

DOCKET NO. _____

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

DIRECT TESTIMONY
of
MARK P. MOELLER

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(Filename: MoellerRRDirect.doc)

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
A&G	Administrative and General
ADIT	Accumulated Deferred Income Taxes
AFUDC	Allowance for Funds Used During Construction
ARAM	Average Rate Assumption Method
Carlsbad	Carlsbad Generating Station
Commission	Public Utility Commission of Texas
CWIP	Construction Work in Progress
E&S	Engineering and Supervision
FERC	Federal Energy Regulatory Commission
GAAP	Generally Accepted Accounting Principles
FIT	Federal Income Tax
Hale	Hale Wind Project
Harrington	Harrington Generating Station
ITC	Investment Tax Credit
MACRS	Modified Accelerated Cost Recovery System
Moore County	Moore County Generating Station
O&M	Operation and Maintenance
Operating Companies	Northern States Power Company, a Minnesota corporation; Northern States Power Company, a Wisconsin corporation; PSCo; and SPS
OPIE	Oil Patch Infrastructure Expansion

<u>Acronym/Defined Term</u>	<u>Meaning</u>
PSCo	Public Service Company of Colorado, a Colorado corporation
PURA	Public Utility Regulatory Act
RFP	Rate Filing Package
RWIP	Removal Work in Progress
Sagamore	Sagamore Wind Project
SPS	Southwestern Public Service Company, a New Mexico corporation
TAC	Texas Administrative Code
Test Year	October 1, 2019 through September 30, 2020
Tolk	Tolk Generating Station
Total Company or total company	Total SPS (before jurisdictional allocation)
Update Period	October 1, 2020 through December 31, 2020
USOA	Uniform System of Accounts
WBS	Work Breakdown Structure
Xcel Energy	Xcel Energy Inc.
XES	Xcel Energy Services Inc.

LIST OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
MPM-RR-1(V)(CD)	Capital Additions, July 1, 2019 through September 30, 2020, Separated by Sponsoring Witness (Filename: Attachment MPM-RR-1.xlsx)
MPM-RR-2	Capital Additions October 1, 2020 through December 31, 2020, Separated by Sponsoring Witness (Filename: Attachment MPM-RR-2.xlsx)
MPM-RR-3	Plant-Related Roll Forwards for the period July 1, 2019 through December 31, 2020 (Filename: Attachment MPM-RR-3.xlsx)
MPM-RR-4	Affiliate Charge, July 1, 2019 through September 30, 2020, Separated by Cost Component and Sponsoring Witness (Filename: Attachment MPM-RR-4.xls)
MPM-RR-5	Affiliate Charge – Cost Components (Filename: Attachment MPM-RR-5.xls)
MPM-RR-6	SPS's Depreciation Expense (Filename: Attachment MPM-RR-6.xlsx)
MPM-RR-7	Calculation to Unblend Depreciation Reserve (Filename: Attachment MPM-RR-7.xlsx)
MPM-RR-8	Calculation of Accumulated Deferred Income Tax Adjustment (Filename: Attachment MPM-RR-8.xlsx)

**DIRECT TESTIMONY
OF
MARK P. MOELLER**

1 **I. WITNESS IDENTIFICATION AND QUALIFICATIONS**

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

3 A. My name is Mark P. Moeller. My business address is 401 Nicollet Mall,
4 Minneapolis, Minnesota 55401.

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

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

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

10 A. I am employed by Xcel Energy Services Inc. (“XES”) as Director, Capital Asset
11 Accounting. XES is the centralized service company for the Xcel Energy holding
12 company system and provides services to the subsidiaries of Xcel Energy.

13 **Q. Please outline your responsibilities as Director, Capital Asset Accounting.**

14 A. I lead the Capital Asset Accounting department, and I am responsible for various
15 capital asset functions associated with accounting, reporting, tax and rate proposals
16 involving depreciation for SPS and the other Xcel Energy Operating Companies,¹
17 including:

- 18 • The capital investment cost recovery process, which includes the
19 development of detailed actuarial analyses, the preparation of regulatory

¹ The Xcel Energy Operating Companies are Northern States Power Company, a Minnesota corporation; Northern States Power Company, a Wisconsin corporation; Public Service Company of Colorado, a Colorado corporation (“PSCo”); and SPS.

- 1 filings with the various state and federal rate regulatory commissions, and the
2 drafting of expert testimony to support recovery levels in rate proceedings;
- 3 • The accounting for and reporting on the nuclear plant decommissioning
4 funding process, which includes the development of detailed engineering cost
5 studies with a complete financial and economic analysis to develop detailed
6 regulatory filings to establish the ratepayer funding level necessary to
7 accumulate the total future decommissioning cost requirement;
 - 8 • The plant asset-related ratemaking process, which supports the rate filings for
9 all of the Xcel Energy Operating Companies' retail and wholesale
10 jurisdictions; and
 - 11 • Xcel Energy's capitalization policy, including policy development, policy
12 interpretation, and alignment with Generally Accepted Accounting Principles
13 ("GAAP") and Federal Energy Regulatory Commission ("FERC") principles
14 and requirements.

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

16 A. I graduated from Saint John's University in Collegeville, Minnesota, with a Bachelor
17 of Science degree in Accounting in 1989, and I received a Master of Business
18 Administration degree from the University of Minnesota, Carlson School of
19 Management in 1996.

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

21 A. Since January 2019, I have been employed as Director, Capital Asset Accounting.
22 Prior to this role, I served in several other financial director and manager roles at
23 XES including Corporate Accounting, Financial Process and Governance, Financial
24 Performance and Reporting, Financial Controls. I led the implementation of Xcel
25 Energy's conversion from its JDE general ledger system to a SAP general ledger
26 system in 2016, and I previously led Xcel Energy's implementation of Sarbanes-
27 Oxley compliance processes in 2003. I have been employed at XES since April
28 2003.

1 **Q. Do you hold any professional licenses?**

2 A. Yes. I am a CPA certificate holder but am not an active CPA.

3 **Q. Have you testified before any regulatory authorities?**

4 A. Yes. I submitted prefiled written testimony on SPS's behalf in Docket No. 49831,
5 which was SPS's most recent base rate case before the Public Utility Commission of
6 Texas ("Commission").² My testimony in that case addressed the same issues that I
7 am addressing in this case. I also recently submitted testimony on SPS's behalf to
8 the New Mexico Public Regulation Commission on those same issues. In addition, I
9 have submitted prefiled testimony on behalf of PSCo in several FERC proceedings.
10 Finally, I filed testimony related to Xcel Energy's benefit plans in multiple retail rate
11 cases in Texas, New Mexico, Minnesota, and Colorado between 2008 and 2013.

² *Application of Southwestern Public Service Company for Authority to Change Rates*, Docket No. 49831, Direct Testimony of Mark P. Moeller (Aug. 8, 2019).

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A. I have several assignments in this testimony:

- I summarize the capital additions that SPS either has closed to plant-in-service or expects to close to plant-in-service during the period from July 1, 2019 through December 31, 2020, which is the end of the Updated Test Year in this case.³ The capital additions closed to plant-in-service from July 1, 2019 through September 30, 2020 are actual amounts, whereas the capital additions that SPS placed in service or expected to place in service during the period from October 1, 2020 through December 31, 2020 (the “Update Period”) are estimates. Both amounts contain affiliate charges that I quantify in this testimony.
- I introduce the other SPS witnesses who support the reasonableness and necessity of SPS’s capital additions, and I describe how SPS records the capital additions and certain plant-related expenses on its books.
- I calculate the ending balances for SPS’s plant accounts, and I apply the depreciation rates calculated by SPS witness Dane A. Watson to those plant account balances to develop SPS’s proposed depreciation expense.
- I describe SPS’s adjustment to “unblend” the accumulated depreciation reserve balance, which is necessary to ensure that Texas retail customers receive credit for the depreciation expense that they have paid in prior years, and I explain how certain dismantling costs are reflected in the depreciation reserve balances.
- I explain how SPS’s Accumulated Deferred Income Tax (“ADIT”) balance arises and how the depreciation “unblending” adjustment affects that ADIT balance.
- I quantify the adjustment to remove the carrying costs associated with the shared assets that have been charged to SPS and the return on assets that SPS receives from other affiliates.

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1 In addition to those topics, I sponsor or co-sponsor the following schedules in
2 SPS's Rate Filing Package ("RFP"), which I explain in more detail in the next
3 section of my testimony:

4 **Table MPM-RR-1**

Schedule C	1, 2, 3, 4.1, and 5
Schedule D	All
Schedule G	7.1, 7.1a, 7.2, 7.4, 7.4a, 7.4b, 7.4c, 7.5, 7.5a, 7.5b, 7.5c, 7.5d, 7.5e, 7.6, 7.6a, 7.7, 7.8, 7.9, 7.9a, 7.9b, 7.9c, 7.10, 7.13, and 7.13c
Schedule H	5.1
Schedule P	11

5 I also sponsor or co-sponsor the portions of the Executive Summary that contains
6 information from these schedules.

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

8 A. For the reasons set forth in my testimony, I recommend that the Commission:

- 9 • authorize SPS to increase its net plant balance by \$1,645,588,304 to reflect:
10 (1) new capital investment that closed to plant-in-service during the period
11 from July 1, 2019 through September 30, 2020, and (2) new capital
12 investment that closed or was expected to close to plant-in-service during the
13 period from October 1, 2020 through December 31, 2020;
- 14 • approve SPS's request to recover annualized depreciation and amortization
15 expense of \$366,011,314, which was calculated using the plant account
16 balances that I sponsor and the depreciation rates supported by Mr. Watson;
- 17 • approve SPS's proposed restatement of its Texas retail accumulated
18 depreciation reserve to reflect the Commission's authorized depreciation
19 rates (the unblending adjustment) and the dismantling costs that SPS has
20 incurred. The depreciation reserve adjustment, which decreases the Texas
21 retail financial depreciation and amortization reserve by \$92,621,254, is
22 reasonable and necessary to ensure that all of SPS's customers, including
23 Texas retail customers, receive credit for the amount of depreciation and
24 amortization expense they have paid in rates;

- 1 • authorize SPS to calculate its Texas retail ADIT balance in a way that
- 2 incorporates the unblending adjustment and uses a composite federal and
- 3 state tax rate; and
- 4 • approve SPS's adjustment to its shared asset expense to remove the carrying
- 5 costs that SPS incurred from affiliates and to remove the revenue SPS has
- 6 received from affiliates based on their use of SPS-owned shared assets.

7 **Q. Will you update your testimony to reflect the actual costs incurred in the three**
8 **months following the Test Year, which are October 1, 2020 through December**
9 **31, 2020?**

10 A. Yes. As initially filed, the capital costs reflected in Attachment MPM-RR-2,
11 including the associated capitalized affiliate charges, are estimated amounts. As
12 discussed by SPS witness William A. Grant, SPS will replace the estimates for the
13 Update Period with actual costs no later than the 45th day after the initial filing of this
14 rate case, as required by Public Utility Regulatory Act ("PURA") § 36.112 and 16
15 Tex. Admin. Code ("TAC") § 25.246.⁴

16 **Q. Were Attachments MPM-RR-1 through MPM-RR-10 and the RFP schedules**
17 **that you sponsor or co-sponsor prepared by you or under your direct**
18 **supervision and control?**

19 A. Yes.

20 **Q. Do you incorporate into your testimony the RFP schedules and portions of the**
21 **Executive Summary that you sponsor or co-sponsor?**

22 A. Yes.

⁴ The as-filed capitalized affiliate charges for the Update Period reflect historical percentages for affiliate charges for each of the asset classes or functional areas. SPS's update filing will reflect actual affiliate charges associated with the capital projects placed in service during the Update Period.

1 **III. SPONSORED RFP SCHEDULES**

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

3 A. In this section of my testimony, I address the RFP schedules that I sponsor or
4 co-sponsor.

5 **Q. Please describe the RFP schedules that you sponsor and co-sponsor in this**
6 **proceeding.**

7 A. The following table provides the RFP schedules that I sponsor or co-sponsor, along
8 with an explanation of the information contained in the schedules.

9 **Table MPM-RR-2**

Schedule	Content
C-1: Original Cost of Utility Plant	Summarizes the amounts of utility plant classified by major account of the Uniform System of Accounts (“USOA”) as of the beginning of the Test Year, which is October 1, 2019, and at the end of the Update Period, which is December 31, 2020. Includes the book additions, retirements, and adjustments made during the Test Year and Update Period; the book balances at the end of the Test Year and Update Period; and claimed adjustments to the book balances and the total cost of plant. I sponsor all of the information on this schedule. SPS will update this schedule to replace estimates with actual amounts.
C-2: Detail of Original Cost of Utility Plant	For the major plant accounts, provides the amounts by detailed plant accounts prescribed by the USOA, with subtotals by primary or functional classifications, and the claimed adjustments to the book balances, including the estimates for the Update Period. I sponsor all of the information on this schedule. SPS will update this schedule to replace estimates with actual amounts.

Schedule	Content
C-3: Monthly Detail of Utility Plant-in-service	Includes the monthly book balance of plant by primary or functional classification and detailed by plant account for each of the 12 months in the Test Year, with any adjustments to the Test Year-end balances, including the Update Period adjustments, included in adjoining columns. I sponsor all of the information on this schedule. SPS will update this schedule to replace estimates with actual amounts.
C-4.1: Construction Work in Progress (“CWIP”) by Functional Group	Includes a listing of items by functional group included in CWIP as of the end of the Test Year. I sponsor all of the information on this schedule. SPS will update this schedule to replace estimates with actual amounts.
C-5: Allowance for Funds Used During Construction (“AFUDC”) or Interest During Construction	Includes a complete statement of the methods, procedures, and calculations followed in capitalizing AFUDC (which is interest accrued during construction) and other construction overhead, as well as the capitalization rates for the five years ending with the Test Year and the amounts generated and transferred to plant-in-service in each of those years. I sponsor all of the information on this schedule. SPS will update this schedule to replace estimates with actual amounts.
D: Accumulated Depreciation	Includes a narrative that includes the type of computer program in which data the D series of schedules are provided, the schedules provided on CD, the file names with each schedule, and other general information as appropriate. I sponsor all of the information on this schedule.
D-1: By Functional Group and/or Primary Account	Includes the accumulated provisions for depreciation detailed by functional group and/or primary account classification as of the beginning of the Test Year and the book accruals, retirements, and adjustments made during the Test Year, together with the balances at the end of the Test Year. I sponsor all of the information on this schedule. SPS will update this schedule to replace estimates with actual amounts.

Schedule	Content
D-2: Booking Methods	Includes a description of the methods and procedures followed in booking depreciation of plant, retirements, and abandonments. I sponsor all of the information on this schedule.
D-3: Plant Held for Future Use	Includes a listing of plant held for future use included in FERC Account 105. I sponsor all of the information on this schedule. SPS will update this schedule to replace estimates with actual amounts.
D-4: Depreciation Expense	Includes utility plant depreciation expense by functional group and/or primary account classifications. I sponsor all of the information on this schedule. SPS will update this schedule to replace estimates with actual amounts.
D-5: Depreciation Rate Study	Contains a copy of the depreciation study used to justify the change in depreciation rates. I sponsor all of the information on this schedule.
D-6: Retirement Data for All Generating Units	Provides projected retirement dates used in the current depreciation study and those used for long-term planning purposes for all generating units in service or anticipated to be in service within 12 months of the Test Year. I sponsor all of the information on this schedule.
D-7: Summary of Book Salvage	Summarizes the Test Year salvage value for each FERC account or functional group. I sponsor all of the information on this schedule.
D-8: Service Life	Provides by account number, the average service life of each asset or group of assets (sorted by functional use), indicating which Iowa Curve was used to determine the average service life. I sponsor all of the information on this schedule.

Schedule	Content
G-7.1: Reconciliation of Test Year Book Net Income to Taxable Net Income	Includes a reconciliation of book net income and taxable net income for the Test Year and for the most recent year for which Xcel energy filed a tax return. I co-sponsor this schedule along with SPS witness Naomi Koch. SPS will update this schedule to replace estimates with actual amounts.
G-7.1a: Reconciliation of Timing Differences	Includes a reconciliation detailing the timing differences and other items that would produce federal income tax at a rate differing from the statutory rate. I co-sponsor this schedule with Ms. Koch. SPS will update this schedule to replace estimates with actual amounts.
G-7.2: Plant Adjustments	Provides the following information for new generating units and any requested plant adjustment to the Test Year: (1) tax in-service date, (2) tax basis, (3) all applicable forms of tax depreciation method, class, etc., (4) amount of all applicable forms of tax depreciation for the Test Year and amounts projected for the subsequent two years, and (5) amount of ADIT as of the end of the Test Year.
G-7.4: ADIT	Provides Test Year year-end ADIT balances, including the book balance, the requested adjustments to the balances, and the resulting adjusted ADIT balances. I co-sponsor this schedule with SPS witnesses Stephanie N. Niemi and Ms. Koch. SPS will update this schedule to replace estimates with actual amounts.
G-7.4a: ADIT - Description of Timing Differences	Includes a description of the nature of each timing difference listed in Schedule G-7.4. I co-sponsor this schedule with Ms. Koch. SPS will update this schedule to replace estimates with actual amounts.

Schedule	Content
G-7.4b: Adjustments to ADIT	Provides supporting explanations and detailed calculations for each adjustment to the Test Year year-end balances in Schedule G-7.4. I co-sponsor this schedule with Ms. Niemi and Ms. Koch. SPS will update this schedule to replace estimates with actual amounts.
G-7.4c: ADIT and ITC - Plant Adjustments & Additions	Provides ADIT balances and Investment Tax Credit (“ITC”) balances related to additions to new generating plant-in-service and any plant adjustments to the year-end balances. The amounts are quantified at the end of the Test Year. I co-sponsor this schedule with Ms. Koch.
G-7.5: Analysis of ITCs	Presents an analysis of the ITCs adjustment. I co-sponsor this schedule with Ms. Koch.
G-7.5a: Utilized	Provides an analysis of ITCs utilized for tax return purposes. I co-sponsor this schedule with Ms. Koch.
G-7.5b: Generated but not Utilized	Provides detail for ITCs generated but not used, along with an explanation of why such credits have not been used. I co-sponsor this schedule with Ms. Koch.
G-7.5c: Utilized - Stand Alone Basis	Required by utilities filing a consolidated tax return. Provides an analysis of investment tax credits utilized for tax return purposes as though SPS had filed its tax returns on a stand-alone basis for electric operations only. I co-sponsor this schedule with Ms. Koch.
G-7.5d: ITC Election	Provides details of any and all elections made by SPS with regard to ITCs. I co-sponsor this schedule with Ms. Koch.
G-7.5e: FERC Account 255 Balance	Provides the FERC Account 255 balance (together with all subaccounts) at Test Year year-end. I co-sponsor this schedule with Ms. Koch.

Schedule	Content
G-7.6	Provides an analysis of income tax calculated using Tax Method 2. I co-sponsor this schedule with Ms. Koch and Ms. Niemi. SPS will update this schedule to replace estimates with actual amounts.
G-7.6a	Provides support for the Total Deferred Income Taxes found on Schedule G-7.6. I co-sponsor this schedule with Ms. Koch and Ms. Niemi. SPS will update this schedule to replace estimates with actual amounts.
G-7.7: Analysis of Additional Depreciation Requested	Provides a detailed calculation of the requested adjustment to return for additional depreciation. I co-sponsor this schedule with Ms. Niemi. The portion of the schedule that I sponsor relates to the additional depreciation amounts requested. SPS will update this schedule to replace estimates with actual amounts.
G-7.8	Provides an analysis of income tax calculated using Tax Method 1. I co-sponsor this schedule with Ms. Koch and Ms. Niemi. SPS will update this schedule to replace estimates with actual amounts.
G-7.9: Amortization of Projected & Unprotected Excess Deferred Taxes	Provides a summary of SPS's requested amortization of unprotected and protected excess deferred taxes, with explanations of methodologies used. I co-sponsor this schedule with Ms. Niemi. SPS will update this schedule to replace estimates with actual amounts.
G-7.9a: Analysis of Excess Deferred Taxes by Timing Difference	Provides the excess in Schedule G-7.9 by timing difference. It also provides the unamortized balance of excess deferred taxes at Test Year year-end by timing difference. I sponsor all of the information on this schedule. SPS will update this schedule to replace estimates with actual amounts.
G-7.9b: Reconciliation of Excess	Provides the unamortized excess at Test Year year-end and a reconciliation to the unamortized excess as established in the most recent final order by timing difference. I sponsor all of the information on this schedule.

Schedule	Content
G-7.9c: Analysis of Reserve Accounting for Excess Deferred Taxes	Provides balances at Test Year year-end in accounts established for reserve accounting. I sponsor all of the information on this schedule.
G-7.10: Effects of Accounting Order Deferrals	Lists and explains all effects on requested Federal Income Tax (“FIT”) and ADIT of SPS’s accounting order (cost) deferrals. I co-sponsor this schedule with Ms. Koch.
G-7.13: List of FIT Testimony	Contains a list of testimony addressing FIT and ADIT. I co-sponsor this schedule with Ms. Koch and Ms. Niemi.
G-17.3c: Changes in Accounting for Deferred FIT	Provides an explanation of any changes in company accounting for deferred FIT. I co-sponsor this schedule with Ms. Koch.
H-5.1: Capital Cost Methodology	Describes the methods and criteria used to select and determine what and how unit improvements, modifications, and repairs become capitalized cost items or projects. Provides a descriptive list of current applicable procedures. Also provided as workpapers are the retirement units and expense items information (Retirement Catalog). I sponsor all of the information on this Schedule.
P-11: Distribution Plant Study	Provides a distribution plant study by FERC primary account. I co-sponsor this schedule with SPS witness Richard M. Luth. SPS will update this schedule to replace estimates with actual amounts.

1 SPS will update Schedules C-1, C-2, C-3, C-4.1, C-5, D-1, D-3, D-4, G-7.1,
2 G-7.1a, G-7.4, G-7.4a, G-7.4b, G-7.6, G-7.6a, G-7.7, G-7.8, G-7.9, G-7.9a, and P-11
3 in the case update filing, which will be filed 45 days after this application is filed.

1 **IV. ESTABLISHMENT OF PLANT BALANCES**

2 **Q. Are you involved in the development of net plant balances used to determine the**
3 **Test Year and Updated Test Year rate base balances?**

4 A. Yes. My department, Capital Asset Accounting, is responsible for all aspects of the
5 fixed asset accounting for SPS. It has developed and provided the information
6 regarding plant balances used in the rate base and revenue requirement analyses
7 presented by Ms. Niemi.

8 **Q. What standards does SPS use to establish its net plant balance?**

9 A. To establish the net plant balance, SPS follows the applicable accounting rules
10 established by GAAP, the USOA established by FERC for public utilities, and the
11 policies and guidelines established by XES's Capital Asset Accounting Department.
12 The Commission rules require that SPS maintain its books and records in compliance
13 with the USOA.⁵

14 **Q. How do plant additions affect rate base?**

15 A. Insofar as plant is concerned, rate base has two main components: the plant-
16 in-service balance and the accumulated-provision-for-depreciation balance. Plant
17 additions increase the amount of plant in rate base, whereas annual depreciation
18 expense increases the accumulated provision for depreciation, which causes rate base
19 to decrease. If plant additions were equal to depreciation expense in a given year, the
20 plant-related rate base would remain constant. If plant-related rate base increases
21 from one year to the next, it is because plant additions exceed the depreciation
22 expense.

⁵ 16 TAC § 25.72.

1 **Q. Are the additions to rate base typically equal to the capital expenditures in a**
2 **given year?**

3 A. No. The changes to plant rate base for a given year reflect the original cost of assets
4 placed in service during that year, regardless of when the utility spent the capital to
5 construct or acquire the assets. In contrast, capital expenditures during a given year
6 include the outlays for capital projects during that year, including amounts spent for
7 CWIP and Removal Work in Progress (“RWIP”). Thus, for example, amounts spent
8 in 2019 for an asset placed in service in 2020 would be classified as capital
9 expenditures in 2019 but would not be classified as plant-in-service until 2020.

10 **Q. Please describe what you mean when you refer to CWIP and RWIP.**

11 A. CWIP is an account used to gather all construction-related costs together as those
12 costs are incurred during the construction of an asset. The accumulation of the
13 construction expenditures continues until the asset is used and useful, which is
14 typically when the asset is placed into service. At that time, the accumulated balance
15 is transferred from the accumulated CWIP balance to the plant-in-service balance. In
16 short, CWIP expenditures are for future assets that will become plant additions on the
17 in-service date of the project. RWIP expenditures are for the removal of assets and
18 are recorded as accumulated depreciation when the costs occur.

19 **Q. Is CWIP part of SPS’s Test Year or Updated Test Year rate base in this case?**

20 A. No. SPS does not include amounts in rate base until the asset is fully constructed and
21 closed to plant in-service, at which time the balance ceases to be classified as CWIP.
22 When an asset is placed in service and thereby deemed used and useful, the
23 accumulation of construction charges is closed to plant in-service, FERC Account
24 106, Construction Completed Not Classified (a holding account once the asset is in

1 use but not yet unitized) and FERC Account 101, Electric Plant in-Service (the
2 account where the asset is recorded when unitized).

3 **Q. If CWIP is not included in rate base, why are you discussing it in your**
4 **testimony?**

5 A. CWIP is the basis for developing all plant balances and plant-related information in
6 this case. The process of moving a construction project from CWIP to plant in-
7 service based on the project's in-service date produces the plant additions that form
8 the basis from which all other plant-related information can be derived. Stated
9 otherwise, even though CWIP and AFUDC are not components of rate base or the
10 revenue requirement in this case, it is necessary to show the development of CWIP
11 and AFUDC balances because they are instrumental in determining plant additions.

12 **Q. Please describe how closings to plant-in-service are determined.**

13 A. For projects with an individually assigned work order, closings to plant-in-service are
14 determined based on the actual in-service date on the work order. At the in-service
15 date, the accumulated CWIP expenditures for the project are reclassified as plant in-
16 service, the accrual of AFUDC ceases, and book depreciation begins. Typically,
17 charges can continue for a period after the in-service date on a project. These
18 charges are for recognition of the final bills from vendors, testing of the equipment,
19 restoration of the ground, settlement of any disputes, and returning unused stock to
20 inventory.

21 For routinely completed workorders, such as the extension of service to new
22 customers or the replacement of failing distribution poles, SPS typically closes them
23 on a monthly or quarterly basis. SPS typically completes those workorders, which

1 are highly standardized, in a matter of days or a few weeks, as opposed to months or
2 years for larger discrete projects. Thus, for example, the costs associated with
3 routine work, such as the replacement of damaged distribution poles during a
4 particular month are typically closed to plant in service on the last day of that month.

1 **V. CAPITAL ADDITIONS**

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

3 A. In this section of my testimony, I discuss SPS's request to include in rate base the
4 capital additions closed to plant-in-service during the period from July 1, 2019
5 through September 30, 2020.⁶ I also address the inclusion of capital additions closed
6 to plant in service during the Update Period.

7 **Q. Are you the only SPS witness who discusses capital additions?**

8 A. No. I discuss the accounting practices applicable to capital assets, including
9 overhead pools applied to capital projects and affiliate charges. The six SPS
10 witnesses listed in Table MPM-RR-3 support the reasonableness and necessity of the
11 specific capital projects placed in service during the period from July 1, 2019 through
12 December 31, 2020.

13 **Table MPM-RR-3**

Witness	Types of Capital Additions
Casey S. Meeks	Distribution and related general plant.
Lawrence A. Bick	General plant (related to facilities and property services).
Jamey Sample	Physical Security plant.
Mark Lytal	Production and related general plant.
Michael O. Remington	General plant (related to information technology) and software.
Jarred J. Cooley	Transmission and related general plant.

⁶ In Docket No. 49831, the Commission approved SPS's capital additions placed in service from April 1, 2018 through June 30, 2019. Docket No. 49831, Order at 11, Finding of Fact Nos. 73-74 (Aug. 27, 2020).

1 **Q. How does your testimony relate to the witnesses who support the specific**
2 **business area capital additions?**

3 A. My group, which is responsible for all aspects of fixed-asset accounting, compiles
4 the raw accounting data and provides that information to business area witnesses,
5 who support the need for and prudence of capital additions related to their individual
6 business areas. Those witnesses discuss the analyses and review processes that their
7 respective business areas perform to ensure that the capital expenditures are
8 reasonable and necessary. The capital expenditures incurred or forecasted by the
9 business areas provide the foundation for the development of plant amounts. After
10 those witnesses have determined the amounts of capital investments, my department
11 is responsible for the calculations of plant-related balances and expenses, such as
12 AFUDC, depreciation expense, and deferred income taxes.

13 **A. Plant Additions Placed In Service between July 1, 2019 and**
14 **September 30, 2020**

15 **Q. Have you prepared a list of SPS’s requested capital additions for the period July**
16 **1, 2019 through September 30, 2020?**

17 A. Yes. My Attachment MPM-RR-1 contains a list of SPS’s requested capital additions
18 for the period from July 1, 2019 through September 30, 2020. Attachment
19 MPM-RR-1 provides the information listed in Table MPM-RR-4:

20 **Table MPM-RR-4**
21 **Information Presented in Attachment MPM-RR-1**

Column A —	Work Breakdown Structure (“WBS”) Level 4 Number	Provides the WBS Level 4 number for the project.
Column B —	WBS Level 4 Description	Provides a short title for the WBS Level 4 number for the project.

Column C —	Asset Class	Identifies the type of asset.
Column D —	Witness	Identifies the witness supporting the project.
Column E —	Project Category	Provides the project category that is descriptive of the project's type.
Column F —	WBS Level 2 Number	Provides the WBS Level 2 number for the project.
Column G —	WBS Level 2 Description	Provides a short title for the WBS Level 2 number for the project.
Column H —	In-Service Date	Provides the in-service date of the WBS Level 2 number of the project.
Column I —	Additions to Plant-in-Service (Jul. 2019 – Sep. 2020)	Provides the total company dollar amount of the addition to plant-in-service for the project.
Column J —	XES Charges (Included in Column I)	Provides the amount of charges from XES that is included in the total company dollar amount of addition to plant-in-service for the project in Column I.
Column K —	Other Affiliate Charges (Included in Column I)	Provides the amount of charges from affiliates other than XES that is included in the total company dollar amount of addition to plant-in-service for the project in Column I.
Column L —	Total Affiliate Charges (Included in Column I)	Provides the total of Columns J and K associated with new plant-in-service shown in Column I.
Column M —	Total Native Charges (Columns I less L) Within the Total Additions to Plant-in-Service Shown in Column (I)	Provides the total company dollar amount of the addition to plant-in-service in Column I that is not an affiliate charge.

1 **Q. Several of the column descriptions in Table MPM-RR-4 contain what you have**
2 **referred to as “Work Breakdown Structure,” or “WBS,” levels. Can you**
3 **explain what a WBS is and describe the WBS levels in more detail?**

4 A. Yes. A WBS is a hierarchical model for structuring either a project or aggregation of
5 similar work that allows SPS to organize the work into logical components for
6 planning, executing and reporting. SPS plans, tracks, and analyzes its capital
7 projects using WBS levels, with a particular project or sub-project being designated
8 as WBS Level 1, WBS Level 2, WBS Level 3, or WBS Level 4. WBS Level 1 is the
9 most high-level project or major category of work, with each of the other WBS levels
10 being used for specific sub-projects.

11 **Q. Can you provide an example of how the WBS levels are used?**

12 A. Yes. WBS Level 1 is used for a complete project, such as the Oil Patch
13 Infrastructure Expansion (“OPIE”) A.0001189 transmission project. That WBS
14 Level 1 project encompasses the entire transmission line project, including the land
15 purchases for substations, the easement acquisitions for the transmission line, the
16 construction of substations, the placement of the poles and wires, and many more
17 piece-parts of the overall WBS Level 1 project.

18 A WBS Level 2 project is a subset of a WBS Level 1 project used for
19 planning and tracking the different parts of the project. For example, Attachment
20 MPM-RR-1 lists four discrete WBS Level 2 projects related to the lines and
21 substations for the OPIE project:

- 22 • A.0001189.005 OPIE PhantomU28retermROW Phan to Re
- 23 • A.0001189.007 OPIE Phantom Sub Land
- 24 • A.0001189.009 OPIE Phantom Roadrunner 345 ROW

1 • A.0001189.011 OPIE China Draw-Phantom 345 ROW
2 SPS budgets and tracks each part of the OPIE project between the China Draw and
3 Phantom terminals at WBS Level 2, but the costs of the WBS Level 2 substation
4 projects are encompassed within the costs of the WBS Level 1 OPIE transmission
5 project.

6 SPS assigns lower WBS levels to yet more granular levels of work on the
7 overall project. For example, WBS Level 4 work orders consist of the Planning,
8 Procurement, and Construction associated with the WBS Level 2 projects. Again,
9 these WBS Level 4 project costs are encompassed within their related WBS Level 2
10 project and roll up to the WBS Level 1 cost for the overall OPIE transmission
11 project. WBS Level 4 is the lowest level at which individual assets can be placed
12 into service.

13 **Q. Does SPS incur the costs for all of the WBS levels at the same time?**

14 A. No. For example, the costs for the entire WBS Level 1 OPIE transmission projects
15 span several years and encompass multiple WBS Level 2 projects. In contrast, the
16 costs incurred to construct the different WBS Level 2 projects, like the substation
17 work, may extend over just a few months or up to several years, but on different
18 timelines. In contrast, SPS often incurs the costs associated with a WBS Level 4
19 sub-project over a matter of days or weeks. Ultimately, the duration of a project
20 depends on the length of time between when SPS first records costs under the
21 workorder and when the asset becomes used and useful.

1 **Q. Why are different WBS Level 2 projects within the same WBS Level 1 project**
2 **group completed and placed into service at different points in time?**

3 A. The work on a large WBS Level 1 project is necessarily divided into stages, and
4 often into separate phases or components. System design considerations often dictate
5 that different phases or components have independent in-service dates, which means
6 that individual portions of the project may be used and useful before the whole WBS
7 Level 1 project is completed.

8 **Q. Can costs incurred for the same WBS Level 1 project be included in more than**
9 **one rate case prudence period?**

10 A. Yes. Because of the time necessary to complete a WBS Level 1 project, all of the
11 smaller WBS Level 2 projects will not necessarily be presented for prudence review
12 in the same rate case. That means that the same WBS Level 1 project can be
13 included in multiple rate cases until all of the WBS Level 2 projects are placed into
14 service. It is even possible that a single WBS level 2 project can span multiple rate
15 cases if individual WBS level 4 assets are placed in service and become used and
16 useful in different periods.

17 **Q. What is the amount of SPS's requested capital additions for the period from**
18 **July 2019 through September 2020?**

19 A. The capital additions closed to plant-in-service for the period from July 1, 2019
20 through September 30, 2020 total \$559,051,430. That amount includes capitalized
21 affiliate charges of \$19,766,594.

1 **Q. Please describe the significance of the in-service date as it appears in Column H**
2 **on the individual witness tabs of Attachment MPM-RR-1.**

3 A. The in-service date is the date upon which the asset is used and useful, and therefore
4 when the asset is moved from CWIP to plant-in-service. When an asset is moved to
5 plant-in-service, SPS stops accruing AFUDC and begins accruing book depreciation.
6 Some capital work involves multiple assets being constructed in the same work
7 order with many in-service dates (commonly referred to as “routine” work orders).
8 As I explained earlier, SPS typically closes those projects to plant-in-service on a
9 monthly or quarterly basis.

10 **Q. Could there be additional costs recorded after September 30, 2020 for the**
11 **projects on your Attachment MPM-RR-1?**

12 A. Yes. Some of the capital projects reflected on my Attachment MPM-RR-1 may have
13 “trailing charges” that were recorded after September 30, 2020. These charges will
14 be included in SPS’s 45-day update filing, provided the trailing costs are settled to
15 plant-in-service during the Update Period.

16 **B. Capital Projects Placed In Service Between October 1, 2020 and**
17 **December 31, 2020**

18 **Q. What topic do you discuss in this subsection of your testimony?**

19 A. I discuss SPS’s capital additions, including estimated affiliate charges, closed to
20 plant-in-service during the Update Period. These amounts are estimates of the
21 dollars placed in service during the Update Period, but SPS will update Attachment
22 MPM-RR-2 with actual costs 45 days after SPS files its rate case application.

1 **Q. Do you also have a list of capital additions for the Update Period?**

2 A. Yes. Attachment MPM-RR-2 lists SPS's capital additions in the Update Period.

3 Table MPM-RR-5 identifies the information contained in Attachment MPM-RR-2.

4 **Table MPM-RR-5**
5 **Information Listed in Attachment MPM-RR-2**

Column A —	Asset Class	Identifies the type of asset.
Column B —	Witness	Identifies the witness supporting the project.
Column C —	Project Category	Provides the project category that is descriptive of the project's type.
Column D —	Additions to Plant-in-service (Oct. 2020-Dec. 2020)	Provides the budgeted total company dollar amount of the addition to plant-in-service for the project.
Column E —	Total Affiliate Charges (Included in Column D)	Provides the total charges from XES and other affiliates included in the total company dollar amount of addition to plant-in-service for the project in Column D.
Column F —	Project Description	Provides a short description for the project and its major components.

6 **Q. What is the total estimated cost of capital projects that SPS placed or planned to**
7 **place in service between October 1, 2020 and December 31, 2020?**

8 A. As shown on Attachment MPM-RR-2, the total estimated cost is \$1,195,945,047,
9 which includes estimated total affiliate costs of \$56,679,321. Because SPS does not
10 forecast affiliate charges separately, it estimated those amounts by applying the
11 historical percentages of affiliate costs related to each asset class to the total amount
12 of capital additions for each class. Those calculations are shown on Attachment
13 MPM-RR-2.

1 **Q. How did SPS estimate the capital cost amounts during the Update Period?**

2 A. SPS estimated the costs based on capital budgets. SPS witness Adam R.
3 Dietenberger discusses the capital budgeting process used to derive the estimated
4 costs of capital additions for the time period. The budget reflects actual amounts
5 closed through September 2020 and forecasted activity for the Updated Test Year.
6 SPS used the total budgeted ending plant balances as of December 31, 2020 to
7 determine the Update Period rate base amounts.

8 **Q. What types of plant-related costs are included with the capital additions placed**
9 **in service during the Update Period?**

10 A. The plant-related expenses included in these capital additions are book depreciation,
11 tax depreciation and deductions, and annual deferred taxes. The plant-related
12 balances also include accumulated book depreciation and accumulated deferred tax
13 balances. SPS calculated these costs using the same methodology used for the period
14 from October 1, 2019 through September 30, 2020. Attachment MPM-RR-3 shows
15 the capital expenditures associated with the installation of new assets between July 1,
16 2019 and December 31, 2020 by functional class and converts them into plant
17 additions based on the in-service date of the asset. These costs reflect the entire cost
18 necessary to put the assets in use, excluding AFUDC, which SPS's Capital Asset
19 Accounting group adds when it calculates the plant-related expenses. SPS forecasts
20 the capital expenditures in total, not in the specific cost components used to quantify
21 with the actual charges. Thus, any cost component expected to occur with the actual
22 charges is assumed to be included within this total capital expenditure forecast.

1 **Q. Does SPS have any other plant-related adjustments?**

2 A. Yes, because of the need to conserve water resources at the Tolk Generating Station
3 (“Tolk”), SPS intends to offer the output of Tolk based on economic dispatch
4 principles only during peak periods until 2032, at which time the generating assets at
5 Tolk will be retired. During the off-peak periods, Tolk will provide voltage support
6 for the SPS transmission system by allowing the units to operate as synchronous
7 condensers. The synchronous condenser equipment was in service before December
8 31, 2020, and therefore the costs that SPS incurred to install this equipment are
9 included in Attachment MPM-RR-2. Mr. Lytal and Mr. Cooley discuss the
10 synchronous condenser equipment in more detail in their testimony.

11 **Q. How is the synchronous condenser equipment classified under the FERC**
12 **USOA?**

13 A. The synchronous condenser assets are classified as electric transmission assets
14 because they stabilize the transmission grid and because the generators do not
15 generate power when the units are operating as synchronous condensers. Instead,
16 they reduce reactive power, which increases capacity on the transmission lines and
17 benefits the overall transmission grid.

18 **C. Affiliate Charges in Capital Additions**

19 **Q. Do the requested capital additions include affiliate charges?**

20 A. Yes. Both the period from July 1, 2019 through September 30, 2020 and the period
21 from October 1, 2020 through December 31, 2020 include affiliate charges.

1 **Q. What regulatory standard did SPS use to prepare its direct case on affiliate**
2 **transactions?**

3 A. SPS relied on PURA § 36.058 and *Railroad Commission of Texas v. Rio Grande Gas*
4 *Company*,⁷ which establish the requirements to recover charges from an affiliate to a
5 regulated utility. Those requirements govern SPS’s ability to recover charges from
6 any of its affiliates, including XES and the other Operating Companies. To recover
7 affiliate charges, SPS must present affiliate costs by individual “item or class of
8 items” (affiliate classes). There is no presumption that affiliate charges are
9 reasonable for ratemaking purposes. Instead, affiliate charges are presumed to be
10 unreasonable. To recover affiliate costs, SPS has to prove three facts:

- 11 1. the services provided by the affiliate and the costs of those services are
12 necessary;
- 13 2. the services provided by the affiliate and the costs of those services are
14 reasonable;⁸ and
- 15 3. each charge from SPS’s affiliates (e.g., PSCo) for these services is no higher
16 than the charge by those affiliates to any other entity for the same or similar
17 service.

18 My testimony establishes that SPS meets this regulatory standard. SPS Witness Ross

19 L. Baumgarten also explains that SPS’s operation and maintenance (“O&M) affiliate
20 charges satisfy the relevant regulatory standards.

⁷ 683 S.W.2d 783 (Tex. App. – Austin 1984, no writ).

⁸ Unreasonable expenses are the types of expenses described in PURA § 36.062 and 16 TAC § 25.231(b)(2): lobbying, including lobby costs embedded within trade association dues; political contributions; expenditures promoting religious causes; dues for country clubs, social or recreational clubs, or fraternal or religious organizations; funds to promote the increased consumption of electricity; costs to process refunds or bill credits; civil or criminal penalties or fines; payments, other than those made under an insurance or risk sharing arrangement before the date of loss, to cover accidents, equipment failure, or negligence at an electric utility facility owned by an entity not selling power within the State of Texas; and a catch-all of expenditures found by the Commission to be unreasonable, unnecessary, or not in the public interest.

1 **Q. Please describe the affiliate costs included in capital additions.**

2 A. The affiliate costs included in capital additions are those costs charged either by XES
3 or another Operating Company to an SPS-specific capital work order for construction
4 of an asset owned and utilized entirely by SPS, assuming the project has been closed
5 to plant-in-service before the end of the Test Year. The terms “affiliate cost” and
6 “XES charge,” which are synonymous for purposes of this discussion, include costs
7 from all Xcel Energy legal entities other than SPS. Lastly, “capital additions” (which
8 is also referred to as “plant additions”) and “CWIP closings to plant-in-service”
9 represent the two sides to an accounting transaction by which the finished asset
10 moves from CWIP to plant.

11 **Q. Is it possible to derive this information from the information submitted with**
12 **your direct testimony?**

13 A. Yes. For capital additions from July 1, 2019 through September 30, 2020, I present
14 the information in Attachment MPM-RR-1, which shows the total affiliate costs
15 included in plant-in-service for the defined period. The affiliate costs are attributable
16 to a charge from either XES (Column I) or another Operating Company (Column J).
17 A third column totals the affiliate charges per work order (Column K). The charges
18 were part of the amount closed to plant-in-service in the given period, and thus are
19 properly includible in rate base. The affiliate costs included in Attachment MPM-
20 RR-1 include all charges that were part of construction prior to October 1, 2020, but
21 that became used and useful plant within the period from July 1, 2019 through
22 September 30, 2020.

Attachment MPM-RR-2, which shows the estimated plant additions placed in service during the period of October 1, 2020 through December 31, 2020, also includes a calculated amount for affiliate costs based upon the historic percentages for each type of plant (i.e., Production, Transmission, Distribution, and General). SPS will provide final actual costs, including affiliate costs, in the 45-day case update filing.

Q. Can you give an example of how affiliate costs are recorded in a construction work order?

A. Yes. Suppose an XES employee and an SPS employee each worked one hour on a construction project, for a total of two labor hours charged. Assuming both employees have a labor rate of \$25 per hour, the work order would contain \$50 in labor. Further suppose that, during the hour the SPS employee worked on the project, he installed \$100 of materials purchased for the project. The work order total would now be \$150. Assuming the work order closed to plant-in-service by September 30, 2020 or during the Update Period, the \$150 of costs would be included in rate base in this case, with \$25 of the \$150 being classified as affiliate costs included in rate base.

Q. Have you provided a summary of the affiliate information provided in Attachment MPM-RR-1?

A. Yes. In Table MPM-RR-6, I have summarized the information from Attachment MPM-RR-1 by function to show the total amount of plant that closed to plant-in-service during the period from July 1, 2019 through September 30, 2020, including the affiliate charges.

1

Table MPM-RR-6⁹
Capital Additions in Rate Base
July 1, 2019 through September 30, 2020
(Total Company)

	Affiliate Costs	Native Costs	Total Costs
Production	\$3,183,826	\$54,316,781	\$57,500,607
Transmission	3,264,630	261,415,067	264,679,698
Distribution	365,183	154,894,634	155,259,816
General	4,367,700	57,161,314	61,529,015
Software	8,585,255	11,497,039	20,082,294
Total	\$19,766,594	\$539,284,836	\$559,051,430

2

The discussion on the appropriateness of the affiliate costs in rate base centers on the \$19,766,594 shown above, which is approximately 3.5% of the overall capital additions placed in service during the period from July 1, 2019 through September 30, 2020.

3

4

5

Q. Is it possible to categorize the affiliate costs at a more granular level?

7

A. Yes. Table MPM-RR-7 separates the affiliate costs into the software work orders and non-software work orders, and it shows that approximately 77% of the costs are contained in three cost components: Contract Work, Labor, and Materials and Supplies.

8

9

10

⁹ This information also appears in the tab labeled "Summary by Asset Class" in Attachment MPM-RR-1.

1

Table MPM-RR-7¹⁰**Cost Component Breakdown of Affiliate Costs in Plant Additions
from July 1, 2019 through September 30, 2020****(Total Company)**

	Software Work Orders	All Other Work Orders	Total Work Orders
Contract Work	\$4,634,754	\$4,648,062	\$9,282,816
Materials and Supplies	539	88,223	88,762
Labor	770,209	5,055,980	5,826,190
Other	3,179,752	1,389,075	4,568,827
Total	\$8,585,255	\$11,181,340	\$19,766,594

2 **Q. How does SPS decide whether to classify an affiliate cost as “Contract Work,”**
3 **“Materials and Supplies,” “Labor,” or “Other”?**

4 A. The definitions are based on the FERC USOA, in the Electric Plant Instructions,
5 Section 3, Components of Construction Cost.¹¹ Attachment MPM-RR-5 shows how
6 SPS allocates the various affiliate charges to those four categories of costs.

7 **Q. Please describe the types of costs recorded as “Contract Work.”**

8 A. Contract Work performed by and charged through XES relates to various contracts
9 that XES has entered into on behalf of the Operating Companies, including SPS.
10 These costs can relate to all aspects of construction, but most often relate to the labor
11 component of construction. About 49.93% of the costs included in the Contract
12 Work category related to the development of software (totaling \$4,634,754).

¹⁰ The information in Table MPM-RR-7 also appears in the tab labeled “Total Affiliate Charges” in Attachment MPM-RR-4.

¹¹ 18 CFR Part 101, *Electric Plant Instruction No. 3, Components of Construction Cost* (2017).

1 **Q. Please explain the types of costs recorded as “Labor.”**

2 A. The Labor category includes costs for services provided to SPS by XES employees.
3 (The services provided to SPS by an outside vendor are recorded as Contract Work,
4 even if XES engaged the vendor). The Labor cost component includes the direct
5 time spent by XES employees on construction work and any associated labor costs
6 for XES employees for specific SPS construction projects. XES employees record
7 the time they spend on a particular work order, with the rate charged to the work
8 order being based on the hourly cost of an employee, including all loadings
9 applicable to that employee. The typical loadings are pension, insurance, payroll
10 taxes, incentive, injuries and damages, and non-productive time. If the employee
11 incurs overtime pay during the work on this construction project, that also is
12 included. Labor costs, which total \$5,826,190, represent 29.47% of total affiliate
13 costs. Approximately 13.22% of these costs relate to the development of software.

14 **Q. Please explain the types of costs recorded as “Materials and Supplies.”**

15 A. Material and Supplies include items purchased by an XES employee for a specific
16 SPS construction project. The Materials and Supplies component totals \$88,762 and
17 represents 0.45% of total affiliate charges. This typically includes minor items used
18 in construction. Larger material items (i.e., steel towers, concrete, conductor, and
19 poles) are typically purchased directly by SPS and not through XES.

20 **Q. Are there any other cost components within the affiliate charges?**

21 A. Yes. Cost components characterized as “Other” encompass all other cost
22 components not captured in the other designations previously discussed. Examples
23 include charges such as rent, overheads, transportation, insurance, and construction
24 reimbursements. In total, these other cost components total \$4,568,827, which

1 collectively represent 23.11% of the total affiliate costs. These costs follow the same
2 processing as the other cost components.

3 **Q. How were these affiliate cost components billed to SPS?**

4 A. The construction affiliate charges are either charged directly to the SPS work order
5 or charged to a work order that is allocated to SPS. Of the total affiliate construction
6 charges, 56.57% was charged directly to an SPS construction work order. The
7 remaining amount allocated to SPS was primarily for construction-related software.

8 **Q. Are the capitalized affiliate charges provided at cost?**

9 A. Yes. XES and SPS's other affiliates provide their services at cost. There is no
10 component for profit in the capitalized affiliate charges. Additionally, the charges
11 from XES and SPS's other affiliate are at the same price per unit as the charges made
12 to the other Xcel Energy affiliates for the same services.

13 **Q. Are the capitalized affiliate charges reasonable and necessary?**

14 A. Yes. As further explained by the other SPS witnesses who support capital additions
15 and the associated affiliate charges for the separate functional areas, the affiliate
16 charges are reasonable and necessary for SPS's continued operations. The services
17 provided by XES and the other affiliates allow for the efficient and quality
18 construction of SPS's capital projects.

19 **D. Software Construction**

20 **Q. Do the capital additions that SPS seeks to include in rate base include any costs**
21 **associated with software construction?**

22 A. Yes. Mr. Remington supports the costs associated with software construction. The
23 tab labeled "Remington IT" in Attachment MPM-RR-1 contains the rate base costs
24 that relate to the construction of software from July 1, 2019 through September 30,

1 2020. Attachment MPM-RR-2 contains the rate base costs that relate to software
2 construction for the Update Period. Capitalized software includes all the systems
3 SPS uses to run its business, including the accounting general ledger system.

4 **Q. Are affiliate costs for software direct-assigned to the SPS work orders?**

5 A. Yes, if they benefit only SPS. But for the vast majority of software projects, XES
6 allocates affiliate costs each month from a special allocating work order to Xcel
7 Energy affiliates, including SPS, based on predetermined percentages.¹²

8 **Q. Given that the costs of software construction are allocated to the Xcel Energy**
9 **affiliates, is the software considered a shared asset of those affiliates?**

10 A. No. Because software is an intangible asset, it can be and is broken down into each
11 owner's fractional share in the construction process. In fact, the software costs are
12 the only costs in which a percentage of the total installation cost is placed on each
13 affiliate's books.

14 **Q. How are the costs of software construction allocated among the Xcel Energy**
15 **affiliates?**

16 A. Xcel Energy allocates the costs through a controlled and systematic process.
17 Whenever possible, it charges costs directly to the affiliate or affiliates benefiting
18 from the service. If costs cannot be directly charged, Xcel Energy charges the costs
19 to an indirect work order that assigns the costs using a cost-causative method to the
20 affiliates benefiting from the software system application or service. For costs that
21 can be identified as benefiting a particular business area, those services are charged
22 to an indirect work order using the approved allocation factor for that business area.

¹² SPS followed a similar process to develop the forecasted software plant additions included in the Update Period.

1 **Q. Are there any software-related capital additions that are not included in this**
2 **filing?**

3 A. Yes. Based on a finding in the FERC audit of XES that occurred during the Test
4 Year, SPS made an adjustment to remove \$1,257,140 from rate base for software
5 applications previously allocated to SPS.

6 **Q. Please describe the XES FERC audit finding.**

7 A. As discussed in the testimony of Mr. Baumgarten, the FERC audit of XES addressed
8 the allocation of capital software to XES's non-utility affiliates, which affects the
9 costs assigned to SPS. Historically, capital costs related to software applications
10 were allocated to the four Xcel Energy Operating Companies, which are the primary
11 users of the applications. Because other Xcel Energy affiliates also receive indirect
12 benefits from certain corporate software applications, the FERC finding required a
13 retrospective adjustment, as well as a prospective change, in how software capital
14 costs are recorded. The adjustment ensures that all Operating Companies and
15 affiliates receiving direct or indirect benefits bear a portion of the capital charges
16 associated with the software.

17 **E. Overhead Construction Costs**

18 **Q. Do the capital additions costs presented in Attachments MPM-RR-1 and**
19 **MPM-RR-2 include overhead costs?**

20 A. Yes. Overhead costs are part of the cost of capital additions.

21 **Q. Please describe overhead construction costs work orders.**

22 A. The FERC USOA describes overhead construction costs as follows:¹³

¹³ 18 CFR Part 101, *Electric Plant Instruction No. 4, Overhead Construction Costs*, ¶A (2020).

1 Overhead Construction Costs

2 All overhead construction costs, such as engineering, supervision,
3 general office salaries and expenses, construction engineering and
4 supervision by others than the accounting utility, law expenses,
5 insurance, injuries and damages, relief and pensions, taxes and
6 interest, shall be charge to particular jobs or units on the basis of the
7 amounts of such overheads reasonably applicable thereto, to the end
8 that each job or unit shall bear its equitable proportion of such costs
9 and that the entire cost of the unit, both direct and overhead, shall be
10 deducted from the plant accounts at the time the property is retired.

11 The main overhead cost is Engineering and Supervision (“E&S”). The other
12 overhead cost that SPS reflects in capital work orders is Administrative and General
13 (“A&G”). The overhead process efficiently assigns costs of the various work orders
14 performed each day by the engineering, supervision, and central office departments.

15 **Q. Please describe the E&S overhead work orders.**

16 A. The E&S overhead cost, which is applied to each work order, reflects the cost
17 associated with the general engineering and supervision services that support
18 construction activities. SPS’s Construction Overhead Procedures, which are
19 provided in RFP Schedule C-5, describes the E&S charges as follows:

20 Engineering & Supervision

21 Engineering and Supervision costs are capitalized as construction
22 overheads. Where it is not practicable to direct charge the pay and
23 expenses of the engineers, surveyors, draftsmen, inspectors, first line
24 management, and their assistants to construction, the Company uses
25 an overhead to achieve this task. These costs are gathered in a
26 general overhead pool and first split between capital, operating, and
27 maintenance based on the direct charges for each of these categories.
28 The capital construction amount then is allocated to each work order
29 appropriately based on current month charges. The E&S charges are
30 gathered separately by functional class (production, transmission, and
31 distribution) to further define the allocation.

32 For SPS, there are three E&S overhead work orders—one each for
33 Production, Transmission, and Distribution.

1 The average E&S rate during the Test Year for Distribution Lines was
2 20.55%, and by the nature of construction, many small jobs use the E&S mechanism
3 the most. For Transmission Lines, the average E&S rate was 5.89% in the Test Year.
4 Production uses the E&S overhead mechanism the least, with an average rate of
5 2.28% in the Test Year. These rates represent the total expected costs recorded in the
6 E&S account in a year relative to the total construction where E&S will be charged
7 for the same period. The more often that a business area uses this mechanism, the
8 more that is allocated, which also raises the average rate.

9 For example, consider a situation where an SPS Transmission engineer works
10 on 100 different transmission line jobs within a month. This engineer would charge
11 time to the Transmission Line E&S overhead pool for that transmission line work.
12 At the end of the month, all Transmission Line jobs that were slated to receive
13 charges from the Transmission Line E&S pool would get a percentage based on the
14 current month's charges.

15 **Q. Please describe the A&G overhead work orders.**

16 A. These charges ensure the proper assignment of the central office costs to each work
17 order. SPS's Construction Overhead Procedures document describes the A&G
18 charges as follows:

19 Administrative & General (A&G)

20 Administrative and General costs are capitalized as construction
21 overheads. The overhead relates to all the personnel in the
22 administrative office that work on construction to assure its continued
23 operation, but are not direct to any one project. A prime example is
24 the payroll analyst to assure the construction labor receives its payroll
25 checks. It is inefficient for these employees to direct charge all the
26 work orders and thus an overhead is used.

1 Every other year, the Company performs an A&G study that reviews
2 the time employees in certain administrative departments spend on
3 capital work. The percent of payroll for these employees is charged
4 to an overhead pool, one-twelfth each month. The overhead pool is
5 allocated to each work order based on current month charges.

6 For SPS, there is one A&G overhead work order for all construction. The
7 average A&G rate for the Test Year was 0.03%. The departments that participate in
8 the A&G study and that are allowed to charge through this mechanism are: (1) all
9 accounting departments that deal with construction, such as accounts receivable,
10 accounts payable, and capital asset accounting; (2) all human resource departments
11 that deal with the labor force, such as payroll and benefits; and (3) the legal
12 department. Thus, for every \$100 in new construction charges, three cents are added
13 for the supporting central office departments.

14 **Q. Do these overhead work orders have affiliate costs in them?**

15 A. Yes. The E&S overhead work orders accumulate costs from SPS and XES
16 personnel. The A&G overhead work orders accumulate costs from XES personnel
17 who have participated in the semi-annual study and who have identified that some of
18 their time supports construction activity. The semi-annual study determines a fixed
19 amount of costs related to the central office departments and direct assigns a portion
20 to SPS's overhead pool each month. These overhead charges from XES to SPS are
21 priced in a fair manner because the charges reflect XES's cost of providing the
22 service, and because XES charges SPS no more for services than it charges other
23 entities for those services.

- 1 **Q.** **Should these overhead costs be included in rate base in this case?**
- 2 A. Yes. The overhead costs arise from reasonable and necessary services provided by
- 3 SPS and XES employees for capital projects, and therefore they should be included
- 4 in the cost of assets placed in service.

1 **VI. DEPRECIATION EXPENSE**

2 **Q. Is SPS updating any of its depreciation rates in this proceeding?**

3 A. Yes. SPS engaged Dane A. Watson of Alliance Consulting Group to update
4 depreciation rates based on: (1) the investment and depreciation reserves as of June
5 30, 2020, and (2) the approved parameters from Docket No. 49831, SPS's most
6 recent base rate case. The only exceptions to those parameters are new terminal
7 retirement dates for Tolk, the Harrington Generating Station ("Harrington") coal-
8 specific assets, and Plant X Unit 3.

9 **Q. What are the approved parameters from Docket No. 49831?**

10 A. In Docket No. 49831, the signatories to the uncontested stipulation agreed to the
11 following terms with respect to depreciation rates:

- 12 (i) For Tolk, the depreciation rate (for generating purposes) shall
13 continue to be based on a 2032 end-of-life date. The
14 depreciation rate will use a negative 5% net salvage.
- 15 (ii) For the SPS Hale Wind Project ("Hale"), the depreciation rate
16 will be set to apply a 25-year end-of-life date. The
17 depreciation rate will use a negative 1.71% net salvage.
- 18 (iii) For all other generating units other than Tolk and Hale the
19 depreciation rate will apply SPS's proposed end-of-life dates
20 and a negative 5% net salvage.
- 21 (iv) Transmission depreciation rates will be set by applying thirty-
22 five percent of the incremental change between SPS's existing
23 depreciation rates and the depreciation rates SPS proposed for
24 transmission in its Update filing.
- 25 (v) All distribution, general and intangible plant depreciation rates
26 will remain unchanged from prior rates.¹⁴

¹⁴ *Application of Southwestern Public Service Company for Authority to Change Rates*, Docket No. 49831, Unopposed Stipulation at 5 (May 20, 2020).

1 Mr. Watson has prepared a Technical Update to support SPS's proposed depreciation
2 rates consistent with those parameters.

3 **Q. You testified earlier that SPS is proposing new retirement dates for certain**
4 **assets. Please describe the reasons for proposing those new retirement dates.**

5 A. As explained in more detail by Mr. Grant, SPS is seeking Commission approval to
6 end the service lives of the Tolk generating assets at year-end 2032 because of
7 groundwater shortages at that station. Therefore, the Technical Update assumes an
8 ending date of 2032 for the Tolk generating assets.

9 In addition, SPS is proposing in this case to change the service lives of coal-
10 specific assets at Harrington because of an agreement with the Texas Commission on
11 Environmental Quality to cease burning coal at Harrington by 2025. For purposes of
12 setting depreciation rates, SPS has assumed that the service lives of the Harrington
13 coal-specific assets will end in 2024.

14 Finally, SPS is proposing to retire Plant X Unit 3, which currently has a
15 service live extending through 2024, in 2022. Consistent with these proposals, SPS
16 asked Mr. Watson to update depreciation rates for the Tolk, Harrington, and Plant X
17 Unit 3 assets consistent with the revised service lives of those assets.

18 **Q. Does the Technical Update reflect any assets for which an initial approval of**
19 **depreciation rates is being requested?**

20 A. Yes. The Sagamore Wind Project ("Sagamore"), a 522-megawatt wind generating
21 facility located in Roosevelt County, New Mexico, was placed in service in
22 December 2020. According to Section IX of the Unopposed Stipulation from Docket
23 No. 46936, the initial depreciation rate for Sagamore "will be 3.4%, which reflects a

30-year service life and a negative 2.0% net salvage value.” Table MPM-RR-8 summarizes the approved depreciation rates by FERC account for Sagamore based on those parameters.

Table MPM-RR-8

FERC Account	Description	Total Life	Composite Net Salvage %	Accrual Rate
341	Structures and Improvements	25	-1.71%	4.07%
342	Fuel Holders and Accessory Equipment	25	-1.71%	4.07%
343	Prime Movers	25	-1.71%	4.07%
344	Generators	25	-1.71%	4.07%
345	Accessory Electric Equipment	25	-1.71%	4.07%
346	Miscellaneous Power Plant Equipment	25	-1.71%	4.07%

Q. How did you develop the total depreciation expense that SPS is requesting in this case?

A. SPS forecasted plant balances that accounted for known and measurable capital additions and retirements by FERC account through December 31, 2020. For each FERC account, SPS then applied the annual depreciation rate proposed by Mr. Watson to the forecasted plant balances at December 31, 2020 to arrive at the annualized depreciation and amortization expense that SPS is requesting in this case.

Q. What is the total amount of depreciation and amortization expense requested by SPS in this case?

A. SPS requests that the Commission approve depreciation and amortization expense of \$366,011,314. That amount includes depreciation expense associated with capital additions placed in service through December 31, 2020.

1 **Q. Have you categorized the requested amount of depreciation expense by**
2 **function?**

3 A. Yes. Table MPM-RR-9 lists the total company depreciation and amortization
4 expense by function.

5 **Table MPM-RR-9**

	Depreciation and Amortization Expense Total Company*
Steam Production	\$80,802,173
Other Production	69,702,233
Transmission	104,653,795
Distribution – New Mexico Assets	17,342,885
Distribution –Texas Assets	28,438,179
General	37,876,861
Intangible	27,195,188
Total	\$366,011,314

6 *Amounts presented in Table MPM-RR-9 may differ from amounts in Ms. Niemi's
7 testimony and attachments due to the effects of capitalized depreciation expense for
8 transportation equipment.

9 **Q. Is the depreciation expense requested in this case the same as it was in prior**
10 **cases?**

11 A. No. The amount of depreciation and amortization expense has changed because SPS
12 has placed additional plant in service compared to prior cases and is incorporating
13 new depreciation and amortization rates. Table MPM-RR-10 (next page) shows the
14 total company increase in depreciation and amortization expense attributable to
15 capital additions for the period from July 1, 2019 through September 30, 2020, as

well as the increase in depreciation and amortization expense attributable to projected capital additions during the Update Period. It also shows the increase in depreciation and amortization expense attributable to the development of new depreciation and amortization rates.

Table MPM-RR-10¹⁵

	Depreciation and Amortization Expense Increase/(Decrease) Due to Change in Depreciable Plant July 1, 2019 – September 30, 2020*	Depreciation and Amortization Expense Increase Due to Change in Depreciable Plant Oct. 1, 2020 – Dec. 31, 2020*	Depreciation and Amortization Expense Increase Due to Updated Depreciation and Amortization Rates Jul. 1, 2019 – December 31, 2020*	Total Depreciation and Amortization Increase by Function
Steam Production	\$633,342	\$955,209	\$16,499,933	\$18,088,485
Other Production	485,878	33,384,374	147,993	34,018,244
Transmission	6,365,904	5,888,108	12,954,835	25,208,848
Distribution – Texas Assets	1,739,336	557,549	2,007,775	4,304,659
Distribution – New Mexico Assets	1,846,922	986,305	1,298,278	4,131,505
General	5,712,034	2,284,494	(1,026,142)	6,970,385
Intangible	(94,456)	2,468,340	0	2,373,884
Total Increase	\$16,688,960	\$46,524,379	\$31,882,672	\$95,096,011

*Amounts presented in Table MPM-RR-10 may differ from the Update Period depreciation expense adjustments in Ms. Niemi's testimony and attachments due to capitalized depreciation expense for transportation equipment.

¹⁵ See Attachment MPM-RR-6.

- 1 **Q. How will changing the service lives of assets at Tolk affect depreciation expense?**
- 2 A. Shortening the services lives of the assets will increase the depreciation expense for
- 3 the assets at that facility by \$7,087,861 (total company).

1 **VII. ACCUMULATED DEPRECIATION RESERVE**

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

3 A. I describe the adjustments that SPS made to its accumulated depreciation reserve.

4 **Q. What is an accumulated depreciation reserve?**

5 A. An accumulated depreciation reserve records the cumulative amount of depreciation
6 expense for depreciable assets. The reserve amounts are recorded by FERC account.

7 **Q. What is the relationship between depreciation rates and the balance of**
8 **accumulated depreciation?**

9 A. A higher depreciation rate results in higher annual depreciation expense, and
10 therefore the balance of accumulated depreciation grows faster. Thus, if the
11 depreciation rate for an asset is, for example, 4%, there will be more accumulated
12 depreciation at a given point in time than there would be if the depreciation rate were
13 2.5%.

14 **Q. Are all rate-setting jurisdictions required to set the same depreciation rates?**

15 A. No. Each jurisdiction sets its own depreciation rates for assets or classes of assets.
16 Thus, a utility operating in several jurisdictions, as SPS does, can have a different
17 depreciation rate in each jurisdiction for the same asset. Consequently, the
18 accumulated depreciation balance will be different in each jurisdiction, even though
19 the utility has a blended depreciation reserve for purposes of financial reporting.

20 **Q. Please explain what you mean by a “blended” depreciation reserve.**

21 A. The financial depreciation reserve shown on SPS’s financial books is a blend of all of
22 the jurisdictional depreciation rates weighted by the jurisdictional allocators for the

applicable time period. Suppose, for example, that SPS had the following depreciation rates and jurisdictional allocators for a particular FERC account during the period in question:

Table MPM-RR-11

Sample Calculation of Blended Depreciation Rate			
Jurisdiction	Jurisdictional Depreciation Rate	Jurisdictional Allocator	Blended Depreciation Rate
Texas Retail	1.8400%	52.396%	.9641%
FERC Wholesale	1.8840%	28.375%	.5345%
New Mexico Retail	2.1116%	19.229%	.4060%
Blended Financial			1.9047%

In this example, the blended depreciation rate for this period would be 1.9047%.

Q. Using the example in Table MPM-RR-11, should Texas retail rates be set using the 1.9047% blended jurisdictional allocator for this FERC account?

A. No. Although blending is necessary to derive a single depreciation reserve number for financial reporting purposes, using that number for ratemaking purposes would give jurisdictions with low depreciation rates credit for more depreciation than the customers in those jurisdictions have paid for through rates. Conversely, it would give customers in jurisdictions with high depreciation rates credit for less depreciation than they have paid for through rates. In the particular example set forth in Table MPM-RR-11, using the reserve amount calculated using a blended depreciation rate would give Texas and FERC customers credit for more depreciation than they have paid for in prior rates, and it would give New Mexico retail customers credit for less depreciation than they have paid for in prior rates. Because the depreciation reserve is an offset to rate base, using a blended depreciation reserve

1 would cause the Texas and FERC rate bases to be too low and the New Mexico rate
2 base to be too high.

3 **Q. How can the utility avoid giving too much or too little depreciation credit to the**
4 **various jurisdictions for ratemaking purposes?**

5 A. The utility can avoid that problem by unblending the financial depreciation reserve to
6 reflect each jurisdiction's depreciation reserve, which is what SPS has done in this
7 case. Unblending is necessary to ensure that all customers receive credit for the
8 depreciation expense that they have paid in prior years.

9 **Q. Is this a new approach to determining the depreciation reserve in a rate case?**

10 A. No. SPS used this approach to determine its proposed accumulated depreciation in
11 its last several Texas base rate cases, including SPS's last fully litigated rate case,
12 which was Docket No. 43695. SPS uses the same unblending approach in its New
13 Mexico base rate cases, and FERC has directed SPS to use this approach in
14 wholesale rate cases.

15 **Q. Please explain how SPS unblended the financial depreciation reserve to achieve**
16 **a Texas-only depreciation reserve.**

17 A. SPS started with the financial depreciation reserve and calculated an adjustment to
18 produce a depreciation reserve, at a total company level, assuming all three
19 jurisdictions used the Commission-approved depreciation rates. In other words, SPS
20 recalculated what the total company depreciation reserve would be if all three
21 jurisdictions always used the same depreciation rates as those set by the Commission.
22 The unblending adjustment reduced the Texas retail financial depreciation reserve by

1 \$92,621,254, which increased the Texas retail rate base by an equivalent amount.

2 The details of the total company calculation are provided in Attachment MPM-RR-7.

3 **Q. Has SPS made any other changes to the accumulated depreciation reserve?**

4 A. Yes. SPS recently completed its dismantling of the Carlsbad Generating Station
5 (“Carlsbad”) and the Moore County Generating Station (“Moore County”). There is
6 unrecovered investment for both projects, and the amounts collected through
7 depreciation expense to dismantle each facility was more than the actual cost to
8 dismantle that facility. Overall, SPS had a net under-recovery for Carlsbad
9 investment and dismantling, and it had a net-over recovery for Moore County
10 investment and dismantling. The total net over-recovery related to the two facilities
11 was \$673,107 total company. SPS has applied that over-recovery to other FERC
12 accounts, which has the effect of reducing the amount of depreciation expense
13 included in the cost of service.

1 **VIII. DEFERRED TAX ISSUES**

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

3 A. I discuss how deferred taxes are calculated in this case and explain how the changes
4 that I have made to the accumulated depreciation reserve affect SPS's deferred tax
5 balances.

6 **Q. Are you the only SPS witness that discusses deferred taxes?**

7 A. No. Ms. Koch discusses tax issues, including deferred taxes, in more detail in her
8 direct testimony.

9 **Q. What are deferred taxes?**

10 A. Deferred taxes represent the difference between a utility's tax liability using book
11 depreciation rates and its tax liability using tax depreciation rates.¹⁶ For ratemaking
12 and accounting purposes, depreciation expense is recorded on a straight-line basis,
13 whereas depreciation expense is typically accelerated for tax purposes. Thus, in the
14 early years of an asset's service life, the utility records more depreciation expense for
15 tax purposes than it does for book purposes. This timing difference is then
16 multiplied by the current tax rate to determine the current deferred tax, which is
17 added to the previously accumulated differences to create the ADIT balance.
18 Because depreciation is an expense that reduces taxable income, accelerating
19 depreciation expense reduces the utility's taxable income relative to what it would
20 have been in the absence of accelerated depreciation.

¹⁶ Book-tax timing differences can also arise in non-depreciable FERC accounts. My discussion, however, focuses on plant accounts that are subject to depreciation and amortization.

1 **Q. Are the tax expense reductions resulting from accelerated depreciation passed**
2 **through to customers in the form of lower rates?**

3 A. No. As Ms. Koch explains, flowing through the lower tax expense to customers
4 would result in a violation of the Internal Revenue Service’s “normalization” rules.
5 To ensure the tax benefits arising from accelerated depreciation are spread over the
6 life of the asset, which ensures that all customers receive the benefit of that
7 depreciation and avoids a violation of normalization rules, regulatory commissions
8 typically set rates as though the utility were recognizing depreciation for tax purposes
9 on a straight-line basis, with the difference recorded to ADIT. Like most utilities,
10 SPS treats the ADIT balance as a reduction to rate base.

11 **Q. Does SPS currently have a significant ADIT balance?**

12 A. Yes. The method generally used to calculate federal tax depreciation deductions is
13 the Modified Accelerated Cost Recovery System (“MACRS”), which is a form of
14 accelerated depreciation. At various times in recent years, however, Congress has
15 enacted laws to spur investment that have allowed for further acceleration beyond the
16 MACRS method. The various laws enacted have allowed for 30%, 50%, and even
17 100% of the tax asset to be depreciated in the first year, with the remaining
18 investment following the MACRS method (at least for the 30% and 50%
19 accelerations). This additional acceleration over the MACRS method is referred to
20 as “bonus depreciation.” Because of the bonus depreciation, SPS currently has a
21 large ADIT balance relative to what it would be without bonus depreciation. That
22 balance reduces SPS’s rate base and thus reduces the balance on which SPS earns a
23 return. Part of that ADIT balance is now considered “excess ADIT” as a result of

1 lower tax rates produced by the Tax Cuts and Jobs Act of 2017, and that excess
2 ADIT will be returned to customers over the lives of the assets.

3 **Q. What method of calculating ADIT balances has SPS used to prepare the cost**
4 **of service for this rate case?**

5 A. The ADIT balances presented in this rate case represent fully normalized federal and
6 state plant ADIT balances calculated using ARAM. Under this method, deferred tax
7 expense is calculated at the current rate, and the deferred taxes flow back at the
8 average of all the current rates used to set up the deferred balance. The calculation
9 occurs for all years in which the tax depreciation is greater than the book
10 depreciation, and it flows back evenly over the remaining life of the asset when the
11 reverse occurs.

12 **Q. Why is it important for ARAM to flow back evenly over the remaining life of**
13 **the asset?**

14 A. Using ARAM assures that the impact associated with a tax rate change, either an
15 increase or decrease, flows back to customers over the entire remaining life of the
16 particular asset in question. This prevents customers in a single year from being
17 either disproportionately rewarded or punished by the change in tax rates. When a
18 tax rate is decreased, as it is in this case, the overall deferred liability is not
19 immediately adjusted downward, reducing the rate base offset of the deferred
20 liability in the current period. ARAM ensures the deferred amounts flow back at
21 consistent established rates.

1 **Q. Does the depreciation unblending adjustment that you discussed earlier have**
2 **any effect on the ADIT balance?**

3 A. Yes. As explained earlier, ADIT reflects a timing difference between the book
4 depreciation and tax depreciation. Therefore, a change in the depreciation reserve to
5 unblend depreciation affects the book depreciation balance, which in turn affects the
6 ADIT balance.

7 **Q. Have you quantified the effect of unblending on the ADIT balance?**

8 A. Yes. Unblending the depreciation expense adjusts the ADIT balance by
9 \$19,893,966. Attachment MPM-RR-8 shows the total company adjustment to the
10 ADIT balance.

11 **Q. Did you calculate that amount by multiplying the “unblended” depreciation**
12 **balance by the current tax rate?**

13 A. No. The depreciation reserve unblending adjustment discussed earlier relates to
14 assets that were installed and depreciated over many years. When an asset is placed
15 in service, it maintains the year of installation in the tax records and, in turn, the asset
16 is linked to the tax rules in effect for that year. These in-service years are known as
17 tax vintages.¹⁷ Deferred tax rules have changed over time and calculating the
18 depreciation adjustment using only the rules in effect today would ignore all the rules
19 still applicable to earlier vintages. Thus, it is not nearly as simple as taking the
20 accumulated depreciation adjustment times the current federal tax rate.

21 In addition, adjustments to ADIT in rate base that do not reflect the amounts
22 on SPS’s books could be perceived as not complying with the normalization

¹⁷ SPS has tax vintages dating back to 1951.

1 requirements of the Internal Revenue Code. As such, it is inaccurate to use a simple
2 calculation to unblend the ADIT portion of rate base.

3 In its last several rate cases, SPS has used a method to unblend the ADIT that
4 was designed to greatly minimize any potential normalization violation. The
5 financial ADIT is the appropriate balance based on the Internal Revenue Service
6 normalization rules. That said, the ADIT that is on the financial books should be
7 fully allocated to each jurisdiction to avoid having an over-provision or under-
8 provision of deferred taxes over the lives of the assets.

1 **IX. ADJUSTMENT FOR SHARED ASSET**

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

3 A. I provide background information about the adjustment Mr. Baumgarten presents
4 regarding shared assets.

5 **Q. What are shared assets?**

6 A. Shared assets are those assets or facilities used by an Xcel Energy affiliate (e.g.,
7 XES) but owned by one of the Xcel Energy Operating Companies. The shared asset
8 is recorded on the books of the Xcel Energy Operating Company that owns the asset.
9 Because the asset is owned by one of the Operating Companies, but used by, for
10 example, XES employees performing work for other Operating Companies, the costs
11 for that asset must be shared among the Operating Companies receiving services
12 from the XES employees using that asset. The costs that the owner incurs for these
13 assets include book depreciation, tax depreciation, related deferred taxes, removal
14 cost recovery, property taxes, and a return on investment or carrying costs.

15 **Q. How are shared assets charged out to other Operating Companies?**

16 A. The shared asset or facilities costs are allocated from the XES clearing account and
17 charged to O&M expense and other clearing accounts on the books of the affiliate
18 that receives services from the XES employees using those facilities.

19 **Q. What are carrying costs associated with shared assets?**

20 A. Carrying costs are those amounts reflecting the return on investment associated with
21 a shared asset. The carrying costs are determined by each Operating Company's
22 return on investment as approved by the relevant regulatory authorities. The XES
23 Shared Asset Agreement with SPS, which sets out the terms of the shared assets
24 arrangement, is Attachment RLB-RR-14 to Mr. Baumgarten's testimony.

- 1 **Q. Is SPS seeking to recover expenses owed or revenues received for carrying costs**
2 **for shared assets in this case?**
- 3 A. No. Ms. Niemi further addresses this adjustment in her direct testimony.
- 4 **Q. Does this conclude your pre-filed testimony?**
- 5 A. Yes.

AFFIDAVIT

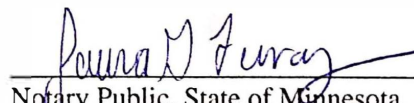
STATE OF MINNESOTA)
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COUNTY OF RAMSEY)

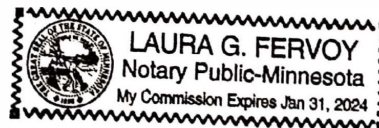
MARK P. MOELLER, first being sworn on his oath, states:

I am the witness identified in the preceding testimony. I have read the testimony and the accompanying attachment(s) and am familiar with the 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.


MARK P. MOELLER

Subscribed and sworn to before me this 2nd day of February, 2021 by
MARK P. MOELLER.


Notary Public, State of Minnesota
My Commission Expires: 01/31/2024



Southwestern Public Service Company

Capital Additions, July 1, 2019 through December 31, 2020

Separated by Sponsoring Witness

2021 TX Rate Case

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

MPM-RR-1(V)(CD) is provided in electronic format

Southwestern Public Service Company
Capital Additions
October 1, 2020 through December 31, 2020
Summary by Asset Class

(A) Asset Class	(D) Additions to Plant-in- Service (Oct. 2020 - Dec. 2020)	XES Charges (Included in Column D) ⁽¹⁾	Other Affiliate Charges (Included in Column D) ⁽¹⁾	(E) Total Affiliate Charges (Included in Column D)
Production	\$ 852,592,158.42	\$ 47,190,586.46	\$ 3,835.35	\$ 47,194,421.81
Transmission	244,173,603.73	3,011,312.64	390.10	3,011,702.74
Distribution	68,734,498.05	152,372.01	9,296.66	161,668.66
General	18,842,269.02	2,218,574.01	2,624.49	2,221,198.49
Software	11,602,517.76	4,090,328.81	-	4,090,328.81
Total	\$ 1,195,945,046.98	\$ 56,663,173.91	\$ 16,146.59	\$ 56,679,320.50

⁽¹⁾ Capital projects are budgeted at the parent project level in total. Affiliate charges are not forecasted separately. See page 2 for calculation of the affiliate charge estimate based on historical percentages.

Southwestern Public Service Company
Capital Additions
October 1, 2020 through December 31, 2020
Summary by Witness

(B)	(D)	(E)
Witness	Additions to Plant-in-Service (October 2020 - December 2020)	Total Affiliate Charges (Included in Column D) ⁽¹⁾
Lytal - Production	\$ 922,882,331.71	\$ 48,099,987.83
Cooley - Transmission	181,285,586.77	2,649,368.64
Meeks - Distribution	71,006,656.39	322,960.16
Remington - Electric General & Software	17,671,680.59	4,665,581.28
Bick - Building	660,876.66	43,001.22
Sample - Physical Security	2,437,914.86	898,421.37
Total	\$ 1,195,945,046.98	\$ 56,679,320.50

⁽¹⁾ Capital projects are budgeted at the parent project level in total. Affiliate charges are not forecasted separately. Affiliate charges are estimated based on historical percentages experienced, as shown below:

July 2019 - September 2020 Percentages Used for Estimate		
Asset Class	XES Charges	Other Affiliate Charges
Production	5.5366%	0.0004%
Transmission	1.2333%	0.0002%
Distribution	0.2217%	0.0135%
General	7.0847%	0.0139%
Software	42.7504%	0.0000%

	(D)		(E)	
	Additions to Plant-in-Service (October 2020 - December 2020)	XES Charges (Included in Column D)	Other Affiliate Charges (Included in Column D)	Total Affiliate Charges (Included in Column D) ⁽¹⁾
Lytal - Production	\$ 852,341,654.81	\$ 47,190,586.46	\$ 3,835.35	\$ 47,194,421.81
Lytal - Transmission	69,935,436.83	862,490.71	111.73	862,602.44
Lytal - General	605,240.07	42,879.32	84.27	42,963.59
Lytal Total	\$ 922,882,331.71	\$ 48,095,956.49	\$ 4,031.35	\$ 48,099,987.83
Cooley - Transmission	\$ 174,238,166.90	\$ 2,148,821.93	\$ 278.37	\$ 2,149,100.30
Cooley - General	7,047,419.87	499,287.15	981.19	500,268.34
Cooley Total	\$ 181,285,586.77	\$ 2,648,109.08	\$ 1,259.56	\$ 2,649,368.64
Meeks - Distribution	\$ 68,734,498.05	\$ 152,372.01	\$ 9,296.66	\$ 161,668.66
Meeks - General	2,272,158.34	160,975.15	316.35	161,291.50
Meeks Total	\$ 71,006,656.39	\$ 313,347.16	\$ 9,613.00	\$ 322,960.16
Remington - General	\$ 8,103,742.28	\$ 574,124.21	\$ 1,128.26	\$ 575,252.48
Remington - Software	9,567,938.31	4,090,328.81	-	4,090,328.81
Remington Total	\$ 17,671,680.59	\$ 4,664,453.02	\$ 1,128.26	\$ 4,665,581.28
Bick - General	\$ 410,373.05	\$ 29,073.62	\$ 57.14	\$ 29,130.75
Bick - Production	250,503.61	13,869.34	1.13	13,870.46
Bick Total	\$ 660,876.66	\$ 42,942.95	\$ 58.26	\$ 43,001.22
Sample - General	\$ 403,335.41	\$ 28,575.02	\$ 56.16	\$ 28,631.18
Sample - Software	2,034,579.45	869,790.20	-	869,790.20
Sample Total	\$ 2,437,914.86	\$ 898,365.22	\$ 56.16	\$ 898,421.37
Total	\$ 1,195,945,046.98	\$ 56,663,173.91	\$ 16,146.59	\$ 56,679,320.50
Check	\$ -	\$ -	\$ -	\$ -

Southwestern Public Service Company

Distribution Capital Additions

October 1, 2020 through December 31, 2020

Meeks

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)
October-December 2020 Budget Amounts					
1	Electric Distribution	Meeks	Distribution Line and Substation Capacity	\$ 12,020,814.44	Install New Malaga Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve general oil and gas load in the Malaga area.
2	Electric Distribution	Meeks	Distribution Line and Substation Capacity	6,811,587.75	Install New Medanos Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve general oil and gas load in SENM.
3	Electric Distribution	Meeks	Distribution Line and Substation Capacity	6,203,429.21	Install New Hunsley Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve general load growth in the Hereford Area.
4	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	4,716,272.41	Purchase spare transformer to be used in the event of a transformer failure.
5	Electric Distribution	Meeks	Distribution Line and Substation Capacity	3,834,461.77	Install New White Deer Substation and Feeders: This project is to install a new substation transformer and associated feeders to relieve Kingsmill Substation and serve new oil and gas load.
6	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	3,639,598.52	TX Pole Replacement and Reinforcement: This project is to replace and reinforce existing poles.
7	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	2,765,239.73	TX OH Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
8	Electric Distribution	Meeks	Purchases	2,290,830.00	TX Transformer Purchase: This project is for distribution transformer purchases.
9	Electric Distribution	Meeks	New Business	2,065,072.59	Extend service to serve new load in the Sage Brush/Pearl area
10	Electric Distribution	Meeks	Distribution Line and Substation Capacity	2,056,542.48	Install New Sisko Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve oil patch growth in the Carlsbad Area
11	Electric Distribution	Meeks	Distribution Line and Substation Capacity	1,979,990.61	Install Ponderosa 3rd Fdr: this project is install a new Ponderosa feeder to serve multiple new oil patch loads.
12	Electric Distribution	Meeks	Outdoor/Area Lighting	1,437,941.18	TX LED- Project used to convert street lights to LED lights in TX
13	Electric Distribution	Meeks	New Business	1,375,926.38	Extend service west of Sagebush to feed multiple new customer requests
14	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	1,303,729.67	NM OH Relocations, Rebuilds and Conversions: This project consists of costs to relocate, rebuild or convert existing distribution line facilities.
15	Electric Distribution	Meeks	Outdoor/Area Lighting	1,176,539.12	NM LED- Project used to convert street lights to LED lights in NM

Southwestern Public Service Company

Distribution Capital Additions
October 1, 2020 through December 31, 2020
Meeks

Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)	Project Description
16	Electric Distribution	Meeks	New Business	1,041,890.57		NM OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load. Extend Ponderosa feeder to serve 4 new customers TX OH Extension and Services: This project is to extend new OH distribution lines and services to serve new load. Extend service to serve new Salt Creek Midstream PME
17	Electric Distribution	Meeks	New Business	995,000.00		
18	Electric Distribution	Meeks	New Business	934,755.99		
19	Electric Distribution	Meeks	New Business	900,398.85		
20	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	843,420.85		Rebuild and convert Mesquite line to improve reliability and capacity
21	Electric Distribution	Meeks	Purchases	763,610.00		NM Transformer Purchase: This project is for distribution transformer purchases.
22	Electric Distribution	Meeks	New Business	742,169.37		Extend service to feed new oil field load
23	Electric Distribution	Meeks	New Business	690,587.99		TX UG Extension and Services: This project is to extend new UG distribution lines and services in order to serve new load.
24	Electric Distribution	Meeks	New Business	616,929.32		Reconductor and extend new service to feed new customer request
25	Electric Distribution	Meeks	New Business	614,208.03		Reconductor and UG extension to feed PHASE 1 of the OASIS Subdivision
26	Electric Distribution	Meeks	New Business	570,011.00		Extend service to serve new Cimarex Energy Load
27	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	538,856.99		Retire existing substation assets
28	Electric Distribution	Meeks	Outdoor/Area Lighting	499,301.18		TX UG Street Light: This project is to install new UG street lights.
29	Electric Distribution	Meeks	Purchases	496,080.00		TX Meter Purchase: This project is for the purchase of new electric meters.
30	Electric Distribution	Meeks	New Business	470,142.39		Reconductor to serve new Solaris Midstream load
31	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	418,850.75		SPS Storm Recovery Project - TX: This project is for costs associated with SPS's Storm response.
32	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	387,354.10		Replace end of life transformer to continue serving load from Lariat Substation
33	Electric Distribution	Meeks	Purchases	380,246.40		NM Easement This project contains costs for securing easement and permitting in support of capital projects.
34	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	363,795.63		NM Pole Replacement and Reinforcement: This project is to replace and reinforce existing poles.
35	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	298,257.62		TX Substation Asset Replacement: This blanket project involves the replacement of Substation equipment and the money properly spent on those assets that can be capitalized.

Southwestern Public Service Company

Distribution Capital Additions
October 1, 2020 through December 31, 2020
Meeks

Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)	Project Description
36	Electric Distribution	Meeks	New Business	260,000.00		Extend service to feed new load for BTA OIL PRODUCERS VACA DRAW
37	Electric Distribution	Meeks	New Business	233,825.98		NM UG Extension and Services: This project is to extend new UG distribution lines and services in order to serve new load.
38	Electric Distribution	Meeks	New Business	222,000.00		Extend service to serve new oil field battery load
39	Electric Distribution	Meeks	Distribution Line and Substation Capacity	208,135.73		NM OH Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.
40	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	200,000.00		NM Line Working Capital fund to fund emergent asset health work
41	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	200,000.00		TX Line Working Capital fund to fund emergent asset health work
42	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	192,883.82		Substation Breaker Replacement: Replace existing substation relay equipment that has reached end of life.
43	Electric Distribution	Meeks	Outdoor/Area Lighting	155,211.17		TX ST LT Rebuilds: This project is to replace or rebuild street light facilities
44	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	150,420.70		NM OH Line Rebuild and Obsolete Voltage Conversion: Rebuild and Convert OH lines to address reliability issues with aged infrastructure and obsolete voltage equipment
45	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	145,013.34		TX UG Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.
46	Electric Distribution	Meeks	Distribution Line and Substation Capacity	123,001.55		Install Loving South T2 and Feeders: This project is to install a second transformer and feeders at Loving South Substation to serve new load growth in the area.
47	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	119,621.24		NM Substation Asset Replacement: This blanket project involves the replacement of Substation equipment and the money properly spent on those assets that can be capitalized.
48	Electric Distribution	Meeks	Distribution Line and Substation Capacity	114,035.68		Install conductor to complete loop, increase line integrity and reliability
49	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	98,810.59		TX FPIP/REMS: Feeder Performance Improvement program and REMS to monitor and improve reliability of worst performing feeders.
50	Electric Distribution	Meeks	Distribution Line and Substation Capacity	97,492.40		TX OH Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.
51	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	96,779.45		NM UG Relocations, Rebuilds and Conversions: This project is to relocate, rebuild or convert existing distribution line facilities.

Southwestern Public Service Company

Distribution Capital Additions

October 1, 2020 through December 31, 2020

Meeks

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)
					Project Description
52	Electric Distribution	Meeks	Outdoor/Area Lighting	94,878.45	NM ST LT Rebuilds: This project is to replace or rebuild street light facilities
53	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	81,903.04	SPS Storm Recovery Project - NM: This project is for costs associated with SPS's Storm response.
54	Electric Distribution	Meeks	Distribution Line and Substation Capacity	76,862.96	Install New Ponderosa Substation and feeders: This project is to install a new substation transformer and associated feeders to serve new oil patch growth.
55	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	73,519.69	TX OH Line Rebuild and Obsolete Voltage Conversion: Rebuild and Convert OH lines to address reliability issues with aged infrastructure and obsolete voltage equipment
56	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	65,503.69	Convert Plainview City substation to 115kv by building new Kiser Substation
57	Electric Distribution	Meeks	Purchases	55,318.00	NM Meter Purchase: This project consists of costs for the purchase of new electric meters.
58	Electric Distribution	Meeks	Distribution Line and Substation Capacity	45,403.45	TX UG Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.
59	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	33,516.00	NM FPIP/REMS: Feeder Performance Improvement program and REMS to monitor and improve reliability of worst performing feeders.
60	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	32,471.71	Substation Relay Replacement: Replace existing substation relay equipment that has reached end of life.
61	Electric Distribution	Meeks	Purchases	31,897.95	SPS SCRAP: Project used to sell scrap equipment
62	Electric Distribution	Meeks	Outdoor/Area Lighting	18,363.91	NM UG Street Light: This project is to install new UG street lights.
63	Electric Distribution	Meeks	Distribution Line and Substation Capacity	17,550.00	Substation Land - New Mexico: This project is for the purchase of Land and ROW for new substations.
64	Electric Distribution	Meeks	Distribution Line and Substation Capacity	17,550.00	Substation Land - Texas: This project is for the purchase of Land and ROW for new substations.
65	Electric Distribution	Meeks	Purchases	16,528.75	TX Locates: This project contains costs for underground facility locates.
66	Electric Distribution	Meeks	New Business	16,356.58	SPS CIAC in Support Reconstruction Work: This project consists of payments due to facility damage.
67	Electric Distribution	Meeks	Outdoor/Area Lighting	14,421.51	NM OH Street Light: This project is to install new OH street lights.
68	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	14,219.90	Convert Booker Substation: This project includes costs to install a new substation and associated feeders to convert Booker Substation from 69kV to 115kV.

Southwestern Public Service Company

Distribution Capital Additions
October 1, 2020 through December 31, 2020
Meeks

Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)	Project Description
69	Electric Distribution	Meeks	Purchases	13,223.00		NM Locates: This project contains costs for underground facility locates.
70	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	3,716.18		Substation Regulator Replacement: Replace existing substation regulators that have reached end of life.
71	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	2,280.63		Monthly adjustments of Capital/O&M splits on work orders due to software limitations.
72	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	1,756.37		SPS NM Targeted OH Rebuild: Project to proactively rebuild aging OH lines inNM
73	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	1,755.28		SPS TX Targeted OH Rebuild: Project to proactively rebuild aging OH lines in TX
74	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	1,126.38		Retire existing substation assets at TMC substation
75	Electric Distribution	Meeks	Distribution Line and Substation Reconstruction	946.80		Replace end of life transformer to continue serving load at Dalhart Substation
76	Electric Distribution	Meeks	Distribution Line and Substation Capacity	611.65		Environmental Work SPS - NM- Project to improve power factor on NM feeders
77	Electric Distribution	Meeks	Distribution Line and Substation Capacity	514.00		NM UG Reinforcements: This project is to reinforce or reconductor existing distribution lines to serve new or existing customers.
78	Electric Distribution	Meeks	Distribution Line and Substation Capacity	99.00		Environmental Work SPS - TX- Project to improve power factor on TX feeders
79	Electric Distribution	Meeks	Distribution Line and Substation Capacity	78.15		Install New Sage Brush Substation and Feeders: This project is to install a new substation transformer and associated feeders to serve oil patch growth.
80	Electric Distribution	Meeks	New Business	0.16		Reconductor to serve Ring Energy Load
81	Electric Distribution	Meeks	New Business	(0.01)		Extend service to serve new Cypress SWD load
82	Electric Distribution	Meeks	Distribution Line and Substation Capacity	(2.96)		Convert Portales South Substation: Convert Portales South Substation from 69kV to 115kV
83	Electric Distribution	Meeks	Distribution Line and Substation Capacity	(6.41)		Convert Littlefield West Substation: Convert Littlefield West Substation from 69kV to 115kV
84	Electric Distribution	Meeks	Outdoor/Area Lighting	(5,721.87)		TX OH Street Light: This project is to install new OH street lights.
85	Electric Distribution	Meeks	Distribution Line and Substation Capacity	(26,006.94)		Reconductor OH line to provide capacity to transfer load between Tweedy and Sierra Substation
86	Electric Distribution	Meeks	New Business	(370,000.00)		NM CIAC in Support Reconstruction or customer-driven work: This project consists of customer payments for work performed.

Southwestern Public Service Company

Distribution Capital Additions
October 1, 2020 through December 31, 2020
Meeks

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)
87	Electric Distribution	Meeks	New Business	(457,211.49)	
88	Total Electric Distribution			\$ 68,734,498.05	\$ 161,668.66
89					

TX CIAC in Support Reconstruction or customer-driven work: This project consists of customer payments for work performed.

October-December 2020 Budget Amounts

90					
91	Electric General Plant	Meeks	Purchases	\$ 762,021.36	TX Fleet: This project is to purchase fleet vehicles and equipment in support of distribution work.
92	Electric General Plant	Meeks	Purchases	470,278.26	Substation Communication Equipment for new Hunsley Substation TX Tools and Equipment: This project provides the funds to purchase tools and equipment necessary to support distribution work.
93	Electric General Plant	Meeks	Purchases	198,131.62	Substation Communication Equipment for new Whitdeer Substation
94	Electric General Plant	Meeks	Purchases	164,152.87	Substation Communication Equipment for new Malaga Substation
95	Electric General Plant	Meeks	Purchases	163,669.99	Substation Communication Equipment for new Sisko Substation
96	Electric General Plant	Meeks	Purchases	149,454.43	Substation Communication Equipment for new Medanos Substation
97	Electric General Plant	Meeks	Purchases	145,007.22	TX-Dist Line Communication Equipment: This project includes all of the communication assets installed or replaced on distribution lines in Texas.
98	Electric General Plant	Meeks	Purchases	65,816.42	NM Tools and Equipment: This project provides the funds to purchase tools and equipment necessary to support distribution work.
99	Electric General Plant	Meeks	Purchases	60,094.80	NM Fleet: This project is to purchase fleet vehicles and equipment in support of distribution work.
100	Electric General Plant	Meeks	Purchases	41,267.65	NM-Dist Line Communication Equipment: This project includes all of the communication assets installed or replaced on distribution lines in New Mexico.
101	Electric General Plant	Meeks	Purchases	39,543.82	NM Sub Furniture: Project used to purchase furniture needed at NM substations
102	Electric General Plant	Meeks	Purchases	12,063.72	SPS-Dist Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in Texas.
103	Electric General Plant	Meeks	Purchases	633.79	NM-Dist Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in New Mexico.
104	Electric General Plant	Meeks	Purchases	19.68	

Southwestern Public Service Company

Distribution Capital Additions
October 1, 2020 through December 31, 2020
Meeks

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)
105	Electric General Plant	Meeks	Purchases	2.71	
106	Total Electric General Plant		\$	2,272,158.34	\$ 161,291.50
107					
108	Grand Total		\$	71,006,656.39	\$ 322,960.16

TX-Dist Sub Communication Equipment: This project includes all of the communication assets installed or replaced in distribution substations in Texas.

Southwestern Public Service Company

Transmission Capital Additions
October 1, 2020 through December 31, 2020
Cooley

Line No.	Asset Class	Witness	(C) Project Category	(D) Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	(E) Total Affiliate Charges (Included in Column D)	(F) Project Description
October-December 2020 Budget Amounts						
				\$		
1	Electric Transmission	Cooley	RE	61,045,495.86		OPIE 2 Kiowa-Eddy Co 345kV
2	Electric Transmission	Cooley	LI	16,707,481.64		OPIE 3 Malaga Bend
3	Electric Transmission	Cooley	RE	14,117,277.71		Mustang - Seminole 115kV Ckt1 New Line
4	Electric Transmission	Cooley	RE/LI	12,994,539.62		OPIE 3 Roadrunner-China Draw 345kV
5	Electric Transmission	Cooley	RE	10,541,507.61		OPIE TUCO-Hobbs 345kV_PID 30376
6	Electric Transmission	Cooley	SR	8,913,090.32		S&E - SPS Line
7	Electric Transmission	Cooley	LI	6,507,571.09		OPIE 3 W 39 Rebuild
8	Electric Transmission	Cooley	RE	5,987,735.79		Sundown 230/115 Auto Upgrade
9	Electric Transmission	Cooley	SR	3,911,147.08		ELR - Breakers - SPS
10	Electric Transmission	Cooley	LI	2,954,430.30		Hunsley Substation
11	Electric Transmission	Cooley	OT	2,711,134.12		SPS Sub Communication Network Group 1
12	Electric Transmission	Cooley	OT	2,221,650.31		Physical Security
13	Electric Transmission	Cooley	SR	1,976,872.96		Spearman Breaker Replacements
14	Electric Transmission	Cooley	SR	1,960,034.86		SPS Group 1 Switch Replacements
15	Electric Transmission	Cooley	SR	1,851,272.97		Carlisle Cap Bank Rplmt
16	Electric Transmission	Cooley	OT	1,799,734.31		TxDot Relocate
17	Electric Transmission	Cooley	LI	1,704,431.79		OPIE 3 Medanos Sub
18	Electric Transmission	Cooley	SR	1,621,197.94		ELR RFL9300 Relays SPS
19	Electric Transmission	Cooley	SR	1,524,242.97		S&E - SPS Sub
20	Electric Transmission	Cooley	SR	1,475,044.98		Line ELR SPS
21	Electric Transmission	Cooley	LI	1,443,869.22		DCP - White Deer Sub
22	Electric Transmission	Cooley	SR	1,405,556.17		Tuco SVC Control and Protection Repl
23	Electric Transmission	Cooley	RE	1,380,220.07		SPS SPE Fault Clearing Relay Rplmnts
24	Electric Transmission	Cooley	SR	1,172,314.33		Sundown 115kV Capacitor Bank
25	Electric Transmission	Cooley	RE	929,107.83		NERC TPL Relay Improvements
26	Electric Transmission	Cooley	RE	840,882.51		Hale to Cox V07 Rebuild
27	Electric Transmission	Cooley	SR	827,052.14		Z18 Tuco Plainview Rebuild
28	Electric Transmission	Cooley	SR	712,074.24		ELR - Relay - SPS
29	Electric Transmission	Cooley	RE	489,775.54		Cardinal Teague Recond 115kV Line
30	Electric Transmission	Cooley	SR	451,011.07		SPS Major Line Refurbishment
31	Electric Transmission	Cooley	OT	338,294.65		Pole Treatment Program
32	Electric Transmission	Cooley	GI	315,043.57		GEN-2011-025 Fiber Wind
33	Electric Transmission	Cooley	SR	267,182.62		SPIRe
34	Electric Transmission	Cooley	RE	217,428.75		SPS Facility Rating Mitigation

Southwestern Public Service Company

Transmission Capital Additions
October 1, 2020 through December 31, 2020
Cooley

(A)	(B)	(C)	(D)	(E)	(F)	
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)	Project Description
35	Electric Transmission	Cooley	OT	207,184.41		Agreement Merrick
36	Electric Transmission	Cooley	LI	194,216.40		Interconnection XTO BEU
37	Electric Transmission	Cooley	RE	186,700.15		Tierra Blanca 115kV Substation
38	Electric Transmission	Cooley	RE	186,642.65		McDowell Creek 230/115KV Sub
39	Electric Transmission	Cooley	OT	99,577.94		Breaker Failure Monitoring
40	Electric Transmission	Cooley	RE	98,544.95		V72 Terminal Upgrades at Hale
41	Electric Transmission	Cooley	GI/LI	69,554.21		Interconnection XTO Cornell
42	Electric Transmission	Cooley	LI	65,285.24		Agreement Oxy Hess Amerada Hess
43	Electric Transmission	Cooley	OT	63,950.37		SPS Sub Communication Network Group 2
44	Electric Transmission	Cooley	LI	25,000.00		Sisko Substation
45	Electric Transmission	Cooley	RE	16,219.49		Atoka-Eagle Creek
46	Electric Transmission	Cooley	RE	15,008.02		OPIE Hobbs-Kiowa 345kV_PID 30637
47	Electric Transmission	Cooley	LI	6,100.36		Legacy Robertson Conversion
48	Electric Transmission	Cooley	RE/LI	4,150.69		OPIE 2 DCP Zia 2 Quahada Project
49	Electric Transmission	Cooley	RE	3,330.20		V24 Terry & Wolfforth Terminal Upgrades
50	Electric Transmission	Cooley	RE	3,116.67		Plant X Transformer 2 Addition
51	Electric Transmission	Cooley	SR	1,113.18		CVA Mitigation
52	Electric Transmission	Cooley	RE	564.13		OPIE 3 Ponderosa-Custer Mt115kV_PID 30694
53	Electric Transmission	Cooley	RE	476.64		OPIE N Loving-S Loving 115kV
54	Electric Transmission	Cooley	EC/TI	466.28		TUCO Mooreland (Woodward)
55	Electric Transmission	Cooley	RE	252.70		Z66 Booker/Wade Conversion
56	Electric Transmission	Cooley	OT	138.70		Fault Recorders - SPS
57	Electric Transmission	Cooley	RE	76.45		OPIE 1 Road Runner (Interc Potash Conn)
58	Electric Transmission	Cooley	GI	42.72		GEN 2014 033 Roswell Solar
59	Electric Transmission	Cooley	RE	30.99		Curry to Bailey 115kV
60	Electric Transmission	Cooley	RE	5.28		STEP Newhart Interchange
61	Electric Transmission	Cooley	LI	1.09		Interconnection Milwaukee
62	Electric Transmission	Cooley	EC/TI	(10,811.17)		Hitchland to Woodward
63	Electric Transmission	Cooley	OT	(19,554.19)		Agreement Westmount Ford Development
64	Electric Transmission	Cooley	SR	(19,636.16)		Unserviceable - Breakers - SPS
65	Electric Transmission	Cooley	GI	(46,294.42)		Gen Upgrade Tolk X Reconnector
66	Electric Transmission	Cooley	OT	(63,673.00)		SPS Asset Sales
67	Electric Transmission	Cooley	RE	(165,321.01)		Eddy County Dbl Bus Dbl Brkr 230kV
68	Total Electric Transmission			\$ 174,238,166.90	\$ 2,149,100.30	

Southwestern Public Service Company

Transmission Capital Additions
October 1, 2020 through December 31, 2020
Cooley

Line No.	Asset Class	Witness	(C) Project Category	(D) Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	(E) Total Affiliate Charges (Included in Column D)	(F) Project Description
69						
70				October-December 2020 Budget Amounts		
71	Electric General Plant	Cooley	OT	\$ 1,530,770.62		Security Access Control System
72	Electric General Plant	Cooley	OT	1,418,568.82		Transportation - SPS
73	Electric General Plant	Cooley	OT	804,039.12		RTU - EMS Upgrade - SPS
74	Electric General Plant	Cooley	RE	577,468.37		SPS SPE Fault Clearing Relay Rplmnts
75	Electric General Plant	Cooley	OT	505,908.57		SPS Sub Communication Network Group 1
76	Electric General Plant	Cooley	OT	464,958.73		Fault Recorders - SPS
77	Electric General Plant	Cooley	RE	211,837.77		GSEC GB NP Howard-Miami
78	Electric General Plant	Cooley	RE/LI	197,788.96		OPIE 3 Roadrunner-China Draw 345kV
79	Electric General Plant	Cooley	RE	160,631.24		OPIE 2 Kiowa-Eddy Co 345kV
80	Electric General Plant	Cooley	OT	145,140.74		Tools Line Field Ops
81	Electric General Plant	Cooley	OT	141,728.73		Tools - Engineering
82	Electric General Plant	Cooley	RE	138,061.89		Sundown 230/115 Auto Upgrade
83	Electric General Plant	Cooley	SR	110,430.26		Tuco SVC Control and Protection Repl
84	Electric General Plant	Cooley	OT	98,266.13		Tools COM Substation
85	Electric General Plant	Cooley	SR	81,033.87		SPS Group 1 Switch Replacements
86	Electric General Plant	Cooley	OT	70,879.33		Tools, Training Center
87	Electric General Plant	Cooley	SR	66,081.64		S&E - SPS Sub
88	Electric General Plant	Cooley	LI	60,078.42		OPIE Enterprise S Eddy Tap
89	Electric General Plant	Cooley	RE	53,055.35		Mustang - Seminole 115kV Ckt1 New Line

Southwestern Public Service Company

Transmission Capital Additions
October 1, 2020 through December 31, 2020
Cooley

Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)	Project Description
90	Electric General Plant	Cooley	LI	43,275.10		Interconnection XTO BEU
91	Electric General Plant	Cooley	SR	42,743.76		ELR RFL9300 Relays SPS
92	Electric General Plant	Cooley	OT	36,974.49		Tools System Protection Comm Eng
93	Electric General Plant	Cooley	SR	30,285.60		ELR - Relay - SPS
93	Electric General Plant	Cooley	OT	19,955.82		Physical Security
94	Electric General Plant	Cooley	OT	14,700.21		SPS Checkpoint Firewalls
95	Electric General Plant	Cooley	OT	12,254.74		Synchrophasors
96	Electric General Plant	Cooley	OT	10,047.98		SPS Sub Communication Network Group 2
97	Electric General Plant	Cooley	SR	9,036.35		Carlisle Cap Bank Rplmt
98	Electric General Plant	Cooley	OT	807.55		General Furniture
99	Electric General Plant	Cooley	SR	383.72		Spearman Breaker Replacements
100	Electric General Plant	Cooley	RE	(968.29)		OPIE TUCO-Hobbs 345kV PID 30376
101	Electric General Plant	Cooley	GI/LI	(8,805.72)		Interconnection XTO Cornell
102	Total Electric General Plant			\$ 7,047,419.87	\$ 500,268.34	
103						
104	Grand Total			\$ 181,285,586.77	\$ 2,649,368.64	

Southwestern Public Service Company

Business Systems Capital Additions
October 1, 2020 through December 31, 2020
Remington

(A) Line No.	(B) Asset Class	(C) Witness	(D) Project Category	(E) Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	(F) Total Affiliate Charges (Included in Column D)	(G) Project Description
October-December 2020 Budget Amounts						
1	Electric General - Software	Remington	AGIS	\$ 992,709.14		AGIS-SPS-Plan&Forecast Tool
2	Electric General - Software	Remington	AGIS	719,086.01		AGIS Meter Data Mgmt (MDM) SW SPS
3	Electric General - Software	Remington	Aging Technology	595,029.27		ITC-Kafka Data Streaming SW 200148 SPS
4	Electric General - Software	Remington	Enhance Capabilities	543,934.98		ITC-M&D Center thermal SW 200137 SPS
5	Electric General - Software	Remington	Enhance Capabilities	514,977.39		ITC-Application Performanc SW 200171 SPS
6	Electric General - Software	Remington	Aging Technology	488,179.21		ITC-Meridium Upgrade-SW SPS
7	Electric General - Software	Remington	Enhance Capabilities	467,856.01		CXT-Mobile App PH1 SW SPS-10780
8	Electric General - Software	Remington	Aging Technology	403,788.11		Active Directory 2016 SW SPS-10737
9	Electric General - Software	Remington	Aging Technology	379,035.57		ITC-Emptoris Replacement-SW SPS
10	Electric General - Software	Remington	Enhance Capabilities	270,512.58		XE1 Wave 5 - Distribution SW-10796
11	Electric General - Software	Remington	Aging Technology	365,281.60		ITC- Teeh Licenses - Microsoft SW SPS
12	Electric General - Software	Remington	AGIS	336,540.02		ADMS Data - SPS
13	Electric General - Software	Remington	Enhance Capabilities	335,300.52		Net Tools Tel Wireless SW SPS-10761
14	Electric General - Software	Remington	Enhance Capabilities	298,678.05		ITC Operational Reporting SW SPS
15	Electric General - Software	Remington	Enhance Capabilities	293,150.30		Software Asset Mgmt SW SPS-10729
16	Electric General - Software	Remington	Aging Technology	288,932.29		CRS Tech Stack 2019 SPS SW-10746

Southwestern Public Service Company

Business Systems Capital Additions
October 1, 2020 through December 31, 2020
Remington

(A) Line No.	(B) Asset Class	(C) Witness	(D) Project Category	(E) Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	(F) Total Affiliate Charges (Included in Column D)	(G) Project Description
17	Electric General - Software	Remington	Aging Technology	265,050.00		ITC-RationalLic2020 SW 200074 SPS
18	Electric General - Software	Remington	Aging Technology	221,377.73		ITC-Oracle Java Licensing SW 200148 SPS
19	Electric General - Software	Remington	Enhance Capabilities	211,810.55		ITC-General Counsel Doc Mgmt-SW SPS
20	Electric General - Software	Remington	Enhance Capabilities	205,302.09		ITC-Data Discovery-SW SPS
21	Electric General - Software	Remington	Enhance Capabilities	173,599.84		RPA Release 1 & 2 SW SPS - 10788
22	Electric General - Software	Remington	Aging Technology	136,661.51		ITC-Upg XpressRequest SW SPS
23	Electric General - Software	Remington	Enhance Capabilities	134,733.25		BUD-Video Conf SW SPS
24	Electric General - Software	Remington	Aging Technology	121,979.45		eGRC Phase IV SOX Corp Com SW SPS-10763
25	Electric General - Software	Remington	Emergent Demand	119,066.39		BUD-IT-Blanket-Service Delivery SW SPS
26	Electric General - Software	Remington	Aging Technology	109,447.26		ITC-Legal Hold Custodian SW 200071 SPS
27	Electric General - Software	Remington	Aging Technology	86,463.03		ITC-LMS SW 200165 SPS
28	Electric General - Software	Remington	Enhance Capabilities	84,677.84		ITC-PI Integration-SW SPS
29	Electric General - Software	Remington	Enhance Capabilities	84,246.96		CRS Voice Agent SW SPS-10753
30	Electric General - Software	Remington	Enhance Capabilities	77,986.77		ITC-SAP Test Automation SW 200074 SPS
31	Electric General - Software	Remington	Aging Technology	74,976.47		eGRC Ph IV SOX SW SPS-10764
32	Electric General - Software	Remington	Aging Technology	73,293.64		Purge and Archive Ph 2 SW SPS
33	Electric General - Software	Remington	Enhance Capabilities	68,674.24		ITC-Data Science Models SPS
34	Electric General - Software	Remington	Aging Technology	65,426.94		ITC-Vertex SW 200074 SPS

Southwestern Public Service Company

Business Systems Capital Additions
October 1, 2020 through December 31, 2020
Remington

(A)	(B)	(C)	(D)	(E)	(F)	
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)	Project Description
35	Electric General - Software	Remington	Aging Technology	57,006.23		ITC-Verint Call Log SW SPS-10777
36	Electric General - Software	Remington	Aging Technology	35,544.65		ITC-Hitachi Password ID SW 200074 SPS
37	Electric General - Software	Remington	Aging Technology	29,872.73		ITC-Planned Printer Ref SW SPS
38	Electric General - Software	Remington	Aging Technology	29,640.00		ITC-Pandemic-Next Gen MSFT SW SPS
39	Electric General - Software	Remington	Aging Technology	23,181.91		ITC-Unifier PPM Tool-SW-SPS
40	Electric General - Software	Remington	Aging Technology	22,655.38		ITC Watt Net Meter SW Upg SW SPS-200117
41	Electric General - Software	Remington	Enhance Capabilities	16,392.89		CEC-Builders Call SW SPS-10723
42	Electric General - Software	Remington	Aging Technology	14,477.81		ITC-Upgrade Identity Manag SW 200165 SPS
43	Electric General - Software	Remington	Enhance Capabilities	11,412.75		Customer Identity Access SW SPS-10688
44	Electric General - Software	Remington	Aging Technology	7,282.00		BUD-Mainframe Modernization SW SPS
45	Electric General - Software	Remington	Aging Technology	6,702.31		ITC - VDI Refresh SW SPS
46	Electric General - Software	Remington	Aging Technology	4,733.23		ITC- Tech Licenses - VMWare SW SPS
47	Electric General - Software	Remington	Aging Technology	4,218.07		ITC-T-Rees SW 200097 SPS
48	Electric General - Software	Remington	Aging Technology	2,458.00		ITC-Field Collect Sys Upg-SW SPS
49	Electric General - Software	Remington	Enhance Capabilities	2,362.00		ITC-BS Resiliency SW 200074 SPS
50	Electric General - Software	Remington	Aging Technology	2,077.00		ITC-Powerplan Upg Phase 1b-SW-SPS
51	Electric General - Software	Remington	Aging Technology	1,861.61		ITC-Birdcam SW 200074 SPS
52	Electric General - Software	Remington	Aging Technology	643.93		ITC-CCQR SW 200171 SPS

Southwestern Public Service Company

Business Systems Capital Additions
October 1, 2020 through December 31, 2020
Remington

(A)	(B)	(C)	(D)	(E)	(F)	
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)	Project Description
	Electric General - Software	Remington	Aging Technology	482.78		ITC-Risk Master Upgr-SW SPS
53	Electric General - Software	Remington	Aging Technology	410.30		ITC-uPerform SW 200165 SPS
54	Electric General - Software	Remington	Aging Technology	29.02		ITC-PowerPlan App Upg-SW SPS
55	Electric General - Software	Remington	Enhance Capabilities	11.51		CXT Contact Center SW SPS-10790
56	Electric General - Software	Remington	Enhance Capabilities	5.89		CXT Analytics, AI and NLU SW SPS-10
57	Electric General - Software	Remington	Aging Technology	4.90		ITC - Site Scope & BSM SW SPS
58	Electric General - Software	Remington	Savings Target	(313,293.60)		Savings Target
59	Software	Remington				
60	Total Electric General - Software			\$ 9,567,938.31	\$ 4,090,328.81	
61						
62	October-December 2020 Budget Amounts					
63	Electric General Plant	Remington	Aging Technology	\$ 1,512,099.04		Purch FITI Canyon SC HW SPS
64	Electric General Plant	Remington	Aging Technology	1,034,563.73		ITC - WAN Routine HW SPS
65	Electric General Plant	Remington	Aging Technology	905,942.27		ITC-Purch WAN Circuit HW TX
66	Electric General Plant	Remington	Aging Technology	839,533.39		ITC - SPS Purch Quantar Repeat Rpl HW
67	Electric General Plant	Remington	Aging Technology	756,038.31		ITC-Purch 2020 Planned PC HW SPS
68	Electric General Plant	Remington	Aging Technology	688,317.21		ITC-VoIP Refresh-HW SPS
69	Electric General Plant	Remington	Aging Technology	645,536.35		BUD-ITC-Purch 2020 IT INFS Ref HW SPS
70	Electric General Plant	Remington	Aging Technology	398,556.44		ITC-Purch 2020 Plan PC Pandemic SPS
71	Electric General Plant	Remington	Aging Technology	397,742.06		ITC-PC Refreshes-Routine HW-SPS
72	Electric General Plant	Remington	Enhance Capabilities	375,561.96		Purch Satellite HW Sun Ed 1 NM SPS
73	Electric General Plant	Remington	Enhance Capabilities	374,837.74		ITC-Bus Sys Purch Sagamore Net Equip NM
74	Electric General Plant	Remington	Enhance Capabilities	329,258.24		Purch Satellite HW Canyon TX
75	Electric General Plant	Remington	Emergent Demand	229,714.93		BUD-IT Blanket-Net Strategy HW SPS
76	Electric General Plant	Remington	Aging Technology	93,438.59		ITC-Purch Verint HW SPS
77	Electric General Plant	Remington	Emergent Demand	93,010.69		BUD-IT Blanket Core Tech HW SPS
78	Electric General Plant	Remington	Aging Technology	75,231.54		ITC - Infoblox Ref HW SPS
79	Electric General Plant	Remington	Aging Technology	68,051.93		ITC-2020 EMS Infrastructure CE SPS
80	Electric General Plant	Remington	Aging Technology	61,548.37		ITC-Windows OS Upgrade-Nutanix HW SPS
81	Electric General Plant	Remington	AGIS	24,075.00		ADMS-BS-Workstation Furniture-SPS
82	Electric General Plant	Remington	Aging Technology	17,749.89		ITC-Planned Printer Ref HW SPS

Southwestern Public Service Company

Business Systems Capital Additions
October 1, 2020 through December 31, 2020
Remington

(A) Line No.	(B) Asset Class	(C) Witness	(D) Project Category	(E) Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	(F) Total Affiliate Charges (Included in Column D)	(G) Project Description
83	Electric General Plant	Remington	Enhance Capabilities	14,800.83		Purch LMR Radio HW China Draw NM
84	Electric General Plant	Remington	Aging Technology	7,149.55		ITC - FITI Plainview Reno HW SPS
85	Electric General Plant	Remington	Aging Technology	7,139.00		ITC-Printer Refreshes-Routine HW-SPS
86	Electric General Plant	Remington	Enhance Capabilities	6,334.72		ITC-Application Performance Mon HW SPS
87	Electric General Plant	Remington	Aging Technology	(3,317.28)		Purch SPS Quantar Repeater HW
88	Electric General Plant	Remington	Savings Target	(849,172.22)		Savings Target
89	Total Electric General Plant			\$ 8,103,742.28	\$ 575,252.48	
90						
91	Grand Total			\$ 17,671,680.59	\$ 4,665,581.28	

Southwestern Public Service Company

Energy Supply Capital Additions
October 1, 2020 through December 31, 2020
Lytal

(A) Line No.	(B) Asset Class	(C) Witness	(D) Project Category	(E) Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	(F) Total Affiliate Charges (Included in Column D)	(G) Project Description
October-December 2020 Budget Amounts						
1	Electric Production	Lytal	New Generation	\$ 804,023,366.48		Sagamore Wind Project - Electric Production - This portion of the Sagamore Wind Project contains the funding for the purchase of the wind turbines and all costs associated with the installation/erection of these turbines.
2	Electric Production	Lytal	Reliability & Performance Enhancement	12,075,513.53		Jones Units 3 - Replace Hot Gas Path - This project is to perform a Hot Gas Path Inspection ("HGPI"). This inspection/parts replacement is required based on the number of starts on the combustion turbine in accordance with the OEM requirements.
3	Electric Production	Lytal	New Generation	5,859,983.95		Hale Wind Project - Electric Production - This portion of the Hale Wind Project is for the purchase and installation of three wind turbines that were damaged by storms.
4	Electric Production	Lytal	Reliability & Performance Enhancement	3,873,343.22		Tolk Unit 2 - Purchase and Install New Generator Step Up (GSU) Transformer - This project is to purchase and install a new GSU transformer to replace the spare that is currently installed on Tolk Station Unit 2 and return the spare to availability as a spare. The currently utilized spare is not large enough for this unit at full load. Since we are planning to convert the units to Synchronous Condensers, the larger transformer is necessary.
5	Electric Production	Lytal	Reliability & Performance Enhancement	3,856,179.74		Jones Unit 0 - Effluent Water Optimization - This project is to maximize available effluent volume and at supplied pressure from the city of Lubbock. It consists of building an effluent storage pond and associated systems to operate it. This project is necessary due to Jones Station being forced to frequently derate the unit during the summer due to the city of Lubbock not being able to supply necessary amount and pressure of effluent flow. With this pond Jones station will be able to avoid costly derates due to low pond levels and supply itself with enough pressure to back flush the reactors when necessary to preserve equipment.
6	Electric Production	Lytal	Reliability & Performance Enhancement	2,419,369.52		Cunningham Unit 4 - Replace Combustor Components - This project is to remove and replace the Cunningham unit 4 combustor fuel piping, fuel nozzles, cover plates, cross-flame tubes, combustor baskets, transition cylinders, transitions and seals. The Siemens guidelines recommend the maintenance interval is 800 equivalent starts or 16,000 equivalent hours on the Westinghouse Model 501D5A Turbine which this unit has reached. Cunningham's Title V air permit also requires that this inspection be performed when the unit reaches these thresholds. The permit states: "The manufacturer's recommended maintenance schedule shall be used to schedule and budget outages for regular maintenance."

Southwestern Public Service Company

Energy Supply Capital Additions
October 1, 2020 through December 31, 2020
Lytal

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)
					Project Description
7	Electric Production	Lytal	Environmental Compliance	1,673,355.66	Jones Unit 0 - Nitrogen Oxide (NOx) Controls Enhancement - This project is to add Siemens Gas Turbine Autonomous Control Optimization and active NOx adjustment in order to facilitate lower load operation while remaining within NOx operating limits. The addition of the new GT-ACO control logic will lower NOx emissions and allow for greater unit dispatch flexibility. This project will maintain North American Electric Reliability Corporation - Critical Infrastructure Protection requirements while also resolving the issue of the current server no longer supported by Microsoft.
8	Electric Production	Lytal	Reliability & Performance Enhancement	1,119,851.44	Maddox Unit 1 - Replace Superheat Terminal Tubes - This project is to replace the 96 superheat outlet header terminal tubes and dissimilar metal welds (DMW). This project is necessary due to broken DMWs, notching and cracks being found during inspections.
9	Electric Production	Lytal	Reliability & Performance Enhancement	1,105,309.76	Cunningham Unit 3&4- Combustion Turbine Controls Upgrade - This project is to upgrade the existing TD3000 servers, HMI's (human machine interface) , and software with Siemens's latest versions of hardware and software. The existing control system are XP servers with Server 2003. The XP servers have not been supported for over five years. The obsolesces of the hardware puts the unit at risk if there are failures in the electronics.
10	Electric Production	Lytal	Reliability & Performance Enhancement	827,515.99	Plant X Unit 3 - Replace East Watervall Tubes - This project will replace tubes on the east water wall of the X3 boiler and the east side of the bullnose. Testing was performed on the boiler which detected moderate to severe hydrogen damage on the majority of tubes on the east wall of the boiler. Based on this testing Technical Resources and Compliance (TRaC) has recommended replacement of the east water wall and bull nose tubes. Plant X Unit 4 - Replace Generator Step Up (GSU) Transformer - This project is to purchase and install a new GSU transformer. This project is necessary due to a failure in a substation breaker which led to a high current scenario at the GSU and the subsequent failure of the transformer. An oil sample was taken from the GSU Transformer and found high levels of combustible gases which damaged the transformer.
11	Electric Production	Lytal	Reliability & Performance Enhancement	733,287.12	Plant X Unit 0 - Install a Floating Pump in the Wastewater Disposal Lake - This project will install a floating pump in the wastewater disposal lake with new discharge pipe line to the southeast irrigation system paralleling the existing irrigation discharge piping including electrical supply and controls for pump operation. This project is necessary due to the installation of the Tolk synchronous condensers which will require on-site disposal of Plant X blowdown. This will prevent having to scale back Plant X generation to maintain environmentally regulated wastewater pond freeboard limits.
12	Electric Production	Lytal	Reliability & Performance Enhancement	718,276.66	

Southwestern Public Service Company

Energy Supply Capital Additions
October 1, 2020 through December 31, 2020
Lytal

(A) Line No.	(B) Asset Class	(C) Witness	(D) Project Category	(E) Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	(F) Total Affiliate Charges (Included in Column D)	(G) Project Description
13	Electric Production	Lytal	Reliability & Performance Enhancement	711,745.80		Harrington Unit 0 - Basement Winterization - This project is to replace heaters in the basement. With the increase in cycling units for economic purposes, it is necessary to maintain heat on critical equipment during cold weather. Even with a unit on line with other units off, the heating capacity of the existing heaters are marginal and equipment can freeze. Tolk Unit 2 - Rebuild Mill B Gearbox - This project is to perform gearbox rebuild on Unit 2, Mill B. This project is due to the age of Mill B and failure rates so far on gearbox components which have been in service since 1985. The manufacturer claims the life of the gearbox is 30 years with proper maintenance and inspections. This project will maintain Mill B at optimal levels which will maintain our coal fineness and mill reliability keeping the mills in optimal condition which not only reduces emissions but can also reduce slugging of the boiler by keeping particle size small.
14	Electric Production	Lytal	Reliability & Performance Enhancement	702,058.95		Tolk Unit 2 - Replace Burners - This project is to replace two elevations of the Tolk Unit 2 burner assemblies. This project is necessary due to worn and damaged burner assemblies. Not replacing eroded and worn out burners could result in reduced unit availability and increased equivalent forced outage rate or a forced outage for repairs.
15	Electric Production	Lytal	Reliability & Performance Enhancement	653,177.88		Maddox Unit 1 - Replace the #2 High Pressure Feedwater Heater (HP FWH) - This project is to replace the #2 HP FWH. This project is necessary due to repeated tube leaks and failure events. Several tubes have been plugged which causes increased flow rates in the remaining tubes. This increased flow rate causes increased vibration and accelerates the damage mechanism in the unplugged tubes.
16	Electric Production	Lytal	Reliability & Performance Enhancement	649,135.53		Harrington - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Harrington (HAR) coal generating station.
17	Electric Production	Lytal	Reliability & Performance Enhancement	615,538.17		Tolk Unit 2 - Replace TK32 Oil Circuit Breaker - This project will replace the Tolk Unit 2 230kV Westinghouse oil circuit breaker, TK32. This project is required due to the Westinghouse oil circuit breaker becoming obsolete and replacement parts are no longer supported by the manufacturer.
18	Electric Production	Lytal	Reliability & Performance Enhancement	523,089.72		

Southwestern Public Service Company

Energy Supply Capital Additions
October 1, 2020 through December 31, 2020
Lytal

(A) Line No.	(B) Asset Class	(C) Witness	(D) Project Category	(E) Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	(F) Total Affiliate Charges (Included in Column D)	(G) Project Description
19	Electric Production	Lytal	Reliability & Performance Enhancement	523,038.25		Maddox Unit 1 - Upgrade Distributed Control System (DCS) operator Station - This project is to upgrade two Application Workstations, five Workstation Processors, two domain servers and three remote operator stations. This will include upgrading the software version and licensing to the latest Foxboro version. A DCS Upgrade committee composed of Technical Resources and Compliance (TRaC), Engineering and Construction (E&C) and Plant Engineers (PETS) have developed a fleet-wide DCS Lifecycle Management plan to replace the DCS hardware and software. The hardware and software are well beyond the obsolete state. The committee is tracking the lifecycle of the DCS software and hardware components throughout the fleet and coordinating the upgrade schedule with the current plant outage schedules. The schedule reflects the realistic occurrence of a major failure that could create unit trips and extended down time. Tolk - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Tolk (TOL) coal generating station. Jones - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Jones (JON) natural gas generating station. Tolk Unit 2 - Replace Mill F Gearbox and Journals - This is a project for performing a gearbox and journals rebuild on Unit 2 Mill F. This project is due to the age of Mill F and failure rates so far on gearbox components. Our journal parts are wearing out and need to be replaced. The major parts of this mill have been in service since 1985. The manufacturer claims the life of the gearbox is 30 years with proper maintenance and inspections. This project will maintain Mill B at optimal levels which will maintain our coal fineness and mill reliability keeping the mills in optimal condition which not only reduces emissions but can also reduce slagging of the boiler by keeping particle size small. Tolk Unit 1 - Replace TK02 Oil Circuit Breaker - This project will replace the Tolk Unit 1 230kV Westinghouse oil circuit breaker, TK02. This project is necessary due to the Westinghouse oil circuit breaker having become obsolete and replacement parts are no longer supported by the manufacturer. Plant X Unit 1 - Turbine Steam Shield - This project is to replace the Steam Shield / Water Shield in the Turbine. Recently a failure in the steam shield / water seal which must be replaced in order for the unit to run. Nichols - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Nichols (NIC) natural gas generating station.
20	Electric Production	Lytal	Reliability & Performance Enhancement	464,250.03		
21	Electric Production	Lytal	Reliability & Performance Enhancement	409,377.97		
22	Electric Production	Lytal	Reliability & Performance Enhancement	387,423.94		
23	Electric Production	Lytal	Reliability & Performance Enhancement	384,001.40		
24	Electric Production	Lytal	Reliability & Performance Enhancement	359,001.25		
25	Electric Production	Lytal	Reliability & Performance Enhancement	342,365.28		

Southwestern Public Service Company

Energy Supply Capital Additions
October 1, 2020 through December 31, 2020
Lytal

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)
					Project Description
26	Electric Production	Lytal	Reliability & Performance Enhancement	341,336.24	Plant X - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Plant X (PLX) natural gas generating station. Tolok Unit 0 - Replace Water Treatment Building Roof - This project is to remove and replace existing roof on water treatment building. The water treatment building roof was inspected by the Garland Company as part of a roof asset management program. This inspection revealed several issues and replacement is required.
27	Electric Production	Lytal	Reliability & Performance Enhancement	336,642.77	Jones Unit 3 - Generator Pole Crossover - This project is to replace the existing generator rotor pole crossover with a new design. This work is necessary due to the current design allowing for pole crossover separation due to cycling of the unit which can cause mechanical stresses and initiate cracks.
28	Electric Production	Lytal	Reliability & Performance Enhancement	336,519.11	Cunningham Unit 2 - North Boiler Feed Pump (BFP) Element - This project is to rebuild the North BFP Element. The North BFP Rotating Element has experienced an unexpected failure which resulted in high vibration and loss of packing allowing steam to escape from both the inboard and outboard ends.
29	Electric Production	Lytal	Reliability & Performance Enhancement	302,843.84	Tolk Unit 0 - Replace Gas Line at Plant X - This project is to replace the 12 inch gas line at Plant X that is impacted by concrete and other portions with degraded coating indications and possible corrosion. The 12 inch water line supplying the fire hydrant installed on top of the gas pipeline will be relocated as required. Based on an External Corrosion Direct Assessment (ECDA) Indirect Inspection Report dated May 14, 2019, there were a total of three indications requiring additional inspections identified in the surveyed High Consequence Area (HCA). The Xcel ECDA procedure states that ECDA assessment regions which contain monitored indications but no immediate or scheduled indications shall have one direct examination conducted at the most severe monitored indication to provide evidence that the ECDA process has been successful. However, the required location was found to be encased in concrete and not accessible for inspection. Due to a lack of ability to inspect, the gas line and water line above the gas line needs to be removed and replaced.
30	Electric Production	Lytal	Reliability & Performance Enhancement	292,614.44	Harrington Unit 1 - Harrington Unit 1 cooling tower sustained significant damage during a high wind event. Cooling tower stacks, blades, hubs, and structure were damaged and had to be replaced on the unit.
31	Electric Production	Lytal	Reliability & Performance Enhancement	286,094.31	Nichols Unit 1 - Replace Unit 1 Voltage Regulator - This project is to replace the WDR-2000 Automatic Voltage Regulator. The Excitation and Automatic Voltage Regulation (AVR) equipment is required to physically operate the generating units. This project is necessary due to replacement parts becoming unavailable and vendors no longer providing testing or repair of the WDR-2000 control module.
32	Electric Production	Lytal	Reliability & Performance Enhancement	271,143.13	

Southwestern Public Service Company

Energy Supply Capital Additions
October 1, 2020 through December 31, 2020
Lytal

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)
					Project Description
33	Electric Production	Lytal	Reliability & Performance Enhancement	260,408.25	Tolk Unit 2- Replace Submerged Scraper Conveyor (SSC) Chain - This project is to replace the complete SSC chain. Due to the more frequent ash loading events of the SSC since beginning low NOx firing and new coutant slope tubes the bottom ash chain stretches and wears more than in the past. Tolk Unit 1 - Replace UPS Inverters - This project is to replace the current UPS Inverters. The current "Ferrups-BEST" inverters have no indication if they are functioning properly except by performing an inverter test which, because of a risk of tripping the unit while testing, requires an outage. Otherwise, operational issues with the inverter will only be discovered after AC power is already lost. A momentary failure can cause a unit to trip off-line which could result in a production loss. To prevent the repeat of this failure, it is necessary to replace the Single Conversion Ferro-Resonant Inverters with Double Conversion Inverters. Tolk Unit 2 - Replace Motor Driven Boiler Feed Pump (MDBFP) Element - This project is to rebuild the MDBFP Element. This MDBFP Element must be rebuilt in order to ensure the unit continues to run. Tolk Unit 0 - Upgrade Throttle Valves and Intercept Valves - This project is to upgrade existing 2 throttle valves and 4 intercept valves. These valves are original and are recommended to be rebuilt on a three year interval per the manufacturer. This upgrade will extend the rebuild schedule to 6 years.
34	Electric Production	Lytal	Reliability & Performance Enhancement	259,799.34	Maddox Unit 1 - Upgrade Continuous Emission Monitoring System (CEMS) Foxboro Systems -This project is to upgrade the CEMS Foxboro Systems and install power supplies and associated hardware to provide more reliability to CEMs Reporting. This is necessary due to the current computer hard drives, motherboards and power supplies are failing. New components have become inaccessible and refurbishments have proven to be unreliable. Tolk Unit 2 - Replace UPS Inverters - This project is to replace the current UPS Inverters. The current "Ferrups-BEST" inverters have no indication if they are functioning properly except by performing an inverter test which, because of a risk of tripping the unit while testing, requires an outage. Otherwise, operational issues with the inverter will only be discovered after AC power is already lost. A momentary failure can cause a unit to trip off-line which could result in a production loss. To prevent the repeat of this failure, it is necessary to replace the Single Conversion Ferro-Resonant Inverters with Double Conversion Inverters.
35	Electric Production	Lytal	Reliability & Performance Enhancement	255,202.63	Harrington Unit 2 - Main Circulating Pump Motor - The motor on this pump failed during service which required a rewind of the motor and repairs to the shaft of the motor.
36	Electric Production	Lytal	Reliability & Performance Enhancement	251,551.04	
37	Electric Production	Lytal	Environmental Compliance	225,904.96	
38	Electric Production	Lytal	Reliability & Performance Enhancement	220,537.38	
39	Electric Production	Lytal	Reliability & Performance Enhancement	218,520.64	

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October 1, 2020 through December 31, 2020
Lytal

(A) Line No.	(B) Asset Class	(C) Witness	(D) Project Category	(E) Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	(F) Total Affiliate Charges (Included in Column D)	(F) Project Description
40	Electric Production	Lytal	Reliability & Performance Enhancement	216,611.84		Maddox - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Maddox (MAD) natural gas generating station.
41	Electric Production	Lytal	Reliability & Performance Enhancement	213,046.37		Cunningham - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Cunningham (CHC) natural gas generating station.
42	Electric Production	Lytal	Reliability & Performance Enhancement	211,600.75		Jones Unit 3 - Aerodynamic Upgrade - This project will modify the existing stack to improve the exhaust flow characteristics. Due to differences in how this stack was initially designed and how the plant is currently running, there is resistance to the flow of the exhaust gases which is causing the stack liner to be torn apart and pieces are liberating themselves from the stack.
43	Electric Production	Lytal	Reliability & Performance Enhancement	210,534.27		Harrington Unit 1 - Startup Boiler Feed Pump Motor Rewind - This project is to rewind the failed motor windings. This motor recently shorted to ground. Testing revealed the fault occurred in the motor windings. This is a critical motor with no redundancy.
44	Electric Production	Lytal	Reliability & Performance Enhancement	202,563.88		Tolk Unit 2 - Replace and Upgrade Diesel Generator Controls - This project is to Replace/Upgrade the Tolk Unit-2 Emergency Diesel Generator(EDG) Control System. Tolk Unit-2 has two separate 500KW generators supplying the emergency bus to provide power for the protection of the turbine and other plant equipment. The current control equipment is original equipment installed in 1983 and is obsolete. Parts for maintenance are no longer available and the controls are not supported by the manufacturer. The current controls do not provide reliable synchronization with the emergency electrical bus which prevents complete testing of the emergency generator system. The inability of this generator to perform as required could result in serious safety hazards within the plant and significant damage to the turbine and other plant equipment. If there was a failure, there would be issues due to the lead time for a replacement control system being 18-20 weeks upon issue of purchase order.
45	Electric Production	Lytal	Reliability & Performance Enhancement	192,899.85		Cunningham Unit 0 - Replace Fuel Gas Press Control Valve - This project will Re-design and Replace the Natural Gas Control Valve (pressure reducing station) to Cunningham Unit 1 and Cunningham Unit 2 Boilers. The continued reduction in demand for generation from Cunningham Unit 1 and Cunningham Unit 2, in addition to frequent cycling requirements, has resulted in damage to the natural gas pressure control valve that supplies both units.

Southwestern Public Service Company

Energy Supply Capital Additions
October 1, 2020 through December 31, 2020
Lytal

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)
					Project Description
46	Electric Production	Lytal	Reliability & Performance Enhancement	182,261.39	Harrington Unit 0 - Install Continuous Emissions Monitoring (CEMS) Compressor - This Project is the installation of a new compressor for the CEMS instrument air system. Installing a new air compressor to be primary air supply for CEMS will help reduce the need to run multiple sootblower air compressors (SBAC) and add needed redundancy. This project is part of an overarching effort to reduce auxiliary load by allowing the plant to run on one SBAC, thus saving on CO2. Tolk Unit 1 - Refurbish Center Boiler Circulating Pump - This project is to rebuild the center Ingersoll Rand 435 HP boiler circulating pump. The Tolk Unit 1 boiler is designed with three boiler circulating pumps to insure proper circulation of water in the furnace wall. These pumps are sized to allow full load operations using two pumps, and only 60% load is permissible during single pump operation. In order to ensure Tolk Unit 1 can run at full load, this pump needs to be rebuilt.
47	Electric Production	Lytal	Reliability & Performance Enhancement	173,751.14	Cunningham Unit 3 Continuous Emission Monitoring System (CEMS) Foxboro Systems - This project is to upgrade the CEMS Foxboro Systems and install power supplies and associated hardware to provide more reliability to CEMS Reporting. These are necessary due to the current computer hard drives, motherboards and power supplies are failing. New components have become inaccessible and refurbishments have proven to be unreliable. Jones Unit 1 - Replace Superheat (SH) Header Sealbox - This project is to replace the seal boxes in the SH header box. These sealboxes will be 50 years old and due to ineffective sealing of the Sealbox, we are experiencing hot spots on the boiler and thus need to replace the Sealbox and the refractory. Sagamore Wind Project - Land and Land Rights - This portion of the Sagamore Wind Project contains the funding for the Land purchases and payments to Land Owners. Nichols Unit 3 - Replace Boiler Building Elevator - This project is to replace the motor, mechanical drive, car, cables, sensors, and controls on the Nichols 3 boiler building elevator. This elevator frequently breaks down, sometimes with personnel inside. Without a reliable elevator, delivering equipment such as welders, heat treaters, and heavy toolboxes would require a crane rental and a critical lift. Additionally, should personnel become injured and/or immobilized on the boiler without the elevator in service, extracting the person(s) will be significantly slower and more hazardous.
48	Electric Production	Lytal	Environmental Compliance	170,300.30	
49	Electric Production	Lytal	Reliability & Performance Enhancement	168,835.57	
50	Electric Production	Lytal	New Generation	166,968.67	
51	Electric Production	Lytal	Reliability & Performance Enhancement	160,210.06	

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Energy Supply Capital Additions
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Lytal

(A) Line No.	(B) Asset Class	(C) Witness	(D) Project Category	(E) Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	(F) Total Affiliate Charges (Included in Column D)	(G) Project Description
52	Electric Production	Lytal	Reliability & Performance Enhancement	159,651.49		Tolk Unit 0 - Replace Water Well Pumps - This project is to replace approximately nine failed water well pumps annually. With over 70 water wells, approximately nine can be expected to fail annually. Particular well failure is unpredictable due to environmental factors. Lightning strikes, motor winding failures, and water level fluctuations all contribute to well failure. Average water level decline has been approximately two feet per year. Pumps, motors, and pipe sizing has to be changed to meet new performance capabilities. Pump and motor replacement is required to maintain adequate water volume for plant requirements.
53	Electric Production	Lytal	Reliability & Performance Enhancement	158,747.48		Jones Unit 3 - Replace Evaporative Media - This project will replace the evaporative cooler media and drift eliminator media. This media is showing signs of deterioration and signs of plugging. The expected life of media is about 5-8 years. After 5 years of service, the evaporative media becomes calcified. When this happens, less water is absorbed onto the media and there is more risk for water carryover into the compressor. This could lead to erosion and catastrophic failure of the compressor first stage blades as well as decreasing the performance of the evaporative cooler.
54	Electric Production	Lytal	Reliability & Performance Enhancement	152,126.86		Nichols Unit 0 - Replace Reverse Osmosis (RO) 1st and 2nd Pass Pump and Motor - This project is to replace the 1st and 2nd pass RO pump and motor. This pump recently failed and caused metal shards from the pump impellers to travel into the RO membranes and damaged them. The RO system is currently no longer able to supply treated water to Harrington and Nichols. Until the repairs are made, Nichols station is renting a portable RO system.
55	Electric Production	Lytal	Reliability & Performance Enhancement	145,229.30		Jones Unit 0 - Replace Section 13 Pivot - This project is to replace the pivot on section 13. The existing pivot has sprung many leaks over the years and the number of new leaks continues to increase in frequency and are about to reach a point where they will not be repairable. The wastewater permit for Jones Station requires the appropriate distribution of wastewater. As these leaks continue to increase, the water distribution will no longer be acceptable and will not comply with the permit.
56	Electric Production	Lytal	Reliability & Performance Enhancement	134,165.33		Cunningham Unit 0 - Replace Waterwell Pump Motor - This project will replace 2-3 water well pumps and motors on the water gathering system, depending on amount of discovery work. Wells will be determined by level of importance and need for repairs.
57	Electric Production	Lytal	Reliability & Performance Enhancement	122,665.42		Tolk Unit 0 - Install Gas Chromatograph - This project is to install a gas chromatograph to enhance gas measurement for environmental emissions. Chromatograph analyzing gas stream data is necessary to get accurate gas flow measurement for Tolk and Plant X.

Southwestern Public Service Company

Energy Supply Capital Additions
October 1, 2020 through December 31, 2020
Lytal

(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)
					Project Description
58	Electric Production	Lytal	Reliability & Performance Enhancement	113,904.94	Plant X Unit 0 - Inverter Replacement - This project is to replace the current UPS Inverters. The current "Ferrups-BEST" inverters have no indication if they are functioning properly except by performing an inverter test which, because of a risk of tripping the unit while testing, requires an outage. Otherwise, operational issues with the inverter will only be discovered after AC power is already lost. A momentary failure can cause a unit to trip off-line which could result in a production loss. To prevent the repeat of this failure, it is necessary to replace the Single Conversion Ferro-Resonant Inverters with Double Conversion Inverters. If the current inverter fails the plant will not have emergency backup power on the general plant bus.
59	Electric Production	Lytal	Reliability & Performance Enhancement	103,336.33	Cunningham Unit 4 - Install Online Vibration Monitoring System - This project is to integrate the Cunningham Unit #4 Turbine-Generator vibration data into the plant wide online monitoring server. This vibration monitoring and analysis system will be used in conjunction with the existing Bently Nevada model 3500 vibration protection racks currently located on Unit #4. The ability to analyze critical vibration parameters on a real time basis significantly improves the capability of personnel to provide direction for scheduled maintenance outages and unscheduled shutdowns helping improve EAF and UOR on our monitored units.
60	Electric Production	Lytal	Environmental Compliance	90,112.19	Harrington - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Harrington (HAR) coal generating station.
61	Electric Production	Lytal	Reliability & Performance Enhancement	20,051.03	Hale - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Hale Wind Farm.
62	Electric Production	Lytal	Reliability & Performance Enhancement	3,480.40	GMSOC - Small Routines - This expenditure represents a group of minor projects that consist of replacement of equipment, tools, lab instruments and training materials needed for general (i.e. non-plant specific) operational support.
63	Electric Production	Lytal	New Generation	(75.36)	Hale - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Hale Wind Farm.
64	Total Electric Production			\$ 852,341,654.81	\$ 47,194,421.81
65					
66					
October-December 2020 Budget Amounts					
67	Electric Transmission	Lytal	New Generation	\$ 26,606,047.81	Sagamore Wind Project - Sub Serving Generation - This portion of the Sagamore Wind Project is for the purchase and installation of the materials and equipment related to the Sub Station supporting the Sagamore Wind Project.

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Energy Supply Capital Additions
October 1, 2020 through December 31, 2020
Lytal

(A) Line No.	(B) Asset Class	(C) Witness	(D) Project Category	(E) Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	(F) Total Affiliate Charges (Included in Column D)	(G) Project Description
68	Electric Transmission	Lytal	Reliability & Performance Enhancement	10,421,155.18		Tolk Unit 1 - Install Synchronous Condenser This project is to convert the existing generator to run as an electric motor with static excitation. This project is necessary due to Tolk station having a limited life left due to the water availability of the Ogallala aquifer. Resource planning has determined the lowest cost option for the system to maintain Tolk as a summer peaking plant (winter emergency operation only) as long as possible. The models show the plant can run in a peaking only capacity until approximately 2032. Transmission has determined that the system voltage would become unstable if at least one Tolk unit is not running in certain conditions. Therefore, they recommend that both Unit 1 and Unit 2 be converted to Synchronous Condenser (SC) to assure that one unit is always available. With the addition of wind to the system, the SC operations will also support the system stability by running in SC mode during high wind days. This will help the reactive power needs of the system. Tolk Unit 2 - Install Synchronous Condenser This project is to convert the existing generator to run as an electric motor with static excitation. This project is necessary due to Tolk station having a limited life left due to the water availability of the Ogallala aquifer. Resource planning has determined the lowest cost option for the system to maintain Tolk as a summer peaking plant (winter emergency operation only) as long as possible. The models show the plant can run in a peaking only capacity until approximately 2032. Transmission has determined that the system voltage would become unstable if at least one Tolk unit is not running in certain conditions. Therefore, they recommend that both Unit 1 and Unit 2 be converted to Synchronous Condenser (SC) to assure that one unit is always available. With the addition of wind to the system, the SC operations will also support the system stability by running in SC mode during high wind days. This will help the reactive power needs of the system.
69	Electric Transmission	Lytal	Reliability & Performance Enhancement	9,281,808.83		Sagamore Wind Project - Transmission Serving Generation - This portion of the Sagamore Wind Project is for the purchase and installation of the materials and equipment related to the 345KV transmission line to support theSagamore Wind Project.
70	Electric Transmission	Lytal	New Generation	9,200,054.92		Sagamore Wind Project - Network Upgrades - This portion of the Sagamore Wind Project is for the upgrade of the transmission grid to support theSagamore Wind Project.
71	Electric Transmission	Lytal	New Generation	8,663,255.25		Sagamore Wind Project - Crossroads Network Upgrades - This portion of the Sagamore Wind Project is for the upgrade of the transmission grid to support the Sagamore Wind Project.
72	Electric Transmission	Lytal	New Generation	3,778,559.30		Hale Wind Project - Transmission Serving Generation - This portion of the Hale Wind Project is for the purchase and installation of the materials and equipment related to installing an overhead BUS to support the Hale Wind Project.
73	Electric Transmission	Lytal	New Generation	1,984,555.54		
74	total Electric Transmission			\$ 69,935,436.83	\$ 862,602.44	
75						
76						
						October-December 2020 Budget Amounts

Southwestern Public Service Company

Energy Supply Capital Additions
October 1, 2020 through December 31, 2020
Lytal

(A) Line No.	(B) Asset Class	(C) Witness	(D) Project Category	(E) Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	(F) Total Affiliate Charges (Included in Column D)	(G) Project Description
77	Electric General Plant	Lytal	Reliability & Performance Enhancement	\$ 429,217.63		GMSOC - Small Routines - This expenditure represents a group of minor projects that consist of replacement of equipment, tools, lab instruments and training materials needed for general (i.e. non-plant specific) operational support. Harrington - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Harrington (HAR) coal generating station.
78	Electric General Plant	Lytal	Reliability & Performance Enhancement	66,312.02		
79	Electric General Plant	Lytal	Reliability & Performance Enhancement	40,942.02		Jones - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Jones (JON) natural gas generating station.
80	Electric General Plant	Lytal	Reliability & Performance Enhancement	27,908.83		Nichols - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Nichols (NIC) natural gas generating station.
81	Electric General Plant	Lytal	Reliability & Performance Enhancement	22,096.55		Plant X - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Plant X (PLX) natural gas generating station.
82	Electric General Plant	Lytal	Reliability & Performance Enhancement	13,447.41		Cunningham - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Cunningham (CHC) natural gas generating station.
83	Electric General Plant	Lytal	Reliability & Performance Enhancement	4,451.59		Maddox - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Maddox (MAD) natural gas generating station.
84	Electric General Plant	Lytal	Reliability & Performance Enhancement	864.02		Tolk - Small Routines - This expenditure represents a group of minor projects that consist of replacement or refurbishment of plant equipment needed to maintain the continued reliable operation and performance of the Tolk (TOL) coal generating station.
85	Total Electric General Plant			\$ 605,240.07	\$ 42,963.59	
86						
87	Grand Total			\$ 922,882,331.71	\$ 48,099,987.83	

Southwestern Public Service Company

Property Service Capital Additions
October 1, 2020 through December 31, 2020
Bick

	(A)	(B)	(C)	(D)	(E)	(F)
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)	Project Description
October-December 2020 Budget Amounts						
1	Electric General Plant	Bick	Building & Infrastructure Security - Controls & Monitoring	\$ 222,495.64		Lubbock Substation Roof Replacement
2	Electric General Plant	Bick	Outdoor / Area Lighting	45,055.63		Install New Card Readers and Cameras at new Office Location SPS Energy Management Office Furniture and Equipment SPS-Legal Drones Tools & Equipment Amarillo Transportation Roof Rplc
3	Electric General Plant	Bick	Office Furniture & Equipment	44,549.05		
4	Electric General Plant	Bick	Tools & Equipment	39,872.75		
5	Electric General Plant	Bick	Tools & Equipment	29,890.00		
6	Electric General Plant	Bick	Tools & Equipment	28,324.84		
7	Electric General Plant	Bick	Building & Infrastructure	185.14		
8	Total Electric General Plant			\$ 410,373.05	\$ 29,130.75	
October-December 2020 Budget Amounts						
9						Firewall Upgrade
10	Electric Production	Bick	Cyber Security	\$ 250,503.61		
11	Total Electric Production			\$ 250,503.61	\$ 13,870.46	
12						
13	Grand Total			\$ 660,876.66	\$ 43,001.22	

Southwestern Public Service Company

Security Capital Additions
October 1, 2020 through December 31, 2020
Sample

(A)	(B)	(C)	(D)	(E)	(F)	
Line No.	Asset Class	Witness	Project Category	Additions to Plant-in-Service (Apr. 2019 - Jun. 2019)	Total Affiliate Charges (Included in Column D)	Project Description
October-December 2020 Budget Amounts						
1	Electric General Plant	Sample	Security - Controls & Monitoring	\$ 369,156.41		Card Readers, Cabling, and Video Monitoring at Multiple Locations
2	Electric General Plant	Sample	Cyber Security	34,179.00		ITC OT Monitoring 2020 HW SPS
3	Total Electric General Plant			\$ 403,335.41	\$ 28,631.18	
October-December 2020 Budget Amounts						
4	Electric General - Software	Sample	Cyber Security	\$ 715,471.30		ITC Email Advanced Threat Protect SW SPS
5	Electric General - Software	Sample	Cyber Security	511,111.27		Host Intrusion SW SPS-10684
6	Electric General - Software	Sample	Cyber Security	247,397.07		ITC OT Monitoring 2020 SW SPS
7	Electric General - Software	Sample	Cyber Security	144,332.93		Ent DataBase Security Ph4 SW SPS-10774
8	Electric General - Software	Sample	Cyber Security	132,288.37		ITC-CloudSAST_DAST-SW SPS
9	Electric General - Software	Sample	Cyber Security	129,746.04		CyberArk CIP SW SPS-10749
10	Electric General - Software	Sample	Cyber Security	100,239.31		ITC-MFA-Maturation-SW SPS
11	Electric General - Software	Sample	Cyber Security	96,423.03		Axio Risk Dashboards SPS
12	Electric General - Software	Sample	Cyber Security	75,186.85		ITC-Archier 2020-SW SPS
13	Electric General - Software	Sample	Cyber Security	25,984.09		ITC-Cloud Access Security Broker SW SPS
14	Electric General - Software	Sample	Cyber Security	(143,600.81)		BUDG-Security Tech Refresh SW SPS
15	Total Electric General - Software			\$ 2,034,579.45	\$ 869,790.20	
16	Grand Total			\$ 2,437,914.86	\$ 898,421.37	

Southwestern Public Service Company

Plant-Related Roll Forwards
Construction Work In Process
July 2019 through December 2020

Line No.	Functional Class	2019					
		July	August	September	October	November	December
	Electric Intangible Plant						
1	CWIP Beginning Balance	14,073,994	15,518,534	17,135,073	16,867,225	17,787,927	17,466,717
2	CWIP Expenditures	1,434,926	1,835,977	2,018,335	1,428,849	1,724,208	4,343,768
3	AFUDC Debt	21,625	25,517	29,409	29,925	30,463	26,709
4	AFUDC Equity	46,262	54,614	63,054	64,084	65,235	57,474
5	Closings to Plant	(58,273)	(299,569)	(2,378,646)	(602,156)	(2,141,116)	(8,267,858)
6	Total Electric Intangible Plant	15,518,534	17,135,073	16,867,225	17,787,927	17,466,717	13,626,811
	Electric Steam Production Plant						
7	CWIP Beginning Balance	9,799,134	12,149,972	15,198,242	20,756,736	21,390,866	17,102,513
8	CWIP Expenditures	2,912,225	3,583,199	7,627,852	4,161,696	3,213,835	2,510,860
9	AFUDC Debt	18,662	22,628	26,655	28,444	24,633	20,848
10	AFUDC Equity	39,943	48,430	57,155	60,912	52,751	44,884
11	Closings to Plant	(619,993)	(605,987)	(2,153,169)	(3,616,921)	(7,579,573)	(2,723,469)
12	Total Electric Steam Production Plant	12,149,972	15,198,242	20,756,736	21,390,866	17,102,513	16,955,636
	Electric Other Production Plant						
13	CWIP Beginning Balance	(6,321,191)	7,878,172	153,587,480	159,823,523	162,275,876	164,882,995
14	CWIP Expenditures	15,611,638	144,567,478	9,982,527	2,170,497	3,936,764	77,129,297
15	AFUDC Debt	12,571	139,968	271,739	279,301	283,690	352,960
16	AFUDC Equity	26,841	299,575	582,656	598,113	607,511	758,681
17	Closings to Plant	(1,451,688)	702,288	(4,600,879)	(595,559)	(2,220,847)	(87,672)
18	Total Electric Other Production Plant	7,878,172	153,587,480	159,823,523	162,275,876	164,882,995	243,036,261
	Electric Transmission Plant						
19	CWIP Beginning Balance	134,245,817	145,760,217	158,175,361	169,215,473	175,730,822	182,494,732
20	CWIP Expenditures	15,507,413	20,901,764	14,380,583	17,812,802	16,932,268	22,527,258
21	AFUDC Debt	232,706	258,881	282,936	298,248	310,320	300,404
22	AFUDC Equity	499,860	554,086	606,813	638,702	664,544	646,563
23	Closings to Plant	(4,725,578)	(9,299,588)	(4,230,220)	(12,234,402)	(11,143,222)	(42,673,623)
24	Total Electric Transmission Plant	145,760,217	158,175,361	169,215,473	175,730,822	182,494,732	163,295,335
	Electric Distribution Plant						-
25	CWIP Beginning Balance	29,031,289	19,559,034	18,053,255	20,587,034	26,955,813	29,511,043
26	CWIP Expenditures	(2,633,586)	9,537,599	9,212,971	14,634,195	9,784,395	9,955,563
27	AFUDC Debt	21,047	24,430	27,300	33,356	34,487	29,774
28	AFUDC Equity	45,122	52,288	58,539	71,862	73,845	64,110
29	Closings to Plant	(6,904,836)	(11,120,096)	(6,765,031)	(8,370,634)	(7,337,498)	(20,271,233)
30	Total Electric Distribution Plant	19,559,034	18,053,255	20,587,034	26,955,813	29,511,043	19,289,257
	Electric General Plant						-
31	CWIP Beginning Balance	27,023,714	28,928,865	29,897,958	32,408,922	34,575,324	41,811,488
32	CWIP Expenditures	2,034,200	2,640,440	7,064,652	4,527,817	5,246,809	6,591,911
33	AFUDC Debt						

Southwestern Public Service Company

Plant-Related Roll Forwards
Construction Work In Process
July 2019 through December 2020

Line No.	Functional Class	2020					
		January	February	March	April	May	June
Electric Intangible Plant							
1	CWIP Beginning Balance	13,626,811	14,775,601	15,393,800	15,541,960	17,030,682	18,349,505
2	CWIP Expenditures	1,677,481	1,062,156	1,058,217	1,512,104	1,328,617	2,580,277
3	AFUDC Debt	22,769	24,554	25,001	26,456	28,812	29,350
4	AFUDC Equity	52,001	57,422	56,676	60,573	65,965	67,198
5	Closings to Plant	(603,461)	(525,932)	(991,735)	(110,411)	(104,571)	(2,829,632)
6	Total Electric Intangible Plant	14,775,601	15,393,800	15,541,960	17,030,682	18,349,505	18,196,698
Electric Steam Production Plant							
7	CWIP Beginning Balance	16,955,636	18,855,448	22,564,341	27,187,714	32,075,994	28,339,567
8	CWIP Expenditures	3,034,538	3,977,726	5,057,836	5,351,718	5,063,459	2,748,326
9	AFUDC Debt	11,335	9,744	19,221	26,558	24,958	20,718
10	AFUDC Equity	25,907	22,856	43,783	60,8		

Southwestern Public Service Company

Plant-Related Roll Forwards
Construction Work In Process
July 2019 through December 2020

Line No.	Functional Class	2020					
		July	August	September	October	November	December
Electric Intangible Plant							
1	CWIP Beginning Balance	18,196,698	19,505,904	21,494,867	24,056,884	26,071,590	28,989,820
2	CWIP Expenditures	1,317,374	2,364,822	3,016,509	3,678,735	3,758,138	3,055,705
3	AFUDC Debt	30,348	33,203	36,894	36,586	38,724	36,821
4	AFUDC Equity	69,482	76,019	84,470	88,296	93,455	88,861
5	Closings to Plant	(107,998)	(485,081)	(575,857)	(1,788,912)	(972,088)	(8,841,518)
6	Total Electric Intangible Plant	19,505,904	21,494,867	24,056,884	26,071,590	28,989,820	23,329,689
Electric Steam Production Plant							
7	CWIP Beginning Balance	30,626,046	26,762,367	31,056,214	33,938,338	31,582,525	29,502,499
8	CWIP Expenditures	2,259,745	5,529,588	4,928,875	5,841,687	3,934,105	3,722,274
9	AFUDC Debt	17,399	15,550	14,929	25,321	22,897	15,531
10	AFUDC Equity	39,837	35,602	34,7			

Southwestern Public Service Company

Plant-Related Roll Forwards

Plant In-Service

July 2019 through December 2020

Line No.	Functional Class	2019					
		July	August	September	October	November	December
Electric Intangible Plant							
1	Gross Plant Beginning Balance	220,641,889	220,700,162	220,999,731	223,378,377	223,980,533	226,121,649
2	Retirements	-	-	-	-	-	(4,189,937)
3	Plant Additions	58,273	299,569	2,378,646	602,156	2,141,116	8,267,858
4	Transfers & Adjustments	-	-	-	-	-	-
5	Total Electric Intangible Plant	220,700,162	220,999,731	223,378,377	223,980,533	226,121,649	230,199,569
Electric Steam Production Plant							
7	Gross Plant Beginning Balance	1,913,461,923	1,914,081,916	1,914,687,903	1,914,990,471	1,917,999,797	1,925,579,370
8	Retirements	-	-	(1,850,600)	(607,596)	-	-
9	Plant Additions	619,993	605,987	2,153,169	3,616,921	7,579,573	2,723,469
10	Transfers & Adjustments	-	-	-	0	0	-
11	Total Electric Steam Production Plant	1,914,081,916	1,914,687,903	1,914,990,471	1,917,999,797	1	

Southwestern Public Service Company

Plant-Related Roll Forwards

Plant In-Service

July 2019 through December 2020

Line No.	Functional Class	2020					
		January	February	March	April	May	June
Electric Intangible Plant							
1	Gross Plant Beginning Balance	230,199,569	231,265,799	231,791,731	232,783,466	232,893,877	232,998,448
2	Retirements	462,769	-	-	-	-	-
3	Plant Additions	603,461	525,932	991,735	110,411	104,571	2,829,632
4	Transfers & Adjustments	-	-	-	-	-	-
5	Total Electric Intangible Plant	231,265,799	231,791,731	232,783,466	232,893,877	232,998,448	235,828,080
Electric Steam Production Plant							
7	Gross Plant Beginning Balance	1,928,302,839	1,926,225,553	1,926,526,986	1,916,364,812	1,913,104,163	1,921,792,578
8	Retirements	(3,141,341)	-	(10,659,641)	(3,811,450)	(193,571)	(1,523,661)
9	Plant Additions	1,171,968	301,433	497,467	550,801	8,881,986	530,048
10	Transfers & Adjustments	(107,913)	-	-	-	-	0
11	Total Electric Steam Production Plant	1,926,225,553	1,926,526,986	1,916,364,812	<		

Southwestern Public Service Company

Plant-Related Roll Forwards

Plant In-Service

July 2019 through December 2020

Line No.	Functional Class	2020					
		July	August	September	October	November	December
	Electric Intangible Plant						
1	Gross Plant Beginning Balance	235,828,080	235,936,078	236,421,159	236,997,016	238,785,928	239,758,015
2	Retirements	-	-	-	-	-	-
3	Plant Additions	107,998	485,081	575,857	1,788,912	972,088	8,841,518
4	Transfers & Adjustments	-	-	-	-	-	-
5	Total Electric Intangible Plant	235,936,078	236,421,159	236,997,016	238,785,928	239,758,015	248,599,533
	Electric Steam Production Plant						
7	Gross Plant Beginning Balance	1,920,798,965	1,924,108,141	1,925,395,033	1,927,491,476	1,935,775,408	1,941,867,692
8	Retirements	(2,871,485)	-	-	-	-	-
9	Plant Additions	6,180,660	1,286,892	2,096,443	8,283,931	6,092,284	11,505,275
10	Transfers & Adjustments	-	-	-	0	0	0
11	Total Electric Steam Production Plant	1,924,108,141	1,925,395,033	1,927,491,476	1,935,775,408	1,941,867,692	1,953,372,967
	Electric Other Production Plant						
1							

Southwestern Public Service Company

Plant-Related Roll Forwards
Accumulated Depreciation Reserve
July 2019 through December 2020

Line No.	Functional Class	2019				
		July	August	September	October	November
Electric Intangible Plant						
1	Accumulated Depreciation Beginning Balance	117,397,634	119,465,590	121,503,904	123,561,981	125,588,217
2	Book Depreciation	2,067,956	2,038,313	2,058,078	2,026,236	1,954,089
3	Retirements	-	-	-	-	-
4	Book Removals	-	-	-	-	-
5	Gain/Loss	-	-	-	-	-
6	Salvage	-	-	-	-	-
7	Transfers & Adjustments	0	-	(0)	0	0
7	Electric Intangible Plant	119,465,590	121,503,904	123,561,981	125,588,217	127,542,305
8	Electric Intangible Plant RWIP	-	-	-	-	-
9	Total Electric Intangible including RWIP	119,465,590	121,503,904	123,561,981	125,588,217	127,542,305
Electric Steam Production Plant						
10	Accumulated Depreciation Beginning Balance	1,031,111,011	1,035,163,358	1,039,216,903	1,040,581,738	1,043,927,719
11	Book Depreciation	4,052,346	4,053,827	4,054,020	4,041,908	4,054,219
12	Retirements	-	-	(1,850,600)		

Southwestern Public Service Company

Plant-Related Roll Forwards
Accumulated Depreciation Reserve
July 2019 through December 2020

Line No.	Functional Class	2020				
		December	January	February	March	April
Electric Intangible Plant						
1	Accumulated Depreciation Beginning Balance	127,542,305	125,396,036	127,891,157	129,920,774	131,957,282
2	Book Depreciation	2,043,667	2,032,352	2,029,617	2,036,508	2,034,932
3	Retirements	(4,189,937)	462,769	-	-	-
4	Book Removals	-	-	-	-	-
5	Gain/Loss	-	-	-	-	-
6	Salvage	-	-	-	-	-
7	Transfers & Adjustments	(0)	-	-	(0)	0
7	Electric Intangible Plant	125,396,036	127,891,157	129,920,774	131,957,282	133,992,214
8	Electric Intangible Plant RWIP	-	-	-	-	-
9	Total Electric Intangible including RWIP	125,396,036	127,891,157	129,920,774	131,957,282	133,992,214
Electric Steam Production Plant						
10	Accumulated Depreciation Beginning Balance	1,047,981,938	1,052,047,903	1,051,161,839	1,055,231,623	1,045,050,682
11	Book Depreciation	4,065,964	4,071,245	4,069,784	4,061,195	4,048,002
12	Retirements	-				

Southwestern Public Service Company

Plant-Related Roll Forwards
Accumulated Depreciation Reserve
July 2019 through December 2020

Line No.	Functional Class	2020				
		May	June	July	August	September
Electric Intangible Plant						
1	Accumulated Depreciation Beginning Balance	133,992,214	136,013,286	138,068,288	140,129,944	142,192,953
2	Book Depreciation	2,021,073	2,055,001	2,061,656	2,063,009	2,065,258
3	Retirements	-	-	-	-	-
4	Book Removals	-	-	-	-	-
5	Gain/Loss	-	-	-	-	-
6	Salvage	-	-	-	-	-
7	Transfers & Adjustments	(0)	0	0	-	-
7	Electric Intangible Plant	136,013,286	138,068,288	140,129,944	142,192,953	144,258,211
8	Electric Intangible Plant RWIP	-	-	-	-	-
9	Total Electric Intangible including RWIP	136,013,286	138,068,288	140,129,944	142,192,953	144,258,211
Electric Steam Production Plant						
10	Accumulated Depreciation Beginning Balance	1,043,068,460	1,046,807,468	1,048,682,070	1,049,065,034	1,053,134,011
11	Book Depreciation	4,052,772	4,058,784	4,063,384	4,068,977	17,876,197
12	Retirements	(193,571)				

Southwestern Public Service Company

Plant-Related Roll Forwards
Accumulated Depreciation Reserve
July 2019 through December 2020

Line No.	Functional Class	2020		
		October	November	December
Electric Intangible Plant				
1	Accumulated Depreciation Beginning Balance	144,258,211	146,345,421	148,035,268
2	Book Depreciation	2,087,210	1,689,847	1,807,662
3	Retirements	-	-	-
4	Book Removals	-	-	-
5	Gain/Loss	-	-	-
6	Salvage	-	-	-
7	Transfers & Adjustments	0	0	(0)
7	Electric Intangible Plant	146,345,421	148,035,268	149,842,931
8	Electric Intangible Plant RWIP	-	-	-
9	Total Electric Intangible including RWIP	146,345,421	148,035,268	149,842,931
Electric Steam Production Plant				

Southwestern Public Service Company

Plant-Related Roll Forwards
Accumulated Depreciation Reserve
July 2019 through December 2020

Line No.	Functional Class	2019				
		July	August	September	October	November
Electric Transmission Plant						
30	Accumulated Depreciation Beginning Balance	522,542,813				

Southwestern Public Service Company

Plant-Related Roll Forwards
Accumulated Depreciation Reserve
July 2019 through December 2020

Line No.	Functional Class	2020				
		December	January	February	March	April
Electric Transmission Plant						
30	Accumulated Depreciation Beginning Balance	53				

Southwestern Public Service Company

Plant-Related Roll Forwards
Accumulated Depreciation Reserve
July 2019 through December 2020

Line No.	Functional Class	2020				
		May	June	July	August	September
Electric Transmission Plant						
30	Accumulated Depreciation Beginning Balance	559,152,49				

Southwestern Public Service Company

Plant-Related Roll Forwards
Accumulated Depreciation Reserve
July 2019 through December 2020

Line No.	Functional Class	2020		
		October	November	December
Electric Transmission Plant				
30	Accumulated Depreciation Beginning Balance	592,994,516	572,806,957	577,589,559

Southwestern Public Service Company

Capital Additions, July 1, 2019 through Sept 30, 2020

Separated by Cost Component and Witness

Total Affiliate Charges

Cost Component Breakdown of Affiliate Costs in Plant Additions

	Software Work Orders	All Other Work Orders	Total Affiliate	Percentage of Total
Contract Work	\$ 4,634,754	\$ 4,648,062	\$ 9,282,816	46.96%
Materials and Supplies	539	88,223	88,762	

Southwestern Public Service Company

Capital Additions, July 1, 2019 through Sept 30, 2020

Separated by Cost Component and Witness

Non-Software

Non-Software Projects

(A)	(B)	(C)	(D)	(E)	(E)	(G)	(H)	(I)	
Line No.	Work Order Number	Work Order Description	Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other	Total
1	A.0000105								

Southwestern Public Service Company

Capital Additions, July 1, 2019 through Sept 30, 2020

Separated by Cost Component and Witness

Non-Software

Non-Software Projects

(A)	(B)	(C)	(D)	(E)	(E)	(G)	(H)	(I)	
Line No.	Work Order Number	Work Order Description	Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other	Total
47	A.0001008.								

Southwestern Public Service Company

Capital Additions, July 1, 2019 through Sept 30, 2020

Separated by Cost Component and Witness

Non-Software

Non-Software Projects

(A)		(B)	(C)			(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Work Order Number	Work Order Description	Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other	Total		
93	D.0001821.311.001.001	2018 Planned PC SPS	Electric General	Remington	-	(17,757.60)	-	641.22	(17,116.38)		
94	D.0002014.001.001.014	Purch WAN HW Seminole TX	Electric General	Remington	-	214.00	-	2.14	216.14		
95	A.0000126.005.001.001	AresiaCycClubLineConstTRANS	Electric Transmission	Cooley	-	-	7,823.97	85.40	7,909.37		
96	A.0000126.011.001.002	ARCC 115 conversion comm	Electric General	Meeks	-	855.07	5,209.29	-	6,064.36		
97	A.0000126.016.001.002	ARCC 115 CONVERSION SUB	Electric Distribution	Meeks	-	(559.30)	6,163.36	0.44	5,604.50		
98	A.0000153.003.001.002	Z51 HFSO CSCO 69KV TAP TO DIEA DISO	Electric General	Cooley	-	-	65.69	-	65.69		
99	A.0000220.006.001.029	HALE CO INTG RPL FAILED CARRIER REL	Electric Transmission	Cooley	-	911.35	911.35	-	911.35		
100	A.0000220.006.001.078	SFE - Cox Int- RPL BKR 3826	Electric Transmission	Cooley	-	288.00	266.26	2.88	557.14		
101	A.0000220.006.001.086	SFE - Amoco Switching St- RPL Meter	Electric Transmission	Cooley	-	-	25.51	-	25.51		
102	A.0000220.006.001.089	SFE - Harrington-meter replacement	Electric Transmission	Cooley	-	-	97.55	-	97.55		
103	A.0000220.006.001.095	SFE - NORTHWEST INT - RPL 2975	Electric Transmission	Cooley	-	6,899.40	-	69.00	6,968.40		
104	A.0000220.006.001.106	SFE - Plant X - RPL XK40 Metering	Electric Transmission	Cooley	-	-	185.50	-	185.50		
105	A.0000220.006.001.109	SFE- HUTCH RPL BKR 1822	Electric Transmission	Cooley	-	3,168.00	-	31.68	3,199.68		
106	A.0000220.006.001.136	SFE - CRCO- RPL 7805 and 7810 Meter	Electric Transmission	Cooley	-	-	111.76	-	111.76		
107	A.0000220.018.001.043	SFE - ROOSEVELT - RPL 4K30	Electric Transmission	Cooley	-	-	2,802.16	-	2,802.16		
108	A.0000220.032.001.001	Taylor SW RTU UPG	Electric General	Cooley	-	6,029.34	4,670.47	94.07	10,793.88		
109	A.0000220.038.001.003	PCA Land	Electric Transmission	Cooley	-	-	355.59	-	355.59		
110	A.0000286.005.001.007	SFE - SPMN Intg - RPL Cap Pin SWT	Electric Transmission	Cooley	-	-	15.11	-	15.11		
111	A.0000290.001.001.003	EDDY COUNTY DBL BUS DBLE BRKR 230KV	Electric Transmission	Cooley	-	85,951.10	52,926.80	984.14	139,862.04		
112	A.0000290.010.001.002	Eddy County 4K40 ABB Breaker	Electric Transmission	Cooley	-	2,055.30	5,220.48	20.56	7,296.34		
113	A.0000303.007.001.062	K94 SE UNSCHLD REPL STRS 27-34	Electric Transmission	Cooley	-	-	3,088.19	-	3,088.19		
114	A.0000303.040.001.005	Z05 69kV Violation Fix	Electric Transmission	Cooley	-	-	317.63	-	317.63		
115	A.0000303.040.001.006	Y83 PPR REHAB SCHLD REPL EOL POLES	Electric Transmission	Cooley	-	4,434.15	419.35	44.34	4,897.84		
116	A.0000303.040.001.012	Z08 4 - SE UNSCHLD REPL ARMS STR 36	Electric Transmission	Cooley	-	196.80	-	1.97	198.77		
117	A.0000303.041.001.020	W74 SE UNSCHLD REPL STR 159	Electric Transmission	Cooley	-	-	545.68	-	545.68		
118	A.0000303.041.001.021	W84 SE UNSCHLD FIBER REP STR 90	Electric Transmission	Cooley	-	-	436.96	-	436.96		
119	A.0000303.043.001.001	J15 SE UNSCHLD REPL STRM DAM STRS	Electric Transmission	Cooley	-	-	863.20	33.60	896.80		
120	A.0000303.044.001.100	Z63 SE UNSCHLD REPL STRS 286-289	Electric Transmission	Cooley	-	-	251.83	-	251.83		
121	A.0000303.044.001.101	Z82 SE UNSCHLD REPL STRS 136-138	Electric Transmission	Cooley	-	-	251.83	-	251.83		
122	A.0000303.044.001.105	Z50 SE UNSCHLD REPL STR 12	Electric Transmission	Cooley	-	-	267.32	-	267.32		
123	A.0000303.045.001.091	W29 SE UNSCHLD REPL ARM AND POLE ST	Electric Transmission	Cooley	-	-	1,055.57	-	1,055.57		
124	A.0000303.045.001.094	W29 SE UNSCHLD REPL STR 274	Electric Transmission	Cooley	-	-	94.66	-	94.66		
125	A.0000303.053.001.002	Y741 PPR SCHLD REPL POLE AT STR 8	Electric Transmission	Cooley	-	-	18.82	-	18.82		
126	A.0000303.053.001.003	Y78 PPR SCHLD REPL OSMOSE POLES	Electric Transmission	Cooley	-	-	18.72	-	18.72		
127	A.0000303.053.001.004	Y843 PPR SCHLD REPL OSMOSE POLE AT	Electric Transmission	Cooley	-	-	16.86	-	16.86		
128	A.0000303.053.001.006	Z17 PPR SCHLD REPL OSMOSE POLES	Electric Transmission	Cooley	-	-	14.76	-	14.76		
129	A.0000303.053.001.007	Z25 PPR SCHLD REPL OSMOSE POLES	Electric Transmission	Cooley	-	-	16.86	-	16.86		
130	A.0000303.053.001.009	Z51 PPR SCHLD REPL OSMOSE POLES	Electric Transmission	Cooley	-	-	200.94	-	200.94		
131	A.0000303.053.001.010	Z53 PPR SCHLD REPL OSMOSE POLES	Electric Transmission	Cooley	-	-	18.72	-	18.72		
132	A.0000303.053.001.011	Z65 PPR SCHLD REPL OSMOSE POLES	Electric Transmission	Cooley	-	-	14.76	-	14.76		
133	A.0000303.053.001.012	Z71 PPR SCHLD REPL OSMOSE POLES	Electric Transmission	Cooley	-	-	14.76	-	14.76		
134	A.0000303.053.001.017	Y601 PPR SCHLD REPL OSMOSE POLES	Electric Transmission	Cooley	-	-	18.72	-	18.72		
135	A.0000303.055.001.009	Z24 PPR SCHLD REPL OSMOSE POLES	Electric Transmission	Cooley	-	-	18.92	-	18.92		
136	A.0000303.056.001.007	T98 PPR SCHLD REPL OSMOSE POLES	Electric Transmission	Cooley	-	-	18.92	-	18.92		
137	A.0000303.057.001.001	T08 PPR SCHLD REPL POLE AT STR 320	Electric Transmission	Cooley	-	-	16.86	-	16.86		
138	A.0000303.057.001.003	T29 PPR SCHLD REPL OSMOSE POLES	Electric Transmission	Cooley	-	-	18.72	-	18.72		

Southwestern Public Service Company

Capital Additions, July 1, 2019 through Sept 30, 2020

Separated by Cost Component and Witness

Non-Software

Non-Software Projects

(A)		(B)	(C)		(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Work Order Number	Work Order Description	Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other	Total	
139	A.0000303.057.001.004	T302 PPR SCHLD REPL OSMOSE POLES	Electric Transmission	Cooley	-	-	18.72	-	18.72	
140	A.0000303.057.001.020	W14 PPR SCHLD REPL POLES	Electric Transmission	Cooley	-	-	16.86	-	16.86	
141	A.0000303.062.001.002	V04 Structure Replacement	Electric Transmission	Cooley	-	8,937.18	96,361.11	82.83	105,381.12	
142	A.0000303.063.001.002	V04 Structure Replacement ROW	Electric Transmission	Cooley	-	281.93	9,174.00	2.82	9,458.75	
143	A.0000303.067.001.002	K90 PPR	Electric Transmission	Cooley	-	3,006.14	90.29	26.53	3,122.96	
144	A.0000303.069.001.002	W07 PPR	Electric Transmission	Cooley	-	-	202.68	-	202.68	
145	A.0000303.083.001.002	T79 Str Rpl PPR	Electric Transmission	Cooley	-	2,796.16	202.68	22.66	3,021.50	
146	A.0000303.090.001.002	K24 PPR	Electric Transmission	Cooley	-	-	202.68	-	202.68	
147	A.0000303.092.001.002	K86 PPR	Electric Transmission	Cooley	-	4,133.45	90.29	34.26	4,258.00	
148	A.0000350.008.001.002	LEA COUNTY PLAINS 115KV SUB-LOST DR	Electric Transmission	Cooley	-	-	54.46	-	54.46	
149	A.0000401.022.001.002	Blackhawk 1170 relay replacement	Electric Transmission	Cooley	-	-	35.95	-	35.95	
150	A.0000401.030.001.002	Harrington 230kV K44 FK-40 Sub	Electric Transmission	Cooley	-	2,731.78	1,942.87	28.13	4,702.78	
151	A.0000401.032.001.002	Hutchinson 1936 T48 relay upgrade	Electric Transmission	Cooley	-	-	124.30	22.26	146.56	
152	A.0000401.047.001.003	Hale Co 3911 Relay Replacement	Electric Transmission	Cooley	-	-	918.33	-	918.33	
153	A.0000401.048.001.002	TUCO N912 Relay Replacement	Electric Transmission	Cooley	-	-	3,238.60	-	3,238.60	
154	A.0000401.050.001.002	East Plant 2K50 Relay Replacement	Electric Transmission	Cooley	-	2,753.74	3,490.82	28.36	6,272.92	
155	A.0000401.051.001.001	East Pkt 2K50 Relay Rplmnt Comm	Electric General	Cooley	-	-	290.64	-	290.64	
156	A.0000424.033.001.002	China Draw Yesso Hills terminal	Electric Transmission	Cooley	-	-	319.76	40.14	359.90	
157	A.0000424.094.001.002	Road Runner 345kV Sub Comms/UI	Electric General	Cooley	-	-	95.40	-	95.40	
158	A.0000424.109.001.003	KIOWA TO EDDY CO ROW	Electric Transmission	Cooley	-	4,630.05	997.13	34.55	5,661.73	
159	A.0000424.110.001.002	Eddy Co Sub Land	Electric Transmission	Cooley	-	-	(7,307.70)	-	(7,307.70)	
160	A.0000424.110.001.003	Eddy Co Sub Land	Electric Transmission	Cooley	-	-	7,910.34	-	7,910.34	
161	A.0000424.115.001.002	J14 Reterm Eddy Co Sub	Electric Transmission	Cooley	-	-	(5,368.02)	-	(5,368.02)	
162	A.0000424.119.001.002	N Lov-Lov S new 3 mile 115kv line U	Electric Transmission	Cooley	-	24,053.21	22,430.87	356.18	46,840.26	
163	A.0000424.121.001.002	Low S 115kv conversion TAM	Electric Transmission	Cooley	-	6,835.83	32,127.91	118.89	39,082.63	
164	A.0000424.122.001.002	N Lov 115kv addition and LOSO termin	Electric Transmission	Cooley	-	9,984.40	64,292.11	354.09	74,630.60	
165	A.0000424.231.001.001	W87 CHDW CHEV TAP 115KV NEW 38MI LI	Electric Transmission	Cooley	-	-	(9,401.67)	-	(9,401.67)	
166	A.0000424.237.001.001	RDRN 115kv bus expansion	Electric Transmission	Cooley	-	3,852.08	12,234.13	56.61	16,142.82	
167	A.0000424.238.001.002	RDRN add 115-25KV 50MVA XFMR DCP	Electric Distribution	Meeks	-	6,038.29	19,758.08	173.26	25,969.63	
168	A.0000424.238.001.003	Spare 1 50MVA 25KV Sage Brush	Electric Distribution	Meeks	-	2,346.46	3,677.28	23.46	6,047.20	
169	A.0000424.238.001.004	Spare 2 50MVA 25kv Roadrunner	Electric Distribution	Meeks	-	-	2,340.22	-	2,340.22	
170	A.0000424.239.001.002	RDRN add 50MVA XFMR DCP COMM	Electric General	Meeks	-	-	1,600.42	-	1,600.42	
171	A.0000424.242.001.001	J14 Reterm Eddy Co Sub	Electric Transmission	Cooley	-	-	37,650.49	30.27	37,680.76	
172	A.0000424.246.001.002	Medanos Sub LAND	Electric Distribution	Meeks	-	205.04	3,216.87	852.05	4,273.96	
173	A.0000424.257.001.001	W-72 U-18 common structure	Electric Transmission	Cooley	-	825.12	11,056.31	8.25	11,889.68	
174	A.0000424.274.001.002	K23 Term Str Replacement	Electric Transmission	Cooley	-	9,058.27	25,533.20	120.01	34,711.48	
175	A.0000424.279.001.002	Lynch DCP, Land	Electric Distribution	Meeks	-	513.05	6,364.18	4.32	6,881.55	
176	A.0000481.001.001.003	Ink Basin 230115kv Substation	Electric Distribution	Cooley	-	17,471.27	9,321.03	62.64	26,854.94	
177	A.0000481.002.001.002	INK BASIN 230115KV XFMR	Electric Transmission	Cooley	-	-	(1,441.33)	-	(1,441.33)	
178	A.0000481.002.001.003	INK BASIN 230115KV XFMR	Electric Transmission	Cooley	-	468.82	3,608.72	4.69	4,082.23	
179	A.0000481.003.001.002	Install Ink Basin 230115kv Sub COM	Electric General	Cooley	-	-	58.36	-	58.36	
180	A.0000481.004.001.002	U14 DVCY INKB 115kv Reterm at INKB	Electric Transmission	Cooley	-	-	38.66	-	38.66	
181	A.0000481.006.001.002	R10 INKB HBGN 230kv Reterm at INKB	Electric Transmission	Cooley	-	-	19.34	-	19.34	
182	A.0000481.007.001.002	R07 YOCO INKB 230kv Reterm at INKB	Electric Transmission	Cooley	-	-	33.78	-	33.78	
183	A.0000481.008.001.002	DVCY - Terminal Upgrade Ckt V80	Electric Transmission	Cooley	-	-	53.92	-	53.92	
184	A.0000481.009.001.002	HOBBS GEN 230KV K93 TERMINAL UPGRAD	Electric Transmission	Cooley	-	-	90.68	34.89	125.57	

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Line No.	Work Order Number	Work Order Description	Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other	Total
185	A.0000482.001.001.002	Harrington K32 230kV Terminal Upgra	Electric Transmission	Cooley	-	4,320.00	2,514.99	20.16	6,855.15
186	A.0000482.002.001.002	Potter Co K32 230kV Terminal Upgrad	Electric Transmission	Cooley	-	-	2,209.74	-	2,209.74
187	A.0000484.001.001.002	LBSO V45 Terminal	Electric Transmission	Cooley	-	-	114.63	-	114.63
188	A.0000484.002.001.002	ALLN V45 Terminal	Electric Transmission	Cooley	-	-	95.31	-	95.31
189	A.0000494.002.001.002	SEMINOLE INTG REPL WEST 230115KV XF	Electric Transmission	Cooley	-	-	351.46	-	351.46
190	A.0000499.013.001.004	V08 ELR REHAB SCHLD REPL EOL POLES	Electric Transmission	Cooley	-	3,405.25	262.97	34.05	3,702.27
191	A.0000499.015.001.007	K53 NICOLS - GRPVN SCHLD MAINT EL	Electric Transmission	Cooley	-	748.02	748.02	-	1,496.04
192	A.0000499.026.001.002	Z50 T Line Retire	Electric Transmission	Cooley	-	1,731.62	8,822.12	(98,590.77)	(88,037.03)
193	A.0000499.030.001.002	Z36 ELR SCHLD REPL EOL ARM AND POLE	Electric Transmission	Cooley	-	2,243.56	-	17.13	2,260.69
194	A.0000499.031.001.002	T68 ELR SCHLD REPL EOL ARM AND POLE	Electric Transmission	Cooley	-	3,094.56	-	22.11	3,116.67
195	A.0000499.033.001.002	T78 Str Rpl	Electric Transmission	Cooley	-	202.68	-	-	202.68
196	A.0000514.002.001.002	PLANT X 115KV DSCNCT SWITCH REPLACE	Electric Transmission	Cooley	-	-	6,969.56	-	6,969.56
197	A.0000514.004.001.001	Carlsbad 115kV Switch Replacement	Electric Transmission	Cooley	-	7,058.20	20,836.69	124.88	28,019.77
198	A.0000514.006.001.002	Pecos Sub Relay Upg Carlsbad	Electric Transmission	Cooley	-	563.43	6,608.98	39.53	7,211.94
199	A.0000514.007.001.002	CARLSBAD COMM REPLACEMENT	Electric General	Cooley	-	-	2,869.89	-	2,869.89
200	A.0000514.008.001.002	Denver City Rplc Switch W9832 982 99	Electric Transmission	Cooley	-	42.23	-	0.42	42.65
201	A.0000538.008.001.002	Z18 Tuco - Hale Co rebuild	Electric Transmission	Cooley	-	40,107.58	60,696.66	598.88	101,403.12
202	A.0000556.016.001.001	Oasis 230 115kV Fault Recorder NM	Electric Transmission	Cooley	-	223.04	2,141.54	36.37	2,400.95
203	A.0000556.017.001.002	JONE - Replace Jones DFR	Electric General	Cooley	-	7,784.15	3,782.17	77.85	11,644.17
204	A.0000556.020.001.002	TUCO - Replace TUCO A B DFR	Electric General	Cooley	-	8,031.62	4,977.26	80.32	13,089.20
205	A.0000556.022.001.002	EDCO - Replace 115KV DFR	Electric General	Cooley	-	11,664.67	1,162.37	133.62	12,960.66
206	A.0000588.031.001.002	Eddy County RTU	Electric General	Cooley	-	35,820.29	188.90	41,288.84	87,298.03
207	A.0000588.032.001.002	Cunningham Sub Replace RTU	Electric General	Cooley	-	-	282.80	-	282.80
208	A.0000635.001.001.003	W26 CNST-MONU Tap rebuild 115kv	Electric Transmission	Cooley	-	372.83	118,755.99	305.07	119,433.89
209	A.0000635.002.001.002	CNST W26 Terminal Upgrade 115kv	Electric Transmission	Cooley	133.04	1,783.12	(17,053.83)	367.84	(14,769.83)
210	A.0000635.004.001.002	W26 CNST-MONU Tap ROW	Electric Transmission	Cooley	-	410.08	-	4.10	414.18
211	A.0000640.033.001.001	EDCO - REPL 230KV BKR 4K80	Electric Transmission	Cooley	-	4,165.00	-	41.65	4,206.65
212	A.0000640.035.001.002	SFE-Spearman INTG RPL OCB 1H08	Electric Transmission	Cooley	-	288.00	2,418.07	2.88	2,708.95
213	A.0000640.036.001.001	Tuco- RPL BKR Rs N030 N040	Electric Transmission	Cooley	-	-	38.73	-	38.73
214	A.0000640.039.001.002	SNDW-Bkr-SW	Electric Transmission	Cooley	-	3,529.09	17,284.60	35.30	20,848.99
215	A.0000646.002.001.002	PRYN - REMOVE Z66 TERMINAL	Electric Transmission	Cooley	-	-	93.38	-	93.38
216	A.0000673.021.001.002	TUCO-Yoakum 345KV LineJID 504	Electric Transmission	Cooley	-	1,042,141.25	133,048.76	11,446.31	1,186,636.32
217	A.0000673.022.001.003	TUCO-YOAKUM 345KV ROW UID 50447	Electric Transmission	Cooley	-	2,377.58	9,579.92	24.81	11,982.31
218	A.0000673.023.001.002	J18 YOCOTX STLN 345KV NEW LN CONSTR	Electric Transmission	Cooley	-	-	12,019.31	75.75	12,095.06
219	A.0000673.025.001.002	TXNM BorderHobbs 345KV Line	Electric Transmission	Cooley	-	35,058.69	205.55	371.61	35,635.85
220	A.0000673.030.001.002	Yoakum 345KV Sub ReactorHobbs	Electric Transmission	Cooley	-	15,669.91	702.70	4,262.46	20,635.07
221	A.0000673.031.001.002	Yoakum Sub Xnfr 345KV230KVUI	Electric Transmission	Cooley	-	7,533.63	1,041.60	188.62	8,763.85
222	A.0000673.039.001.001	HOBBS INST 345KV YOAKUM LINE REACTO	Electric Transmission	Cooley	-	2,550.10	5,043.73	59.60	7,653.43
223	A.0000673.040.001.001	Terry Co 345 KV Repeater	Electric Transmission	Cooley	-	20,219.40	64,435.67	372.78	85,027.85
224	A.0000710.003.001.007	HTLD EEE Panels	Electric Transmission	Cooley	-	-	19.37	-	19.37
225	A.0000710.007.001.004	Hobbs Gen SECURITY CAMERA UPGRADE C	Electric General	Cooley	-	-	4,439.37	-	4,439.37
226	A.0000716.003.001.001	Spare 250 MVA Xfmr	Electric Transmission	Cooley	-	-	14,292.86	-	14,292.86
227	A.0000781.013.001.001	Bushland Relay	Electric Transmission	Cooley	-	-	5,236.05	-	5,236.05
228	A.0000781.014.001.001	Coulter Relay	Electric Transmission	Cooley	-	-	3,354.57	-	3,354.57
229	A.0000781.019.001.001	Outpost COMM	Electric General	Cooley	-	-	10.20	-	10.20
230	A.0000781.021.001.002	Outpost COMM	Electric General	Meeks	-	-	9,530.04	-	9,530.04

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Line No.	Work Order Number	Work Order Description		Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other	Total	
231	A.0000795.001.001.004	V52 CLTR - BUILD OPGW		Electric Transmission	Cooley	-	-	(581.08)	-	(581.08)	
232	A.0000795.001.001.006	U16 BUILD - OUTP OPGW Install		Electric Transmission	Cooley	-	7,206.13	4,964.78	66.76	12,237.67	
233	A.0000795.001.001.007	U24 OUTP ? HILS OPGW		Electric Transmission	Cooley	-	5,436.72	8,832.41	54.37	14,323.50	
234	A.0000795.001.001.008	U23 HILS ? CLTR OPGW Install		Electric Transmission	Cooley	-	1,878.03	7,381.92	18.78	9,278.73	
235	A.0000795.002.001.010	SOGE Fiber Ring Sub		Electric Transmission	Cooley	-	3,172.82	945.05	30.09	4,147.96	
236	A.0000795.002.001.011	BULD Fiber Ring Sub		Electric Transmission	Cooley	-	168.92	780.14	1.69	950.75	
237	A.0000795.002.001.014	CLTR Fiber Ring Sub		Electric Transmission	Cooley	-	-	4,058.41	250.95	4,309.36	
238	A.0000795.003.001.011	SPS GRP1 COMM NETWORK UPGRADE - NIC		Electric General	Cooley	-	-	1,071.79	-	1,071.79	
239	A.0000795.003.001.014	CLTR Fiber Ring Comm		Electric General	Cooley	-	3,999.68	3,090.25	40.00	7,129.93	
240	A.0000795.003.001.017	OUTP Fiber Comm		Electric General	Cooley	-	4,133.29	2,012.02	38.88	6,184.19	
241	A.0000795.003.001.018	Hillside Sub COMM upgrade		Electric General	Cooley	-	205.30	2,362.80	2.06	2,570.16	
242	A.0000795.009.001.002	Kirby Fiber Ring Sub		Electric Transmission	Cooley	-	1,089.49	4,346.89	10.90	5,447.28	
243	A.0000795.010.001.002	Kirby Jericho T-52 115KV Line		Electric Transmission	Cooley	-	11,966.44	4,757.71	118.85	16,843.00	
244	A.0000842.001.001.001	PLANT X 115KV STATION BREAKER FAILU		Electric General	Cooley	-	-	2,371.33	-	2,371.33	
245	A.0000842.002.001.002	HALE COUNTY 115KV TERMINAL UPGRADE		Electric Transmission	Cooley	-	-	6,073.99	-	6,073.99	
246	A.0000842.004.001.001	PLANT X 115KV STATION BREAKER FAILU		Electric Transmission	Cooley	-	-	3,659.76	-	3,659.76	
247	A.0000842.006.001.001	LAMTON UPR 115KV CARR EQUIP-PLANT		Electric Transmission	Cooley	-	743.92	3,131.91	7.44	3,883.27	
248	A.0000842.007.001.001	CASTRO CITY UPR 115KV CARR EQUIP-PL		Electric Transmission	Cooley	-	-	341.54	-	341.54	
249	A.0000842.008.001.001	BAILEY CITY UPR 115KV CARR EQUIP-PL		Electric Transmission	Cooley	-	1,998.01	329.30	19.98	2,347.29	
250	A.0000866.001.001.001	Bailey Cty-New Amherst, Pre Con		Electric Transmission	Cooley	(571.11)	(11,990.36)	2,822.06	(851.77)	(10,591.18)	
251	A.0000888.002.001.002	NW 115KV 3 WY SW XTO CORNELL		Electric Transmission	Cooley	-	7,580.92	12,907.07	75.81	20,563.80	
252	A.0000916.004.001.001	DEAF SMITH - 230KV BREAKER ADDITION		Electric Transmission	Cooley	-	7,271.39	2,513.63	72.71	9,857.73	
253	A.0000916.008.001.001	BUSHLAND COMM		Electric General	Cooley	-	2,822.70	2,850.93	28.23	5,681.63	
254	A.0000979.001.001.001	U-01 MUST-SC02 115KV NEW LINE		Electric Transmission	Cooley	-	2,353.01	14,881.64	23.28	17,257.93	
255	A.0000979.005.001.002	YOAKUM 115KV RELAY UPR TO SHELL CO		Electric Transmission	Cooley	-	1,781.49	1,333.21	17.82	3,132.52	
256	A.0000979.007.001.002	MUSTANG-BAH EXPANSION 115KV		Electric Transmission	Cooley	-	-	16,915.19	38.22	16,953.41	
257	A.0000979.008.001.002	DENVER CITY UPRD 115KV TERM TO SHE		Electric Transmission	Cooley	-	-	2,544.73	50.94	2,595.67	
258	A.0000979.009.001.002	SHELL CO2 GCP - NEW RTU AND FIBER T		Electric General	Cooley	-	-	112.59	-	112.59	
259	A.0000979.010.001.002	SHELL CO2 - 115KV BAH EXPANSION - T		Electric Transmission	Cooley	(223.86)	72.27	13,787.88	-	13,636.29	
260	A.0000996.004.001.003	TX 115KV V44 OWENSC - Coulter - OWE		Electric Transmission	Cooley	-	(3,280.50)	(10,765.44)	(32.81)	(14,078.75)	
261	A.0001008.001.001.002	MAHY-NEW 230KV SW SUB TOIF REIMB		Electric Transmission	Cooley	-	-	3,502.61	-	3,502.61	
262	A.0001024.001.001.002	HILS-ADD 115-13 2KV TR2 TAM		Electric Transmission	Cooley	-	-	1,380.48	-	1,380.48	
263	A.0001024.003.001.002	HILS-ADD 115-13 2KV TR2 DCP		Electric Distribution	Meeks	-	-	1,603.44	-	1,603.44	
264	A.0001024.005.001.002	HILS-ADD 115-13 2KV TR2 DCP COMM		Electric General	Meeks	-	-	75.91	-	75.91	
265	A.0001024.006.001.002	HILS-XFMR ADDITION SPARE REPL		Electric Distribution	Meeks	-	-	-	-	-	
266	A.0001024.006.001.003	HILS-XFMR ADDITION SPARE REPL		Electric Distribution	Meeks	-	-	-	-	-	
267	A.0001024.008.001.001	U-24 Outpost Return at Hillside sub		Electric Transmission	Cooley	-	524.80	216.93	5.25	746.98	
268	A.0001024.009.001.001	Outpost U-24 PLC Upgr		Electric Transmission	Cooley	-	253.38	6,941.82	2.53	7,197.73	
269	A.0001028.001.001.002	K62 - Nichols Sub 230KV Term Upgrad		Electric Transmission	Cooley	-	7,632.28	814.71	76.32	8,523.31	
270	A.0001030.002.001.002	MUSTANG SEMINOLE 115KV ROW		Electric Transmission	Cooley	-	82,542.86	16,896.92	846.35	100,286.13	
271	A.0001030.002.001.003	Mustang-Seminole ROW 2020		Electric Transmission	Cooley	-	93.16	2,120.10	0.93	2,214.19	
272	A.0001030.010.001.002	U01 1-14 U01 CIRCUIT DC WITH U25		Electric Transmission	Cooley	-	420.82	2,285.87	3.19	2,709.88	
273	A.0001041.006.001.001	SFE-Carlisle-RPL 115 BKR-Term Upgd		Electric Transmission	Cooley	-	-	910.11	-	910.11	
274	A.0001041.008.001.002	K73 Term Upgrade Grapevine		Electric Transmission	Cooley	-	2,986.10	2,626.23	29.87	5,642.20	
275	A.0001041.009.001.003	K53 Term Upgrade Nichols		Electric Transmission	Cooley	-	4,783.47	1,924.99	47.84	6,756.30	
276	A.0001042.002.001.001	T30 Repl Str		Electric Transmission	Cooley	-	2,612.09	2,406.65	26.13	5,044.87	

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Line No.	Work Order Number	Work Order Description	Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other	Total
277	A.0001042.004.001.002	T30 Repl Str	Electric Transmission	Cooley	-	501.39	-	5.02	506.41
278	A.0001044.010.001.004	Tierra Blanca 115kV Sub Land	Electric Transmission	Cooley	-	14,111.15	14,355.24	141.12	28,607.51
279	A.0001050.003.001.002	ETRL - Term Upgr to Moore V63	Electric Transmission	Cooley	-	253.40	25.05	2.54	280.99
280	A.0001054.001.001.002	Coulter W-71 switch replacements	Electric Transmission	Cooley	-	-	34.53	-	34.53
281	A.0001059.004.001.001	Eddy County 4950 Relay Upgrade	Electric Transmission	Cooley	-	-	8,490.36	25.27	8,515.63
282	A.0001059.005.001.001	Roswell 4910 Relay Upgrade	Electric Transmission	Cooley	-	-	53.92	16.43	70.35
283	A.0001061.003.001.002	XIT 115KV SUBSTATION TERM UPG	Electric General	Cooley	-	-	1,089.20	25.80	1,115.00
284	A.0001061.008.001.002	115KV XIT SUB	Electric Transmission	Cooley	-	2,108.75	-	21.08	2,129.83
285	A.0001061.009.001.001	XIT 115KV SUBSTATION TOIF	Electric Transmission	Cooley	-	1,148.64	-	11.49	1,160.13
286	A.0001063.002.001.002	HBCN Synchrophasor	Electric General	Cooley	-	111.52	49.07	1.12	161.71
287	A.0001063.002.001.003	KIWA Synchrophasor	Electric General	Cooley	-	-	1,863.06	-	1,863.06
288	A.0001063.003.001.001	HRST Synchrophasor	Electric General	Cooley	-	3,142.30	2,655.58	31.42	5,829.30
289	A.0001063.003.001.002	HTLD Synchrophasor	Electric General	Cooley	-	-	845.07	-	845.07
290	A.0001063.003.001.003	JONE Synchrophasor	Electric General	Cooley	-	-	4,240.60	-	4,240.60
291	A.0001063.003.001.004	NICS Synchrophasor	Electric General	Cooley	-	-	164.39	-	164.39
292	A.0001063.003.001.005	PXST Synchrophasor	Electric General	Cooley	-	-	109.60	-	109.60
293	A.0001079.001.001.002	INST 115KV Quincey SW TOIF REIMB	Electric Transmission	Cooley	-	-	2,835.04	-	2,835.04
294	A.0001079.002.001.002	INST 115KV Quincey SW SUB XCEL	Electric Transmission	Cooley	-	9,139.39	27,273.45	156.60	36,569.44
295	A.0001079.004.001.002	FRANKFORD SUB REL REP	Electric Transmission	Cooley	-	-	56.03	-	56.03
296	A.0001079.006.001.002	MURP 115KV RLY REPL	Electric Transmission	Cooley	-	-	349.13	-	349.13
297	A.0001079.011.001.003	QUINCY SUB LAND	Electric Transmission	Cooley	-	-	1,755.62	-	1,755.62
298	A.0001137.001.001.002	WSST U-31 SOGE RETERM	Electric Transmission	Cooley	-	-	1,885.51	-	1,885.51
299	A.0001137.002.001.002	WSST U-30 CLTR RETERM	Electric Transmission	Cooley	-	717.84	902.76	7.18	1,627.78
300	A.0001137.003.001.002	WSST U-30 CLTR TERMINAL	Electric Transmission	Cooley	-	1,280.95	9,329.58	12.80	10,623.33
301	A.0001137.004.001.002	WSST U-31 SOGE TERMINAL	Electric Transmission	Cooley	-	30,191.64	10,220.34	301.91	40,713.89
302	A.0001137.005.001.002	SOGU U-31 terminal upgrade	Electric Transmission	Cooley	-	-	492.81	-	492.81
303	A.0001137.006.001.002	CLTR U-30 terminal upgrade	Electric Transmission	Cooley	-	-	507.56	-	507.56
304	A.0001147.002.001.002	V55 Terry Co Terminal	Electric Transmission	Cooley	-	12,238.85	313.92	122.40	12,675.17
305	A.0001163.004.001.002	NEW HUNSLEY DIST SUB LAND	Electric Distribution	Meeks	-	351.92	10,616.16	7.04	10,975.12
306	A.0001167.004.001.001	TUCO-SPE FAULT CLEARING RLY UPG	Electric Transmission	Cooley	-	3,029.18	56,992.71	30.30	60,052.19
307	A.0001167.004.001.004	TUCO End 115KV -JND LINE V15 REL UP	Electric Transmission	Cooley	-	-	480.54	-	480.54
308	A.0001167.033.001.002	Indiana V15 SPE Relay Upgrades	Electric Transmission	Cooley	-	8,239.52	12,555.80	93.51	20,888.83
309	A.0001167.034.001.001	Cochran V56 Line Relay UGR ix	Electric Transmission	Cooley	-	3,593.20	3,751.48	35.94	7,380.62
310	A.0001189.005.001.002	U-28 ROW PHTM-RDBF	Electric Transmission	Cooley	-	-	252.79	-	252.79
311	A.0001189.007.001.002	Phantom Land	Electric Transmission	Cooley	-	1,560.13	2,695.10	866.63	5,121.86
312	A.0001189.009.001.002	Phantom-Roadrunner 345kv ROW	Electric Transmission	Cooley	-	281.93	34,195.62	2.82	34,480.37
313	A.0001189.011.001.002	China Draw-Phantom 345kv ROW	Electric Transmission	Cooley	-	2,061.04	27,811.06	21.13	29,893.23
314	A.0001189.026.001.002	China Draw Land	Electric Transmission	Cooley	-	-	504.46	52.48	556.94
315	A.0001214.005.001.001	U26 LS Malaga 115kv ROW	Electric Transmission	Cooley	-	71,563.82	61,766.57	697.73	134,028.12
316	A.0001214.008.001.002	Purchase land for New Malaga Sub	Electric Distribution	Meeks	-	51.26	1,435.79	0.52	1,487.57
317	A.0001215.001.001.001	Inst W39 Switch Poker Cowboy Temp R	Electric Transmission	Cooley	-	3,525.16	1,224.27	31.94	4,781.37
318	A.0001218.001.001.002	New Checkpoint FW at Red Bluff SS	Electric General	Cooley	-	-	1,558.37	-	1,558.37
319	A.0001218.002.001.002	New Checkpoint FW at Pleasant Hill	Electric General	Cooley	-	-	1,268.84	-	1,268.84
320	A.0001218.003.001.002	New Checkpoint FW at Pecos SS	Electric General	Cooley	-	-	2,111.13	-	2,111.13
321	A.0001218.004.001.002	Maddox Checkpoint FW	Electric General	Cooley	-	715.11	2,882.76	7.15	3,605.02
322	A.0001218.005.001.002	Carlsbad Intg Checkpoint FW	Electric General	Cooley	-	910.14	7,304.06	9.10	8,223.30

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Separated by Cost Component and Witness

Non-Software

Non-Software Projects

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Line No.	Work Order Number	Work Order Description	Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other	Total
323	A.0001218.006.001.002	ATOKA Checkpoint FW	Electric General	Cooley	-	-	(865.45)	-	(865.45)
324	A.0001218.008.001.002	New Checkpoint FW at Bowers Sub	Electric General	Cooley	-	451.83	5,871.29	3.84	6,326.96
325	A.0001218.009.001.002	BRU- Com Checkpoint FW TX	Electric General	Cooley	-	1,735.30	213.75	1,966.40	1,966.40
326	A.0001218.010.001.002	Cox Checkpoint FW	Electric General	Cooley	-	4,530.50	1,327.65	45.30	5,903.45
327	A.0001218.012.001.002	Hastings Checkpoint FW	Electric General	Cooley	-	295.61	1,665.16	2.95	1,963.72
328	A.0001218.013.001.002	Hereford Checkpoint FW	Electric General	Cooley	-	-	1,165.99	-	1,165.99
329	A.0001218.014.001.002	Add Checkpoint FW	Electric General	Cooley	-	420.00	1,185.87	4.20	1,610.07
330	A.0001218.015.001.002	Moore Co Checkpoint FW	Electric General	Cooley	-	-	37.34	-	37.34
331	A.0001218.016.001.002	Muleshoe Valley Checkpoint FW	Electric General	Cooley	-	-	449.06	-	449.06
332	A.0001218.017.001.002	Swisher Co Checkpoint FW	Electric General	Cooley	-	253.38	645.86	2.53	901.77
333	A.0001218.018.001.002	Lamton Comm Checkpoint FW TX	Electric General	Cooley	-	975.13	1,185.80	9.75	2,170.68
334	A.0001218.019.001.002	Happy Interchg Comm Checkpoint FW T	Electric General	Cooley	-	595.41	4,064.68	5.96	4,666.05
335	A.0001221.001.001.001	INST 3.1 WY SW KEMP REIM	Electric Transmission	Cooley	-	(6,158.79)	(2,840.17)	-	(8,998.96)
336	A.0001221.002.001.001	INST 115KV T47 SW XCEL PORT	Electric Transmission	Cooley	-	7,379.59	3,632.39	12.22	11,024.20
337	A.0001227.001.001.001	NW LCEC 115KV TERM JODW	Electric Transmission	Cooley	-	-	7,808.02	18.32	7,826.34
338	A.0001227.002.001.001	NW LCEC 115KV TERM JODW TOIF	Electric Transmission	Cooley	-	2,049.44	-	20.50	2,069.94
339	A.0001244.001.001.002	Terry Co Sub V24 Term Upgrade	Electric Transmission	Cooley	-	698.02	3,045.34	6.99	3,750.35
340	A.0001244.003.001.002	V24 T-Line	Electric Transmission	Cooley	-	10,578.82	9,950.75	105.79	20,635.36
341	A.0001273.008.001.002	CARLISLE UPGR 115KV V40 AND T71 TER	Electric Transmission	Cooley	-	2,073.16	-	20.74	2,093.90
342	A.0001273.014.001.001	Coallier Comm	Electric General	Cooley	-	336.00	535.64	3.36	875.00
343	A.0001284.001.001.002	LYNN CITY 11569KV XFMR REPLACEMENT	Electric Transmission	Cooley	-	-	172.75	-	172.75
344	A.0001300.024.001.003	Z09 TMC-RIWE-WHEH-RIEA RETIRE 69KV	Electric Transmission	Cooley	-	-	2,234.09	-	2,234.09
345	A.0001316.001.001.002	TUCO S 230115 XFMR UPGRADE	Electric Transmission	Cooley	-	1,260.00	210.67	12.60	1,483.27
346	A.0001325.006.001.002	T75 ARHD-OSSS REBLD 3.0MI LINE	Electric Transmission	Cooley	-	944.00	9,319.70	9.44	10,273.14
347	A.0001326.003.001.001	YOAKUM REPLACE 230115KV CKT 2 XFMR	Electric Transmission	Cooley	-	-	403.85	77.41	481.26
348	A.0001369.001.001.001	PLANT X 115KV REPLACE BREAKERS, SWI	Electric Transmission	Cooley	-	-	2,644.95	-	2,644.95
349	A.0001383.002.001.002	TxDot T37 relocate ROW	Electric Transmission	Cooley	-	25.63	1,073.57	0.26	1,099.46
350	A.0001384.002.001.002	Inst W76 115KV 2-1 WY Sw XCEL PORT	Electric Transmission	Cooley	-	10,885.91	5,813.42	92.69	16,792.02
351	A.0001390.001.001.002	Z08 Line CVEC Mobile Connect-TOIF	Electric Transmission	Cooley	-	382.56	-	3.82	386.38
352	A.0001399.001.001.002	Interconnection Yuma CT PT Metering	Electric Transmission	Cooley	-	3,744.00	7,853.37	14.40	11,611.77
353	A.0001402.006.001.002	J15 Texas	Electric Transmission	Lyal	-	3,808.80	233.32	61.28	4,103.40
354	A.0001402.007.001.002	K91 Upgrades	Electric Transmission	Lyal	-	9,683.27	611.03	96.82	10,391.12
355	A.0001402.009.001.002	K21 Upgrades	Electric Transmission	Lyal	-	9,063.82	1,178.59	90.65	10,333.06
356	A.0001402.011.001.002	K42 Upgrades	Electric Transmission	Lyal	-	15,419.04	202.68	154.18	15,775.90
357	A.0001402.013.001.002	J14 Eddy Co Crossroads Upgrade NM	Electric Transmission	Lyal	-	-	274.36	23.82	298.18
358	A.0001402.015.001.002	Tolk J15 Return Line	Electric Transmission	Lyal	-	-	150.77	-	150.77
359	A.0001403.001.001.002	Y-92 Replace Sub Pole	Electric Transmission	Cooley	-	3,181.05	7,182.73	31.81	10,395.59
360	A.0001408.002.001.002	Sisko DCP - Land	Electric Distribution	Meeks	-	514.08	-	2.86	516.94
361	A.0001421.004.001.002	Spearmen Breaker Replacement Land	Electric Transmission	Cooley	-	-	6,937.15	-	6,937.15
362	A.0001529.005.001.002	MAD1C-Rpl CT Fans & Gearboxes	Electric Production	Lyal	-	-	29.61	-	29.61
363	A.0001529.066.001.002	MAD3C-Rpl M3 Fire Suppression	Electric Production	Lyal	-	-	(25,006.51)	-	(25,006.51)
364	A.0001529.081.001.002	MAD1C-Rpl Ct Fan MCC Breakers	Electric Production	Lyal	-	-	949.18	-	949.18
365	A.0001529.082.001.002	MAD3C-Rpl U940 Gen Breaker	Electric Production	Lyal	-	26,867.43	41,622.46	273.79	68,763.68
366	A.0001529.083.001.002	MAD0C-Rpl Waterwells 2020	Electric Production	Lyal	-	-	5,290.92	-	5,290.92
367	A.0001529.086.001.002	MAD0C-Rpl Septic System	Electric Production	Lyal	-	907.20	7,133.09	9.07	8,049.36
368	A.0001529.087.001.002	MAD1C-Rpl StrUp XFMR CA-4 Diff Rly	Electric Production	Lyal	-	-	16,948.27	-	16,948.27

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Non-Software

Non-Software Projects

(A)		(B)	(C)			(D)		(E)	(F)		(G)	(H)	(I)
Line No.	Work Order Number	Work Order Description	Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other					Total
369	A.0001529.095.001.002	MAD0C-Rpl Overhead Crane - NEW	Electric Production	Lyal	103.51	-	17,041.14	-				-	17,144.65
370	A.0001529.500.001.016	MAD1 RPL BFP Recirc Vhvs	Electric Production	Lyal	-	-	2,868.93	-				-	2,868.93
371	A.0001534.051.001.002	PLX4C-Rpl Economizer Header	Electric Production	Lyal	-	(2,721.60)	2,262.11	-				-	(459.49)
372	A.0001534.063.001.002	PLX0C-Boiler Road Paving	Electric Production	Lyal	-	24,598.90	11,506.69	245.98				-	36,351.57
373	A.0001534.154.001.002	PLX0C-Rpl Gen Bkr Failure Relay	Electric Production	Lyal	-	-	13,244.81	-				-	13,244.81
374	A.0001534.158.001.002	PLX4C-Rpl HE Seamed Piping-20747	Electric Production	Lyal	-	(2,431.10)	1,600.79	174.25				-	(656.06)
375	A.0001534.162.001.002	PLX4C-Rpl XK-04 Oil Ckt Bkr-20817	Electric Production	Lyal	-	-	1,384.05	-				-	1,384.05
376	A.0001534.164.001.002	PLX4C-Upg DC S Sin & CP 19956	Electric Production	Lyal	-	-	4,818.79	-				-	4,818.79
377	A.0001534.187.001.002	PLX4C-Generator Rewedge	Electric Production	Lyal	-	-	4,962.20	-				-	4,962.20
378	A.0001534.188.001.002	PLX4C-Rpl Mud Drum Drain Vhvs	Electric Production	Lyal	-	(2,218.80)	1,415.02	-				-	(803.78)
379	A.0001534.189.001.002	PLX4C-Inst Online Vib Mnt Sys	Electric Production	Lyal	1,829.36	5,420.04	14,298.01	54.20				-	21,601.61
380	A.0001534.192.001.002	PLX0C-Sump piping to pond in tunnel	Electric Production	Lyal	-	-	1,262.41	-				-	1,262.41
381	A.0001534.195.001.002	PLX4C-Replace condensate supply pip	Electric Production	Lyal	-	(986.40)	1,262.41	-				-	276.01
382	A.0001534.196.001.002	PLX4C-Replace drum level indicator	Electric Production	Lyal	-	-	1,901.06	-				-	1,901.06
383	A.0001534.197.001.002	PLX4C-Repl CT north stairway	Electric Production	Lyal	-	3,007.80	855.66	30.08				-	3,893.54
384	A.0001534.200.001.002	PLX4C-X4 East BFP element rebuild	Electric Production	Lyal	-	-	2,745.72	1,996.42				-	4,742.14
385	A.0001534.205.001.002	PLX0C-Replace RO pump drives	Electric Production	Lyal	-	2,216.40	10,531.80	22.17				-	12,770.37
386	A.0001534.206.001.002	PLX0C-Replace Lab Chiller	Electric Production	Lyal	-	-	1,993.18	-				-	1,993.18
387	A.0001534.500.001.024	PLX4C-Rewind X4 Gen Stat	Electric Production	Lyal	-	3,891.91	39,614.61	38.92				-	43,545.44
388	A.0001534.500.001.025	PLX1C Rpl Battery Charger	Electric Production	Lyal	-	5,893.21	-	58.94				-	5,952.15
389	A.0001545.089.001.002	CHC0C-Rep Water Wells 2020	Electric Production	Lyal	290.00	-	2,010.43	-				-	2,300.43
390	A.0001545.104.001.002	CHC2C-Upg CEMs Foxboro Sys	Electric Production	Lyal	2,731.57	-	39,754.92	-				-	42,486.49
391	A.0001545.109.001.002	CHC3C-Rpl Station Battery	Electric Production	Lyal	-	-	19,232.86	-				-	19,232.86
392	A.0001545.111.001.002	CHC4C Rpl Station Batteries	Electric Production	Lyal	-	-	22,538.06	-				-	22,538.06
393	A.0001545.112.001.002	CHC4C-UPG CEMs Foxboro Sys	Electric Production	Lyal	7,413.89	-	33,586.39	-				-	41,000.28
394	A.0001545.123.001.002	CHC3C-Rewind Generator	Electric Production	Lyal	-	-	286.52	-				-	286.52
395	A.0001545.124.001.002	CHC3C-Rpl Compressor	Electric Production	Lyal	-	-	1,711.01	-				-	1,711.01
396	A.0001545.125.001.002	CHC4C-Replace Battery Charger	Electric Production	Lyal	-	-	1,640.79	-				-	1,640.79
397	A.0001545.126.001.002	CHC3C-Arc flash relay 480 buss	Electric Production	Lyal	-	-	11,861.16	-				-	11,861.16
398	A.0001545.127.001.002	CHC4C-Arc flash relay 480 buss	Electric Production	Lyal	95.20	-	10,381.40	-				-	10,476.60
399	A.0001545.129.001.002	CHC4C-Rewind Generator	Electric Production	Lyal	-	9,496.10	86,534.23	187.60				-	96,217.93
400	A.0001545.131.001.001	CHC2C Rpl Boiler Tube	Electric Production	Lyal	255.25	121,329.67	93,935.71	1,213.31				-	216,733.94
401	A.0001545.260.001.002	CHC0C-Arc flash relay, 480 buss G	Electric Production	Lyal	-	-	28,311.47	-				-	28,311.47
402	A.0001545.261.001.002	CHC2C-Arc flash relay, 480 buss A	Electric Production	Lyal	35.07	-	8,158.13	-				-	8,193.20
403	A.0001545.262.001.002	CHC2C-Arc flash relay, 480 buss E	Electric Production	Lyal	-	-	11,620.61	-				-	11,620.61
404	A.0001545.263.001.002	CHC2C-Arc flash relay, CT 480 buss	Electric Production	Lyal	35.99	-	11,491.22	-				-	11,527.21
405	A.0001545.272.001.002	CHC2C-Rpl StartUp XFMR CA-4 Diff Rly	Electric Production	Lyal	24.88	-	19,546.17	-				-	19,571.05
406	A.0001545.500.001.016	CHC0C-Rpl Backflow Preventer	Electric Production	Lyal	17.26	246.60	16,956.35	2.47				-	17,222.68
407	A.0001545.500.001.017	CHC2C-Rpl RH Spray Block Vlv	Electric Production	Lyal	-	-	357.74	-				-	357.74
408	A.0001545.500.001.021	CHC0C Rpl Septic Tank	Electric Production	Lyal	-	2,165.80	10,449.51	21.66				-	12,636.97
409	A.0001545.500.001.023	CHC2C BFP Element	Electric Production	Lyal	6.38	-	3,785.38	-				-	3,791.76
410	A.0001545.500.001.024	CHC2C Rpl CT Stairs with Ladder	Electric Production	Lyal	-	-	11,058.37	-				-	11,058.37
411	A.0001545.501.001.013	CHC3C Generator Bellows Mod	Electric Production	Lyal	-	-	2,610.94	-				-	2,610.94
412	A.0001550.018.001.002	HAR0C-Rpl Paving Phase 4/6	Electric Production	Lyal	-	1,925.50	9,980.32	19.26				-	11,925.08
413	A.0001550.050.001.002	HAR1C-HI Rpl Foxboro FBMs	Electric Production	Lyal	-	-	1,318.51	-				-	1,318.51
414	A.0001550.080.001.002	HAR0C-RR Drainage Imprt Ph2	Electric Production	Lyal	-	23,608.68	14,845.06	280.41				-	38,734.15

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Non-Software Projects

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	
Line No.	Work Order Number	Work Order Description	Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other	Total
415	A.0001550.186.001.002	HAR2C-H2 Rpl #6 LP FWH	Electric Production	Lyal	-	-	15,371.21	-	15,371.21
416	A.0001550.187.001.002	HAR2C-H2 Rpl #5 LP FWH	Electric Production	Lyal	708.87	-	14,899.26	-	15,598.13
417	A.0001550.208.001.002	HAR3C Partial Rebag	Electric Production	Lyal	-	-	6,055.84	-	6,055.84
418	A.0001550.235.001.002	HAR2C-H2 Rebag Partial 2020	Electric Production	Lyal	-	-	14,285.22	-	14,285.22
419	A.0001550.242.001.002	HAR0C-Purchase Hydrogen Generator	Electric Production	Lyal	-	-	-	(10.00)	(10.00)
420	A.0001550.251.001.002	HAR1C-Rpl CT Mechanicals Ph3	Electric Production	Lyal	-	-	1,986.43	-	1,986.43
421	A.0001550.257.001.002	HAR1C-Rpl SBAC 1A Vib Monitoring	Electric Production	Lyal	1,816.79	-	8,497.24	-	10,314.03
422	A.0001550.285.001.002	HAR3C-Rpl CT Mechanicals P2	Electric Production	Lyal	-	-	47.02	-	47.02
423	A.0001550.307.001.002	HAR1C-Upgrade DCS Op Stations	Electric Production	Lyal	-	-	1,290.67	-	1,290.67
424	A.0001550.345.001.002	HAR3C-Mill B Major Overhaul	Electric Production	Lyal	-	-	48,880.18	-	48,880.18
425	A.0001550.346.001.002	HAR2C-H2 Rpl Foxboro FBMs	Electric Production	Lyal	-	54,385.58	81,358.50	543.86	136,287.94
426	A.0001550.373.001.002	HAR0C-Rpl Fire Hydrants & Valves	Electric Production	Lyal	353.08	-	28,787.36	-	29,140.44
427	A.0001550.376.001.002	HAR1C-Rpl DA Heater Vessel	Electric Production	Lyal	-	-	631.21	-	631.21
428	A.0001550.382.001.002	HAR3-H3 Rpl CT Pumphouse Roof	Electric Production	Lyal	-	-	759.96	-	759.96
429	A.0001550.388.001.002	HAR2C-Rpl Gen Hydrogen Purify Monit	Electric Production	Lyal	-	3,903.12	16,193.40	39.02	20,135.54
430	A.0001550.392.001.002	HAR2C-H2 Rpl Burners	Electric Production	Lyal	-	-	4,688.96	-	4,688.96
431	A.0001550.394.001.002	HAR3C-Overhaul Stack Elevator	Electric Production	Lyal	-	5,329.96	9,458.39	53.30	14,841.65
432	A.0001550.405.001.002	HAR2C-Install XFMR DGA	Electric Production	Lyal	229.00	-	9,831.62	-	10,060.62
433	A.0001550.406.001.002	HAR2C-Rpl Steam Cooled Spacer Tubes	Electric Production	Lyal	-	-	16,260.83	-	16,260.83
434	A.0001550.407.001.002	HAR2C-Inst Maint Switch on MV Bkrs	Electric Production	Lyal	-	32,772.47	31,066.09	327.71	64,166.27
435	A.0001550.421.001.001	HAR2C Gen Stator Rewind	Electric Production	Lyal	139.65	36,620.42	105,914.45	366.21	143,040.73
436	A.0001550.444.001.002	HAR1C-ESP Re-build 10 TR-sets	Electric Production	Lyal	-	-	1,549.93	-	1,549.93
437	A.0001550.447.001.002	HAR1C-Rpl ESP Wires Ph 1 of 2	Electric Production	Lyal	-	-	1,174.98	-	1,174.98
438	A.0001550.456.001.002	HAR3C-Rpl CT Fan Deck	Electric Production	Lyal	-	-	1,374.85	-	1,374.85
439	A.0001550.464.001.002	HAR1C-Inst Online Vib Mntnr Sys	Electric Production	Lyal	1,275.45	401.94	12,782.01	-	14,459.40
440	A.0001550.469.001.002	HAR2C-Inst Online Vib Mntnr Sys	Electric Production	Lyal	5,815.62	-	24,005.16	-	29,820.78
441	A.0001550.470.001.002	HAR2C-Rpl CT Riser Inlet Vlvs	Electric Production	Lyal	-	950.00	28,895.56	9.50	29,855.06
442	A.0001550.471.001.002	HAR2C-Rpl CT MCCs on F-Bus	Electric Production	Lyal	-	22,434.70	13,002.24	224.35	35,661.29
443	A.0001550.472.001.002	HAR2C-Rpl EHC Pump Sys.	Electric Production	Lyal	-	-	31,656.37	-	31,656.37
444	A.0001550.500.001.037	HAR1C-Rpl Generator Breaker FK 10	Electric Production	Lyal	-	-	5,678.58	-	5,678.58
445	A.0001550.500.001.059	HAR2C-Rebuild 2C SBAC Blower	Electric Production	Lyal	-	-	24,716.10	-	24,716.10
446	A.0001550.500.001.065	HAR2C-Inst Scooblrw Blck Vlvs	Electric Production	Lyal	-	-	2,805.17	-	2,805.17
447	A.0001550.500.001.077	HAR2C Rpl ID Fan Disch Dampers	Electric Production	Lyal	39.49	3,914.00	18,002.56	39.14	21,995.19
448	A.0001550.500.001.078	HAR3C Rpl Mercury Analyzer	Electric Production	Lyal	83.51	-	18,173.95	-	18,257.46
449	A.0001550.500.001.079	HAR2C Rpl GSU 230kV Bushings	Electric Production	Lyal	-	6,132.25	6,086.33	61.32	12,279.90
450	A.0001550.500.001.080	HAR1C-Inst Diss O2 Analyzer	Electric Production	Lyal	377.00	-	-	-	377.00
451	A.0001550.500.001.084	HAR2C Rpl Mercury Analyzer	Electric Production	Lyal	29.84	-	18,456.83	-	18,486.67
452	A.0001550.500.001.086	HAR2C-Inst MBFP Wtr in Oil	Electric Production	Lyal	33.25	-	10,435.87	33.00	10,502.12
453	A.0001550.500.001.091	HAR2C-Inst Diss O2 Analyzer	Electric Production	Lyal	1,103.28	-	5,351.83	-	6,455.11
454	A.0001550.500.001.093	HAR2C Rpl HP Heater Drain to DA	Electric Production	Lyal	271.84	-	4,655.70	166.07	5,093.61
455	A.0001555.009.001.002	TOL1C-Inst Main Pwr Xfmr DGA	Electric Production	Lyal	-	-	1,155.18	-	1,155.18
456	A.0001555.031.001.002	TOL0C-ToiKX Water Well Ph 8	Electric Production	Lyal	3,470.67	16,563.33	51,805.91	205.09	72,045.00
457	A.0001555.071.001.002	TOL0C-W SBAC Overhaul 2018	Electric Production	Lyal	-	-	1,271.12	-	1,271.12
458	A.0001555.104.001.002	TOL0C-Rpl RR Ties PH 5 of 5	Electric Production	Lyal	-	34,160.20	15,936.30	341.60	50,438.10
459	A.0001555.124.001.002	TOL1C-RPL Baghouse Roof	Electric Production	Lyal	-	-	759.96	-	759.96
460	A.0001555.213.001.002	TOL1C-Rpl Baghouse Bags 2019	Electric Production	Lyal	-	-	6,722.23	-	6,722.23

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Non-Software

Non-Software Projects

(A)		(B)	(C)		(D)	(E)	(F)	(G)		(H)	(I)
Line No.	Work Order Number	Work Order Description	Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other	Total		
461	A.0001555.217.001.002	TOL0C-Rail Ballast & Alignment	Electric Production	Lyal	-	10,963.44	6,441.16	109.64	17,514.24		
462	A.0001555.221.001.002	TOL1C-Rpl Mill D GearBx & Jml	Electric Production	Lyal	-	-	25,528.58	-	25,528.58		
463	A.0001555.413.001.002	TOL0C-Rpl TK09 oil circuit breaker	Electric Production	Lyal	-	24,798.43	47,336.38	414.08	72,548.89		
464	A.0001555.414.001.002	TOL0C-Startup A-B Transformer DGA	Electric Production	Lyal	1,031.42	18,732.28	14,230.71	187.32	34,181.73		
465	A.0001555.420.001.002	TOL1C-A B xfmr X winding bushings	Electric Production	Lyal	-	-	11,457.49	-	11,457.49		
466	A.0001555.433.001.002	TOL1C-Rpl RH Loops	Electric Production	Lyal	-	32,537.28	16,595.31	325.37	49,457.96		
467	A.0001555.500.001.038	TOL1C-Rpl Mill C Shaft	Electric Production	Lyal	-	-	12,347.64	-	12,347.64		
468	A.0001560.094.001.002	NIC3C-Rpl CT Structure Ph2	Electric Production	Lyal	-	-	82,553.19	-	82,553.19		
469	A.0001560.099.001.002	NIC3C-N3 CEM's Upgrade	Electric Production	Lyal	2,102.17	-	21,175.99	8.49	23,286.65		
470	A.0001560.121.001.002	NIC2C-Rpl Blowdown Piping	Electric Production	Lyal	-	-	1,364.29	-	1,364.29		
471	A.0001560.124.001.002	NIC3C-Rpl Condenser Inlet Ctr Pipe	Electric Production	Lyal	94.50	-	29,841.79	-	29,936.29		
472	A.0001560.125.001.002	NIC3C-Rpl Downcomer Blowdown Vlv	Electric Production	Lyal	-	-	23,363.70	-	23,363.70		
473	A.0001560.128.001.002	NIC3C-Rpl CW Risers at CT	Electric Production	Lyal	53.92	-	26,850.33	-	26,904.25		
474	A.0001560.130.001.002	NIC3C-Rpl BFP Drive Actuators	Electric Production	Lyal	-	-	12,236.16	-	12,236.16		
475	A.0001560.131.001.002	NIC3C-Rpl MS Vent Valve	Electric Production	Lyal	640.96	7,942.10	10,303.30	79.43	18,965.79		
476	A.0001560.132.001.002	NIC3C-N3 Rpl UPS Inverter	Electric Production	Lyal	403.60	-	29,837.34	-	30,240.94		
477	A.0001560.133.001.003	NIC3C-Rpl FWH Level Transmitters	Electric Production	Lyal	676.31	-	6,815.55	-	7,491.86		
478	A.0001560.138.001.002	NIC3C-Install FD Fan VFD AC	Electric Production	Lyal	-	4,490.90	2,182.73	44.91	6,718.54		
479	A.0001560.140.001.002	NIC3C-Rpl Gas Firing Valve	Electric Production	Lyal	-	-	7,631.77	-	7,631.77		
480	A.0001560.146.001.002	NIC1C-Rpl Battery Charger -24014	Electric Production	Lyal	-	-	2,638.73	-	2,638.73		
481	A.0001560.500.001.026	NIC1C-Rpl MS Drain Piping	Electric Production	Lyal	-	-	15,017.27	-	15,017.27		
482	A.0001560.500.001.028	NIC2C-Rpl CT Cell 7S Fan Mech	Electric Production	Lyal	-	-	30.32	-	30.32		
483	A.0001560.500.001.034	NIC2C-Rpl CT Cell 11S Fan Mech	Electric Production	Lyal	-	-	29.90	-	29.90		
484	A.0001560.500.001.040	NIC1C-Rpl Gov Vlv Rexa Drive	Electric Production	Lyal	-	-	22,582.04	-	22,582.04		
485	A.0001560.500.001.043	NIC2C-Rpl HS Air Comp	Electric Production	Lyal	-	29,354.16	10,223.00	293.56	39,870.72		
486	A.0001560.500.001.048	NIC1C-Rpl Gen Diff Relays	Electric Production	Lyal	-	6,034.29	3,618.63	60.34	9,713.26		
487	A.0001560.500.001.051	NIC0C-Rpl Sprinkler Pivot S7	Electric Production	Lyal	-	-	6,973.54	-	6,973.54		
488	A.0001560.500.001.052	NIC3C-Install Stairs to APH	Electric Production	Lyal	-	-	11,382.27	1.56	11,383.83		
489	A.0001577.001.001.002	SPS Wind - Hale County	Electric Production	Lyal	24,829.13	214,586.83	283,528.77	10,977.73	533,922.46		
490	A.0001577.004.001.002	Hale-Xsmn Servng Generation	Electric Transmission	Lyal	-	4,415.39	29,699.88	5.32	34,120.59		
491	A.0001577.005.001.002	Hale-Sub Servng Generation	Electric Transmission	Lyal	-	-	156.36	-	156.36		
492	A.0001577.006.001.001	Purch Bus Sys Net Equip Hale Wind S	Electric General	Remington	-	4,146.82	1,081.75	-	5,228.57		
493	A.0001586.067.001.002	JON2C-Upp Exhoro FBMs	Electric Production	Lyal	-	-	656.45	-	656.45		
494	A.0001586.263.001.002	JON0C-Rpl Oil Ctr Breaker JK10	Electric Production	Lyal	-	6,703.76	26,800.70	67.04	33,571.50		
495	A.0001586.268.001.002	JON2C-3051 Transm Rpl Ph2	Electric Production	Lyal	-	-	1,745.39	-	1,745.39		
496	A.0001586.269.001.002	JON2C-SH Header Sealbox Rpl	Electric Production	Lyal	-	-	1,985.15	-	1,985.15		
497	A.0001586.271.001.002	JON2C-Rpl CP's	Electric Production	Lyal	-	-	656.45	-	656.45		
498	A.0001586.273.001.002	JON0C-Steam Heater Rpl-21054	Electric Production	Lyal	-	-	2,038.66	-	2,038.66		
499	A.0001586.286.001.002	JON2C-Inst Onln Vlb Mntn Sys	Electric Production	Lyal	2,862.44	3,843.60	28,050.50	38.44	34,794.98		
500	A.0001586.302.001.002	JON1C-Rpl #9 Fan Shroud	Electric Production	Lyal	-	1,457.44	13,257.06	14.57	14,729.07		
501	A.0001586.308.001.002	JON4C-Exhaust Stack Silencer Baffle	Electric Production	Lyal	-	33,705.93	25,094.74	337.06	59,137.73		
502	A.0001586.500.001.018	JON2C-Rwd Normal Src Xfmr	Electric Production	Lyal	-	-	33.12	-	33.12		
503	A.0001586.500.001.023	JON0C-Rpl Potable Wtr Line	Electric Production	Lyal	-	-	2,014.38	-	2,014.38		
504	A.0001586.500.001.028	JON0C-Inst In-Line BoostPmp	Electric Production	Lyal	-	-	29,391.99	-	29,391.99		
505	A.0002055.001.001.002	W77 CanEtoArrowheadWreckRebuild	Electric Transmission	Cooley	-	100,913.06	120,213.43	1,133.01	222,259.50		
506	A.0002055.003.001.001	W77 CanEtoArrowheadWreckRebuildROW	Electric Transmission	Cooley	-	-	6,205.08	42.54	6,247.62		

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Non-Software

Non-Software Projects

(A)		(B)		(C)		(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Work Order Number	Work Order Description	Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other	Total		
507	A.0005014.101.001.001	Office Furn. & Equipment - Electric	Electric General	Bick	-	-	967.55	-	967.55		
508	A.0005507.089.001.001	SPS - TX LED Street Lighting C	Electric Distribution	Meeks	-	-	781.78	-	781.78		
509	A.0005507.090.001.001	NM - LED Street Light Conversi	Electric Distribution	Meeks	-	-	470.15	-	470.15		
510	A.0005508.153.001.014	AMAREC OUT ALONG SW 2ND/3RD&WEST C	Electric Distribution	Meeks	-	-	-	238.28	238.28		
511	A.0005521.004.001.194	Transformer replacement at Kite sub	Electric Distribution	Meeks	-	-	(2,853.49)	-	(2,853.49)		
512	A.0005521.004.001.265	SFE - Borgor West - Rplc CS and XFM	Electric Distribution	Meeks	-	-	1,399.85	-	1,399.85		
513	A.0005521.004.001.267	SFE - Garza-Meter Replacement	Electric Distribution	Meeks	-	1,296.00	-	12.96	1,308.96		
514	A.0005521.004.001.269	FE - LYONS- RPL METERS AND PTS	Electric Distribution	Meeks	-	576.00	17.98	5.76	599.74		
515	A.0005521.004.001.273	SFE - Dimmitt East- RPL Metering	Electric Distribution	Meeks	-	666.00	25.51	6.66	698.17		
516	A.0005521.004.001.276	SFE - East Plant - RPL BKR A110	Electric Distribution	Meeks	-	-	182.55	-	182.55		
517	A.0005521.004.001.283	SFE - Doss- Install 3 Singl Phase Re	Electric Distribution	Meeks	-	-	35.95	-	35.95		
518	A.0005521.084.001.022	CAPITAL SPARE 69132KV 28MVA WITH LT	Electric Distribution	Meeks	-	-	127.48	-	127.48		
519	A.0005521.085.001.022	McCullough Replace Breakers 7002	Electric Distribution	Meeks	-	-	712.83	-	712.83		
520	A.0005521.085.001.027	SFE - DUMAS 19TH - RPL 2.34 5KV BKR	Electric Distribution	Meeks	-	-	235.29	-	235.29		
521	A.0005521.085.001.028	SFE - HASTINGS - RPL 7086	Electric Distribution	Meeks	-	-	1,315.99	-	1,315.99		
522	A.0005521.085.001.029	SFE - CHERRY ST - RPL 5C15	Electric Distribution	Meeks	-	144.00	910.29	1.44	1,055.73		
523	A.0005521.085.001.030	SFE - East Plant - RPL BKR5	Electric Distribution	Meeks	-	-	714.75	-	714.75		
524	A.0005521.085.001.031	SFE - MANHATTAN - RPL BREAKERS	Electric Distribution	Meeks	-	-	1,583.80	-	1,583.80		
525	A.0005521.085.001.040	SFE - BUSH RPL Breakers	Electric Distribution	Meeks	-	-	376.39	-	376.39		
526	A.0005521.152.001.002	PLANT X 12KV RELAY UPGRADE	Electric Distribution	Meeks	-	689.15	-	6.89	696.04		
527	A.0005521.200.001.098	SFE - Navajo 2- RPL Meters	Electric Distribution	Meeks	-	-	1,868.74	-	1,868.74		
528	A.0005521.200.001.101	SFE - Clovis West - RPL Metering	Electric Distribution	Meeks	-	1,764.00	19.72	17.64	1,801.36		
529	A.0005522.233.001.001	ROCKY FORD - NEW 115-12.5KV SUB - D	Electric Distribution	Meeks	-	-	85.20	-	85.20		
530	A.0005522.261.001.002	Loving South convert to 115kv DAM	Electric Distribution	Meeks	-	4,575.28	83,950.89	92.85	88,619.02		
531	A.0005522.261.001.003	SPS XFMR SPARE 115 12.47kv	Electric Distribution	Meeks	-	1,591.51	4,928.75	6.12	6,526.38		
532	A.0005522.272.001.002	Alesia Country Club Sub Conversion	Electric Distribution	Meeks	-	-	2,314.52	16.67	2,331.19		
533	A.0005549.009.001.109	PRYS - Upgrade Dist Comm	Electric General	Meeks	-	715.11	-	7.15	722.26		
534	A.0005549.009.001.110	SFE - MANHATTAN - RPL RTU	Electric General	Meeks	-	-	631.27	-	631.27		
535	A.0005549.045.001.002	Outpost COMM	Electric Distribution	Meeks	-	-	(9,530.04)	-	(9,530.04)		
536	A.0010001.001.001.001	TX - OH Extension Blanket	Electric Distribution	Meeks	-	-	-	-	-		
537	A.0010002.001.001.001	NM - OH Extension Blanket	Electric Distribution	Meeks	-	-	-	499.84	499.84		
538	A.0010002.002.001.001	NM - UG Extension Blanket	Electric Distribution	Meeks	-	-	-	2,872.80	2,872.80		
539	A.0010002.004.001.001	NM - UG New Services Blanket	Electric Distribution	Meeks	-	-	-	1,146.80	1,146.80		
540	A.0010017.001.001.002	TX - OH Rebuild Feeder Blanket	Electric Distribution	Meeks	-	-	-	133.74	133.74		
541	A.0010018.003.001.001	NM - OH Services Renewal Blanket	Electric Distribution	Meeks	-	-	146.52	-	146.52		
542	A.0010018.005.001.001	NM - OH Street Light Rebuild Blanke	Electric Distribution	Meeks	-	-	-	1,734.40	1,734.40		
543	A.0010100.004.001.002	Loving South COMM	Electric General	Meeks	-	3,832.41	11,976.50	18.63	15,827.54		
544	A.0010123.006.001.002	Plainview South - RPL 69 12 4 TR	Electric Distribution	Meeks	-	-	15.11	-	15.11		
545	A.0010123.007.001.002	REP 69 12 47KV CEDAR LAKE DIST TRSF	Electric Distribution	Meeks	-	41.06	246.34	0.41	287.81		
546	A.0010123.009.001.003	SFE - East Plant A126 Circuit Break	Electric Distribution	Meeks	-	-	28.52	-	28.52		
547	A.0010124.004.001.002	Navajo 3- RPL 115 4 2kv XFMR	Electric Distribution	Meeks	-	-	2,318.67	-	2,318.67		
548	A.0010124.006.001.002	Loving South retirement-DCP	Electric Distribution	Meeks	-	4,885.57	212.90	48.86	5,147.33		
549	A.0010138.002.001.002	Western St new 115-13 2kv DAM	Electric Distribution	Meeks	-	58,716.14	86,532.91	591.16	145,840.21		
550	A.0010138.004.001.002	Western St COMM	Electric General	Meeks	-	17,754.72	5,678.57	177.56	23,610.85		
551	D.0001781.042.001.001	Security Projects - Electric -	Electric General	Sample	-	-	578.86	-	578.86		
552	D.0001783.020.001.001	Purch LMR Radio HW China Draw NM	Electric General	Remington	-	-	52,811.33	-	52,811.33		

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Non-Software Projects

(A)		(B)	(C)			(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Work Order Number	Work Order Description	Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other	Total		
553	D.0001783.020.001.002	Purch LMR Radio HW County Line NM	Electric General	Remington	-	-	2,426.68	-	2,426.68		
554	D.0001804.397.001.007	ITC-Purch Wireless HW Dumas TX	Electric General	Remington	-	2,820.67	494.25	31.95	3,346.87		
555	D.0001804.397.001.008	ITC-Purch Wireless HW Amarillo TX	Electric General	Remington	-	(519.60)	247.11	2.14	(270.35)		
556	D.0001804.397.001.009	ITC-Purch Wireless HW Pampa TX	Electric General	Remington	-	1,367.18	497.03	36.69	1,900.90		
557	D.0001839.371.001.001	Purch SPS Quantar Repeater HW	Electric General	Remington	-	337,324.86	42,415.21	161,261.34	541,001.41		
558	D.0001839.853.001.002	Purch SCCMH HW Lubbock TX	Electric General	Remington	-	-	2,498.83	-	2,498.83		
559	D.0002014.001.001.022	Purch WAN HW Cochran TX	Electric General	Remington	-	-	1,175.12	-	1,175.12		
560	D.0002014.001.001.027	Purch WAN HW Blackhawk Borgert TX	Electric General	Remington	-	2,574.00	307.43	25.74	2,907.17		
561	D.0002014.001.001.030	ITC-Purch WAN HW Amarillo Record TX	Electric General	Remington	-	19,045.87	-	190.48	19,236.35		
562	D.0002014.002.001.013	ITC-Purch WAN HW Tucuman SC NM	Electric General	Remington	-	(1,363.50)	-	-	(1,363.50)		
563	D.0002014.003.001.002	ITC-Purch WAN Generator Bushland TX	Electric General	Remington	-	1,365.00	-	19.95	1,384.95		
564	D.0002014.003.001.003	ITC-Purch WAN Generator Lubbock TX	Electric General	Remington	-	315.00	-	7.35	322.35		
565	D.0002014.003.001.004	ITC-Purch WAN Generator Mulshoe TX	Electric General	Remington	-	525.00	499.92	7.35	1,032.27		
566	D.0002014.003.001.005	ITC-Purch WAN Generator Dimmett TX	Electric General	Remington	-	-	514.64	-	514.64		
567	D.0002014.003.001.006	ITC-Purch WAN Generator Cochran TX	Electric General	Remington	-	-	514.64	-	514.64		
568	D.0002014.003.001.007	ITC-Purch WAN Generator Denver City	Electric General	Remington	-	-	499.92	-	499.92		
569	D.0002014.003.001.008	ITC-Purch WAN Generator Levelland TX	Electric General	Remington	-	-	914.59	-	914.59		
570	D.0002014.003.001.018	ITC-Purch WAN Generator Flint Hill	Electric General	Remington	-	-	589.27	-	589.27		
571	D.0002014.012.001.001	ITC-Purch WAN Circuit HW TX	Electric General	Remington	-	277,864.89	135,041.74	2,857.28	415,763.91		
572	D.0002014.013.001.001	ITC-Purch WAN Circuit HW NM	Electric General	Remington	-	245,394.92	50,159.70	2,529.29	298,083.91		
573	D.0002014.014.001.001	ITC - WAN Routine HW SPS	Electric General	Remington	-	255,642.35	97,835.51	93,283.66	446,761.52		
574	D.0002015.002.001.004	Purch Satellite HW Canyon TX	Electric General	Remington	-	4,471.00	2,046.05	4,964.68	11,481.73		
575	D.0002015.002.001.006	Purch Satellite HW Lockney TX	Electric General	Remington	-	6,232.46	1,027.84	62.32	7,322.62		
576	D.0002015.003.001.001	Purch Satellite HW Sanger Switch NM	Electric General	Remington	-	1,295.00	2,804.74	12.95	4,112.69		
577	D.0002015.003.001.002	Purch Satellite HW Sun Ed 1 NM SPS	Electric General	Remington	-	3,417.50	2,229.58	8,141.25	12,788.33		
578	D.0002018.004.001.002	Purch 10G Backhaul HW Amarillo TX	Electric General	Remington	-	29,825.66	1,243.82	298.27	31,367.75		
579	D.0002018.004.001.003	Purch 10G Backhaul HW Lubbock TX	Electric General	Remington	-	259,757.99	28,747.24	2,677.02	291,182.25		
580	D.0002165.010.001.001	ITC-Purch OT Monitor DRAGOS HW SPS	Electric General	Sample	-	-	633.06	10,811.08	11,444.14		
581	D.0002190.004.001.002	ITC-Purch 2019 Handheld Mobile HW S	Electric General	Remington	24,000.00	-	-	-	24,000.00		
582	D.0002191.004.001.002	ITC-Purch 2019 EMS Ref HW SPS	Electric General	Remington	-	5,400.00	186.02	54.00	5,640.02		
583	D.0002192.004.001.001	ITC-Purch 2019 ITINFS Ref HW SPS	Electric General	Remington	3,604.73	49,132.56	268,524.72	1,024.71	322,286.72		
584	D.0002192.017.001.001	ITC - Purch ITINFS Valkyrie HW SPS	Electric General	Remington	-	51,967.04	51,993.63	519.67	104,480.34		
585	D.0002193.004.001.002	ITC-Purch 2019 Plan PC HW SPS	Electric General	Remington	-	29,609.00	48,232.41	492,267.74	570,109.15		
586	D.0002193.008.001.002	ITC-Purch 2019 Printer SPS	Electric General	Remington	-	-	2,047.13	237,370.92	239,418.05		
587	D.0002194.004.001.002	ITC-Purch Storage Med Nuanix HW SP	Electric General	Remington	-	30,694.93	26,385.58	307.94	57,388.45		
588	D.0002195.004.001.002	ITC-Purch Storage NTAP HW Amarillo	Electric General	Remington	-	2,301.27	1,910.06	23.52	4,234.85		
589	D.0002203.008.001.001	ITC-Purch PTT Mobile HW SPS	Electric General	Remington	-	6,918.40	3,717.48	385,999.41	396,635.29		
590	D.0002270.004.001.001	ITC - eSOMS HW SPS	Electric General	Remington	-	-	-	26,548.91	26,548.91		
591	D.0002354.004.001.001	ITC-PC Refreshes-Routine HW-SPS	Electric General	Remington	-	20,282.47	25,377.51	878.68	46,538.66		
592	D.0002355.004.001.001	ITC-Printer Refreshes-Routine HW-SP	Electric General	Remington	-	1,526.08	203.87	11.45	1,741.40		
593	Grand Total			\$	88,222.95	\$	4,648,062.02	\$	5,055,980.32	\$	11,181,339.89

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Capital Additions, July 1, 2019 through Sept 30, 2020
Separated by Cost Component and Witness
Software Projects

(A)		(B)	(C)		(D)	(E)		(F)	(G)	(H)	(I)
Line No.	Work Order Number	Work Order Description	Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other			Total
1	D.0001726.058.001.001	Work and Asset Ph 1 SW SPS	Electric General - Software	Remington	\$ 162.75	\$ -	\$ 1,653.92	\$ 37.65	\$		1,854.32
2	D.0001744.014.001.002	Powerplan Upgrade (Ph 2) SPS Reg Mo	Electric General - Software	Remington	-	(6.08)	-	-			(6.08)
3	D.0001770.014.001.001	Secure File&Transfer Ph 2 SW SPS-10	Electric General - Software	Remington	-	2,471.23	-	24.71			2,495.94
4	D.0001770.020.001.001	Sec File Ph3 SW SPS-10716	Electric General - Software	Remington	-	6.98	445.52	0.09			452.59
5	D.0001771.007.001.001	Certificate Key Mgmt SW SPS	Electric General - Software	Sample	-	-	33.76	-			33.76
6	D.0001783.017.001.002	WebSense SW SPS-10670	Electric General - Software	Remington	-	(1,512.51)	-	(8.28)			(1,520.79)
7	D.0001787.009.001.001	Customer Mgmt SPS	Electric General - Software	Remington	-	(303,709.35)	(6,553.79)	(3,019.80)			(313,282.94)
8	D.0001792.176.001.001	Rational SW SPS-10715	Electric General - Software	Remington	-	(413.44)	-	-			(413.44)
9	D.0001796.018.001.002	Network Tools Telecom Exp SW TX - 106	Electric General - Software	Remington	-	160.59	-	1.34			161.93
10	D.0001796.025.001.001	Network Tools Mgmt SW SPS-10700	Electric General - Software	Remington	-	2,570.36	2,119.21	25.65			4,715.22
11	D.0001818.108.001.001	Emergency Mass SW SPS-10709	Electric General - Software	Sample	-	-	175.44	-			175.44
12	D.0001826.161.001.001	Verint Suite SW SPS	Electric General - Software	Remington	-	(20.81)	-	-			(20.81)
13	D.0001826.247.001.001	2015 RPAM Phase 3 Amort SW SPS	Electric General - Software	Remington	-	258.46	4.07	2.60			265.13
14	D.0002002.007.001.001	NMS 1.12 Upgrade SW SPS-10669	Electric General - Software	Remington	-	1.28	104.12	0.04			105.44
15	D.0002003.014.001.001	2019 Oracle SW SPS-10748	Electric General - Software	Remington	-	104.66	-	1.05			105.71
16	D.0002004.004.001.002	SAP Data Mart SW SPS-10675	Electric General - Software	Remington	-	193.21	-	1.93			195.14
17	D.0002034.004.001.001	CEC-TCPA Do Not Call SW SPS-10703	Electric General - Software	Remington	-	208.17	-	1.03			209.20
18	D.0002090.004.001.001	IT Service Request SW SPS-10699	Electric General - Software	Remington	-	(1,430.95)	236.85	(14.32)			(1,208.42)
19	D.0002090.013.001.001	Microfocus SW SPS-10721	Electric General - Software	Remington	-	54.64	29.93	0.64			85.21
20	D.0002097.007.001.001	UAST PH1 SW SPS-10689	Electric General - Software	Remington	-	-	(0.39)	-			(0.39)
21	D.0002098.004.001.001	CyberArk PAM SW SPS-10694	Electric General - Software	Sample	-	6,723.88	520.72	(5,312.28)			1,932.32
22	D.0002099.007.001.001	Firewall Rule Mgmt SW SPS-10707	Electric General - Software	Sample	-	66.94	1,887.86	1.27			1,956.07
23	D.0002101.006.001.001	eGRC Ph3 SW SPS-10719	Electric General - Software	Sample	-	0.76	28.75	0.03			29.54
24	D.0001723.048.001.001	ADMS Data - SPS	Electric General - Software	Remington	-	4,948.59	676.53	49.49			5,674.61
25	D.0001728.007.001.001	Sub Asset Mgmt SW SPS	Electric General - Software	Remington	-	86,617.37	52,980.12	655.63			140,253.12
26	D.0001770.026.001.001	Secure File MFT SW SPS-10754	Electric General - Software	Sample	-	3,736.84	2,381.11	7.28			6,125.23
27	D.0001787.014.001.001	SAP S&O SW Rel 19 SPS-10733	Electric General - Software	Remington	25.98	1,042,070.76	69,147.66	11,061.21			1,122,305.61
28	D.0001787.021.001.001	ITC-B8-WS 19 SW Releases - TX 10792	Electric General - Software	Remington	-	304,897.23	63,534.07	72,404.51			440,835.81
29	D.0001792.169.001.001	EMAIL SW SPS-10697	Electric General - Software	Remington	-	221.69	296.65	2.19			520.53
30	D.0001796.014.001.002	Network Tools LNI Smallworld SW TX -	Electric General - Software	Remington	-	1,844.68	4,117.94	(16,689.98)			(10,727.36)
31	D.0001796.034.001.001	Net Tools CISCO SW SPS-10718	Electric General - Software	Remington	-	48,363.26	4,285.87	17,242.14			69,891.27
32	D.0001796.045.001.001	Net Tools-Solar Wind SW SPS 10736	Electric General - Software	Remington	8.70	5,863.63	8,598.12	58.33			14,528.78
33	D.0001796.050.001.001	Net Tools Infotivus SW SPS-10755	Electric General - Software	Remington	-	1,426.04	-	27,410.98			28,837.02
34	D.0001804.393.001.001	ESOM Ph2 SW SPS-10687	Electric General - Software	Remington	-	33,317.38	31,056.51	346.52			64,720.41
35	D.0001805.016.001.001	Next Gen MSFT Deploy SW SPS - 10693	Electric General - Software	Remington	312.89	872,401.86	144,320.23	9,577.41			1,026,612.39
36	D.0001805.020.001.001	ITC-Pandemic-Next Gen MSFT SW SPS	Electric General - Software	Remington	-	243,659.07	25,375.64	958.73			269,993.44
37	D.0001839.628.001.001	ESB Environment SW SPS-10646	Electric General - Software	Remington	-	274,294.30	401.45	543,435.77			818,131.52
38	D.0002001.020.001.001	Sailpoint Ph4 SW SPS-10760	Electric General - Software	Sample	-	99,901.90	4,781.79	1,045.63			105,729.32
39	D.0002008.012.001.001	Enterprise Data Ph3 SW SPS-10762	Electric General - Software	Sample	-	17,586.82	2,068.79	26.48			19,682.09
40	D.0002020.004.001.001	SAP Cont Improve SolMan SW SPS-1070	Electric General - Software	Remington	-	6,462.81	6,745.92	1,933.42			15,142.15
41	D.0002033.011.001.002	CommodityXL SW SPS-10681	Electric General - Software	Remington	-	1,904.13	1,319.65	24.93			3,248.71
42	D.0002043.004.001.001	Enterprise Learning Upgrade SW SPS-	Electric General - Software	Remington	-	27,746.58	10,020.33	211.10			37,978.01
43	D.0002045.015.001.001	Operation Monitor SW SPS-10728	Electric General - Software	Remington	-	401,703.38	34,077.44	406.27			74,654.09
44	D.0002068.004.001.001	ITC-Powerplan Upgrade SW SPS-10768	Electric General - Software	Remington	-	11,965.55	3,425.26	1,728.36			124,809.17
45	D.0002068.010.001.001	ITC-Powerplan Upg Phase 1b-SW-SPS	Electric General - Software	Remington	-	16,955.57	980.20	50.72			17,986.49
46	D.0002072.004.001.001	Replace Meeting Planner SW SPS-1073	Electric General - Software	Remington	-	19,813.69	7,463.77	161.26			27,438.72
47	D.0002081.011.001.001	VMCM SW SPS-10714	Electric General - Software	Remington	5.07	193,255.71	13,341.72	2,166.25			208,768.75

Southwestern Public Service Company

Capital Additions, July 1, 2019 through Sept 30, 2020
Separated by Cost Component and Witness
Software Projects

	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)
Line No.	Work Order Number	Work Order Description	Asset Class	Witness	Materials and Supplies	Contract Work	Labor	Other	Total
48	D.0002084.027.001.001	Blue Prism SW SPS-10731	Electric General - Software	Remington	-	(94.75)	44.24	1.93	(48.58)
49	D.0002084.034.001.001	RIS CREV SW SPS-10732	Electric General - Software	Remington	-	5,628.43	770.33	22.32	6,421.08
50	D.0002100.007.001.001	Private Cloud Infra SW SPS-10710	Electric General - Software	Remington	-	1,335.50	844.42	0.94	2,180.86
51	D.0002100.031.001.001	Private Cloud Realize SW SPS-10767	Electric General - Software	Remington	-	48,334.41	5,664.63	534.60	54,533.64
52	D.0002101.012.001.001	eGRC Continuity SW SPS-10750	Electric General - Software	Sample	-	10,114.08	1,987.91	113.90	12,215.89
53	D.0002101.018.001.001	eGRC Standard SW SPS-10751	Electric General - Software	Sample	-	21,432.83	2,249.45	226.00	23,908.28
54	D.0002123.008.001.001	ITC-Security Camera Verint-SW SPS	Electric General - Software	Sample	-	42,125.69	1,124.43	467.27	43,717.39
55	D.0002135.004.001.001	Unix Config SW SPS-10770	Electric General - Software	Remington	-	1,199.08	7,384.23	194,322.66	202,905.97
56	D.0002143.004.001.002	Technology Lic SW SPS-10789	Electric General - Software	Remington	-	3,167.42	1,736.04	632,575.67	637,479.13
57	D.0002165.007.001.001	OT Monitor DRAGOS SW SPS-10772	Electric General - Software	Sample	-	30,000.60	16,911.41	206,764.50	253,676.51
58	D.0002166.007.001.001	SUM Total Upgrade SW SPS-10734	Electric General - Software	Remington	-	31,603.41	7,163.48	224.15	38,991.04
59	D.0002168.006.001.001	ESRI Landworks SW SPS-10735	Electric General - Software	Remington	-	2,306.98	2,402.54	13.64	4,723.16
60	D.0002184.004.001.001	IBB Lie ESB SW SPS-10742	Electric General - Software	Remington	-	51,222.88	222.31	16,791.01	68,236.20
61	D.0002185.006.001.001	Net Auto Platform SW SPS-10741	Electric General - Software	Remington	-	72,752.50	43,763.76	127,198.90	127,198.90
62	D.0002189.006.001.001	ITC-Virtual Emergency SW TX-10745	Electric General - Software	Sample	-	78,700.79	25,199.46	45,457.91	149,358.16
63	D.0002200.006.001.001	ITC-Endpoint Privilege SW SPS-10757	Electric General - Software	Remington	-	35,259.63	2,612.65	256.80	38,129.08
64	D.0002202.006.001.001	Multi Auth SW SPS-10759	Electric General - Software	Sample	23.53	109,452.37	16,606.69	13,956.23	140,038.82
65	D.0002205.006.001.001	Cust Mobile App SW SPS-10765	Electric General - Software	Remington	-	5,932.76	682.95	55.12	6,670.83
66	D.0002243.005.001.001	Settlement Tracker Elim SW SPS-1077	Electric General - Software	Remington	-	45,157.01	13,752.85	446.75	59,356.61
67	D.0002244.001.001.001	ITC-PCI SPP Settlement SW SPS	Electric General - Software	Remington	-	297,117.43	72,289.75	82,840.30	452,247.48
68	D.0002245.006.001.001	AutoSys Ref SW SPS-10776	Electric General - Software	Remington	-	31,875.66	28,703.56	248.08	60,827.30
69	D.0002252.006.001.001	ITC-Strategist Replacement SW TX -	Electric General - Software	Remington	-	20,071.32	2,520.49	59,344.33	81,936.14
70	D.0002265.004.001.001	ITC - 2020 Oracle Licenses SW - TX	Electric General - Software	Remington	-	-	-	484,788.17	484,788.17
71	D.0002268.005.001.001	ITC-Endpoint Svr Security Suite-SW	Electric General - Software	Sample	-	11,811.17	567.30	37,018.71	49,397.18
72	D.0002279.004.001.001	ITC - Upg Pro, Visio, & Adobe Pro S	Electric General - Software	Remington	-	5,345.97	2,929.90	429,175.01	437,450.88
73	D.0002282.004.001.001	ITC-Manifram Modernization-SW SPS	Electric General - Software	Remington	-	3,693.72	2,225.94	252,267.23	258,186.89
74	D.0002287.004.001.002	ITC - EasyPower Lic Purchase SW SPS	Electric General - Software	Remington	-	-	-	13,660.62	13,660.62
75	D.0002290.004.001.001	ITC-Field Collect Sys Upg-SW SPS	Electric General - Software	Remington	-	18,009.26	1,622.53	59.50	19,691.29
76	D.0002295.004.001.001	ITC-FME Upgrade- SW SPS	Electric General - Software	Remington	-	15,465.24	4,836.04	47.38	20,348.66
77	D.0002307.004.001.001	ITC-Unifier PPM Tool-SW SPS	Electric General - Software	Remington	-	52,534.54	5,796.07	404.33	58,734.94
78	D.0002364.006.001.001	ITC-RS Resiliency SW 200074 SPS	Electric General - Software	Remington	-	387,081.75	4,685.10	3,851.28	395,618.13
79	D.0002368.004.001.001	ITC-Propensity to Pay SW 200171 SPS	Electric General - Software	Remington	-	22,870.77	559.13	225.60	23,655.50
80	D.0002369.004.001.001	ITC-Blue Prism Licenses SW 200074 S	Electric General - Software	Remington	-	401.88	2,671.15	26,889.37	27,558.40
81	Grand Total				\$ 538.92	\$ 4,634,754.19	\$ 770,209.48	\$ 3,179,751.93	\$ 8,585,254.52

Southwestern Public Service Company

Affiliate Charge – Cost Components

2019-2020 SAP

Account Number	Account Description	Cost Type
<i>Allowance For Funds Used During Construction</i>		
5600936	Allow for Funds-Const-Debt	<i>Other</i>
5600941	Allow for Funds-Const-Equity	<i>Other</i>
<i>Contract Work</i>		
5600001	CWIP Contract Labor	<i>Contract Work</i>
5600002	CWIP Contract OT Labor	<i>Contract Work</i>
5600006	CWIP Consult/Prof Svcs-Other	<i>Contract Work</i>
5600041	CWIP Contracts Outside Vendors	<i>Contract Work</i>
5600992	CWIP Contractor Retentions	<i>Contract Work</i>
5600187	CWIP Other I/T	<i>Contract Work</i>
5600871	CWIP Other	<i>Contract Work</i>
5600021	Consulting Professional Services Legal	<i>Contract Work</i>
5600051	Outside Services Customer Care	<i>Contract Work</i>
8300110	Contract Labor-Settle_Direct	<i>Contract Work</i>
8300115	Consulting-Settle_Direct	<i>Contract Work</i>
8300120	Contract Outside Vendors-Settle_Dir	<i>Contract Work</i>
<i>Insurance</i>		
5600316	CWIP Electrical	<i>Other</i>
<i>Labor</i>		
5540001	CWIP Productive Labor	<i>Labor</i>
5540010	CWIP Loading-NonProductive	<i>Labor</i>
5540020	CWIP Loading-Pension	<i>Labor</i>
5540100	CWIP Loading-Insurance	<i>Labor</i>
5902001	CWIP Loading-Taxes	<i>Labor</i>
5540180	CWIP Premium Time Labor	<i>Labor</i>
5540150	CWIP Inj & Dam Loading	<i>Labor</i>
5540170	CWIP Incentive Loading	<i>Labor</i>
5540220	CWIP Overtime Labor	<i>Labor</i>
5540230	CWIP Incentive	<i>Labor</i>
5540260	CWIP Other Compensation	<i>Labor</i>
5540270	CWIP Other Comp- Welfare Fund	<i>Labor</i>
5600251	CWIP Personal Comm Devices	<i>Labor</i>
5600246	CWIP Employee Expenses	<i>Labor</i>
5600191	CWIP EE Exp Airfare	<i>Labor</i>
5600196	CWIP EE Exp Car Rental	<i>Labor</i>
5600201	CWIP EE Exp Taxi/Bus	<i>Labor</i>
5600206	CWIP EE Exp Milage	<i>Labor</i>
5600216	CWIP EE Exp Hotel	<i>Labor</i>
5600221	CWIP EE Exp Meals-EE's	<i>Labor</i>
5600226	CWIP EE Exp Meals Incl Non-EEs	<i>Labor</i>
5600231	CWIP EE Exp Parking	<i>Labor</i>
5600236	CWIP EE Exp Per Diem	<i>Labor</i>
5600241	CWIP EE Exp Safety Equip	<i>Labor</i>
5600246	CWIP EE Exp Other	<i>Labor</i>
5540185	Other Compensation Accruals	<i>Labor</i>
5600211	Employee Expenses Conf Seminar Trng	<i>Labor</i>
5600591	Dues - Professional Association	<i>Labor</i>
8000000	Prod Labor Bargaining Benefit Group 1	<i>Labor</i>

Southwestern Public Service Company

Affiliate Charge – Cost Components

2019-2020 SAP

Account Number	Account Description	Cost Type
8000005	Prod Labor Bargaining Benefit Group 6	<i>Labor</i>
8000020	Prod Labor Non-Bargaining Benefit Grp 1	<i>Labor</i>
8000022	Prod Labor Non-Bargaining Benefit Grp 3	<i>Labor</i>
8000023	Prod Labor Non-Bargaining Benefit Grp 4	<i>Labor</i>
8000036	Productive Labor Bargaining No Load	<i>Labor</i>
8000100	Premium	<i>Labor</i>
8000105	Overtime	<i>Labor</i>
8000115	Other Compensation Craft Welfare Fund	<i>Labor</i>
8020000	Work Order Activity Type Costing (Labor)	<i>Labor</i>
8100000	Non-Prod Labor Bargaining Benefit Grp 1	<i>Labor</i>
8100020	Non-Prod Labor Non-Bargaining Ben Grp 1	<i>Labor</i>
8100022	Non-Prod Labor Non-Bargaining Ben Grp 3	<i>Labor</i>
8100023	Non-Prod Labor Non-Bargaining Ben Grp 4	<i>Labor</i>
8100105	Pension & Insurance	<i>Labor</i>
8100106	Benefits Non-Service	<i>Labor</i>
8100110	401K Match	<i>Labor</i>
8100115	Qualified Pension	<i>Labor</i>
8100120	Nonqualified Pension	<i>Labor</i>
8100125	FAS 88 Settlement Expense	<i>Labor</i>
8100130	Exec Nonqualified Deferred Comp Match	<i>Labor</i>
8100140	Other Pension - Consult	<i>Labor</i>
8100150	Active Healthcare	<i>Labor</i>
8100155	Miscellaneous Benefit Programs and Costs	<i>Labor</i>
8100160	Life LTD and Business Travel Insurance	<i>Labor</i>
8100165	Retiree Medical	<i>Labor</i>
8100170	FAS 112 LTD	<i>Labor</i>
8100175	Payroll Taxes	<i>Labor</i>
8100190	Workers' Compensation - FAS 112 Costs	<i>Labor</i>
8100195	Workers' Compensation - Ins and Other	<i>Labor</i>
8100200	Annual Incentive	<i>Labor</i>
8100500	NonProd Bargaining Labor G1_OH Alloc	<i>Labor</i>
8100502	NonProd NonBarg Labor G1_OH Alloc	<i>Labor</i>
8100507	401K Match_OH Alloc	<i>Labor</i>
8100508	Qualified Pension_Overhead Allocation	<i>Labor</i>
8100509	Nonqualified Pension_Overhead Allocation	<i>Labor</i>
8100510	FAS 88 Settlement Expense_OH Allocation	<i>Labor</i>
8100511	Exec Nonqual Def Comp Match_OH Alloc	<i>Labor</i>
8100512	Other Pension - Consult_OH Allocation	<i>Labor</i>
8100513	Active Healthcare_Overhead Allocation	<i>Labor</i>
8100514	Misc Benefit Programs and Costs_OH Alloc	<i>Labor</i>
8100515	Life LTD and Bus Travel Ins_OH Alloc	<i>Labor</i>
8100516	Retiree Medical_Overhead Allocation	<i>Labor</i>
8100517	FAS 112 LTD_Overhead Allocation	<i>Labor</i>
8100518	Payroll Taxes_Overhead Allocation	<i>Labor</i>
8100527	Workers' Comp-Ins and Other_OH Alloc	<i>Labor</i>
8100528	Annual Incentive_Overhead Allocation	<i>Labor</i>
8100540	NonProd NonBarg Labor G3_OH Alloc	<i>Labor</i>
8100541	NonProd NonBarg Labor G4_OH Alloc	<i>Labor</i>

Southwestern Public Service Company**Affiliate Charge – Cost Components****2019-2020 SAP**

Account Number	Account Description	Cost Type
8300100	Labor-Settle_Direct	<i>Labor</i>
8300101	Incentive-Settle_Direct	<i>Labor</i>
8300105	Labor Benefits Inj and Dam-Settle_Direct	<i>Labor</i>
8300106	Labor Benefits Pens and Ben-Settle_Dir	<i>Labor</i>
8300107	Labor Payroll Tax - Settle_Direct	<i>Labor</i>
8300108	Labor Benefits Non-Service Direct	<i>Labor</i>
8300130	Employee Expense-Settle_Direct	<i>Labor</i>
<i>Materials and Supplies</i>		
5600066	CWIP Materials	<i>Materials and Supplies</i>
5600073	CWIP Material-Sm Cap Purchases	<i>Materials and Supplies</i>
5600121	CWIP IT Hardware Purchases	<i>Materials and Supplies</i>
5600146	CWIP Network Voice	<i>Materials and Supplies</i>
5600151	CWIP Network Data	<i>Materials and Supplies</i>
5600156	CWIP Network Telecom	<i>Materials and Supplies</i>
5600161	CWIP Network Radio/Pgr/MW	<i>Materials and Supplies</i>
5600131	CWIP Software Purchases	<i>Materials and Supplies</i>
5600068	Material Consumption	<i>Materials and Supplies</i>
5600071	MS Inventory Adjust - Obsolete Materials	<i>Materials and Supplies</i>
5600126	Software License Purchase - Perpetual	<i>Materials and Supplies</i>
8300125	Materials-Settle_Direct	<i>Materials and Supplies</i>
<i>Overheads</i>		
5600963	CWIP Overheads	<i>Other</i>
5600992	CWIP E&S Labor Overhead	<i>Other</i>
5600441	Injuries and Damages A&G	<i>Other</i>
8100205	AG Overhead	<i>Other</i>
8100260	Purchasing - Overhead	<i>Other</i>
8100315	Warehouse - Overhead	<i>Other</i>
8100425	Engineering and Super - Overhead	<i>Other</i>
8100530	Purchasing_OH Allocation	<i>Other</i>
8100531	Warehouse_OH Allocation	<i>Other</i>
8100533	Warehouse Energy Supply_OH Allocation	<i>Other</i>
8300150	Overhead-Settle_Direct	<i>Other</i>
<i>Reimbursements to Construction</i>		
5600992	Reimbursements to Construction	<i>Other</i>
5600992	Reimb Construction - Joint Trenching	<i>Other</i>
<i>Rents</i>		
5600382	CWIP Rents Equipment	<i>Other</i>
5600386	CWIP Rents Other	<i>Other</i>
5600396	Rent - Equipment Customer Case	<i>Other</i>
<i>Transportation</i>		
5600291	CWIP Transportation Fleet Cost	<i>Other</i>
5600726	CWIP License Fees & Permit	<i>Other</i>
8100532	Fleet_OH Allocation	<i>Other</i>
8100552	Fleet-Utilization	<i>Other</i>
8300135	Transportation-Settle_Direct	<i>Other</i>
<i>Contributions in Aid of Construction</i>		
5600961	Customer Contributions	<i>Other</i>
5600966	Residential CIAC - New	<i>Other</i>

Southwestern Public Service Company

Affiliate Charge – Cost Components

2019-2020 SAP

Account Number	Account Description	Cost Type
5600971	Residential CIAC - Reconstruction	<i>Other</i>
5600976	Commercial & Industrial CIAC - New	<i>Other</i>
5600981	Commercial & Industrial CIAC - Reconstruction	<i>Other</i>
5600992	Residential CIAC - Advance	<i>Other</i>
5600986	Commercial & Industrial CIAC - Advance	<i>Other</i>
5600991	Public Authority CIAC - New or Reconstruction	<i>Other</i>
5600972	Non-taxable CIAC	<i>Other</i>
<i>Other</i>		
5071003	Gen Trading REC Costs	<i>Other</i>
5600091	Print and Copy Cost - Other	<i>Other</i>
5600256	Office Supplies	<i>Other</i>
5600271	Safety Recognition	<i>Other</i>
5600281	Employee Performance Recognition	<i>Other</i>
5600286	Non - Recoverable Recognition	<i>Other</i>
5600311	General Interior Exterior Maintenance	<i>Other</i>
5600331	Snow Removal Costs	<i>Other</i>
5600336	Trash Removal Costs	<i>Other</i>
5600341	Water Use Costs	<i>Other</i>
5600436	Postage	<i>Other</i>
5600696	Deductions - Corporate Tickets	<i>Other</i>
5600701	Deductions - Other	<i>Other</i>
5600721	Environmental Permits and Fees	<i>Other</i>
5600826	O and M Credits - Damage Claims	<i>Other</i>
5600896	Online Information Services	<i>Other</i>
5601005	CWIP Clearing Conversion	<i>Other</i>
5900001	Property Taxes	<i>Other</i>
8300140	Miscellaneous-Settle_Direct	<i>Other</i>

Southwestern Public Service Company

Depreciation Expense

Depreciable Plant Balance					Annualized Depreciation			
					Approved Rates			
Functional Class	6/30/2019	9/30/2020	12/31/2020	Change		6/30/2019	9/30/2020	12/31/2020
<u>Depreciation</u>								
Steam Production	\$ 1,896,383,878	\$ 1,910,413,432	\$ 1,936,294,922	\$ 25,881,491	\$	62,251,179	\$ 62,884,521	\$ 63,839,731
Other Production	968,138,588	980,249,595	1,806,793,369	826,543,775		35,683,989	36,169,866	69,554,240
Electric Transmission	3,031,755,724	3,272,073,679	3,509,888,985	237,815,306		77,503,739	83,772,698	89,655,532
Electric Distribution - New Mexico Assets	499,545,185	567,519,479	606,967,574	39,448,095		13,102,283	14,897,563	15,878,507
Electric Distribution - Texas Assets	913,038,412	977,842,607	1,000,854,651	23,012,044		24,092,587	25,831,063	26,388,612
Electric General	477,786,740	529,207,125	548,049,394	18,842,270		32,284,798	37,996,831	40,281,325
Total Depreciation Change	\$ 7,786,648,528	\$ 8,237,305,916	\$ 9,408,848,896	\$ 1,171,542,980		\$ 244,918,574	\$ 261,552,544	\$ 305,597,947
<u>Amortization</u>								
Electric Intangibles	\$ 174,996,076	\$ 175,139,933	\$ 186,742,451	\$ 11,602,518		\$ 24,821,304	\$ 24,726,848	\$ 27,195,188
Steam Production	12,722,831	12,722,831	12,722,831	(0)		462,509	462,509	462,509
Other Production	676	676	676	-		-	-	-
Electric Transmission	154,064,132	161,758,136	162,176,752	418,616		1,941,208	2,038,153	2,043,427
Electric Distribution - New Mexico Assets	7,737,357	11,399,922	11,780,168	380,246		109,097	160,739	166,100
Electric Distribution - Texas Assets	2,903,014	2,963,957	2,963,957	-		40,932	41,792	41,792
Electric General	4,284,174	3,709,361	3,709,361	-		1,136	1,136	1,136
Total Amortization Change	\$ 356,708,260	\$ 367,694,816	\$ 380,096,196	\$ 12,401,380		\$ 27,376,186	\$ 27,431,176	\$ 29,910,152

Southwestern Public Service Company

Depreciation Expense

Functional Class	Annualized Depreciation									
	Proposed Rates			Change						
	6/30/2019	9/30/2020	12/31/2020	Change Due to Change in Actual Depreciable Plant 6/30/2019 - 9/30/2020	Change Due to Change in Actual Depreciable Plant 10/1/2020 - 12/31/2020	Change Due to Change in Depreciation and Amortization Rates at 12/31/2020	Total Change			
	[H]	[I]	[J]	[K] = [F] - [E]	[L] = [G] - [F]	[M] = [J] - [G]	[N] = [K] + [L] + [M]			
<u>Depreciation</u>										
Steam Production	\$ 78,112,252	\$ 78,985,242	\$ 80,185,855	\$ 633,342	\$ 955,209	\$ 16,346,124	\$ 17,934,675			
Other Production	35,797,811	36,319,439	69,702,233	485,878	33,384,374	147,993	34,018,244			
Electric Transmission	88,600,184	96,029,881	102,577,932	6,268,960	5,882,834	12,922,400	25,074,193			
Electric Distribution - New Mexico Assets	14,166,170	16,100,376	17,176,785	1,795,280	980,944	1,298,278	4,074,502			
Electric Distribution - Texas Assets	25,893,765	27,778,958	28,396,387	1,738,476	557,549	2,007,775	4,303,800			
Electric General	31,537,105	36,990,581	39,255,565	5,712,034	2,284,494	(1,025,760)	6,970,767			
Total Depreciation Change	\$ 274,107,287	\$ 292,204,476	\$ 337,294,757	\$ 16,633,970	\$ 44,045,403	\$ 31,696,810	\$ 92,376,182			
<u>Amortization</u>										
Electric Intangibles	\$ 24,821,304	\$ 24,726,848	\$ 27,195,188	\$ (94,456)	\$ 2,468,340	\$ -	\$ 2,373,884			
Steam Production	616,318	616,318	616,318	0	(0)	153,809	153,809			
Other Production	-	-	-	-	-	-	-			
Electric Transmission	1,972,021	2,070,504	2,075,862	96,944	5,275	32,435	134,654			
Electric Distribution - New Mexico Assets	109,097	160,739	166,100	51,642	5,361	-	57,004			
Electric Distribution - Texas Assets	40,932	41,792	41,792	859	-	-	859			
Electric General	754	754	754	-	-	(382)	(382)			
Total Amortization Change	\$ 27,560,426	\$ 27,616,955	\$ 30,096,014	\$ 54,990	\$ 2,478,976	\$ 185,863	\$ 2,719,829			

Southwestern Public Service Company

Calculation to Unblend Depreciation Reserve
September 30, 2020

Total Company by Functional Class

Line No.		Jurisdiction (JUR)				Notes
		Financial (FIN)	Texas (B)	New Mexico (C)	FERC (D)	
1	Electric Steam Production Plant Total					
2	Jurisdictional Percent (1)		53.94%	26.88%	19.18%	
3	Total Company Accumulated Depreciation	1,179,525,328	1,064,368,359	1,257,449,669	1,393,233,082	Each Jurisdiction represents Total Company
4	Accumulated Depreciation * Juris %	1,179,358,096	574,071,332	338,020,075	267,266,689	Sum of B, C, D = A
5	Adjustment	167,232	(8,053)	35,058	140,227	Allocate Difference Between Financial Lines 3 and 4
6	Adjustment (Gross-up)		(14,932)	130,419	730,991	
7	Jurisdictional Accumulated Depreciation Adjusted	1,179,525,328	574,063,278	338,055,134	267,406,916	Sum of B, C, D = A
8	Total Company Accumulated Depreciation Adjusted (Gross-up)		1,064,353,427	1,257,580,088	1,393,964,073	Gross up so each Jurisdiction represents Total Company. Lines 3 + 6 = Line 8
9	Unblended Adjustment		(115,171,901)	78,054,760	214,438,745	Unblended Adjustment = Financial Accumulated Depreciation [Col. A, Line 7] - Jurisdiction Total Company Accumulated Depreciation Adjusted (Line 8, Col. B, C, or D)
10	Electric Other Production Plant Total					
11	Jurisdictional Percent (1)		53.94%	26.88%	19.18%	
12	Total Company Accumulated Depreciation	141,286,294	133,628,000	146,798,487	154,985,239	Each Jurisdiction represents Total Company
13	Accumulated Depreciation * Juris %	141,265,413	72,072,797	39,461,489	29,731,128	Sum of B, C, D = A
14	Adjustment	20,881	(1,405)	23,631	(1,346)	Allocate Difference Between Financial Lines 3 and 4
15	Adjustment (Gross-up)		(2,605)	87,910	(7,014)	
16	Total Company Adjusted	141,286,294	72,071,391	39,485,120	29,729,783	Sum of B, C, D = A
17	Total Company Adjusted (Gross-up)		133,625,395	146,886,397	154,978,224	Gross up so each Jurisdiction represents Total Company. Lines 13 + 16 = Line 18
18	Unblended Adjustment		(7,660,899)	5,600,103	13,691,930	Unblended Adjustment = Financial Accumulated Depreciation [Col. A, Line 17] - Jurisdiction Total Company Accumulated Depreciation Adjusted (Line 18, Col. B, C, or D)

Southwestern Public Service Company

Calculation to Unblend Depreciation Reserve
September 30, 2020

Line No.	Financial (FIN)	Texas	New Mexico	FERC	Notes
19 Electric Transmission Plant Total					
20	Jurisdictional Percent (1)	43.31%	21.60%	35.09%	
21	Total Company Accumulated Depreciation	526,785,870	579,879,936	460,638,326	Each Jurisdiction represents Total Company
22	Accumulated Depreciation * Juris %	526,785,837	125,273,782	161,644,437	Sum of B, C, D = A
23	Adjustment	33	1,479	(3,739)	Allocate Difference Between Financial Lines 3 and 4
24	Adjustment (Gross-up)		5,295	6,847	
25	Total Company Adjusted	526,785,870	125,275,261	161,640,699	Sum of B, C, D = A
26	Total Company Adjusted (Gross-up)		579,886,783	460,627,671	Gross up so each Jurisdiction represents Total Company. Lines 23 + 26 = Line 28
27	Unblended Adjustment	27,119,690	53,100,912	(66,158,199)	Unblended Adjustment = Financial Accumulated Depreciation [Col. A, Line 27] - Jurisdiction Total Company Accumulated Depreciation Adjusted (Line 28, Col. B, C, or D)
28 Electric Distribution Plant Total (2)					
29	Total Company Accumulated Depreciation	394,231,304	394,231,304	394,231,304	Each Jurisdiction represents Total Company
31 Electric General Plant Total					
32	Jurisdictional Percent (1)	57.00%	27.24%	15.75%	
33	Total Company Accumulated Depreciation	245,167,780	223,270,954	252,134,883	Each Jurisdiction represents Total Company
34	Accumulated Depreciation * Juris %	238,060,587	137,517,707	39,722,086	Sum of B, C, D = A
35	Adjustment	4,015,337	2,239,941	934,931	Allocate Difference Between Financial Lines 3 and 4
36	Adjustment (Gross-up)		3,929,383	5,934,451	
37	Total Company Adjusted	242,075,924	139,757,648	40,657,017	Sum of B, C, D = A
38	Total Company Adjusted (Gross-up)		245,167,780	258,069,334	Gross up so each Jurisdiction represents Total Company. Lines 33 + 36 = Line 38
39	Unblended Adjustment	3,091,856	(15,719,653)	15,993,410	Unblended Adjustment = Financial Accumulated Depreciation [Col. A, Line 41] - Jurisdiction Total Company Accumulated Depreciation Adjusted (Line 42, Col. B, C, or D)
40 Electric Intangible Plant Total					
41	Jurisdictional Percent (1)	57.00%	27.24%	15.75%	
42	Total Company Accumulated Depreciation	144,258,211	144,258,211	144,258,211	Each Jurisdiction represents Total Company
43	Accumulated Depreciation * Juris %	144,258,211	82,234,249	22,726,871	Sum of B, C, D = A
44	Adjustment	0	0	0	Allocate Difference Between Financial Lines 3 and 4
45	Adjustment (Gross-up)		0	0	
46	Total Company Adjusted	144,258,211	82,234,249	22,726,871	Sum of B, C, D = A
47	Total Company Adjusted (Gross-up)		39,297,091	22,726,871	Gross up so each Jurisdiction represents Total Company. Lines 42 + 45 = Line 47
48	Unblended Adjustment	-	-	-	Unblended Adjustment = Financial Accumulated Depreciation [Col. A, Line 41] - Jurisdiction Total Company Accumulated Depreciation Adjusted (Line 42, Col. B, C, or D)

Southwestern Public Service Company

Calculation to Unblend Depreciation Reserve
September 30, 2020

Line No.		Financial (FIN)	Texas	New Mexico	FERC	Notes
49	Total Company - Utility					
50						
51	Jurisdictional Percent	N/A	N/A	N/A	N/A	
52	Total Company Accumulated Depreciation	2,631,254,788	2,531,624,537	2,745,888,562	2,799,481,044	Each Jurisdiction represents Total Company
53	Less: Electric Distribution Accumulated Depreciation	(394,231,304)	(394,231,304)	(394,231,304)	(394,231,304)	
54	Total Co. Accumulated Depreciation excluding Distribution	2,237,023,484	2,137,393,233	2,351,657,258	2,405,249,740	Each Jurisdiction represents Total Company
55	Total JUR Accumulated Depreciation	2,229,728,144	1,105,763,702	602,873,231	521,091,211	Sum of B, C, D = A
56	Jurisdictional Accumulated Depreciation as % of Total	N/A	N/A	N/A	N/A	
57	Adjustment	4,203,483	2,232,775	900,634	1,070,074	Allocate Difference Between Financial Lines 3 and 4
58	Adjustment (Gross-up)		3,917,141	3,310,492	6,647,773	
59	Total Company Adjusted (Gross-up)	2,233,931,628	1,107,996,477	603,773,865	522,161,286	Sum of B, C, D = A
60			2,141,310,374	2,354,967,749	2,411,897,513	Gross up so each Jurisdiction represents Total Company. Lines 49 + 53 = Line 55
61			(92,621,254)	121,036,122	177,965,885	Unblended Adjustment = Financial Accumulated Depreciation [Col. A, Line 54] - Jurisdiction Total Company Accumulated Depreciation Adjusted (Line 55, Col. B, C, or D)
62						

(1) Jurisdictional Percent used in forecast system to calculate unblending adjustment. It does not match the final jurisdictional allocators calculated for the rate case.
(2) Electric Distribution Accumulated Depreciation is not subject to an unblending adjustment since all assets are directly assigned to each jurisdiction.

Southwestern Public Service Company

Calculation to Unblend Depreciation Reserve
December 31, 2020

Total Company by Functional Class

Line No.		Jurisdiction (JUR)				Notes
		New				
		Financial (FIN)	Texas (B)	Mexico (C)	FERC (D)	
1	Electric Steam Production Plant Total					
2	Jurisdictional Percent (1)		53.94%	26.88%	19.18%	
3	Total Company Accumulated Depreciation	1,193,797,019	1,079,313,817	1,273,172,712	1,404,448,405	Each Jurisdiction represents Total Company
4	Accumulated Depreciation * Juris %	1,193,797,020	582,132,224	342,246,649	269,418,146	Sum of B, C, D = A
5	Adjustment	(2)	(1)	(0)	(0)	Allocate Difference Between Financial Lines 3 and 4
6	Adjustment (Gross-up)		(1)	(2)	(2)	
7	Jurisdictional Accumulated Depreciation Adjusted	1,193,797,018	582,132,224	342,246,649	269,418,146	Sum of B, C, D = A
8	Total Company Accumulated Depreciation Adjusted (Gross-up)		1,079,313,815	1,273,172,710	1,404,448,403	Gross up so each Jurisdiction represents Total Company. Lines 3 + 6 = Line 8
9	Unblended Adjustment		(114,483,203)	79,375,692	210,651,384	Unblended Adjustment = Financial Accumulated Depreciation [Col. A, Line 7] - Jurisdiction Total Company Accumulated Depreciation Adjusted (Line 8, Col. B, C, or D)
10	Electric Other Production Plant Total					
11	Jurisdictional Percent (1)		53.94%	26.88%	19.18%	
12	Total Company Accumulated Depreciation	150,767,663	142,988,867	156,326,517	164,848,868	Each Jurisdiction represents Total Company
13	Accumulated Depreciation * Juris %	150,767,662	77,121,617	42,022,756	31,623,288	Sum of B, C, D = A
14	Adjustment	1	1	0	0	Allocate Difference Between Financial Lines 3 and 4
15	Adjustment (Gross-up)		1	1	1	
16	Total Company Adjusted	150,767,663	77,121,618	42,022,757	31,623,288	Sum of B, C, D = A
17	Total Company Adjusted (Gross-up)		142,988,868	156,326,518	164,848,869	Gross up so each Jurisdiction represents Total Company. Lines 13 + 16 = Line 18
18	Unblended Adjustment		(7,778,795)	5,558,855	14,081,206	Unblended Adjustment = Financial Accumulated Depreciation [Col. A, Line 17] - Jurisdiction Total Company Accumulated Depreciation Adjusted (Line 18, Col. B, C, or D)

**Calculation to Unblend Depreciation Reserve
December 31, 2020**

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**Calculation to Unblend Depreciation Reserve
December 31, 2020**

[illegible]

Southwestern Public Service Company
Unblended ADIT Adjustment - Total Plant
Ended September 30, 2020

Unblended Book Reserve Impact on DFIT					
Line No.		Financial	Texas	New Mexico	FERC
1	Normalized Timing Difference	3,706,143,657	3,796,470,165	3,586,378,596	3,536,512,344
2	Perm Difference/Flow Through Timing Difference	140,390,022	143,486,411	136,875,078	134,612,006
3	Total Timing Difference	3,846,533,679	3,939,956,576	3,723,253,674	3,671,124,350
4		3.65%	3.64%	3.68%	3.67%
5					
6	ADIT Impact	1,217,546,969	1,237,650,217	1,190,891,817	1,179,793,485
7					Total
8	Jurisdictional ADIT using Financial Reserve		595,759,019	296,135,401	325,652,549
9	Jurisdictional ADIT using Unblended Book Reserve		607,220,830	289,623,379	320,897,710
10	Difference between Jurisdictionalization Actual & Theoretical		(11,461,811)	6,512,021	4,754,839
11	Adjustment to Tie to Financial Total		(114,085)	(50,500)	(30,366)
12	Unblended Jurisdictional Accumulated Deferred		607,106,745	289,572,880	320,867,344
13					1,217,546,969
14	Unblended Adjustment to ADIT		11,347,726	(6,562,521)	(4,785,205)
15					
16	Jurisdictional Percent	100.000%	48.931%	24.322%	26.747%
17					
18					
19	Adjustment to Tie to Financial Total Company		(209,282)	(186,856)	(165,784)
20	ADIT Total Company		1,237,440,935	1,190,704,961	1,179,627,701
21					
22	Unblended Jurisdictional Accumulated Deferred Income Taxes		607,106,745	289,572,880	320,867,344
23					1,217,546,969
24	Unblended ADIT Adjustment Total Company		19,893,966	(26,842,007)	(37,919,268)

Southwestern Public Service Company
Unblended ADIT Adjustment - Total Plant
Ending December 31, 2020

Unblended Book Reserve Impact on DFIT					
Line No.		Financial	Texas	New Mexico	FERC
1	Normalized Timing Difference	3,777,341,808	3,866,450,408	3,656,671,799	3,609,552,373
2	Perm Difference/Flow Through Timing Difference	147,225,639	150,335,534	143,471,123	141,593,924
3	Total Timing Difference	3,924,567,447	4,016,785,943	3,800,142,922	3,751,146,297
4		3.75%	3.74%	3.78%	3.77%
5					
6	ADIT Impact	1,230,291,228	1,250,123,416	1,203,434,669	1,192,947,676
7					Total
8	Jursidictional ADIT using Financial Reserve		602,225,644	299,377,637	328,687,946
9	Jursidictional ADIT using Unblended Book Reserve		613,511,402	292,813,461	323,966,365
10	Difference between Jurisdictionalization Actual & Theoretical		(11,285,758)	6,564,177	4,721,581
11	Adjustment to Tie to Financial Total		(0)	(0)	(0)
12	Unblended Jurisdictional Accumulated Deferred		613,511,402	292,813,461	323,966,365
13					1,230,291,228
14	Unblended Adjustment to ADIT		11,285,758	(6,564,177)	(4,721,581)
15					
16	Jurisdictional Percent	100.000%	48.950%	24.334%	26.716%
17					
18					
19	Adjustment to Tie to Financial Total Company		(0)	(0)	(0)
20	ADIT Total Company		1,250,123,416	1,203,434,669	1,192,947,676
21					
22	Unblended Jurisdictional Accumulated Deferred Income Taxes		613,511,402	292,813,461	323,966,365
23					1,230,291,228
24	Unblended ADIT Adjustment Total Company		19,832,188	(26,856,558)	(37,343,552)