIS-DIST	62.78%	105,870	62,764
191	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	11,727	(6,883)	4,843	PIS-DIST	62.78%	3,041	1,803
192	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	249,939	7,498	257,437	PIS-DIST	62.78%	161,622	95,815

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193	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	402		402	PIS-DIST	62.78%	252	150
194	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Bargaining	SPS CWC-Labor Regular	415,173	10,379	425,552	NM			425,552
195	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive	27,167	(16,077)	11,090	NM			11,090
196	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	560,635	16,819	577,454	NM			577,454
197	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	41,151	1,029	42,179	PIS-DIST	62.78%	26,481	15,699
198	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	17,668	(10,028)	7,640	PIS-DIST	62.78%	4,796	2,843
199	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	189,705	5,691	195,396	PIS-DIST	62.78%	122,672	72,724
200	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	2,994		2,994	PIS-DIST	62.78%	1,879	1,114
201	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Bargaining	SPS CWC-Labor Regular	635,117	15,878	650,995	TX	100.00%	650,995	
202	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive	45,238	(26,771)	18,467	TX	100.00%	18,467	
203	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	857,639	25,729	883,368	TX	100.00%	883,368	
204	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	189,624	4,741	194,364	PIS-DIST	62.78%	122,024	72,340
205	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	13,632	(8,067)	5,565	PIS-DIST	62.78%	3,494	2,071
206	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	256,061	7,682	263,743	PIS-DIST	62.78%	165,581	98,162
207	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	205		205	PIS-DIST	62.78%	129	76
208	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Bargaining	SPS CWC-Labor Regular	187,972	4,699	192,671	NM			192,671
209	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive	14,555	(8,587)	5,969	NM			5,969
210	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	261,032	7,831	268,863	NM			268,863
211	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	53,358	1,334	54,692	PIS-DIST	62.78%	34,336	20,356
212	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	83,983	(47,787)	36,196	PIS-DIST	62.78%	22,724	13,472
213	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	648,549	19,456	668,005	PIS-DIST	62.78%	419,381	248,624
214	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	9,443		9,443	PIS-DIST	62.78%	5,928	3,515
215	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Bargaining	SPS CWC-Labor Regular	845,913	(157,308)	688,604	TX	100.00%	688,604	
216	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive	59,385	(36,208)	23,177	TX	100.00%	23,177	
217	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	1,182,572	(206,679)	975,893	TX	100.00%	975,893	
218	O&M	Distribution Operations				Sub-Total Distribution Operations	12,221,445	(361,787)	11,859,658			7,964,149	3,895,509
219													
220	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	2,770	(1,565)	1,204	PIS-DIST	62.78%	756	448
221	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	23,775	713	24,488	PIS-DIST	62.78%	15,374	9,114
222	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	314		314	PIS-DIST	62.78%	197	117
223	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	(0)	0	(0)	PIS-DIST	62.78%	(0)	(0)
224	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	0		0	PIS-DIST	62.78%	0	0
225	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Bargaining	SPS CWC-Labor Regular	(1)	(0)	(1)	TX	100.00%	(1)	
226	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Incentive	SPS CWC-Labor Incentive	3	(2)	1	TX	100.00%	1	
227	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	(2)	(0)	(2)	TX	100.00%	(2)	
228	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	125,595	3,140	128,735	PIS-DIST	62.78%	80,821	47,914
229	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	9,314	(5,512)	3,802	PIS-DIST	62.78%	2,387	1,415
230	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	169,599	5,088	174,687	PIS-DIST	62.78%	109,670	65,017
231	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	213		213	PIS-DIST	62.78%	134	79
232	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Bargaining	SPS CWC-Labor Regular	282,485	7,062	289,548	NM			289,548
233	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive	9,836	(5,821)	4,015	NM			4,015
234	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	381,458	11,444	392,902	NM			392,902
235	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Pension	SPS CWC-Labor Regular	(12)		(12)	NM			(12)
236	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	113,474	2,837	116,311	PIS-DIST	62.78%	73,021	43,290
237	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	28,137	(16,174)	11,963	PIS-DIST	62.78%	7,511	4,453
238	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	287,505	8,625	296,130	PIS-DIST	62.78%	185,914	110,217
239	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	96		96	PIS-DIST	62.78%	60	36
240	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Bargaining	SPS CWC-Labor Regular	883,327	117,749	1,001,076	TX	100.00%	1,001,076	

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-103 IS Labor

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
241	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive	35,929	(21,262)	14,667	TX	100.00%	14,667	
242	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	1,192,813	165,598	1,358,411	TX	100.00%	1,358,411	
243	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Pension	SPS CWC-Labor Regular	(35)		(35)	TX	100.00%	(35)	
244	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Bargaining	SPS CWC-Labor Regular	3,795	95	3,890	NM			3,890
245	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Incentive	SPS CWC-Labor Incentive	13	(7)	5	NM			5
246	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	5,125	154	5,279	NM			5,279
247	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	1,878	47	1,925	PIS-DIST	62.78%	1,209	717
248	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	44	(26)	18	PIS-DIST	62.78%	11	7
249	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	2,536	76	2,612	PIS-DIST	62.78%	1,640	972
250	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	44		44	PIS-DIST	62.78%	28	16
251	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Bargaining	SPS CWC-Labor Regular	18,232	456	18,688	TX	100.00%	18,688	
252	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Incentive	SPS CWC-Labor Incentive	477	(282)	195	TX	100.00%	195	
253	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	24,620	739	25,359	TX	100.00%	25,359	
254	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Bargaining	SPS CWC-Labor Regular	3,916	98	4,014	NM			4,014
255	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Incentive	SPS CWC-Labor Incentive	276	(163)	112	NM			112
256	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	5,288	159	5,447	NM			5,447
257	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	7,749	194	7,942	PIS-DIST	62.78%	4,986	2,956
258	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	496	(294)	203	PIS-DIST	62.78%	127	75
259	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	10,463	314	10,777	PIS-DIST	62.78%	6,766	4,011
260	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	28		28	PIS-DIST	62.78%	18	10
261	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Bargaining	SPS CWC-Labor Regular	8,566	214	8,780	TX	100.00%	8,780	
262	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Incentive	SPS CWC-Labor Incentive	604	(357)	247	TX	100.00%	247	
263	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	11,568	347	11,915	TX	100.00%	11,915	
264	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	Labor - Bargaining	SPS CWC-Labor Regular	465	12	476	NM			476
265	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	Labor - Incentive	SPS CWC-Labor Incentive	36	(21)	15	NM			15
266	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	627	19	646	NM			646
267	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Bargaining	SPS CWC-Labor Regular	22,271	557	22,828	PIS-DIST	62.78%	14,332	8,496
268	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	2,083	(1,232)	850	PIS-DIST	62.78%	534	316
269	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Non-bargaining	SPS CWC-Labor Regular	30,074	902	30,977	PIS-DIST	62.78%	19,447	11,529
270	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	8		8	PIS-DIST	62.78%	5	3
271	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Bargaining	SPS CWC-Labor Regular	202	5	207	TX	100.00%	207	
272	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Incentive	SPS CWC-Labor Incentive	19	(11)	8	TX	100.00%	8	
273	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	273	8	282	TX	100.00%	282	
274	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	Labor - Bargaining	SPS CWC-Labor Regular	(2)	(0)	(2)	NM			(2)
275	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	Labor - Incentive	SPS CWC-Labor Incentive	6	(3)	2	NM			2
276	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	Labor - Non-bargaining	SPS CWC-Labor Regular	(3)	(0)	(3)	NM			(3)
277	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	3	(2)	1	PIS-DIST	62.78%	1	0
278	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	Labor - Other Compensation	SPS CWC-Labor Regular	(3)		(3)	PIS-DIST	62.78%	(2)	(1)
279	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	Labor - Bargaining	SPS CWC-Labor Regular	5,746	144	5,889	TX	100.00%	5,889	
280	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	Labor - Incentive	SPS CWC-Labor Incentive	477	(282)	195	TX	100.00%	195	
281	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	7,759	233	7,991	TX	100.00%	7,991	
282	O&M	Distribution Maintenance				Sub-Total Distribution Maintenance	3,722,353	274,009	3,996,362			2,978,820	1,017,542
283													
284	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	3,060	(1,730)	1,331	CUST-AVG	68.74%	915	416
285	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	21,653	650	22,302	CUST-AVG	68.74%	15,331	6,971
286	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	359		359	CUST-AVG	68.74%	247	112
287	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	1,153,122	28,828	1,181,950	CUST-AVG	68.74%	812,493	369,457
288	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	98,544	(58,070)	40,474	CUST-AVG	68.74%	27,823	12,652

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TX-103 IS Labor

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
289	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	1,633,642	49,009	1,682,651	CUST-AVG	68.74%	1,156,684	525,967
290	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	2,380		2,380	CUST-AVG	68.74%	1,636	744
291	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	192,650	4,816	197,466	CUST-AVG	68.74%	135,742	61,724
292	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	268,394	(152,021)	116,373	CUST-AVG	68.74%	79,997	36,376
293	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	2,480,761	74,423	2,555,184	CUST-AVG	68.74%	1,756,479	798,705
294	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	30,646		30,646	CUST-AVG	68.74%	21,067	9,579
295	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	Labor - Pension	SPS CWC-Labor Regular	1		1	CUST-AVG	68.74%	0	0
296	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	(60)	(2)	(62)	CUST-AVG	68.74%	(42)	(19)
297	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	1,443	(815)	628	CUST-AVG	68.74%	431	196
298	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	12,936	388	13,324	CUST-AVG	68.74%	9,159	4,165
299	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	171		171	CUST-AVG	68.74%	118	53
300	O&M	Customer Accounting				Sub-Total Customer Accounting	5,899,702	(54,523)	5,845,179			4,018,079	1,827,099
301													
302	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	875,623	21,891	897,513	CUST-AVG	68.74%	616,966	280,547
303	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	76,641	(45,137)	31,503	CUST-AVG	68.74%	21,656	9,847
304	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	1,246,609	37,398	1,284,007	CUST-AVG	68.74%	882,649	401,358
305	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	1,815		1,815	CUST-AVG	68.74%	1,248	567
306	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Taxes	SPS CWC-Other O&M	(208)		(208)	CUST-AVG	68.74%	(143)	(65)
307	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	Labor - Non-bargaining	SPS CWC-Labor Regular	2,093	63	2,156	TX	100.00%	2,156	
308	O&M	Customer Service	90805EE-Customer Assistance Other	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive				CUST-AVG	68.74%		
309	O&M	Customer Service	90805EE-Customer Assistance Other	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular				CUST-AVG	68.74%		
310	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Bargaining	SPS CWC-Labor Regular	(39)	(1)	(40)	CUST-RET	68.74%	(27)	(12)
311	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Incentive	SPS CWC-Labor Incentive	941	(532)	410	CUST-RET	68.74%	282	128
312	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Non-bargaining	SPS CWC-Labor Regular	7,273	218	7,491	CUST-RET	68.74%	5,149	2,341
313	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Other Compensation	SPS CWC-Labor Regular	112		112	CUST-RET	68.74%	77	35
314	O&M	Customer Service				Sub-Total Customer Service	2,210,860	13,900	2,224,759			1,530,013	694,746
315													
316	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	73,619	1,840	75,459	CUST-AVG	68.74%	51,872	23,587
317	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	6,605	(3,888)	2,717	CUST-AVG	68.74%	1,867	849
318	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	106,447	3,193	109,641	CUST-AVG	68.74%	75,369	34,272
319	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	220		220	CUST-AVG	68.74%	151	69
320	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	(4)	(0)	(4)	CUST-AVG	68.74%	(3)	(1)
321	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	68	(38)	30	CUST-AVG	68.74%	20	9
322	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	731	22	752	CUST-AVG	68.74%	517	235
323	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	Labor - Other Compensation	SPS CWC-Labor Regular	8		8	CUST-AVG	68.74%	6	3
324	O&M	Sales				Sub-Total Sales	187,693	1,129	188,822			129,800	59,022
325													
326	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Bargaining	SPS CWC-Labor Regular	1,533,087	10,089	1,543,176	LABXAG	59.18%	913,221	629,955
327	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive	3,167,790	(1,828,580)	1,339,209	LABXAG	59.18%	792,517	546,692
328	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Long-Term Incentive	SPS CWC-Labor Regular	10,165,086	(5,198,439)	4,966,647	LABXAG	59.18%	2,939,163	2,027,484
329	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Non-bargaining	SPS CWC-Labor Regular	24,494,469	542,332	25,036,801	LABXAG	59.18%	14,816,280	10,220,520
330	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Other Compensation	SPS CWC-Labor Regular	627,515		627,515	LABXAG	59.18%	371,351	256,164
331	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Bargaining	SPS CWC-Labor Regular				LABXAG	59.18%		
332	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive		(78)	(78)	LABXAG	59.18%	(46)	(32)
333	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Non-bargaining	SPS CWC-Labor Regular				LABXAG	59.18%		
334	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Other Compensation	SPS CWC-Labor Regular	413,290		413,290	LABXAG	59.18%	244,577	168,713
335	O&M	A&G	92500-A&G Injuries & Damages	LABXAG	Labor - Injuries & Damages	SPS CWC-Labor Regular	788,791	(959)	787,832	LABXAG	59.18%	466,224	321,609
336	O&M	A&G	926000-Employee pensions and benefits	LABXAG	Labor - Bargaining	SPS CWC-Labor Regular	949,450	23,547	972,997	LABXAG	59.18%	575,800	397,197

Southwestern Public Service Company

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-103 IS Labor

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions
337	O&M	A&G	926000-Employee pensions and benefits	LABXAG	Labor - Non-bargaining	SPS CWC-Labor Regular	1,506,399	44,823	1,551,222	LABXAG	59.18%	917,982	633,240
338	O&M	A&G	926000-Employee pensions and benefits	LABXAG	Labor - Pension	SPS CWC-Labor Regular	24,847,294	(753,264)	24,094,030	LABXAG	59.18%	14,258,368	9,835,663
339	O&M	A&G	92603-SPS Deferred Pension Exp	TX	Labor - Pension	SPS CWC-Labor Regular	1,887,518	(1,887,518)		TX	100.00%		
340	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	Labor - Bargaining	SPS CWC-Labor Regular	(3,519)	(88)	(3,607)	CUST-AVG	68.74%	(2,480)	(1,128)
341	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	541	(306)	235	CUST-AVG	68.74%	162	74
342	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	Labor - Non-bargaining	SPS CWC-Labor Regular	(970)	(29)	(999)	CUST-AVG	68.74%	(687)	(312)
343	O&M	A&G				Sub-Total A&G	70,376,741	(9,048,469)	61,328,272			36,292,433	25,035,839
344													
345	O&M					Sub-Total O&M	154,198,123	(10,170,820)	144,027,303			85,232,073	58,795,230
346													
347	Labor Basis						154,198,123	(10,170,820)	144,027,303			85,232,073	58,795,230
348	LABXAG Basis						83,821,382	(1,122,351)	82,699,031			48,939,641	33,759,391
349													
350													

Southwestern Public Service Company

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
1	Labor - Bargaining	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	SPS CWC-Labor Regular				2.50%	12		
2	Labor - Bargaining	Cost of Sales				Sub-Total Cost of Sales							
3													
4	Labor - Bargaining	O&M	A&G	92000-A&G Salaries	LABXAG	SPS CWC-Labor Regular	1,533,087	(27,549)	1,505,538	2.50%	12	37,638	
5	Labor - Bargaining	O&M	A&G	92100-A&G Office & Supplies	LABXAG	SPS CWC-Labor Regular				2.50%	12		
6	Labor - Bargaining	O&M	A&G	926000-Employee pensions and benefits	LABXAG	SPS CWC-Labor Regular	949,450	(184)	949,266	2.50%	12	23,732	
7	Labor - Bargaining	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	SPS CWC-Labor Regular	(3,519)		(3,519)	2.50%	12	(88)	
8	Labor - Bargaining	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	SPS CWC-Labor Regular	1,153,122		1,153,122	2.50%	12	28,828	
9	Labor - Bargaining	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	SPS CWC-Labor Regular	192,650		192,650	2.50%	12	4,816	
10	Labor - Bargaining	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	SPS CWC-Labor Regular	(60)		(60)	2.50%	12	(2)	
11	Labor - Bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular	875,623		875,623	2.50%	12	21,891	
12	Labor - Bargaining	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	SPS CWC-Labor Regular	(39)		(39)	2.50%	12	(1)	
13	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular	(1)		(1)	2.50%	12	(0)	
14	Labor - Bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular	125,595		125,595	2.50%	12	3,140	
15	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	SPS CWC-Labor Regular	282,485		282,485	2.50%	12	7,062	
16	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular	113,474		113,474	2.50%	12	2,837	
17	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	SPS CWC-Labor Regular	883,327	93,332	976,659	2.50%	12	24,416	
18	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	SPS CWC-Labor Regular	3,795		3,795	2.50%	12	95	
19	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	SPS CWC-Labor Regular	1,878		1,878	2.50%	12	47	
20	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	SPS CWC-Labor Regular	18,232		18,232	2.50%	12	456	
21	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	SPS CWC-Labor Regular	3,916		3,916	2.50%	12	98	
22	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	SPS CWC-Labor Regular	7,749		7,749	2.50%	12	194	
23	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	SPS CWC-Labor Regular	8,566		8,566	2.50%	12	214	
24	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	SPS CWC-Labor Regular	465		465	2.50%	12	12	
25	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	SPS CWC-Labor Regular	22,271		22,271	2.50%	12	557	
26	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	SPS CWC-Labor Regular	202		202	2.50%	12	5	
27	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	SPS CWC-Labor Regular	(2)		(2)	2.50%	12	(0)	
28	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	SPS CWC-Labor Regular	5,746		5,746	2.50%	12	144	
29	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular	1,048,464		1,048,464	2.50%	12	26,212	
30	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular	92,512		92,512	2.50%	12	2,313	
31	Labor - Bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular	246,948		246,948	2.50%	12	6,174	
32	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular	41,334		41,334	2.50%	12	1,033	
33	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular	212,310		212,310	2.50%	12	5,308	
34	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular	227,891		227,891	2.50%	12	5,697	
35	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	SPS CWC-Labor Regular	7,143		7,143	2.50%	12	179	
36	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	SPS CWC-Labor Regular	648		648	2.50%	12	16	
37	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	SPS CWC-Labor Regular	28,097		28,097	2.50%	12	702	
38	Labor - Bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular	164,521		164,521	2.50%	12	4,113	
39	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular	415,173		415,173	2.50%	12	10,379	
40	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular	41,151		41,151	2.50%	12	1,029	
41	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular	635,117		635,117	2.50%	12	15,878	
42	Labor - Bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	SPS CWC-Labor Regular	189,624		189,624	2.50%	12	4,741	
43	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular	187,972		187,972	2.50%	12	4,699	
44	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular	53,358		53,358	2.50%	12	1,334	
45	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular	845,913	(174,104)	671,809	2.50%	12	16,795	
46	Labor - Bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular	36,455		36,455	2.50%	12	911	
47	Labor - Bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular	140,918		140,918	2.50%	12	3,523	
48	Labor - Bargaining	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	SPS CWC-Labor Regular	8,905		8,905	2.50%	12	223	

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
1	Labor - Bargaining	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	SPS CWC-Labor Regular			3.00%	12		
2	Labor - Bargaining	Cost of Sales				Sub-Total Cost of Sales						
3												
4	Labor - Bargaining	O&M	A&G	92000-A&G Salaries	LABXAG	SPS CWC-Labor Regular			3.00%	12		37,638
5	Labor - Bargaining	O&M	A&G	92100-A&G Office & Supplies	LABXAG	SPS CWC-Labor Regular			3.00%	12		
6	Labor - Bargaining	O&M	A&G	926000-Employee pensions and benefits	LABXAG	SPS CWC-Labor Regular			3.00%	12		23,732
7	Labor - Bargaining	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		(88)
8	Labor - Bargaining	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		28,828
9	Labor - Bargaining	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		4,816
10	Labor - Bargaining	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		(2)
11	Labor - Bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		21,891
12	Labor - Bargaining	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	SPS CWC-Labor Regular			3.00%	12		(1)
13	Labor - Bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular			3.00%	12		(0)
14	Labor - Bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		3,140
15	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	SPS CWC-Labor Regular			3.00%	12		7,062
16	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		2,837
17	Labor - Bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	SPS CWC-Labor Regular			3.00%	12		24,416
18	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	SPS CWC-Labor Regular			3.00%	12		95
19	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		47
20	Labor - Bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	SPS CWC-Labor Regular			3.00%	12		456
21	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	SPS CWC-Labor Regular			3.00%	12		98
22	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		194
23	Labor - Bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	SPS CWC-Labor Regular			3.00%	12		214
24	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	SPS CWC-Labor Regular			3.00%	12		12
25	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		557
26	Labor - Bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	SPS CWC-Labor Regular			3.00%	12		5
27	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	SPS CWC-Labor Regular			3.00%	12		(0)
28	Labor - Bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	SPS CWC-Labor Regular			3.00%	12		144
29	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		26,212
30	Labor - Bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular			3.00%	12		2,313
31	Labor - Bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		6,174
32	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular			3.00%	12		1,033
33	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		5,308
34	Labor - Bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular			3.00%	12		5,697
35	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	SPS CWC-Labor Regular			3.00%	12		179
36	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		16
37	Labor - Bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	SPS CWC-Labor Regular			3.00%	12		702
38	Labor - Bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		4,113
39	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular			3.00%	12		10,379
40	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		1,029
41	Labor - Bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular			3.00%	12		15,878
42	Labor - Bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		4,741
43	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular			3.00%	12		4,699
44	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular			3.00%	12		1,334
45	Labor - Bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular			3.00%	12		16,795
46	Labor - Bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		911
47	Labor - Bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		3,523
48	Labor - Bargaining	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	SPS CWC-Labor Regular			3.00%	12		223

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TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
49	Labor - Bargaining	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	SPS CWC-Labor Regular	358		358	2.50%	12	9	
50	Labor - Bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular	5,426		5,426	2.50%	12	136	
51	Labor - Bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular	15,988		15,988	2.50%	12	400	
52	Labor - Bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular	126,171		126,171	2.50%	12	3,154	
53	Labor - Bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular	14,348		14,348	2.50%	12	359	
54	Labor - Bargaining	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	SPS CWC-Labor Regular	(8)		(8)	2.50%	12	(0)	
55	Labor - Bargaining	O&M	Sales	91200-Economic Development	CUST-AVG	SPS CWC-Labor Regular	73,619		73,619	2.50%	12	1,840	
56	Labor - Bargaining	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	SPS CWC-Labor Regular	(4)		(4)	2.50%	12	(0)	
57	Labor - Bargaining	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular	119,363		119,363	2.50%	12	2,984	
58	Labor - Bargaining	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular	419,183		419,183	2.50%	12	10,480	
59	Labor - Bargaining	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	SPS CWC-Labor Regular	1,912,681		1,912,681	2.50%	12	47,817	
60	Labor - Bargaining	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular	1,080,391		1,080,391	2.50%	12	27,010	
61	Labor - Bargaining	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	SPS CWC-Labor Regular	2,249,749		2,249,749	2.50%	12	56,244	
62	Labor - Bargaining	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular	587,128		587,128	2.50%	12	14,678	
63	Labor - Bargaining	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	SPS CWC-Labor Regular	(1,277)		(1,277)	2.50%	12	(32)	
64	Labor - Bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular	2,975,014		2,975,014	2.50%	12	74,375	
65	Labor - Bargaining	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular	2,479,846		2,479,846	2.50%	12	61,996	
66	Labor - Bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular	1,934,549		1,934,549	2.50%	12	48,364	
67	Labor - Bargaining	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular	199,727		199,727	2.50%	12	4,993	
68	Labor - Bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular	41,583		41,583	2.50%	12	1,040	
69	Labor - Bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	SPS CWC-Labor Regular		15,842	15,842	2.50%	12	396	
70	Labor - Bargaining	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular	300,164		300,164	2.50%	12	7,504	
71	Labor - Bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular	(424)		(424)	2.50%	12	(11)	
72	Labor - Bargaining	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular	360		360	2.50%	12	9	
73	Labor - Bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular	837,778		837,778	2.50%	12	20,944	
74	Labor - Bargaining	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular	(321)		(321)	2.50%	12	(8)	
75	Labor - Bargaining	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular	575,087		575,087	2.50%	12	14,377	
76	Labor - Bargaining	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular	24,930		24,930	2.50%	12	623	
77	Labor - Bargaining	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular	370,827		370,827	2.50%	12	9,271	
78	Labor - Bargaining	O&M				Sub-Total O&M	27,144,701	(92,663)	27,052,038			676,301	
79													
80	Labor - Bargaining					Sub-Total Labor - Bargaining	27,144,701	(92,663)	27,052,038			676,301	
81													
82	Labor - Non-bargaining	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	SPS CWC-Labor Regular				2.50%	12		
83	Labor - Non-bargaining	Cost of Sales				Sub-Total Cost of Sales							
84													
85	Labor - Non-bargaining	O&M	A&G	92000-A&G Salaries	LABXAG	SPS CWC-Labor Regular				2.50%	12		24,494,469
86	Labor - Non-bargaining	O&M	A&G	92100-A&G Office & Supplies	LABXAG	SPS CWC-Labor Regular				2.50%	12		
87	Labor - Non-bargaining	O&M	A&G	926000-Employee pensions and benefits	LABXAG	SPS CWC-Labor Regular				2.50%	12		1,506,399
88	Labor - Non-bargaining	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		(970)
89	Labor - Non-bargaining	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		21,653
90	Labor - Non-bargaining	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		1,633,642
91	Labor - Non-bargaining	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		2,480,761
92	Labor - Non-bargaining	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		12,936
93	Labor - Non-bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		1,246,609
94	Labor - Non-bargaining	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	SPS CWC-Labor Regular				2.50%	12		2,093
95	Labor - Non-bargaining	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	SPS CWC-Labor Regular				2.50%	12		7,273
96	Labor - Non-bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		23,775

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
49	Labor - Bargaining	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		9
50	Labor - Bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		136
51	Labor - Bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular			3.00%	12		400
52	Labor - Bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		3,154
53	Labor - Bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		359
54	Labor - Bargaining	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	SPS CWC-Labor Regular			3.00%	12		(0)
55	Labor - Bargaining	O&M	Sales	91200-Economic Development	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		1,840
56	Labor - Bargaining	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	SPS CWC-Labor Regular			3.00%	12		(0)
57	Labor - Bargaining	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		2,984
58	Labor - Bargaining	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		10,480
59	Labor - Bargaining	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	SPS CWC-Labor Regular			3.00%	12		47,817
60	Labor - Bargaining	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular			3.00%	12		27,010
61	Labor - Bargaining	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		56,244
62	Labor - Bargaining	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		14,678
63	Labor - Bargaining	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	SPS CWC-Labor Regular			3.00%	12		(32)
64	Labor - Bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		74,375
65	Labor - Bargaining	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		61,996
66	Labor - Bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular			3.00%	12		48,364
67	Labor - Bargaining	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		4,993
68	Labor - Bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		1,040
69	Labor - Bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	SPS CWC-Labor Regular			3.00%	12		396
70	Labor - Bargaining	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		7,504
71	Labor - Bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular			3.00%	12		(11)
72	Labor - Bargaining	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular			3.00%	12		9
73	Labor - Bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular			3.00%	12		20,944
74	Labor - Bargaining	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular			3.00%	12		(8)
75	Labor - Bargaining	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		14,377
76	Labor - Bargaining	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		623
77	Labor - Bargaining	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular			3.00%	12		9,271
78	Labor - Bargaining	O&M				Sub-Total O&M						676,301
79												
80	Labor - Bargaining					Sub-Total Labor - Bargaining						676,301
81												
82	Labor - Non-bargaining	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	SPS CWC-Labor Regular			3.00%	12		
83	Labor - Non-bargaining	Cost of Sales				Sub-Total Cost of Sales						
84												
85	Labor - Non-bargaining	O&M	A&G	92000-A&G Salaries	LABXAG	SPS CWC-Labor Regular	(186,895)	24,307,574	3.00%	12	729,227	729,227
86	Labor - Non-bargaining	O&M	A&G	92100-A&G Office & Supplies	LABXAG	SPS CWC-Labor Regular			3.00%	12		
87	Labor - Non-bargaining	O&M	A&G	926000-Employee pensions and benefits	LABXAG	SPS CWC-Labor Regular	(358)	1,506,041	3.00%	12	45,181	45,181
88	Labor - Non-bargaining	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	SPS CWC-Labor Regular		(970)	3.00%	12	(29)	(29)
89	Labor - Non-bargaining	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	SPS CWC-Labor Regular		21,653	3.00%	12	650	650
90	Labor - Non-bargaining	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	SPS CWC-Labor Regular		1,633,642	3.00%	12	49,009	49,009
91	Labor - Non-bargaining	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	SPS CWC-Labor Regular		2,480,761	3.00%	12	74,423	74,423
92	Labor - Non-bargaining	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	SPS CWC-Labor Regular		12,936	3.00%	12	388	388
93	Labor - Non-bargaining	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	SPS CWC-Labor Regular		1,246,609	3.00%	12	37,398	37,398
94	Labor - Non-bargaining	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	TX	SPS CWC-Labor Regular		2,093	3.00%	12	63	63
95	Labor - Non-bargaining	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	SPS CWC-Labor Regular		7,273	3.00%	12	218	218
96	Labor - Non-bargaining	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	SPS CWC-Labor Regular		23,775	3.00%	12	713	713

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TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
97	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular				2.50%	12		(2)
98	Labor - Non-bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		169,599
99	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	SPS CWC-Labor Regular				2.50%	12		381,458
100	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		287,505
101	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	SPS CWC-Labor Regular				2.50%	12		1,192,813
102	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	SPS CWC-Labor Regular				2.50%	12		5,125
103	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		2,536
104	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	SPS CWC-Labor Regular				2.50%	12		24,620
105	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	SPS CWC-Labor Regular				2.50%	12		5,288
106	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		10,463
107	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	SPS CWC-Labor Regular				2.50%	12		11,568
108	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	SPS CWC-Labor Regular				2.50%	12		627
109	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		30,074
110	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	SPS CWC-Labor Regular				2.50%	12		273
111	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	SPS CWC-Labor Regular				2.50%	12		(3)
112	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	SPS CWC-Labor Regular				2.50%	12		7,759
113	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		1,840,465
114	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular				2.50%	12		124,925
115	Labor - Non-bargaining	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		51,138
116	Labor - Non-bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		333,470
117	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular				2.50%	12		55,816
118	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		329,640
119	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular				2.50%	12		307,736
120	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	SPS CWC-Labor Regular				2.50%	12		9,645
121	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		875
122	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	SPS CWC-Labor Regular				2.50%	12		37,941
123	Labor - Non-bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		249,939
124	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular				2.50%	12		560,635
125	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		189,705
126	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular				2.50%	12		857,639
127	Labor - Non-bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		256,061
128	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular				2.50%	12		261,032
129	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular				2.50%	12		648,549
130	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular				2.50%	12		1,182,572
131	Labor - Non-bargaining	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		924,522
132	Labor - Non-bargaining	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		2,389,020
133	Labor - Non-bargaining	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		352,322
134	Labor - Non-bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		49,228
135	Labor - Non-bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		486,882
136	Labor - Non-bargaining	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	SPS CWC-Labor Regular				2.50%	12		13,211
137	Labor - Non-bargaining	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		484
138	Labor - Non-bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		333,284
139	Labor - Non-bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular				2.50%	12		70,094
140	Labor - Non-bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		170,377
141	Labor - Non-bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		266,698
142	Labor - Non-bargaining	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	SPS CWC-Labor Regular				2.50%	12		118,189
143	Labor - Non-bargaining	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	SPS CWC-Labor Regular				2.50%	12		262,834
144	Labor - Non-bargaining	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	SPS CWC-Labor Regular				2.50%	12		12,506

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TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
97	Labor - Non-bargaining	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	SPS CWC-Labor Regular		(2)	3.00%	12	(0)	(0)
98	Labor - Non-bargaining	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	SPS CWC-Labor Regular		169,599	3.00%	12	5,088	5,088
99	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	SPS CWC-Labor Regular		381,458	3.00%	12	11,444	11,444
100	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	SPS CWC-Labor Regular		287,505	3.00%	12	8,625	8,625
101	Labor - Non-bargaining	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	SPS CWC-Labor Regular	126,032	1,318,846	3.00%	12	39,565	39,565
102	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	SPS CWC-Labor Regular		5,125	3.00%	12	154	154
103	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	SPS CWC-Labor Regular		2,536	3.00%	12	76	76
104	Labor - Non-bargaining	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	SPS CWC-Labor Regular		24,620	3.00%	12	739	739
105	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	SPS CWC-Labor Regular		5,288	3.00%	12	159	159
106	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	SPS CWC-Labor Regular		10,463	3.00%	12	314	314
107	Labor - Non-bargaining	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	SPS CWC-Labor Regular		11,568	3.00%	12	347	347
108	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	SPS CWC-Labor Regular		627	3.00%	12	19	19
109	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	SPS CWC-Labor Regular		30,074	3.00%	12	902	902
110	Labor - Non-bargaining	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	SPS CWC-Labor Regular		273	3.00%	12	8	8
111	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	SPS CWC-Labor Regular		(3)	3.00%	12	(0)	(0)
112	Labor - Non-bargaining	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	SPS CWC-Labor Regular		7,759	3.00%	12	233	233
113	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	SPS CWC-Labor Regular		1,840,465	3.00%	12	55,214	55,214
114	Labor - Non-bargaining	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	SPS CWC-Labor Regular		124,925	3.00%	12	3,748	3,748
115	Labor - Non-bargaining	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	SPS CWC-Labor Regular		51,138	3.00%	12	1,534	1,534
116	Labor - Non-bargaining	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	SPS CWC-Labor Regular		333,470	3.00%	12	10,004	10,004
117	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	SPS CWC-Labor Regular		55,816	3.00%	12	1,674	1,674
118	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	SPS CWC-Labor Regular		329,640	3.00%	12	9,889	9,889
119	Labor - Non-bargaining	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	SPS CWC-Labor Regular		307,736	3.00%	12	9,232	9,232
120	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	SPS CWC-Labor Regular		9,645	3.00%	12	289	289
121	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	SPS CWC-Labor Regular		875	3.00%	12	26	26
122	Labor - Non-bargaining	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	SPS CWC-Labor Regular		37,941	3.00%	12	1,138	1,138
123	Labor - Non-bargaining	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	SPS CWC-Labor Regular		249,939	3.00%	12	7,498	7,498
124	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	SPS CWC-Labor Regular		560,635	3.00%	12	16,819	16,819
125	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	SPS CWC-Labor Regular		189,705	3.00%	12	5,691	5,691
126	Labor - Non-bargaining	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	SPS CWC-Labor Regular		857,639	3.00%	12	25,729	25,729
127	Labor - Non-bargaining	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	SPS CWC-Labor Regular		256,061	3.00%	12	7,682	7,682
128	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	SPS CWC-Labor Regular		261,032	3.00%	12	7,831	7,831
129	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	SPS CWC-Labor Regular		648,549	3.00%	12	19,456	19,456
130	Labor - Non-bargaining	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	SPS CWC-Labor Regular	(235,103)	947,469	3.00%	12	28,424	28,424
131	Labor - Non-bargaining	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	SPS CWC-Labor Regular		924,522	3.00%	12	27,736	27,736
132	Labor - Non-bargaining	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	SPS CWC-Labor Regular	(801,259)	1,587,761	3.00%	12	47,633	47,633
133	Labor - Non-bargaining	O&M	Other Production Maintenance	55100-Oth Mtce Supervision&Eng	12CP-PROD	SPS CWC-Labor Regular		352,322	3.00%	12	10,570	10,570
134	Labor - Non-bargaining	O&M	Other Production Maintenance	55200-Oth Maint of Structures	12CP-PROD	SPS CWC-Labor Regular		49,228	3.00%	12	1,477	1,477
135	Labor - Non-bargaining	O&M	Other Production Maintenance	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	SPS CWC-Labor Regular		486,882	3.00%	12	14,606	14,606
136	Labor - Non-bargaining	O&M	Other Production Maintenance	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	SPS CWC-Labor Regular		13,211	3.00%	12	396	396
137	Labor - Non-bargaining	O&M	Other Production Maintenance	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	SPS CWC-Labor Regular		484	3.00%	12	15	15
138	Labor - Non-bargaining	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	SPS CWC-Labor Regular	(23)	333,262	3.00%	12	9,998	9,998
139	Labor - Non-bargaining	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	SPS CWC-Labor Regular		70,094	3.00%	12	2,103	2,103
140	Labor - Non-bargaining	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	SPS CWC-Labor Regular		170,377	3.00%	12	5,111	5,111
141	Labor - Non-bargaining	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	SPS CWC-Labor Regular		266,698	3.00%	12	8,001	8,001
142	Labor - Non-bargaining	O&M	Regional Marketing Operations	57510-Operations Supervision	ENERGY	SPS CWC-Labor Regular		118,189	3.00%	12	3,546	3,546
143	Labor - Non-bargaining	O&M	Regional Marketing Operations	57520-DA & RT Mkt Admin	ENERGY	SPS CWC-Labor Regular		262,834	3.00%	12	7,885	7,885
144	Labor - Non-bargaining	O&M	Regional Marketing Operations	57550-Ancillary Serv Mkt Admin	ENERGY	SPS CWC-Labor Regular		12,506	3.00%	12	375	375

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Per Book Bargaining	Adjustment Bargaining	Adjusted Bargaining	Bargaining Escalator %	Barg Number of months to escalate	Bargaining Adjustment Amount	Per Book Non Bargaining
145	Labor - Non-bargaining	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	SPS CWC-Labor Regular				2.50%	12		22,063
146	Labor - Non-bargaining	O&M	Sales	91200-Economic Development	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		106,447
147	Labor - Non-bargaining	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	SPS CWC-Labor Regular				2.50%	12		731
148	Labor - Non-bargaining	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		235,056
149	Labor - Non-bargaining	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		566,050
150	Labor - Non-bargaining	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	SPS CWC-Labor Regular				2.50%	12		3,255,474
151	Labor - Non-bargaining	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular				2.50%	12		1,821,221
152	Labor - Non-bargaining	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		3,037,981
153	Labor - Non-bargaining	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		2,590,585
154	Labor - Non-bargaining	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	SPS CWC-Labor Regular				2.50%	12		1,255,479
155	Labor - Non-bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		4,017,354
156	Labor - Non-bargaining	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		3,348,696
157	Labor - Non-bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular				2.50%	12		4,798,170
158	Labor - Non-bargaining	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular				2.50%	12		269,704
159	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular				2.50%	12		97,901
160	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	SPS CWC-Labor Regular				2.50%	12		
161	Labor - Non-bargaining	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular				2.50%	12		5,701,429
162	Labor - Non-bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular				2.50%	12		(573)
163	Labor - Non-bargaining	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular				2.50%	12		487
164	Labor - Non-bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular				2.50%	12		1,313,307
165	Labor - Non-bargaining	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	SPS CWC-Labor Regular				2.50%	12		2,977
166	Labor - Non-bargaining	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular				2.50%	12		19,046
167	Labor - Non-bargaining	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	SPS CWC-Labor Regular				2.50%	12		132,314
168	Labor - Non-bargaining	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular				2.50%	12		776,578
169	Labor - Non-bargaining	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular				2.50%	12		36,381
170	Labor - Non-bargaining	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular				2.50%	12		1,011,238
171	Labor - Non-bargaining	O&M				Sub-Total O&M							80,721,872
172													
173	Labor - Non-bargaining					Sub-Total Labor - Non-bargaining							80,721,872
174													
175						Total	27,144,701	(92,663)	27,052,038			676,301	80,721,872

Southwestern Public Service Company

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-104 IS Escalation

Line No.	Labor Designator	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Cash Working Capital Item	Adjustments Non-Bargaining	Adjusted Non-Bargaining	Non-Bargaining Escalator %	Number of months to escalate	Non-Bargaining Adjustment Amount	Total Labor Adj
145	Labor - Non-bargaining	O&M	Regional Marketing Operations	57560-Mkt Monitoring/Compliance	ENERGY	SPS CWC-Labor Regular		22,063	3.00%	12	662	662
146	Labor - Non-bargaining	O&M	Sales	91200-Economic Development	CUST-AVG	SPS CWC-Labor Regular		106,447	3.00%	12	3,193	3,193
147	Labor - Non-bargaining	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	SPS CWC-Labor Regular		731	3.00%	12	22	22
148	Labor - Non-bargaining	O&M	Steam Production Maintenance	51000-Stm Maint Super&Eng	12CP-PROD	SPS CWC-Labor Regular		235,056	3.00%	12	7,052	7,052
149	Labor - Non-bargaining	O&M	Steam Production Maintenance	51100-Stm Maint of Structures	12CP-PROD	SPS CWC-Labor Regular		566,050	3.00%	12	16,981	16,981
150	Labor - Non-bargaining	O&M	Steam Production Maintenance	51200-Stm Maint of Boiler Plt	ENERGY	SPS CWC-Labor Regular		3,255,474	3.00%	12	97,664	97,664
151	Labor - Non-bargaining	O&M	Steam Production Maintenance	51300-Stm Maint of Elec Plant	ENERGY	SPS CWC-Labor Regular		1,821,221	3.00%	12	54,637	54,637
152	Labor - Non-bargaining	O&M	Steam Production Maintenance	51400-Stm Maint of Misc Stm Plt	12CP-PROD	SPS CWC-Labor Regular		3,037,981	3.00%	12	91,139	91,139
153	Labor - Non-bargaining	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	SPS CWC-Labor Regular	(26)	2,590,559	3.00%	12	77,717	77,717
154	Labor - Non-bargaining	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	SPS CWC-Labor Regular		1,255,479	3.00%	12	37,664	37,664
155	Labor - Non-bargaining	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	SPS CWC-Labor Regular		4,017,354	3.00%	12	120,521	120,521
156	Labor - Non-bargaining	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	SPS CWC-Labor Regular		3,348,696	3.00%	12	100,461	100,461
157	Labor - Non-bargaining	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	SPS CWC-Labor Regular		4,798,170	3.00%	12	143,945	143,945
158	Labor - Non-bargaining	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	SPS CWC-Labor Regular		269,704	3.00%	12	8,091	8,091
159	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	SPS CWC-Labor Regular		97,901	3.00%	12	2,937	2,937
160	Labor - Non-bargaining	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	TX	SPS CWC-Labor Regular	21,393	21,393	3.00%	12	642	642
161	Labor - Non-bargaining	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	SPS CWC-Labor Regular		5,701,429	3.00%	12	171,043	171,043
162	Labor - Non-bargaining	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular		(573)	3.00%	12	(17)	(17)
163	Labor - Non-bargaining	O&M	Transmission Operations	56111-Load Disp-Reliability	12CP-TRAN	SPS CWC-Labor Regular		487	3.00%	12	15	15
164	Labor - Non-bargaining	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	SPS CWC-Labor Regular		1,313,307	3.00%	12	39,399	39,399
165	Labor - Non-bargaining	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	SPS CWC-Labor Regular		2,977	3.00%	12	89	89
166	Labor - Non-bargaining	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	SPS CWC-Labor Regular		19,046	3.00%	12	571	571
167	Labor - Non-bargaining	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	SPS CWC-Labor Regular		132,314	3.00%	12	3,969	3,969
168	Labor - Non-bargaining	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	SPS CWC-Labor Regular		776,578	3.00%	12	23,297	23,297
169	Labor - Non-bargaining	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	SPS CWC-Labor Regular		36,381	3.00%	12	1,091	1,091
170	Labor - Non-bargaining	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	SPS CWC-Labor Regular		1,011,238	3.00%	12	30,337	30,337
171	Labor - Non-bargaining	O&M				Sub-Total O&M	(1,076,238)	79,645,634			2,389,369	2,389,369
172												
173	Labor - Non-bargaining					Sub-Total Labor - Non-bargaining	(1,076,238)	79,645,634			2,389,369	2,389,369
174												
175						Total	(1,076,238)	79,645,634			2,389,369	3,065,670

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book XES	Adjustment XES	Adjusted XES	Incentive % XES	Adjust to Target XES	Fin Based Goals % XES	Remove Financial Based Goals XES	Per Book SPS
1	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				
2	Cost of Sales	Steam Production Fuel				Sub-Total Steam Production F								
3														
4	Cost of Sales					Sub-Total Cost of Sales								
5														
6	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	222,835		222,835	229.97%	(125,937)			47,884
7	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	155,198	(0)	155,198	229.97%	(87,712)			
8	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(0)	(0)	229.97%	0			199,373
9	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(0)	(0)	229.97%	0			160,613
10	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	264,595	(2)	264,593	229.97%	(149,537)			154,962
11	O&M	Steam Production Operations				Sub-Total Steam Production C	642,627	(2)	642,625		(363,186)			562,832
12														
13	O&M	Steam Production Maintenan	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	10,106		10,106	229.97%	(5,712)			9,394
14	O&M	Steam Production Maintenan	51100-Stm Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(0)	(0)	229.97%	0			35,541
15	O&M	Steam Production Maintenan	51200-Stm Maint of Boiler Plt	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	80,485	(1)	80,484	229.97%	(45,486)			127,940
16	O&M	Steam Production Maintenan	51300-Stm Maint of Elec Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	40,615	(0)	40,615	229.97%	(22,954)			73,560
17	O&M	Steam Production Maintenan	51400-Stm Maint of Misc Stm Plt	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(0)	(0)	229.97%	0			163,408
18	O&M	Steam Production Maintenance				Sub-Total Steam Production N	131,206	(1)	131,205		(74,152)			409,842
19														
20	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	38,455		38,455	229.97%	(21,733)			561
21	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	10,871		10,871	229.97%	(6,144)			1,268
22	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				10,330
23	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	39,529	(1)	39,529	229.97%	(22,340)			2,161
24	O&M	Other Production Operations				Sub-Total Other Production O	88,856	(1)	88,855		(50,217)			14,320
25														
26	O&M	Other Production Maintenanc	55100-Oth Mtce Supervision&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	42,684		42,684	229.97%	(24,123)			
27	O&M	Other Production Maintenanc	55200-Oth Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(0)	(0)	229.97%	0			3,441
28	O&M	Other Production Maintenanc	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	35,697	(0)	35,697	229.97%	(20,174)			10,169
29	O&M	Other Production Maintenanc	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	78		78	229.97%	(44)			320
30	O&M	Other Production Maintenanc	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		(1)	(1)	229.97%	0			37
31	O&M	Other Production Maintenance				Sub-Total Other Production M	78,459	(1)	78,458		(44,341)			13,966
32														
33	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	92,955		92,955	229.97%	(52,535)			
34	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive	180,782		180,782	229.97%	(102,170)			
35	O&M	Other Power Supply				Sub-Total Other Power Suppl	273,737		273,737		(154,705)			
36														
37	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	612,976	(7)	612,969	229.97%	(346,425)			16,323
38	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				78
39	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	21,958	(0)	21,958	229.97%	(12,410)			57,770
40	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	227		227	229.97%	(128)			
41	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	2,039	(0)	2,039	229.97%	(1,153)			(200)
42	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	18,694		18,694	229.97%	(10,565)			
43	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				40,443
44	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	461	(0)	461	229.97%	(261)			1,384

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Adjustments SPS	Adjusted SPS	Incentive % SPS	Adjust to Target SPS	Fin Based Goals % SPS	Remove Financial Based Goals SPS	Total Incentive Adj
1	Cost of Sales	Steam Production Fuel	50100-Steam Genr Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				
2	Cost of Sales	Steam Production Fuel				Sub-Total Steam Production F							
3													
4	Cost of Sales					Sub-Total Cost of Sales							
5													
6	O&M	Steam Production Operations	50000-Stm Prod Op & Supr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		47,884	244.97%	(28,337)			(154,274)
7	O&M	Steam Production Operations	50170-Stm Gen Fuel	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				(87,712)
8	O&M	Steam Production Operations	50200-Steam Expenses Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		199,373	244.97%	(117,985)			(117,985)
9	O&M	Steam Production Operations	50500-Stm Gen Elec Exp Major	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		160,613	244.97%	(95,047)			(95,047)
10	O&M	Steam Production Operations	50600-Misc Steam Pwr Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		154,962	244.97%	(91,704)			(241,241)
11	O&M	Steam Production Operations				Sub-Total Steam Production C		562,832		(333,072)			(696,258)
12													
13	O&M	Steam Production Maintenan	51000-Stm Maint Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		9,394	244.97%	(5,559)			(11,271)
14	O&M	Steam Production Maintenan	51100-Stm Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		35,541	244.97%	(21,032)			(21,032)
15	O&M	Steam Production Maintenan	51200-Stm Maint of Boiler Plt	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		127,940	244.97%	(75,712)			(121,199)
16	O&M	Steam Production Maintenan	51300-Stm Maint of Elec Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		73,560	244.97%	(43,531)			(66,485)
17	O&M	Steam Production Maintenan	51400-Stm Maint of Misc Stm Plt	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		163,408	244.97%	(96,701)			(96,701)
18	O&M	Steam Production Maintenance				Sub-Total Steam Production M		409,842		(242,536)			(316,688)
19													
20	O&M	Other Production Operations	54600-Oth Oper Super&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		561	244.97%	(332)			(22,065)
21	O&M	Other Production Operations	54600W-Oth Oper Super&Eng	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		1,268	244.97%	(750)			(6,894)
22	O&M	Other Production Operations	54800-Oth Oper Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		10,330	244.97%	(6,113)			(6,113)
23	O&M	Other Production Operations	54900-Oth Oper Misc Gen Exp	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		2,161	244.97%	(1,279)			(23,619)
24	O&M	Other Production Operations				Sub-Total Other Production O		14,320		(8,474)			(58,691)
25													
26	O&M	Other Production Maintenanc	55100-Oth Mtce Supervision&Eng	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				(24,123)
27	O&M	Other Production Maintenanc	55200-Oth Maint of Structures	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		3,441	244.97%	(2,036)			(2,036)
28	O&M	Other Production Maintenanc	55300-Oth Mtc of Gen & Ele Plant	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		10,169	244.97%	(6,018)			(26,192)
29	O&M	Other Production Maintenanc	55300W-Oth Mtc of Gen & Ele Plant	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		320	244.97%	(189)			(233)
30	O&M	Other Production Maintenanc	55400-Oth Mtc Misc Gen Plt Mjr	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive		37	244.97%	(22)			(21)
31	O&M	Other Production Maintenance				Sub-Total Other Production M		13,966		(8,265)			(52,606)
32													
33	O&M	Other Power Supply	55600-Load Dispatch	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				(52,535)
34	O&M	Other Power Supply	55700-Purchased Power Other	12CP-PROD	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				(102,170)
35	O&M	Other Power Supply				Sub-Total Other Power Suppl							(154,705)
36													
37	O&M	Transmission Operations	56000-Trans Oper Super & Eng	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		16,323	244.97%	(9,660)			(356,085)
38	O&M	Transmission Operations	56110-Load Disp-Reliability	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		78	244.97%	(46)			(46)
39	O&M	Transmission Operations	56120-Load Disp-Monitor/Operate	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		57,770	244.97%	(34,187)			(46,597)
40	O&M	Transmission Operations	56150-Rel/Plan/Standards Dev	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				(128)
41	O&M	Transmission Operations	56160-Trans Service Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		(200)	244.97%	118			(1,034)
42	O&M	Transmission Operations	56170-Gen Interconn Studies	12CP-TRAN	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				(10,565)
43	O&M	Transmission Operations	56200-Trans Oper Station Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		40,443	244.97%	(23,933)			(23,933)
44	O&M	Transmission Operations	56300-Trans Oper OH Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		1,384	244.97%	(819)			(1,080)

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TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Per Book XES	Adjustment XES	Adjusted XES	Incentive % XES	Adjust to Target XES	Fin Based Goals % XES	Remove Financial Based Goals XES	Per Book SPS
45	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	64,995	(0)	64,995	229.97%	(36,732)			29,920
46	O&M	Transmission Operations				Sub-Total Transmission Opera	721,350	(7)	721,343		(407,674)			145,718
47														
48	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		(0)	(0)	229.97%	0			12,803
49	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive	4,305	(0)	4,305	229.97%	(2,433)			(2,162)
50	O&M	Transmission Maintenance				Sub-Total Transmission Maint	4,305	(0)	4,305		(2,433)			10,640
51														
52	O&M	Regional Marketing Operatior	57510-Operations Supervision	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	16,871		16,871	229.97%	(9,535)			(2)
53	O&M	Regional Marketing Operatior	57520-DA & RT Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	32,841		32,841	229.97%	(18,560)			
54	O&M	Regional Marketing Operatior	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	1,698		1,698	229.97%	(960)			
55	O&M	Regional Marketing Operatior	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive	2,626		2,626	229.97%	(1,484)			
56	O&M	Regional Marketing Operations				Sub-Total Regional Marketing	54,036		54,036		(30,539)			(2)
57														
58	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	53,666	(1)	53,666	229.97%	(30,330)			74,560
59	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				7,527
60	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	5,975		5,975	229.97%	(3,377)			
61	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				18,336
62	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				1,473
63	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	4,349	(0)	4,348	229.97%	(2,458)			9,825
64	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				13,250
65	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				329
66	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				25
67	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				549
68	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	2,113		2,113	229.97%	(1,194)			9,614
69	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				27,167
70	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	16,050	(0)	16,050	229.97%	(9,071)			1,618
71	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				45,238
72	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				13,632
73	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive	1,012		1,012	229.97%	(572)			13,543
74	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	71,846	(1)	71,846	229.97%	(40,604)			12,137
75	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive	4,445		4,445	229.97%	(2,512)			54,940
76	O&M	Distribution Operations				Sub-Total Distribution Operat	159,455	(1)	159,454		(90,117)			303,763
77														
78	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	2,770		2,770	229.97%	(1,565)			
79	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				(0)
80	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				3
81	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				9,314
82	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				9,836
83	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive	17,939	(1)	17,939	229.97%	(10,138)			10,198
84	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				35,929
85	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				13
86	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				44
87	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				477
88	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				276

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TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Adjustments SPS	Adjusted SPS	Incentive % SPS	Adjust to Target SPS	Fin Based Goals % SPS	Remove Financial Based Goals SPS	Total Incentive Adj
45	O&M	Transmission Operations	56600-Trans Oper Misc Exp	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		29,920	244.97%	(17,706)			(54,438)
46	O&M	Transmission Operations				Sub-Total Transmission Opera		145,718		(86,233)			(493,907)
47													
48	O&M	Transmission Maintenance	57000-Tran Mnt of Station Equip	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		12,803	244.97%	(7,576)			(7,576)
49	O&M	Transmission Maintenance	57100-Trans Mt of Overhead Lines	PIS-TRAN	Labor - Incentive	SPS CWC-Labor Incentive		(2,162)	244.97%	1,280			(1,154)
50	O&M	Transmission Maintenance				Sub-Total Transmission Maint		10,640		(6,297)			(8,730)
51													
52	O&M	Regional Marketing Operatior	57510-Operations Supervision	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive		(2)	244.97%	1			(9,533)
53	O&M	Regional Marketing Operatior	57520-DA & RT Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				(18,560)
54	O&M	Regional Marketing Operatior	57550-Ancillary Serv Mkt Admin	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				(960)
55	O&M	Regional Marketing Operatior	57560-Mkt Monitoring/Compliance	ENERGY	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				(1,484)
56	O&M	Regional Marketing Operations				Sub-Total Regional Marketing		(2)		1			(30,538)
57													
58	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		74,560	244.97%	(44,123)			(74,453)
59	O&M	Distribution Operations	58000-Dist Oper Sup & Eng	TX	Labor - Incentive	SPS CWC-Labor Incentive		7,527	244.97%	(4,454)			(4,454)
60	O&M	Distribution Operations	58100-Dist Load Dispatching	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				(3,377)
61	O&M	Distribution Operations	58200-Dist Op Station Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		18,336	244.97%	(10,851)			(10,851)
62	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive		1,473	244.97%	(872)			(872)
63	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		9,825	244.97%	(5,814)			(8,272)
64	O&M	Distribution Operations	58300-Dist Oper Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive		13,250	244.97%	(7,841)			(7,841)
65	O&M	Distribution Operations	58400-Dist Op UG Elec lines	NM	Labor - Incentive	SPS CWC-Labor Incentive		329	244.97%	(195)			(195)
66	O&M	Distribution Operations	58400-Dist Op UG Elec lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		25	244.97%	(15)			(15)
67	O&M	Distribution Operations	58400-Dist Op UG Elec lines	TX	Labor - Incentive	SPS CWC-Labor Incentive		549	244.97%	(325)			(325)
68	O&M	Distribution Operations	58500-Dist Oper Streetlight	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		9,614	244.97%	(5,690)			(6,883)
69	O&M	Distribution Operations	58600-Dist Oper Meter Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive		27,167	244.97%	(16,077)			(16,077)
70	O&M	Distribution Operations	58600-Dist Oper Meter Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		1,618	244.97%	(957)			(10,028)
71	O&M	Distribution Operations	58600-Dist Oper Meter Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive		45,238	244.97%	(26,771)			(26,771)
72	O&M	Distribution Operations	58700-Dist Oper Cust Install	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		13,632	244.97%	(8,067)			(8,067)
73	O&M	Distribution Operations	58800-Dist Oper Misc Exp	NM	Labor - Incentive	SPS CWC-Labor Incentive		13,543	244.97%	(8,015)			(8,587)
74	O&M	Distribution Operations	58800-Dist Oper Misc Exp	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		12,137	244.97%	(7,182)			(47,786)
75	O&M	Distribution Operations	58800-Dist Oper Misc Exp	TX	Labor - Incentive	SPS CWC-Labor Incentive	(2,900)	52,040	244.97%	(30,796)			(33,308)
76	O&M	Distribution Operations				Sub-Total Distribution Operat	(2,900)	300,863		(178,045)			(268,161)
77													
78	O&M	Distribution Maintenance	59000-Dist Mtc Super & Eng	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				(1,565)
79	O&M	Distribution Maintenance	59100-Dist Mt of Structures	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(0)	244.97%	0			0
80	O&M	Distribution Maintenance	59100-Dist Mt of Structures	TX	Labor - Incentive	SPS CWC-Labor Incentive		3	244.97%	(2)			(2)
81	O&M	Distribution Maintenance	59200-Dist Mt of Station Equip	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		9,314	244.97%	(5,512)			(5,512)
82	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	NM	Labor - Incentive	SPS CWC-Labor Incentive		9,836	244.97%	(5,821)			(5,821)
83	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		10,198	244.97%	(6,035)			(16,173)
84	O&M	Distribution Maintenance	59300-Dist Mtc of Overhead Lines	TX	Labor - Incentive	SPS CWC-Labor Incentive		35,929	244.97%	(21,262)			(21,262)
85	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	NM	Labor - Incentive	SPS CWC-Labor Incentive		13	244.97%	(7)			(7)
86	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		44	244.97%	(26)			(26)
87	O&M	Distribution Maintenance	59400-Dist Mt of Undergrnd Line	TX	Labor - Incentive	SPS CWC-Labor Incentive		477	244.97%	(282)			(282)
88	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	NM	Labor - Incentive	SPS CWC-Labor Incentive		276	244.97%	(163)			(163)

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89	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		(0)	(0)	229.97%	0			496
90	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				604
91	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				36
92	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				2,083
93	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				19
94	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				6
95	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				3
96	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				477
97	O&M	Distribution Maintenance				Sub-Total Distribution Mainte	20,709	(1)	20,709		(11,704)			69,811
98														
99	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	3,060		3,060	229.97%	(1,730)			
100	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	9,317	(3)	9,313	229.97%	(5,264)			89,227
101	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	255,776	(0)	255,776	229.97%	(144,554)			12,618
102	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	1,456		1,456	229.97%	(823)			(14)
103	O&M	Customer Accounting				Sub-Total Customer Accountin	269,609	(3)	269,606		(152,370)			101,832
104														
105	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	8,158	(0)	8,157	229.97%	(4,610)			68,483
106	O&M	Customer Service	90805EE-Customer Assistance Other	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive				229.97%				
107	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Incentive	SPS CWC-Labor Incentive	952		952	229.97%	(538)			(11)
108	O&M	Customer Service				Sub-Total Customer Service	9,110	(0)	9,109		(5,148)			68,472
109														
110	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	768	(0)	768	229.97%	(434)			5,837
111	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	69		69	229.97%	(39)			(1)
112	O&M	Sales				Sub-Total Sales	836	(0)	836		(473)			5,836
113														
114	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive	2,715,608	(58,183)	2,657,424	229.97%	(1,501,869)			452,182
115	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive		(179)	(179)	229.97%	101			
116	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive	541	(0)	541	229.97%	(306)			
117	O&M	A&G				Sub-Total A&G	2,716,148	(58,363)	2,657,786		(1,502,073)			452,182
118														
119	O&M					Sub-Total O&M	5,170,444	(58,381)	5,112,063		(2,889,131)			2,159,213
120														
121						Total	5,170,444	(58,381)	5,112,063		(2,889,131)			2,159,213

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TX-105 IS Lbr Incent

Line No.	Income Statement Item	Income Statement Function	Account	Jurisdictional Allocator	Labor Designator	Cash Working Capital Item	Adjustments SPS	Adjusted SPS	Incentive % SPS	Adjust to Target SPS	Fin Based Goals % SPS	Remove Financial Based Goals SPS	Total Incentive Adj
89	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		496	244.97%	(294)			(294)
90	O&M	Distribution Maintenance	59600-Dist Mtc of Streetlights	TX	Labor - Incentive	SPS CWC-Labor Incentive		604	244.97%	(357)			(357)
91	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	NM	Labor - Incentive	SPS CWC-Labor Incentive		36	244.97%	(21)			(21)
92	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		2,083	244.97%	(1,232)			(1,232)
93	O&M	Distribution Maintenance	59700-Dist Mtc of Meters	TX	Labor - Incentive	SPS CWC-Labor Incentive		19	244.97%	(11)			(11)
94	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	NM	Labor - Incentive	SPS CWC-Labor Incentive		6	244.97%	(3)			(3)
95	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	PIS-DIST	Labor - Incentive	SPS CWC-Labor Incentive		3	244.97%	(2)			(2)
96	O&M	Distribution Maintenance	59800-Dist Mtce of Dist Plant	TX	Labor - Incentive	SPS CWC-Labor Incentive		477	244.97%	(282)			(282)
97	O&M	Distribution Maintenance				Sub-Total Distribution Mainte		69,811		(41,313)			(53,016)
98													
99	O&M	Customer Accounting	90100-Cust Acct Supervise	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				(1,730)
100	O&M	Customer Accounting	90200-Cust Acct Meter Read	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		89,227	244.97%	(52,803)			(58,066)
101	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		12,618	244.97%	(7,467)			(152,021)
102	O&M	Customer Accounting	90500-Cust Acct Misc	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		(14)	244.97%	8			(815)
103	O&M	Customer Accounting				Sub-Total Customer Accountin		101,832		(60,262)			(212,632)
104													
105	O&M	Customer Service	90800-Customer Asst Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		68,483	244.97%	(40,527)			(45,137)
106	O&M	Customer Service	90805EE-Customer Assistance Other	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				
107	O&M	Customer Service	910000-Misc Cust Serv Expense	CUST-RET	Labor - Incentive	SPS CWC-Labor Incentive		(11)	244.97%	6			(532)
108	O&M	Customer Service				Sub-Total Customer Service		68,472		(40,521)			(45,669)
109													
110	O&M	Sales	91200-Economic Development	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		5,837	244.97%	(3,454)			(3,888)
111	O&M	Sales	916000-Misc Sales Expense	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive		(1)	244.97%	0			(38)
112	O&M	Sales				Sub-Total Sales		5,836		(3,454)			(3,927)
113													
114	O&M	A&G	92000-A&G Salaries	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive	(2,294)	449,888	244.97%	(266,235)			(1,768,103)
115	O&M	A&G	92100-A&G Office & Supplies	LABXAG	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				101
116	O&M	A&G	92800-A&G Regulatory Comm Exp	CUST-AVG	Labor - Incentive	SPS CWC-Labor Incentive			244.97%				(306)
117	O&M	A&G				Sub-Total A&G	(2,294)	449,888		(266,235)			(1,768,308)
118													
119	O&M					Sub-Total O&M	(5,193)	2,154,019		(1,274,703)			(4,163,835)
120													
121						Total	(5,193)	2,154,019		(1,274,703)			(4,163,835)

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-108 IS Pay Tax Adj

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	SPS Annualize Base Year Labor	SPS Incentive SPS Adjustment to Target	SPS Labor Escalation	SPS Other Adjustments	Total Adjustment Subject to Payroll Tax	Payroll Tax Rate	Payroll Tax
1	O&M	Steam Production Op	50000-Stm Prod Op & Supr	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			14,678		14,678	6.84%	1,004
2	O&M	Steam Production Op	50000-Stm Prod Op & Supr	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(154,274)			(154,274)	6.84%	(10,555)
3	O&M	Steam Production Op	50000-Stm Prod Op & Supr	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			77,717	(26)	77,691	6.84%	5,315
4	O&M	Steam Production Op	50000-Stm Prod Op & Supr	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
5	O&M	Steam Production Op	50170-Stm Gen Fuel	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			(32)		(32)	6.84%	(2)
6	O&M	Steam Production Op	50170-Stm Gen Fuel	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(87,712)		(0)	(87,712)	6.84%	(6,001)
7	O&M	Steam Production Op	50170-Stm Gen Fuel	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			37,664		37,664	6.84%	2,577
8	O&M	Steam Production Op	50170-Stm Gen Fuel	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.84%	
9	O&M	Steam Production Op	50170-Stm Gen Fuel	Labor - Taxes	ENERGY	SPS CWC-Other O&M						6.84%	
10	O&M	Steam Production Op	50200-Steam Expenses Major	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			74,375		74,375	6.84%	5,089
11	O&M	Steam Production Op	50200-Steam Expenses Major	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(117,985)		(0)	(117,985)	6.84%	(8,072)
12	O&M	Steam Production Op	50200-Steam Expenses Major	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			120,521		120,521	6.84%	8,246
13	O&M	Steam Production Op	50200-Steam Expenses Major	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
14	O&M	Steam Production Op	50500-Stm Gen Elec Exp Major	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			61,996		61,996	6.84%	4,242
15	O&M	Steam Production Op	50500-Stm Gen Elec Exp Major	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(95,047)		(0)	(95,047)	6.84%	(6,503)
16	O&M	Steam Production Op	50500-Stm Gen Elec Exp Major	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			100,461		100,461	6.84%	6,873
17	O&M	Steam Production Op	50500-Stm Gen Elec Exp Major	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
18	O&M	Steam Production Op	50600-Misc Steam Pwr Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			48,364		48,364	6.84%	3,309
19	O&M	Steam Production Op	50600-Misc Steam Pwr Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(241,241)		(2)	(241,243)	6.84%	(16,505)
20	O&M	Steam Production Op	50600-Misc Steam Pwr Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			143,945		143,945	6.84%	9,848
21	O&M	Steam Production Op	50600-Misc Steam Pwr Exp	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
22	O&M	Steam Production Ma	51000-Stm Maint Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			2,984		2,984	6.84%	204
23	O&M	Steam Production Ma	51000-Stm Maint Super&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(11,271)			(11,271)	6.84%	(771)
24	O&M	Steam Production Ma	51000-Stm Maint Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			7,052		7,052	6.84%	482
25	O&M	Steam Production Ma	51000-Stm Maint Super&Eng	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
26	O&M	Steam Production Ma	51100-Stm Maint of Structures	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			10,480		10,480	6.84%	717
27	O&M	Steam Production Ma	51100-Stm Maint of Structures	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(21,032)		(0)	(21,032)	6.84%	(1,439)
28	O&M	Steam Production Ma	51100-Stm Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			16,981		16,981	6.84%	1,162
29	O&M	Steam Production Ma	51100-Stm Maint of Structures	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
30	O&M	Steam Production Ma	51200-Stm Maint of Boiler Plt	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			47,817		47,817	6.84%	3,271
31	O&M	Steam Production Ma	51200-Stm Maint of Boiler Plt	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(121,199)		(1)	(121,199)	6.84%	(8,292)
32	O&M	Steam Production Ma	51200-Stm Maint of Boiler Plt	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			97,664		97,664	6.84%	6,682
33	O&M	Steam Production Ma	51200-Stm Maint of Boiler Plt	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.84%	
34	O&M	Steam Production Ma	51300-Stm Maint of Elec Plant	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			27,010		27,010	6.84%	1,848
35	O&M	Steam Production Ma	51300-Stm Maint of Elec Plant	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(66,485)		(0)	(66,486)	6.84%	(4,549)
36	O&M	Steam Production Ma	51300-Stm Maint of Elec Plant	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			54,637		54,637	6.84%	3,738
37	O&M	Steam Production Ma	51300-Stm Maint of Elec Plant	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.84%	
38	O&M	Steam Production Ma	51400-Stm Maint of Misc Stm Plt	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			56,244		56,244	6.84%	3,848
39	O&M	Steam Production Ma	51400-Stm Maint of Misc Stm Plt	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(96,701)		(0)	(96,701)	6.84%	(6,616)
40	O&M	Steam Production Ma	51400-Stm Maint of Misc Stm Plt	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			91,139		91,139	6.84%	6,235
41	O&M	Steam Production Ma	51400-Stm Maint of Misc Stm Plt	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
42	O&M	Other Production Ope	54600-Oth Oper Super&Eng	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			136		136	6.84%	9
43	O&M	Other Production Ope	54600-Oth Oper Super&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(22,065)			(22,065)	6.84%	(1,510)
44	O&M	Other Production Ope	54600-Oth Oper Super&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			9,998	(23)	9,975	6.84%	682
45	O&M	Other Production Ope	54600-Oth Oper Super&Eng	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
46	O&M	Other Production Ope	54600W-Oth Oper Super&Eng	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			400		400	6.84%	27
47	O&M	Other Production Ope	54600W-Oth Oper Super&Eng	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(6,894)			(6,894)	6.84%	(472)

Southwestern Public Service Company

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-108 IS Pay Tax Adj

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	SPS Annualize Base Year Labor	SPS Incentive SPS Adjustment to Target	SPS Labor Escalation	SPS Other Adjustments	Total Adjustment Subject to Payroll Tax	Payroll Tax Rate	Payroll Tax
48	O&M	Other Production Ope	54600W-Oth Oper Super&Eng	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			2,103		2,103	6.84%	144
49	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			3,154		3,154	6.84%	216
50	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(6,113)			(6,113)	6.84%	(418)
51	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			5,111		5,111	6.84%	350
52	O&M	Other Production Ope	54800-Oth Oper Gen Exp	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
53	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			359		359	6.84%	25
54	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(23,619)		(1)	(23,619)	6.84%	(1,616)
55	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			8,001		8,001	6.84%	547
56	O&M	Other Production Ope	54900-Oth Oper Misc Gen Exp	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
57	O&M	Other Production Mai	55100-Oth Mtce Supervision&Eng	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(24,123)			(24,123)	6.84%	(1,650)
58	O&M	Other Production Mai	55100-Oth Mtce Supervision&Eng	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			10,570		10,570	6.84%	723
59	O&M	Other Production Mai	55100-Oth Mtce Supervision&Eng	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
60	O&M	Other Production Mai	55200-Oth Maint of Structures	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			911		911	6.84%	62
61	O&M	Other Production Mai	55200-Oth Maint of Structures	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(2,036)		(0)	(2,036)	6.84%	(139)
62	O&M	Other Production Mai	55200-Oth Maint of Structures	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			1,477		1,477	6.84%	101
63	O&M	Other Production Mai	55200-Oth Maint of Structures	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
64	O&M	Other Production Mai	55300-Oth Mtc of Gen & Ele Plant	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			3,523		3,523	6.84%	241
65	O&M	Other Production Mai	55300-Oth Mtc of Gen & Ele Plant	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(26,192)		(0)	(26,192)	6.84%	(1,792)
66	O&M	Other Production Mai	55300-Oth Mtc of Gen & Ele Plant	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			14,606		14,606	6.84%	999
67	O&M	Other Production Mai	55300-Oth Mtc of Gen & Ele Plant	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
68	O&M	Other Production Mai	55300W-Oth Mtc of Gen & Ele Plant	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			223		223	6.84%	15
69	O&M	Other Production Mai	55300W-Oth Mtc of Gen & Ele Plant	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(233)			(233)	6.84%	(16)
70	O&M	Other Production Mai	55300W-Oth Mtc of Gen & Ele Plant	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			396		396	6.84%	27
71	O&M	Other Production Mai	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Bargaining	12CP-PROD	SPS CWC-Labor Regular			9		9	6.84%	1
72	O&M	Other Production Mai	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(21)		(1)	(22)	6.84%	(2)
73	O&M	Other Production Mai	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			15		15	6.84%	1
74	O&M	Other Production Mai	55400-Oth Mtc Misc Gen Plt Mjr	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
75	O&M	Other Power Supply	55600-Load Dispatch	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(52,535)			(52,535)	6.84%	(3,594)
76	O&M	Other Power Supply	55600-Load Dispatch	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			27,736		27,736	6.84%	1,898
77	O&M	Other Power Supply	55600-Load Dispatch	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
78	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Incentive	12CP-PROD	SPS CWC-Labor Incentive		(102,170)			(102,170)	6.84%	(6,990)
79	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Non-bargaining	12CP-PROD	SPS CWC-Labor Regular			47,633	(801,259)	(753,626)	6.84%	(51,561)
80	O&M	Other Power Supply	55700-Purchased Power Other	Labor - Other Compensation	12CP-PROD	SPS CWC-Labor Regular						6.84%	
81	O&M	Transmission Operatic	56000-Trans Oper Super & Eng	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			7,504		7,504	6.84%	513
82	O&M	Transmission Operatic	56000-Trans Oper Super & Eng	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(356,085)		(7)	(356,092)	6.84%	(24,363)
83	O&M	Transmission Operatic	56000-Trans Oper Super & Eng	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			171,043		171,043	6.84%	11,702
84	O&M	Transmission Operatic	56000-Trans Oper Super & Eng	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.84%	
85	O&M	Transmission Operatic	56110-Load Disp-Reliability	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular			(11)		(11)	6.84%	(1)
86	O&M	Transmission Operatic	56110-Load Disp-Reliability	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive		(46)			(46)	6.84%	(3)
87	O&M	Transmission Operatic	56110-Load Disp-Reliability	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular			(17)		(17)	6.84%	(1)
88	O&M	Transmission Operatic	56110-Load Disp-Reliability	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular						6.84%	
89	O&M	Transmission Operatic	56111-Load Disp-Reliability	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular			9		9	6.84%	1
90	O&M	Transmission Operatic	56111-Load Disp-Reliability	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular			15		15	6.84%	1
91	O&M	Transmission Operatic	56120-Load Disp-Monitor/Operate	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular			20,944		20,944	6.84%	1,433
92	O&M	Transmission Operatic	56120-Load Disp-Monitor/Operate	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive		(46,597)		(0)	(46,597)	6.84%	(3,188)
93	O&M	Transmission Operatic	56120-Load Disp-Monitor/Operate	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular			39,399		39,399	6.84%	2,696
94	O&M	Transmission Operatic	56120-Load Disp-Monitor/Operate	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular						6.84%	

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TX-108 IS Pay Tax Adj

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95	O&M	Transmission Operatic	56150-Rel/Plan/Standards Dev	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive		(128)			(128)	6.84%	(9)
96	O&M	Transmission Operatic	56150-Rel/Plan/Standards Dev	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular			89		89	6.84%	6
97	O&M	Transmission Operatic	56150-Rel/Plan/Standards Dev	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular						6.84%	
98	O&M	Transmission Operatic	56160-Trans Service Studies	Labor - Bargaining	12CP-TRAN	SPS CWC-Labor Regular			(8)		(8)	6.84%	(1)
99	O&M	Transmission Operatic	56160-Trans Service Studies	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive		(1,034)		(0)	(1,034)	6.84%	(71)
100	O&M	Transmission Operatic	56160-Trans Service Studies	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular			571		571	6.84%	39
101	O&M	Transmission Operatic	56160-Trans Service Studies	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular						6.84%	
102	O&M	Transmission Operatic	56170-Gen Interconn Studies	Labor - Incentive	12CP-TRAN	SPS CWC-Labor Incentive		(10,565)			(10,565)	6.84%	(723)
103	O&M	Transmission Operatic	56170-Gen Interconn Studies	Labor - Non-bargaining	12CP-TRAN	SPS CWC-Labor Regular			3,969		3,969	6.84%	272
104	O&M	Transmission Operatic	56170-Gen Interconn Studies	Labor - Other Compensation	12CP-TRAN	SPS CWC-Labor Regular						6.84%	
105	O&M	Transmission Operatic	56200-Trans Oper Station Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			14,377		14,377	6.84%	984
106	O&M	Transmission Operatic	56200-Trans Oper Station Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(23,933)			(23,933)	6.84%	(1,637)
107	O&M	Transmission Operatic	56200-Trans Oper Station Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			23,297		23,297	6.84%	1,594
108	O&M	Transmission Operatic	56200-Trans Oper Station Exp	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.84%	
109	O&M	Transmission Operatic	56300-Trans Oper OH Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			623		623	6.84%	43
110	O&M	Transmission Operatic	56300-Trans Oper OH Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(1,080)		(0)	(1,080)	6.84%	(74)
111	O&M	Transmission Operatic	56300-Trans Oper OH Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			1,091		1,091	6.84%	75
112	O&M	Transmission Operatic	56300-Trans Oper OH Lines	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.84%	
113	O&M	Transmission Operatic	56600-Trans Oper Misc Exp	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			9,271		9,271	6.84%	634
114	O&M	Transmission Operatic	56600-Trans Oper Misc Exp	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(54,438)		(0)	(54,438)	6.84%	(3,724)
115	O&M	Transmission Operatic	56600-Trans Oper Misc Exp	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			30,337		30,337	6.84%	2,076
116	O&M	Transmission Operatic	56600-Trans Oper Misc Exp	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.84%	
117	O&M	Transmission Mainten	57000-Tran Mnt of Station Equip	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			4,993		4,993	6.84%	342
118	O&M	Transmission Mainten	57000-Tran Mnt of Station Equip	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(7,576)		(0)	(7,576)	6.84%	(518)
119	O&M	Transmission Mainten	57000-Tran Mnt of Station Equip	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			8,091		8,091	6.84%	554
120	O&M	Transmission Mainten	57000-Tran Mnt of Station Equip	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.84%	
121	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Bargaining	PIS-TRAN	SPS CWC-Labor Regular			1,040		1,040	6.84%	71
122	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular			396	15,842	16,238	6.84%	1,111
123	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Incentive	PIS-TRAN	SPS CWC-Labor Incentive		(1,154)		(0)	(1,154)	6.84%	(79)
124	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	PIS-TRAN	SPS CWC-Labor Regular			2,937		2,937	6.84%	201
125	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			642	21,393	22,035	6.84%	1,508
126	O&M	Transmission Mainten	57100-Trans Mt of Overhead Lines	Labor - Other Compensation	PIS-TRAN	SPS CWC-Labor Regular						6.84%	
127	O&M	Regional Marketing O	57510-Operations Supervision	Labor - Bargaining	ENERGY	SPS CWC-Labor Regular			(0)		(0)	6.84%	(0)
128	O&M	Regional Marketing O	57510-Operations Supervision	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(9,533)			(9,533)	6.84%	(652)
129	O&M	Regional Marketing O	57510-Operations Supervision	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			3,546		3,546	6.84%	243
130	O&M	Regional Marketing O	57510-Operations Supervision	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.84%	
131	O&M	Regional Marketing O	57520-DA & RT Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(18,560)			(18,560)	6.84%	(1,270)
132	O&M	Regional Marketing O	57520-DA & RT Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			7,885		7,885	6.84%	539
133	O&M	Regional Marketing O	57520-DA & RT Mkt Admin	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.84%	
134	O&M	Regional Marketing O	57550-Ancillary Serv Mkt Admin	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(960)			(960)	6.84%	(66)
135	O&M	Regional Marketing O	57550-Ancillary Serv Mkt Admin	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			375		375	6.84%	26
136	O&M	Regional Marketing O	57550-Ancillary Serv Mkt Admin	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.84%	
137	O&M	Regional Marketing O	57560-Mkt Monitoring/Compliance	Labor - Incentive	ENERGY	SPS CWC-Labor Incentive		(1,484)			(1,484)	6.84%	(102)
138	O&M	Regional Marketing O	57560-Mkt Monitoring/Compliance	Labor - Non-bargaining	ENERGY	SPS CWC-Labor Regular			662		662	6.84%	45
139	O&M	Regional Marketing O	57560-Mkt Monitoring/Compliance	Labor - Other Compensation	ENERGY	SPS CWC-Labor Regular						6.84%	
140	O&M	Distribution Operatior	58000-Dist Oper Sup & Eng	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			26,212		26,212	6.84%	1,793
141	O&M	Distribution Operatior	58000-Dist Oper Sup & Eng	Labor - Bargaining	TX	SPS CWC-Labor Regular			2,313		2,313	6.84%	158

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142	O&M	Distribution Operatior	58000-Dist Oper Sup & Eng	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(74,453)		(1)	(74,453)	6.84%	(5,094)
143	O&M	Distribution Operatior	58000-Dist Oper Sup & Eng	Labor - Incentive	TX	SPS CWC-Labor Incentive		(4,454)			(4,454)	6.84%	(305)
144	O&M	Distribution Operatior	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			55,214		55,214	6.84%	3,778
145	O&M	Distribution Operatior	58000-Dist Oper Sup & Eng	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			3,748		3,748	6.84%	256
146	O&M	Distribution Operatior	58000-Dist Oper Sup & Eng	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
147	O&M	Distribution Operatior	58100-Dist Load Dispatching	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(3,377)			(3,377)	6.84%	(231)
148	O&M	Distribution Operatior	58100-Dist Load Dispatching	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			1,534		1,534	6.84%	105
149	O&M	Distribution Operatior	58100-Dist Load Dispatching	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
150	O&M	Distribution Operatior	58200-Dist Op Station Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			6,174		6,174	6.84%	422
151	O&M	Distribution Operatior	58200-Dist Op Station Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(10,851)			(10,851)	6.84%	(742)
152	O&M	Distribution Operatior	58200-Dist Op Station Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			10,004		10,004	6.84%	684
153	O&M	Distribution Operatior	58200-Dist Op Station Exp	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
154	O&M	Distribution Operatior	58300-Dist Oper Overhead Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular			1,033		1,033	6.84%	71
155	O&M	Distribution Operatior	58300-Dist Oper Overhead Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			5,308		5,308	6.84%	363
156	O&M	Distribution Operatior	58300-Dist Oper Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular			5,697		5,697	6.84%	390
157	O&M	Distribution Operatior	58300-Dist Oper Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive		(872)			(872)	6.84%	(60)
158	O&M	Distribution Operatior	58300-Dist Oper Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(8,272)		(0)	(8,272)	6.84%	(566)
159	O&M	Distribution Operatior	58300-Dist Oper Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive		(7,841)			(7,841)	6.84%	(536)
160	O&M	Distribution Operatior	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			1,674		1,674	6.84%	115
161	O&M	Distribution Operatior	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			9,889		9,889	6.84%	677
162	O&M	Distribution Operatior	58300-Dist Oper Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			9,232		9,232	6.84%	632
163	O&M	Distribution Operatior	58300-Dist Oper Overhead Lines	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
164	O&M	Distribution Operatior	58400-Dist Op UG Elec lines	Labor - Bargaining	NM	SPS CWC-Labor Regular			179		179	6.84%	12
165	O&M	Distribution Operatior	58400-Dist Op UG Elec lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			16		16	6.84%	1
166	O&M	Distribution Operatior	58400-Dist Op UG Elec lines	Labor - Bargaining	TX	SPS CWC-Labor Regular			702		702	6.84%	48
167	O&M	Distribution Operatior	58400-Dist Op UG Elec lines	Labor - Incentive	NM	SPS CWC-Labor Incentive		(195)			(195)	6.84%	(13)
168	O&M	Distribution Operatior	58400-Dist Op UG Elec lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(15)			(15)	6.84%	(1)
169	O&M	Distribution Operatior	58400-Dist Op UG Elec lines	Labor - Incentive	TX	SPS CWC-Labor Incentive		(325)			(325)	6.84%	(22)
170	O&M	Distribution Operatior	58400-Dist Op UG Elec lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			289		289	6.84%	20
171	O&M	Distribution Operatior	58400-Dist Op UG Elec lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			26		26	6.84%	2
172	O&M	Distribution Operatior	58400-Dist Op UG Elec lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			1,138		1,138	6.84%	78
173	O&M	Distribution Operatior	58400-Dist Op UG Elec lines	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
174	O&M	Distribution Operatior	58500-Dist Oper Streetlight	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			4,113		4,113	6.84%	281
175	O&M	Distribution Operatior	58500-Dist Oper Streetlight	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(6,883)			(6,883)	6.84%	(471)
176	O&M	Distribution Operatior	58500-Dist Oper Streetlight	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			7,498		7,498	6.84%	513
177	O&M	Distribution Operatior	58500-Dist Oper Streetlight	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
178	O&M	Distribution Operatior	58600-Dist Oper Meter Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular			10,379		10,379	6.84%	710
179	O&M	Distribution Operatior	58600-Dist Oper Meter Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			1,029		1,029	6.84%	70
180	O&M	Distribution Operatior	58600-Dist Oper Meter Exp	Labor - Bargaining	TX	SPS CWC-Labor Regular			15,878		15,878	6.84%	1,086
181	O&M	Distribution Operatior	58600-Dist Oper Meter Exp	Labor - Incentive	NM	SPS CWC-Labor Incentive		(16,077)			(16,077)	6.84%	(1,100)
182	O&M	Distribution Operatior	58600-Dist Oper Meter Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(10,028)		(0)	(10,028)	6.84%	(686)
183	O&M	Distribution Operatior	58600-Dist Oper Meter Exp	Labor - Incentive	TX	SPS CWC-Labor Incentive		(26,771)			(26,771)	6.84%	(1,832)
184	O&M	Distribution Operatior	58600-Dist Oper Meter Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			16,819		16,819	6.84%	1,151
185	O&M	Distribution Operatior	58600-Dist Oper Meter Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			5,691		5,691	6.84%	389
186	O&M	Distribution Operatior	58600-Dist Oper Meter Exp	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			25,729		25,729	6.84%	1,760
187	O&M	Distribution Operatior	58600-Dist Oper Meter Exp	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
188	O&M	Distribution Operatior	58700-Dist Oper Cust Install	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			4,741		4,741	6.84%	324

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189	O&M	Distribution Operatior	58700-Dist Oper Cust Install	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(8,067)			(8,067)	6.84%	(552)
190	O&M	Distribution Operatior	58700-Dist Oper Cust Install	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			7,682		7,682	6.84%	526
191	O&M	Distribution Operatior	58700-Dist Oper Cust Install	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
192	O&M	Distribution Operatior	58800-Dist Oper Misc Exp	Labor - Bargaining	NM	SPS CWC-Labor Regular			4,699		4,699	6.84%	322
193	O&M	Distribution Operatior	58800-Dist Oper Misc Exp	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			1,334		1,334	6.84%	91
194	O&M	Distribution Operatior	58800-Dist Oper Misc Exp	Labor - Bargaining	TX	SPS CWC-Labor Regular			16,795	(174,104)	(157,308)	6.84%	(10,763)
195	O&M	Distribution Operatior	58800-Dist Oper Misc Exp	Labor - Incentive	NM	SPS CWC-Labor Incentive		(8,587)			(8,587)	6.84%	(587)
196	O&M	Distribution Operatior	58800-Dist Oper Misc Exp	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(47,786)		(1)	(47,787)	6.84%	(3,269)
197	O&M	Distribution Operatior	58800-Dist Oper Misc Exp	Labor - Incentive	TX	SPS CWC-Labor Incentive		(33,308)		(2,900)	(36,208)	6.84%	(2,477)
198	O&M	Distribution Operatior	58800-Dist Oper Misc Exp	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			7,831		7,831	6.84%	536
199	O&M	Distribution Operatior	58800-Dist Oper Misc Exp	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			19,456		19,456	6.84%	1,331
200	O&M	Distribution Operatior	58800-Dist Oper Misc Exp	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			28,424	(235,103)	(206,679)	6.84%	(14,140)
201	O&M	Distribution Operatior	58800-Dist Oper Misc Exp	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
202	O&M	Distribution Maintena	59000-Dist Mtc Super & Eng	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(1,565)			(1,565)	6.84%	(107)
203	O&M	Distribution Maintena	59000-Dist Mtc Super & Eng	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			713		713	6.84%	49
204	O&M	Distribution Maintena	59000-Dist Mtc Super & Eng	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
205	O&M	Distribution Maintena	59100-Dist Mt of Structures	Labor - Bargaining	TX	SPS CWC-Labor Regular			(0)		(0)	6.84%	(0)
206	O&M	Distribution Maintena	59100-Dist Mt of Structures	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		0			0	6.84%	0
207	O&M	Distribution Maintena	59100-Dist Mt of Structures	Labor - Incentive	TX	SPS CWC-Labor Incentive		(2)			(2)	6.84%	(0)
208	O&M	Distribution Maintena	59100-Dist Mt of Structures	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			(0)		(0)	6.84%	(0)
209	O&M	Distribution Maintena	59100-Dist Mt of Structures	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
210	O&M	Distribution Maintena	59200-Dist Mt of Station Equip	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			3,140		3,140	6.84%	215
211	O&M	Distribution Maintena	59200-Dist Mt of Station Equip	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(5,512)			(5,512)	6.84%	(377)
212	O&M	Distribution Maintena	59200-Dist Mt of Station Equip	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			5,088		5,088	6.84%	348
213	O&M	Distribution Maintena	59200-Dist Mt of Station Equip	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
214	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	NM	SPS CWC-Labor Regular			7,062		7,062	6.84%	483
215	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			2,837		2,837	6.84%	194
216	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Bargaining	TX	SPS CWC-Labor Regular			24,416	93,332	117,749	6.84%	8,056
217	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Incentive	NM	SPS CWC-Labor Incentive		(5,821)			(5,821)	6.84%	(398)
218	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(16,173)		(1)	(16,174)	6.84%	(1,107)
219	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Incentive	TX	SPS CWC-Labor Incentive		(21,262)			(21,262)	6.84%	(1,455)
220	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			11,444		11,444	6.84%	783
221	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			8,625		8,625	6.84%	590
222	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			39,565	126,032	165,598	6.84%	11,330
223	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
224	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Pension	NM	SPS CWC-Labor Regular						6.84%	
225	O&M	Distribution Maintena	59300-Dist Mtc of Overhead Lines	Labor - Pension	TX	SPS CWC-Labor Regular						6.84%	
226	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	NM	SPS CWC-Labor Regular			95		95	6.84%	6
227	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			47		47	6.84%	3
228	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Bargaining	TX	SPS CWC-Labor Regular			456		456	6.84%	31
229	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Incentive	NM	SPS CWC-Labor Incentive		(7)			(7)	6.84%	(1)
230	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(26)			(26)	6.84%	(2)
231	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Incentive	TX	SPS CWC-Labor Incentive		(282)			(282)	6.84%	(19)
232	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			154		154	6.84%	11
233	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			76		76	6.84%	5
234	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			739		739	6.84%	51
235	O&M	Distribution Maintena	59400-Dist Mt of Undergrnd Line	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	

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236	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Bargaining	NM	SPS CWC-Labor Regular			98		98	6.84%	7
237	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			194		194	6.84%	13
238	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Bargaining	TX	SPS CWC-Labor Regular			214		214	6.84%	15
239	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Incentive	NM	SPS CWC-Labor Incentive		(163)			(163)	6.84%	(11)
240	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(294)		(0)	(294)	6.84%	(20)
241	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Incentive	TX	SPS CWC-Labor Incentive		(357)			(357)	6.84%	(24)
242	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			159		159	6.84%	11
243	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			314		314	6.84%	21
244	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			347		347	6.84%	24
245	O&M	Distribution Maintena	59600-Dist Mtc of Streetlights	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
246	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Bargaining	NM	SPS CWC-Labor Regular			12		12	6.84%	1
247	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Bargaining	PIS-DIST	SPS CWC-Labor Regular			557		557	6.84%	38
248	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Bargaining	TX	SPS CWC-Labor Regular			5		5	6.84%	0
249	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Incentive	NM	SPS CWC-Labor Incentive		(21)			(21)	6.84%	(1)
250	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(1,232)			(1,232)	6.84%	(84)
251	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Incentive	TX	SPS CWC-Labor Incentive		(11)			(11)	6.84%	(1)
252	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			19		19	6.84%	1
253	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Non-bargaining	PIS-DIST	SPS CWC-Labor Regular			902		902	6.84%	62
254	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			8		8	6.84%	1
255	O&M	Distribution Maintena	59700-Dist Mtc of Meters	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
256	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Bargaining	NM	SPS CWC-Labor Regular			(0)		(0)	6.84%	(0)
257	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Bargaining	TX	SPS CWC-Labor Regular			144		144	6.84%	10
258	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Incentive	NM	SPS CWC-Labor Incentive		(3)			(3)	6.84%	(0)
259	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Incentive	PIS-DIST	SPS CWC-Labor Incentive		(2)			(2)	6.84%	(0)
260	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Incentive	TX	SPS CWC-Labor Incentive		(282)			(282)	6.84%	(19)
261	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Non-bargaining	NM	SPS CWC-Labor Regular			(0)		(0)	6.84%	(0)
262	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			233		233	6.84%	16
263	O&M	Distribution Maintena	59800-Dist Mtce of Dist Plant	Labor - Other Compensation	PIS-DIST	SPS CWC-Labor Regular						6.84%	
264	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(1,730)			(1,730)	6.84%	(118)
265	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular			650		650	6.84%	44
266	O&M	Customer Accounting	90100-Cust Acct Supervise	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.84%	
267	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular			28,828		28,828	6.84%	1,972
268	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(58,066)		(3)	(58,070)	6.84%	(3,973)
269	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular			49,009		49,009	6.84%	3,353
270	O&M	Customer Accounting	90200-Cust Acct Meter Read	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.84%	
271	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular			4,816		4,816	6.84%	330
272	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(152,021)		(0)	(152,021)	6.84%	(10,401)
273	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular			74,423		74,423	6.84%	5,092
274	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.84%	
275	O&M	Customer Accounting	90300-Cust Acct Recrds &Coll	Labor - Pension	CUST-AVG	SPS CWC-Labor Regular						6.84%	
276	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular			(2)		(2)	6.84%	(0)
277	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(815)			(815)	6.84%	(56)
278	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular			388		388	6.84%	27
279	O&M	Customer Accounting	90500-Cust Acct Misc	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.84%	
280	O&M	Customer Service	90800-Customer Asst Expense	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular			21,891		21,891	6.84%	1,498
281	O&M	Customer Service	90800-Customer Asst Expense	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(45,137)		(0)	(45,137)	6.84%	(3,088)
282	O&M	Customer Service	90800-Customer Asst Expense	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular			37,398		37,398	6.84%	2,559

Southwestern Public Service Company

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-108 IS Pay Tax Adj

Line No.	Income Statement Item	Income Statement Function	Account	Labor Designator	Jurisdictional Allocator	Cash Working Capital Item	SPS Annualize Base Year Labor	SPS Incentive SPS Adjustment to Target	SPS Labor Escalation	SPS Other Adjustments	Total Adjustment Subject to Payroll Tax	Payroll Tax Rate	Payroll Tax
283	O&M	Customer Service	90800-Customer Asst Expense	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.84%	
284	O&M	Customer Service	90800-Customer Asst Expense	Labor - Taxes	CUST-AVG	SPS CWC-Other O&M						6.84%	
285	O&M	Customer Service	90804EE-Customer Assistance SaversSwitch	Labor - Non-bargaining	TX	SPS CWC-Labor Regular			63		63	6.84%	4
286	O&M	Customer Service	90805EE-Customer Assistance Other	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive						6.84%	
287	O&M	Customer Service	90805EE-Customer Assistance Other	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.84%	
288	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Bargaining	CUST-RET	SPS CWC-Labor Regular			(1)		(1)	6.84%	(0)
289	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Incentive	CUST-RET	SPS CWC-Labor Incentive		(532)			(532)	6.84%	(36)
290	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Non-bargaining	CUST-RET	SPS CWC-Labor Regular			218		218	6.84%	15
291	O&M	Customer Service	910000-Misc Cust Serv Expense	Labor - Other Compensation	CUST-RET	SPS CWC-Labor Regular						6.84%	
292	O&M	Sales	91200-Economic Development	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular			1,840		1,840	6.84%	126
293	O&M	Sales	91200-Economic Development	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(3,888)		(0)	(3,888)	6.84%	(266)
294	O&M	Sales	91200-Economic Development	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular			3,193		3,193	6.84%	218
295	O&M	Sales	91200-Economic Development	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.84%	
296	O&M	Sales	916000-Misc Sales Expense	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular			(0)		(0)	6.84%	(0)
297	O&M	Sales	916000-Misc Sales Expense	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(38)			(38)	6.84%	(3)
298	O&M	Sales	916000-Misc Sales Expense	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular			22		22	6.84%	1
299	O&M	Sales	916000-Misc Sales Expense	Labor - Other Compensation	CUST-AVG	SPS CWC-Labor Regular						6.84%	
300	O&M	A&G	92000-A&G Salaries	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular			37,638	(27,549)	10,089	6.84%	690
301	O&M	A&G	92000-A&G Salaries	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive		(1,768,103)		(60,477)	(1,828,580)	6.84%	(125,106)
302	O&M	A&G	92000-A&G Salaries	Labor - Long-Term Incentive	LABXAG	SPS CWC-Labor Regular				(5,198,439)	(5,198,439)	6.84%	(355,661)
303	O&M	A&G	92000-A&G Salaries	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular			729,227	(186,895)	542,332	6.84%	37,105
304	O&M	A&G	92000-A&G Salaries	Labor - Other Compensation	LABXAG	SPS CWC-Labor Regular						6.84%	
305	O&M	A&G	92100-A&G Office & Supplies	Labor - Bargaining	LABXAG	SPS CWC-Labor Regular						6.84%	
306	O&M	A&G	92100-A&G Office & Supplies	Labor - Incentive	LABXAG	SPS CWC-Labor Incentive		101		(179)	(78)	6.84%	(5)
307	O&M	A&G	92100-A&G Office & Supplies	Labor - Non-bargaining	LABXAG	SPS CWC-Labor Regular						6.84%	
308	O&M	A&G	92100-A&G Office & Supplies	Labor - Other Compensation	LABXAG	SPS CWC-Labor Regular						6.84%	
309	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Bargaining	CUST-AVG	SPS CWC-Labor Regular			(88)		(88)	6.84%	(6)
310	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Incentive	CUST-AVG	SPS CWC-Labor Incentive		(306)		(0)	(306)	6.84%	(21)
311	O&M	A&G	92800-A&G Regulatory Comm Exp	Labor - Non-bargaining	CUST-AVG	SPS CWC-Labor Regular			(29)		(29)	6.84%	(2)
312						Total		(4,163,835)	2,996,757	(6,430,372)	(7,597,449)		(519,794)
313													
314	Payroll Tax Adjustment												(519,794)

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-109 IS Pay Tax Adj Alloc

Line No.	Company	Jurisdictional Allocator	Allocation Factor - TX	Other Jur	SPS Total
1	Southwestern Public Service Co	LABOR	59.18%	40.82%	100.00%
2	Payroll Tax Adjust		(519,794.22)	(519,794.22)	(519,794.22)
3	Allocated Adjustment		(307,602.36)	(212,191.86)	(519,794.22)

Southwestern Public Service Company

Docket No. 51802

Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
1	Plant in Service	Intangible	303003-Intg Misc Computr Softwar	LABXAG	5,436,575	(3,348)	5,433,227	LABXAG	59.18%	3,215,276	2,217,952
2	Plant in Service	Intangible	303004-Intg Misc Computr Softwar	LABXAG	139,682,520	(29,364)	139,653,156	LABXAG	59.18%	82,643,958	57,009,198
3	Plant in Service	Intangible	303004R-Intg Misc Computr Softwar-Retail Allc	CUST-RET	2,003,948		2,003,948	CUST-RET	68.74%	1,377,567	626,381
4	Plant in Service	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	74,406,103	26	74,406,129	LABXAG	59.18%	44,032,066	30,374,063
5	Plant in Service	Intangible	303007-Intg Misc Computr Softwar	LABXAG	4,680,517	(26,739)	4,653,777	LABXAG	59.18%	2,754,013	1,899,765
6	Plant in Service	Intangible	303010-Intg Misc Computr Softwar	LABXAG	8,856,994		8,856,994	LABXAG	59.18%	5,241,393	3,615,601
7	Plant in Service	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	(17,881)		(17,881)	LABXAG	59.18%	(10,582)	(7,299)
8	Plant in Service	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	13,053,618	(154)	13,053,464	CUST-RET	68.74%	8,973,295	4,080,169
9	Plant in Service	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	(469,630)		(469,630)	LABXAG	59.18%	(277,918)	(191,712)
10	Plant in Service	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	(525,909)		(525,909)	LABXAG	59.18%	(311,222)	(214,686)
11	Plant in Service	Intangible		Sub-Total Intangible	247,106,854	(59,578)	247,047,276			147,637,845	99,409,431
12											
13	Plant in Service	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	4,355,213		4,355,213	12CP-PROD	57.36%	2,497,981	1,857,232
14	Plant in Service	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	1,098,015		1,098,015	12CP-PROD	57.36%	629,779	468,236
15	Plant in Service	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	11,551,745		11,551,745	12CP-PROD	57.36%	6,625,632	4,926,113
16	Plant in Service	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	73,071		73,071	12CP-PROD	57.36%	41,911	31,160
17	Plant in Service	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	220,456,303	(11,139)	220,445,164	12CP-PROD	57.36%	126,438,779	94,006,385
18	Plant in Service	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	26,931,257	(21)	26,931,236	12CP-PROD	57.36%	15,446,710	11,484,526
19	Plant in Service	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	1,013,845,195	(47,125)	1,013,798,070	12CP-PROD	57.36%	581,475,174	432,322,897
20	Plant in Service	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	15,685,164		15,685,164	12CP-PROD	57.36%	8,996,401	6,688,764
21	Plant in Service	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	483,250,358	(17,923)	483,232,434	12CP-PROD	57.36%	277,163,344	206,069,090
22	Plant in Service	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	44,699,883		44,699,883	12CP-PROD	57.36%	25,638,116	19,061,767
23	Plant in Service	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	66,653,034	(10,904)	66,642,130	12CP-PROD	57.36%	38,223,336	28,418,794
24	Plant in Service	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	22,439,593		22,439,593	12CP-PROD	57.36%	12,870,479	9,569,115
25	Plant in Service	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	27,336,959	(2,285)	27,334,673	12CP-PROD	57.36%	15,678,106	11,656,567
26	Plant in Service	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	5,181,717		5,181,717	12CP-PROD	57.36%	2,972,032	2,209,686
27	Plant in Service	Steam Production		Sub-Total Steam Production	1,943,557,508	(89,398)	1,943,468,110			1,114,697,779	828,770,331
28											
29	Plant in Service	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	115,046		115,046	12CP-PROD	57.36%	65,986	49,060
30	Plant in Service	Other Production	340002-Other Prod Land Rights	12CP-PROD	676		676	12CP-PROD	57.36%	388	288
31	Plant in Service	Other Production	340045-Other Prod Wind Rights	ENERGY				ENERGY	59.14%		
32	Plant in Service	Other Production	340145-Other Prod Wind Land Own	ENERGY	954,053		954,053	ENERGY	59.14%	564,244	389,810
33	Plant in Service	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	14,281,391		14,281,391	12CP-PROD	57.36%	8,191,251	6,090,140
34	Plant in Service	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	110,839,041	(3,360)	110,835,680	ENERGY	59.14%	65,550,144	45,285,536
35	Plant in Service	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	6,193,387		6,193,387	12CP-PROD	57.36%	3,552,286	2,641,101
36	Plant in Service	Other Production	343000-Other Prod Prime Mover	12CP-PROD	56,279,704	(1,873)	56,277,831	12CP-PROD	57.36%	32,278,776	23,999,054
37	Plant in Service	Other Production	344000E-Other Prod Generator	12CP-PROD	206,571,306	(14,505)	206,556,801	12CP-PROD	57.36%	118,472,954	88,083,847
38	Plant in Service	Other Production	344045-Other Prod Generator-Wind	ENERGY	1,304,022,177	(36,262)	1,303,985,915	ENERGY	59.14%	771,199,894	532,786,021
39	Plant in Service	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	32,010,935	(2,458)	32,008,477	12CP-PROD	57.36%	18,358,819	13,649,659
40	Plant in Service	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	66,260,771	(2,390)	66,258,381	ENERGY	59.14%	39,186,356	27,072,025
41	Plant in Service	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	4,754,886		4,754,886	12CP-PROD	57.36%	2,727,218	2,027,668
42	Plant in Service	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	16,095	(0)	16,095	ENERGY	59.14%	9,519	6,576
43	Plant in Service	Other Production		Sub-Total Other Production	1,802,299,467	(60,848)	1,802,238,619			1,060,157,834	742,080,785
44	Plant in Service Production				3,745,856,975	(150,246)	3,745,706,729			2,174,855,612	1,570,851,117

Southwestern Public Service Company
Docket No. 51802
Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments
TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
45											
46	Plant in Service	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	10,284,033	(548)	10,283,485	12CP-TRAN	44.90%	4,616,800	5,666,685
47	Plant in Service	Transmission	350002E-Transmission Land Right	12CP-TRAN	153,814,112	(1,839)	153,812,273	12CP-TRAN	44.90%	69,054,460	84,757,813
48	Plant in Service	Transmission	350002ERN-Transmission Land Right Radial NM	NM	3,257,212	(39)	3,257,173	NM			3,257,173
49	Plant in Service	Transmission	350002ERT-Transmission Land Right Radial TX	TX	5,118,837	(61)	5,118,776	TX	100.00%	5,118,776	
50	Plant in Service	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	1,008,579	(12)	1,008,567	WHLS			1,008,567
51	Plant in Service	Transmission	350011-Tran Fee Land - Prod	12CP-PROD				12CP-PROD	57.36%		
52	Plant in Service	Transmission	350045-Tran Land Fee-Wind	ENERGY	217,137		217,137	ENERGY	59.14%	128,419	88,719
53	Plant in Service	Transmission	352000-Transmission Str & Improv	12CP-TRAN	133,836,624	(9,374)	133,827,251	12CP-TRAN	44.90%	60,082,127	73,745,123
54	Plant in Service	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	723,970		723,970	12CP-PROD	57.36%	415,241	308,729
55	Plant in Service	Transmission	352045-Tran Str & Impr-Wind	ENERGY	1,899,067	(249)	1,898,818	ENERGY	59.14%	1,122,994	775,824
56	Plant in Service	Transmission	353000E-Transmission Station	12CP-TRAN	1,298,084,596	(151,038)	1,297,933,558	12CP-TRAN	44.90%	582,710,985	715,222,573
57	Plant in Service	Transmission	353010-Tran Station Equip Pro	12CP-PROD	28,298,306	10,857	28,309,163	12CP-PROD	57.36%	16,237,036	12,072,127
58	Plant in Service	Transmission	353045-Tran Station Equip-Wind	ENERGY	51,576,824	(12,036)	51,564,787	ENERGY	59.14%	30,496,310	21,068,478
59	Plant in Service	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	7,743,598		7,743,598	12CP-TRAN	44.90%	3,476,510	4,267,087
60	Plant in Service	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	163,981		163,981	NM			163,981
61	Plant in Service	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	257,702		257,702	TX	100.00%	257,702	
62	Plant in Service	Transmission	354000ERW-Tran Towers & Fixture Radial Whc	WHLS	50,776		50,776	WHLS			50,776
63	Plant in Service	Transmission	355000E	12CP-TRAN	1,362,341,510	(72,201)	1,362,269,308	12CP-TRAN	44.90%	611,594,704	750,674,604
64	Plant in Service	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	28,849,337	(1,529)	28,847,808	NM			28,847,808
65	Plant in Service	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	45,337,869	(2,403)	45,335,466	TX	100.00%	45,335,466	
66	Plant in Service	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	8,933,051	(473)	8,932,578	WHLS			8,932,578
67	Plant in Service	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	251,807		251,807	12CP-PROD	57.36%	144,426	107,380
68	Plant in Service	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	20,591,656	(5,135)	20,586,521	ENERGY	59.14%	12,175,226	8,411,295
69	Plant in Service	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	486,961,937	(25,373)	486,936,563	12CP-TRAN	44.90%	218,611,563	268,325,000
70	Plant in Service	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	10,312,047	(537)	10,311,509	NM			10,311,509
71	Plant in Service	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	16,205,787	(844)	16,204,943	TX	100.00%	16,204,943	
72	Plant in Service	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	3,193,073	(166)	3,192,907	WHLS			3,192,907
73	Plant in Service	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	352,316	3	352,319	12CP-PROD	57.36%	202,077	150,243
74	Plant in Service	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	11,278,913	(1,685)	11,277,229	ENERGY	59.14%	6,669,549	4,607,680
75	Plant in Service	Transmission	357000E-Tran Underground Cond	12CP-TRAN	275,005		275,005	12CP-TRAN	44.90%	123,464	151,540
76	Plant in Service	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	489,717		489,717	12CP-TRAN	44.90%	219,860	269,857
77	Plant in Service	Transmission	359000-Transmission Road & Trai	12CP-TRAN	517,736		517,736	12CP-TRAN	44.90%	232,439	285,297
78	Plant in Service	Transmission		Sub-Total Transmission	3,692,227,114	(274,683)	3,691,952,431			1,685,231,077	2,006,721,355
79											
80	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	NM	3,250,279	(254)	3,250,026	NM			3,250,026
81	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	TX	8,278,893	(1,039)	8,277,854	TX	100.00%	8,277,854	
82	Plant in Service	Distribution	360004-Dist Land Rights-NM	NM	11,978,870		11,978,870	NM			11,978,870
83	Plant in Service	Distribution	360005-Dist Land Rights-TX	TX	2,971,911		2,971,911	TX	100.00%	2,971,911	
84	Plant in Service	Distribution	361000E-Str & Improv	NM	21,185,924	(5,634)	21,180,290	NM			21,180,290
85	Plant in Service	Distribution	361000E-Str & Improv	TX	22,712,614	(10,929)	22,701,685	TX	100.00%	22,701,685	
86	Plant in Service	Distribution	362000E-Other Eq	NM	140,534,294	(9,952)	140,524,342	NM			140,524,342
87	Plant in Service	Distribution	362000E-Other Eq	TX	192,666,483	(21,731)	192,644,752	TX	100.00%	192,644,752	
88	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	NM	125,306,512	(21,862)	125,284,649	NM			125,284,649

Southwestern Public Service Company

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
89	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	TX	258,408,408	(65,204)	258,343,204	TX	100.00%	258,343,204	
90	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	NM	122,110,749	(10,278)	122,100,471	NM			122,100,471
91	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	TX	182,098,439	(26,254)	182,072,186	TX	100.00%	182,072,186	
92	Plant in Service	Distribution	366000E-Dist Underground Cond	NM	7,061,551	(201)	7,061,349	NM			7,061,349
93	Plant in Service	Distribution	366000E-Dist Underground Cond	TX	18,696,243	(2,405)	18,693,837	TX	100.00%	18,693,837	
94	Plant in Service	Distribution	367000E-Dist UG Conductor & D	NM	14,263,137	(2,777)	14,260,360	NM			14,260,360
95	Plant in Service	Distribution	367000E-Dist UG Conductor & D	TX	37,047,938	(9,052)	37,038,886	TX	100.00%	37,038,886	
96	Plant in Service	Distribution	368000E-Dist Line Transformer	NM	77,202,903	(798)	77,202,105	NM			77,202,105
97	Plant in Service	Distribution	368000E-Dist Line Transformer	TX	163,030,579	(454)	163,030,125	TX	100.00%	163,030,125	
98	Plant in Service	Distribution	369000E-Distribution Services	NM				NM			
99	Plant in Service	Distribution	369000E-Distribution Services	TX	(1)		(1)	TX	100.00%	(1)	
100	Plant in Service	Distribution	369010-Distribution Services O	NM	17,820,454	(3,344)	17,817,111	NM			17,817,111
101	Plant in Service	Distribution	369010-Distribution Services O	TX	33,874,771	(6,294)	33,868,477	TX	100.00%	33,868,477	
102	Plant in Service	Distribution	369020-Distribution Services U	NM	16,583,470	(2,163)	16,581,307	NM			16,581,307
103	Plant in Service	Distribution	369020-Distribution Services U	TX	31,124,470	(8,174)	31,116,297	TX	100.00%	31,116,297	
104	Plant in Service	Distribution	370000E-Distribution Meter	NM	25,934,014		25,934,014	NM			25,934,014
105	Plant in Service	Distribution	370000E-Distribution Meter	TX	41,304,742		41,304,742	TX	100.00%	41,304,742	
106	Plant in Service	Distribution	370000E-Distribution Meter	WHLS	2,072,296		2,072,296	WHLS			2,072,296
107	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	NM	4,915,732		4,915,732	NM			4,915,732
108	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	TX	8,129,851		8,129,851	TX	100.00%	8,129,851	
109	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	NM	14,498,003	(7,518)	14,490,485	NM			14,490,485
110	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	TX	19,753,822	(14,534)	19,739,287	TX	100.00%	19,739,287	
111	Plant in Service	Distribution		Sub-Total Distribution	1,624,817,351	(230,852)	1,624,586,499			1,019,933,093	604,653,406
112											
113	Plant in Service	General	389001-General Land Owned in Fe	LABXAG	3,060,360		3,060,360	LABXAG	59.18%	1,811,060	1,249,300
114	Plant in Service	General	389002-General Land Rights	LABXAG	45,967		45,967	LABXAG	59.18%	27,202	18,765
115	Plant in Service	General	390000-Genl Structures & Improv	LABXAG	84,121,372	(7,835)	84,113,538	LABXAG	59.18%	49,776,717	34,336,820
116	Plant in Service	General	390007-Genl Str & Imp Lease Bld	LABXAG	3,663,394		3,663,394	LABXAG	59.18%	2,167,924	1,495,470
117	Plant in Service	General	390050-Genl Str & Imp-Call Center	CUST-RET	9,027,760		9,027,760	CUST-RET	68.74%	6,205,920	2,821,840
118	Plant in Service	General	391000-General Office Furn & E	LABXAG	21,606,113	(79)	21,606,034	LABXAG	59.18%	12,786,021	8,820,013
119	Plant in Service	General	391004-General Info Sys Computer	LABXAG	97,290,552	(61,208)	97,229,344	LABXAG	59.18%	57,538,390	39,690,953
120	Plant in Service	General	392010-General Transp Eq Grp	LABXAG	4,369,211	(547)	4,368,663	LABXAG	59.18%	2,585,288	1,783,375
121	Plant in Service	General	392020-General Transp Eq Grp 2	LABXAG	48,080,161	(2,139)	48,078,022	LABXAG	59.18%	28,451,616	19,626,405
122	Plant in Service	General	392030-General Transp Eq Trailer	LABXAG	11,188,409	(1,505)	11,186,904	LABXAG	59.18%	6,620,187	4,566,717
123	Plant in Service	General	392040-General Transp Eq Grp 4	LABXAG	61,203,034	(1,195)	61,201,840	LABXAG	59.18%	36,218,030	24,983,809
124	Plant in Service	General	393000-General Stores Equipmen	LABXAG	430,925		430,925	LABXAG	59.18%	255,013	175,912
125	Plant in Service	General	394000-General Tools & Shop Equi	LABXAG	53,243,708	(26)	53,243,681	LABXAG	59.18%	31,508,551	21,735,131
126	Plant in Service	General	395000-General Laboratory Equi	LABXAG	10,928,508		10,928,508	LABXAG	59.18%	6,467,273	4,461,234
127	Plant in Service	General	396000-General Power Operated E	LABXAG	13,718,357		13,718,357	LABXAG	59.18%	8,118,251	5,600,106
128	Plant in Service	General	397000-General Communication E	LABXAG	64,201,297	(422)	64,200,875	LABXAG	59.18%	37,992,800	26,208,075
129	Plant in Service	General	397010-General Comm Eq Two Wa	LABXAG	52,168,639	(9,494)	52,159,145	LABXAG	59.18%	30,866,744	21,292,401
130	Plant in Service	General	397020-General Comm Eq AE	LABXAG	94,391		94,391	LABXAG	59.18%	55,859	38,532
131	Plant in Service	General	397030-General Comm Eq EM	LABXAG	17,684,440		17,684,440	LABXAG	59.18%	10,465,299	7,219,140
132	Plant in Service	General	398000-General Miscellaneous E	LABXAG	2,746,736		2,746,736	LABXAG	59.18%	1,625,464	1,121,272

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
133	Plant in Service	General		Sub-Total General	558,873,333	(84,450)	558,788,883			331,543,610	227,245,273
134											
135	Plant in Service			Sub-Total Plant in Service	9,868,881,627	(799,808)	9,868,081,819			5,359,201,238	4,508,880,581
136	Total Plant in Service				9,868,881,627	(799,808)	9,868,081,819			5,359,201,238	4,508,880,581
137											
138	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(2,810,860)	390	(2,810,470)	LABXAG	59.18%	(1,663,180)	(1,147,290)
139	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(108,790,111)	2,626	(108,787,485)	LABXAG	59.18%	(64,378,268)	(44,409,217)
140	Reserve	Intangible	303004R-Intg Misc Computr Softwar-Retail All	CUST-RET	(230,234)		(230,234)	CUST-RET	68.74%	(158,269)	(71,965)
141	Reserve	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(18,016,729)	(6)	(18,016,735)	LABXAG	59.18%	(10,661,945)	(7,354,790)
142	Reserve	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(51,725)	(4,276)	(56,001)	LABXAG	59.18%	(33,140)	(22,861)
143	Reserve	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(6,459,974)		(6,459,974)	LABXAG	59.18%	(3,822,884)	(2,637,090)
144	Reserve	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	811		811	LABXAG	59.18%	480	331
145	Reserve	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(12,347,094)	3	(12,347,091)	CUST-RET	68.74%	(8,487,716)	(3,859,375)
146	Reserve	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	58,076		58,076	LABXAG	59.18%	34,368	23,708
147	Reserve	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	256,536		256,536	LABXAG	59.18%	151,813	104,723
148	Reserve	Intangible		Sub-Total Intangible	(148,391,303)	(1,264)	(148,392,567)			(89,018,742)	(59,373,826)
149											
150	Reserve	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(702,038)	33,941	(668,097)	12CP-PROD	57.36%	(383,194)	(284,902)
151	Reserve	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	(4,601,021)	(25,159)	(4,626,180)	12CP-PROD	57.36%	(2,653,397)	(1,972,783)
152	Reserve	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(57,961)	5,550	(52,411)	12CP-PROD	57.36%	(30,061)	(22,350)
153	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(137,447,655)	17,159,570	(120,288,085)	12CP-PROD	57.36%	(68,992,571)	(51,295,514)
154	Reserve	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(14,186,649)	2,258,562	(11,928,087)	12CP-PROD	57.36%	(6,841,487)	(5,086,600)
155	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(623,508,140)	53,501,818	(570,006,323)	12CP-PROD	57.36%	(326,933,474)	(243,072,848)
156	Reserve	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(9,782,074)	1,510,069	(8,272,005)	12CP-PROD	57.36%	(4,744,500)	(3,527,504)
157	Reserve	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(305,910,930)	27,055,978	(278,854,952)	12CP-PROD	57.36%	(159,940,363)	(118,914,589)
158	Reserve	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	(19,827,297)	3,338,953	(16,488,345)	12CP-PROD	57.36%	(9,457,074)	(7,031,271)
159	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(41,159,119)	3,540,456	(37,618,663)	12CP-PROD	57.36%	(21,576,603)	(16,042,060)
160	Reserve	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(12,272,554)	2,438,346	(9,834,208)	12CP-PROD	57.36%	(5,640,520)	(4,193,689)
161	Reserve	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(20,470,044)	3,386,994	(17,083,050)	12CP-PROD	57.36%	(9,798,174)	(7,284,877)
162	Reserve	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(2,767,621)	638,718	(2,128,904)	12CP-PROD	57.36%	(1,221,056)	(907,847)
163	Reserve	Steam Production		Sub-Total Steam Production	(1,192,693,104)	114,843,795	(1,077,849,309)			(618,212,475)	(459,636,834)
164											
165	Reserve	Other Production	340002-Other Prod Land Rights	12CP-PROD	(675)	1	(674)	12CP-PROD	57.36%	(387)	(288)
166	Reserve	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(4,114,853)	157,188	(3,957,666)	12CP-PROD	57.36%	(2,269,963)	(1,687,702)
167	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(3,306,258)	104,128	(3,202,130)	ENERGY	59.14%	(1,893,795)	(1,308,335)
168	Reserve	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(4,242,138)	86,301	(4,155,837)	12CP-PROD	57.36%	(2,383,627)	(1,772,210)
169	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(34,180,237)	2,185,845	(31,994,392)	12CP-PROD	57.36%	(18,350,740)	(13,643,652)
170	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	(47,216,432)	2,534,039	(44,682,393)	12CP-PROD	57.36%	(25,628,084)	(19,054,309)
171	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	(43,920,584)	1,452,340	(42,468,244)	ENERGY	59.14%	(25,116,456)	(17,351,788)
172	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(11,171,402)	1,062,844	(10,108,558)	12CP-PROD	57.36%	(5,797,876)	(4,310,682)
173	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(1,452,410)	43,361	(1,409,050)	ENERGY	59.14%	(833,336)	(575,713)
174	Reserve	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(1,628,427)	154,783	(1,473,643)	12CP-PROD	57.36%	(845,225)	(628,419)
175	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(1,127)	39	(1,089)	ENERGY	59.14%	(644)	(445)
176	Reserve	Other Production		Sub-Total Other Production	(151,234,544)	7,780,867	(143,453,677)			(83,120,134)	(60,333,543)

Southwestern Public Service Company

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
177	Reserve Production Total				(1,343,927,647)	122,624,662	(1,221,302,986)			(701,332,609)	(519,970,377)
178											
179	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	(22,538,246)	5,288,736	(17,249,510)	12CP-TRAN	44.90%	(7,744,217)	(9,505,293)
180	Reserve	Transmission	350002ERN-Transmission Land Right Radial NN	NM	(477,276)	111,996	(365,281)	NM			(365,281)
181	Reserve	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(750,059)	176,006	(574,053)	TX	100.00%	(574,053)	
182	Reserve	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	(147,786)	34,679	(113,107)	WHLS			(113,107)
183	Reserve	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(17,926,790)	391,695	(17,535,096)	12CP-TRAN	44.90%	(7,872,431)	(9,662,664)
184	Reserve	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(94,909)	9,911	(84,998)	12CP-PROD	57.36%	(48,752)	(36,247)
185	Reserve	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(36,955)	(522)	(37,477)	ENERGY	59.14%	(22,165)	(15,312)
186	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	(153,114,231)	(10,645,406)	(163,759,637)	12CP-TRAN	44.90%	(73,520,358)	(90,239,280)
187	Reserve	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(15,999,394)	2,126,089	(13,873,305)	12CP-PROD	57.36%	(7,957,188)	(5,916,116)
188	Reserve	Transmission	353045-Tran Station Equip-Wind	ENERGY	(571,785)	(41,490)	(613,275)	ENERGY	59.14%	(362,702)	(250,574)
189	Reserve	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(2,550,700)	(140,548)	(2,691,248)	12CP-TRAN	44.90%	(1,208,244)	(1,483,005)
190	Reserve	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(54,014)	(2,976)	(56,991)	NM			(56,991)
191	Reserve	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(84,886)	(4,677)	(89,563)	TX	100.00%	(89,563)	
192	Reserve	Transmission	354000ERW-Tran Towers & Fixture Radial Whc	WHLS	(16,725)	(922)	(17,647)	WHLS			(17,647)
193	Reserve	Transmission	355000E	12CP-TRAN	(204,336,798)	(12,477,863)	(216,814,662)	12CP-TRAN	44.90%	(97,339,563)	(119,475,099)
194	Reserve	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(4,327,095)	(264,235)	(4,591,330)	NM			(4,591,330)
195	Reserve	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(6,800,200)	(415,255)	(7,215,456)	TX	100.00%	(7,215,456)	
196	Reserve	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	(1,339,863)	(81,819)	(1,421,682)	WHLS			(1,421,682)
197	Reserve	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	722,887	20	722,906	12CP-PROD	57.36%	414,631	308,275
198	Reserve	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(464,615)	38,727	(425,888)	ENERGY	59.14%	(251,878)	(174,010)
199	Reserve	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(107,752,351)	(10,114,875)	(117,867,226)	12CP-TRAN	44.90%	(52,916,828)	(64,950,397)
200	Reserve	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(2,281,795)	(214,196)	(2,495,990)	NM			(2,495,990)
201	Reserve	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(3,585,931)	(336,617)	(3,922,547)	TX	100.00%	(3,922,547)	
202	Reserve	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	(706,546)	(66,325)	(772,871)	WHLS			(772,871)
203	Reserve	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	1,104,322	(502)	1,103,820	12CP-PROD	57.36%	633,108	470,712
204	Reserve	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(216,827)	(3,869)	(220,696)	ENERGY	59.14%	(130,523)	(90,172)
205	Reserve	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(179,572)	37,816	(141,757)	12CP-TRAN	44.90%	(63,642)	(78,115)
206	Reserve	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(335,548)	53,483	(282,066)	12CP-TRAN	44.90%	(126,634)	(155,431)
207	Reserve	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(37,083)	(3,519)	(40,602)	12CP-TRAN	44.90%	(18,228)	(22,374)
208	Reserve	Transmission		Sub-Total Transmission	(544,900,774)	(26,546,460)	(571,447,233)			(260,337,232)	(311,110,001)
209											
210	Reserve	Distribution	360001E-Dist Land Owned in Fee	NM	(331)		(331)	NM			(331)
211	Reserve	Distribution	360004-Dist Land Rights-NM	NM	(1,203,493)		(1,203,493)	NM			(1,203,493)
212	Reserve	Distribution	360005-Dist Land Rights-TX	TX	(628,840)		(628,840)	TX	100.00%	(628,840)	
213	Reserve	Distribution	361000E-Str & Improv	NM	(1,011,683)	48	(1,011,635)	NM			(1,011,635)
214	Reserve	Distribution	361000E-Str & Improv	TX	(2,371,606)	82	(2,371,524)	TX	100.00%	(2,371,524)	
215	Reserve	Distribution	362000E-Other Eq	NM	(19,523,012)	82	(19,522,929)	NM			(19,522,929)
216	Reserve	Distribution	362000E-Other Eq	TX	(39,248,349)	188	(39,248,161)	TX	100.00%	(39,248,161)	
217	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	NM	(23,437,694)	179	(23,437,515)	NM			(23,437,515)
218	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	TX	(55,378,824)	570	(55,378,254)	TX	100.00%	(55,378,254)	
219	Reserve	Distribution	365000-Dist OH Conductor & Devic	NM	(9,954,716)	84	(9,954,631)	NM			(9,954,631)
220	Reserve	Distribution	365000-Dist OH Conductor & Devic	TX	(49,920,242)	242	(49,920,000)	TX	100.00%	(49,920,000)	

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
221	Reserve	Distribution	366000E-Dist Underground Cond	NM	(2,979,838)	2	(2,979,836)	NM			(2,979,836)
222	Reserve	Distribution	366000E-Dist Underground Cond	TX	(7,179,950)	23	(7,179,927)	TX	100.00%	(7,179,927)	
223	Reserve	Distribution	367000E-Dist UG Conductor & D	NM	(3,326,661)	27	(3,326,634)	NM			(3,326,634)
224	Reserve	Distribution	367000E-Dist UG Conductor & D	TX	(10,169,540)	96	(10,169,444)	TX	100.00%	(10,169,444)	
225	Reserve	Distribution	368000E-Dist Line Transformer	NM	(14,837,354)	7	(14,837,348)	NM			(14,837,348)
226	Reserve	Distribution	368000E-Dist Line Transformer	TX	(57,803,183)	5	(57,803,179)	TX	100.00%	(57,803,179)	
227	Reserve	Distribution	369000E-Distribution Services	NM	768		768	NM			768
228	Reserve	Distribution	369000E-Distribution Services	TX	(0)		(0)	TX	100.00%	(0)	
229	Reserve	Distribution	369010-Distribution Services O	NM	(8,323,352)	57	(8,323,295)	NM			(8,323,295)
230	Reserve	Distribution	369010-Distribution Services O	TX	(14,503,432)	77	(14,503,355)	TX	100.00%	(14,503,355)	
231	Reserve	Distribution	369020-Distribution Services U	NM	(10,458,057)	38	(10,458,019)	NM			(10,458,019)
232	Reserve	Distribution	369020-Distribution Services U	TX	(13,654,511)	101	(13,654,410)	TX	100.00%	(13,654,410)	
233	Reserve	Distribution	370000E-Distribution Meter	NM	(8,740,064)		(8,740,064)	NM			(8,740,064)
234	Reserve	Distribution	370000E-Distribution Meter	TX	(14,729,681)		(14,729,681)	TX	100.00%	(14,729,681)	
235	Reserve	Distribution	370000E-Distribution Meter	WHLS	(739,001)		(739,001)	WHLS			(739,001)
236	Reserve	Distribution	371000E-Dist Inst on Cust Premis	NM	(5,653,092)		(5,653,092)	NM			(5,653,092)
237	Reserve	Distribution	371000E-Dist Inst on Cust Premis	TX	(6,754,063)		(6,754,063)	TX	100.00%	(6,754,063)	
238	Reserve	Distribution	373000-Dist Street Light & Sg Sy	NM	(2,587,664)	102	(2,587,561)	NM			(2,587,561)
239	Reserve	Distribution	373000-Dist Street Light & Sg Sy	TX	(1,997,974)	213	(1,997,761)	TX	100.00%	(1,997,761)	
240	Reserve	Distribution		Sub-Total Distribution	(387,115,441)	2,225	(387,113,216)			(274,338,599)	(112,774,617)
241											
242	Reserve	General	389001-General Land Owned in Fe	LABXAG				LABXAG	59.18%		
243	Reserve	General	389002-General Land Rights	LABXAG	(19,587)	650	(18,937)	LABXAG	59.18%	(11,206)	(7,730)
244	Reserve	General	390000-Genl Structures & Improv	LABXAG	(18,557,226)	(641,343)	(19,198,568)	LABXAG	59.18%	(11,361,331)	(7,837,238)
245	Reserve	General	390007-Genl Str & Imp Lease Bld	LABXAG	(692,542)	(29)	(692,571)	LABXAG	59.18%	(409,850)	(282,721)
246	Reserve	General	390050-Genl Str & Imp-Call Center	CUST-RET	(3,597,396)		(3,597,396)	CUST-RET	68.74%	(2,472,945)	(1,124,451)
247	Reserve	General	391000-General Office Furn & E	LABXAG	(5,458,326)	(98,617)	(5,556,943)	LABXAG	59.18%	(3,288,488)	(2,268,455)
248	Reserve	General	391004-General Info Sys Computer	LABXAG	(50,369,489)	(1,350,871)	(51,720,361)	LABXAG	59.18%	(30,607,080)	(21,113,281)
249	Reserve	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG				LABXAG	59.18%		
250	Reserve	General	392010-General Transp Eq Grp	LABXAG	(1,411,577)	(43,239)	(1,454,816)	LABXAG	59.18%	(860,931)	(593,885)
251	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	(31,642,354)	(296,918)	(31,939,272)	LABXAG	59.18%	(18,901,025)	(13,038,247)
252	Reserve	General	392030-General Transp Eq Trailer	LABXAG	(4,345,846)	163,148	(4,182,697)	LABXAG	59.18%	(2,475,237)	(1,707,460)
253	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	(37,202,250)	1,866,555	(35,335,695)	LABXAG	59.18%	(20,910,961)	(14,424,734)
254	Reserve	General	393000-General Stores Equipmen	LABXAG	(314,213)	(17,449)	(331,661)	LABXAG	59.18%	(196,270)	(135,391)
255	Reserve	General	394000-General Tools & Shop Equi	LABXAG	(9,897,450)	442,353	(9,455,096)	LABXAG	59.18%	(5,595,338)	(3,859,759)
256	Reserve	General	395000-General Laboratory Equi	LABXAG	(8,786,820)	(268,156)	(9,054,976)	LABXAG	59.18%	(5,358,555)	(3,696,422)
257	Reserve	General	396000-General Power Operated E	LABXAG	(6,626,069)	480,339	(6,145,730)	LABXAG	59.18%	(3,636,921)	(2,508,809)
258	Reserve	General	397000-General Communication E	LABXAG	(52,002,110)	(1,685,311)	(53,687,422)	LABXAG	59.18%	(31,771,148)	(21,916,274)
259	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	(9,632,913)	(1,028,398)	(10,661,311)	LABXAG	59.18%	(6,309,152)	(4,352,159)
260	Reserve	General	397020-General Comm Eq AE	LABXAG	(13,787)	(1,473)	(15,260)	LABXAG	59.18%	(9,031)	(6,229)
261	Reserve	General	397030-General Comm Eq EM	LABXAG	(6,709,166)	(799,590)	(7,508,756)	LABXAG	59.18%	(4,443,532)	(3,065,224)
262	Reserve	General	398000-General Miscellaneous E	LABXAG	(1,843,363)	(188,374)	(2,031,738)	LABXAG	59.18%	(1,202,342)	(829,396)
263	Reserve	General		Sub-Total General	(249,122,484)	(3,466,724)	(252,589,208)			(149,821,343)	(102,767,865)
264											

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
265	Reserve			Sub-Total Reserve	(2,673,457,649)	92,612,439	(2,580,845,210)			(1,474,848,524)	(1,105,996,686)
266	Total Reserve				2,673,457,649	(92,612,439)	2,580,845,210			1,474,848,524	1,105,996,686
267											
268	Net Plant Intangible				98,715,551	(60,842)	98,654,709			58,619,104	40,035,605
269	Net Plant Production				2,401,929,328	122,474,416	2,524,403,743			1,473,523,004	1,050,880,740
270	Net Plant Transmission				3,147,326,341	(26,821,142)	3,120,505,198			1,424,893,845	1,695,611,353
271	Net Plant Distribution				1,237,701,910	(228,627)	1,237,473,283			745,594,495	491,878,789
272	Net Plant General				309,750,849	(3,551,174)	306,199,675			181,722,267	124,477,408
273	Net Plant Total				7,195,423,979	91,812,630	7,287,236,609			3,884,352,714	3,402,883,895
274											
275	CWIP	Intangible	303000-Intg Misc	LABXAG	291,838	(291,838)		LABXAG	59.18%		
276	CWIP	Intangible	303003-Intg Misc Computr Softwar	LABXAG	767,071	(767,071)		LABXAG	59.18%		
277	CWIP	Intangible	303004-Intg Misc Computr Softwar	LABXAG	15,419,134	(15,419,134)		LABXAG	59.18%		
278	CWIP	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG				LABXAG	59.18%		
279	CWIP	Intangible	303007-Intg Misc Computr Softwar	LABXAG	3,379,092	(3,379,092)		LABXAG	59.18%		
280	CWIP	Intangible	303010-Intg Misc Computr Softwar	LABXAG	1,602,813	(1,602,813)		LABXAG	59.18%		
281	CWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG				LABXAG	59.18%		
282	CWIP	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	238,110	(238,110)		CUST-RET	68.74%		
283	CWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG				LABXAG	59.18%		
284	CWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG				LABXAG	59.18%		
285	CWIP	Intangible		Sub-Total Intangible	21,698,057	(21,698,057)					
286											
287	CWIP	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	2,951,042	(2,951,042)		12CP-PROD	57.36%		
288	CWIP	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	6,114,787	(6,114,787)		12CP-PROD	57.36%		
289	CWIP	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	2,974,352	(2,974,352)		12CP-PROD	57.36%		
290	CWIP	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	397,970	(397,970)		12CP-PROD	57.36%		
291	CWIP	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	249,791	(249,791)		12CP-PROD	57.36%		
292	CWIP	Steam Production		Sub-Total Steam Production	12,687,941	(12,687,941)					
293											
294	CWIP	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(0)	0		12CP-PROD	57.36%		
295	CWIP	Other Production	340145-Other Prod Wind Land Own	ENERGY	(74)	74		ENERGY	59.14%		
296	CWIP	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	3,963	(3,963)		12CP-PROD	57.36%		
297	CWIP	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	51,719	(51,719)		ENERGY	59.14%		
298	CWIP	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	2,632	(2,632)		12CP-PROD	57.36%		
299	CWIP	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(1,694)	1,694		12CP-PROD	57.36%		
300	CWIP	Other Production	344000E-Other Prod Generator	12CP-PROD	2,437,641	(2,437,641)		12CP-PROD	57.36%		
301	CWIP	Other Production	344045-Other Prod Generator-Wind	ENERGY	695,169	(695,169)		ENERGY	59.14%		
302	CWIP	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	14,288	(14,288)		12CP-PROD	57.36%		
303	CWIP	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	22,264	(22,264)		ENERGY	59.14%		
304	CWIP	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	2,058	(2,058)		12CP-PROD	57.36%		
305	CWIP	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	18	(18)		ENERGY	59.14%		
306	CWIP	Other Production		Sub-Total Other Production	3,227,983	(3,227,983)					
307											
308	CWIP	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	65,977	(65,977)		12CP-TRAN	44.90%		

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
309	CWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	34,217	(34,217)		12CP-TRAN	44.90%		
310	CWIP	Transmission	350011-Tran Fee Land - Prod	12CP-PROD				12CP-PROD	57.36%		
311	CWIP	Transmission	350045-Tran Land Fee-Wind	ENERGY				ENERGY	59.14%		
312	CWIP	Transmission	352000-Transmission Str & Improv	12CP-TRAN	1,184,704	(1,184,704)		12CP-TRAN	44.90%		
313	CWIP	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(16,217)	16,217		12CP-PROD	57.36%		
314	CWIP	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(0)	0		ENERGY	59.14%		
315	CWIP	Transmission	353000E-Transmission Station	12CP-TRAN	15,097,718	(15,097,718)		12CP-TRAN	44.90%		
316	CWIP	Transmission	353010-Tran Station Equip Pro	12CP-PROD	4,367,135	(4,367,135)		12CP-PROD	57.36%		
317	CWIP	Transmission	353045-Tran Station Equip-Wind	ENERGY	(0)	0		ENERGY	59.14%		
318	CWIP	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	3,992	(3,992)		12CP-TRAN	44.90%		
319	CWIP	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	25,710,876	(25,710,876)		12CP-TRAN	44.90%		
320	CWIP	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	71,126	(71,126)		12CP-PROD	57.36%		
321	CWIP	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY				ENERGY	59.14%		
322	CWIP	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	6,622,123	(6,622,123)		12CP-TRAN	44.90%		
323	CWIP	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	0	(0)		12CP-PROD	57.36%		
324	CWIP	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY				ENERGY	59.14%		
325	CWIP	Transmission	357000E-Tran Underground Cond	12CP-TRAN	309	(309)		12CP-TRAN	44.90%		
326	CWIP	Transmission	359000-Transmission Road & Trai	12CP-TRAN				12CP-TRAN	44.90%		
327	CWIP	Transmission		Sub-Total Transmission	53,141,961	(53,141,961)					
328											
329	CWIP	Distribution	360001E-Dist Land Owned in Fee	NM				NM			
330	CWIP	Distribution	360001E-Dist Land Owned in Fee	TX	235,650	(235,650)		TX	100.00%		
331	CWIP	Distribution	360004-Dist Land Rights-NM	NM				NM			
332	CWIP	Distribution	361000E-Str & Improv	NM	810,600	(810,600)		NM			
333	CWIP	Distribution	361000E-Str & Improv	TX	34,225	(34,225)		TX	100.00%		
334	CWIP	Distribution	362000E-Other Eq	NM	7,801,868	(7,801,868)		NM			
335	CWIP	Distribution	362000E-Other Eq	TX	940,333	(940,333)		TX	100.00%		
336	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	NM	5,222,388	(5,222,388)		NM			
337	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	TX	996,922	(996,922)		TX	100.00%		
338	CWIP	Distribution	365000-Dist OH Conductor & Devic	NM	6,598,057	(6,598,057)		NM			
339	CWIP	Distribution	365000-Dist OH Conductor & Devic	TX	812,187	(812,187)		TX	100.00%		
340	CWIP	Distribution	366000E-Dist Underground Cond	NM	104,824	(104,824)		NM			
341	CWIP	Distribution	366000E-Dist Underground Cond	TX	140,267	(140,267)		TX	100.00%		
342	CWIP	Distribution	367000E-Dist UG Conductor & D	NM	441,096	(441,096)		NM			
343	CWIP	Distribution	367000E-Dist UG Conductor & D	TX	280,203	(280,203)		TX	100.00%		
344	CWIP	Distribution	368000E-Dist Line Transformer	NM	0	(0)		NM			
345	CWIP	Distribution	368000E-Dist Line Transformer	TX	44,166	(44,166)		TX	100.00%		
346	CWIP	Distribution	369000E-Distribution Services	TX	(84)	84		TX	100.00%		
347	CWIP	Distribution	369010-Distribution Services O	NM	0	(0)		NM			
348	CWIP	Distribution	369010-Distribution Services O	TX	0	(0)		TX	100.00%		
349	CWIP	Distribution	369020-Distribution Services U	TX	0	(0)		TX	100.00%		
350	CWIP	Distribution	370000E-Distribution Meter	TX	12,153	(12,153)		TX	100.00%		
351	CWIP	Distribution	373000-Dist Street Light & Sg Sy	NM	113,836	(113,836)		NM			
352	CWIP	Distribution	373000-Dist Street Light & Sg Sy	TX	602,234	(602,234)		TX	100.00%		

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
353	CWIP	Distribution		Sub-Total Distribution	25,190,924	(25,190,924)					
354											
355	CWIP	General	390000-Genl Structures & Improv	LABXAG	1,582,928	(1,582,928)		LABXAG	59.18%		
356	CWIP	General	391000-General Office Furn & E	LABXAG	932,992	(932,992)		LABXAG	59.18%		
357	CWIP	General	391004-General Info Sys Computer	LABXAG	4,194,290	(4,194,290)		LABXAG	59.18%		
358	CWIP	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	397,548	(397,548)		LABXAG	59.18%		
359	CWIP	General	392010-General Transp Eq Grp	LABXAG	16,342	(16,342)		LABXAG	59.18%		
360	CWIP	General	392020-General Transp Eq Grp 2	LABXAG	168,591	(168,591)		LABXAG	59.18%		
361	CWIP	General	392030-General Transp Eq Trailer	LABXAG	42,750	(42,750)		LABXAG	59.18%		
362	CWIP	General	392040-General Transp Eq Grp 4	LABXAG	222,927	(222,927)		LABXAG	59.18%		
363	CWIP	General	393000-General Stores Equipmen	LABXAG	(0)	0		LABXAG	59.18%		
364	CWIP	General	394000-General Tools & Shop Equi	LABXAG	316,330	(316,330)		LABXAG	59.18%		
365	CWIP	General	395000-General Laboratory Equi	LABXAG	3,835	(3,835)		LABXAG	59.18%		
366	CWIP	General	396000-General Power Operated E	LABXAG	24,769	(24,769)		LABXAG	59.18%		
367	CWIP	General	397000-General Communication E	LABXAG	22,873,935	(22,873,935)		LABXAG	59.18%		
368	CWIP	General	398000-General Miscellaneous E	LABXAG	698	(698)		LABXAG	59.18%		
369	CWIP	General		Sub-Total General	30,777,935	(30,777,935)					
370											
371	CWIP			Sub-Total CWIP	146,724,801	(146,724,801)					
372	Total CWIP				146,724,801	(146,724,801)					
373											
374	Prop Held for Future Use	Other Production	105000-Held for Future Us	12CP-TRAN	4,167,109	(4,167,109)		12CP-TRAN	44.90%		
375	Prop Held for Future Use	Other Production		Sub-Total Other Production	4,167,109	(4,167,109)					
376											
377	Prop Held for Future Use			Sub-Total Prop Held for Future Use	4,167,109	(4,167,109)					
378	Total HFU				4,167,109	(4,167,109)					
379											
380	Total Net Plant				7,346,315,888	(59,079,279)	7,287,236,609			3,884,352,714	3,402,883,895
381											
382	M&S	Other Rate Base	15400-Plant Materials and Operating Supplies I	12CP-PROD	12,757,336		12,757,336	12CP-PROD	57.36%	7,317,112	5,440,224
383	M&S	Other Rate Base	15410-Plant Materials and Operating Supplies '	12CP-TRAN	4,275,248		4,275,248	12CP-TRAN	44.90%	1,919,385	2,355,863
384	M&S	Other Rate Base	15420-Plant Materials and Operating Supplies I	PIS-DIST	4,865,262		4,865,262	PIS-DIST	62.78%	3,054,464	1,810,797
385	M&S	Other Rate Base		Sub-Total Other Rate Base	21,897,846		21,897,846			12,290,961	9,606,884
386											
387	M&S			Sub-Total M&S	21,897,846		21,897,846			12,290,961	9,606,884
388	Total Materials & Supplies				21,897,846		21,897,846			12,290,961	9,606,884
389											
390	NOx Inventory	Other Rate Base	15810-NOx Inventory	ENERGY	4,106,446	(4,106,446)		ENERGY	59.14%		
391	NOx Inventory	Other Rate Base		Sub-Total Other Rate Base	4,106,446	(4,106,446)					
392											
393	NOx Inventory			Sub-Total NOx Inventory	4,106,446	(4,106,446)					
394	Total NOx Inventory				4,106,446	(4,106,446)					
395											
396	Fuel Inventory	Other Rate Base	15100-Fuel Inventory	ENERGY	6,691,642		6,691,642	ENERGY	59.14%	3,957,553	2,734,089

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397	Fuel Inventory	Other Rate Base		Sub-Total Other Rate Base	6,691,642		6,691,642			3,957,553	2,734,089
398											
399	Fuel Inventory			Sub-Total Fuel Inventory	6,691,642		6,691,642			3,957,553	2,734,089
400	Total Fuel Inventory				6,691,642		6,691,642			3,957,553	2,734,089
401											
402	**Cash Working Capital**					(33,360,493)	(33,360,493)			(18,250,192)	(15,101,808)
403											
404	Prepaid Assets	Other Rate Base	16510-Prepayments-Insurance	PIS-NET	3,451,019		3,451,019	PIS-NET	53.30%	1,839,514	1,611,505
405	Prepaid Assets	Other Rate Base	16512-Prepayments-NERC Fees	RETAIL-TRAN	284,090		284,090	RETAIL-TRAN	64.92%	184,426	99,665
406	Prepaid Assets	Other Rate Base	16515-Prepayments-Auto Licensing	PIS-NET				PIS-NET	53.30%		
407	Prepaid Assets	Other Rate Base	16516-Prepayments-I/T Related	PIS-NET	739,701		739,701	PIS-NET	53.30%	394,287	345,414
408	Prepaid Assets	Other Rate Base	16517-Prepayments-Brand Adv	PIS-NET				PIS-NET	53.30%		
409	Prepaid Assets	Other Rate Base	16518-Prepayments-Pollution Emissions	12CP-PROD	780,554		780,554	12CP-PROD	57.36%	447,695	332,858
410	Prepaid Assets	Other Rate Base	16519-Prepayments-Benefits	LABOR	21,212		21,212	LABOR	59.18%	12,553	8,659
411	Prepaid Assets	Other Rate Base	16523-Prepaid Taxes State	PIS-NET	496,371	(496,371)		PIS-NET	53.30%		
412	Prepaid Assets	Other Rate Base	16526-Prepayments-Other Distribution Utility	PIS-DIST	78,370		78,370	PIS-DIST	62.78%	49,202	29,169
413	Prepaid Assets	Other Rate Base	16527-Prepaid Interest - Commercial Paper	PIS-NET	4,852	(4,852)		PIS-NET	53.30%		
414	Prepaid Assets	Other Rate Base	165295-Prepayments Hardware Maintenance	PIS-NET	15,147		15,147	PIS-NET	53.30%	8,074	7,073
415	Prepaid Assets	Other Rate Base		Sub-Total Other Rate Base	5,871,316	(501,223)	5,370,093			2,935,750	2,434,343
416											
417	Prepaid Assets			Sub-Total Prepaid Assets	5,871,316	(501,223)	5,370,093			2,935,750	2,434,343
418	Total Prepaid Assets				5,871,316	(501,223)	5,370,093			2,935,750	2,434,343
419											
420	ADIT	Intangible	303003-Intg Misc Computr Softwar	LABXAG	80		80	LABXAG	59.18%	47	33
421	ADIT	Intangible	303004-Intg Misc Computr Softwar	LABXAG	2,084		2,084	LABXAG	59.18%	1,233	851
422	ADIT	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	1,094		1,094	LABXAG	59.18%	648	447
423	ADIT	Intangible	303007-Intg Misc Computr Softwar	LABXAG	69		69	LABXAG	59.18%	41	28
424	ADIT	Intangible	303010-Intg Misc Computr Softwar	LABXAG	130		130	LABXAG	59.18%	77	53
425	ADIT	Intangible		Sub-Total Intangible	3,457		3,457			2,046	1,411
426											
427	ADIT	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	4,979		4,979	12CP-PROD	57.36%	2,856	2,123
428	ADIT	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	13,277		13,277	12CP-PROD	57.36%	7,615	5,662
429	ADIT	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	29,957		29,957	12CP-PROD	57.36%	17,182	12,775
430	ADIT	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	884		884	12CP-PROD	57.36%	507	377
431	ADIT	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	422,958		422,958	12CP-PROD	57.36%	242,592	180,366
432	ADIT	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	59,409		59,409	12CP-PROD	57.36%	34,075	25,334
433	ADIT	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	2,136,673		2,136,673	12CP-PROD	57.36%	1,225,512	911,160
434	ADIT	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	34,601		34,601	12CP-PROD	57.36%	19,846	14,755
435	ADIT	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	992,997		992,997	12CP-PROD	57.36%	569,545	423,453
436	ADIT	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	98,606		98,606	12CP-PROD	57.36%	56,557	42,049
437	ADIT	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	130,616		130,616	12CP-PROD	57.36%	74,916	55,700
438	ADIT	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	49,501		49,501	12CP-PROD	57.36%	28,392	21,109
439	ADIT	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	54,222		54,222	12CP-PROD	57.36%	31,100	23,122
440	ADIT	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	11,431		11,431	12CP-PROD	57.36%	6,556	4,874

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441	ADIT	Steam Production		Sub-Total Steam Production	4,040,110		4,040,110			2,317,250	1,722,860
442											
443	ADIT	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	1		1	12CP-PROD	57.36%	1	1
444	ADIT	Other Production	340045-Other Prod Wind Rights	ENERGY	0		0	ENERGY	59.14%	0	0
445	ADIT	Other Production	340145-Other Prod Wind Land Own	ENERGY	0		0	ENERGY	59.14%	0	0
446	ADIT	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	106,342		106,342	12CP-PROD	57.36%	60,994	45,349
447	ADIT	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	713,770		713,770	ENERGY	59.14%	422,136	291,634
448	ADIT	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	15,775		15,775	12CP-PROD	57.36%	9,048	6,727
449	ADIT	Other Production	343000-Other Prod Prime Mover	12CP-PROD	493,756		493,756	12CP-PROD	57.36%	283,199	210,557
450	ADIT	Other Production	344000E-Other Prod Generator	12CP-PROD	2,208,451		2,208,451	12CP-PROD	57.36%	1,266,681	941,769
451	ADIT	Other Production	344045-Other Prod Generator-Wind	ENERGY	8,370,079		8,370,079	ENERGY	59.14%	4,950,210	3,419,869
452	ADIT	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	356,101		356,101	12CP-PROD	57.36%	204,246	151,855
453	ADIT	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	429,438		429,438	ENERGY	59.14%	253,977	175,461
454	ADIT	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	54,502		54,502	12CP-PROD	57.36%	31,260	23,242
455	ADIT	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	100		100	ENERGY	59.14%	59	41
456	ADIT	Other Production		Sub-Total Other Production	12,748,316		12,748,316			7,481,812	5,266,504
457	ADIT Production Total				16,788,426		16,788,426			9,799,062	6,989,364
458											
459	ADIT	Transmission	105000-Held for Future Us	12CP-TRAN	33		33	12CP-TRAN	44.90%	15	18
460	ADIT	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	1,895		1,895	12CP-TRAN	44.90%	851	1,044
461	ADIT	Transmission	350002E-Transmission Land Right	12CP-TRAN	116,420		116,420	12CP-TRAN	44.90%	52,267	64,153
462	ADIT	Transmission	350002ERN-Transmission Land Right Radial NN	NM	2,465		2,465	NM			2,465
463	ADIT	Transmission	350002ERT-Transmission Land Right Radial TX	TX	3,874		3,874	TX	100.00%	3,874	
464	ADIT	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	763		763	WHLS			763
465	ADIT	Transmission	352000-Transmission Str & Improv	12CP-TRAN	1,811,689		1,811,689	12CP-TRAN	44.90%	813,363	998,326
466	ADIT	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	4,599		4,599	12CP-PROD	57.36%	2,638	1,961
467	ADIT	Transmission	352045-Tran Str & Impr-Wind	ENERGY	9,967		9,967	ENERGY	59.14%	5,895	4,072
468	ADIT	Transmission	353000E-Transmission Station	12CP-TRAN	17,571,619		17,571,619	12CP-TRAN	44.90%	7,888,828	9,682,790
469	ADIT	Transmission	353010-Tran Station Equip Pro	12CP-PROD	179,779		179,779	12CP-PROD	57.36%	103,114	76,665
470	ADIT	Transmission	353045-Tran Station Equip-Wind	ENERGY	213,421		213,421	ENERGY	59.14%	126,221	87,200
471	ADIT	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	1,194,633		1,194,633	12CP-TRAN	44.90%	536,334	658,299
472	ADIT	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	25,298		25,298	NM			25,298
473	ADIT	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	39,757		39,757	TX	100.00%	39,757	
474	ADIT	Transmission	354000ERW-Tran Towers & Fixture Radial Whc	WHLS	7,833		7,833	WHLS			7,833
475	ADIT	Transmission	355000E	12CP-TRAN	12,689,211		12,689,211	12CP-TRAN	44.90%	5,696,858	6,992,354
476	ADIT	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	268,710		268,710	NM			268,710
477	ADIT	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	422,289		422,289	TX	100.00%	422,289	
478	ADIT	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	83,205		83,205	WHLS			83,205
479	ADIT	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	4,627		4,627	12CP-PROD	57.36%	2,654	1,973
480	ADIT	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	78,352		78,352	ENERGY	59.14%	46,339	32,013
481	ADIT	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	4,535,693		4,535,693	12CP-TRAN	44.90%	2,036,312	2,499,381
482	ADIT	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	96,049		96,049	NM			96,049
483	ADIT	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	150,945		150,945	TX	100.00%	150,945	
484	ADIT	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	29,741		29,741	WHLS			29,741

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485	ADIT	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	6,474		6,474	12CP-PROD	57.36%	3,714	2,761
486	ADIT	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	46,727		46,727	ENERGY	59.14%	27,635	19,092
487	ADIT	Transmission	357000E-Tran Underground Cond	12CP-TRAN	2,561		2,561	12CP-TRAN	44.90%	1,150	1,411
488	ADIT	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	4,561		4,561	12CP-TRAN	44.90%	2,048	2,514
489	ADIT	Transmission	359000-Transmission Road & Trai	12CP-TRAN	4,822		4,822	12CP-TRAN	44.90%	2,165	2,657
490	ADIT	Transmission		Sub-Total Transmission	39,608,015		39,608,015			17,965,265	21,642,750
491											
492	ADIT	Distribution	360001E-Dist Land Owned in Fee	NM	18		18	NM			18
493	ADIT	Distribution	360001E-Dist Land Owned in Fee	TX	174		174	TX	100.00%	174	
494	ADIT	Distribution	360004-Dist Land Rights-NM	NM	2,313		2,313	NM			2,313
495	ADIT	Distribution	360005-Dist Land Rights-TX	TX	2,078		2,078	TX	100.00%	2,078	
496	ADIT	Distribution	361000E-Str & Improv	NM	296,433		296,433	NM			296,433
497	ADIT	Distribution	361000E-Str & Improv	TX	171,068		171,068	TX	100.00%	171,068	
498	ADIT	Distribution	362000E-Other Eq	NM	2,944,769		2,944,769	NM			2,944,769
499	ADIT	Distribution	362000E-Other Eq	TX	3,092,890		3,092,890	TX	100.00%	3,092,890	
500	ADIT	Distribution	364000-Dist Poles, Towers & Fixt	NM	3,878,063		3,878,063	NM			3,878,063
501	ADIT	Distribution	364000-Dist Poles, Towers & Fixt	TX	5,500,700		5,500,700	TX	100.00%	5,500,700	
502	ADIT	Distribution	365000-Dist OH Conductor & Devic	NM	4,423,849		4,423,849	NM			4,423,849
503	ADIT	Distribution	365000-Dist OH Conductor & Devic	TX	4,698,077		4,698,077	TX	100.00%	4,698,077	
504	ADIT	Distribution	366000E-Dist Underground Cond	NM	167,706		167,706	NM			167,706
505	ADIT	Distribution	366000E-Dist Underground Cond	TX	290,680		290,680	TX	100.00%	290,680	
506	ADIT	Distribution	367000E-Dist UG Conductor & D	NM	518,358		518,358	NM			518,358
507	ADIT	Distribution	367000E-Dist UG Conductor & D	TX	1,037,200		1,037,200	TX	100.00%	1,037,200	
508	ADIT	Distribution	368000E-Dist Line Transformer	NM	883,733		883,733	NM			883,733
509	ADIT	Distribution	368000E-Dist Line Transformer	TX	3,488,113		3,488,113	TX	100.00%	3,488,113	
510	ADIT	Distribution	369000E-Distribution Services	NM	(2,378)		(2,378)	NM			(2,378)
511	ADIT	Distribution	369000E-Distribution Services	TX	(35,933)		(35,933)	TX	100.00%	(35,933)	
512	ADIT	Distribution	369010-Distribution Services O	NM	145,667		145,667	NM			145,667
513	ADIT	Distribution	369010-Distribution Services O	TX	515,059		515,059	TX	100.00%	515,059	
514	ADIT	Distribution	369020-Distribution Services U	NM	167,898		167,898	NM			167,898
515	ADIT	Distribution	369020-Distribution Services U	TX	712,467		712,467	TX	100.00%	712,467	
516	ADIT	Distribution	370000E-Distribution Meter	NM	282,041		282,041	NM			282,041
517	ADIT	Distribution	370000E-Distribution Meter	TX	715,577		715,577	TX	100.00%	715,577	
518	ADIT	Distribution	371000E-Dist Inst on Cust Premis	NM	17,261		17,261	NM			17,261
519	ADIT	Distribution	371000E-Dist Inst on Cust Premis	TX	41,215		41,215	TX	100.00%	41,215	
520	ADIT	Distribution	373000-Dist Street Light & Sg Sy	NM	188,005		188,005	NM			188,005
521	ADIT	Distribution	373000-Dist Street Light & Sg Sy	TX	113,475		113,475	TX	100.00%	113,475	
522	ADIT	Distribution		Sub-Total Distribution	34,256,578		34,256,578			20,342,841	13,913,737
523											
524	ADIT	General	389001-General Land Owned in Fe	LABXAG	1,283		1,283	LABXAG	59.18%	759	524
525	ADIT	General	390000-Genl Structures & Improv	LABXAG	575,004		575,004	LABXAG	59.18%	340,276	234,728
526	ADIT	General	390007-Genl Str & Imp Lease Bld	LABXAG	17,000		17,000	LABXAG	59.18%	10,060	6,940
527	ADIT	General	391000-General Office Furn & E	LABXAG	10,826		10,826	LABXAG	59.18%	6,406	4,419
528	ADIT	General	391004-General Info Sys Computer	LABXAG	6,840		6,840	LABXAG	59.18%	4,048	2,792

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529	ADIT	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0		0	LABXAG	59.18%	0	0
530	ADIT	General	392000-General Transportation E	LABXAG				LABXAG	59.18%		
531	ADIT	General	392010-General Transp Eq Grp	LABXAG				LABXAG	59.18%		
532	ADIT	General	392020-General Transp Eq Grp 2	LABXAG				LABXAG	59.18%		
533	ADIT	General	392030-General Transp Eq Trailer	LABXAG				LABXAG	59.18%		
534	ADIT	General	392040-General Transp Eq Grp 4	LABXAG				LABXAG	59.18%		
535	ADIT	General	393000-General Stores Equipmen	LABXAG	1,045		1,045	LABXAG	59.18%	619	427
536	ADIT	General	394000-General Tools & Shop Equi	LABXAG	128,021		128,021	LABXAG	59.18%	75,760	52,261
537	ADIT	General	395000-General Laboratory Equi	LABXAG	26,506		26,506	LABXAG	59.18%	15,686	10,820
538	ADIT	General	396000-General Power Operated E	LABXAG				LABXAG	59.18%		
539	ADIT	General	397000-General Communication E	LABXAG	155,715		155,715	LABXAG	59.18%	92,149	63,566
540	ADIT	General	397010-General Comm Eq Two Wa	LABXAG	126,531		126,531	LABXAG	59.18%	74,878	51,652
541	ADIT	General	397020-General Comm Eq AE	LABXAG	229		229	LABXAG	59.18%	135	93
542	ADIT	General	397030-General Comm Eq EM	LABXAG	42,892		42,892	LABXAG	59.18%	25,383	17,509
543	ADIT	General	398000-General Miscellaneous E	LABXAG	6,662		6,662	LABXAG	59.18%	3,942	2,720
544	ADIT	General		Sub-Total General	1,098,553		1,098,553			650,102	448,451
545											
546	ADIT	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	1,909		1,909	PIS-NET	53.30%	1,018	892
547	ADIT	Non-Plant ADIT	SchM-103 - Environmental Remediation	12CP-PROD	723,058		723,058	12CP-PROD	57.36%	414,718	308,340
548	ADIT	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	1,159,747	(1,159,747)		LABOR	59.18%		
549	ADIT	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	833,488		833,488	LABOR	59.18%	493,239	340,249
550	ADIT	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 1(	LABOR	3,526,945		3,526,945	LABOR	59.18%	2,087,166	1,439,780
551	ADIT	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	118,029		118,029	LABOR	59.18%	69,847	48,182
552	ADIT	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	2,094,516	(2,094,516)		CUST-RET	68.74%		
553	ADIT	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	91,568		91,568	PIS-NET	53.30%	48,809	42,759
554	ADIT	Non-Plant ADIT	SchM-119 - Electric Vehicle Credit	PIS-NET	7,500		7,500	PIS-NET	53.30%	3,998	3,502
555	ADIT	Non-Plant ADIT	SchM-127 - Litigation Reserve	PIS-NET	22,256		22,256	PIS-NET	53.30%	11,863	10,393
556	ADIT	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Rese	LABOR	1,126,952	(1,126,952)		LABOR	59.18%		
557	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	121,081	(121,081)		LABOR	59.18%		
558	ADIT	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	147,641	(147,641)		LABOR	59.18%		
559	ADIT	Non-Plant ADIT	SchM-137 - R&E Credit	PIS-NET	10,202,963		10,202,963	PIS-NET	53.30%	5,438,537	4,764,426
560	ADIT	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	14,377	(14,377)		PIS-NET	53.30%		
561	ADIT	Non-Plant ADIT	SchM-174 - New Hire Retention Credit	LABOR	11,000		11,000	LABOR	59.18%	6,510	4,490
562	ADIT	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	406,359	(406,359)		PIS-NET	53.30%		
563	ADIT	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	389,172	(389,172)		PIS-NET	53.30%		
564	ADIT	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	8,546,086	(8,546,086)		PIS-NET	53.30%		
565	ADIT	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission At	PIS-NET	529,590	(529,590)		PIS-NET	53.30%		
566	ADIT	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	54	(54)		PIS-NET	53.30%		
567	ADIT	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	386,481	(386,481)		PIS-NET	53.30%		
568	ADIT	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PIS-NET	(20,029)		(20,029)	PIS-NET	53.30%	(10,676)	(9,353)
569	ADIT	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accru	PIS-NET	103,737	(103,737)		PIS-NET	53.30%		
570	ADIT	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	16,068,921	(16,068,921)		PIS-NET	53.30%		
571	ADIT	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	58,759	(58,759)		PIS-NET	53.30%		
572	ADIT	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	119,723	(119,723)		PIS-NET	53.30%		

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
573	ADIT	Non-Plant ADIT	SchM-213 - Rate Refund Reserve	PIS-NET	515,134	(515,134)		PIS-NET	53.30%		
574	ADIT	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	PIS-NET	(27,719,263)	27,719,263		PIS-NET	53.30%		
575	ADIT	Non-Plant ADIT	SchM-223 - Unamortized ITC	PIS-NET	15,005	(15,005)		PIS-NET	53.30%		
576	ADIT	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	23,383		23,383	LABOR	59.18%	13,838	9,546
577	ADIT	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	14,213,855	(14,213,855)		PIS-NET	53.30%		
578	ADIT	Non-Plant ADIT	SchM-276 - State Tax Deduction Cash Vs Accru	PIS-NET	(3)	3		PIS-NET	53.30%		
579	ADIT	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	3,089,089	(3,089,089)		PIS-NET	53.30%		
580	ADIT	Non-Plant ADIT	SchM-299 - Operating Lease	PIS-NET	109,423,742		109,423,742	PIS-NET	53.30%	58,326,693	51,097,050
581	ADIT	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	LABOR	1,082,180		1,082,180	LABOR	59.18%	640,410	441,771
582	ADIT	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	74,861,194	(17,067,330)	57,793,864	ENERGY	59.14%	34,180,294	23,613,570
583	ADIT	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Sagamore	ENERGY	21,300		21,300	ENERGY	59.14%	12,597	8,703
584	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	NM	10,991,102		10,991,102	NM			10,991,102
585	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	TX	13,003,293		13,003,293	TX	100.00%	13,003,293	
586	ADIT	Non-Plant ADIT		Sub-Total Non-Plant ADIT	246,311,899	(38,454,346)	207,857,553			114,742,152	93,115,401
587											
588	ADIT			Sub-Total ADIT	338,066,928	(38,454,346)	299,612,583			163,501,468	136,111,115
589											
590	ADIT - Accelerated Amort F	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(1,073,958)		(1,073,958)	12CP-PROD	57.36%	(615,981)	(457,978)
591	ADIT - Accelerated Amort F	Steam Production		Sub-Total Steam Production	(1,073,958)		(1,073,958)			(615,981)	(457,978)
592											
593	ADIT - Accelerated Amort Prop			Sub-Total ADIT - Accelerated Amort Prop	(1,073,958)		(1,073,958)			(615,981)	(457,978)
594											
595	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(24,070)	23	(24,047)	LABXAG	59.18%	(14,231)	(9,817)
596	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(1,039,648)	597	(1,039,050)	LABXAG	59.18%	(614,889)	(424,161)
597	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(329,429)	314	(329,116)	LABXAG	59.18%	(194,764)	(134,352)
598	ADIT - Other Prop	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(20,723)	20	(20,703)	LABXAG	59.18%	(12,252)	(8,451)
599	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(39,214)	37	(39,177)	LABXAG	59.18%	(23,184)	(15,993)
600	ADIT - Other Prop	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(3,740)	(0)	(3,740)	CUST-RET	68.74%	(2,571)	(1,169)
601	ADIT - Other Prop	Intangible		Sub-Total Intangible	(1,456,823)	991	(1,455,832)			(861,890)	(593,942)
602											
603	ADIT - Other Prop	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	(12,647)		(12,647)	12CP-PROD	57.36%	(7,254)	(5,393)
604	ADIT - Other Prop	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(269,518)	(8,090)	(277,608)	12CP-PROD	57.36%	(159,225)	(118,383)
605	ADIT - Other Prop	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	394,762	5,443	400,205	12CP-PROD	57.36%	229,542	170,663
606	ADIT - Other Prop	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(17,936)	(538)	(18,474)	12CP-PROD	57.36%	(10,596)	(7,878)
607	ADIT - Other Prop	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(20,120,919)	(3,023,852)	(23,144,771)	12CP-PROD	57.36%	(13,274,941)	(9,869,830)
608	ADIT - Other Prop	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(3,192,501)	(290,136)	(3,482,638)	12CP-PROD	57.36%	(1,997,506)	(1,485,132)
609	ADIT - Other Prop	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(105,360,582)	(12,579,700)	(117,940,282)	12CP-PROD	57.36%	(67,645,962)	(50,294,320)
610	ADIT - Other Prop	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(1,859,360)	(168,980)	(2,028,340)	12CP-PROD	57.36%	(1,163,377)	(864,963)
611	ADIT - Other Prop	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(46,060,375)	(6,434,049)	(52,494,424)	12CP-PROD	57.36%	(30,108,762)	(22,385,663)
612	ADIT - Other Prop	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	(5,298,840)	(481,562)	(5,780,402)	12CP-PROD	57.36%	(3,315,414)	(2,464,988)
613	ADIT - Other Prop	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(5,117,223)	(1,031,460)	(6,148,683)	12CP-PROD	57.36%	(3,526,646)	(2,622,037)
614	ADIT - Other Prop	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(2,660,048)	(241,747)	(2,901,794)	12CP-PROD	57.36%	(1,664,357)	(1,237,438)
615	ADIT - Other Prop	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(1,864,895)	(462,140)	(2,327,035)	12CP-PROD	57.36%	(1,334,697)	(992,338)
616	ADIT - Other Prop	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(614,254)	(55,824)	(670,078)	12CP-PROD	57.36%	(384,331)	(285,747)

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
617	ADIT - Other Prop	Steam Production		Sub-Total Steam Production	(192,054,337)	(24,772,635)	(216,826,972)			(124,363,524)	(92,463,447)
618											
619	ADIT - Other Prop	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(1,146)		(1,146)	12CP-PROD	57.36%	(657)	(489)
620	ADIT - Other Prop	Other Production	340045-Other Prod Wind Rights	ENERGY	(0)	(0)	(0)	ENERGY	59.14%	(0)	(0)
621	ADIT - Other Prop	Other Production	340145-Other Prod Wind Land Own	ENERGY	(255)		(255)	ENERGY	59.14%	(151)	(104)
622	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(2,084,544)	(35,383)	(2,119,928)	12CP-PROD	57.36%	(1,215,908)	(904,020)
623	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(5,904,276)	(23,318)	(5,927,594)	ENERGY	59.14%	(3,505,682)	(2,421,912)
624	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(555,208)	(1,867)	(557,075)	12CP-PROD	57.36%	(319,517)	(237,558)
625	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(8,506,364)	(315,486)	(8,821,849)	12CP-PROD	57.36%	(5,059,870)	(3,761,979)
626	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	(41,482,759)	(851,334)	(42,334,094)	12CP-PROD	57.36%	(24,281,191)	(18,052,903)
627	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	(76,157,212)	(311,853)	(76,469,066)	ENERGY	59.14%	(45,225,132)	(31,243,934)
628	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(6,401,597)	(125,452)	(6,527,049)	12CP-PROD	57.36%	(3,743,662)	(2,783,387)
629	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(2,861,486)	(10,195)	(2,871,681)	ENERGY	59.14%	(1,698,362)	(1,173,319)
630	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(993,084)	(4,383)	(997,467)	12CP-PROD	57.36%	(572,108)	(425,359)
631	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(1,683)	(8)	(1,691)	ENERGY	59.14%	(1,000)	(691)
632	ADIT - Other Prop	Other Production		Sub-Total Other Production	(144,949,614)	(1,679,280)	(146,628,894)			(85,623,240)	(61,005,655)
633											
634	ADIT - Other Prop	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	475,719	(475,719)		12CP-TRAN	44.90%		
635	ADIT - Other Prop	Transmission	105000-Held for Future Us	12CP-TRAN	(49)		(49)	12CP-TRAN	44.90%	(22)	(27)
636	ADIT - Other Prop	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	20,082		20,082	12CP-TRAN	44.90%	9,016	11,066
637	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	(12,800,100)	(1,175,728)	(13,975,828)	12CP-TRAN	44.90%	(6,274,488)	(7,701,340)
638	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NN	NM	(271,059)	(24,898)	(295,956)	NM			(295,956)
639	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(425,979)	(39,127)	(465,107)	TX	100.00%	(465,107)	
640	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	(83,932)	(7,709)	(91,641)	WHLS			(91,641)
641	ADIT - Other Prop	Transmission	350045-Tran Land Fee-Wind	ENERGY				ENERGY	59.14%		
642	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(25,459,981)	208,005	(25,251,975)	12CP-TRAN	44.90%	(11,336,946)	(13,915,029)
643	ADIT - Other Prop	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(110,837)	(11,199)	(122,036)	12CP-PROD	57.36%	(69,995)	(52,041)
644	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(48,343)	563	(47,780)	ENERGY	59.14%	(28,258)	(19,522)
645	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	(246,950,704)	2,017,449	(244,933,254)	12CP-TRAN	44.90%	(109,963,485)	(134,969,769)
646	ADIT - Other Prop	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(4,332,356)	(437,742)	(4,770,099)	12CP-PROD	57.36%	(2,735,943)	(2,034,155)
647	ADIT - Other Prop	Transmission	353045-Tran Station Equip-Wind	ENERGY	(1,092,897)	7,888	(1,085,009)	ENERGY	59.14%	(641,693)	(443,316)
648	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(1,491,393)	20,545	(1,470,848)	12CP-TRAN	44.90%	(660,341)	(810,507)
649	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(31,582)	435	(31,147)	NM			(31,147)
650	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(49,633)	684	(48,949)	TX	100.00%	(48,949)	
651	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial Whc	WHLS	(9,779)	135	(9,645)	WHLS			(9,645)
652	ADIT - Other Prop	Transmission	355000E	12CP-TRAN	(242,243,467)	3,614,507	(238,628,960)	12CP-TRAN	44.90%	(107,133,154)	(131,495,806)
653	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(5,129,818)	76,542	(5,053,276)	NM			(5,053,276)
654	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(8,061,710)	120,289	(7,941,422)	TX	100.00%	(7,941,422)	
655	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	(1,588,422)	23,701	(1,564,721)	WHLS			(1,564,721)
656	ADIT - Other Prop	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(83,144)	31	(83,113)	12CP-PROD	57.36%	(47,670)	(35,442)
657	ADIT - Other Prop	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(457,982)	(4,727)	(462,709)	ENERGY	59.14%	(273,654)	(189,055)
658	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(86,547,060)	1,291,987	(85,255,073)	12CP-TRAN	44.90%	(38,275,509)	(46,979,564)
659	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(1,832,746)	27,359	(1,805,386)	NM			(1,805,386)
660	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(2,880,232)	42,997	(2,837,235)	TX	100.00%	(2,837,235)	

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
661	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	(567,500)	8,472	(559,029)	WHLS			(559,029)
662	ADIT - Other Prop	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(116,331)	43	(116,287)	12CP-PROD	57.36%	(66,698)	(49,589)
663	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(279,965)	(3,017)	(282,982)	ENERGY	59.14%	(167,360)	(115,621)
664	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(48,876)	730	(48,147)	12CP-TRAN	44.90%	(21,616)	(26,531)
665	ADIT - Other Prop	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(87,037)	1,299	(85,737)	12CP-TRAN	44.90%	(38,492)	(47,245)
666	ADIT - Other Prop	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(92,017)	1,374	(90,643)	12CP-TRAN	44.90%	(40,694)	(49,948)
667	ADIT - Other Prop	Transmission		Sub-Total Transmission	(642,679,128)	5,285,168	(637,393,961)			(289,059,717)	(348,334,243)
668											
669	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	NM	(404)		(404)	NM			(404)
670	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	TX	(885)		(885)	TX	100.00%	(885)	
671	ADIT - Other Prop	Distribution	360004-Dist Land Rights-NM	NM	(549,407)		(549,407)	NM			(549,407)
672	ADIT - Other Prop	Distribution	360005-Dist Land Rights-TX	TX	(362,396)		(362,396)	TX	100.00%	(362,396)	
673	ADIT - Other Prop	Distribution	361000E-Str & Improv	NM	(2,534,341)		(2,534,341)	NM			(2,534,341)
674	ADIT - Other Prop	Distribution	361000E-Str & Improv	TX	(1,698,458)		(1,698,458)	TX	100.00%	(1,698,458)	
675	ADIT - Other Prop	Distribution	362000E-Other Eq	NM	(25,920,085)		(25,920,085)	NM			(25,920,085)
676	ADIT - Other Prop	Distribution	362000E-Other Eq	TX	(38,481,798)		(38,481,798)	TX	100.00%	(38,481,798)	
677	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	NM	(23,405,407)		(23,405,407)	NM			(23,405,407)
678	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	TX	(45,060,143)		(45,060,143)	TX	100.00%	(45,060,143)	
679	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	NM	(22,327,982)		(22,327,982)	NM			(22,327,982)
680	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	TX	(32,105,492)		(32,105,492)	TX	100.00%	(32,105,492)	
681	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	NM	(1,174,766)		(1,174,766)	NM			(1,174,766)
682	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	TX	(1,794,687)		(1,794,687)	TX	100.00%	(1,794,687)	
683	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	NM	(2,386,642)		(2,386,642)	NM			(2,386,642)
684	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	TX	(8,226,150)		(8,226,150)	TX	100.00%	(8,226,150)	
685	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	NM	(12,388,384)		(12,388,384)	NM			(12,388,384)
686	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	TX	(24,516,174)		(24,516,174)	TX	100.00%	(24,516,174)	
687	ADIT - Other Prop	Distribution	369000E-Distribution Services	NM	35,307		35,307	NM			35,307
688	ADIT - Other Prop	Distribution	369000E-Distribution Services	TX	225,805		225,805	TX	100.00%	225,805	
689	ADIT - Other Prop	Distribution	369010-Distribution Services O	NM	(1,886,277)		(1,886,277)	NM			(1,886,277)
690	ADIT - Other Prop	Distribution	369010-Distribution Services O	TX	(3,696,955)		(3,696,955)	TX	100.00%	(3,696,955)	
691	ADIT - Other Prop	Distribution	369020-Distribution Services U	NM	(2,384,770)		(2,384,770)	NM			(2,384,770)
692	ADIT - Other Prop	Distribution	369020-Distribution Services U	TX	(5,230,669)		(5,230,669)	TX	100.00%	(5,230,669)	
693	ADIT - Other Prop	Distribution	370000E-Distribution Meter	NM	(4,139,726)		(4,139,726)	NM			(4,139,726)
694	ADIT - Other Prop	Distribution	370000E-Distribution Meter	TX	(5,752,083)		(5,752,083)	TX	100.00%	(5,752,083)	
695	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	NM	(340,156)		(340,156)	NM			(340,156)
696	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	TX	(441,115)		(441,115)	TX	100.00%	(441,115)	
697	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	NM	(2,232,131)		(2,232,131)	NM			(2,232,131)
698	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	TX	(3,176,489)		(3,176,489)	TX	100.00%	(3,176,489)	
699	ADIT - Other Prop	Distribution		Sub-Total Distribution	(271,952,861)		(271,952,861)			(170,317,689)	(101,635,172)
700											
701	ADIT - Other Prop	General	389001-General Land Owned in Fe	LABXAG	(1,387)		(1,387)	LABXAG	59.18%	(821)	(566)
702	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	(9,630)	(145)	(9,775)	LABXAG	59.18%	(5,784)	(3,990)
703	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	(5,151,034)	137,576	(5,013,458)	LABXAG	59.18%	(2,966,865)	(2,046,593)
704	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bld	LABXAG	41,506		41,506	LABXAG	59.18%	24,562	16,944

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
705	ADIT - Other Prop	General	390050-Genl Str & Imp-Call Center	CUST-RET	(867,342)		(867,342)	CUST-RET	68.74%	(596,234)	(271,108)
706	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	(3,418,434)	21,901	(3,396,532)	LABXAG	59.18%	(2,010,000)	(1,386,532)
707	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	(4,631,989)	301,215	(4,330,775)	LABXAG	59.18%	(2,562,866)	(1,767,908)
708	ADIT - Other Prop	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	0	(0)	LABXAG	59.18%	(0)	(0)
709	ADIT - Other Prop	General	392000-General Transportation E	LABXAG	(0)	(0)	(0)	LABXAG	59.18%	(0)	(0)
710	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	(444,868)	(15,225)	(460,093)	LABXAG	59.18%	(272,274)	(187,819)
711	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	(4,895,462)	(167,546)	(5,063,008)	LABXAG	59.18%	(2,996,187)	(2,066,821)
712	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	(1,139,190)	(38,988)	(1,178,178)	LABXAG	59.18%	(697,222)	(480,956)
713	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	(6,231,617)	(213,275)	(6,444,892)	LABXAG	59.18%	(3,813,959)	(2,630,933)
714	ADIT - Other Prop	General	393000-General Stores Equipmen	LABXAG	(57,783)	1,666	(56,117)	LABXAG	59.18%	(33,209)	(22,908)
715	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	(7,022,050)	205,817	(6,816,233)	LABXAG	59.18%	(4,033,711)	(2,782,522)
716	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	(1,465,418)	42,245	(1,423,173)	LABXAG	59.18%	(842,206)	(580,968)
717	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	(1,396,786)	(47,805)	(1,444,591)	LABXAG	59.18%	(854,880)	(589,711)
718	ADIT - Other Prop	General	397000-General Communication E	LABXAG	(8,608,836)	248,174	(8,360,662)	LABXAG	59.18%	(4,947,673)	(3,412,988)
719	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	(6,995,361)	201,661	(6,793,700)	LABXAG	59.18%	(4,020,376)	(2,773,323)
720	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	(12,657)	365	(12,292)	LABXAG	59.18%	(7,274)	(5,018)
721	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	(2,371,330)	68,360	(2,302,969)	LABXAG	59.18%	(1,362,851)	(940,118)
722	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	(368,313)	10,618	(357,696)	LABXAG	59.18%	(211,677)	(146,019)
723	ADIT - Other Prop	General		Sub-Total General	(55,047,981)	756,614	(54,291,367)			(32,211,508)	(22,079,858)
724											
725	ADIT - Other Prop	Non-Plant ADIT	SchM-225 - AFUDC	PIS-NET	(41,986,944)	41,986,944		PIS-NET	53.30%		
726	ADIT - Other Prop	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	PIS-NET	532,054,329	(532,054,329)		PIS-NET	53.30%		
727	ADIT - Other Prop	Non-Plant ADIT		Sub-Total Non-Plant ADIT	490,067,385	(490,067,385)					
728											
729	ADIT - Other Prop			Sub-Total ADIT - Other Prop	(818,073,360)	(510,476,526)	(1,328,549,886)			(702,437,569)	(626,112,317)
730											
731	ADIT - Other	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(499,862)		(499,862)	LABXAG	59.18%	(295,808)	(204,053)
732	ADIT - Other	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(12,910,046)		(12,910,046)	LABXAG	59.18%	(7,639,908)	(5,270,138)
733	ADIT - Other	Intangible	303004R-Intg Misc Computr Softwar-Retail Allc	CUST-RET	(101,380)		(101,380)	CUST-RET	68.74%	(69,691)	(31,689)
734	ADIT - Other	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(6,841,210)		(6,841,210)	LABXAG	59.18%	(4,048,492)	(2,792,718)
735	ADIT - Other	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(430,346)		(430,346)	LABXAG	59.18%	(254,670)	(175,676)
736	ADIT - Other	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(813,211)		(813,211)	LABXAG	59.18%	(481,242)	(331,969)
737	ADIT - Other	Intangible	303010R-Intg Misc Computr Softwar-Retail Allc	CUST-RET	(1,134)		(1,134)	CUST-RET	68.74%	(779)	(354)
738	ADIT - Other	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	1,842		1,842	LABXAG	59.18%	1,090	752
739	ADIT - Other	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(119,002)		(119,002)	CUST-RET	68.74%	(81,805)	(37,197)
740	ADIT - Other	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	48,371		48,371	LABXAG	59.18%	28,625	19,746
741	ADIT - Other	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	54,168		54,168	LABXAG	59.18%	32,056	22,112
742	ADIT - Other	Intangible		Sub-Total Intangible	(21,611,809)		(21,611,809)			(12,810,625)	(8,801,183)
743											
744	ADIT - Other	General	393000-General Stores Equipmen	LABXAG	(391)		(391)	LABXAG	59.18%	(232)	(160)
745	ADIT - Other	General	394000-General Tools & Shop Equi	LABXAG	(48,372)		(48,372)	LABXAG	59.18%	(28,626)	(19,746)
746	ADIT - Other	General	395000-General Laboratory Equi	LABXAG	(9,929)		(9,929)	LABXAG	59.18%	(5,876)	(4,053)
747	ADIT - Other	General	397000-General Communication E	LABXAG	(58,327)		(58,327)	LABXAG	59.18%	(34,517)	(23,810)
748	ADIT - Other	General	397010-General Comm Eq Two Wa	LABXAG	(47,395)		(47,395)	LABXAG	59.18%	(28,048)	(19,348)

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
749	ADIT - Other	General	397020-General Comm Eq AE	LABXAG	(86)		(86)	LABXAG	59.18%	(51)	(35)
750	ADIT - Other	General	397030-General Comm Eq EM	LABXAG	116,828		116,828	LABXAG	59.18%	69,136	47,691
751	ADIT - Other	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(132,894)		(132,894)	CUST-RET	68.74%	(91,355)	(41,539)
752	ADIT - Other	General	398000-General Miscellaneous E	LABXAG	(2,495)		(2,495)	LABXAG	59.18%	(1,477)	(1,019)
753	ADIT - Other	General		Sub-Total General	(183,062)		(183,062)			(121,043)	(62,019)
754											
755	ADIT - Other	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	(41,738,337)		(41,738,337)	LABOR	59.18%	(24,699,796)	(17,038,541)
756	ADIT - Other	Non-Plant ADIT	SchM-126 - Book Unamortized Cost of Reacqui	PIS-NET	(5,976,917)		(5,976,917)	PIS-NET	53.30%	(3,185,906)	(2,791,010)
757	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	NM	(588,614)		(588,614)	NM			(588,614)
758	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	TX	(925,594)		(925,594)	TX	100.00%	(925,594)	
759	ADIT - Other	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	(70,138)	70,138		PIS-NET	53.30%		
760	ADIT - Other	Non-Plant ADIT	SchM-147 - State Tax Deduction Cash Vs Accru	PIS-NET	(368,309)	368,309		PIS-NET	53.30%		
761	ADIT - Other	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	NM	(1,798)		(1,798)	NM			(1,798)
762	ADIT - Other	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	(598)	598		PIS-NET	53.30%		
763	ADIT - Other	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PIS-NET	(112,956)		(112,956)	PIS-NET	53.30%	(60,209)	(52,746)
764	ADIT - Other	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	(981,900)	981,900		PIS-NET	53.30%		
765	ADIT - Other	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	(17,238,929)	17,238,929		PIS-NET	53.30%		
766	ADIT - Other	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	(11,874,051)	11,874,051		PIS-NET	53.30%		
767	ADIT - Other	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items	PIS-NET	2	(2)		PIS-NET	53.30%		
768	ADIT - Other	Non-Plant ADIT	SchM-299 - Operating Lease	PIS-NET	(109,423,742)		(109,423,742)	PIS-NET	53.30%	(58,326,693)	(51,097,050)
769	ADIT - Other	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Respons	PIS-NET	(406,209)		(406,209)	PIS-NET	53.30%	(216,524)	(189,685)
770	ADIT - Other	Non-Plant ADIT		Sub-Total Non-Plant ADIT	(189,708,089)	30,533,923	(159,174,166)			(87,414,722)	(71,759,444)
771											
772	ADIT - Other			Sub-Total ADIT - Other	(211,502,959)	30,533,923	(180,969,037)			(100,346,390)	(80,622,646)
773											
774	ADIT Total (w/o NOL)				(692,583,349)	(518,396,949)	(1,210,980,299)			(639,898,472)	(571,081,826)
775	ADIT NOL					3,738,736	3,738,736				
776	ADIT Total (with NOL)				(692,583,349)	(514,658,213)	(1,207,241,562)			(639,898,472)	(571,081,826)
777											
778	Reg Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualifi	LABOR	(440,287)	440,287		LABOR	59.18%		
779	Reg Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	LABOR	155,651,445		155,651,445	LABOR	59.18%	92,110,975	63,540,470
780	Reg Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restrucuting M	TX	69,797		69,797	TX	100.00%	69,797	
781	Reg Assets	Other Rate Base		Sub-Total Other Rate Base	155,280,955	440,287	155,721,242			92,180,772	63,540,470
782											
783	Reg Assets			Sub-Total Reg Assets	155,280,955	440,287	155,721,242			92,180,772	63,540,470
784	Total Reg Assets				155,280,955	440,287	155,721,242			92,180,772	63,540,470
785											
786	Cust Deposits	Other Rate Base	23500-Customer Deposits	NM	(920,946)		(920,946)	NM			(920,946)
787	Cust Deposits	Other Rate Base	23500-Customer Deposits	TX	(4,704,553)		(4,704,553)	TX	100.00%	(4,704,553)	
788	Cust Deposits	Other Rate Base		Sub-Total Other Rate Base	(5,625,500)		(5,625,500)			(4,704,553)	(920,946)
789											
790	Cust Deposits			Sub-Total Cust Deposits	(5,625,500)		(5,625,500)			(4,704,553)	(920,946)
791	Total Customer Deposits				(5,625,500)		(5,625,500)			(4,704,553)	(920,946)
792											

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TX-200 RB

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	Adjusted TX Retail	All Other Jurisdictions
793	Reg Liabilities - Retiree Me	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	(365,975)		(365,975)	LABOR	59.18%	(216,575)	(149,399)
794	Reg Liabilities - Retiree Me	Other Rate Base	25430-Retiree Liability FAS 158/106	LABOR	(12,571,728)		(12,571,728)	LABOR	59.18%	(7,439,662)	(5,132,066)
795	Reg Liabilities - Retiree Me	Other Rate Base		Sub-Total Other Rate Base	(12,937,703)		(12,937,703)			(7,656,238)	(5,281,465)
796											
797	Reg Liabilities - Retiree Medical			Sub-Total Reg Liabilities - Retiree Medica	(12,937,703)		(12,937,703)			(7,656,238)	(5,281,465)
798	Total Reg Liabilities - FAS 1				(12,571,728)		(12,571,728)			(7,439,662)	(5,132,066)
799	Total Reg Liabilities - FAS 1				(365,975)		(365,975)			(216,575)	(149,399)
800											
801	**Total Rate Base**				6,829,017,542	(611,265,368)	6,217,752,174			3,325,208,296	2,888,813,636

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TX-201 RB Adjust

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted
1	Plant in Service	Intangible	303003-Intg Misc Computr Softwar	LABXAG	5,436,575	(3,348)		(3,348)	5,433,227
2	Plant in Service	Intangible	303004-Intg Misc Computr Softwar	LABXAG	139,682,520	(29,364)		(29,364)	139,653,156
3	Plant in Service	Intangible	303004R-Intg Misc Computr Softwar-Retail Alk	CUST-RET	2,003,948				2,003,948
4	Plant in Service	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	74,406,103	26		26	74,406,129
5	Plant in Service	Intangible	303007-Intg Misc Computr Softwar	LABXAG	4,680,517	(26,739)		(26,739)	4,653,777
6	Plant in Service	Intangible	303010-Intg Misc Computr Softwar	LABXAG	8,856,994				8,856,994
7	Plant in Service	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	(17,881)				(17,881)
8	Plant in Service	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	13,053,618	(154)		(154)	13,053,464
9	Plant in Service	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	(469,630)				(469,630)
10	Plant in Service	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	(525,909)				(525,909)
11	Plant in Service	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	4,355,213				4,355,213
12	Plant in Service	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	1,098,015				1,098,015
13	Plant in Service	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	11,551,745				11,551,745
14	Plant in Service	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	73,071				73,071
15	Plant in Service	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	220,456,303	(11,139)		(11,139)	220,445,164
16	Plant in Service	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	26,931,257	(21)		(21)	26,931,236
17	Plant in Service	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	1,013,845,195	(47,125)		(47,125)	1,013,798,070
18	Plant in Service	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	15,685,164				15,685,164
19	Plant in Service	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	483,250,358	(17,923)		(17,923)	483,232,434
20	Plant in Service	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	44,699,883				44,699,883
21	Plant in Service	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	66,653,034	(10,904)		(10,904)	66,642,130
22	Plant in Service	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	22,439,593				22,439,593
23	Plant in Service	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	27,336,959	(2,285)		(2,285)	27,334,673
24	Plant in Service	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	5,181,717				5,181,717
25	Plant in Service	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	115,046				115,046
26	Plant in Service	Other Production	340002-Other Prod Land Rights	12CP-PROD	676				676
27	Plant in Service	Other Production	340045-Other Prod Wind Rights	ENERGY					
28	Plant in Service	Other Production	340145-Other Prod Wind Land Own	ENERGY	954,053				954,053
29	Plant in Service	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	14,281,391				14,281,391
30	Plant in Service	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	110,839,041	(3,360)		(3,360)	110,835,680
31	Plant in Service	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	6,193,387				6,193,387
32	Plant in Service	Other Production	343000-Other Prod Prime Mover	12CP-PROD	56,279,704	(1,873)		(1,873)	56,277,831
33	Plant in Service	Other Production	344000E-Other Prod Generator	12CP-PROD	206,571,306	(14,505)		(14,505)	206,556,801
34	Plant in Service	Other Production	344045-Other Prod Generator-Wind	ENERGY	1,304,022,177	(36,262)		(36,262)	1,303,985,915
35	Plant in Service	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	32,010,935	(2,458)		(2,458)	32,008,477
36	Plant in Service	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	66,260,771	(2,390)		(2,390)	66,258,381
37	Plant in Service	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	4,754,886				4,754,886
38	Plant in Service	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	16,095	(0)		(0)	16,095
39	Plant in Service	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	10,284,033	(548)		(548)	10,283,485
40	Plant in Service	Transmission	350002E-Transmission Land Right	12CP-TRAN	153,814,112	(1,839)		(1,839)	153,812,273
41	Plant in Service	Transmission	350002ERN-Transmission Land Right Radial NN	NM	3,257,212	(39)		(39)	3,257,173

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42	Plant in Service	Transmission	350002ERT-Transmission Land Right Radial TX	TX	5,118,837	(61)		(61)	5,118,776
43	Plant in Service	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	1,008,579	(12)		(12)	1,008,567
44	Plant in Service	Transmission	350011-Tran Fee Land - Prod	12CP-PROD					
45	Plant in Service	Transmission	350045-Tran Land Fee-Wind	ENERGY	217,137				217,137
46	Plant in Service	Transmission	352000-Transmission Str & Improv	12CP-TRAN	133,836,624	(9,374)		(9,374)	133,827,251
47	Plant in Service	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	723,970				723,970
48	Plant in Service	Transmission	352045-Tran Str & Impr-Wind	ENERGY	1,899,067	(249)		(249)	1,898,818
49	Plant in Service	Transmission	353000E-Transmission Station	12CP-TRAN	1,298,084,596	(151,038)		(151,038)	1,297,933,558
50	Plant in Service	Transmission	353010-Tran Station Equip Pro	12CP-PROD	28,298,306	10,857		10,857	28,309,163
51	Plant in Service	Transmission	353045-Tran Station Equip-Wind	ENERGY	51,576,824	(12,036)		(12,036)	51,564,787
52	Plant in Service	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	7,743,598				7,743,598
53	Plant in Service	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	163,981				163,981
54	Plant in Service	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	257,702				257,702
55	Plant in Service	Transmission	354000ERW-Tran Towers & Fixture Radial Whc	WHLS	50,776				50,776
56	Plant in Service	Transmission	355000E	12CP-TRAN	1,362,341,510	(72,201)		(72,201)	1,362,269,308
57	Plant in Service	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	28,849,337	(1,529)		(1,529)	28,847,808
58	Plant in Service	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	45,337,869	(2,403)		(2,403)	45,335,466
59	Plant in Service	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	8,933,051	(473)		(473)	8,932,578
60	Plant in Service	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	251,807				251,807
61	Plant in Service	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	20,591,656	(5,135)		(5,135)	20,586,521
62	Plant in Service	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	486,961,937	(25,373)		(25,373)	486,936,563
63	Plant in Service	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	10,312,047	(537)		(537)	10,311,509
64	Plant in Service	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	16,205,787	(844)		(844)	16,204,943
65	Plant in Service	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	3,193,073	(166)		(166)	3,192,907
66	Plant in Service	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	352,316	3		3	352,319
67	Plant in Service	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	11,278,913	(1,685)		(1,685)	11,277,229
68	Plant in Service	Transmission	357000E-Tran Underground Cond	12CP-TRAN	275,005				275,005
69	Plant in Service	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	489,717				489,717
70	Plant in Service	Transmission	359000-Transmission Road & Trai	12CP-TRAN	517,736				517,736
71	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	NM	3,250,279	(254)		(254)	3,250,026
72	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	TX	8,278,893	(1,039)		(1,039)	8,277,854
73	Plant in Service	Distribution	360004-Dist Land Rights-NM	NM	11,978,870				11,978,870
74	Plant in Service	Distribution	360005-Dist Land Rights-TX	TX	2,971,911				2,971,911
75	Plant in Service	Distribution	361000E-Str & Improv	NM	21,185,924	(5,634)		(5,634)	21,180,290
76	Plant in Service	Distribution	361000E-Str & Improv	TX	22,712,614	(10,929)		(10,929)	22,701,685
77	Plant in Service	Distribution	362000E-Other Eq	NM	140,534,294	(9,952)		(9,952)	140,524,342
78	Plant in Service	Distribution	362000E-Other Eq	TX	192,666,483	(21,731)		(21,731)	192,644,752
79	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	NM	125,306,512	(21,862)		(21,862)	125,284,649
80	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	TX	258,408,408	(65,204)		(65,204)	258,343,204
81	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	NM	122,110,749	(10,278)		(10,278)	122,100,471
82	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	TX	182,098,439	(26,254)		(26,254)	182,072,186

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83	Plant in Service	Distribution	366000E-Dist Underground Cond	NM	7,061,551	(201)		(201)	7,061,349
84	Plant in Service	Distribution	366000E-Dist Underground Cond	TX	18,696,243	(2,405)		(2,405)	18,693,837
85	Plant in Service	Distribution	367000E-Dist UG Conductor & D	NM	14,263,137	(2,777)		(2,777)	14,260,360
86	Plant in Service	Distribution	367000E-Dist UG Conductor & D	TX	37,047,938	(9,052)		(9,052)	37,038,886
87	Plant in Service	Distribution	368000E-Dist Line Transformer	NM	77,202,903	(798)		(798)	77,202,105
88	Plant in Service	Distribution	368000E-Dist Line Transformer	TX	163,030,579	(454)		(454)	163,030,125
89	Plant in Service	Distribution	369000E-Distribution Services	NM					
90	Plant in Service	Distribution	369000E-Distribution Services	TX	(1)				(1)
91	Plant in Service	Distribution	369010-Distribution Services O	NM	17,820,454	(3,344)		(3,344)	17,817,111
92	Plant in Service	Distribution	369010-Distribution Services O	TX	33,874,771	(6,294)		(6,294)	33,868,477
93	Plant in Service	Distribution	369020-Distribution Services U	NM	16,583,470	(2,163)		(2,163)	16,581,307
94	Plant in Service	Distribution	369020-Distribution Services U	TX	31,124,470	(8,174)		(8,174)	31,116,297
95	Plant in Service	Distribution	370000E-Distribution Meter	NM	25,934,014				25,934,014
96	Plant in Service	Distribution	370000E-Distribution Meter	TX	41,304,742				41,304,742
97	Plant in Service	Distribution	370000E-Distribution Meter	WHLS	2,072,296				2,072,296
98	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	NM	4,915,732				4,915,732
99	Plant in Service	Distribution	371000E-Dist Inst on Cust Premis	TX	8,129,851				8,129,851
100	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	NM	14,498,003	(7,518)		(7,518)	14,490,485
101	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	TX	19,753,822	(14,534)		(14,534)	19,739,287
102	Plant in Service	General	389001-General Land Owned in Fe	LABXAG	3,060,360				3,060,360
103	Plant in Service	General	389002-General Land Rights	LABXAG	45,967				45,967
104	Plant in Service	General	390000-Genl Structures & Improv	LABXAG	84,121,372	(7,835)		(7,835)	84,113,538
105	Plant in Service	General	390007-Genl Str & Imp Lease Bld	LABXAG	3,663,394				3,663,394
106	Plant in Service	General	390050-Genl Str & Imp-Call Center	CUST-RET	9,027,760				9,027,760
107	Plant in Service	General	391000-General Office Furn & E	LABXAG	21,606,113	(79)		(79)	21,606,034
108	Plant in Service	General	391004-General Info Sys Computer	LABXAG	97,290,552	(61,208)		(61,208)	97,229,344
109	Plant in Service	General	392010-General Transp Eq Grp	LABXAG	4,369,211	(547)		(547)	4,368,663
110	Plant in Service	General	392020-General Transp Eq Grp 2	LABXAG	48,080,161	(2,139)		(2,139)	48,078,022
111	Plant in Service	General	392030-General Transp Eq Trailer	LABXAG	11,188,409	(1,505)		(1,505)	11,186,904
112	Plant in Service	General	392040-General Transp Eq Grp 4	LABXAG	61,203,034	(1,195)		(1,195)	61,201,840
113	Plant in Service	General	393000-General Stores Equipmen	LABXAG	430,925				430,925
114	Plant in Service	General	394000-General Tools & Shop Equi	LABXAG	53,243,708	(26)		(26)	53,243,681
115	Plant in Service	General	395000-General Laboratory Equi	LABXAG	10,928,508				10,928,508
116	Plant in Service	General	396000-General Power Operated E	LABXAG	13,718,357				13,718,357
117	Plant in Service	General	397000-General Communication E	LABXAG	64,201,297	(422)		(422)	64,200,875
118	Plant in Service	General	397010-General Comm Eq Two Wa	LABXAG	52,168,639	(9,494)		(9,494)	52,159,145
119	Plant in Service	General	397020-General Comm Eq AE	LABXAG	94,391				94,391
120	Plant in Service	General	397030-General Comm Eq EM	LABXAG	17,684,440				17,684,440
121	Plant in Service	General	398000-General Miscellaneous E	LABXAG	2,746,736				2,746,736
122	Plant in Service			Sub-Total Plant in Service	9,868,881,627	(799,808)		(799,808)	9,868,081,819
123									

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted
124	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(2,810,860)	390		390	(2,810,470)
125	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(108,790,111)	2,626		2,626	(108,787,485)
126	Reserve	Intangible	303004R-Intg Misc Computr Softwar-Retail Alk	CUST-RET	(230,234)				(230,234)
127	Reserve	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(18,016,729)	(6)		(6)	(18,016,735)
128	Reserve	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(51,725)	(4,276)		(4,276)	(56,001)
129	Reserve	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(6,459,974)				(6,459,974)
130	Reserve	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	811				811
131	Reserve	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(12,347,094)	3		3	(12,347,091)
132	Reserve	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	58,076				58,076
133	Reserve	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	256,536				256,536
134	Reserve	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(702,038)	33,941		33,941	(668,097)
135	Reserve	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	(4,601,021)	(25,159)		(25,159)	(4,626,180)
136	Reserve	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(57,961)	5,550		5,550	(52,411)
137	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(137,447,655)	17,159,570		17,159,570	(120,288,085)
138	Reserve	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(14,186,649)	2,258,562		2,258,562	(11,928,087)
139	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(623,508,140)	53,501,818		53,501,818	(570,006,323)
140	Reserve	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(9,782,074)	1,510,069		1,510,069	(8,272,005)
141	Reserve	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(305,910,930)	27,055,978		27,055,978	(278,854,952)
142	Reserve	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	(19,827,297)	3,338,953		3,338,953	(16,488,345)
143	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(41,159,119)	3,540,456		3,540,456	(37,618,663)
144	Reserve	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(12,272,554)	2,438,346		2,438,346	(9,834,208)
145	Reserve	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(20,470,044)	3,386,994		3,386,994	(17,083,050)
146	Reserve	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(2,767,621)	638,718		638,718	(2,128,904)
147	Reserve	Other Production	340002-Other Prod Land Rights	12CP-PROD	(675)	1		1	(674)
148	Reserve	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(4,114,853)	157,188		157,188	(3,957,666)
149	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(3,306,258)	104,128		104,128	(3,202,130)
150	Reserve	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(4,242,138)	86,301		86,301	(4,155,837)
151	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(34,180,237)	2,185,845		2,185,845	(31,994,392)
152	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	(47,216,432)	2,534,039		2,534,039	(44,682,393)
153	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	(43,920,584)	1,452,340		1,452,340	(42,468,244)
154	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(11,171,402)	1,062,844		1,062,844	(10,108,558)
155	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(1,452,410)	43,361		43,361	(1,409,050)
156	Reserve	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(1,628,427)	154,783		154,783	(1,473,643)
157	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(1,127)	39		39	(1,089)
158	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	(22,538,246)	5,288,736		5,288,736	(17,249,510)
159	Reserve	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(477,276)	111,996		111,996	(365,281)
160	Reserve	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(750,059)	176,006		176,006	(574,053)
161	Reserve	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	(147,786)	34,679		34,679	(113,107)
162	Reserve	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(17,926,790)	391,695		391,695	(17,535,096)
163	Reserve	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(94,909)	9,911		9,911	(84,998)
164	Reserve	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(36,955)	(522)		(522)	(37,477)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted
165	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	(153,114,231)	(10,645,406)		(10,645,406)	(163,759,637)
166	Reserve	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(15,999,394)	2,126,089		2,126,089	(13,873,305)
167	Reserve	Transmission	353045-Tran Station Equip-Wind	ENERGY	(571,785)	(41,490)		(41,490)	(613,275)
168	Reserve	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(2,550,700)	(140,548)		(140,548)	(2,691,248)
169	Reserve	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(54,014)	(2,976)		(2,976)	(56,991)
170	Reserve	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(84,886)	(4,677)		(4,677)	(89,563)
171	Reserve	Transmission	354000ERW-Tran Towers & Fixture Radial Whc	WHLS	(16,725)	(922)		(922)	(17,647)
172	Reserve	Transmission	355000E	12CP-TRAN	(204,336,798)	(12,477,863)		(12,477,863)	(216,814,662)
173	Reserve	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(4,327,095)	(264,235)		(264,235)	(4,591,330)
174	Reserve	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(6,800,200)	(415,255)		(415,255)	(7,215,456)
175	Reserve	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	(1,339,863)	(81,819)		(81,819)	(1,421,682)
176	Reserve	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	722,887	20		20	722,906
177	Reserve	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(464,615)	38,727		38,727	(425,888)
178	Reserve	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(107,752,351)	(10,114,875)		(10,114,875)	(117,867,226)
179	Reserve	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(2,281,795)	(214,196)		(214,196)	(2,495,990)
180	Reserve	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(3,585,931)	(336,617)		(336,617)	(3,922,547)
181	Reserve	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	(706,546)	(66,325)		(66,325)	(772,871)
182	Reserve	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	1,104,322	(502)		(502)	1,103,820
183	Reserve	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(216,827)	(3,869)		(3,869)	(220,696)
184	Reserve	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(179,572)	37,816		37,816	(141,757)
185	Reserve	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(335,548)	53,483		53,483	(282,066)
186	Reserve	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(37,083)	(3,519)		(3,519)	(40,602)
187	Reserve	Distribution	360001E-Dist Land Owned in Fee	NM	(331)				(331)
188	Reserve	Distribution	360004-Dist Land Rights-NM	NM	(1,203,493)				(1,203,493)
189	Reserve	Distribution	360005-Dist Land Rights-TX	TX	(628,840)				(628,840)
190	Reserve	Distribution	361000E-Str & Improv	NM	(1,011,683)	48		48	(1,011,635)
191	Reserve	Distribution	361000E-Str & Improv	TX	(2,371,606)	82		82	(2,371,524)
192	Reserve	Distribution	362000E-Other Eq	NM	(19,523,012)	82		82	(19,522,929)
193	Reserve	Distribution	362000E-Other Eq	TX	(39,248,349)	188		188	(39,248,161)
194	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	NM	(23,437,694)	179		179	(23,437,515)
195	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	TX	(55,378,824)	570		570	(55,378,254)
196	Reserve	Distribution	365000-Dist OH Conductor & Devic	NM	(9,954,716)	84		84	(9,954,631)
197	Reserve	Distribution	365000-Dist OH Conductor & Devic	TX	(49,920,242)	242		242	(49,920,000)
198	Reserve	Distribution	366000E-Dist Underground Cond	NM	(2,979,838)	2		2	(2,979,836)
199	Reserve	Distribution	366000E-Dist Underground Cond	TX	(7,179,950)	23		23	(7,179,927)
200	Reserve	Distribution	367000E-Dist UG Conductor & D	NM	(3,326,661)	27		27	(3,326,634)
201	Reserve	Distribution	367000E-Dist UG Conductor & D	TX	(10,169,540)	96		96	(10,169,444)
202	Reserve	Distribution	368000E-Dist Line Transformer	NM	(14,837,354)	7		7	(14,837,348)
203	Reserve	Distribution	368000E-Dist Line Transformer	TX	(57,803,183)	5		5	(57,803,179)
204	Reserve	Distribution	369000E-Distribution Services	NM	768				768
205	Reserve	Distribution	369000E-Distribution Services	TX	(0)				(0)

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206	Reserve	Distribution	369010-Distribution Services O	NM	(8,323,352)	57		57	(8,323,295)
207	Reserve	Distribution	369010-Distribution Services O	TX	(14,503,432)	77		77	(14,503,355)
208	Reserve	Distribution	369020-Distribution Services U	NM	(10,458,057)	38		38	(10,458,019)
209	Reserve	Distribution	369020-Distribution Services U	TX	(13,654,511)	101		101	(13,654,410)
210	Reserve	Distribution	370000E-Distribution Meter	NM	(8,740,064)				(8,740,064)
211	Reserve	Distribution	370000E-Distribution Meter	TX	(14,729,681)				(14,729,681)
212	Reserve	Distribution	370000E-Distribution Meter	WHLS	(739,001)				(739,001)
213	Reserve	Distribution	371000E-Dist Inst on Cust Premis	NM	(5,653,092)				(5,653,092)
214	Reserve	Distribution	371000E-Dist Inst on Cust Premis	TX	(6,754,063)				(6,754,063)
215	Reserve	Distribution	373000-Dist Street Light & Sg Sy	NM	(2,587,664)	102		102	(2,587,561)
216	Reserve	Distribution	373000-Dist Street Light & Sg Sy	TX	(1,997,974)	213		213	(1,997,761)
217	Reserve	General	389001-General Land Owned in Fe	LABXAG					
218	Reserve	General	389002-General Land Rights	LABXAG	(19,587)	650		650	(18,937)
219	Reserve	General	390000-Genl Structures & Improv	LABXAG	(18,557,226)	(641,343)		(641,343)	(19,198,568)
220	Reserve	General	390007-Genl Str & Imp Lease Bld	LABXAG	(692,542)	(29)		(29)	(692,571)
221	Reserve	General	390050-Genl Str & Imp-Call Center	CUST-RET	(3,597,396)				(3,597,396)
222	Reserve	General	391000-General Office Furn & E	LABXAG	(5,458,326)	(98,617)		(98,617)	(5,556,943)
223	Reserve	General	391004-General Info Sys Computer	LABXAG	(50,369,489)	(1,350,871)		(1,350,871)	(51,720,361)
224	Reserve	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG					
225	Reserve	General	392010-General Transp Eq Grp	LABXAG	(1,411,577)	(43,239)		(43,239)	(1,454,816)
226	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	(31,642,354)	(296,918)		(296,918)	(31,939,272)
227	Reserve	General	392030-General Transp Eq Trailer	LABXAG	(4,345,846)	163,148		163,148	(4,182,697)
228	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	(37,202,250)	1,866,555		1,866,555	(35,335,695)
229	Reserve	General	393000-General Stores Equipmen	LABXAG	(314,213)	(17,449)		(17,449)	(331,661)
230	Reserve	General	394000-General Tools & Shop Equi	LABXAG	(9,897,450)	442,353		442,353	(9,455,096)
231	Reserve	General	395000-General Laboratory Equi	LABXAG	(8,786,820)	(268,156)		(268,156)	(9,054,976)
232	Reserve	General	396000-General Power Operated E	LABXAG	(6,626,069)	480,339		480,339	(6,145,730)
233	Reserve	General	397000-General Communication E	LABXAG	(52,002,110)	(1,685,311)		(1,685,311)	(53,687,422)
234	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	(9,632,913)	(1,028,398)		(1,028,398)	(10,661,311)
235	Reserve	General	397020-General Comm Eq AE	LABXAG	(13,787)	(1,473)		(1,473)	(15,260)
236	Reserve	General	397030-General Comm Eq EM	LABXAG	(6,709,166)	(799,590)		(799,590)	(7,508,756)
237	Reserve	General	398000-General Miscellaneous E	LABXAG	(1,843,363)	(188,374)		(188,374)	(2,031,738)
238	Reserve			Sub-Total Reserve	(2,673,457,649)	92,612,439		92,612,439	(2,580,845,210)
239									
240	CWIP	Intangible	303000-Intg Misc	LABXAG	291,838	(291,838)		(291,838)	
241	CWIP	Intangible	303003-Intg Misc Computr Softwar	LABXAG	767,071	(767,071)		(767,071)	
242	CWIP	Intangible	303004-Intg Misc Computr Softwar	LABXAG	15,419,134	(15,419,134)		(15,419,134)	
243	CWIP	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG					
244	CWIP	Intangible	303007-Intg Misc Computr Softwar	LABXAG	3,379,092	(3,379,092)		(3,379,092)	
245	CWIP	Intangible	303010-Intg Misc Computr Softwar	LABXAG	1,602,813	(1,602,813)		(1,602,813)	
246	CWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG					

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247	CWIP	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	238,110	(238,110)		(238,110)	
248	CWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG					
249	CWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG					
250	CWIP	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	2,951,042	(2,951,042)		(2,951,042)	
251	CWIP	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	6,114,787	(6,114,787)		(6,114,787)	
252	CWIP	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	2,974,352	(2,974,352)		(2,974,352)	
253	CWIP	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	397,970	(397,970)		(397,970)	
254	CWIP	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	249,791	(249,791)		(249,791)	
255	CWIP	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(0)	0		0	
256	CWIP	Other Production	340145-Other Prod Wind Land Own	ENERGY	(74)	74		74	
257	CWIP	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	3,963	(3,963)		(3,963)	
258	CWIP	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	51,719	(51,719)		(51,719)	
259	CWIP	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	2,632	(2,632)		(2,632)	
260	CWIP	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(1,694)	1,694		1,694	
261	CWIP	Other Production	344000E-Other Prod Generator	12CP-PROD	2,437,641	(2,437,641)		(2,437,641)	
262	CWIP	Other Production	344045-Other Prod Generator-Wind	ENERGY	695,169	(695,169)		(695,169)	
263	CWIP	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	14,288	(14,288)		(14,288)	
264	CWIP	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	22,264	(22,264)		(22,264)	
265	CWIP	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	2,058	(2,058)		(2,058)	
266	CWIP	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	18	(18)		(18)	
267	CWIP	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	65,977	(65,977)		(65,977)	
268	CWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	34,217	(34,217)		(34,217)	
269	CWIP	Transmission	350011-Tran Fee Land - Prod	12CP-PROD					
270	CWIP	Transmission	350045-Tran Land Fee-Wind	ENERGY					
271	CWIP	Transmission	352000-Transmission Str & Improv	12CP-TRAN	1,184,704	(1,184,704)		(1,184,704)	
272	CWIP	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(16,217)	16,217		16,217	
273	CWIP	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(0)	0		0	
274	CWIP	Transmission	353000E-Transmission Station	12CP-TRAN	15,097,718	(15,097,718)		(15,097,718)	
275	CWIP	Transmission	353010-Tran Station Equip Pro	12CP-PROD	4,367,135	(4,367,135)		(4,367,135)	
276	CWIP	Transmission	353045-Tran Station Equip-Wind	ENERGY	(0)	0		0	
277	CWIP	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	3,992	(3,992)		(3,992)	
278	CWIP	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	25,710,876	(25,710,876)		(25,710,876)	
279	CWIP	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	71,126	(71,126)		(71,126)	
280	CWIP	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY					
281	CWIP	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	6,622,123	(6,622,123)		(6,622,123)	
282	CWIP	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	0	(0)		(0)	
283	CWIP	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY					
284	CWIP	Transmission	357000E-Tran Underground Cond	12CP-TRAN	309	(309)		(309)	
285	CWIP	Transmission	359000-Transmission Road & Trai	12CP-TRAN					
286	CWIP	Distribution	360001E-Dist Land Owned in Fee	NM					
287	CWIP	Distribution	360001E-Dist Land Owned in Fee	TX	235,650	(235,650)		(235,650)	

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288	CWIP	Distribution	360004-Dist Land Rights-NM	NM					
289	CWIP	Distribution	361000E-Str & Improv	NM	810,600	(810,600)		(810,600)	
290	CWIP	Distribution	361000E-Str & Improv	TX	34,225	(34,225)		(34,225)	
291	CWIP	Distribution	362000E-Other Eq	NM	7,801,868	(7,801,868)		(7,801,868)	
292	CWIP	Distribution	362000E-Other Eq	TX	940,333	(940,333)		(940,333)	
293	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	NM	5,222,388	(5,222,388)		(5,222,388)	
294	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	TX	996,922	(996,922)		(996,922)	
295	CWIP	Distribution	365000-Dist OH Conductor & Devic	NM	6,598,057	(6,598,057)		(6,598,057)	
296	CWIP	Distribution	365000-Dist OH Conductor & Devic	TX	812,187	(812,187)		(812,187)	
297	CWIP	Distribution	366000E-Dist Underground Cond	NM	104,824	(104,824)		(104,824)	
298	CWIP	Distribution	366000E-Dist Underground Cond	TX	140,267	(140,267)		(140,267)	
299	CWIP	Distribution	367000E-Dist UG Conductor & D	NM	441,096	(441,096)		(441,096)	
300	CWIP	Distribution	367000E-Dist UG Conductor & D	TX	280,203	(280,203)		(280,203)	
301	CWIP	Distribution	368000E-Dist Line Transformer	NM	0	(0)		(0)	
302	CWIP	Distribution	368000E-Dist Line Transformer	TX	44,166	(44,166)		(44,166)	
303	CWIP	Distribution	369000E-Distribution Services	TX	(84)	84		84	
304	CWIP	Distribution	369010-Distribution Services O	NM	0	(0)		(0)	
305	CWIP	Distribution	369010-Distribution Services O	TX	0	(0)		(0)	
306	CWIP	Distribution	369020-Distribution Services U	TX	0	(0)		(0)	
307	CWIP	Distribution	370000E-Distribution Meter	TX	12,153	(12,153)		(12,153)	
308	CWIP	Distribution	373000-Dist Street Light & Sg Sy	NM	113,836	(113,836)		(113,836)	
309	CWIP	Distribution	373000-Dist Street Light & Sg Sy	TX	602,234	(602,234)		(602,234)	
310	CWIP	General	390000-Genl Structures & Improv	LABXAG	1,582,928	(1,582,928)		(1,582,928)	
311	CWIP	General	391000-General Office Furn & E	LABXAG	932,992	(932,992)		(932,992)	
312	CWIP	General	391004-General Info Sys Computer	LABXAG	4,194,290	(4,194,290)		(4,194,290)	
313	CWIP	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	397,548	(397,548)		(397,548)	
314	CWIP	General	392010-General Transp Eq Grp	LABXAG	16,342	(16,342)		(16,342)	
315	CWIP	General	392020-General Transp Eq Grp 2	LABXAG	168,591	(168,591)		(168,591)	
316	CWIP	General	392030-General Transp Eq Trailer	LABXAG	42,750	(42,750)		(42,750)	
317	CWIP	General	392040-General Transp Eq Grp 4	LABXAG	222,927	(222,927)		(222,927)	
318	CWIP	General	393000-General Stores Equipmen	LABXAG	(0)	0		0	
319	CWIP	General	394000-General Tools & Shop Equi	LABXAG	316,330	(316,330)		(316,330)	
320	CWIP	General	395000-General Laboratory Equi	LABXAG	3,835	(3,835)		(3,835)	
321	CWIP	General	396000-General Power Operated E	LABXAG	24,769	(24,769)		(24,769)	
322	CWIP	General	397000-General Communication E	LABXAG	22,873,935	(22,873,935)		(22,873,935)	
323	CWIP	General	398000-General Miscellaneous E	LABXAG	698	(698)		(698)	
324	CWIP			Sub-Total CWIP	146,724,801	(146,724,801)		(146,724,801)	
325									
326	Prop Held for Future Use	Other Production	105000-Held for Future Us	12CP-TRAN	4,167,109	(4,167,109)		(4,167,109)	
327	Prop Held for Future Use			Sub-Total Prop Held for Future Use	4,167,109	(4,167,109)		(4,167,109)	
328									

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329	M&S	Other Rate Base	15400-Plant Materials and Operating Supplies	12CP-PROD	12,757,336				12,757,336
330	M&S	Other Rate Base	15410-Plant Materials and Operating Supplies	12CP-TRAN	4,275,248				4,275,248
331	M&S	Other Rate Base	15420-Plant Materials and Operating Supplies	PIS-DIST	4,865,262				4,865,262
332	M&S			Sub-Total M&S	21,897,846				21,897,846
333									
334	NOx Inventory	Other Rate Base	15810-NOx Inventory	ENERGY	4,106,446	(4,106,446)		(4,106,446)	
335	NOx Inventory			Sub-Total NOx Inventory	4,106,446	(4,106,446)		(4,106,446)	
336									
337	Fuel Inventory	Other Rate Base	15100-Fuel Inventory	ENERGY	6,691,642				6,691,642
338	Fuel Inventory			Sub-Total Fuel Inventory	6,691,642				6,691,642
339									
340	Prepaid Assets	Other Rate Base	16510-Prepayments-Insurance	PIS-NET	3,451,019				3,451,019
341	Prepaid Assets	Other Rate Base	16512-Prepayments-NERC Fees	RETAIL-TRAN	284,090				284,090
342	Prepaid Assets	Other Rate Base	16515-Prepayments-Auto Licensing	PIS-NET					
343	Prepaid Assets	Other Rate Base	16516-Prepayments-I/T Related	PIS-NET	739,701				739,701
344	Prepaid Assets	Other Rate Base	16517-Prepayments-Brand Adv	PIS-NET					
345	Prepaid Assets	Other Rate Base	16518-Prepayments-Pollution Emissions	12CP-PROD	780,554				780,554
346	Prepaid Assets	Other Rate Base	16519-Prepayments-Benefits	LABOR	21,212				21,212
347	Prepaid Assets	Other Rate Base	16523-Prepaid Taxes State	PIS-NET	496,371	(496,371)		(496,371)	
348	Prepaid Assets	Other Rate Base	16526-Prepayments-Other Distribution Utility	PIS-DIST	78,370				78,370
349	Prepaid Assets	Other Rate Base	16527-Prepaid Interest - Commercial Paper	PIS-NET	4,852	(4,852)		(4,852)	
350	Prepaid Assets	Other Rate Base	165295-Prepayments Hardware Maintenance	PIS-NET	15,147				15,147
351	Prepaid Assets			Sub-Total Prepaid Assets	5,871,316	(501,223)		(501,223)	5,370,093
352									
353	ADIT	Intangible	303003-Intg Misc Computr Softwar	LABXAG	80				80
354	ADIT	Intangible	303004-Intg Misc Computr Softwar	LABXAG	2,084				2,084
355	ADIT	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	1,094				1,094
356	ADIT	Intangible	303007-Intg Misc Computr Softwar	LABXAG	69				69
357	ADIT	Intangible	303010-Intg Misc Computr Softwar	LABXAG	130				130
358	ADIT	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	4,979				4,979
359	ADIT	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	13,277				13,277
360	ADIT	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	29,957				29,957
361	ADIT	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	884				884
362	ADIT	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	422,958				422,958
363	ADIT	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	59,409				59,409
364	ADIT	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	2,136,673				2,136,673
365	ADIT	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	34,601				34,601
366	ADIT	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	992,997				992,997
367	ADIT	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	98,606				98,606
368	ADIT	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	130,616				130,616
369	ADIT	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	49,501				49,501

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370	ADIT	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	54,222				54,222
371	ADIT	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	11,431				11,431
372	ADIT	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	1				1
373	ADIT	Other Production	340045-Other Prod Wind Rights	ENERGY	0				0
374	ADIT	Other Production	340145-Other Prod Wind Land Own	ENERGY	0				0
375	ADIT	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	106,342				106,342
376	ADIT	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	713,770				713,770
377	ADIT	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	15,775				15,775
378	ADIT	Other Production	343000-Other Prod Prime Mover	12CP-PROD	493,756				493,756
379	ADIT	Other Production	344000E-Other Prod Generator	12CP-PROD	2,208,451				2,208,451
380	ADIT	Other Production	344045-Other Prod Generator-Wind	ENERGY	8,370,079				8,370,079
381	ADIT	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	356,101				356,101
382	ADIT	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	429,438				429,438
383	ADIT	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	54,502				54,502
384	ADIT	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	100				100
385	ADIT	Transmission	105000-Held for Future Us	12CP-TRAN	33				33
386	ADIT	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	1,895				1,895
387	ADIT	Transmission	350002E-Transmission Land Right	12CP-TRAN	116,420				116,420
388	ADIT	Transmission	350002ERN-Transmission Land Right Radial NM	NM	2,465				2,465
389	ADIT	Transmission	350002ERT-Transmission Land Right Radial TX	TX	3,874				3,874
390	ADIT	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	763				763
391	ADIT	Transmission	352000-Transmission Str & Improv	12CP-TRAN	1,811,689				1,811,689
392	ADIT	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	4,599				4,599
393	ADIT	Transmission	352045-Tran Str & Impr-Wind	ENERGY	9,967				9,967
394	ADIT	Transmission	353000E-Transmission Station	12CP-TRAN	17,571,619				17,571,619
395	ADIT	Transmission	353010-Tran Station Equip Pro	12CP-PROD	179,779				179,779
396	ADIT	Transmission	353045-Tran Station Equip-Wind	ENERGY	213,421				213,421
397	ADIT	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	1,194,633				1,194,633
398	ADIT	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	25,298				25,298
399	ADIT	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	39,757				39,757
400	ADIT	Transmission	354000ERW-Tran Towers & Fixture Radial Wh	WHLS	7,833				7,833
401	ADIT	Transmission	355000E	12CP-TRAN	12,689,211				12,689,211
402	ADIT	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	268,710				268,710
403	ADIT	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	422,289				422,289
404	ADIT	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	83,205				83,205
405	ADIT	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	4,627				4,627
406	ADIT	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	78,352				78,352
407	ADIT	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	4,535,693				4,535,693
408	ADIT	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	96,049				96,049
409	ADIT	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	150,945				150,945
410	ADIT	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	29,741				29,741

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411	ADIT	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	6,474				6,474
412	ADIT	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	46,727				46,727
413	ADIT	Transmission	357000E-Tran Underground Cond	12CP-TRAN	2,561				2,561
414	ADIT	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	4,561				4,561
415	ADIT	Transmission	359000-Transmission Road & Trai	12CP-TRAN	4,822				4,822
416	ADIT	Distribution	360001E-Dist Land Owned in Fee	NM	18				18
417	ADIT	Distribution	360001E-Dist Land Owned in Fee	TX	174				174
418	ADIT	Distribution	360004-Dist Land Rights-NM	NM	2,313				2,313
419	ADIT	Distribution	360005-Dist Land Rights-TX	TX	2,078				2,078
420	ADIT	Distribution	361000E-Str & Improv	NM	296,433				296,433
421	ADIT	Distribution	361000E-Str & Improv	TX	171,068				171,068
422	ADIT	Distribution	362000E-Other Eq	NM	2,944,769				2,944,769
423	ADIT	Distribution	362000E-Other Eq	TX	3,092,890				3,092,890
424	ADIT	Distribution	364000-Dist Poles, Towers & Fixt	NM	3,878,063				3,878,063
425	ADIT	Distribution	364000-Dist Poles, Towers & Fixt	TX	5,500,700				5,500,700
426	ADIT	Distribution	365000-Dist OH Conductor & Devic	NM	4,423,849				4,423,849
427	ADIT	Distribution	365000-Dist OH Conductor & Devic	TX	4,698,077				4,698,077
428	ADIT	Distribution	366000E-Dist Underground Cond	NM	167,706				167,706
429	ADIT	Distribution	366000E-Dist Underground Cond	TX	290,680				290,680
430	ADIT	Distribution	367000E-Dist UG Conductor & D	NM	518,358				518,358
431	ADIT	Distribution	367000E-Dist UG Conductor & D	TX	1,037,200				1,037,200
432	ADIT	Distribution	368000E-Dist Line Transformer	NM	883,733				883,733
433	ADIT	Distribution	368000E-Dist Line Transformer	TX	3,488,113				3,488,113
434	ADIT	Distribution	369000E-Distribution Services	NM	(2,378)				(2,378)
435	ADIT	Distribution	369000E-Distribution Services	TX	(35,933)				(35,933)
436	ADIT	Distribution	369010-Distribution Services O	NM	145,667				145,667
437	ADIT	Distribution	369010-Distribution Services O	TX	515,059				515,059
438	ADIT	Distribution	369020-Distribution Services U	NM	167,898				167,898
439	ADIT	Distribution	369020-Distribution Services U	TX	712,467				712,467
440	ADIT	Distribution	370000E-Distribution Meter	NM	282,041				282,041
441	ADIT	Distribution	370000E-Distribution Meter	TX	715,577				715,577
442	ADIT	Distribution	371000E-Dist Inst on Cust Premis	NM	17,261				17,261
443	ADIT	Distribution	371000E-Dist Inst on Cust Premis	TX	41,215				41,215
444	ADIT	Distribution	373000-Dist Street Light & Sg Sy	NM	188,005				188,005
445	ADIT	Distribution	373000-Dist Street Light & Sg Sy	TX	113,475				113,475
446	ADIT	General	389001-General Land Owned in Fe	LABXAG	1,283				1,283
447	ADIT	General	390000-Genl Structures & Improv	LABXAG	575,004				575,004
448	ADIT	General	390007-Genl Str & Imp Lease Bld	LABXAG	17,000				17,000
449	ADIT	General	391000-General Office Furn & E	LABXAG	10,826				10,826
450	ADIT	General	391004-General Info Sys Computer	LABXAG	6,840				6,840
451	ADIT	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	0				0

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452	ADIT	General	392000-General Transportation E	LABXAG					
453	ADIT	General	392010-General Transp Eq Grp	LABXAG					
454	ADIT	General	392020-General Transp Eq Grp 2	LABXAG					
455	ADIT	General	392030-General Transp Eq Trailer	LABXAG					
456	ADIT	General	392040-General Transp Eq Grp 4	LABXAG					
457	ADIT	General	393000-General Stores Equipmen	LABXAG	1,045				1,045
458	ADIT	General	394000-General Tools & Shop Equi	LABXAG	128,021				128,021
459	ADIT	General	395000-General Laboratory Equi	LABXAG	26,506				26,506
460	ADIT	General	396000-General Power Operated E	LABXAG					
461	ADIT	General	397000-General Communication E	LABXAG	155,715				155,715
462	ADIT	General	397010-General Comm Eq Two Wa	LABXAG	126,531				126,531
463	ADIT	General	397020-General Comm Eq AE	LABXAG	229				229
464	ADIT	General	397030-General Comm Eq EM	LABXAG	42,892				42,892
465	ADIT	General	398000-General Miscellaneous E	LABXAG	6,662				6,662
466	ADIT	Non-Plant ADIT	SchM-102 - Fuel Tax Credit - Inc Addback	PIS-NET	1,909				1,909
467	ADIT	Non-Plant ADIT	SchM-103 - Environmental Remediation	12CP-PROD	723,058				723,058
468	ADIT	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	1,159,747	(1,159,747)		(1,159,747)	
469	ADIT	Non-Plant ADIT	SchM-109 - Employee Incentive	LABOR	833,488				833,488
470	ADIT	Non-Plant ADIT	SchM-111 - Post Employment Benefits - FAS 1(	LABOR	3,526,945				3,526,945
471	ADIT	Non-Plant ADIT	SchM-112 - Post Employment Benefits FAS 112	LABOR	118,029				118,029
472	ADIT	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	2,094,516	(2,094,516)		(2,094,516)	
473	ADIT	Non-Plant ADIT	SchM-118 - Inventory Reserve	PIS-NET	91,568				91,568
474	ADIT	Non-Plant ADIT	SchM-119 - Electric Vehicle Credit	PIS-NET	7,500				7,500
475	ADIT	Non-Plant ADIT	SchM-127 - Litigation Reserve	PIS-NET	22,256				22,256
476	ADIT	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Rese	LABOR	1,126,952	(1,126,952)		(1,126,952)	
477	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	121,081	(121,081)		(121,081)	
478	ADIT	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	147,641	(147,641)		(147,641)	
479	ADIT	Non-Plant ADIT	SchM-137 - R&E Credit	PIS-NET	10,202,963				10,202,963
480	ADIT	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	14,377	(14,377)		(14,377)	
481	ADIT	Non-Plant ADIT	SchM-174 - New Hire Retention Credit	LABOR	11,000				11,000
482	ADIT	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	406,359	(406,359)		(406,359)	
483	ADIT	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	389,172	(389,172)		(389,172)	
484	ADIT	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	8,546,086	(8,546,086)		(8,546,086)	
485	ADIT	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission A	PIS-NET	529,590	(529,590)		(529,590)	
486	ADIT	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	54	(54)		(54)	
487	ADIT	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	386,481	(386,481)		(386,481)	
488	ADIT	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PIS-NET	(20,029)				(20,029)
489	ADIT	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accru	PIS-NET	103,737	(103,737)		(103,737)	
490	ADIT	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	16,068,921	(16,068,921)		(16,068,921)	
491	ADIT	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	58,759	(58,759)		(58,759)	
492	ADIT	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	119,723	(119,723)		(119,723)	

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493	ADIT	Non-Plant ADIT	SchM-213 - Rate Refund Reserve	PIS-NET	515,134	(515,134)		(515,134)	
494	ADIT	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	PIS-NET	(27,719,263)	27,719,263		27,719,263	
495	ADIT	Non-Plant ADIT	SchM-223 - Unamortized ITC	PIS-NET	15,005	(15,005)		(15,005)	
496	ADIT	Non-Plant ADIT	SchM-226 - Performance Recognition Award	LABOR	23,383				23,383
497	ADIT	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	14,213,855	(14,213,855)		(14,213,855)	
498	ADIT	Non-Plant ADIT	SchM-276 - State Tax Deduction Cash Vs Accru	PIS-NET	(3)	3		3	
499	ADIT	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	3,089,089	(3,089,089)		(3,089,089)	
500	ADIT	Non-Plant ADIT	SchM-299 - Operating Lease	PIS-NET	109,423,742				109,423,742
501	ADIT	Non-Plant ADIT	SchM-301 - Cares Act Payroll Deferral	LABOR	1,082,180				1,082,180
502	ADIT	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	74,861,194	(17,067,330)		(17,067,330)	57,793,864
503	ADIT	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Sagamore	ENERGY	21,300				21,300
504	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	NM	10,991,102				10,991,102
505	ADIT	Non-Plant ADIT	SchM_NOL - NOL Excess ADIT	TX	13,003,293				13,003,293
506	ADIT			Sub-Total ADIT	338,066,928	(38,454,346)		(38,454,346)	299,612,583
507									
508	ADIT - Accelerated Amort I	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(1,073,958)				(1,073,958)
509	ADIT - Accelerated Amort Prop			Sub-Total ADIT - Accelerated Amort Prop	(1,073,958)				(1,073,958)
510									
511	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(24,070)	23		23	(24,047)
512	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(1,039,648)	597		597	(1,039,050)
513	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(329,429)	314		314	(329,116)
514	ADIT - Other Prop	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(20,723)	20		20	(20,703)
515	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(39,214)	37		37	(39,177)
516	ADIT - Other Prop	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(3,740)	(0)		(0)	(3,740)
517	ADIT - Other Prop	Steam Production	310001-Steam Prod Land Own in Fe	12CP-PROD	(12,647)				(12,647)
518	ADIT - Other Prop	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	(269,518)	(8,090)		(8,090)	(277,608)
519	ADIT - Other Prop	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	394,762	5,443		5,443	400,205
520	ADIT - Other Prop	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	(17,936)	(538)		(538)	(18,474)
521	ADIT - Other Prop	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	(20,120,919)	(3,023,852)		(3,023,852)	(23,144,771)
522	ADIT - Other Prop	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	(3,192,501)	(290,136)		(290,136)	(3,482,638)
523	ADIT - Other Prop	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	(105,360,582)	(12,579,700)		(12,579,700)	(117,940,282)
524	ADIT - Other Prop	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	(1,859,360)	(168,980)		(168,980)	(2,028,340)
525	ADIT - Other Prop	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	(46,060,375)	(6,434,049)		(6,434,049)	(52,494,424)
526	ADIT - Other Prop	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	(5,298,840)	(481,562)		(481,562)	(5,780,402)
527	ADIT - Other Prop	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	(5,117,223)	(1,031,460)		(1,031,460)	(6,148,683)
528	ADIT - Other Prop	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	(2,660,048)	(241,747)		(241,747)	(2,901,794)
529	ADIT - Other Prop	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	(1,864,895)	(462,140)		(462,140)	(2,327,035)
530	ADIT - Other Prop	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	(614,254)	(55,824)		(55,824)	(670,078)
531	ADIT - Other Prop	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	(1,146)				(1,146)
532	ADIT - Other Prop	Other Production	340045-Other Prod Wind Rights	ENERGY	(0)	(0)		(0)	(0)
533	ADIT - Other Prop	Other Production	340145-Other Prod Wind Land Own	ENERGY	(255)				(255)

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534	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	(2,084,544)	(35,383)		(35,383)	(2,119,928)
535	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	(5,904,276)	(23,318)		(23,318)	(5,927,594)
536	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	(555,208)	(1,867)		(1,867)	(557,075)
537	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	(8,506,364)	(315,486)		(315,486)	(8,821,849)
538	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	(41,482,759)	(851,334)		(851,334)	(42,334,094)
539	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	(76,157,212)	(311,853)		(311,853)	(76,469,066)
540	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	(6,401,597)	(125,452)		(125,452)	(6,527,049)
541	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	(2,861,486)	(10,195)		(10,195)	(2,871,681)
542	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	(993,084)	(4,383)		(4,383)	(997,467)
543	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	(1,683)	(8)		(8)	(1,691)
544	ADIT - Other Prop	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	475,719	(475,719)		(475,719)	
545	ADIT - Other Prop	Transmission	105000-Held for Future Us	12CP-TRAN	(49)				(49)
546	ADIT - Other Prop	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	20,082				20,082
547	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	(12,800,100)	(1,175,728)		(1,175,728)	(13,975,828)
548	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM	NM	(271,059)	(24,898)		(24,898)	(295,956)
549	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX	TX	(425,979)	(39,127)		(39,127)	(465,107)
550	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial W	WHLS	(83,932)	(7,709)		(7,709)	(91,641)
551	ADIT - Other Prop	Transmission	350045-Tran Land Fee-Wind	ENERGY					
552	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	(25,459,981)	208,005		208,005	(25,251,975)
553	ADIT - Other Prop	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	(110,837)	(11,199)		(11,199)	(122,036)
554	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	(48,343)	563		563	(47,780)
555	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	(246,950,704)	2,017,449		2,017,449	(244,933,254)
556	ADIT - Other Prop	Transmission	353010-Tran Station Equip Pro	12CP-PROD	(4,332,356)	(437,742)		(437,742)	(4,770,099)
557	ADIT - Other Prop	Transmission	353045-Tran Station Equip-Wind	ENERGY	(1,092,897)	7,888		7,888	(1,085,009)
558	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	(1,491,393)	20,545		20,545	(1,470,848)
559	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	(31,582)	435		435	(31,147)
560	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	(49,633)	684		684	(48,949)
561	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial Wh	WHLS	(9,779)	135		135	(9,645)
562	ADIT - Other Prop	Transmission	355000E	12CP-TRAN	(242,243,467)	3,614,507		3,614,507	(238,628,960)
563	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	(5,129,818)	76,542		76,542	(5,053,276)
564	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	(8,061,710)	120,289		120,289	(7,941,422)
565	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial Whol	WHLS	(1,588,422)	23,701		23,701	(1,564,721)
566	ADIT - Other Prop	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	(83,144)	31		31	(83,113)
567	ADIT - Other Prop	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	(457,982)	(4,727)		(4,727)	(462,709)
568	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	(86,547,060)	1,291,987		1,291,987	(85,255,073)
569	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	(1,832,746)	27,359		27,359	(1,805,386)
570	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	(2,880,232)	42,997		42,997	(2,837,235)
571	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial Wl	WHLS	(567,500)	8,472		8,472	(559,029)
572	ADIT - Other Prop	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	(116,331)	43		43	(116,287)
573	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	(279,965)	(3,017)		(3,017)	(282,982)
574	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	(48,876)	730		730	(48,147)

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575	ADIT - Other Prop	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	(87,037)	1,299		1,299	(85,737)
576	ADIT - Other Prop	Transmission	359000-Transmission Road & Trai	12CP-TRAN	(92,017)	1,374		1,374	(90,643)
577	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	NM	(404)				(404)
578	ADIT - Other Prop	Distribution	360001E-Dist Land Owned in Fee	TX	(885)				(885)
579	ADIT - Other Prop	Distribution	360004-Dist Land Rights-NM	NM	(549,407)				(549,407)
580	ADIT - Other Prop	Distribution	360005-Dist Land Rights-TX	TX	(362,396)				(362,396)
581	ADIT - Other Prop	Distribution	361000E-Str & Improv	NM	(2,534,341)				(2,534,341)
582	ADIT - Other Prop	Distribution	361000E-Str & Improv	TX	(1,698,458)				(1,698,458)
583	ADIT - Other Prop	Distribution	362000E-Other Eq	NM	(25,920,085)				(25,920,085)
584	ADIT - Other Prop	Distribution	362000E-Other Eq	TX	(38,481,798)				(38,481,798)
585	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	NM	(23,405,407)				(23,405,407)
586	ADIT - Other Prop	Distribution	364000-Dist Poles, Towers & Fixt	TX	(45,060,143)				(45,060,143)
587	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	NM	(22,327,982)				(22,327,982)
588	ADIT - Other Prop	Distribution	365000-Dist OH Conductor & Devic	TX	(32,105,492)				(32,105,492)
589	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	NM	(1,174,766)				(1,174,766)
590	ADIT - Other Prop	Distribution	366000E-Dist Underground Cond	TX	(1,794,687)				(1,794,687)
591	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	NM	(2,386,642)				(2,386,642)
592	ADIT - Other Prop	Distribution	367000E-Dist UG Conductor & D	TX	(8,226,150)				(8,226,150)
593	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	NM	(12,388,384)				(12,388,384)
594	ADIT - Other Prop	Distribution	368000E-Dist Line Transformer	TX	(24,516,174)				(24,516,174)
595	ADIT - Other Prop	Distribution	369000E-Distribution Services	NM	35,307				35,307
596	ADIT - Other Prop	Distribution	369000E-Distribution Services	TX	225,805				225,805
597	ADIT - Other Prop	Distribution	369010-Distribution Services O	NM	(1,886,277)				(1,886,277)
598	ADIT - Other Prop	Distribution	369010-Distribution Services O	TX	(3,696,955)				(3,696,955)
599	ADIT - Other Prop	Distribution	369020-Distribution Services U	NM	(2,384,770)				(2,384,770)
600	ADIT - Other Prop	Distribution	369020-Distribution Services U	TX	(5,230,669)				(5,230,669)
601	ADIT - Other Prop	Distribution	370000E-Distribution Meter	NM	(4,139,726)				(4,139,726)
602	ADIT - Other Prop	Distribution	370000E-Distribution Meter	TX	(5,752,083)				(5,752,083)
603	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	NM	(340,156)				(340,156)
604	ADIT - Other Prop	Distribution	371000E-Dist Inst on Cust Premis	TX	(441,115)				(441,115)
605	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	NM	(2,232,131)				(2,232,131)
606	ADIT - Other Prop	Distribution	373000-Dist Street Light & Sg Sy	TX	(3,176,489)				(3,176,489)
607	ADIT - Other Prop	General	389001-General Land Owned in Fe	LABXAG	(1,387)				(1,387)
608	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	(9,630)	(145)		(145)	(9,775)
609	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	(5,151,034)	137,576		137,576	(5,013,458)
610	ADIT - Other Prop	General	390007-Genl Str & Imp Lease Bld	LABXAG	41,506				41,506
611	ADIT - Other Prop	General	390050-Genl Str & Imp-Call Center	CUST-RET	(867,342)				(867,342)
612	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	(3,418,434)	21,901		21,901	(3,396,532)
613	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	(4,631,989)	301,215		301,215	(4,330,775)
614	ADIT - Other Prop	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	(0)	0		0	(0)
615	ADIT - Other Prop	General	392000-General Transportation E	LABXAG	(0)	(0)		(0)	(0)

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TX-201 RB Adjust

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted
616	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	(444,868)	(15,225)		(15,225)	(460,093)
617	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	(4,895,462)	(167,546)		(167,546)	(5,063,008)
618	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	(1,139,190)	(38,988)		(38,988)	(1,178,178)
619	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	(6,231,617)	(213,275)		(213,275)	(6,444,892)
620	ADIT - Other Prop	General	393000-General Stores Equipmen	LABXAG	(57,783)	1,666		1,666	(56,117)
621	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	(7,022,050)	205,817		205,817	(6,816,233)
622	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	(1,465,418)	42,245		42,245	(1,423,173)
623	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	(1,396,786)	(47,805)		(47,805)	(1,444,591)
624	ADIT - Other Prop	General	397000-General Communication E	LABXAG	(8,608,836)	248,174		248,174	(8,360,662)
625	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	(6,995,361)	201,661		201,661	(6,793,700)
626	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	(12,657)	365		365	(12,292)
627	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	(2,371,330)	68,360		68,360	(2,302,969)
628	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	(368,313)	10,618		10,618	(357,696)
629	ADIT - Other Prop	Non-Plant ADIT	SchM-225 - AFUDC	PIS-NET	(41,986,944)	41,986,944		41,986,944	
630	ADIT - Other Prop	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	PIS-NET	532,054,329	(532,054,329)		(532,054,329)	
631	ADIT - Other Prop			Sub-Total ADIT - Other Prop	(818,073,360)	(510,476,526)		(510,476,526)	(1,328,549,886)
632									
633	ADIT - Other	Intangible	303003-Intg Misc Computr Softwar	LABXAG	(499,862)				(499,862)
634	ADIT - Other	Intangible	303004-Intg Misc Computr Softwar	LABXAG	(12,910,046)				(12,910,046)
635	ADIT - Other	Intangible	303004R-Intg Misc Computr Softwar-Retail All	CUST-RET	(101,380)				(101,380)
636	ADIT - Other	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	(6,841,210)				(6,841,210)
637	ADIT - Other	Intangible	303007-Intg Misc Computr Softwar	LABXAG	(430,346)				(430,346)
638	ADIT - Other	Intangible	303010-Intg Misc Computr Softwar	LABXAG	(813,211)				(813,211)
639	ADIT - Other	Intangible	303010R-Intg Misc Computr Softwar-Retail All	CUST-RET	(1,134)				(1,134)
640	ADIT - Other	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	1,842				1,842
641	ADIT - Other	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	(119,002)				(119,002)
642	ADIT - Other	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	48,371				48,371
643	ADIT - Other	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	54,168				54,168
644	ADIT - Other	General	393000-General Stores Equipmen	LABXAG	(391)				(391)
645	ADIT - Other	General	394000-General Tools & Shop Equi	LABXAG	(48,372)				(48,372)
646	ADIT - Other	General	395000-General Laboratory Equi	LABXAG	(9,929)				(9,929)
647	ADIT - Other	General	397000-General Communication E	LABXAG	(58,327)				(58,327)
648	ADIT - Other	General	397010-General Comm Eq Two Wa	LABXAG	(47,395)				(47,395)
649	ADIT - Other	General	397020-General Comm Eq AE	LABXAG	(86)				(86)
650	ADIT - Other	General	397030-General Comm Eq EM	LABXAG	116,828				116,828
651	ADIT - Other	General	397030R-General Comm Eq EM-Retail Related	CUST-RET	(132,894)				(132,894)
652	ADIT - Other	General	398000-General Miscellaneous E	LABXAG	(2,495)				(2,495)
653	ADIT - Other	Non-Plant ADIT	SchM-107 - Pension Expense	LABOR	(41,738,337)				(41,738,337)
654	ADIT - Other	Non-Plant ADIT	SchM-126 - Book Unamortized Cost of Reacqui	PIS-NET	(5,976,917)				(5,976,917)
655	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	NM	(588,614)				(588,614)
656	ADIT - Other	Non-Plant ADIT	SchM-138 - Rate Case Expense	TX	(925,594)				(925,594)

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TX-201 RB Adjust

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Per Book	Adjustments	Intervenor Adjustments	Total Adjustments	Adjusted
657	ADIT - Other	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accru	PIS-NET	(70,138)	70,138		70,138	
658	ADIT - Other	Non-Plant ADIT	SchM-147 - State Tax Deduction Cash Vs Accru	PIS-NET	(368,309)	368,309		368,309	
659	ADIT - Other	Non-Plant ADIT	SchM-168 - Reg Asset-NOx	NM	(1,798)				(1,798)
660	ADIT - Other	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	(598)	598		598	
661	ADIT - Other	Non-Plant ADIT	SchM-192 - Texas Margin Tax	PIS-NET	(112,956)				(112,956)
662	ADIT - Other	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	(981,900)	981,900		981,900	
663	ADIT - Other	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	(17,238,929)	17,238,929		17,238,929	
664	ADIT - Other	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	(11,874,051)	11,874,051		11,874,051	
665	ADIT - Other	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items	PIS-NET	2	(2)		(2)	
666	ADIT - Other	Non-Plant ADIT	SchM-299 - Operating Lease	PIS-NET	(109,423,742)				(109,423,742)
667	ADIT - Other	Non-Plant ADIT	SchM-300 - Reg A/L - Emergency Spec Respons	PIS-NET	(406,209)				(406,209)
668	ADIT - Other			Sub-Total ADIT - Other	(211,502,959)	30,533,923		30,533,923	(180,969,037)
669									
670	Reg Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualif	LABOR	(440,287)	440,287		440,287	
671	Reg Assets	Other Rate Base	182300QP-Prepaid Pension Asset Qualified	LABOR	155,651,445				155,651,445
672	Reg Assets	Other Rate Base	182300TXMTR-Reg Asset Texas Restrucuting N	TX	69,797				69,797
673	Reg Assets			Sub-Total Reg Assets	155,280,955	440,287		440,287	155,721,242
674									
675	Cust Deposits	Other Rate Base	23500-Customer Deposits	NM	(920,946)				(920,946)
676	Cust Deposits	Other Rate Base	23500-Customer Deposits	TX	(4,704,553)				(4,704,553)
677	Cust Deposits			Sub-Total Cust Deposits	(5,625,500)				(5,625,500)
678									
679	Reg Liabilities - Retiree Me	Other Rate Base	25410-Reg Liability - Retiree Medical	LABOR	(365,975)				(365,975)
680	Reg Liabilities - Retiree Me	Other Rate Base	25430-Retiree Liability FAS 158/106	LABOR	(12,571,728)				(12,571,728)
681	Reg Liabilities - Retiree Medical			Sub-Total Reg Liabilities - Retiree Medica	(12,937,703)				(12,937,703)
682									
683									

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TX-202 RB Adjust Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
1	Plant in Service	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	(3,348)
2	Plant in Service	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	(29,364)
3	Plant in Service	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Eliminate Capitalized AIP	26
4	Plant in Service	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	(26,739)
5	Plant in Service	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Eliminate Capitalized AIP	(154)
6	Plant in Service	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Eliminate Capitalized AIP	(11,139)
7	Plant in Service	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	SPS Eliminate Capitalized AIP	(21)
8	Plant in Service	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Eliminate Capitalized AIP	(47,125)
9	Plant in Service	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Eliminate Capitalized AIP	(17,923)
10	Plant in Service	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Eliminate Capitalized AIP	(10,904)
11	Plant in Service	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	SPS Eliminate Capitalized AIP	(2,285)
12	Plant in Service	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Eliminate Capitalized AIP	(3,360)
13	Plant in Service	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Eliminate Capitalized AIP	(1,873)
14	Plant in Service	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Eliminate Capitalized AIP	(14,505)
15	Plant in Service	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Eliminate Capitalized AIP	(36,262)
16	Plant in Service	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Eliminate Capitalized AIP	(2,458)
17	Plant in Service	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	(2,390)
18	Plant in Service	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	(0)
19	Plant in Service	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	SPS Eliminate Capitalized AIP	(548)
20	Plant in Service	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Eliminate Capitalized AIP	(1,839)
21	Plant in Service	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Eliminate Capitalized AIP	(39)
22	Plant in Service	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Eliminate Capitalized AIP	(61)
23	Plant in Service	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	(12)
24	Plant in Service	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Eliminate Capitalized AIP	(9,374)
25	Plant in Service	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Eliminate Capitalized AIP	(249)
26	Plant in Service	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Eliminate Capitalized AIP	(151,038)
27	Plant in Service	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Eliminate Capitalized AIP	10,857
28	Plant in Service	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Eliminate Capitalized AIP	(12,036)
29	Plant in Service	Transmission	355000E	12CP-TRAN	SPS Eliminate Capitalized AIP	(72,201)
30	Plant in Service	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Eliminate Capitalized AIP	(1,529)
31	Plant in Service	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Eliminate Capitalized AIP	(2,403)
32	Plant in Service	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	(473)
33	Plant in Service	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Eliminate Capitalized AIP	(5,135)
34	Plant in Service	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Eliminate Capitalized AIP	(25,373)
35	Plant in Service	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	SPS Eliminate Capitalized AIP	(537)
36	Plant in Service	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Eliminate Capitalized AIP	(844)
37	Plant in Service	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	(166)
38	Plant in Service	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Eliminate Capitalized AIP	3
39	Plant in Service	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Eliminate Capitalized AIP	(1,685)
40	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	NM	SPS Eliminate Capitalized AIP	(254)
41	Plant in Service	Distribution	360001E-Dist Land Owned in Fee	TX	SPS Eliminate Capitalized AIP	(1,039)

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TX-202 RB Adjust Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
42	Plant in Service	Distribution	361000E-Str & Improv	NM	SPS Eliminate Capitalized AIP	(5,634)
43	Plant in Service	Distribution	361000E-Str & Improv	TX	SPS Eliminate Capitalized AIP	(10,929)
44	Plant in Service	Distribution	362000E-Other Eq	NM	SPS Eliminate Capitalized AIP	(9,952)
45	Plant in Service	Distribution	362000E-Other Eq	TX	SPS Eliminate Capitalized AIP	(21,731)
46	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Eliminate Capitalized AIP	(21,862)
47	Plant in Service	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Eliminate Capitalized AIP	(65,204)
48	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Eliminate Capitalized AIP	(10,278)
49	Plant in Service	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Eliminate Capitalized AIP	(26,254)
50	Plant in Service	Distribution	366000E-Dist Underground Cond	NM	SPS Eliminate Capitalized AIP	(201)
51	Plant in Service	Distribution	366000E-Dist Underground Cond	TX	SPS Eliminate Capitalized AIP	(2,405)
52	Plant in Service	Distribution	367000E-Dist UG Conductor & D	NM	SPS Eliminate Capitalized AIP	(2,777)
53	Plant in Service	Distribution	367000E-Dist UG Conductor & D	TX	SPS Eliminate Capitalized AIP	(9,052)
54	Plant in Service	Distribution	368000E-Dist Line Transformer	NM	SPS Eliminate Capitalized AIP	(798)
55	Plant in Service	Distribution	368000E-Dist Line Transformer	TX	SPS Eliminate Capitalized AIP	(454)
56	Plant in Service	Distribution	369010-Distribution Services O	NM	SPS Eliminate Capitalized AIP	(3,344)
57	Plant in Service	Distribution	369010-Distribution Services O	TX	SPS Eliminate Capitalized AIP	(6,294)
58	Plant in Service	Distribution	369020-Distribution Services U	NM	SPS Eliminate Capitalized AIP	(2,163)
59	Plant in Service	Distribution	369020-Distribution Services U	TX	SPS Eliminate Capitalized AIP	(8,174)
60	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Eliminate Capitalized AIP	(7,518)
61	Plant in Service	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Eliminate Capitalized AIP	(14,534)
62	Plant in Service	General	390000-Genl Structures & Improv	LABXAG	SPS Eliminate Capitalized AIP	(7,835)
63	Plant in Service	General	391000-General Office Furn & E	LABXAG	SPS Eliminate Capitalized AIP	(79)
64	Plant in Service	General	391004-General Info Sys Computer	LABXAG	SPS Eliminate Capitalized AIP	(61,208)
65	Plant in Service	General	392010-General Transp Eq Grp	LABXAG	SPS Eliminate Capitalized AIP	(547)
66	Plant in Service	General	392020-General Transp Eq Grp 2	LABXAG	SPS Eliminate Capitalized AIP	(2,139)
67	Plant in Service	General	392030-General Transp Eq Trailer	LABXAG	SPS Eliminate Capitalized AIP	(1,505)
68	Plant in Service	General	392040-General Transp Eq Grp 4	LABXAG	SPS Eliminate Capitalized AIP	(1,195)
69	Plant in Service	General	394000-General Tools & Shop Equi	LABXAG	SPS Eliminate Capitalized AIP	(26)
70	Plant in Service	General	397000-General Communication E	LABXAG	SPS Eliminate Capitalized AIP	(422)
71	Plant in Service	General	397010-General Comm Eq Two Wa	LABXAG	SPS Eliminate Capitalized AIP	(9,494)
72	Plant in Service				Sub-Total Plant in Service	(799,808)
73						
74	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	
75	Reserve	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	390
76	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	
77	Reserve	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	2,626
78	Reserve	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Unblending Adjustment	
79	Reserve	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Eliminate Capitalized AIP	(6)
80	Reserve	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	(4,603)
81	Reserve	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Eliminate Capitalized AIP	327
82	Reserve	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	

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83	Reserve	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Unblending Adjustment	0
84	Reserve	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Eliminate Capitalized AIP	3
85	Reserve	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Unblending Adjustment	33,941
86	Reserve	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Unblending Adjustment	(25,159)
87	Reserve	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Unblending Adjustment	5,550
88	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Unblending Adjustment	17,159,438
89	Reserve	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Eliminate Capitalized AIP	132
90	Reserve	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	SPS Unblending Adjustment	2,258,562
91	Reserve	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	SPS Eliminate Capitalized AIP	0
92	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Unblending Adjustment	53,501,175
93	Reserve	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Eliminate Capitalized AIP	643
94	Reserve	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	SPS Unblending Adjustment	1,510,069
95	Reserve	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Unblending Adjustment	27,055,661
96	Reserve	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Eliminate Capitalized AIP	318
97	Reserve	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	SPS Unblending Adjustment	3,338,953
98	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Unblending Adjustment	3,540,341
99	Reserve	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Eliminate Capitalized AIP	115
100	Reserve	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	SPS Unblending Adjustment	2,438,346
101	Reserve	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	SPS Unblending Adjustment	3,386,971
102	Reserve	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	SPS Eliminate Capitalized AIP	23
103	Reserve	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	SPS Unblending Adjustment	638,718
104	Reserve	Other Production	340002-Other Prod Land Rights	12CP-PROD	SPS Unblending Adjustment	1
105	Reserve	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Unblending Adjustment	157,188
106	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Unblending Adjustment	104,119
107	Reserve	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Eliminate Capitalized AIP	9
108	Reserve	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Unblending Adjustment	86,301
109	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Unblending Adjustment	2,185,820
110	Reserve	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Eliminate Capitalized AIP	25
111	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Unblending Adjustment	2,534,019
112	Reserve	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Eliminate Capitalized AIP	19
113	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Unblending Adjustment	1,452,229
114	Reserve	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Eliminate Capitalized AIP	111
115	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Unblending Adjustment	1,062,812
116	Reserve	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Eliminate Capitalized AIP	32
117	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Unblending Adjustment	43,355
118	Reserve	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	5
119	Reserve	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Unblending Adjustment	154,783
120	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Unblending Adjustment	39
121	Reserve	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Eliminate Capitalized AIP	0
122	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Unblending Adjustment	5,288,718
123	Reserve	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Eliminate Capitalized AIP	18

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TX-202 RB Adjust Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
124	Reserve	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Unblending Adjustment	111,995
125	Reserve	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Eliminate Capitalized AIP	0
126	Reserve	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Unblending Adjustment	176,005
127	Reserve	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Eliminate Capitalized AIP	1
128	Reserve	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	SPS Unblending Adjustment	34,679
129	Reserve	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	0
130	Reserve	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Unblending Adjustment	391,611
131	Reserve	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Eliminate Capitalized AIP	83
132	Reserve	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Unblending Adjustment	9,911
133	Reserve	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Unblending Adjustment	(524)
134	Reserve	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Eliminate Capitalized AIP	2
135	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Unblending Adjustment	(10,646,809)
136	Reserve	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Eliminate Capitalized AIP	1,403
137	Reserve	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Unblending Adjustment	2,126,557
138	Reserve	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Eliminate Capitalized AIP	(468)
139	Reserve	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Unblending Adjustment	(41,545)
140	Reserve	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Eliminate Capitalized AIP	55
141	Reserve	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Unblending Adjustment	(140,548)
142	Reserve	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	SPS Unblending Adjustment	(2,976)
143	Reserve	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	SPS Unblending Adjustment	(4,677)
144	Reserve	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	SPS Unblending Adjustment	(922)
145	Reserve	Transmission	355000E	12CP-TRAN	SPS Unblending Adjustment	(12,478,848)
146	Reserve	Transmission	355000E	12CP-TRAN	SPS Eliminate Capitalized AIP	985
147	Reserve	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Unblending Adjustment	(264,256)
148	Reserve	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Eliminate Capitalized AIP	21
149	Reserve	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Unblending Adjustment	(415,288)
150	Reserve	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Eliminate Capitalized AIP	33
151	Reserve	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	SPS Unblending Adjustment	(81,825)
152	Reserve	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	6
153	Reserve	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Unblending Adjustment	20
154	Reserve	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Unblending Adjustment	38,698
155	Reserve	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Eliminate Capitalized AIP	29
156	Reserve	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Unblending Adjustment	(10,115,216)
157	Reserve	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Eliminate Capitalized AIP	341
158	Reserve	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	SPS Unblending Adjustment	(214,203)
159	Reserve	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	SPS Eliminate Capitalized AIP	7
160	Reserve	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Unblending Adjustment	(336,628)
161	Reserve	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Eliminate Capitalized AIP	11
162	Reserve	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	SPS Unblending Adjustment	(66,327)
163	Reserve	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	SPS Eliminate Capitalized AIP	2
164	Reserve	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Unblending Adjustment	(502)

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TX-202 RB Adjust Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
165	Reserve	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Eliminate Capitalized AIP	(0)
166	Reserve	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Unblending Adjustment	(3,878)
167	Reserve	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Eliminate Capitalized AIP	8
168	Reserve	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Unblending Adjustment	37,816
169	Reserve	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Unblending Adjustment	53,483
170	Reserve	Transmission	359000-Transmission Road & Trai	12CP-TRAN	SPS Unblending Adjustment	(3,519)
171	Reserve	Distribution	361000E-Str & Improv	NM	SPS Eliminate Capitalized AIP	48
172	Reserve	Distribution	361000E-Str & Improv	TX	SPS Eliminate Capitalized AIP	82
173	Reserve	Distribution	362000E-Other Eq	NM	SPS Eliminate Capitalized AIP	82
174	Reserve	Distribution	362000E-Other Eq	TX	SPS Eliminate Capitalized AIP	188
175	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Eliminate Capitalized AIP	179
176	Reserve	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Eliminate Capitalized AIP	570
177	Reserve	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Eliminate Capitalized AIP	84
178	Reserve	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Eliminate Capitalized AIP	242
179	Reserve	Distribution	366000E-Dist Underground Cond	NM	SPS Eliminate Capitalized AIP	2
180	Reserve	Distribution	366000E-Dist Underground Cond	TX	SPS Eliminate Capitalized AIP	23
181	Reserve	Distribution	367000E-Dist UG Conductor & D	NM	SPS Eliminate Capitalized AIP	27
182	Reserve	Distribution	367000E-Dist UG Conductor & D	TX	SPS Eliminate Capitalized AIP	96
183	Reserve	Distribution	368000E-Dist Line Transformer	NM	SPS Eliminate Capitalized AIP	7
184	Reserve	Distribution	368000E-Dist Line Transformer	TX	SPS Eliminate Capitalized AIP	5
185	Reserve	Distribution	369010-Distribution Services O	NM	SPS Eliminate Capitalized AIP	57
186	Reserve	Distribution	369010-Distribution Services O	TX	SPS Eliminate Capitalized AIP	77
187	Reserve	Distribution	369020-Distribution Services U	NM	SPS Eliminate Capitalized AIP	38
188	Reserve	Distribution	369020-Distribution Services U	TX	SPS Eliminate Capitalized AIP	101
189	Reserve	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Eliminate Capitalized AIP	102
190	Reserve	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Eliminate Capitalized AIP	213
191	Reserve	General	389002-General Land Rights	LABXAG	SPS Unblending Adjustment	650
192	Reserve	General	390000-Genl Structures & Improv	LABXAG	SPS Unblending Adjustment	(641,409)
193	Reserve	General	390000-Genl Structures & Improv	LABXAG	SPS Eliminate Capitalized AIP	66
194	Reserve	General	390007-Genl Str & Imp Lease Bld	LABXAG	SPS Unblending Adjustment	(29)
195	Reserve	General	391000-General Office Furn & E	LABXAG	SPS Unblending Adjustment	(98,618)
196	Reserve	General	391000-General Office Furn & E	LABXAG	SPS Eliminate Capitalized AIP	1
197	Reserve	General	391004-General Info Sys Computer	LABXAG	SPS Unblending Adjustment	(1,357,179)
198	Reserve	General	391004-General Info Sys Computer	LABXAG	SPS Eliminate Capitalized AIP	6,308
199	Reserve	General	392010-General Transp Eq Grp	LABXAG	SPS Unblending Adjustment	(43,256)
200	Reserve	General	392010-General Transp Eq Grp	LABXAG	SPS Eliminate Capitalized AIP	17
201	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	SPS Unblending Adjustment	(297,058)
202	Reserve	General	392020-General Transp Eq Grp 2	LABXAG	SPS Eliminate Capitalized AIP	140
203	Reserve	General	392030-General Transp Eq Trailer	LABXAG	SPS Unblending Adjustment	163,137
204	Reserve	General	392030-General Transp Eq Trailer	LABXAG	SPS Eliminate Capitalized AIP	11
205	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	SPS Unblending Adjustment	1,866,499

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TX-202 RB Adjust Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
206	Reserve	General	392040-General Transp Eq Grp 4	LABXAG	SPS Eliminate Capitalized AIP	55
207	Reserve	General	393000-General Stores Equipmen	LABXAG	SPS Unblending Adjustment	(17,449)
208	Reserve	General	394000-General Tools & Shop Equi	LABXAG	SPS Unblending Adjustment	442,353
209	Reserve	General	394000-General Tools & Shop Equi	LABXAG	SPS Eliminate Capitalized AIP	0
210	Reserve	General	395000-General Laboratory Equi	LABXAG	SPS Unblending Adjustment	(268,156)
211	Reserve	General	396000-General Power Operated E	LABXAG	SPS Unblending Adjustment	480,339
212	Reserve	General	397000-General Communication E	LABXAG	SPS Unblending Adjustment	(1,685,326)
213	Reserve	General	397000-General Communication E	LABXAG	SPS Eliminate Capitalized AIP	14
214	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	SPS Unblending Adjustment	(1,028,632)
215	Reserve	General	397010-General Comm Eq Two Wa	LABXAG	SPS Eliminate Capitalized AIP	235
216	Reserve	General	397020-General Comm Eq AE	LABXAG	SPS Unblending Adjustment	(1,473)
217	Reserve	General	397030-General Comm Eq EM	LABXAG	SPS Unblending Adjustment	(799,590)
218	Reserve	General	398000-General Miscellaneous E	LABXAG	SPS Unblending Adjustment	(188,374)
219	Reserve				Sub-Total Reserve	92,612,439
220						
221	CWIP	Intangible	303000-Intg Misc	LABXAG	SPS Remove CWIP from Ratebase	(291,838)
222	CWIP	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	(767,071)
223	CWIP	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	(15,419,134)
224	CWIP	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Remove CWIP from Ratebase	
225	CWIP	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	(3,379,092)
226	CWIP	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Remove CWIP from Ratebase	(1,602,813)
227	CWIP	Intangible	303013-Sfwr-Non Reg 3 Yr	LABXAG	SPS Remove CWIP from Ratebase	
228	CWIP	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Remove CWIP from Ratebase	(238,110)
229	CWIP	Intangible	303015-Sfwr-Non Reg 15 Yr	LABXAG	SPS Remove CWIP from Ratebase	
230	CWIP	Intangible	303016-Sfwr-Non Reg 5 Yr	LABXAG	SPS Remove CWIP from Ratebase	
231	CWIP	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Remove CWIP from Ratebase	(2,951,042)
232	CWIP	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Remove CWIP from Ratebase	(6,114,787)
233	CWIP	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Remove CWIP from Ratebase	(2,974,352)
234	CWIP	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Remove CWIP from Ratebase	(397,970)
235	CWIP	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	SPS Remove CWIP from Ratebase	(249,791)
236	CWIP	Other Production	340001-Other Prod Land Own in Fee	12CP-PROD	SPS Remove CWIP from Ratebase	0
237	CWIP	Other Production	340145-Other Prod Wind Land Own	ENERGY	SPS Remove CWIP from Ratebase	74
238	CWIP	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Remove CWIP from Ratebase	(3,963)
239	CWIP	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Remove CWIP from Ratebase	(51,719)
240	CWIP	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Remove CWIP from Ratebase	(2,632)
241	CWIP	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Remove CWIP from Ratebase	1,694
242	CWIP	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Remove CWIP from Ratebase	(2,437,641)
243	CWIP	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Remove CWIP from Ratebase	(695,169)
244	CWIP	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Remove CWIP from Ratebase	(14,288)
245	CWIP	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Remove CWIP from Ratebase	(22,264)
246	CWIP	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Remove CWIP from Ratebase	(2,058)

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TX-202 RB Adjust Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
247	CWIP	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Remove CWIP from Ratebase	(18)
248	CWIP	Transmission	350001-Tran Land Owned in Fe	12CP-TRAN	SPS Remove CWIP from Ratebase	(65,977)
249	CWIP	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Remove CWIP from Ratebase	(34,217)
250	CWIP	Transmission	350011-Tran Fee Land - Prod	12CP-PROD	SPS Remove CWIP from Ratebase	
251	CWIP	Transmission	350045-Tran Land Fee-Wind	ENERGY	SPS Remove CWIP from Ratebase	
252	CWIP	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Remove CWIP from Ratebase	(1,184,704)
253	CWIP	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Remove CWIP from Ratebase	16,217
254	CWIP	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Remove CWIP from Ratebase	0
255	CWIP	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Remove CWIP from Ratebase	(15,097,718)
256	CWIP	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Remove CWIP from Ratebase	(4,367,135)
257	CWIP	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Remove CWIP from Ratebase	0
258	CWIP	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Remove CWIP from Ratebase	(3,992)
259	CWIP	Transmission	355000E-Tran Poles & Fixture	12CP-TRAN	SPS Remove CWIP from Ratebase	(25,710,876)
260	CWIP	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Remove CWIP from Ratebase	(71,126)
261	CWIP	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Remove CWIP from Ratebase	
262	CWIP	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Remove CWIP from Ratebase	(6,622,123)
263	CWIP	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Remove CWIP from Ratebase	(0)
264	CWIP	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Remove CWIP from Ratebase	
265	CWIP	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Remove CWIP from Ratebase	(309)
266	CWIP	Transmission	359000-Transmission Road & Trai	12CP-TRAN	SPS Remove CWIP from Ratebase	
267	CWIP	Distribution	360001E-Dist Land Owned in Fee	NM	SPS Remove CWIP from Ratebase	
268	CWIP	Distribution	360001E-Dist Land Owned in Fee	TX	SPS Remove CWIP from Ratebase	(235,650)
269	CWIP	Distribution	360004-Dist Land Rights-NM	NM	SPS Remove CWIP from Ratebase	
270	CWIP	Distribution	361000E-Str & Improv	NM	SPS Remove CWIP from Ratebase	(810,600)
271	CWIP	Distribution	361000E-Str & Improv	TX	SPS Remove CWIP from Ratebase	(34,225)
272	CWIP	Distribution	362000E-Other Eq	NM	SPS Remove CWIP from Ratebase	(7,801,868)
273	CWIP	Distribution	362000E-Other Eq	TX	SPS Remove CWIP from Ratebase	(940,333)
274	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	NM	SPS Remove CWIP from Ratebase	(5,222,388)
275	CWIP	Distribution	364000-Dist Poles, Towers & Fixt	TX	SPS Remove CWIP from Ratebase	(996,922)
276	CWIP	Distribution	365000-Dist OH Conductor & Devic	NM	SPS Remove CWIP from Ratebase	(6,598,057)
277	CWIP	Distribution	365000-Dist OH Conductor & Devic	TX	SPS Remove CWIP from Ratebase	(812,187)
278	CWIP	Distribution	366000E-Dist Underground Cond	NM	SPS Remove CWIP from Ratebase	(104,824)
279	CWIP	Distribution	366000E-Dist Underground Cond	TX	SPS Remove CWIP from Ratebase	(140,267)
280	CWIP	Distribution	367000E-Dist UG Conductor & D	NM	SPS Remove CWIP from Ratebase	(441,096)
281	CWIP	Distribution	367000E-Dist UG Conductor & D	TX	SPS Remove CWIP from Ratebase	(280,203)
282	CWIP	Distribution	368000E-Dist Line Transformer	NM	SPS Remove CWIP from Ratebase	(0)
283	CWIP	Distribution	368000E-Dist Line Transformer	TX	SPS Remove CWIP from Ratebase	(44,166)
284	CWIP	Distribution	369000E-Distribution Services	TX	SPS Remove CWIP from Ratebase	84
285	CWIP	Distribution	369010-Distribution Services O	NM	SPS Remove CWIP from Ratebase	(0)
286	CWIP	Distribution	369010-Distribution Services O	TX	SPS Remove CWIP from Ratebase	(0)
287	CWIP	Distribution	369020-Distribution Services U	TX	SPS Remove CWIP from Ratebase	(0)

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TX-202 RB Adjust Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
288	CWIP	Distribution	370000E-Distribution Meter	TX	SPS Remove CWIP from Ratebase	(12,153)
289	CWIP	Distribution	373000-Dist Street Light & Sg Sy	NM	SPS Remove CWIP from Ratebase	(113,836)
290	CWIP	Distribution	373000-Dist Street Light & Sg Sy	TX	SPS Remove CWIP from Ratebase	(602,234)
291	CWIP	General	390000-Genl Structures & Improv	LABXAG	SPS Remove CWIP from Ratebase	(1,582,928)
292	CWIP	General	391000-General Office Furn & E	LABXAG	SPS Remove CWIP from Ratebase	(932,992)
293	CWIP	General	391004-General Info Sys Computer	LABXAG	SPS Remove CWIP from Ratebase	(4,194,290)
294	CWIP	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	SPS Remove CWIP from Ratebase	(397,548)
295	CWIP	General	392010-General Transp Eq Grp	LABXAG	SPS Remove CWIP from Ratebase	(16,342)
296	CWIP	General	392020-General Transp Eq Grp 2	LABXAG	SPS Remove CWIP from Ratebase	(168,591)
297	CWIP	General	392030-General Transp Eq Trailer	LABXAG	SPS Remove CWIP from Ratebase	(42,750)
298	CWIP	General	392040-General Transp Eq Grp 4	LABXAG	SPS Remove CWIP from Ratebase	(222,927)
299	CWIP	General	393000-General Stores Equipmen	LABXAG	SPS Remove CWIP from Ratebase	0
300	CWIP	General	394000-General Tools & Shop Equi	LABXAG	SPS Remove CWIP from Ratebase	(316,330)
301	CWIP	General	395000-General Laboratory Equi	LABXAG	SPS Remove CWIP from Ratebase	(3,835)
302	CWIP	General	396000-General Power Operated E	LABXAG	SPS Remove CWIP from Ratebase	(24,769)
303	CWIP	General	397000-General Communication E	LABXAG	SPS Remove CWIP from Ratebase	(22,873,935)
304	CWIP	General	398000-General Miscellaneous E	LABXAG	SPS Remove CWIP from Ratebase	(698)
305	CWIP				Sub-Total CWIP	(146,724,801)
306						
307	Prop Held for Future Use	Other Production	105000-Held for Future Us	12CP-TRAN	SPS Eliminate Gaines County Land Held for Future Use	(4,167,109)
308	Prop Held for Future Use				Sub-Total Prop Held for Future Use	(4,167,109)
309						
310	NOx Inventory	Other Rate Base	15810-NOx Inventory	ENERGY	SPS Eliminate REC Inventory	(4,106,446)
311	NOx Inventory				Sub-Total NOx Inventory	(4,106,446)
312						
313	Prepaid Assets	Other Rate Base	16517-Prepayments-Brand Adv	PIS-NET	SPS Eliminate Prepayments	
314	Prepaid Assets	Other Rate Base	16523-Prepaid Taxes State	PIS-NET	SPS Eliminate Prepayments	(496,371)
315	Prepaid Assets	Other Rate Base	16527-Prepaid Interest - Commercial Paper	PIS-NET	SPS Eliminate Prepayments	(4,852)
316	Prepaid Assets				Sub-Total Prepaid Assets	(501,223)
317						
318	ADIT	Non-Plant ADIT	SchM-108 - Accrued Vacation Paid	LABOR	SPS Eliminate SchM/Deferred Taxes	(1,159,747)
319	ADIT	Non-Plant ADIT	SchM-116 - Bad Debt	CUST-RET	SPS Eliminate SchM/Deferred Taxes	(2,094,516)
320	ADIT	Non-Plant ADIT	SchM-130 - Deferred Compensation Plan Reserve	LABOR	SPS Eliminate SchM/Deferred Taxes	(1,126,952)
321	ADIT	Non-Plant ADIT	SchM-134 - Non-Qualified Pension Plans - 190	LABOR	SPS Eliminate SchM/Deferred Taxes	(121,081)
322	ADIT	Non-Plant ADIT	SchM-136 - Performance Share Plan	LABOR	SPS Eliminate SchM/Deferred Taxes	(147,641)
323	ADIT	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(14,377)
324	ADIT	Non-Plant ADIT	SchM-178 - Interest Income on Disputed Tax	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(406,359)
325	ADIT	Non-Plant ADIT	SchM-179 - DSM/CIP	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(389,172)
326	ADIT	Non-Plant ADIT	SchM-186 - Deferred Fuel Costs	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(8,546,086)
327	ADIT	Non-Plant ADIT	SchM-187 - Reg Asset/Liability Transmission Attachment O	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(529,590)
328	ADIT	Non-Plant ADIT	SchM-188 - Contributions Carryover	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(54)

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Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
329	ADIT	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(386,481)
330	ADIT	Non-Plant ADIT	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(103,737)
331	ADIT	Non-Plant ADIT	SchM-203 - Fed NOL Benefit	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(16,068,921)
332	ADIT	Non-Plant ADIT	SchM-205 - State Only NOL	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(58,759)
333	ADIT	Non-Plant ADIT	SchM-207 - Mark to Market Adjust	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(119,723)
334	ADIT	Non-Plant ADIT	SchM-213 - Rate Refund Reserve	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(515,134)
335	ADIT	Non-Plant ADIT	SchM-222 - FAS-109 Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	27,719,263
336	ADIT	Non-Plant ADIT	SchM-223 - Unamortized ITC	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(15,005)
337	ADIT	Non-Plant ADIT	SchM-261 - Section 59e Adjustment	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(14,213,855)
338	ADIT	Non-Plant ADIT	SchM-276 - State Tax Deduction Cash Vs Accrual - Non-Reg	PIS-NET	SPS Eliminate SchM/Deferred Taxes	3
339	ADIT	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(3,089,089)
340	ADIT	Non-Plant ADIT	SchM-PTC - Deferred PTCs - Hale	ENERGY	SPS Adjust Non-Plant ADIT SchM and DIT	(17,067,330)
341	ADIT				Sub-Total ADIT	(38,454,346)
342						
343	ADIT - Other Prop	Intangible	303003-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	23
344	ADIT - Other Prop	Intangible	303004-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	597
345	ADIT - Other Prop	Intangible	303005-Intg Misc Computr Soft 15y	LABXAG	SPS Unblending Adjustment	314
346	ADIT - Other Prop	Intangible	303007-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	20
347	ADIT - Other Prop	Intangible	303010-Intg Misc Computr Softwar	LABXAG	SPS Unblending Adjustment	37
348	ADIT - Other Prop	Intangible	303014-Intg CRS Computr Softwar	CUST-RET	SPS Unblending Adjustment	(0)
349	ADIT - Other Prop	Steam Production	310002-Steam Prod Land Rights	12CP-PROD	SPS Unblending Adjustment	(8,090)
350	ADIT - Other Prop	Steam Production	310003-Steam Prod Water Rights	12CP-PROD	SPS Unblending Adjustment	5,443
351	ADIT - Other Prop	Steam Production	310004-Steam Prod Land Rights-NM	12CP-PROD	SPS Unblending Adjustment	(538)
352	ADIT - Other Prop	Steam Production	311000E-Steam Prod Str & Improv	12CP-PROD	SPS Unblending Adjustment	(3,023,852)
353	ADIT - Other Prop	Steam Production	311001-Steam Prod Str&Imp-TolkSC	12CP-PROD	SPS Unblending Adjustment	(290,136)
354	ADIT - Other Prop	Steam Production	312000E-Steam Prod Boiler Plant E	12CP-PROD	SPS Unblending Adjustment	(12,579,700)
355	ADIT - Other Prop	Steam Production	312001-Steam Prod Blr Plt-TolkSC	12CP-PROD	SPS Unblending Adjustment	(168,980)
356	ADIT - Other Prop	Steam Production	314000-Steam Prod Turbogen Unit	12CP-PROD	SPS Unblending Adjustment	(6,434,049)
357	ADIT - Other Prop	Steam Production	314001-Steam Prod Turbogen-TolkSC	12CP-PROD	SPS Unblending Adjustment	(481,562)
358	ADIT - Other Prop	Steam Production	315000E-Steam Prod Acc Elec Eq	12CP-PROD	SPS Unblending Adjustment	(1,031,460)
359	ADIT - Other Prop	Steam Production	315001-Steam Prod Acc El Eq-TolkS	12CP-PROD	SPS Unblending Adjustment	(241,747)
360	ADIT - Other Prop	Steam Production	316000E-Steam Prod Misc Pwr Plt E	12CP-PROD	SPS Unblending Adjustment	(462,140)
361	ADIT - Other Prop	Steam Production	316001-Steam Prod PwrPltEq-TolkSC	12CP-PROD	SPS Unblending Adjustment	(55,824)
362	ADIT - Other Prop	Other Production	340045-Other Prod Wind Rights	ENERGY	SPS Unblending Adjustment	(0)
363	ADIT - Other Prop	Other Production	341000E-Other Prod Str & Impr	12CP-PROD	SPS Unblending Adjustment	(35,383)
364	ADIT - Other Prop	Other Production	341045-Other Prod Str & Imp-Wind	ENERGY	SPS Unblending Adjustment	(23,318)
365	ADIT - Other Prop	Other Production	342000E-Other Prod Fuel Hldr	12CP-PROD	SPS Unblending Adjustment	(1,867)
366	ADIT - Other Prop	Other Production	343000-Other Prod Prime Mover	12CP-PROD	SPS Unblending Adjustment	(315,486)
367	ADIT - Other Prop	Other Production	344000E-Other Prod Generator	12CP-PROD	SPS Unblending Adjustment	(851,334)
368	ADIT - Other Prop	Other Production	344045-Other Prod Generator-Wind	ENERGY	SPS Unblending Adjustment	(311,853)
369	ADIT - Other Prop	Other Production	345000E-Other Prod Access Elect Equip	12CP-PROD	SPS Unblending Adjustment	(125,452)

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TX-202 RB Adjust Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
370	ADIT - Other Prop	Other Production	345045-Other Prod Acc El Eq-Wind	ENERGY	SPS Unblending Adjustment	(10,195)
371	ADIT - Other Prop	Other Production	346000E-Other Prod Misc Pwr P	12CP-PROD	SPS Unblending Adjustment	(4,383)
372	ADIT - Other Prop	Other Production	346045-Other Prod Misc P Eq-Wind	ENERGY	SPS Unblending Adjustment	(8)
373	ADIT - Other Prop	Transmission	102000-Plant Purchased or Sold	12CP-TRAN	SPS Eliminate Amounts Related to the Sale of Sharyland Assets	(475,719)
374	ADIT - Other Prop	Transmission	350002E-Transmission Land Right	12CP-TRAN	SPS Unblending Adjustment	(1,175,728)
375	ADIT - Other Prop	Transmission	350002ERN-Transmission Land Right Radial NM	NM	SPS Unblending Adjustment	(24,898)
376	ADIT - Other Prop	Transmission	350002ERT-Transmission Land Right Radial TX	TX	SPS Unblending Adjustment	(39,127)
377	ADIT - Other Prop	Transmission	350002ERW-Transmission Land Right Radial Wholesale	WHLS	SPS Unblending Adjustment	(7,709)
378	ADIT - Other Prop	Transmission	352000-Transmission Str & Improv	12CP-TRAN	SPS Unblending Adjustment	208,005
379	ADIT - Other Prop	Transmission	352010-Tran Str & Impr-Prod	12CP-PROD	SPS Unblending Adjustment	(11,199)
380	ADIT - Other Prop	Transmission	352045-Tran Str & Impr-Wind	ENERGY	SPS Unblending Adjustment	563
381	ADIT - Other Prop	Transmission	353000E-Transmission Station	12CP-TRAN	SPS Unblending Adjustment	2,017,449
382	ADIT - Other Prop	Transmission	353010-Tran Station Equip Pro	12CP-PROD	SPS Unblending Adjustment	(437,742)
383	ADIT - Other Prop	Transmission	353045-Tran Station Equip-Wind	ENERGY	SPS Unblending Adjustment	7,888
384	ADIT - Other Prop	Transmission	354000E-Tran Towers & Fixture	12CP-TRAN	SPS Unblending Adjustment	20,545
385	ADIT - Other Prop	Transmission	354000ERN-Tran Towers & Fixture Radial NM	NM	SPS Unblending Adjustment	435
386	ADIT - Other Prop	Transmission	354000ERT-Tran Towers & Fixture Radial TX	TX	SPS Unblending Adjustment	684
387	ADIT - Other Prop	Transmission	354000ERW-Tran Towers & Fixture Radial Wholesale	WHLS	SPS Unblending Adjustment	135
388	ADIT - Other Prop	Transmission	355000E	12CP-TRAN	SPS Unblending Adjustment	3,614,507
389	ADIT - Other Prop	Transmission	355000ERN-Tran Poles & Fixtures Radial NM	NM	SPS Unblending Adjustment	76,542
390	ADIT - Other Prop	Transmission	355000ERT-Tran Poles & Fixtures Radial TX	TX	SPS Unblending Adjustment	120,289
391	ADIT - Other Prop	Transmission	355000ERW-Tran Poles & Fixtures Radial Wholesale	WHLS	SPS Unblending Adjustment	23,701
392	ADIT - Other Prop	Transmission	355010-Tran Poles & Fixtures-Prod	12CP-PROD	SPS Unblending Adjustment	31
393	ADIT - Other Prop	Transmission	355045-Tran Poles & Fixtures-Wind	ENERGY	SPS Unblending Adjustment	(4,727)
394	ADIT - Other Prop	Transmission	356000E-Tran OH Conductor & D	12CP-TRAN	SPS Unblending Adjustment	1,291,987
395	ADIT - Other Prop	Transmission	356000ERN-Tran OH Conductor& D Radial NM	NM	SPS Unblending Adjustment	27,359
396	ADIT - Other Prop	Transmission	356000ERT-Tran OH Conductor & D Radial TX	TX	SPS Unblending Adjustment	42,997
397	ADIT - Other Prop	Transmission	356000ERW-Tran OH Conductor & D Radial Wholesale	WHLS	SPS Unblending Adjustment	8,472
398	ADIT - Other Prop	Transmission	356010-Tran OH Cond & Device-Prod	12CP-PROD	SPS Unblending Adjustment	43
399	ADIT - Other Prop	Transmission	356045-Tran OH Cond & Device-Wind	ENERGY	SPS Unblending Adjustment	(3,017)
400	ADIT - Other Prop	Transmission	357000E-Tran Underground Cond	12CP-TRAN	SPS Unblending Adjustment	730
401	ADIT - Other Prop	Transmission	358000-Tran UG Conductor & Devic	12CP-TRAN	SPS Unblending Adjustment	1,299
402	ADIT - Other Prop	Transmission	359000-Transmission Road & Trai	12CP-TRAN	SPS Unblending Adjustment	1,374
403	ADIT - Other Prop	General	389002-General Land Rights	LABXAG	SPS Unblending Adjustment	(145)
404	ADIT - Other Prop	General	390000-Genl Structures & Improv	LABXAG	SPS Unblending Adjustment	137,576
405	ADIT - Other Prop	General	391000-General Office Furn & E	LABXAG	SPS Unblending Adjustment	21,901
406	ADIT - Other Prop	General	391004-General Info Sys Computer	LABXAG	SPS Unblending Adjustment	301,215
407	ADIT - Other Prop	General	391005-Genl Off Eq-Comp 3 Yr Life	LABXAG	SPS Unblending Adjustment	0
408	ADIT - Other Prop	General	392000-General Transportation E	LABXAG	SPS Unblending Adjustment	(0)
409	ADIT - Other Prop	General	392010-General Transp Eq Grp	LABXAG	SPS Unblending Adjustment	(15,225)
410	ADIT - Other Prop	General	392020-General Transp Eq Grp 2	LABXAG	SPS Unblending Adjustment	(167,546)

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TX-202 RB Adjust Detail

Line No.	RB Item	RB Function	Account	Jurisdictional Allocator	Adjustment	Adjustments
411	ADIT - Other Prop	General	392030-General Transp Eq Trailer	LABXAG	SPS Unblending Adjustment	(38,988)
412	ADIT - Other Prop	General	392040-General Transp Eq Grp 4	LABXAG	SPS Unblending Adjustment	(213,275)
413	ADIT - Other Prop	General	393000-General Stores Equipmen	LABXAG	SPS Unblending Adjustment	1,666
414	ADIT - Other Prop	General	394000-General Tools & Shop Equi	LABXAG	SPS Unblending Adjustment	205,817
415	ADIT - Other Prop	General	395000-General Laboratory Equi	LABXAG	SPS Unblending Adjustment	42,245
416	ADIT - Other Prop	General	396000-General Power Operated E	LABXAG	SPS Unblending Adjustment	(47,805)
417	ADIT - Other Prop	General	397000-General Communication E	LABXAG	SPS Unblending Adjustment	248,174
418	ADIT - Other Prop	General	397010-General Comm Eq Two Wa	LABXAG	SPS Unblending Adjustment	201,661
419	ADIT - Other Prop	General	397020-General Comm Eq AE	LABXAG	SPS Unblending Adjustment	365
420	ADIT - Other Prop	General	397030-General Comm Eq EM	LABXAG	SPS Unblending Adjustment	68,360
421	ADIT - Other Prop	General	398000-General Miscellaneous E	LABXAG	SPS Unblending Adjustment	10,618
422	ADIT - Other Prop	Non-Plant ADIT	SchM-225 - AFUDC	PIS-NET	SPS Eliminate SchM/Deferred Taxes	41,986,944
423	ADIT - Other Prop	Non-Plant ADIT	SchM-273 - Regulatory Liability - Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(532,054,329)
424	ADIT - Other Prop				Sub-Total ADIT - Other Prop	(510,476,526)
425						
426	ADIT - Other	Non-Plant ADIT	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	PIS-NET	SPS Eliminate SchM/Deferred Taxes	70,138
427	ADIT - Other	Non-Plant ADIT	SchM-147 - State Tax Deduction Cash Vs Accrual - 283	PIS-NET	SPS Eliminate SchM/Deferred Taxes	368,309
428	ADIT - Other	Non-Plant ADIT	SchM-189 - OCI Treasury	PIS-NET	SPS Eliminate SchM/Deferred Taxes	598
429	ADIT - Other	Non-Plant ADIT	SchM-195 - Renewable Energy Standard	PIS-NET	SPS Eliminate SchM/Deferred Taxes	981,900
430	ADIT - Other	Non-Plant ADIT	SchM-275 - Reg Asset - Miscellaneous	PIS-NET	SPS Eliminate SchM/Deferred Taxes	17,238,929
431	ADIT - Other	Non-Plant ADIT	SchM-293 - Rate Change	PIS-NET	SPS Eliminate SchM/Deferred Taxes	11,874,051
432	ADIT - Other	Non-Plant ADIT	SchM-295 - Rate Change on Fin 48 Temp Items - Reg	PIS-NET	SPS Eliminate SchM/Deferred Taxes	(2)
433	ADIT - Other				Sub-Total ADIT - Other	30,533,923
434						
435	Reg Assets	Other Rate Base	182300NQP-Prepaid Pension Asset Non-Qualified	LABOR	SPS Eliminate Non-Qualified Pension Expense	440,287
436	Reg Assets				Sub-Total Reg Assets	440,287
437						
438						

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TX-203 CWC

Line No.	Cash Working Capital Item	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions	CWC Factor - TX	CWC Amount - TX	CWC Amount - All Other Jur	CWC Amount - SPS
1	SPS CWC-Fossil Fuel for Generation	ENERGY	90,149,861		90,149,861	ENERGY	59.14%	53,316,192	36,833,669	0.018137	966,995	668,052	1,635,047
2	SPS CWC-Fossil Fuel for Generation	Sub-Total SPS CWC-Fossil Fuel for Gener											
3													
4	SPS CWC-Franchise Fee	TX	8,425,766	1,842,461	10,268,227	TX	100.00%	10,268,227		(0.042000)	(431,266)		(431,266)
5	SPS CWC-Franchise Fee	Sub-Total SPS CWC-Franchise Fee											
6													
7	SPS CWC-Franchise Tax	PIS-NET	2,582,512		2,582,512	PIS-NET	53.30%	1,376,570	1,205,943	0.198904	273,805	239,867	513,672
8	SPS CWC-Franchise Tax	Sub-Total SPS CWC-Franchise Tax											
9													
10	SPS CWC-Fuel Oil for Generation	ENERGY	82,779		82,779	ENERGY	59.14%	48,957	33,822	0.077041	3,772	2,606	6,377
11	SPS CWC-Fuel Oil for Generation	Sub-Total SPS CWC-Fuel Oil for Generatic											
12													
13	SPS CWC-Gas for Generation	ENERGY	114,481,423		114,481,423	ENERGY	59.14%	67,706,300	46,775,123	(0.008521)	(576,895)	(398,550)	(975,444)
14	SPS CWC-Gas for Generation	Sub-Total SPS CWC-Gas for Generation											
15													
16	SPS CWC-Gross Receipts	TX	5,568,868	1,850,974	7,419,842	TX	100.00%	7,419,842		(0.181151)	(1,344,109)		(1,344,109)
17	SPS CWC-Gross Receipts	Sub-Total SPS CWC-Gross Receipts											
18													
19	SPS CWC-Labor Incentive	12CP-PROD	1,725,510	(996,429)	729,080	12CP-PROD	57.36%	418,172	310,908	(0.578000)	(241,704)	(179,705)	(421,409)
20	SPS CWC-Labor Incentive	12CP-TRAN	100,567	(58,371)	42,196	12CP-TRAN	44.90%	18,944	23,252	(0.578000)	(10,950)	(13,440)	(24,389)
21	SPS CWC-Labor Incentive	CUST-AVG	455,296	(262,006)	193,290	CUST-AVG	68.74%	132,871	60,419	(0.578000)	(76,799)	(34,922)	(111,722)
22	SPS CWC-Labor Incentive	CUST-RET	941	(532)	410	CUST-RET	68.74%	282	128	(0.578000)	(163)	(74)	(237)
23	SPS CWC-Labor Incentive	ENERGY	544,369	(313,062)	231,307	ENERGY	59.14%	136,799	94,508	(0.578000)	(79,070)	(54,626)	(133,695)
24	SPS CWC-Labor Incentive	LABXAG	3,167,790	(1,828,658)	1,339,131	LABXAG	59.18%	792,471	546,660	(0.578000)	(458,048)	(315,970)	(774,018)
25	SPS CWC-Labor Incentive	NM	53,690	(31,746)	21,944	NM			21,944	(0.578000)		(12,684)	(12,684)
26	SPS CWC-Labor Incentive	PIS-DIST	336,590	(194,537)	142,053	PIS-DIST	62.78%	89,182	52,871	(0.578000)	(51,547)	(30,559)	(82,107)
27	SPS CWC-Labor Incentive	PIS-TRAN	781,447	(444,273)	337,174	PIS-TRAN	45.65%	153,907	183,267	(0.578000)	(88,958)	(105,928)	(194,887)
28	SPS CWC-Labor Incentive	TX	163,458	(97,796)	65,662	TX	100.00%	65,662		(0.578000)	(37,952)		(37,952)
29	SPS CWC-Labor Incentive	Sub-Total SPS CWC-Labor Incentive											
30													
31	SPS CWC-Labor Regular	12CP-PROD	34,775,101	158,868	34,933,968	12CP-PROD	57.36%	20,036,767	14,897,202	0.068849	1,379,518	1,025,662	2,405,180
32	SPS CWC-Labor Regular	12CP-TRAN	2,311,307	64,962	2,376,269	12CP-TRAN	44.90%	1,066,833	1,309,436	0.068849	73,451	90,154	163,604
33	SPS CWC-Labor Regular	CUST-AVG	7,828,838	222,340	8,051,178	CUST-AVG	68.74%	5,534,522	2,516,656	0.068849	381,048	173,270	554,318
34	SPS CWC-Labor Regular	CUST-RET	7,346	217	7,563	CUST-RET	68.74%	5,199	2,364	0.068849	358	163	521
35	SPS CWC-Labor Regular	ENERGY	9,889,916	280,349	10,170,265	ENERGY	59.14%	6,014,871	4,155,394	0.068849	414,120	286,096	700,216
36	SPS CWC-Labor Regular	LABXAG	65,325,381	(5,331,869)	59,993,512	LABXAG	59.18%	35,502,966	24,490,546	0.068849	2,444,355	1,686,157	4,130,512
37	SPS CWC-Labor Regular	NM	2,221,893	61,946	2,283,839	NM			2,283,839	0.068849		157,241	157,241
38	SPS CWC-Labor Regular	PIS-DIST	6,674,756	188,414	6,863,170	PIS-DIST	62.78%	4,308,773	2,554,397	0.068849	296,656	175,868	472,525
39	SPS CWC-Labor Regular	PIS-TRAN	9,489,599	274,605	9,764,203	PIS-TRAN	45.65%	4,456,975	5,307,229	0.068849	306,860	365,399	672,259
40	SPS CWC-Labor Regular	TX	8,383,022	(1,863,241)	6,519,781	TX	100.00%	6,519,781		0.068849	448,882		448,882
41	SPS CWC-Labor Regular	Sub-Total SPS CWC-Labor Regular											
42													
43	SPS CWC-Other O&M	12CP-PROD	25,470,335	(1,077,831)	24,392,504	12CP-PROD	57.36%	13,990,592	10,401,912	(0.015753)	(220,400)	(163,866)	(384,265)
44	SPS CWC-Other O&M	12CP-TRAN	1,303,923	(4,884)	1,299,039	12CP-TRAN	44.90%	583,207	715,831	(0.015753)	(9,188)	(11,277)	(20,464)
45	SPS CWC-Other O&M	CUST-AVG	6,754,042	(29,724)	6,724,318	CUST-AVG	68.74%	4,622,415	2,101,903	(0.015753)	(72,819)	(33,112)	(105,931)
46	SPS CWC-Other O&M	CUST-RET	4,801,487	1,173,984	5,975,471	CUST-RET	68.74%	4,107,696	1,867,775	(0.015753)	(64,710)	(29,424)	(94,134)
47	SPS CWC-Other O&M	ENERGY	54,108,494	11,795,076	65,903,570	ENERGY	59.14%	38,976,514	26,927,055	(0.015753)	(614,014)	(424,193)	(1,038,207)
48	SPS CWC-Other O&M	LABXAG	9,834,325	3,698,320	13,532,645	LABXAG	59.18%	8,008,350	5,524,295	(0.015753)	(126,159)	(87,027)	(213,186)

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-203 CWC

Line No.	Cash Working Capital Item	Jurisdictional Allocator	Per Book	Adjustments	Adjusted	Jurisdictional Allocator	Allocation Factor - TX	TX Retail Adjusted	All Other Jurisdictions	CWC Factor - TX	CWC Amount - TX	CWC Amount - All Other Jur	CWC Amount - SPS
49	SPS CWC-Other O&M	NM	14,470,268	(9,176,831)	5,293,437	NM			5,293,437	(0.015753)		(83,390)	(83,390)
50	SPS CWC-Other O&M	PIS-DIST	8,444,861	(327,733)	8,117,129	PIS-DIST	62.78%	5,096,022	3,021,107	(0.015753)	(80,280)	(47,593)	(127,873)
51	SPS CWC-Other O&M	PIS-GEN	50,393	(26,945)	23,448	PIS-GEN	59.33%	13,912	9,536	(0.015753)	(219)	(150)	(369)
52	SPS CWC-Other O&M	PIS-NET	3,855,270	(7,665)	3,847,604	PIS-NET	53.30%	2,050,908	1,796,696	(0.015753)	(32,309)	(28,304)	(60,613)
53	SPS CWC-Other O&M	PIS-PTD	12,963,712	(4,307,747)	8,655,965	PIS-PTD	53.85%	4,661,237	3,994,727	(0.015753)	(73,430)	(62,931)	(136,361)
54	SPS CWC-Other O&M	PIS-TRAN	6,905,119	1,435,450	8,340,569	PIS-TRAN	45.65%	3,807,142	4,533,427	(0.015753)	(59,976)	(71,417)	(131,393)
55	SPS CWC-Other O&M	PISRET-DIST	2,500,938		2,500,938	PISRET-DIST	62.86%	1,572,121	928,816	(0.015753)	(24,766)	(14,632)	(39,398)
56	SPS CWC-Other O&M	RETAIL-ENERGY	155,404		155,404	RETAIL-ENERGY	64.10%	99,620	55,785	(0.015753)	(1,569)	(879)	(2,448)
57	SPS CWC-Other O&M	RETAIL-PROD	245,782		245,782	RETAIL-PROD	65.01%	159,775	86,007	(0.015753)	(2,517)	(1,355)	(3,872)
58	SPS CWC-Other O&M	RETAIL-TRAN	131,980,628	(538,885)	131,441,743	RETAIL-TRAN	64.92%	85,329,226	46,112,518	(0.015753)	(1,344,228)	(726,430)	(2,070,658)
59	SPS CWC-Other O&M	TX	18,747,553	(13,830)	18,733,723	TX	100.00%	18,733,723		(0.015753)	(295,120)		(295,120)
60	SPS CWC-Other O&M	WHLS	63,279,172	(961,397)	62,317,775	WHLS			62,317,775	(0.015753)		(981,718)	(981,718)
61	SPS CWC-Other O&M	Sub-Total SPS CWC-Other O&M											
62													
63	SPS CWC-Payroll	LABOR	8,498,661	(18,339)	8,480,322	LABOR	59.18%	5,018,461	3,461,861	0.043178	216,688	149,477	366,164
64	SPS CWC-Payroll	Sub-Total SPS CWC-Payroll											
65													
66	SPS CWC-Property Tax	PIS-NET	64,373,542	10,754,980	75,128,522	PIS-NET	53.30%	40,046,137	35,082,384	(0.408192)	(16,346,504)	(14,320,341)	(30,666,845)
67	SPS CWC-Property Tax	Sub-Total SPS CWC-Property Tax											
68													
69	SPS CWC-Purchased Power Capacity	12CP-PROD	60,039,595	3,191,255	63,230,850	12CP-PROD	57.36%	36,266,758	26,964,092	(0.011589)	(420,297)	(312,488)	(732,785)
70	SPS CWC-Purchased Power Capacity	Sub-Total SPS CWC-Purchased Power Ca											
71													
72	SPS CWC-Purchased Power Energy	ENERGY	332,259,708	290,079	332,549,787	ENERGY	59.14%	196,675,714	135,874,073	(0.011589)	(2,279,283)	(1,574,650)	(3,853,933)
73	SPS CWC-Purchased Power Energy	Sub-Total SPS CWC-Purchased Power En											
74													
75	SPS CWC-Sales Tax	NM	59,814		59,814	NM			59,814	(0.002384)		(143)	(143)
76	SPS CWC-Sales Tax	PIS-NET	38,628		38,628	PIS-NET	53.30%	20,590	18,038	(0.002384)	(49)	(43)	(92)
77	SPS CWC-Sales Tax	TX	44,903		44,903	TX	100.00%	44,903		(0.002384)	(107)		(107)
78	SPS CWC-Sales Tax	Sub-Total SPS CWC-Sales Tax											
79													
80		Total	1,206,714,583	9,369,945	1,216,084,528			695,276,087	520,808,441		(18,258,898)	(15,101,808)	(33,360,705)
81													
82	SPS CWC-Payroll Tax Adjustment										(13,282)		
83	SPS CWC Subtotal		1,206,714,583	9,369,945	1,216,084,528			695,276,087	520,808,441		(18,272,179)	(15,101,808)	(33,360,705)
84	SPS CWC-Federal Income Tax										19,971		26,407
85	SPS CWC-State Income Tax										2,016		2,666
86	SPS CWC Total		1,206,714,583	9,369,945	1,216,084,528			695,276,087	520,808,441		(18,250,192)	(15,101,808)	(33,331,632)

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TX-204-CWC Cont

Line No.	CWC Reporting Line	TX Retail	Other Jur	SPS Total
1	SPS CWC-Federal Income Tax	(0)	(0)	(0)
2	SPS CWC-Payroll	0	0	0
3	SPS CWC-Sales Tax	(0)	(0)	(0)
4	Federal Income Tax CWC Factor	(0.08%)	(0.16%)	(0.24%)
5	Federal Income Tax Expense	(25,136,045)		(11,078,913)
6	Federal Income Tax CWC Amount	19,971		26,407
7				
8	State Income Tax CWC Factor	(0.08%)	(0.16%)	(0.24%)
9	State Income Tax Expense	(2,537,308)		(1,118,339)
10	State Income Tax CWC Amount	2,016		2,666
11				
12	Payroll Tax- CWC Factor	4.32%	8.64%	12.95%
13	Payroll Tax Adjustment	(307,602)		
14	Payroll Tax Adj CWC Amount	(13,282)		
15	SPS CWC-State Income Tax	(0)	(0)	(0)

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TX-300 Deficiency RR

Line No.	Company	TX Retail
1	Southwestern Public Service Co	
2		
3	Rate Base	3,325,208,296
4	Weighted Cost of Debt	1.91%
5	Interest Deduction	63,511,478
6	Rate of return	7.56%
7	Required earnings	251,385,747
8		
9	Total Schedule M (Including NOL)	(205,546,192)
10	Total Deferred Taxes (with NOL)	33,812,323
11	ITC Amortized	(27,942)
12		
13	State Taxable Income	(17,671,923)
14	State Tax Rate	2.08%
15	State Tax Expense	(366,834)
16		
17	Section 199 Deduction	
18	Federal Taxable Income	(17,305,090)
19	Federal Tax Rate	21.00%
20	Federal Tax Expense	(3,634,069)
21		
22	Total Tax Expense	29,783,478
23	Gross up factor	1.292656
24	Total Tax Expense (Gross)	38,499,783
25		
26	Operating Expenses	579,640,520
27	Gains/Losses	
28	Total Operating Deductions	618,140,303
29	Revenue Credits	(107,608,632)
30	Total Revenue Requirement	**761,917,417**
31		
32	Rate Revenue	(618,856,799)
33	Revenue Deficiency/Excess	143,060,618
34		
35	Revenue Deficiency IS Method	143,060,618
36	Check methods	

Southwestern Public Service Company

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TX-301 NOL

Line No.	Company	TX Retail
1	Southwestern Public Service Co	47,891,812
2		
3	Composite Tax Rate	22.64%
4		
5	Revenue:	
6	Present and Other Revenue	726,465,431
7		
8	Expenses:	
9	O&M	277,067,436
10	Cost of Sales	44,399,136
11	Depreciation/Amortization	195,663,389
12	TOTI	62,510,558
13	Total Expense	579,640,520
14	Pre-Tax Income	146,824,912
15		
16	Interest Deduction	63,511,478
17	Schedule M (excluding NOL)	(157,654,380)
18	Taxable Income	(74,340,947)
19		
20	Revenue Deficiency/Excess	143,060,618
21	Taxable Income for NOL	68,719,672
22	Schedule M NOL	47,891,812
23	Taxable Income Remaining	20,827,860
24	Percent of Taxable Income Utilized for NOL	69.69%
25		
26	Schedule M NOL (IS)	(47,891,812)
27	NOL Deferred Expense (IS)	10,842,650
28		
29	NOL ADIT Beg Bal	10,842,650
30	NOL ADIT Activity	(10,842,650)
31	NOL ADIT End Bal	

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-400 JUR Alloc

TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
Numerator				
12CP-PROD		417,175	1,094,419	2,033,097
12CP-TRAN		1,394,039	1,096,580	2,029,174
CUST-ADJ		1	1	1
CUST-AVG		5	124,399	273,584
CUST-H/S			14,888	3,651
CUST-RET			124,399	273,584
CUST-YE		1	1	1
DEPOSITS			2,764,894	7,635,516
ENERGY		1,865,308,611	7,980,990,080	14,252,371,880
LABOR		15,209,468	43,585,762	85,232,073
LABXAG		8,732,859	25,026,532	48,939,641
MET-YE		1	1	1
NCP-DIST		41,063		1,954,866
NM			1	
PIS-DIST		2,072,296	602,581,110	1,019,933,093
PIS-GEN		58,053,718	169,191,555	331,543,610
PIS-NET		1,201,884,850	2,200,999,044	3,884,352,714
PIS-PROD		381,125,025	1,189,726,092	2,174,855,612
PIS-PTD		1,471,835,495	2,710,390,382	4,880,019,783
PIS-TRAN		1,088,638,174	918,083,181	1,685,231,077
PISRET-DIST			602,581,110	1,019,933,093
PISRET-PROD			1,189,726,092	2,174,855,612
PISRET-PTD		1,471,835,495	2,710,390,382	4,880,019,783
PISRET-TRAN			918,083,181	1,685,231,077
RETAIL-ENERGY			7,980,990,080	14,252,371,880

Southwestern Public Service Company

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-400 JUR Alloc

TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
RETAIL-PROD			1,094,419	2,033,097
RETAIL-TRAN			1,096,580	2,029,174
SPS Direct Other	2	1	1	1
TX				1
WHLS		1		
Denominator				
12CP-PROD		3,544,691	3,544,691	3,544,691
12CP-TRAN		4,519,793	4,519,793	4,519,793
CUST-ADJ		3	3	3
CUST-AVG		397,988	397,988	397,988
CUST-H/S			18,539	18,539
CUST-RET			397,983	397,983
CUST-YE		3	3	3
DEPOSITS			10,400,410	10,400,410
ENERGY		24,098,670,571	24,098,670,571	24,098,670,571
LABOR		144,027,303	144,027,303	144,027,303
LABXAG		82,699,031	82,699,031	82,699,031
MET-YE		3	3	3
NCP-DIST		1,995,929		1,995,929
NM			1	
PIS-DIST		1,624,586,499	1,624,586,499	1,624,586,499
PIS-GEN		558,788,883	558,788,883	558,788,883
PIS-NET		7,287,236,609	7,287,236,609	7,287,236,609
PIS-PROD		3,745,706,729	3,745,706,729	3,745,706,729
PIS-PTD		9,062,245,660	9,062,245,660	9,062,245,660
PIS-TRAN		3,691,952,431	3,691,952,431	3,691,952,431

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TX-400 JUR Alloc

TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
PISRET-DIST			1,622,514,203	1,622,514,203
PISRET-PROD			3,364,581,704	3,364,581,704
PISRET-PTD		7,590,410,165	7,590,410,165	7,590,410,165
PISRET-TRAN			2,603,314,258	2,603,314,258
RETAIL-ENERGY			22,233,361,960	22,233,361,960
RETAIL-PROD			3,127,516	3,127,516
RETAIL-TRAN			3,125,754	3,125,754
SPS Direct Other	5	4	4	4
TX				1
WHLS		1		
Jur Factor Allocator				
12CP-PROD		11.77%	30.87%	57.36%
12CP-TRAN		30.84%	24.26%	44.90%
CUST-ADJ	0.00%	33.33%	33.33%	33.33%
CUST-AVG	0.00%	0.00%	31.26%	68.74%
CUST-H/S	0.00%	0.00%	80.31%	19.69%
CUST-RET	0.00%	0.00%	31.26%	68.74%
CUST-YE	0.00%	33.33%	33.33%	33.33%
DEPOSITS	0.00%	0.00%	26.58%	73.42%
ENERGY	0.00%	7.74%	33.12%	59.14%
LABOR	0.00%	10.56%	30.26%	59.18%
LABXAG	0.00%	10.56%	30.26%	59.18%
MET-YE	0.00%	33.33%	33.33%	33.33%
NCP-DIST	0.00%	2.06%	0.00%	97.94%
NM	0.00%	0.00%	100.00%	0.00%
PIS-DIST	0.00%	0.13%	37.09%	62.78%

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TX-400 JUR Alloc

TX-400 JUR Alloc	Other	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail
PIS-GEN	0.00%	10.39%	30.28%	59.33%
PIS-NET	0.00%	16.49%	30.20%	53.30%
PIS-PROD	0.00%	10.17%	31.76%	58.06%
PIS-PTD	0.00%	16.24%	29.91%	53.85%
PIS-TRAN	0.00%	29.49%	24.87%	45.65%
PISRET-DIST	0.00%	0.00%	37.14%	62.86%
PISRET-PROD	0.00%	0.00%	35.36%	64.64%
PISRET-PTD	0.00%	19.39%	35.71%	64.29%
PISRET-TRAN	0.00%	0.00%	35.27%	64.73%
RETAIL-ENERGY	0.00%	0.00%	35.90%	64.10%
RETAIL-PROD	0.00%	0.00%	34.99%	65.01%
RETAIL-TRAN	0.00%	0.00%	35.08%	64.92%
SPS Direct Other	40.00%	25.00%	25.00%	25.00%
TX	0.00%	0.00%	0.00%	100.00%
WHLS	0.00%	100.00%	0.00%	0.00%

Southwestern Public Service Company

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Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments

TX-401 JUR Alloc Ext

Line No.	Jurisdictional Allocator	SPS Electric Wholesale	SPS NM Electric Retail	SPS TX Electric Retail	SPS TX Retail Adjustment	SPS TX Retail Adjusted	SPS Retail	SPS Total
1	12CP-PROD	417,175	1,094,419	2,033,097		2,033,097	3,127,516	3,544,691
2	12CP-TRAN	1,394,039	1,096,580	2,029,174		2,029,174	3,125,754	4,519,793
3	ENERGY	1,865,308,611	7,980,990,080	14,252,371,880		14,252,371,880	22,233,361,960	24,098,670,571
4								
5	12CP-Prod	417,175	1,094,419	2,033,097		2,033,097	3,127,516	3,544,691
6	12CP-Tran	1,394,039	1,096,580	2,029,174		2,029,174	3,125,754	4,519,793
7	Energy	1,865,308,611	7,980,990,080	14,252,371,880		14,252,371,880	22,233,361,960	24,098,670,571

Southwestern Public Service Company

SPS Native Operation & Maintenance Expenses

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M
	Production				
1	500	Operation Supervision and Engineering	$ 1,517,241	$ 2,098,185	$ 3,615,426
2	501.35*	Coal Non-Mine; Non-Freight	$ 32,828,421	$ -	32,828,421
3	507.70	Coal Ash Sales	$ (1,058,626)	$ 1,536,346	477,719
4	502	Steam Expenses	$ 11,136,654	$ 306	11,136,960
5	505	Electric Expenses	$ 9,191,610	$ (1)	9,191,609
6	506	Miscellaneous Steam Power Expenses	$ 8,734,628	$ 3,968,138	12,702,766
7	507	Rents	$ (336,163)	$ 3,325,979	2,989,816
8	509	Steam Operation SO2 Allowance Expense	$ -	$ -	-
9	509.02	Allowances - NM Nox Expense Amortz	$ 34,908	$ -	34,908
10	510	Maintenance Supervision and Engineering	$ 392,616	$ 141,553	534,169
11	511	Maintenance of Structures	$ 3,855,605	$ 4,641	3,860,246
12	512	Maintenance of Boiler Plant	$ 12,763,158	$ 884,336	13,647,494
13	513	Maintenance of Electric Plant	$ 6,487,016	$ 411,080	6,898,096
14	514	Maintenance of Miscellaneous Steam Plant	$ 9,786,531	$ 3,330	9,789,861
15	546	Operation Supervision and Engineering	$ 13,703	$ 410,582	424,285
16	546W	Operation Supervision and Engineering Wind	$ 39,160	$ 59,436	98,596
17	548	Generation Expenses	$ 299,285	$ -	299,285
18	549	Misc Other Power Generation Expenses	$ 356,713	$ 428,568	785,280
19	549W	Misc Other Power Generation Expenses Wind	$ 8,485,357	$ -	8,485,357
20	550	Rents	$ (5,103)	$ 364,836	359,732
21	550W	Rents Wind	$ 5,303,789	$ -	5,303,789
22	551	Maintenance Supervision and Engineering	$ (11,461)	$ 449,280	437,819
23	552	Maintenance of Structures	$ 230,305	$ (0)	230,305
24	553	Maintenance of Generating and Electric Equipment	$ 692,966	$ 417,635	1,110,601
25	553W	Maintenance of Generating and Electric Equipment Wind	$ 4,388,789	$ 1,256	4,390,045
26	554	Maintenance of Misc Other Power Generation Plant	$ 45,238	$ (2)	45,236
27	**554W**	**Maintenance of Misc Other Power Generation Plant Wind**	**$ 3,657,398**	**$ -**	**3,657,398**
28	556	System Control and Load Dispatching	$ -	$ 1,042,838	1,042,838
29	557	Purchased Power Other	$ (893,980)	$ 1,868,299	974,319
30	557.9*	REC Costs	$ 4,110,497	$ -	4,110,497
31	**Total Production O&M Expense**		**$ 122,046,254**	**$ 17,416,618**	**$ 134,159,083**

Southwestern Public Service Company

SPS Native Operation & Maintenance Expenses

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M
	Transmission				
32	560	Operation Supervision and Engineering	$ 1,313,086	$ 6,480,566	$ 7,793,651
33	561	Load Dispatch - Reliability	$ (921)	$ -	$ (921)
34	561	Load Dispatch - Reliability	$ 870	$ -	$ 870
35	561	Load Dispatch - Monitor and Operate Trans. System	$ 2,067,224	$ 1,196,249	$ 3,263,473
36	561	Scheduling, System Control and Dispatching Services	$ 3,797,900	$ -	$ 3,797,900
37	561.4W	Scheduling, System Control and Dispatching Services - Wholesale	$ 1,085,513	$ -	$ 1,085,513
38	562	Reliability, Planning and Standards Development	$ -	$ 15,007	$ 15,007
39	562	Transmission Service Studies	$ (6,427)	$ 21,195	$ 14,768
40	562	Generation Interconnection Studies	$ (23,396)	$ 149,923	$ 126,527
41	562	Reliability Planning and Standards Development Services	$ 2,881,351	$ -	$ 2,881,351
42	561.8W	Reliability Planning and Standards Development Services - Wholesale	$ 474,912	$ -	$ 474,912
43	562	Station Expenses	$ 1,493,479	$ 43	$ 1,493,522
44	563	Overhead Line Expenses	$ 2,155,178	$ 3,035	$ 2,158,213
45	565	Transmission of Others	$ 266,590	$ -	$ 266,590
46	565	Wheeling Lamar DC Tie	$ -	$ -	$ -
47	565	Wheeling Meter Charges	$ 464,397	$ -	$ 464,397
48	565	Wheeling Miscellaneous	$ 31,189	$ -	$ 31,189
49	565	Wheeling Schedule 11	$ 107,224,348	$ -	$ 107,224,348
50	565	Wheeling Schedule 11 - Wholesale	$ 30,634,304	$ -	$ 30,634,304
51	565	Wheeling Schedule 12	$ 2,013,194	$ -	$ 2,013,194
52	565	Wheeling Schedule 12 - Wholesale	$ 486,620	$ -	$ 486,620
53	565	Wheeling Schedule 1 - Wholesale	$ 464,620	$ -	$ 464,620
54	565	Wheeling Schedule 2	$ 125,465	$ -	$ 125,465
55	565	W-Wheeling Schedule 2 - Wholesale	$ 34,544	$ -	$ 34,544
56	565	Wheeling Schedule 9	$ 8,990,528	$ -	$ 8,990,528
57	565	Wheeling Schedule 9 - Wholesale	$ 25,522,668	$ -	$ 25,522,668
58	565	Z2 Direct Assigned Upgrade Charge	$ 245,782	$ -	$ 245,782
59	565	Z2 Direct Assigned Upgrade Charge - Wholesale	$ 16,400	$ -	$ 16,400
60	565	Z2 Schedule 11 Charges	$ -	$ -	$ -
61	565	Z2 Schedule 11 Charges - Wholesale	$ -	$ -	$ -
62	566	Misc Transmission Expenses	$ 2,124,599	$ 1,258,542	$ 3,383,141
63	567	Rents	$ 77,837	$ 1,512,456	$ 1,590,293
64	569	Transmission Mtce of Structures	$ -	$ -	
65	568	Maintenance Supervision and Engineering	$ -	$ -	$ -
66	570	Maintenance of Station Equipment	$ 1,568,565	$ (0)	$ 1,568,565
67	571	Maintenance of Overhead Lines	$ 661,726	$ 47,409	$ 709,135
68	**Sub-Total Transmission O&M Expenses**		**$ 196,192,147**	**$ 10,684,425**	**$ 206,609,112**
	Regional Market Expenses				
69	575.1	Operation Supervision	$ 13,322	$ 142,932	$ 156,254
70	575.2	Day-Ahead and Real-Time Market Administration	$ -	$ 288,869	$ 288,869
71	575.5	Ancillary Services Market Administration	$ -	$ 13,813	$ 13,813
72	575.6	Market Monitoring and Compliance	$ -	$ 24,160	$ 24,160
73	575.7	Market Admin, Monitoring, and Compliance Services	$ 6,408,957	$ -	$ 6,408,957
74	575.7W	Market Admin, Monitoring, and Compliance Services - Wholesale	$ 1,831,803	$ -	$ 1,831,803
75	575.8	Regional Market Rents	$ (3,393)	$ 38,523	$ 35,130
76	**Total Regional Market Expenses**		**$ 8,250,689**	**$ 508,298**	**$ 8,758,987**
77	**Total Transmission O&M Expenses**		**$ 204,442,836**	**$ 11,192,722**	**$ 215,368,099**

Southwestern Public Service Company

SPS Native Operation & Maintenance Expenses

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M
	Distribution				
78	580	Operation Supervision and Engineering	$ 4,320,990	$ 570,941	$ 4,891,931
79	**581**	**Load Dispatching**	**$ 17,320**	**$ 324,920**	**$ 342,240**
80	582	Station Expenses	$ 993,289	$ (3)	993,286
81	583	Overhead Line Expenses	$ 951,616	$ 84,308	1,035,924
82	584	Underground Line Expenses	$ 828,061	$ (0)	828,061
83	585	Street Lighting and Signal Systems Expenses	$ 539,851	$ 31,829	571,680
84	586	Meter Expenses	$ 1,869,842	$ 155,078	2,024,920
85	587	Customer Installations Expenses	$ 591,615	$ 233	591,848
86	588	Misc Distribution Expense	$ 6,066,963	$ 1,891,816	7,958,779
87	589	Rents	$ 298,621	$ 2,115,935	2,414,556
88	590	Maintenance Supervision and Engineering	$ -	$ 26,186	26,186
89	591	Maintenance of Structures	$ (1)	$ -	(1)
90	592	Maintenance of Station Equipment	$ 705,815	$ 3,132	708,947
91	593	Maintenance of Overhead Lines	$ 8,642,103	$ 254,910	8,897,014
92	594	Maintenance of Underground Lines	$ 53,993	$ (0)	53,993
93	595	Maintenance of Line Transformers	$ -	$ -	-
94	596	Maintenance of Street Lighting and Signal Systems	$ 314,957	$ (0)	314,956
95	597	Maintenance of Meters	$ 57,366	$ -	57,366
96	598	Maintenance of Misc Distribution Plant	$ 14,530	$ -	14,530
97	**Total Distribution O&M Expenses**		**$ 26,266,931**	**$ 5,459,285**	**$ 31,726,216**
	Customer Accounts				
98	901	Supervision	$ -	$ 28,508	$ 28,508
99	902	Meter Reading Expenses	$ 4,356,976	$ 628,154	4,985,130
100	903	Customer Records and Collection Expenses	$ 2,717,747	$ 4,400,676	7,118,423
101	904.0*	Uncollectible Expenses	$ 6,464,353	$ -	6,464,353
102	904.1*	Uncollectible Expenses	$ (230,332)	$ -	(230,332)
	905	Customer Accounts Miscellaneous	$ 101,982	$ 78,576	180,558
103	DEPINT	Customer Deposit Interest Expense	$ 44,060	$ -	44,060
104	**Total Customer Accounts Expense**		**$ 13,454,785**	**$ 5,135,914**	**$ 18,410,142**
	Customer Service				
105	908.00	Customer Assistance Expense	$ 2,277,342	$ 76,128	$ 2,353,470
106	908.00	Historical EE Amortization	$ -	$ -	$ -
107	908.01	EE Amortization - Texas	$ -	$ -	-
108	908.03	EE Amortization - New Mexico	$ -	$ -	-
109	908.04	SaversSwitch	$ 613,243	$ 4,867	618,109
110	**909.10**	**Informational and Instructional Advertising Expense**	**$ 4,059**	**$ -**	**4,059**
111	910.00	Miscellaneous Customer Service Expense	$ 65,107	$ 43,893	109,000
112	**Total Customer Service Expense**		**$ 2,959,750**	**$ 124,888**	**$ 3,084,639**
	Sales				
112	912.00	Demonstration and Selling Expense-Economic Development	$ 231,661	$ 60,420	$ 292,082
113	916.00	Miscellaneous Sales Expense	$ 6,894	$ 4,144	$ 11,039
114	**Total Sales Expense**		**$ 238,556**	**$ 64,564**	**$ 303,120**

Southwestern Public Service Company

SPS Native Operation & Maintenance Expenses

Total Company SPS Operation and Maintenance Expenses

Line No.	FERC Acct	Account Description	Native SPS O&M Expense through the Update Period (Jan '20-Dec '20)	Test Year Affiliate O&M Expense (Jan '20-Dec '20)	Total Company Requested O&M
	Administrative and General Expenses				
115	920*	Administrative and General Salaries	$ 5,091,651	$ 28,421,698	$ 33,513,349
116	921	Office Supplies and Expenses	$ 2,693,105	$ 17,788,272	20,481,377
117	922*	Administrative Expenses Transferred-Credit	$ (19,257,283)	$ (517,108)	(19,774,391)
118	923	Outside Services Employed	$ 673,333	$ 5,677,501	6,350,834
119	924	Property Insurance	$ 3,844,844	$ 2,760	3,847,604
120	925*	Injuries and Damages	$ 5,309,125	$ 2,366,746	7,675,871
121	926.01*	Employee Pensions and Benefits	$ 17,110,144	$ 9,508,106	26,618,250
122	926.03*	Deferred Pension Expense	$ -	$ -	-
	928	A&G Regulatory Commission Expense	$ (4,554)	$ 4,131	(423)
123	928	Regulatory Commission Expense - TX	$ 1,418,661	$ -	1,418,661
124	928.01	Regulatory Commission Expense - NM	$ 2,275,741	$ -	2,275,741
125	928.02	Regulatory Commission Expense - Wholesale	$ 1,301,992	$ -	1,301,992
126	928.03	Regulatory Commission Expense - Transmission Related	$ -	$ -	-
127	928.04	Regulatory Commission Expense - Misc	$ 155,334	$ 70	155,404
128	928.05	Regulatory Commission Expense - Energy Related	$ -	$ -	-
129	**929.00**	**Duplicate Charges-Credit**	**$ (1,137,629)**	**$ -**	**(1,137,629)**
130	930.11	General Advertising Expenses	$ -	$ -	-
131	**930.20**	**Misc General Expenses**	**$ 54,811**	**$ 318,228**	**373,040**
132	931	Rents	$ (1,905,859)	$ 13,827,351	11,921,492
133	935	Maintenance of General Plant	$ 75	$ 23,372	23,448
134		Recoverable Contributions, Dues, and Donations	$ 1,232,509	$ -	1,232,509
135	**Total Administrative and General Expenses**		**$ 18,856,001**	**$ 77,421,126**	**$ 96,277,550**
136	**Total Operations and Maintenance Expense**		**$ 388,265,114**	**$ 116,815,119**	**$ 499,328,849**

Note: All amounts included in this attachment are included in the cost of service study provided as Attachment SNN-RR-U2

*Please refer to the direct testimony of SPS witness H. Craig Romer (501.35), Ruth M. Sakya (557.9), Bryan R. Davis (904), Patricia L. Martin (920), Ross L. Baumgarten (922), and Richard R. Schrubbe (925 & 926) for detailed discussion of the costs contained in the identified FERC Accounts.

Southwestern Public Service Company

Workpapers of Stephanie N. Niemi

Docket No. 51802

**APPLICATION OF
SOUTHWESTERN PUBLIC SERVICE COMPANY
FOR AUTHORITY TO CHANGE RATES**

SNN-RR-U6(CD) is provided in electronic format