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**APPLICATION OF SOUTHWESTERN § BEFORE THE STATE OFFICE  
PUBLIC SERVICE COMPANY FOR § OF  
AUTHORITY TO CHANGE RATES § ADMINISTRATIVE HEARINGS**

**REBUTTAL TESTIMONY**

*of*

**STEPHANIE N. NIEMI**

*on behalf of*

**SOUTHWESTERN PUBLIC SERVICE COMPANY**

*(Filename: NiemiRRRebuttal.doc; Total Pages: 198)*

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

| <b><u>Acronym/Defined Term</u></b> | <b><u>Meaning</u></b>   |
|------------------------------------|---|
| ADIT                               | accumulated deferred income taxes                             |
| AXM                                | Alliance of Xcel Municipalities                               |
| Commission                         | Public Utility Commission of Texas                            |
| FERC                               | Federal Energy Regulation Commission                          |
| LP&L                               | Lubbock Power & Light   |
| NOL                                | Net Operating Loss  |
| O&M                                | Operations and maintenance                                    |
| PTC                                | Production Tax Credit   |
| R&E                                | Research and Experimentation                                  |
| RFI                                | Request for Information                                       |
| SPS                                | Southwestern Public Service Company, a New Mexico corporation |
| Staff                              | Staff of the Public Utility Commission of Texas               |
| TAC                                | 16 Tex. Admin. Code   |

## LIST OF ATTACHMENTS

| <b><u>Attachment</u></b> | <b><u>Description</u></b>   |
|--------------------------|---|
| SNN-RR-R1                | Summary of Adjustments Included in Rebuttal Cost of Service<br>(Filename: SNN-RR-R1.xlsx) |
| SNN-RR-R2                | Rebuttal Cost of Service<br>(Filename: SNN-RR-R2.xlsx)                                    |
| SNN-RR-R3                | Staff Cost of Service Model Income Tax Calculation<br>(Filename: SNN-RR-R3.xlsx)          |
| SNN-RR-R4                | Hale Wind Revenue Requirement<br>(Filename: SNN-RR-R4.xlsx)                               |
| SNN-RR-R5                | Sagamore Wind Revenue Requirement<br>(Filename: SNN-RR-R5.xlsx)                           |
| SNN-RR-R6(CD)            | Workpapers  |

**REBUTTAL TESTIMONY  
OF  
STEPHANIE N. NIEMI**

**I. WITNESS IDENTIFICATION**

1

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

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

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

6   A.     I am employed by Xcel Energy Services Inc. the service company subsidiary of  
7           Xcel Energy, Inc., as Manager of Revenue Analysis.

8   **Q.     On whose behalf are you testifying in this docket?**

9   A.     I am testifying on behalf of Southwestern Public Service Company, a New  
10          Mexico corporation (“SPS”).

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

13   A.     Yes.

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

2   **Q.    What is the scope of your rebuttal testimony?**

3   A.    The intent of my rebuttal testimony is to respond to arguments presented in the  
4           testimony of witnesses who are appearing on behalf of the Intervenors and the  
5           Public Utility Commission of Texas (“Commission”) Staff (“Staff”). In  
6           particular, I respond to the testimony of the following Intervenor and Staff  
7           witnesses:

- 8                   • Mark Garrett, who testifies on behalf of the Alliance for Xcel  
9                   Municipalities (“AXM”); and  
10                  • Mark Filarowicz, who testifies on behalf of Staff.

11       I also discuss the cost of service model sponsored by AXM witness Karl Nalepa.  
12       Furthermore, I present SPS’s Rebuttal Cost of Service, which includes corrections  
13       identified during the course of this proceeding and adjustments based on a Staff  
14       recommendation.

15   **Q.    Do you have any attachments to your rebuttal testimony?**

16   A.    Yes. I have six attachments to my rebuttal testimony, all of which were prepared  
17           by me or under my direct control and supervision.

18   **Q.    Please briefly describe your attachments.**

19   A.    Attachment SNN-RR-R1 is a schedule that shows the change in SPS’s request in  
20           this proceeding, from the amount requested in the Update filing to SPS’s revised  
21           request of \$140,483,415 as provided in the Rebuttal Cost of Service. Attachment  
22           SNN-RR-R2 is the Rebuttal Cost of Service Study. Attachment SNN-RR-R3  
23           shows the income tax calculation in Staff’s cost of service model and provides the  
24           corrected amounts for items that are errors in Staff’s income tax calculation.

Attachment SNN-RR-R4 is the calculation of the revenue requirement for the Hale Wind Project. Attachment SNN-RR-R5 is the calculation of the revenue requirement for the Sagamore Wind Project. Attachment SNN-RR-R6(CD) contains my workpapers, which are provided electronically on CD.

**Q. Please summarize your rebuttal testimony and recommendations.**

A. I recommend that the Commission adopt SPS's Rebuttal Cost of Service, which is presented in Attachment SNN-RR-R2 to my rebuttal testimony. SPS's Rebuttal Cost of Service reflects necessary corrections identified during the course of this proceeding, as well as certain adjustments that SPS has made in response to a recommendation made by Staff in order to reduce the number of contested issues in this case. The corrections and adjustments are discussed later in this testimony. In total, the corrections and adjustments result in a decrease of \$2,577,204 to SPS's cost of service as compared to SPS's Update filing, which the following table shows:

**Table SNN-RR-R1**

|                             | <b>Update Filing<br/>Cost of Service</b> | <b>Rebuttal Cost of<br/>Service</b> | <b>Dollar Impact of<br/>Adjustments and<br/>Corrections</b> | <b>Percentage<br/>Change</b> |
|-----------------------------|--|-------------------------------------|---|------------------------------|
| <b>Cost of<br/>Service</b>  | \$761,917,417                            | \$759,340,214                       | (\$2,577,203)   | (0.34%)                      |
| <b>Present<br/>Revenues</b> | \$618,856,799                            | \$618,856,799                       | \$0   | 0.00%                        |
| <b>Deficiency</b>           | \$143,060,618                            | \$140,483,415                       | (\$2,577,203)   | (1.80%)                      |

I also discuss several adjustments proposed by the parties that SPS does not accept. In particular, I recommend that the Commission reject:

- Mr. Garrett's proposed adjustments to labor expense escalation and storm damage expense; and



1                   • Mr. Filarowicz's treatment of the PUC Assessment Fee and bad debt  
2                   expense.

3           I further recommend that the Commission reject AXM's proposed cost of service  
4           calculations because they contain various errors.

5   **Q.   Is any other SPS witness presenting rebuttal testimony related to the topics**  
6   **you discuss?**

7   A.   Yes. SPS witness Michael T. Deselich is also presenting rebuttal testimony that  
8           responds to the arguments of Mr. Garrett. SPS witness Naomi Koch presents  
9           rebuttal testimony that addresses the recommendations of Mr. Filarowicz.

1                                    **III.            SPS’S REBUTTAL COST OF SERVICE**

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

3    A.      I describe the Rebuttal Cost of Service that I am presenting along with this  
4            rebuttal testimony, and I discuss the adjustments I have made to arrive at that  
5            Rebuttal Cost of Service. I also explain that, in addition to correcting certain  
6            errors, SPS has removed certain amounts in response to a recommendation made  
7            by Staff witness Mr. Filarowicz in order to reduce the number of contested issues  
8            in the case.

9    **A.      Corrections**

10   **Q.      Have you included any corrections to the revenue requirement calculation in**  
11       **the Rebuttal Cost of Service?**

12   A.      Yes. I have made nine corrections for errors identified during the course of this  
13            proceeding.

14   **Q.      What corrections is SPS making to remedy errors in the 45-Day Update cost**  
15       **of service?**

16   A.      SPS is making the corrections identified in my Attachment SNN-RR-R1.  
17            Collectively, the corrections decrease SPS’s Texas retail revenue requirement by  
18            \$2,491,906. These corrections are summarized below.

- 19            • Federal Research and Experimentation (“R&E”) Credit – SPS incorrectly  
20            included (\$1,206,577) (total company) of Federal R&E tax credit in SPS’s  
21            request and has corrected that to (\$2,083,626). This correction results in a  
22            decrease of \$604,314 to the Texas revenue deficiency.
- 23            • Annual Incentive Program Capitalized Accumulated Deferred Income  
24            Taxes (“ADIT”) – As discussed in SPS’s response to AXM Request for  
25            Information (“RFI”) No. 2-48, SPS discovered (\$8,194) (total company)  
26            that should have been eliminated from the revenue requirement to  
27            appropriately capture the ADIT impact. Removing this amount increases  
28            the Texas revenue deficiency by \$1,171.

- 1           • Direct Assignment of Wind Production Tax Credit (“PTC”) Deferred Tax  
2           Asset – SPS’s original request allocated the deferred tax asset associated  
3           with wind PTCs using an energy allocator rather than direct assignment.  
4           This deferred tax asset is \$17,067,330 (total company) which includes a  
5           Texas retail amount of \$3,580,556 and a New Mexico retail amount of  
6           \$13,486,775. These amounts should have been direct assigned by  
7           jurisdiction rather than allocated using the energy allocator. The wind  
8           PTCs are generated out of specific terms and agreements unique to each  
9           jurisdiction and should be credited back to the appropriate jurisdiction so  
10          as to not benefit customers in a jurisdiction where those specific terms  
11          were not agreed upon. This correction results in an increase to the Texas  
12          revenue deficiency of \$600,111.
  
- 13          • Storm Damage Expense – As explained in SPS’s supplemental response to  
14          AXM RFI No. 11-3, SPS discovered a portion of the distribution storm  
15          damage expense related to labor and labor overtime, which was a credit,  
16          was not included in the calculation of the three-year normalization for  
17          2017-2019. Correcting this error decreases the Texas revenue deficiency  
18          by \$149,658.
  
- 19          • Composite State Tax Rate – SPS’s composite state tax rate inadvertently  
20          included the Texas Gross Margin Tax rate. The Texas Gross Margin Tax  
21          is already accounted for in SPS’s per book balance of \$2,582,512. Because  
22          recovery of the per book amount of the Texas Gross Margin Tax is already  
23          contained in SPS’s request, it is appropriate to remove the rate from the  
24          calculation of the composite tax rate to avoid double counting. This results  
25          in a decrease to the Texas revenue deficiency of \$338,494.
  
- 26          • Jurisdictional Allocators – SPS updated the jurisdictional allocators to  
27          reflect the actual load drop-off resulting from Lubbock Power & Light  
28          (“LP&L”) leaving SPS’s transmission system, instead of the estimate used  
29          in the Update filing. Please refer to SPS witness Wes Berger’s rebuttal  
30          testimony for further explanation. This update results in a decrease of  
31          \$97,514 to the Texas revenue deficiency.
  
- 32          • Hale Depreciation Expense – SPS discovered that \$177,200 (total  
33          company) of Hale depreciation expense was included in SPS’s request in  
34          error. Please refer to SPS witness Mark Moeller’s rebuttal testimony for  
35          further explanation. This correction results in a decrease of \$104,801 to  
36          the Texas revenue deficiency.
  
- 37          • Transportation Depreciation Expense – SPS discovered the inadvertent  
38          inclusion of transportation depreciation expense of \$1,554,092 (total  
39          company) in the calculation of depreciation expense at proposed rates in  
40          the revenue requirement. Because the fleet is used for both operations and  
41          maintenance (“O&M”) as well as capital investments, SPS allocates  
42          depreciation expense for the fleet by type of work performed (i.e., O&M

1 or capital purposes). This calculation was performed incorrectly. This  
2 correction results in a decrease to the Texas revenue deficiency in the  
3 amount of \$920,798.

- 4 • Excess ADIT – SPS corrected the amount of Excess ADIT amortizations  
5 and the Excess ADIT ending balances in rate base to account for changes  
6 in balances and amortizations occurring from past consolidated income tax  
7 returns. SPS witness Naomi Koch describes this correction in more detail  
8 in her rebuttal testimony. This results in a decrease to the Texas revenue  
9 deficiency of \$877,608.

10 **B. SPS Adjustments in Response to Staff Recommendations**

11 **Q. Have you accepted any of the Intervenor or Staff witnesses' proposed**  
12 **adjustments on other matters in your Rebuttal Cost of Service?**

13 A. SPS has accepted one adjustment, which I discuss in this subsection, in an effort  
14 reduce the number of contested issues in this case. SPS has not accepted (and  
15 disagrees with) the witnesses' other adjustments.

16 **Q. Please describe the adjustment you made in the Rebuttal Cost of Service to**  
17 **reduce the number of contested issues in this case.**

18 A. Mr. Filarowicz recommended that \$46,405 (total company) be disallowed based  
19 on his claim that the amounts pertain to lobbying and legislative activities.<sup>1</sup> In  
20 order to reduce the number of contested issues in this case, I have removed  
21 \$41,190 of lease expense and \$5,215 of Taxes Other than Income Taxes from the  
22 Rebuttal Cost of Service.<sup>2</sup>

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<sup>1</sup> Filarowicz Dir. at 8-9.

<sup>2</sup> Attachment SNN-RR-R2, page 54, line 282 and page 60, line 580.

1           **IV.   PROPOSED ADJUSTMENTS THAT SHOULD BE REJECTED**

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

3   A.    In this section of my testimony, I respond to the recommendations of Mr. Garrett  
4           regarding labor expenses and storm damage expense, and Mr. Filarowicz's  
5           recommendation regarding the appropriate Federal Energy Regulatory  
6           Commission ("FERC") account for recording the PUC Assessment Fees. I also  
7           discuss Mr. Filarowicz's recommendation regarding bad debt expense and  
8           flow-through adjustments for Texas State Gross Receipts Tax Fee, Texas Local  
9           Municipal Franchise Tax, Texas Margin Tax, cash working capital, state income  
10          taxes, and federal income taxes. In addition, I describe the errors in Mr. Nalepa's  
11          revenue requirement calculation as provided in the cost of service model attached  
12          to his direct testimony.

13   **A.   Labor Expenses**

14   **Q.    Please summarize the adjustments Mr. Garrett recommends related to labor**  
15          **expenses.**

16   A.    Mr. Garrett argues that SPS's requested stock-based long-term incentive  
17          compensation is financially based and thus recommends the Commission should  
18          exclude that expense from SPS's cost of service.<sup>3</sup> Mr. Garrett also argues that  
19          SPS's adjustment for labor escalation is not known and measurable and should be  
20          rejected.<sup>4</sup>

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<sup>3</sup> Garrett Dir. at 22.

<sup>4</sup> Garrett Dir. at 24.

1     **Q.     Do you agree with Mr. Garrett's recommendations?**

2     A.     No. Mr. Deselich discusses the shortcomings of Mr. Garrett's recommendations  
3             in detail in his rebuttal testimony.

4             With respect to Mr. Garrett's recommendation on the labor escalation  
5             adjustment, his claim that it is not known and measurable is incorrect. As Mr.  
6             Deselich explains in his rebuttal testimony, the labor increases included in SPS's  
7             adjustment are known and measurable. With respect to the adjustment of 3.0%  
8             for non-bargaining employees, this occurred in March 2021, only a month after  
9             SPS filed this rate application. With respect to bargaining employees, the  
10            Updated Test Year (calendar year 2020) contained ten months of per book  
11            bargaining labor at 2019 wages (effective November 1, 2019) and two months of  
12            per book bargaining labor at 2020 wages (effective November 1, 2020). SPS's  
13            requested revenue requirement includes a 2.5% escalation of the per book labor  
14            for bargaining employees. The known and measurable adjustment escalates the  
15            ten months of per book bargaining labor at 2019 wages to reflect the 2020 wage  
16            increase that occurred in November 2020 and escalates the two months of per  
17            book bargaining labor at 2020 wages by 2.5% to reflect the 2021 wage increase  
18            that will take effect on November 1, 2021, before rates are approved in this  
19            proceeding. These adjustments are thus appropriate because they are known and  
20            measurable and more accurately reflect the costs that SPS will incur during the  
21            rate year.

1    **B.    Storm Damage Expense**

2    **Q.    Please summarize Mr. Garrett’s recommendation regarding the calculation**  
3    **of the storm damage normalization.**

4    A.    Mr. Garrett recommends that the storm damage normalization calculation be  
5    revised to use an amount for 2018 that was included in SPS’s last rate case in  
6    Docket No. 49831.<sup>5</sup>

7    **Q.    Do you agree with Mr. Garrett’s recommendation?**

8    A.    No. Mr. Garrett relies on an incorrect storm damage expense amount for 2018 to  
9    calculate his recommended adjustment. As SPS explained in its supplemental  
10    response to AXM RFI No. 11-3, the storm damage expense for 2018 from Docket  
11    No. 49831, which Mr. Garrett relied upon, was incorrect. The amount presented  
12    in the workpaper titled “SPS Adjust Storm Damage Expense” included in  
13    Attachment SNN-RR-R6 is the correct amount for storm damage expense for  
14    2018 and should be utilized to calculate the storm damage normalization  
15    adjustment.

16   **C.    PUC Assessment Fee Treatment**

17   **Q.    Please summarize Mr. Filarowicz’s recommendation regarding the treatment**  
18   **of the PUC Assessment Fee.**

19   A.    Mr. Filarowicz recommends that the PUC Assessment Fee be included in taxes  
20   other than income, FERC Account 408, based on the Commission’s order in  
21   Docket No. 43695.

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<sup>5</sup> Garrett Dir. at 26.

1   **Q.     Do you agree with Mr. Filarowicz’s recommendation?**

2   A.     No. While I am not an attorney, based on my understanding of the FERC  
3           Uniform System of Accounts and 16 Tex. Admin. Code (“TAC”) § 25.72(c)(1), it  
4           appears clear that the PUC Assessment Fee is properly recorded in FERC  
5           Account 928. As I discussed on page 78 of my direct testimony, there appears to  
6           be a discrepancy between the FERC Uniform System of Accounts and 16 TAC  
7           § 25.72(c)(1), on the one hand, and the Order on Rehearing in Docket No. 43695,  
8           on the other hand. Mr. Filarowicz did not address this discrepancy in his  
9           testimony, so I recommend the Commission provide clarity surrounding the  
10          treatment of the PUC Assessment Fee.

11   **D.     Staff Recommendations Related to Flow Through Adjustments**  
12           **Dependent on Revenue Levels**

13   **Q.     Have you reviewed Mr. Filarowicz’s testimony regarding SPS’s Texas gross**  
14           **receipts taxes, Texas local municipal franchise fees, PUC Assessment Fees,**  
15           **payroll taxes, Texas margin tax, cash working capital, and income taxes?**

16   A.     Yes.

17   **Q.     What is your response?**

18   A.     I agree with Mr. Filarowicz that the amounts for those items should be adjusted  
19           based on the final revenue increase approved in this case, but I do not agree with  
20           the amount of his adjustment. In the Rebuttal Cost of Service, I have revised  
21           those amounts to reflect SPS’s revised request rather than Staff’s recommended  
22           revenue requirement.



1    **Q.     Have you reviewed Mr. Filarowicz's testimony regarding bad debt expense?**

2    A.     Yes.

3    **Q.     What is your response?**

4    A.     Mr. Filarowicz recommends that the amount of bad debt expense be adjusted with  
5           the change in the revenue requirement in a similar manner to the gross receipts tax  
6           and franchise fees. However, SPS did not adjust bad debt expense in relation to  
7           the change in the revenue requirement. SPS's request regarding bad debt expense  
8           includes SPS's per book amount and the reversal of the amounts that SPS  
9           deferred in response to the Commission's order issued in Project No. 50664,  
10          which I discussed in my direct testimony. If the Commission were to accept Mr.  
11          Filarowicz's recommendation, an adjustment to per book bad debt expense  
12          reflecting the proportional increase to the overall revenue increase would need to  
13          be included.

14   **Q.     Have you reviewed Mr. Filarowicz's testimony regarding state income taxes?**

15   A.     Yes.

16   **Q.     What is your response?**

17   A.     I agree that state income taxes should be adjusted to reflect the final revenue  
18          requirement approved by the Commission in this case, and I have revised that  
19          amount in the Rebuttal Cost of Service to reflect SPS's revised request along with  
20          incorporating the correction to the state income tax rate that I discussed above.  
21          Furthermore, the 1.1104% utilized included in Ms. Koch's direct testimony and  
22          utilized by Mr. Filarowicz was an error, as discussed by Ms. Koch in her rebuttal  
23          testimony.

1   **Q.     Mr. Filarowicz also recalculates SPS’s federal income tax expense based on**  
2       **Tax Method 1. How do you respond?**

3   A.     Federal income tax is another item that should be updated to reflect changes in the  
4       revenue requirement, and SPS’s Rebuttal Cost of Service reflects the updated  
5       amount of income taxes. However, I do not agree with Staff’s amount included in  
6       the class cost of service study.

7   **Q.     Can you please explain your understanding of Tax Method 1?**

8   A.     Yes. Tax Method 1 begins with the calculated amount of return on rate base and  
9       then makes additions and deductions to the return to arrive at taxable income. The  
10      calculated taxable income is then multiplied by a tax factor, which is the tax rate  
11      including the tax gross-up factor. That leads to the federal income tax expense  
12      amount included in the revenue requirement.

13   **Q.     Does SPS use Tax Method 1 to calculate its federal income tax expense?**

14   A.     No, although the method SPS uses is essentially a variant of Tax Method 1. The  
15      revenue requirement model that SPS uses has a more granular calculation that  
16      distinguishes between current tax expense and deferred tax expense. Generally  
17      speaking, SPS’s model deducts amounts such as interest and book-to-tax timing  
18      differences from the authorized return to arrive at the current taxable income, and  
19      then the model multiplies that current taxable income by the applicable tax rate.  
20      Next, the model adds the deferred tax expense that SPS recognized in the Test  
21      Year to arrive at the total amount of tax expense included in the cost of service.

22             In contrast, Tax Method 1 does not distinguish between current and  
23      deferred taxes. Instead, it provides for the deduction of interest expense, tax

1 credits, and permanent timing differences, and then it multiplies the remaining  
2 amount by the applicable tax rate.

3 **Q. What are the errors in Staff's tax calculation?**

4 A. The most serious error involves the excess deferred taxes deduction, which Staff  
5 has calculated to be (\$21.8) million using Test Year book-to-tax timing  
6 differences. Both the methodology and the calculation are improper for excess  
7 ADIT.<sup>6</sup>

8 **Q. Why do you state that the methodology is improper?**

9 A. The excess deferred tax balance does not represent a current book-to-tax timing  
10 difference. It is instead just a credit that SPS owes to customers, and SPS is  
11 returning that amount over a period of years according to an amortization  
12 schedule.<sup>7</sup> To be sure, the ADIT arose in the past because of tax timing  
13 differences and the change in the tax rate due to the enactment of the Tax Cuts  
14 and Jobs Act created the refund balance. But the annual amortization amount is  
15 just the refund balance being returned to customers in equal amounts. It has  
16 nothing to do with current book-to-tax timing differences. Nevertheless, Staff  
17 calculated the excess deferred tax amount as though it were a current tax timing  
18 difference.

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<sup>6</sup> Attachment SNN-RR-R3, page 1, line 37.

<sup>7</sup> Plant Excess ADIT is being returned to customers using the Average Rate Assumption Method. Non-plant Excess ADIT is being returned to customers using a 5-year amortization period that began January 1, 2018.

1 **Q. Why do you state that Staff calculated the excess deferred tax amount as**  
2 **though it were a current tax timing difference?**

3 A. As shown on page 1 lines 32-37 of Attachment SNN-RR-R3, Staff started with  
4 the total Schedule M amounts and offset that by the plant and non-plant  
5 temporary Schedule M amounts to arrive at the (\$21.8) million figure. As I have  
6 noted, excess deferred taxes do not represent a current tax timing difference. It is  
7 a reduction of deferred tax expense that refunds to customers the tax amounts that  
8 are no longer due to the Internal Revenue Service. There is no Schedule M  
9 adjustment. The same is true for the R&E credit. The excess deferred taxes and  
10 the R&E credit are just credits that reduce the amount of deferred tax expense  
11 included in the cost of service.

12 **Q. Are you suggesting that the excess deferred tax and R&E credit amounts**  
13 **should not be included in Tax Method 1?**

14 A. No. They have to be incorporated into Tax Method 1 because they represent real  
15 reductions in tax expense, but in order to include these items in Tax Method 1, an  
16 income addition or deduction needs to be imputed for these items because Tax  
17 Method 1 does not distinguish between current tax expense and deferred tax  
18 expense.

19 **Q. How are the income additions or deductions for excess deferred taxes and the**  
20 **R&E credit imputed in Tax Method 1?**

21 A. As discussed earlier, Tax Method 1 presents numbers in terms of tax deductions  
22 that produce a taxable income number, which is then multiplied by the applicable  
23 tax rate. Thus, the excess deferred tax amount in Tax Method 1 must be

1 presented as a tax deduction that, when multiplied by the applicable tax rate,  
2 results in the actual excess ADIT amount that SPS is returning to customers in a  
3 year as a reduction to deferred tax expense. To calculate that tax deduction, it is  
4 necessary to divide the excess deferred tax amount by the combined state and  
5 federal tax rate. The deduction for the R&E credit is calculated in the same  
6 manner.

7 **Q. Have you calculated the correct deductions to use in Tax Method 1 for excess**  
8 **ADIT and the R&E credit?**

9 A. Yes. Consistent with Tax Method 1 as presented in Schedule G-U7.8, I have  
10 calculated the excess deferred taxes deduction as being (\$44,861,017) on a Texas  
11 retail basis. The R&E credit amount is \$2,843,843. Page 4, lines 31 - 48 of  
12 Attachment SNN-RR-R3 presents the details of those calculations.

13 **Q. Please describe the Tax 1 Method calculation of the excess deferred tax**  
14 **deduction on page 4 of Attachment SNN-RR-3.**

15 A. I started with the amount of plant excess ADIT amortization, which is  
16 (\$7,610,118) on a Texas retail basis after accounting for non-utility plant and  
17 other items that are not included in SPS's rate base. I then divided that by the  
18 22.62% tax rate to arrive at the imputed deduction of \$33,650,083 for plant-  
19 related excess ADIT. Next, I used the same method for non-plant excess ADIT:  
20 after eliminating items that are not included in SPS's base rates, the non-plant  
21 excess deferred tax amount was (\$2,535,403) on a Texas retail basis, and dividing  
22 that number by the tax rate produces a Texas retail imputed deduction of  
23 \$11,210,934. Adding the two imputed amounts results in an imputed deduction

1 of \$44,861,017 on a Texas retail basis. That is the amount that should be included  
2 in the Tax Method 1 calculation.

3 **Q. Have you calculated what SPS's income tax expense is under the correct**  
4 **method for imputing deductions in the Tax Method 1 calculation?**

5 A. Yes. Page 3 of Attachment SNN-RR-R3 presents the Tax Method 1 calculation  
6 with correct numbers for the excess deferred taxes and R&E credit. As that page  
7 shows, the total income tax amount is \$29,683,794.

8 **Q. Did Staff impute the deductions for the excess deferred taxes and the R&E**  
9 **credit in that way?**

10 A. No. As I noted earlier, Staff calculated the excess deferred taxes deduction based  
11 on the following formula:

12 (total Schedule M timing differences) – (plant temporary  
13 timing differences) + (non-plant temporary timing  
14 differences) = excess deferred tax item

15 The deduction Staff included for the R&E credit is the per book R&E credit  
16 deduction amount from Schedule G-U7.8, allocated to Texas retail. Page 1 of  
17 Attachment SNN-RR-R3 lays out the income tax calculation contained in Staff's  
18 cost of service model in the format of Schedule G-U7.8.

19 **Q. What are the errors in Staff's calculations of the excess deferred taxes and**  
20 **R&E credit amounts?**

21 A. As I explained earlier, the excess deferred tax amount is incorrect because Staff  
22 based the amount on Schedule M timing differences, and excess deferred tax does  
23 not have an associated Schedule M adjustment. In addition, Staff's calculation  
24 started with total Schedule M timing differences (which is the sum of plant and  
25 non-plant temporary timing differences and permanent timing differences) and

1 then added non-plant temporary timing differences again. With respect to the  
2 R&E credit, Staff used a per book amount, but Staff failed to make the  
3 appropriate adjustments to the per book amount. As a result of those errors, Staff  
4 arrived at an income tax expense amount of \$35,569,957.

5 **Q. Is there another way to demonstrate that the excess deferred tax deduction**  
6 **Staff used in its Tax Method 1 is incorrect?**

7 A. Yes. As shown on page 4 of Attachment SNN-RR-R3, SPS has proposed to  
8 return \$7,610,118 of plant-related excess ADIT and \$2,535,403 of non-plant  
9 related excess ADIT to customers on an annual basis, for a total of \$10,145,521  
10 on a Texas retail basis. Thus, if one multiplied the excess deferred tax deduction  
11 in Staff's Tax Method 1 calculation by the combined state and federal tax rate,  
12 one would expect to arrive at a product of \$10,145,521. That is not what Staff's  
13 excess deferred tax deduction number produces, however. As explained earlier,  
14 Staff has calculated the excess deferred tax amount to be \$21,798,847 on a Texas  
15 retail basis. When that amount is multiplied by the combined tax rate of 22.62%,  
16 it produces an annual excess deferred tax amount of \$4,929,907, which is roughly  
17 half the amount of the actual excess deferred tax amount. Multiplying the  
18 deduction that SPS used in its Tax Method 1 calculation by the combined tax rate  
19 produces the correct excess ADIT amortization amount.

20 **Q. You mentioned that there was also an error in the amount for the state**  
21 **income tax deduction. Please describe that error.**

22 A. Using Tax Method 1, the state income taxes addition/deduction is the impact to  
23 income of state specific deferred tax expense items. Similar to excess deferred  
24 taxes, the income addition/deduction for state income taxes for Tax Method 1 is

1       calculated as the deferred tax expense for the state-specific tax items divided by  
2       the combined state and federal tax rate. In Staff's tax calculation, the state  
3       income tax addition/deduction was calculated as state taxable income times the  
4       state tax rate. That methodology is incorrect because it equates a before-tax  
5       income addition/deduction with a tax amount. Aside from the methodology  
6       problems, there is a formula error in Staff's cost of service model. The state  
7       taxable amount Staff is using is \$(273,763,224), which is incorrect. The reason  
8       the state taxable income is such a large negative number is because the formula in  
9       Staff's model is referencing the wrong cell for return on rate base. It is  
10      referencing an empty cell so the amount of return being included in the state  
11      taxable income line is zero.

12   **Q.   Please describe the error in the calculation of the Net Operating Loss**  
13      **(“NOL”) deferred tax asset.**

14   A.   Staff's tax calculation also fails to calculate the effect that Staff's proposed  
15      adjustments have on SPS's NOL deferred tax asset. This also affects the income  
16      tax expense amount because changes in the NOL deferred tax asset change SPS's  
17      rate base, which therefore changes return on rate base, the starting point for Tax  
18      Method 1. The NOL deferred tax asset amount in Staff's model is the same as it  
19      is in SPS's model, but Staff made numerous adjustments to SPS's request that  
20      affect rate base and return on rate base.

21   **Q.   How does this error affect the income tax calculation?**

22   A.   As I mentioned in my direct testimony, SPS used the remaining NOL deferred tax  
23      asset generated in previous years. Staff's recommended adjustments and



1 recommended weighted average cost of capital reduce the return on rate base and  
2 therefore reduce the amount of taxable income that can be offset by the NOL  
3 deferred tax asset. This means that not as much of the NOL deferred tax asset can  
4 be used, so the NOL deferred tax asset in rate base should be higher. Staff,  
5 however, performed only half of the calculation. It reduced the revenue  
6 requirement but did not carry through the effect of that reduction on the NOL  
7 deferred tax asset, which is an increase to rate base.

8 **Q. You have been discussing Tax Method 1. Are there ways to calculate income**  
9 **tax expense in a revenue requirement calculation other than Tax Method 1?**

10 A. Yes. There are at least three methods that I know of. There is Tax Method 1,  
11 which Staff uses, Tax Method 2, and a third method that begins with income tax  
12 expense at current rates and adjusts for the calculated earnings deficiency.  
13 Furthermore, SPS's cost of service model uses a fourth method, which is a variant  
14 of Tax Method 1.

15 **Q. Do these different methods of calculating income tax expense produce**  
16 **different amounts?**

17 A. No. All of these methods produce the same calculated income tax expense.  
18 SPS's cost of service model calculates income tax expense and the revenue  
19 requirement using two different methods and both result in the same income tax  
20 expense and revenue requirement. I use the two calculations as a check to make  
21 sure the cost of service model calculations are accurate.

22 Furthermore, Schedule G-U7.8 and Schedule G-U7.6 of the rate filing  
23 package present Tax Method 1 and Tax Method 2. As shown in both SPS's initial

1 filing and in its Update filing, the income tax expense calculated on both  
2 schedules is the same amount.

3 **Q. Is it possible that the difference in the calculated income tax expense between**  
4 **Staff's model and SPS's model is merely a "difference of opinion" in how**  
5 **income tax expense is calculated?**

6 A. No. All the various methods of calculating income tax expense produce the same  
7 amount. From a conceptual basis, two separate methods applied correctly that  
8 produce different amounts would be theoretically untenable because the  
9 Commission would not be able to determine a revenue requirement if all parties  
10 have an equally legitimate claim to the correctly calculated revenue requirement.  
11 Consider the extreme example where all parties agreed on all the inputs to the  
12 revenue requirement calculation. Even in that situation, parties would still not be  
13 able to agree on a revenue requirement because the different methodologies  
14 would produce different results, even with the exact same inputs. If two different  
15 tax methods are producing materially different results, then one of the methods  
16 has to contain an error.

17 **Q. How did you determine that Staff's revenue requirement recommendation is**  
18 **incorrect?**

19 A. First, to verify Staff's calculation of income tax expense, I used the Tax Method 1  
20 template from Schedule G-U7.8 to recalculate the amount in Staff's model.  
21 Second, using the income tax expense inputs in Staff's model, I applied the  
22 income tax methodology in SPS's cost of service model. Third, I calculated  
23 income tax expense using Tax Method 1 as presented in Schedule G-U7.8, using

1 the data in Staff's model correcting the inputs. The results of my calculations are  
2 in Table SNN-RR-R2 below. Each calculation in Attachment SNN-RR-R3  
3 includes all of Staff's recommended adjustments.

4 **Table SNN-RR-R2**

|                       | <b>Staff Cost of<br/>Service Model<br/>Utilizing<br/>Schedule G-U7.8</b> | <b>SPS's Tax<br/>Calculation<br/>Method from<br/>Cost of Service</b> | <b>Corrected Tax<br/>Method 1<br/>from Schedule<br/>G-U7.8</b> |
|-----------------------|--|--|--|
| Income Tax<br>Expense | \$35,569,957   | \$29,750,519   | \$29,683,794   |

5 The amount of income tax expense that should be in the Texas retail revenue  
6 requirement based on Staff's recommendations is approximately \$29.7 million.  
7 There is a slight difference between the second and third columns that I believe is  
8 the result of rounding differences.

1                                   **V.    AXM'S COST OF SERVICE MODEL**

2   **Q.    Does the cost of service model sponsored by Mr. Nalepa contain any errors?**

3   A.    Yes.   The cost of service model sponsored by Mr. Nalepa contains errors  
4           regarding the removal of plant disallowances and the resulting impact on SPS's  
5           revenue requirement.

6   **Q.    Please describe the errors in further detail.**

7   A.    The cost of service model sponsored by Mr. Nalepa attempts to incorporate the  
8           plant disallowances recommended by Mr. Norwood associated with three  
9           transmission substations and the Tolk synchronous condenser. Mr. Nalepa's  
10          model, however, does not accurately reflect Mr. Norwood's recommendations.  
11          The cost of service utilized by Mr. Nalepa is based on the cost of service model I  
12          provided as part of my Update Testimony in this docket. It appears that Mr.  
13          Nalepa entered the plant in service ending balances for the three transmission  
14          substations and the Tolk synchronous condensers reductions into the Schedule M  
15          permanent tax section contained in the income statement, thereby reducing the  
16          income tax calculation instead of the plant ending balances contained in rate base.  
17          However, to appropriately account for Mr. Norwood's recommended plant  
18          disallowances, Mr. Nalepa should have reduced plant in service located in the rate  
19          base section, which results in a reduction to the overall return on rate base rather  
20          than taxable income. Additionally, Mr. Nalepa's model does not take into  
21          account the attendant impacts that result from a plant disallowance. Therefore,  
22          Mr. Nalepa's approach does not recognize the impacts to depreciation reserve,  
23          ADIT, permanent and temporary timing differences, and the deferred income tax  
24          impacts on SPS's revenue requirement.

1    **Q.     What is your conclusion with respect to the cost of service model sponsored**  
2           **by Mr. Nalepa?**

3    A.     For the reasons I explained above, Mr. Nalepa's cost of service model has a  
4           number of errors and should not be relied upon for purposes of calculating SPS's  
5           revenue requirement.

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

2   **Q.    In preparing the Rebuttal Cost of Service, have you calculated the revenue**  
3       **requirement associated with the Hale and Sagamore Wind Projects that is to**  
4       **be used in the net cost calculation as part of the Stipulation in Docket No.**  
5       **46936?**

6   A.   Yes.   The Texas retail revenue requirement for the Hale Wind Project is  
7       \$56,375,045. Attachment SNN-RR-R4 provides the calculation of that amount.  
8       The Texas retail revenue requirement for the Sagamore Wind Project is  
9       \$72,120,123. Attachment SNN-RR-R5 provides the calculation of that amount.

10 **Q.    Does this conclude your pre-filed rebuttal testimony?**

11 A.   Yes.

**AFFIDAVIT**

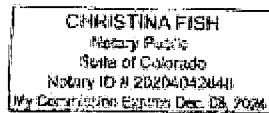
STATE OF COLORADO                    )  
  )  
COUNTY OF DENVER                    )

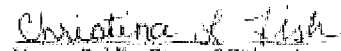
STEPHANIE N. NIEMI, first name sworn on her oath, states:

I am the witness identified in the preceding rebuttal testimony. I have read the testimony 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.

  
STEPHANIE N. NIEMI

Subscribed and sworn to before me this 14<sup>th</sup> day of September, 2021 by STEPHANIE N. NIEMI



  
Christina Fish  
Notary Public, State of Colorado

My Commission Expires: 12. 8-2024

### **CERTIFICATE OF SERVICE**

I certify that on the 15th day of September 2021, notice of the filing of the foregoing rebuttal testimony with the PUCT was served on all parties of record by electronic service and was posted to SPS's file sharing platform.

\_\_\_\_\_  
/s/ Amy M. Shelhamer



Southwestern Public Service Company

Summary of Adjustments Included in Rebuttal Cost of Service

| Line No.                                   | Description  | Deficiency            | Change to Request | Discovery Reference                      |
|--|--|-----------------------|-------------------|--|
| 1  | <b>As-Filed Deficiency</b>   | \$ 143,271,630        |                   |  |
| 2  | <b>Case Update for Actual Plant through 12/31/20 Deficiency</b>      | \$ 143,060,618        | (211,012)         |  |
| <b>Corrections Identified in Discovery</b> |  |                       |                   |  |
| 3  | Federal R&E Credit   | \$ 142,456,304        | \$ (604,314)      |  |
| 4  | Eliminate ADIT Capitalized AIP                                       | 142,457,475           | 1,171             | AXM 2-48                                 |
| 5  | Wind PTC Deferred Tax Asset Direct Assignment                        | 143,057,586           | 600,111           |  |
| 6  | Storm Damage Expense Adjustment                                      | 142,907,928           | (149,658)         | AXM 11-3                                 |
| 7  | Composite State Tax Rate   | 142,569,433           | (338,494)         |  |
| 8  | Jurisdictional Allocators  | 142,471,919           | (97,514)          |  |
| 9  | Hale Depreciation Expense  | 142,367,118           | (104,801)         |  |
| 10   | Depreciation Expense - Transportation Accounts                       | 141,446,320           | (920,798)         |  |
| 11   | Excess ADIT Adjustment   | 140,568,712           | (877,608)         | AXM 8-2, Staff 6-6                       |
| 12   | <b>Updated Deficiency noting Corrections Identified in Discovery</b> | \$ 140,568,712        | \$ (2,491,906)    |  |
| Line No.                                   | Description  | Deficiency            | Change to Request | Rebuttal Testimony Reference             |
| <b>Concession Items</b>                    |  |                       |                   |  |
| 13   | Lobbying Expense - Lease and Payroll Tax                             | 140,543,477           | (25,236)          | Rebuttal Testimony of Stephanie N. Niemi |
| <b>Flow Through Adjustments</b>            |  |                       |                   |  |
| 14   | Gross Receipts Tax, Franchise Fees, PUC Assessment Fees              | 140,483,415           | (60,062)          | Rebuttal Testimony of Stephanie N. Niemi |
| 15   | <b>Rebuttal Deficiency</b>   | <b>\$ 140,483,415</b> | (2,577,204)       |  |

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**Southwestern Public Service Company****Docket No. 51802****Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments****Table of Contents**

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**Southwestern Public Service Company****Docket No. 51802****Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments****TX-000 Cap Str**

| Line No. | Item                           | TX Retail | NM Retail | Wholesale |
|----------|--------------------------------|-----------|-----------|-----------|
| 1        | R02-Federal Tax Rate           | 21.00%    | 21.00%    | 21.00%    |
| 2        | R08-Cost of Long Term Debt     | 4.20%     | 4.20%     | 4.20%     |
| 3        | R09-Cost of Common Equity      | 10.35%    | 10.35%    | 10.35%    |
| 4        | R11-Ratio of Long Term Debt    | 45.40%    | 45.40%    | 45.40%    |
| 5        | R12-Ratio of Common Equity     | 54.60%    | 54.60%    | 54.60%    |
| 6        | R24-NM State Income Tax Rate   | 5.90%     | 5.90%     | 5.90%     |
| 7        | R24-State Tax Rate             | 1.59%     | 1.59%     | 1.59%     |
| 8        |                                |           |           |           |
| 9        | Ratio of Long Term Debt        | 45.40%    | 45.40%    | 45.40%    |
| 10       | Cost of Long Term Debt         | 4.20%     | 4.20%     | 4.20%     |
| 11       | LTD                            | 1.91%     | 1.91%     | 1.91%     |
| 12       |                                |           |           |           |
| 13       | Ratio of Common Equity         | 54.60%    | 54.60%    | 54.60%    |
| 14       | Cost of Common Equity          | 10.35%    | 10.35%    | 10.35%    |
| 15       | Weighted Cost of Common Equity | 5.65%     | 5.65%     | 5.65%     |
| 16       |                                |           |           |           |
| 17       | Return on Rate Base            | 7.56%     | 7.56%     | 7.56%     |
| 18       |                                |           |           |           |
| 19       | Sec 199 Deduction Rate         |           |           |           |
| 20       | Federal Tax Rate               | 21.00%    | 21.00%    | 21.00%    |
| 21       | State Tax Rate                 | 1.59%     | 1.59%     | 1.59%     |
| 22       | Combined Tax Rate              | 22.26%    | 22.26%    | 22.26%    |
| 23       | Tax Gross-up                   | 1.286276  | 1.286276  | 1.286276  |

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**Southwestern Public Service Company****Docket No. 51802****Test Year- Twelve Months Ended December 2020 plus Known & Measurable Adjustments****TX-000 Deficiency**

| Line No. | Company                           | NM Retail     | TX Retail     | Wholesale    |
|----------|-----------------------------------|---------------|---------------|--------------|
| 1        | Southwestern Public Service Co    |               |               |              |
| 2        |                                   |               |               |              |
| 3        | <b>Revenue Deficiency:</b>        |               |               |              |
| 4        | Rate Base                         | 1,906,194,355 | 3,330,877,809 | 995,536,951  |
| 5        | Return on Rate Base               | 7.56%         | 7.56%         | 7.56%        |
| 6        | Required Earnings                 | 144,108,293   | 251,814,362   | 75,262,593   |
| 7        | Net Operating Earnings            | 70,321,661    | 142,597,188   | 119,351,088  |
| 8        | Earnings Deficiency/Excess        | 73,786,632    | 109,217,174   | (44,088,494) |
| 9        | Factor to Gross                   | 1.286276      | 1.286276      | 1.286276     |
| 10       | Revenue Deficiency/Excess (Gross) | 94,909,964    | 140,483,415   | (56,709,966) |
| 11       |                                   |               |               |              |
| 12       | <b>Earned Return on Equity:</b>   |               |               |              |
| 13       | Earned Return on Rate Base        | 3.69%         | 4.28%         | 11.99%       |
| 14       | Weighted Cost of Long Term Debt   | 1.91%         | 1.91%         | 1.91%        |
| 15       | Difference                        | 1.78%         | 2.37%         | 10.08%       |
| 16       | Ratio of Common Equity            | 54.60%        | 54.60%        | 54.60%       |
| 17       | Earned Return on Equity           | 3.26%         | 4.34%         | 18.46%       |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item | Income Statement Function | Account   | Jurisdictional Allocator | Per Book        | Adjustments  | Adjusted        | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|-----------------------|---------------------------|---|--------------------------|-----------------|--------------|-----------------|--------------------------|------------------------|--------------------|-------------------------|
| 1        | Operating Revenue     | Rate Revenue              | 44010-Sales - Present Rates                                       | NM                       | (120,657,035)   | 27,114,377   | (93,542,658)    | NM                       |                        |                    | (93,542,658)            |
| 2        | Operating Revenue     | Rate Revenue              | 44010-Sales - Present Rates                                       | TX                       | (249,692,341)   | 10,914,407   | (238,777,934)   | TX                       | 100.00%                | (238,777,934)      |                         |
| 3        | Operating Revenue     | Rate Revenue              | 44210-Small Commercial & Industrial                               | NM                       | (142,134,289)   | 38,864,614   | (103,269,675)   | NM                       |                        |                    | (103,269,675)           |
| 4        | Operating Revenue     | Rate Revenue              | 44210-Small Commercial & Industrial                               | TX                       | (194,973,972)   | 94,383,272   | (100,590,700)   | TX                       | 100.00%                | (100,590,700)      |                         |
| 5        | Operating Revenue     | Rate Revenue              | 44230-Large Commercial & Industrial                               | NM                       | (179,551,357)   | 73,887,986   | (105,663,372)   | NM                       |                        |                    | (105,663,372)           |
| 6        | Operating Revenue     | Rate Revenue              | 44230-Large Commercial & Industrial                               | TX                       | (238,104,234)   | (13,496,196) | (251,600,430)   | TX                       | 100.00%                | (251,600,430)      |                         |
| 7        | Operating Revenue     | Rate Revenue              | 44410-Public & Highway Lighting                                   | NM                       | (2,296,922)     | 284,145      | (2,012,776)     | NM                       |                        |                    | (2,012,776)             |
| 8        | Operating Revenue     | Rate Revenue              | 44410-Public & Highway Lighting                                   | TX                       | (4,724,509)     | (4,349,237)  | (9,073,746)     | TX                       | 100.00%                | (9,073,746)        |                         |
| 9        | Operating Revenue     | Rate Revenue              | 44510-Other Sales to Public Authority                             | NM                       | (9,205,841)     | 2,647,598    | (6,558,243)     | NM                       |                        |                    | (6,558,243)             |
| 10       | Operating Revenue     | Rate Revenue              | 44510-Other Sales to Public Authority                             | TX                       | (22,148,342)    | 3,334,353    | (18,813,989)    | TX                       | 100.00%                | (18,813,989)       |                         |
| 11       | Operating Revenue     | Rate Revenue              | 44710-Sales for Resale  | WHLS                     | (288,053,747)   | 96,530,127   | (191,523,620)   | WHLS                     |                        |                    | (191,523,620)           |
| 12       | Operating Revenue     | Rate Revenue              | Subtotal Rate Revenue   |                          | (1,451,542,589) | 330,115,447  | (1,121,427,142) |                          |                        | (618,856,799)      | (502,570,343)           |
| 13       | Rate Revenues         |                           |   |                          | (1,451,542,589) | 330,115,447  | (1,121,427,142) |                          |                        | (618,856,799)      | (502,570,343)           |
| 14       |                       |                           |   |                          |                 |              |                 |                          |                        |                    |                         |
| 15       | Operating Revenue     | Other Revenue             | 40000-Operating Revenue   | NM                       |                 |              |                 | NM                       |                        |                    |                         |
| 16       | Operating Revenue     | Other Revenue             | 40000-Operating Revenue   | TX                       | 0               |              | 0               | TX                       | 100.00%                | 0                  |                         |
| 17       | Operating Revenue     | Other Revenue             | 40000-Operating Revenue   | WHLS                     | 0               |              | 0               | WHLS                     |                        |                    | 0                       |
| 18       | Operating Revenue     | Other Revenue             | 45000LP-Late Payment Revenue                                      | NM                       | (504,457)       |              | (504,457)       | NM                       |                        |                    | (504,457)               |
| 19       | Operating Revenue     | Other Revenue             | 45000LP-Late Payment Revenue                                      | TX                       | (1,066,336)     |              | (1,066,336)     | TX                       | 100.00%                | (1,066,336)        |                         |
| 20       | Operating Revenue     | Other Revenue             | 45103-Customer Connection   | NM                       | (75,895)        |              | (75,895)        | NM                       |                        |                    | (75,895)                |
| 21       | Operating Revenue     | Other Revenue             | 45103-Customer Connection   | TX                       | (205,626)       |              | (205,626)       | TX                       | 100.00%                | (205,626)          |                         |
| 22       | Operating Revenue     | Other Revenue             | 45104-Returned Check Fee Rev                                      | NM                       | (40,752)        |              | (40,752)        | NM                       |                        |                    | (40,752)                |
| 23       | Operating Revenue     | Other Revenue             | 45104-Returned Check Fee Rev                                      | TX                       | (157,224)       |              | (157,224)       | TX                       | 100.00%                | (157,224)          |                         |
| 24       | Operating Revenue     | Other Revenue             | 45106-Misc Service Rev  | PIS-DIST                 | (96,223)        |              | (96,223)        | PIS-DIST                 | 62.78%                 | (60,410)           | (35,813)                |
| 25       | Operating Revenue     | Other Revenue             | 45110-Non-Recoverable Discounts                                   | ENERGY                   | 28              | (28)         |                 | ENERGY                   | 59.14%                 |                    |                         |
| 26       | Operating Revenue     | Other Revenue             | 45111-Other Electric Operating Revenues - Misc service revenues   | ENERGY                   | (5,250)         | 5,250        |                 | ENERGY                   | 59.14%                 |                    |                         |
| 27       | Operating Revenue     | Other Revenue             | 45400-Rentals   | NM                       | (2,695,666)     |              | (2,695,666)     | NM                       |                        |                    | (2,695,666)             |
| 28       | Operating Revenue     | Other Revenue             | 45400-Rentals   | PIS-DIST                 | (1,700,554)     |              | (1,700,554)     | PIS-DIST                 | 62.78%                 | (1,067,626)        | (632,928)               |
| 29       | Operating Revenue     | Other Revenue             | 45400-Rentals   | TX                       | (4,467,112)     |              | (4,467,112)     | TX                       | 100.00%                | (4,467,112)        |                         |
| 30       | Operating Revenue     | Other Revenue             | 456.122PROD - Funded Upgrades Credit Distribution                 | 12CP-PROD                | (426,549)       |              | (426,549)       | 12CP-PROD                | 57.36%                 | (244,652)          | (181,897)               |
| 31       | Operating Revenue     | Other Revenue             | 456.122PTP - Z2 Point-to-Point Revenue                            | 12CP-TRAN                | 419,172         |              | 419,172         | 12CP-TRAN                | 44.84%                 | 187,942            | 231,231                 |
| 32       | Operating Revenue     | Other Revenue             | 45600EEI-EEI Mutual Aid   | PIS-DIST                 | (885,103)       | 885,103      |                 | PIS-DIST                 | 62.78%                 |                    |                         |
| 33       | Operating Revenue     | Other Revenue             | 45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling         | 12CP-TRAN                | (3,397,770)     | (36,941)     | (3,434,712)     | 12CP-TRAN                | 44.84%                 | (1,539,999)        | (1,894,713)             |
| 34       | Operating Revenue     | Other Revenue             | 45606-Tariff-Base Non-Firm PTP                                    | 12CP-TRAN                | (1,169,372)     | (244)        | (1,169,617)     | 12CP-TRAN                | 44.84%                 | (524,413)          | (645,203)               |
| 35       | Operating Revenue     | Other Revenue             | 45607-Other Electric Operating Revenues - Other electric revenues | WHLS                     |                 | 288,342      | 288,342         | WHLS                     |                        |                    | 288,342                 |
| 36       | Operating Revenue     | Other Revenue             | 45607-Schedule 9 - Network Transmission Revenue                   | WHLS                     | (48,211,041)    |              | (48,211,041)    | WHLS                     |                        |                    | (48,211,041)            |
| 37       | Operating Revenue     | Other Revenue             | 45609-Other Electric Operating Revenues - Other electric revenues | WHLS                     | (1,162,161)     | 3,155        | (1,159,006)     | WHLS                     |                        |                    | (1,159,006)             |
| 38       | Operating Revenue     | Other Revenue             | 45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch      | PIS-TRAN                 | (1,226,427)     | (20,656)     | (1,247,083)     | PIS-TRAN                 | 45.59%                 | (568,556)          | (678,526)               |
| 39       | Operating Revenue     | Other Revenue             | 45614Sch2-Schedule 2 - Reactive Supply & Voltage Control          | 12CP-PROD                | (199,994)       | (411)        | (200,405)       | 12CP-PROD                | 57.36%                 | (114,945)          | (85,461)                |
| 40       | Operating Revenue     | Other Revenue             | 45628-Wholesale Distribution Service Charge                       | TX                       | (414,642)       |              | (414,642)       | TX                       | 100.00%                | (414,642)          |                         |
| 41       | Operating Revenue     | Other Revenue             | 45641JOA-Joint Operating Revenue                                  | ENERGY                   | (3,439,406)     | 3,439,406    |                 | ENERGY                   | 59.14%                 |                    |                         |
| 42       | Operating Revenue     | Other Revenue             | 45642NM-Other Miscellaneous Revenue - New Mexico                  | NM                       | 17,498,420      | (17,507,781) | (9,361)         | NM                       |                        |                    | (9,361)                 |
| 43       | Operating Revenue     | Other Revenue             | 45642OT-Other Miscellaneous Revenue                               | PIS-NET                  | (141,181)       |              | (141,181)       | PIS-NET                  | 53.28%                 | (75,217)           | (65,963)                |
| 44       | Operating Revenue     | Other Revenue             | 45642TX-Other Miscellaneous Revenue - Texas                       | TX                       | 41,109,403      | (41,216,863) | (107,460)       | TX                       | 100.00%                | (107,460)          |                         |
| 45       | Operating Revenue     | Other Revenue             | 45646CIP-CIP Performance Revenue                                  | ENERGY                   | (1,429,290)     | 1,429,290    |                 | ENERGY                   | 59.14%                 |                    |                         |
| 46       | Operating Revenue     | Other Revenue             | 45668DF-Deferred Fuel Revenue                                     | ENERGY                   | (46,274,930)    | 46,274,930   |                 | ENERGY                   | 59.14%                 |                    |                         |
| 47       | Operating Revenue     | Other Revenue             | 45673-Schedule 11 Network Base Plan Revenues                      | 12CP-TRAN                | (218,134,266)   | 1,676,879    | (216,457,388)   | 12CP-TRAN                | 44.84%                 | (97,051,552)       | (119,405,836)           |
| 48       | Operating Revenue     | Other Revenue             | Subtotal Other Revenue  |                          | (278,500,206)   | (4,780,569)  | (283,280,775)   |                          |                        | (107,477,829)      | (175,802,946)           |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item     | Income Statement Function    | Account                         | Jurisdictional Allocator              | Per Book        | Adjustments   | Adjusted        | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|---------------------------|------------------------------|---------------------------------|---------------------------------------|-----------------|---------------|-----------------|--------------------------|------------------------|--------------------|-------------------------|
| 49       | Other Revenue             |                              |                                 |                                       | (278,500,206)   | (4,780,569)   | (283,280,775)   |                          |                        | (107,477,829)      | (175,802,946)           |
| 50       |                           |                              |                                 |                                       |                 |               |                 |                          |                        |                    |                         |
| 51       | Operating Revenue         |                              |                                 | Subtotal Operating Revenue            | (1,730,042,795) | 325,334,878   | (1,404,707,916) |                          |                        | (726,334,628)      | (678,373,289)           |
| 52       |                           |                              |                                 |                                       |                 |               |                 |                          |                        |                    |                         |
| 53       | Present and Other Revenue |                              |                                 |                                       | 1,730,042,795   | (325,334,878) | 1,404,707,916   |                          |                        | 726,334,628        | 678,373,289             |
| 54       |                           |                              |                                 |                                       |                 |               |                 |                          |                        |                    |                         |
| 55       | Cost of Sales             | Steam Production Fuel        | 50100-Steam Genr Fuel           | ENERGY                                |                 |               |                 | ENERGY                   | 59.14%                 |                    |                         |
| 56       | Cost of Sales             | Steam Production Fuel        | 50110-Gas                       | ENERGY                                | 89,312,957      | (89,312,957)  |                 | ENERGY                   | 59.14%                 |                    |                         |
| 57       | Cost of Sales             | Steam Production Fuel        | 50120-Oil                       | ENERGY                                | 82,779          | (82,779)      |                 | ENERGY                   | 59.14%                 |                    |                         |
| 58       | Cost of Sales             | Steam Production Fuel        | 50130-Coal                      | ENERGY                                | 44,153,700      | (44,153,700)  |                 | ENERGY                   | 59.14%                 |                    |                         |
| 59       | Cost of Sales             | Steam Production Fuel        | 50165-Non-Native Load Coal      | ENERGY                                | 45,996,161      | (45,996,161)  |                 | ENERGY                   | 59.14%                 |                    |                         |
| 60       | Cost of Sales             | Steam Production Fuel        |                                 | Subtotal Steam Production Fuel        | 179,545,597     | (179,545,597) |                 |                          |                        |                    |                         |
| 61       |                           |                              |                                 |                                       |                 |               |                 |                          |                        |                    |                         |
| 62       | Cost of Sales             | Other Production Fuel        | 54700-Other Operating Fuel      | ENERGY                                | 25,168,466      | (25,168,466)  |                 | ENERGY                   | 59.14%                 |                    |                         |
| 63       | Cost of Sales             | Other Production Fuel        |                                 | Subtotal Other Production Fuel        | 25,168,466      | (25,168,466)  |                 |                          |                        |                    |                         |
| 64       |                           |                              |                                 |                                       |                 |               |                 |                          |                        |                    |                         |
| 65       | Cost of Sales             | Purchased Power              | 55500-Purchased Power           | ENERGY                                | 318,799,129     | (318,799,129) |                 | ENERGY                   | 59.14%                 |                    |                         |
| 66       | Cost of Sales             | Purchased Power              | 55501-Purchased Power-Demand    | 12CP-PROD                             | 60,039,595      | 3,191,255     | 63,230,850      | 12CP-PROD                | 57.36%                 | 36,266,758         | 26,964,092              |
| 67       | Cost of Sales             | Purchased Power              | 55509-Pur Pwr Variable O&M      | ENERGY                                | 13,460,580      | 290,079       | 13,750,658      | ENERGY                   | 59.14%                 | 8,132,378          | 5,618,280               |
| 68       | Cost of Sales             | Purchased Power              | 55710-Deferred Elec Energy Cost | ENERGY                                | (49,904,777)    | 49,904,777    |                 | ENERGY                   | 59.14%                 |                    |                         |
| 69       | Cost of Sales             | Purchased Power              |                                 | Subtotal Purchased Power              | 342,394,526     | (265,413,018) | 76,981,509      |                          |                        | 44,399,136         | 32,582,372              |
| 70       |                           |                              |                                 |                                       |                 |               |                 |                          |                        |                    |                         |
| 71       | Cost of Sales             |                              |                                 | Subtotal Cost of Sales                | 547,108,589     | (470,127,081) | 76,981,509      |                          |                        | 44,399,136         | 32,582,372              |
| 72       |                           |                              |                                 |                                       |                 |               |                 |                          |                        |                    |                         |
| 73       | Total Cost of Sales       |                              |                                 |                                       | 547,108,589     | (470,127,081) | 76,981,509      |                          |                        | 44,399,136         | 32,582,372              |
| 74       |                           |                              |                                 |                                       |                 |               |                 |                          |                        |                    |                         |
| 75       | O&M                       | Steam Production Operations  | 50000-Stm Prod Op & Supr        | 12CP-PROD                             | 3,681,076       | (65,651)      | 3,615,426       | 12CP-PROD                | 57.36%                 | 2,073,668          | 1,541,758               |
| 76       | O&M                       | Steam Production Operations  | 50135-Coal Non-Mine;Non-Freight | ENERGY                                | 32,828,421      |               | 32,828,421      | ENERGY                   | 59.14%                 | 19,415,298         | 13,413,123              |
| 77       | O&M                       | Steam Production Operations  | 50170-Stm Gen Fuel              | ENERGY                                | 527,814         | (50,094)      | 477,719         | ENERGY                   | 59.14%                 | 282,531            | 195,188                 |
| 78       | O&M                       | Steam Production Operations  | 50200-Steam Expenses Major      | 12CP-PROD                             | 11,497,141      | (360,182)     | 11,136,960      | 12CP-PROD                | 57.36%                 | 6,387,727          | 4,749,232               |
| 79       | O&M                       | Steam Production Operations  | 50500-Stm Gen Elec Exp Major    | 12CP-PROD                             | 9,124,200       | 67,409        | 9,191,609       | 12CP-PROD                | 57.36%                 | 5,271,950          | 3,919,659               |
| 80       | O&M                       | Steam Production Operations  | 50600-Misc Steam Pwr Exp        | 12CP-PROD                             | 12,774,762      | (71,996)      | 12,702,766      | 12CP-PROD                | 57.36%                 | 7,285,813          | 5,416,953               |
| 81       | O&M                       | Steam Production Operations  | 50700-Stm Pow Gen Rents         | 12CP-PROD                             | 3,473,755       | (483,939)     | 2,989,816       | 12CP-PROD                | 57.36%                 | 1,714,842          | 1,274,974               |
| 82       | O&M                       | Steam Production Operations  | 50900-Stm Op SO2 Allowance Exp  | 12CP-PROD                             |                 |               |                 | 12CP-PROD                | 57.36%                 |                    |                         |
| 83       | O&M                       | Steam Production Operations  | 50902-NM NOx Expense Amortz     | NM                                    | 34,908          |               | 34,908          | NM                       |                        |                    | 34,908                  |
| 84       | O&M                       | Steam Production Operations  |                                 | Subtotal Steam Production Operations  | 73,942,076      | (964,452)     | 72,977,624      |                          |                        | 42,431,829         | 30,545,795              |
| 85       |                           |                              |                                 |                                       |                 |               |                 |                          |                        |                    |                         |
| 86       | O&M                       | Steam Production Maintenance | 51000-Stm Maint Super&Eng       | 12CP-PROD                             | 579,335         | (45,166)      | 534,169         | 12CP-PROD                | 57.36%                 | 306,379            | 227,790                 |
| 87       | O&M                       | Steam Production Maintenance | 51100-Stm Maint of Structures   | 12CP-PROD                             | 3,853,877       | 6,369         | 3,860,246       | 12CP-PROD                | 57.36%                 | 2,214,087          | 1,646,159               |
| 88       | O&M                       | Steam Production Maintenance | 51200-Stm Maint of Boiler Plt   | ENERGY                                | 13,623,550      | 23,944        | 13,647,494      | ENERGY                   | 59.14%                 | 8,071,365          | 5,576,129               |
| 89       | O&M                       | Steam Production Maintenance | 51300-Stm Maint of Elec Plant   | ENERGY                                | 6,882,938       | 15,158        | 6,898,096       | ENERGY                   | 59.14%                 | 4,079,653          | 2,818,442               |
| 90       | O&M                       | Steam Production Maintenance | 51400-Stm Maint of Misc Stm Plt | 12CP-PROD                             | 9,740,704       | 49,157        | 9,789,861       | 12CP-PROD                | 57.36%                 | 5,615,084          | 4,174,777               |
| 91       | O&M                       | Steam Production Maintenance |                                 | Subtotal Steam Production Maintenance | 34,680,404      | 49,461        | 34,729,866      |                          |                        | 20,286,568         | 14,443,298              |
| 92       |                           |                              |                                 |                                       |                 |               |                 |                          |                        |                    |                         |
| 93       | O&M                       | Other Production Operations  | 54600-Oth Oper Super&Eng        | 12CP-PROD                             | 436,814         | (12,529)      | 424,285         | 12CP-PROD                | 57.36%                 | 243,354            | 180,932                 |
| 94       | O&M                       | Other Production Operations  | 54600W-Oth Oper Super&Eng       | ENERGY                                | 102,987         | (4,392)       | 98,596          | ENERGY                   | 59.14%                 | 58,311             | 40,284                  |
| 95       | O&M                       | Other Production Operations  | 54800-Oth Oper Gen Exp          | 12CP-PROD                             | 297,132         | 2,152         | 299,285         | 12CP-PROD                | 57.36%                 | 171,658            | 127,627                 |
| 96       | O&M                       | Other Production Operations  | 54900-Oth Oper Misc Gen Exp     | 12CP-PROD                             | 813,258         | (27,978)      | 785,280         | 12CP-PROD                | 57.36%                 | 450,406            | 334,874                 |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item | Income Statement Function    | Account  | Jurisdictional Allocator | Per Book    | Adjustments | Adjusted    | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|-----------------------|------------------------------|--|--------------------------|-------------|-------------|-------------|--------------------------|------------------------|--------------------|-------------------------|
| 97       | O&M                   | Other Production Operations  | 54900W-Oth Oper Misc Gen Exp   | ENERGY                   | 4,283,757   | 4,201,600   | 8,485,357   | ENERGY                   | 59.14%                 | 5,018,387          | 3,466,970               |
| 98       | O&M                   | Other Production Operations  | 55000-Oth Oper Rents   | 12CP-PROD                | 414,961     | (55,228)    | 359,732     | 12CP-PROD                | 57.36%                 | 206,328            | 153,404                 |
| 99       | O&M                   | Other Production Operations  | 55000W-Oth Oper Rents  | ENERGY                   | 1,905,921   | 3,397,868   | 5,303,789   | ENERGY                   | 59.14%                 | 3,136,753          | 2,167,036               |
| 100      | O&M                   | Other Production Operations  | Subtotal Other Production Operations                                   |                          | 8,254,831   | 7,501,493   | 15,756,324  |                          |                        | 9,285,198          | 6,471,127               |
| 101      |                       |                              |  |                          |             |             |             |                          |                        |                    |                         |
| 102      | O&M                   | Other Production Maintenance | 55100-Oth Mtce Supervision&Eng   | 12CP-PROD                | 465,298     | (27,479)    | 437,819     | 12CP-PROD                | 57.36%                 | 251,116            | 186,703                 |
| 103      | O&M                   | Other Production Maintenance | 55200-Oth Maint of Structures  | 12CP-PROD                | 229,953     | 352         | 230,305     | 12CP-PROD                | 57.36%                 | 132,094            | 98,211                  |
| 104      | O&M                   | Other Production Maintenance | 55300-Oth Mtc of Gen & Ele Plant                                       | 12CP-PROD                | 1,118,664   | (8,063)     | 1,110,601   | 12CP-PROD                | 57.36%                 | 636,998            | 473,603                 |
| 105      | O&M                   | Other Production Maintenance | 55300W-Oth Mtc of Gen & Ele Plant                                      | ENERGY                   | 188,059     | 4,201,986   | 4,390,045   | ENERGY                   | 59.14%                 | 2,596,349          | 1,793,696               |
| 106      | O&M                   | Other Production Maintenance | 55400-Oth Mtc Misc Gen Plt Mjr   | 12CP-PROD                | 45,236      | (1)         | 45,236      | 12CP-PROD                | 57.36%                 | 25,945             | 19,290                  |
| 107      | O&M                   | Other Production Maintenance | 55400W-Oth Mtc Misc Gen Plt Mjr  | ENERGY                   | 3,657,398   |             | 3,657,398   | ENERGY                   | 59.14%                 | 2,163,049          | 1,494,349               |
| 108      | O&M                   | Other Production Maintenance | Subtotal Other Production Maintenance                                  |                          | 5,704,609   | 4,166,795   | 9,871,404   |                          |                        | 5,805,551          | 4,065,854               |
| 109      |                       |                              |  |                          |             |             |             |                          |                        |                    |                         |
| 110      | O&M                   | Other Power Supply           | 55600-Load Dispatch  | 12CP-PROD                | 1,068,702   | (25,864)    | 1,042,838   | 12CP-PROD                | 57.36%                 | 598,131            | 444,707                 |
| 111      | O&M                   | Other Power Supply           | 55700-Purchased Power Other  | 12CP-PROD                | 2,356,077   | (856,758)   | 1,499,319   | 12CP-PROD                | 57.36%                 | 859,951            | 639,368                 |
| 112      | O&M                   | Other Power Supply           | 55700-Purchased Power Other  | NM                       |             | (125,000)   | (125,000)   | NM                       |                        |                    | (125,000)               |
| 113      | O&M                   | Other Power Supply           | 55700-Purchased Power Other  | TX                       |             | (400,000)   | (400,000)   | TX                       | 100.00%                | (400,000)          |                         |
| 114      | O&M                   | Other Power Supply           | 55790REC - REC Costs   | TX                       |             | 4,110,497   | 4,110,497   | TX                       | 100.00%                | 4,110,497          |                         |
| 115      | O&M                   | Other Power Supply           | 55790REC - REC Costs NM  | NM                       | (3,040,025) | 3,040,025   |             | NM                       |                        |                    |                         |
| 116      | O&M                   | Other Power Supply           | 55790REC - REC Costs TX  | TX                       | 2,247,995   | (2,247,995) |             | TX                       | 100.00%                |                    |                         |
| 117      | O&M                   | Other Power Supply           | Subtotal Other Power Supply  |                          | 2,632,749   | 3,494,905   | 6,127,654   |                          |                        | 5,168,579          | 959,074                 |
| 118      |                       |                              |  |                          |             |             |             |                          |                        |                    |                         |
| 119      | O&M                   | Transmission Operations      | 56000-Trans Oper Super & Eng   | PIS-TRAN                 | 8,070,232   | (276,580)   | 7,793,651   | PIS-TRAN                 | 45.59%                 | 3,553,197          | 4,240,455               |
| 120      | O&M                   | Transmission Operations      | 56110-Load Disp-Reliability  | 12CP-TRAN                | (847)       | (74)        | (921)       | 12CP-TRAN                | 44.84%                 | (413)              | (508)                   |
| 121      | O&M                   | Transmission Operations      | 56111-Load Disp-Reliability  | 12CP-TRAN                | 847         | 24          | 870         | 12CP-TRAN                | 44.84%                 | 390                | 480                     |
| 122      | O&M                   | Transmission Operations      | 56120-Load Disp-Monitor/Operate  | 12CP-TRAN                | 3,250,020   | 13,453      | 3,263,473   | 12CP-TRAN                | 44.84%                 | 1,463,222          | 1,800,251               |
| 123      | O&M                   | Transmission Operations      | 56140-Load Disp-Sch/Con/Disp Serv                                      | RETAIL-TRAN              | 3,797,900   |             | 3,797,900   | RETAIL-TRAN              | 64.92%                 | 2,465,517          | 1,332,383               |
| 124      | O&M                   | Transmission Operations      | 561400W-Scheduling, system control and dispatch services - Wholesale   | WHLS                     | 1,085,513   |             | 1,085,513   | WHLS                     |                        |                    | 1,085,513               |
| 125      | O&M                   | Transmission Operations      | 56150-Rel/Plan/Standards Dev   | 12CP-TRAN                | 15,052      | (45)        | 15,007      | 12CP-TRAN                | 44.84%                 | 6,728              | 8,278                   |
| 126      | O&M                   | Transmission Operations      | 56160-Trans Service Studies  | 12CP-TRAN                | 15,239      | (471)       | 14,768      | 12CP-TRAN                | 44.84%                 | 6,621              | 8,147                   |
| 127      | O&M                   | Transmission Operations      | 56170-Gen Interconn Studies  | 12CP-TRAN                | 133,123     | (6,596)     | 126,527     | 12CP-TRAN                | 44.84%                 | 56,730             | 69,797                  |
| 128      | O&M                   | Transmission Operations      | 56180-Rel/Plan/Standards Dev Serv                                      | RETAIL-TRAN              | 2,881,351   |             | 2,881,351   | RETAIL-TRAN              | 64.92%                 | 1,870,513          | 1,010,838               |
| 129      | O&M                   | Transmission Operations      | 561800W-Reliability planning and standards develop service - Wholesale | WHLS                     | 474,912     |             | 474,912     | WHLS                     |                        |                    | 474,912                 |
| 130      | O&M                   | Transmission Operations      | 56200-Trans Oper Station Exp   | PIS-TRAN                 | 1,479,781   | 13,741      | 1,493,522   | PIS-TRAN                 | 45.59%                 | 680,910            | 812,612                 |
| 131      | O&M                   | Transmission Operations      | 56300-Trans Oper OH Lines  | PIS-TRAN                 | 421,300     | 1,736,913   | 2,158,213   | PIS-TRAN                 | 45.59%                 | 983,949            | 1,174,264               |
| 132      | O&M                   | Transmission Operations      | 56500-Transm of Elec By Others   | 12CP-TRAN                | 266,590     |             | 266,590     | 12CP-TRAN                | 44.84%                 | 119,529            | 147,061                 |
| 133      | O&M                   | Transmission Operations      | 56500MC-Wheeling Meter Charges   | WHLS                     | 464,397     |             | 464,397     | WHLS                     |                        |                    | 464,397                 |
| 134      | O&M                   | Transmission Operations      | 56500MISC-Wheeling Miscellaneous                                       | 12CP-TRAN                | 35,774      | (4,585)     | 31,189      | 12CP-TRAN                | 44.84%                 | 13,984             | 17,205                  |
| 135      | O&M                   | Transmission Operations      | 56500S11-Wheeling Schedule 11  | RETAIL-TRAN              | 107,770,139 | (545,791)   | 107,224,348 | RETAIL-TRAN              | 64.92%                 | 69,607,800         | 37,616,548              |
| 136      | O&M                   | Transmission Operations      | 56500S11W-Wheeling Schedule 11 - Wholesale                             | WHLS                     | 30,634,304  |             | 30,634,304  | WHLS                     |                        |                    | 30,634,304              |
| 137      | O&M                   | Transmission Operations      | 56500S12-Wheeling Schedule 12  | RETAIL-TRAN              | 2,004,877   | 8,317       | 2,013,194   | RETAIL-TRAN              | 64.92%                 | 1,306,923          | 706,271                 |
| 138      | O&M                   | Transmission Operations      | 56500S12W-Wheeling Schedule 12 - Wholesale                             | WHLS                     | 486,647     | (27)        | 486,620     | WHLS                     |                        |                    | 486,620                 |
| 139      | O&M                   | Transmission Operations      | 56500S1W-Wheeling Schedule 1 - Wholesale                               | WHLS                     | 474,324     | (9,704)     | 464,620     | WHLS                     |                        |                    | 464,620                 |
| 140      | O&M                   | Transmission Operations      | 56500S2-Wheeling Schedule 2  | RETAIL-TRAN              | 126,876     | (1,411)     | 125,465     | RETAIL-TRAN              | 64.92%                 | 81,449             | 44,016                  |
| 141      | O&M                   | Transmission Operations      | 56500S2W-Wheeling Schedule 2 - Wholesale                               | WHLS                     | 35,315      | (771)       | 34,544      | WHLS                     |                        |                    | 34,544                  |
| 142      | O&M                   | Transmission Operations      | 56500S9-Wheeling Schedule 9  | RETAIL-TRAN              | 8,990,528   |             | 8,990,528   | RETAIL-TRAN              | 64.92%                 | 5,836,462          | 3,154,066               |
| 143      | O&M                   | Transmission Operations      | 56500S9W-Wheeling Schedule 9 - Wholesale                               | WHLS                     | 26,473,564  | (950,895)   | 25,522,668  | WHLS                     |                        |                    | 25,522,668              |
| 144      | O&M                   | Transmission Operations      | 56522DAUC - Z2 Direct Assigned Upgrade Charge                          | RETAIL-PROD              | 245,782     |             | 245,782     | RETAIL-PROD              | 65.01%                 | 159,775            | 86,007                  |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item | Income Statement Function     | Account  | Jurisdictional Allocator               | Per Book    | Adjustments | Adjusted    | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|-----------------------|-------------------------------|--|--|-------------|-------------|-------------|--------------------------|------------------------|--------------------|-------------------------|
| 145      | O&M                   | Transmission Operations       | 56522DAUCW - Z2 Direct Assigned Upgrade Charge - Wholesale             | WHLS                                   | 16,400      |             | 16,400      | WHLS                     |                        |                    | 16,400                  |
| 146      | O&M                   | Transmission Operations       | 56600-Trans Oper Misc Exp  | PIS-TRAN                               | 3,377,111   | 6,030       | 3,383,141   | PIS-TRAN                 | 45.59%                 | 1,542,405          | 1,840,736               |
| 147      | O&M                   | Transmission Operations       | 56700-Trans Rents  | PIS-TRAN                               | 1,812,941   | (222,648)   | 1,590,293   | PIS-TRAN                 | 45.59%                 | 725,029            | 865,264                 |
| 148      | O&M                   | Transmission Operations       |  | Subtotal Transmission Operations       | 204,839,992 | (241,120)   | 204,598,872 |                          |                        | 90,480,722         | 114,118,150             |
| 149      |                       |                               |  |  |             |             |             |                          |                        |                    |                         |
| 150      | O&M                   | Transmission Maintenance      | 57000-Trans Mnt of Station Equip                                       | PIS-TRAN                               | 1,563,057   | 5,508       | 1,568,565   | PIS-TRAN                 | 45.59%                 | 715,123            | 853,442                 |
| 151      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines                                       | PIS-TRAN                               | 451,741     | 2,819       | 454,560     | PIS-TRAN                 | 45.59%                 | 207,238            | 247,322                 |
| 152      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines                                       | TX                                     |             | 254,575     | 254,575     | TX                       | 100.00%                | 254,575            |                         |
| 153      | O&M                   | Transmission Maintenance      |  | Subtotal Transmission Maintenance      | 2,014,799   | 262,901     | 2,277,700   |                          |                        | 1,176,936          | 1,100,764               |
| 154      |                       |                               |  |  |             |             |             |                          |                        |                    |                         |
| 155      | O&M                   | Regional Marketing Operations | 57510-Operations Supervision   | ENERGY                                 | 162,307     | (6,053)     | 156,254     | ENERGY                   | 59.14%                 | 92,411             | 63,843                  |
| 156      | O&M                   | Regional Marketing Operations | 57520-DA & RT Mkt Admin  | ENERGY                                 | 299,544     | (10,675)    | 288,869     | ENERGY                   | 59.14%                 | 170,842            | 118,027                 |
| 157      | O&M                   | Regional Marketing Operations | 57550-Ancillary Serv Mkt Admin   | ENERGY                                 | 14,398      | (585)       | 13,813      | ENERGY                   | 59.14%                 | 8,169              | 5,644                   |
| 158      | O&M                   | Regional Marketing Operations | 57560-Mkt Monitoring/Compliance  | ENERGY                                 | 24,982      | (822)       | 24,160      | ENERGY                   | 59.14%                 | 14,289             | 9,871                   |
| 159      | O&M                   | Regional Marketing Operations | 57570-Mkt Fac/Mon/Comp Serv  | RETAIL-TRAN                            | 6,408,957   |             | 6,408,957   | RETAIL-TRAN              | 64.92%                 | 4,160,561          | 2,248,396               |
| 160      | O&M                   | Regional Marketing Operations | 575700W-Market facilitation monitoring and compliance serv - Wholesale | WHLS                                   | 1,831,803   |             | 1,831,803   | WHLS                     |                        |                    | 1,831,803               |
| 161      | O&M                   | Regional Marketing Operations | 57580-Regional Market Rents  | ENERGY                                 | 40,700      | (5,570)     | 35,130      | ENERGY                   | 59.14%                 | 20,777             | 14,354                  |
| 162      | O&M                   | Regional Marketing Operations |  | Subtotal Regional Marketing Operations | 8,782,693   | (23,706)    | 8,758,987   |                          |                        | 4,467,049          | 4,291,938               |
| 163      |                       |                               |  |  |             |             |             |                          |                        |                    |                         |
| 164      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng  | PIS-DIST                               | 4,641,262   | (4,740)     | 4,636,522   | PIS-DIST                 | 62.78%                 | 2,910,859          | 1,725,663               |
| 165      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng  | TX                                     | 254,502     | 907         | 255,409     | TX                       | 100.00%                | 255,409            |                         |
| 166      | O&M                   | Distribution Operations       | 58100-Dist Load Dispatching  | PIS-DIST                               | 344,092     | (1,852)     | 342,240     | PIS-DIST                 | 62.78%                 | 214,862            | 127,378                 |
| 167      | O&M                   | Distribution Operations       | 58200-Dist Op Station Exp  | PIS-DIST                               | 987,962     | 5,324       | 993,286     | PIS-DIST                 | 62.78%                 | 623,595            | 369,690                 |
| 168      | O&M                   | Distribution Operations       | 58300-Dist Oper Overhead Lines   | NM                                     | 1,308,463   | 1,836       | 1,310,299   | NM                       |                        |                    | 1,310,299               |
| 169      | O&M                   | Distribution Operations       | 58300-Dist Oper Overhead Lines   | PIS-DIST                               | (1,193,153) | 2,881       | (1,190,271) | PIS-DIST                 | 62.78%                 | (747,265)          | (443,006)               |
| 170      | O&M                   | Distribution Operations       | 58300-Dist Oper Overhead Lines   | TX                                     | 908,808     | 7,088       | 915,896     | TX                       | 100.00%                | 915,896            |                         |
| 171      | O&M                   | Distribution Operations       | 58400-Dist Op UG Elec lines  | NM                                     | 29,015      | 273         | 29,288      | NM                       |                        |                    | 29,288                  |
| 172      | O&M                   | Distribution Operations       | 58400-Dist Op UG Elec lines  | PIS-DIST                               | 687,975     | 28          | 688,003     | PIS-DIST                 | 62.78%                 | 431,936            | 256,067                 |
| 173      | O&M                   | Distribution Operations       | 58400-Dist Op UG Elec lines  | TX                                     | 109,255     | 1,516       | 110,770     | TX                       | 100.00%                | 110,770            |                         |
| 174      | O&M                   | Distribution Operations       | 58500-Dist Oper Streetlight  | PIS-DIST                               | 566,972     | 4,708       | 571,680     | PIS-DIST                 | 62.78%                 | 358,907            | 212,773                 |
| 175      | O&M                   | Distribution Operations       | 58600-Dist Oper Meter Exp  | NM                                     | 1,312,410   | 11,121      | 1,323,532   | NM                       |                        |                    | 1,323,532               |
| 176      | O&M                   | Distribution Operations       | 58600-Dist Oper Meter Exp  | PIS-DIST                               | (1,095,968) | (4,659)     | (1,100,627) | PIS-DIST                 | 62.78%                 | (690,986)          | (409,641)               |
| 177      | O&M                   | Distribution Operations       | 58600-Dist Oper Meter Exp  | TX                                     | 1,787,180   | 14,836      | 1,802,016   | TX                       | 100.00%                | 1,802,016          |                         |
| 178      | O&M                   | Distribution Operations       | 58700-Dist Oper Cust Install   | PIS-DIST                               | 587,493     | 4,355       | 591,848     | PIS-DIST                 | 62.78%                 | 371,569            | 220,279                 |
| 179      | O&M                   | Distribution Operations       | 58800-Dist Oper Misc Exp   | NM                                     | 1,075,396   | 2,510       | 1,077,906   | NM                       |                        |                    | 1,077,906               |
| 180      | O&M                   | Distribution Operations       | 58800-Dist Oper Misc Exp   | PIS-DIST                               | 3,385,323   | (30,969)    | 3,354,354   | PIS-DIST                 | 62.78%                 | 2,105,900          | 1,248,454               |
| 181      | O&M                   | Distribution Operations       | 58800-Dist Oper Misc Exp   | TX                                     | 3,942,152   | (415,633)   | 3,526,519   | TX                       | 100.00%                | 3,526,519          |                         |
| 182      | O&M                   | Distribution Operations       | 58900-Dist Rents   | NM                                     | 189,412     |             | 189,412     | NM                       |                        |                    | 189,412                 |
| 183      | O&M                   | Distribution Operations       | 58900-Dist Rents   | PIS-DIST                               | 1,945,550   | (306,305)   | 1,639,245   | PIS-DIST                 | 62.78%                 | 1,029,136          | 610,109                 |
| 184      | O&M                   | Distribution Operations       | 58900-Dist Rents   | TX                                     | 585,899     |             | 585,899     | TX                       | 100.00%                | 585,899            |                         |
| 185      | O&M                   | Distribution Operations       |  | Subtotal Distribution Operations       | 22,359,999  | (706,774)   | 21,653,224  |                          |                        | 13,805,020         | 7,848,204               |
| 186      |                       |                               |  |  |             |             |             |                          |                        |                    |                         |
| 187      | O&M                   | Distribution Maintenance      | 59000-Dist Mtc Super & Eng   | PIS-DIST                               | 27,038      | (852)       | 26,186      | PIS-DIST                 | 62.78%                 | 16,440             | 9,746                   |
| 188      | O&M                   | Distribution Maintenance      | 59100-Dist Mt of Structures  | NM                                     | (77)        |             | (77)        | NM                       |                        |                    | (77)                    |
| 189      | O&M                   | Distribution Maintenance      | 59100-Dist Mt of Structures  | PIS-DIST                               | 991         | 0           | 991         | PIS-DIST                 | 62.78%                 | 622                | 369                     |
| 190      | O&M                   | Distribution Maintenance      | 59100-Dist Mt of Structures  | TX                                     | (913)       | (2)         | (915)       | TX                       | 100.00%                | (915)              |                         |
| 191      | O&M                   | Distribution Maintenance      | 59200-Dist Mt of Station Equip   | PIS-DIST                               | 706,231     | 2,716       | 708,947     | PIS-DIST                 | 62.78%                 | 445,085            | 263,862                 |
| 192      | O&M                   | Distribution Maintenance      | 59300-Dist Mtc of Overhead Lines                                       | NM                                     | 1,311,139   | 12,685      | 1,323,824   | NM                       |                        |                    | 1,323,824               |



## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item | Income Statement Function | Account  | Jurisdictional Allocator | Per Book     | Adjustments  | Adjusted     | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|-----------------------|---------------------------|--|--------------------------|--------------|--------------|--------------|--------------------------|------------------------|--------------------|-------------------------|
| 193      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines                         | PIS-DIST                 | 3,771,095    | (5,028)      | 3,766,067    | PIS-DIST                 | 62.78%                 | 2,364,378          | 1,401,689               |
| 194      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines                         | TX                       | 3,144,420    | 583,788      | 3,728,209    | TX                       | 100.00%                | 3,728,209          |                         |
| 195      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line                          | NM                       | 12,584       | 241          | 12,825       | NM                       |                        |                    | 12,825                  |
| 196      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line                          | PIS-DIST                 | (23,810)     | 97           | (23,713)     | PIS-DIST                 | 62.78%                 | (14,887)           | (8,826)                 |
| 197      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line                          | TX                       | 63,969       | 912          | 64,881       | TX                       | 100.00%                | 64,881             |                         |
| 198      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights                           | NM                       | 129,725      | 94           | 129,819      | NM                       |                        |                    | 129,819                 |
| 199      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights                           | PIS-DIST                 | 62,065       | 214          | 62,279       | PIS-DIST                 | 62.78%                 | 39,099             | 23,179                  |
| 200      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights                           | TX                       | 122,655      | 204          | 122,859      | TX                       | 100.00%                | 122,859            |                         |
| 201      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters                                 | NM                       | 1,370        | 9            | 1,379        | NM                       |                        |                    | 1,379                   |
| 202      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters                                 | PIS-DIST                 | 55,091       | 227          | 55,317       | PIS-DIST                 | 62.78%                 | 34,729             | 20,589                  |
| 203      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters                                 | TX                       | 668          | 2            | 670          | TX                       | 100.00%                | 670                |                         |
| 204      | O&M                   | Distribution Maintenance  | 59800-Dist Mtce of Dist Plant                            | NM                       | 16           | (3)          | 13           | NM                       |                        |                    | 13                      |
| 205      | O&M                   | Distribution Maintenance  | 59800-Dist Mtce of Dist Plant                            | PIS-DIST                 |              | (2)          | (2)          | PIS-DIST                 | 62.78%                 | (1)                | (1)                     |
| 206      | O&M                   | Distribution Maintenance  | 59800-Dist Mtce of Dist Plant                            | TX                       | 14,425       | 94           | 14,519       | TX                       | 100.00%                | 14,519             |                         |
| 207      | O&M                   | Distribution Maintenance  | Subtotal Distribution Maintenance                        |                          | 9,398,681    | 595,396      | 9,994,078    |                          |                        | 6,815,687          | 3,178,390               |
| 208      |                       |                           |  |                          |              |              |              |                          |                        |                    |                         |
| 209      | O&M                   | Customer Accounting       | 90100-Cust Acct Supervise                                | CUST-AVG                 | 29,649       | (1,141)      | 28,508       | CUST-AVG                 | 68.74%                 | 19,597             | 8,911                   |
| 210      | O&M                   | Customer Accounting       | 90200-Cust Acct Meter Read                               | CUST-AVG                 | 4,965,640    | 19,491       | 4,985,130    | CUST-AVG                 | 68.74%                 | 3,426,867          | 1,558,263               |
| 211      | O&M                   | Customer Accounting       | 90300-Cust Acct Recrds & Coll                            | CUST-AVG                 | 7,208,292    | (89,868)     | 7,118,423    | CUST-AVG                 | 68.74%                 | 4,893,330          | 2,225,093               |
| 212      | O&M                   | Customer Accounting       | 90400-Cust Acct Uncollect                                | CUST-RET                 | 5,002,472    | 1,461,881    | 6,464,353    | CUST-RET                 | 68.74%                 | 4,443,766          | 2,020,586               |
| 213      | O&M                   | Customer Accounting       | 904001-Uncollectable Accounts - Non Commodity            | CUST-RET                 | (593,968)    |              | (593,968)    | CUST-RET                 | 68.74%                 | (408,310)          | (185,659)               |
| 214      | O&M                   | Customer Accounting       | 904001-Uncollectable Accounts - Non Commodity            | TX                       |              | 363,636      | 363,636      | TX                       | 100.00%                | 363,636            |                         |
| 215      | O&M                   | Customer Accounting       | 90500-Cust Acct Misc                                     | CUST-AVG                 | 181,034      | (477)        | 180,558      | CUST-AVG                 | 68.74%                 | 124,119            | 56,439                  |
| 216      | O&M                   | Customer Accounting       | DEPINT - Customer Deposit Interest Expense               | NM                       |              | 15,352       | 15,352       | NM                       |                        |                    | 15,352                  |
| 217      | O&M                   | Customer Accounting       | DEPINT - Customer Deposit Interest Expense               | TX                       |              | 28,708       | 28,708       | TX                       | 100.00%                | 28,708             |                         |
| 218      | O&M                   | Customer Accounting       | Subtotal Customer Accounting                             |                          | 16,793,118   | 1,797,581    | 18,590,700   |                          |                        | 12,891,713         | 5,698,986               |
| 219      |                       |                           |  |                          |              |              |              |                          |                        |                    |                         |
| 220      | O&M                   | Customer Service          | 90800-Customer Asst Expense                              | CUST-AVG                 | 2,341,866    | 11,604       | 2,353,470    | CUST-AVG                 | 68.74%                 | 1,617,817          | 735,653                 |
| 221      | O&M                   | Customer Service          | 90801EE-Customer Assistance EE Amort TX                  | TX                       | 4,223,707    | (4,223,707)  |              | TX                       | 100.00%                |                    |                         |
| 222      | O&M                   | Customer Service          | 90803EE-Customer Assistance EE Amort NM                  | NM                       | 11,170,942   | (11,170,942) |              | NM                       |                        |                    |                         |
| 223      | O&M                   | Customer Service          | 90804EE-Customer Assistance SaversSwitch                 | TX                       | 618,047      | 63           | 618,109      | TX                       | 100.00%                | 618,109            |                         |
| 224      | O&M                   | Customer Service          | 90805EE-Customer Assistance Other                        | CUST-AVG                 |              |              |              | CUST-AVG                 | 68.74%                 |                    |                         |
| 225      | O&M                   | Customer Service          | 909000-Informational and instruction advertising expense | CUST-RET                 | 291,929      | (287,870)    | 4,059        | CUST-RET                 | 68.74%                 | 2,791              | 1,269                   |
| 226      | O&M                   | Customer Service          | 910000-Misc Cust Serv Expense                            | CUST-RET                 | 109,341      | (341)        | 109,000      | CUST-RET                 | 68.74%                 | 74,929             | 34,070                  |
| 227      | O&M                   | Customer Service          | Subtotal Customer Service                                |                          | 18,755,833   | (15,671,194) | 3,084,639    |                          |                        | 2,313,646          | 770,992                 |
| 228      |                       |                           |  |                          |              |              |              |                          |                        |                    |                         |
| 229      | O&M                   | Sales                     | 91200-Economic Development                               | CUST-AVG                 | 300,638      | (8,556)      | 292,082      | CUST-AVG                 | 68.74%                 | 200,782            | 91,300                  |
| 230      | O&M                   | Sales                     | 916000-Misc Sales Expense                                | CUST-AVG                 | 11,057       | (19)         | 11,039       | CUST-AVG                 | 68.74%                 | 7,588              | 3,450                   |
| 231      | O&M                   | Sales                     | Subtotal Sales   |                          | 311,695      | (8,575)      | 303,120      |                          |                        | 208,370            | 94,750                  |
| 232      |                       |                           |  |                          |              |              |              |                          |                        |                    |                         |
| 233      | O&M                   | A&G                       | 92000-A&G Salaries                                       | LABXAG                   | 39,987,946   | (6,474,598)  | 33,513,349   | LABXAG                   | 59.13%                 | 19,816,771         | 13,696,578              |
| 234      | O&M                   | A&G                       | 92100-A&G Office & Supplies                              | LABXAG                   | 20,604,458   | (123,081)    | 20,481,377   | LABXAG                   | 59.13%                 | 12,110,838         | 8,370,539               |
| 235      | O&M                   | A&G                       | 92200-A&G Admn Transfer Crdt                             | LABXAG                   | (23,632,717) | 3,858,325    | (19,774,391) | LABXAG                   | 59.13%                 | (11,692,791)       | (8,081,601)             |
| 236      | O&M                   | A&G                       | 92300-A&G Outside Services                               | LABXAG                   | 6,387,835    | (37,002)     | 6,350,834    | LABXAG                   | 59.13%                 | 3,755,310          | 2,595,524               |
| 237      | O&M                   | A&G                       | 92400-A&G Property Insurance                             | PIS-NET                  | 3,855,270    | (7,665)      | 3,847,604    | PIS-NET                  | 53.28%                 | 2,049,901          | 1,797,703               |
| 238      | O&M                   | A&G                       | 92500-A&G Injuries & Damages                             | LABXAG                   | 7,676,830    | (959)        | 7,675,871    | LABXAG                   | 59.13%                 | 4,538,818          | 3,137,054               |
| 239      | O&M                   | A&G                       | 926000-Employee pensions and benefits                    | LABXAG                   | 27,303,143   | (684,893)    | 26,618,250   | LABXAG                   | 59.13%                 | 15,739,631         | 10,878,619              |
| 240      | O&M                   | A&G                       | 92603-SPS Deferred Pension Exp                           | TX                       | 1,887,518    | (1,887,518)  |              | TX                       | 100.00%                |                    |                         |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item | Income Statement Function | Account  | Jurisdictional Allocator | Per Book    | Adjustments | Adjusted    | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|-----------------------|---------------------------|--|--------------------------|-------------|-------------|-------------|--------------------------|------------------------|--------------------|-------------------------|
| 241      | O&M                   | A&G                       | 92800-A&G Regulatory Comm Exp                      | CUST-AVG                 |             | (423)       | (423)       | CUST-AVG                 | 68.74%                 | (291)              | (132)                   |
| 242      | O&M                   | A&G                       | 92800R-Regulatory Commission Expense TX            | TX                       | 7,383,747   | 517,543     | 7,901,290   | TX                       | 100.00%                | 7,901,290          |                         |
| 243      | O&M                   | A&G                       | 92801R-Regulatory Commission Expense NM            | NM                       | 3,210,572   | (934,831)   | 2,275,741   | NM                       |                        |                    | 2,275,741               |
| 244      | O&M                   | A&G                       | 92802R-Regulatory Commission Expense Wholesale     | WHLS                     | 1,301,992   |             | 1,301,992   | WHLS                     |                        |                    | 1,301,992               |
| 245      | O&M                   | A&G                       | 92804R-Regulatory Commission Expense Misc          | RETAIL-ENERGY            | 155,404     |             | 155,404     | RETAIL-ENERGY            | 64.10%                 | 99,620             | 55,785                  |
| 246      | O&M                   | A&G                       | 92900-A&G Duplicate Chrg Crdt                      | PIS-PTD                  | (1,137,629) |             | (1,137,629) | PIS-PTD                  | 53.83%                 | (612,358)          | (525,271)               |
| 247      | O&M                   | A&G                       | 93010-A&G General Advertising                      | PIS-PTD                  | 1,270,941   | (1,270,941) |             | PIS-PTD                  | 53.83%                 |                    |                         |
| 248      | O&M                   | A&G                       | 93020-A&G Misc General Exp                         | PIS-PTD                  | 1,212,300   | (839,261)   | 373,040     | PIS-PTD                  | 53.83%                 | 200,798            | 172,242                 |
| 249      | O&M                   | A&G                       | 93100-A&G Rents                                    | PIS-PTD                  | 11,618,100  | (2,238,736) | 9,379,364   | PIS-PTD                  | 53.83%                 | 5,048,680          | 4,330,684               |
| 250      | O&M                   | A&G                       | 93100-A&G Rents                                    | PISRET-DIST              | 2,500,938   |             | 2,500,938   | PISRET-DIST              | 62.86%                 | 1,572,121          | 928,816                 |
| 251      | O&M                   | A&G                       | 93500-A&G Maint of Gen PLT                         | PIS-GEN                  | 50,393      | (26,945)    | 23,448      | PIS-GEN                  | 59.29%                 | 13,901             | 9,546                   |
| 252      | O&M                   | A&G                       | Recoverable Contributions and Donations            | TX                       |             | 1,232,509   | 1,232,509   | TX                       | 100.00%                | 1,232,509          |                         |
| 253      | O&M                   | A&G                       | Subtotal A&G                                       |                          | 111,637,042 | (8,918,476) | 102,718,566 |                          |                        | 61,774,749         | 40,943,816              |
| 254      |                       |                           |  |                          |             |             |             |                          |                        |                    |                         |
| 255      | O&M                   |                           | Subtotal O&M                                       |                          | 520,108,521 | (8,665,764) | 511,442,757 |                          |                        | 276,911,618        | 234,531,140             |
| 256      |                       |                           |  |                          |             |             |             |                          |                        |                    |                         |
| 257      | Total O&M             |                           |  |                          | 520,108,521 | (8,665,764) | 511,442,757 |                          |                        | 276,911,618        | 234,531,140             |
| 258      |                       |                           |  |                          |             |             |             |                          |                        |                    |                         |
| 259      | Depreciation Expense  | Intangible                | 303003-Intg Misc Computr Softwar                   | LABXAG                   | 1,159,554   | (112,626)   | 1,046,927   | LABXAG                   | 59.13%                 | 619,058            | 427,869                 |
| 260      | Depreciation Expense  | Intangible                | 303004-Intg Misc Computr Softwar                   | LABXAG                   | 16,613,669  | (1,613,667) | 15,000,002  | LABXAG                   | 59.13%                 | 8,869,648          | 6,130,354               |
| 261      | Depreciation Expense  | Intangible                | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET                 | 221,479     | (21,512)    | 199,967     | CUST-RET                 | 68.74%                 | 137,463            | 62,504                  |
| 262      | Depreciation Expense  | Intangible                | 303005-Intg Misc Computr Soft 15y                  | LABXAG                   | 4,950,855   | (480,871)   | 4,469,984   | LABXAG                   | 59.13%                 | 2,643,145          | 1,826,839               |
| 263      | Depreciation Expense  | Intangible                | 303007-Intg Misc Computr Softwar                   | LABXAG                   | 51,725      | (20)        | 51,705      | LABXAG                   | 59.13%                 | 30,573             | 21,131                  |
| 264      | Depreciation Expense  | Intangible                | 303010-Intg Misc Computr Softwar                   | LABXAG                   | 774,690     | (75,245)    | 699,445     | LABXAG                   | 59.13%                 | 413,589            | 285,856                 |
| 265      | Depreciation Expense  | Intangible                | 303013-Sfwr-Non Reg 3 Yr                           | LABXAG                   | (636)       | 62          | (574)       | LABXAG                   | 59.13%                 | (339)              | (235)                   |
| 266      | Depreciation Expense  | Intangible                | 303014-Intg CRS Computr Softwar                    | CUST-RET                 | 172,817     | (16,786)    | 156,031     | CUST-RET                 | 68.74%                 | 107,260            | 48,771                  |
| 267      | Depreciation Expense  | Intangible                | 303015-Sfwr-Non Reg 15 Yr                          | LABXAG                   | (30,999)    | 3,011       | (27,988)    | LABXAG                   | 59.13%                 | (16,550)           | (11,438)                |
| 268      | Depreciation Expense  | Intangible                | 303016-Sfwr-Non Reg 5 Yr                           | LABXAG                   | (78,708)    | 7,645       | (71,063)    | LABXAG                   | 59.13%                 | (42,020)           | (29,043)                |
| 269      | Depreciation Expense  | Intangible                | Subtotal Intangible                                |                          | 23,834,445  | (2,310,009) | 21,524,436  |                          |                        | 12,761,827         | 8,762,609               |
| 270      |                       |                           |  |                          |             |             |             |                          |                        |                    |                         |
| 271      | Depreciation Expense  | Steam Production          | 310002-Steam Prod Land Rights                      | 12CP-PROD                | 35,249      | 9,407       | 44,657      | 12CP-PROD                | 57.36%                 | 25,613             | 19,043                  |
| 272      | Depreciation Expense  | Steam Production          | 310003-Steam Prod Water Rights                     | 12CP-PROD                | 389,300     | 180,697     | 569,997     | 12CP-PROD                | 57.36%                 | 326,928            | 243,069                 |
| 273      | Depreciation Expense  | Steam Production          | 310004-Steam Prod Land Rights-NM                   | 12CP-PROD                | 1,006       | 659         | 1,665       | 12CP-PROD                | 57.36%                 | 955                | 710                     |
| 274      | Depreciation Expense  | Steam Production          | 311000E-Steam Prod Str & Improv                    | 12CP-PROD                | 7,598,424   | 1,899,397   | 9,497,821   | 12CP-PROD                | 57.36%                 | 5,447,581          | 4,050,240               |
| 275      | Depreciation Expense  | Steam Production          | 311001-Steam Prod Str&Imp-TolkSC                   | 12CP-PROD                | 215,430     | 320,850     | 536,280     | 12CP-PROD                | 57.36%                 | 307,589            | 228,691                 |
| 276      | Depreciation Expense  | Steam Production          | 312000E-Steam Prod Boiler Plant E                  | 12CP-PROD                | 30,161,216  | 15,415,506  | 45,576,721  | 12CP-PROD                | 57.36%                 | 26,141,036         | 19,435,685              |
| 277      | Depreciation Expense  | Steam Production          | 312001-Steam Prod Blr Pll-TolkSC                   | 12CP-PROD                | 100,757     | 218,400     | 319,158     | 12CP-PROD                | 57.36%                 | 183,057            | 136,101                 |
| 278      | Depreciation Expense  | Steam Production          | 314000-Steam Prod Turbogen Unit                    | 12CP-PROD                | 15,108,885  | 6,096,797   | 21,205,682  | 12CP-PROD                | 57.36%                 | 12,162,755         | 9,042,927               |
| 279      | Depreciation Expense  | Steam Production          | 314001-Steam Prod Turbogen-TolkSC                  | 12CP-PROD                | 418,153     | 469,724     | 887,877     | 12CP-PROD                | 57.36%                 | 509,252            | 378,625                 |
| 280      | Depreciation Expense  | Steam Production          | 315000E-Steam Prod Acc Elec Eq                     | 12CP-PROD                | 2,562,529   | 804,073     | 3,366,602   | 12CP-PROD                | 57.36%                 | 1,930,952          | 1,435,650               |
| 281      | Depreciation Expense  | Steam Production          | 315001-Steam Prod Acc El Eq-TolKS                  | 12CP-PROD                | 184,178     | 327,375     | 511,553     | 12CP-PROD                | 57.36%                 | 293,407            | 218,146                 |
| 282      | Depreciation Expense  | Steam Production          | 316000E-Steam Prod Misc Pwr Pll E                  | 12CP-PROD                | 772,066     | 231,885     | 1,003,951   | 12CP-PROD                | 57.36%                 | 575,827            | 428,124                 |
| 283      | Depreciation Expense  | Steam Production          | 316001-Steam Prod PwrPllEq-TolkSC                  | 12CP-PROD                | 49,543      | 38,663      | 88,207      | 12CP-PROD                | 57.36%                 | 50,592             | 37,615                  |
| 284      | Depreciation Expense  | Steam Production          | Subtotal Steam Production                          |                          | 57,596,737  | 26,013,433  | 83,610,170  |                          |                        | 47,955,544         | 35,654,626              |
| 285      |                       |                           |  |                          |             |             |             |                          |                        |                    |                         |
| 286      | Depreciation Expense  | Other Production          | 340002-Other Prod Land Rights                      | 12CP-PROD                | 2           | (2)         |             | 12CP-PROD                | 57.36%                 |                    |                         |
| 287      | Depreciation Expense  | Other Production          | 341000E-Other Prod Str & Impr                      | 12CP-PROD                | 403,741     | 12,316      | 416,057     | 12CP-PROD                | 57.36%                 | 238,634            | 177,423                 |
| 288      | Depreciation Expense  | Other Production          | 341045-Other Prod Str & Imp-Wind                   | ENERGY                   | 2,072,695   | (243,173)   | 1,829,522   | ENERGY                   | 59.14%                 | 1,082,011          | 747,511                 |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item | Income Statement Function | Account  | Jurisdictional Allocator | Per Book   | Adjustments | Adjusted    | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|-----------------------|---------------------------|--|--------------------------|------------|-------------|-------------|--------------------------|------------------------|--------------------|-------------------------|
| 289      | Depreciation Expense  | Other Production          | 342000E-Other Prod Fuel Hldr                       | 12CP-PROD                | 159,422    | 8,964       | 168,386     | 12CP-PROD                | 57.36%                 | 96,580             | 71,807                  |
| 290      | Depreciation Expense  | Other Production          | 343000-Other Prod Prime Mover                      | 12CP-PROD                | 1,411,668  | 273,535     | 1,685,202   | 12CP-PROD                | 57.36%                 | 966,567            | 718,636                 |
| 291      | Depreciation Expense  | Other Production          | 344000E-Other Prod Generator                       | 12CP-PROD                | 5,561,344  | 812,841     | 6,374,185   | 12CP-PROD                | 57.36%                 | 3,655,985          | 2,718,200               |
| 292      | Depreciation Expense  | Other Production          | 344045-Other Prod Generator-Wind                   | ENERGY                   | 27,429,326 | 29,569,087  | 56,998,413  | ENERGY                   | 59.14%                 | 33,709,850         | 23,288,563              |
| 293      | Depreciation Expense  | Other Production          | 345000E-Other Prod Access Elect Equip              | 12CP-PROD                | 853,856    | 75,158      | 929,015     | 12CP-PROD                | 57.36%                 | 532,847            | 396,168                 |
| 294      | Depreciation Expense  | Other Production          | 345045-Other Prod Acc El Eq-Wind                   | ENERGY                   | 922,250    | (134,675)   | 787,575     | ENERGY                   | 59.14%                 | 465,786            | 321,790                 |
| 295      | Depreciation Expense  | Other Production          | 346000E-Other Prod Misc Pwr P                      | 12CP-PROD                | 140,028    | 9,173       | 149,201     | 12CP-PROD                | 57.36%                 | 85,576             | 63,625                  |
| 296      | Depreciation Expense  | Other Production          | 346045-Other Prod Misc P Eq-Wind                   | ENERGY                   | 692        | (49)        | 644         | ENERGY                   | 59.14%                 | 381                | 263                     |
| 297      | Depreciation Expense  | Other Production          | Subtotal Other Production                          |                          | 38,955,025 | 30,383,176  | 69,338,201  |                          |                        | 40,834,216         | 28,503,985              |
| 298      |                       |                           |  |                          |            |             |             |                          |                        |                    |                         |
| 299      | Depreciation Expense  | Transmission              | 350002E-Transmission Land Right                    | 12CP-TRAN                | 1,465,694  | 503,127     | 1,968,821   | 12CP-TRAN                | 44.84%                 | 882,747            | 1,086,074               |
| 300      | Depreciation Expense  | Transmission              | 350002ERN-Transmission Land Right Radial NM        | NM                       | 31,038     | 10,654      | 41,692      | NM                       |                        |                    | 41,692                  |
| 301      | Depreciation Expense  | Transmission              | 350002ERT-Transmission Land Right Radial TX        | TX                       | 48,777     | 16,744      | 65,521      | TX                       | 100.00%                | 65,521             |                         |
| 302      | Depreciation Expense  | Transmission              | 350002ERW-Transmission Land Right Radial Wholesale | WHLS                     | 9,611      | 3,299       | 12,910      | WHLS                     |                        |                    | 12,910                  |
| 303      | Depreciation Expense  | Transmission              | 352000-Transmission Str & Improv                   | 12CP-TRAN                | 1,945,076  | 611,204     | 2,556,280   | 12CP-TRAN                | 44.84%                 | 1,146,142          | 1,410,138               |
| 304      | Depreciation Expense  | Transmission              | 352010-Tran Str & Impr-Prod                        | 12CP-PROD                | 11,194     | 2,634       | 13,828      | 12CP-PROD                | 57.36%                 | 7,931              | 5,897                   |
| 305      | Depreciation Expense  | Transmission              | 352045-Tran Str & Impr-Wind                        | ENERGY                   | 21,156     | 15,116      | 36,272      | ENERGY                   | 59.14%                 | 21,452             | 14,820                  |
| 306      | Depreciation Expense  | Transmission              | 353000E-Transmission Station                       | 12CP-TRAN                | 25,707,992 | 4,537,380   | 30,245,371  | 12CP-TRAN                | 44.84%                 | 13,560,915         | 16,684,456              |
| 307      | Depreciation Expense  | Transmission              | 353010-Tran Station Equip Pro                      | 12CP-PROD                | 609,491    | 49,860      | 659,351     | 12CP-PROD                | 57.36%                 | 378,178            | 281,173                 |
| 308      | Depreciation Expense  | Transmission              | 353045-Tran Station Equip-Wind                     | ENERGY                   | 360,662    | 841,078     | 1,201,740   | ENERGY                   | 59.14%                 | 710,730            | 491,010                 |
| 309      | Depreciation Expense  | Transmission              | 354000E-Tran Towers & Fixture                      | 12CP-TRAN                | 122,551    | (1,751)     | 120,800     | 12CP-TRAN                | 44.84%                 | 54,162             | 66,638                  |
| 310      | Depreciation Expense  | Transmission              | 354000ERN-Tran Towers & Fixture Radial NM          | NM                       | 2,595      | (37)        | 2,558       | NM                       |                        |                    | 2,558                   |
| 311      | Depreciation Expense  | Transmission              | 354000ERT-Tran Towers & Fixture Radial TX          | TX                       | 4,078      | (58)        | 4,020       | TX                       | 100.00%                | 4,020              |                         |
| 312      | Depreciation Expense  | Transmission              | 354000ERW-Tran Towers & Fixture Radial Wholesale   | WHLS                     | 804        | (11)        | 792         | WHLS                     |                        |                    | 792                     |
| 313      | Depreciation Expense  | Transmission              | 355000E  | 12CP-TRAN                | 43,175,569 | 5,051,321   | 48,226,889  | 12CP-TRAN                | 44.84%                 | 21,623,168         | 26,603,721              |
| 314      | Depreciation Expense  | Transmission              | 355000ERN-Tran Poles & Fiktures Radial NM          | NM                       | 914,298    | 106,968     | 1,021,267   | NM                       |                        |                    | 1,021,267               |
| 315      | Depreciation Expense  | Transmission              | 355000ERT-Tran Poles & Fiktures Radial TX          | TX                       | 1,436,856  | 168,105     | 1,604,961   | TX                       | 100.00%                | 1,604,961          |                         |
| 316      | Depreciation Expense  | Transmission              | 355000ERW-Tran Poles & Fiktures Radial Wholesale   | WHLS                     | 283,108    | 33,122      | 316,230     | WHLS                     |                        |                    | 316,230                 |
| 317      | Depreciation Expense  | Transmission              | 355010-Tran Poles & Fiktures-Prod                  | 12CP-PROD                | 8,611      | 303         | 8,914       | 12CP-PROD                | 57.36%                 | 5,113              | 3,801                   |
| 318      | Depreciation Expense  | Transmission              | 355045-Tran Poles & Fiktures-Wind                  | ENERGY                   | 304,482    | 424,463     | 728,945     | ENERGY                   | 59.14%                 | 431,110            | 297,834                 |
| 319      | Depreciation Expense  | Transmission              | 356000E-Tran OH Conductor & D                      | 12CP-TRAN                | 14,019,284 | 735,662     | 14,754,947  | 12CP-TRAN                | 44.84%                 | 6,615,577          | 8,139,370               |
| 320      | Depreciation Expense  | Transmission              | 356000ERN-Tran OH Conductor& D Radial NM           | NM                       | 296,876    | 15,579      | 312,455     | NM                       |                        |                    | 312,455                 |
| 321      | Depreciation Expense  | Transmission              | 356000ERT-Tran OH Conductor & D Radial TX          | TX                       | 466,553    | 24,482      | 491,035     | TX                       | 100.00%                | 491,035            |                         |
| 322      | Depreciation Expense  | Transmission              | 356000ERW-Tran OH Conductor & D Radial Wholesale   | WHLS                     | 91,926     | 4,824       | 96,750      | WHLS                     |                        |                    | 96,750                  |
| 323      | Depreciation Expense  | Transmission              | 356010-Tran OH Cond & Device-Prod                  | 12CP-PROD                | 9,966      | 709         | 10,675      | 12CP-PROD                | 57.36%                 | 6,123              | 4,552                   |
| 324      | Depreciation Expense  | Transmission              | 356045-Tran OH Cond & Device-Wind                  | ENERGY                   | 155,917    | 185,834     | 341,751     | ENERGY                   | 59.14%                 | 202,118            | 139,634                 |
| 325      | Depreciation Expense  | Transmission              | 357000E-Tran Underground Cond                      | 12CP-TRAN                | 3,645      | 975         | 4,620       | 12CP-TRAN                | 44.84%                 | 2,071              | 2,549                   |
| 326      | Depreciation Expense  | Transmission              | 358000-Tran UG Conductor & Devic                   | 12CP-TRAN                | 13,444     | 611         | 14,055      | 12CP-TRAN                | 44.84%                 | 6,302              | 7,753                   |
| 327      | Depreciation Expense  | Transmission              | 359000-Transmission Road & Trai                    | 12CP-TRAN                | 7,739      | 337         | 8,077       | 12CP-TRAN                | 44.84%                 | 3,621              | 4,455                   |
| 328      | Depreciation Expense  | Transmission              | Subtotal Transmission                              |                          | 91,528,994 | 13,342,531  | 104,871,526 |                          |                        | 47,822,997         | 57,048,529              |
| 329      |                       |                           |  |                          |            |             |             |                          |                        |                    |                         |
| 330      | Depreciation Expense  | Distribution              | 360004-Dist Land Rights-NM                         | NM                       | 171,719    | (2,816)     | 168,902     | NM                       |                        |                    | 168,902                 |
| 331      | Depreciation Expense  | Distribution              | 360005-Dist Land Rights-TX                         | TX                       | 41,609     | 295         | 41,904      | TX                       | 100.00%                | 41,904             |                         |
| 332      | Depreciation Expense  | Distribution              | 361000E-Str & Improv                               | NM                       | 352,462    | (21,962)    | 330,500     | NM                       |                        |                    | 330,500                 |
| 333      | Depreciation Expense  | Distribution              | 361000E-Str & Improv                               | TX                       | 303,658    | 50,659      | 354,317     | TX                       | 100.00%                | 354,317            |                         |
| 334      | Depreciation Expense  | Distribution              | 362000E-Other Eq                                   | NM                       | 2,659,311  | 502,711     | 3,162,022   | NM                       |                        |                    | 3,162,022               |
| 335      | Depreciation Expense  | Distribution              | 362000E-Other Eq                                   | TX                       | 3,772,629  | 562,367     | 4,334,996   | TX                       | 100.00%                | 4,334,996          |                         |
| 336      | Depreciation Expense  | Distribution              | 364000-Dist Poles, Towers & Fikt                   | NM                       | 3,056,611  | 1,040,912   | 4,097,523   | NM                       |                        |                    | 4,097,523               |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item | Income Statement Function | Account                                | Jurisdictional Allocator      | Per Book    | Adjustments | Adjusted    | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|-----------------------|---------------------------|--|-------------------------------|-------------|-------------|-------------|--------------------------|------------------------|--------------------|-------------------------|
| 337      | Depreciation Expense  | Distribution              | 364000-Dist Poles, Towers & Fxt        | TX                            | 6,599,438   | 1,850,517   | 8,449,955   | TX                       | 100.00%                | 8,449,955          |                         |
| 338      | Depreciation Expense  | Distribution              | 365000-Dist OH Conductor & Devic       | NM                            | 3,075,179   | 783,521     | 3,858,700   | NM                       |                        |                    | 3,858,700               |
| 339      | Depreciation Expense  | Distribution              | 365000-Dist OH Conductor & Devic       | TX                            | 5,253,168   | 501,142     | 5,754,311   | TX                       | 100.00%                | 5,754,311          |                         |
| 340      | Depreciation Expense  | Distribution              | 366000E-Dist Underground Cond          | NM                            | 127,339     | (5,174)     | 122,165     | NM                       |                        |                    | 122,165                 |
| 341      | Depreciation Expense  | Distribution              | 366000E-Dist Underground Cond          | TX                            | 356,779     | (33,334)    | 323,445     | TX                       | 100.00%                | 323,445            |                         |
| 342      | Depreciation Expense  | Distribution              | 367000E-Dist UG Conductor & D          | NM                            | 313,568     | 31,600      | 345,168     | NM                       |                        |                    | 345,168                 |
| 343      | Depreciation Expense  | Distribution              | 367000E-Dist UG Conductor & D          | TX                            | 902,429     | (5,869)     | 896,560     | TX                       | 100.00%                | 896,560            |                         |
| 344      | Depreciation Expense  | Distribution              | 368000E-Dist Line Transformer          | NM                            | 1,679,222   | 135,047     | 1,814,268   | NM                       |                        |                    | 1,814,268               |
| 345      | Depreciation Expense  | Distribution              | 368000E-Dist Line Transformer          | TX                            | 4,169,790   | (338,572)   | 3,831,219   | TX                       | 100.00%                | 3,831,219          |                         |
| 346      | Depreciation Expense  | Distribution              | 369010-Distribution Services O         | NM                            | 541,530     | (36,396)    | 505,134     | NM                       |                        |                    | 505,134                 |
| 347      | Depreciation Expense  | Distribution              | 369010-Distribution Services O         | TX                            | 976,757     | (83)        | 976,674     | TX                       | 100.00%                | 976,674            |                         |
| 348      | Depreciation Expense  | Distribution              | 369020-Distribution Services U         | NM                            | 513,319     | (34,500)    | 478,819     | NM                       |                        |                    | 478,819                 |
| 349      | Depreciation Expense  | Distribution              | 369020-Distribution Services U         | TX                            | 882,379     | (75)        | 882,304     | TX                       | 100.00%                | 882,304            |                         |
| 350      | Depreciation Expense  | Distribution              | 370000E-Distribution Meter             | NM                            | 675,527     | 400,735     | 1,076,262   | NM                       |                        |                    | 1,076,262               |
| 351      | Depreciation Expense  | Distribution              | 370000E-Distribution Meter             | TX                            | 1,190,481   | 609,666     | 1,800,147   | TX                       | 100.00%                | 1,800,147          |                         |
| 352      | Depreciation Expense  | Distribution              | 371000E-Dist Inst on Cust Premis       | NM                            | 2           | 174,015     | 174,017     | NM                       |                        |                    | 174,017                 |
| 353      | Depreciation Expense  | Distribution              | 371000E-Dist Inst on Cust Premis       | TX                            | 358,778     | (70,982)    | 287,797     | TX                       | 100.00%                | 287,797            |                         |
| 354      | Depreciation Expense  | Distribution              | 373000-Dist Street Light & Sg Sy       | NM                            | 383,854     | 200,415     | 584,270     | NM                       |                        |                    | 584,270                 |
| 355      | Depreciation Expense  | Distribution              | 373000-Dist Street Light & Sg Sy       | TX                            | 667,517     | 128,562     | 796,079     | TX                       | 100.00%                | 796,079            |                         |
| 356      | Depreciation Expense  | Distribution              |  | Subtotal Distribution         | 39,025,053  | 6,422,402   | 45,447,455  |                          |                        | 28,729,707         | 16,717,748              |
| 357      |                       |                           |  |                               |             |             |             |                          |                        |                    |                         |
| 358      | Depreciation Expense  | General                   | 389002-General Land Rights             | LABXAG                        | 1,020       | (266)       | 754         | LABXAG                   | 59.13%                 | 446                | 308                     |
| 359      | Depreciation Expense  | General                   | 390000-Genl Structures & Improv        | LABXAG                        | 1,669,682   | (104,204)   | 1,565,477   | LABXAG                   | 59.13%                 | 925,682            | 639,795                 |
| 360      | Depreciation Expense  | General                   | 390007-Genl Str & Imp Lease Bld        | LABXAG                        | 180,136     | (24,542)    | 155,594     | LABXAG                   | 59.13%                 | 92,004             | 63,590                  |
| 361      | Depreciation Expense  | General                   | 390050-Genl Str & Imp-Call Center      | CUST-RET                      | 228,998     | (31,198)    | 197,801     | CUST-RET                 | 68.74%                 | 135,973            | 61,827                  |
| 362      | Depreciation Expense  | General                   | 391000-General Office Furn & E         | LABXAG                        | 789,309     | 276,690     | 1,066,000   | LABXAG                   | 59.13%                 | 630,336            | 435,664                 |
| 363      | Depreciation Expense  | General                   | 391004-General Info Sys Computer       | LABXAG                        | 16,862,554  | 1,635,117   | 18,497,671  | LABXAG                   | 59.13%                 | 10,937,854         | 7,559,817               |
| 364      | Depreciation Expense  | General                   | 392010-General Transp Eq Grp           | LABXAG                        |             | 91,553      | 91,553      | LABXAG                   | 59.13%                 | 54,136             | 37,417                  |
| 365      | Depreciation Expense  | General                   | 392020-General Transp Eq Grp 2         | LABXAG                        |             | 649,216     | 649,216     | LABXAG                   | 59.13%                 | 383,888            | 265,328                 |
| 366      | Depreciation Expense  | General                   | 392030-General Transp Eq Trailer       | LABXAG                        |             | 148,602     | 148,602     | LABXAG                   | 59.13%                 | 87,870             | 60,732                  |
| 367      | Depreciation Expense  | General                   | 392040-General Transp Eq Grp 4         | LABXAG                        |             | 894,655     | 894,655     | LABXAG                   | 59.13%                 | 529,019            | 365,637                 |
| 368      | Depreciation Expense  | General                   | 393000-General Stores Equipmen         | LABXAG                        | 10,887      | 6,124       | 17,011      | LABXAG                   | 59.13%                 | 10,059             | 6,952                   |
| 369      | Depreciation Expense  | General                   | 394000-General Tools & Shop Equi       | LABXAG                        | 1,452,708   | 256,772     | 1,709,480   | LABXAG                   | 59.13%                 | 1,010,832          | 698,648                 |
| 370      | Depreciation Expense  | General                   | 395000-General Laboratory Equi         | LABXAG                        | 391,895     | (12,986)    | 378,910     | LABXAG                   | 59.13%                 | 224,053            | 154,857                 |
| 371      | Depreciation Expense  | General                   | 396000-General Power Operated E        | LABXAG                        |             | 168,881     | 168,881     | LABXAG                   | 59.13%                 | 99,861             | 69,020                  |
| 372      | Depreciation Expense  | General                   | 397000-General Communication E         | LABXAG                        | 3,932,152   | (1,254,056) | 2,678,096   | LABXAG                   | 59.13%                 | 1,583,584          | 1,094,512               |
| 373      | Depreciation Expense  | General                   | 397010-General Comm Eq Two Wa          | LABXAG                        | 3,034,910   | (106,193)   | 2,928,718   | LABXAG                   | 59.13%                 | 1,731,779          | 1,196,938               |
| 374      | Depreciation Expense  | General                   | 397020-General Comm Eq AE              | LABXAG                        | 7,382       | (259)       | 7,123       | LABXAG                   | 59.13%                 | 4,212              | 2,911                   |
| 375      | Depreciation Expense  | General                   | 397030-General Comm Eq EM              | LABXAG                        | 1,080,889   | (26,095)    | 1,054,794   | LABXAG                   | 59.13%                 | 623,710            | 431,084                 |
| 376      | Depreciation Expense  | General                   | 398000-General Miscellaneous E         | LABXAG                        | 106,581     | 25,343      | 131,924     | LABXAG                   | 59.13%                 | 78,008             | 53,916                  |
| 377      | Depreciation Expense  | General                   |  | Subtotal General              | 29,749,103  | 2,593,157   | 32,342,260  |                          |                        | 19,143,306         | 13,198,954              |
| 378      |                       |                           |  |                               |             |             |             |                          |                        |                    |                         |
| 379      | Depreciation Expense  | Other Tax                 | 40310-Depreciation & Depletion Expense | PIS-NET                       | 2,121,474   | (2,121,474) |             | PIS-NET                  | 53.28%                 |                    |                         |
| 380      | Depreciation Expense  | Other Tax                 | 41190-Accretion Expense                | PIS-NET                       | 3,652,390   | (3,652,390) |             | PIS-NET                  | 53.28%                 |                    |                         |
| 381      | Depreciation Expense  | Other Tax                 |  | Subtotal Other Tax            | 5,773,864   | (5,773,864) |             |                          |                        |                    |                         |
| 382      |                       |                           |  |                               |             |             |             |                          |                        |                    |                         |
| 383      | Depreciation Expense  |                           |  | Subtotal Depreciation Expense | 286,463,221 | 70,670,827  | 357,134,047 |                          |                        | 197,247,597        | 159,886,450             |
| 384      |                       |                           |  |                               |             |             |             |                          |                        |                    |                         |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item             | Income Statement Function | Account   | Jurisdictional Allocator         | Per Book      | Adjustments   | Adjusted      | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|-----------------------------------|---------------------------|---|----------------------------------|---------------|---------------|---------------|--------------------------|------------------------|--------------------|-------------------------|
| 385      | Amortization Expense              | Other Tax                 | 40730-Amortization of Regulatory Debits                       | NM                               | 2,725,660     | (2,725,660)   |               | NM                       |                        |                    |                         |
| 386      | Amortization Expense              | Other Tax                 | 40730-Amortization of Regulatory Debits                       | PIS-NET                          | (16,736)      | (9,169)       | (25,906)      | PIS-NET                  | 53.28%                 | (13,802)           | (12,104)                |
| 387      | Amortization Expense              | Other Tax                 | 40730-Amortization of Regulatory Debits                       | TX                               | 2,260,859     | (1,862,692)   | 398,167       | TX                       | 100.00%                | 398,167            |                         |
| 388      | Amortization Expense              | Other Tax                 | 40740-Amortization of Regulatory Credits                      | NM                               | (3,451,868)   | 3,451,868     |               | NM                       |                        |                    |                         |
| 389      | Amortization Expense              | Other Tax                 | 40740-Amortization of Regulatory Credits                      | PIS-NET                          | (5,773,864)   |               | (5,773,864)   | PIS-NET                  | 53.28%                 | (3,076,161)        | (2,697,703)             |
| 390      | Amortization Expense              | Other Tax                 | 40740-Amortization of Regulatory Credits                      | TX                               | (56,423,270)  |               | 56,423,270    | TX                       | 100.00%                |                    |                         |
| 391      | Amortization Expense              | Other Tax                 |   | Subtotal Other Tax               | (60,679,219)  |               | (5,401,603)   |                          |                        | (2,691,796)        | (2,709,806)             |
| 392      |                                   |                           |   |                                  |               |               |               |                          |                        |                    |                         |
| 393      | Amortization Expense              |                           |   | Subtotal Amortization Expense    | (60,679,219)  |               | (5,401,603)   |                          |                        | (2,691,796)        | (2,709,806)             |
| 394      |                                   |                           |   |                                  |               |               |               |                          |                        |                    |                         |
| 395      | Total Depreciation & Amortization |                           |   |                                  | 225,784,001   | 125,948,444   | 351,732,445   |                          |                        | 194,555,801        | 157,176,644             |
| 396      |                                   |                           |   |                                  |               |               |               |                          |                        |                    |                         |
| 397      | Taxes Other than Income           | Other Tax                 | 408100-Tax Other Than Income Tax - Property                   | PIS-NET                          | 64,373,542    | 10,754,980    | 75,128,522    | PIS-NET                  | 53.28%                 | 40,026,479         | 35,102,043              |
| 398      | Taxes Other than Income           | Other Tax                 | 408101-Tax Other Than Income Tax - Payroll                    | LABOR                            | 8,498,661     | (23,554)      | 8,475,107     | LABOR                    | 59.13%                 | 5,011,389          | 3,463,718               |
| 399      | Taxes Other than Income           | Other Tax                 | 408102FF-Taxes Other Than Income - Franchise Fees             | TX                               | 8,423,766     | 1,809,726     | 10,233,492    | TX                       | 100.00%                | 10,233,492         |                         |
| 400      | Taxes Other than Income           | Other Tax                 | 408102GRT-Taxes Other Than Income - Gross Receipts Tax        | TX                               | 5,568,868     | 1,827,319     | 7,396,187     | TX                       | 100.00%                | 7,396,187          |                         |
| 401      | Taxes Other than Income           | Other Tax                 | 408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes | NM                               | 59,814        |               | 59,814        | NM                       |                        |                    | 59,814                  |
| 402      | Taxes Other than Income           | Other Tax                 | 408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes | PIS-NET                          | 38,628        |               | 38,628        | PIS-NET                  | 53.28%                 | 20,580             | 18,048                  |
| 403      | Taxes Other than Income           | Other Tax                 | 408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes | TX                               | 44,903        |               | 44,903        | TX                       | 100.00%                | 44,903             |                         |
| 404      | Taxes Other than Income           | Other Tax                 |   | Subtotal Other Tax               | 87,010,184    | 14,368,470    | 101,378,653   |                          |                        | 62,735,030         | 38,643,624              |
| 405      |                                   |                           |   |                                  |               |               |               |                          |                        |                    |                         |
| 406      | Taxes Other than Income           |                           |   | Subtotal Taxes Other than Income | 87,010,184    | 14,368,470    | 101,378,653   |                          |                        | 62,735,030         | 38,643,624              |
| 407      |                                   |                           |   |                                  |               |               |               |                          |                        |                    |                         |
| 408      | Payroll Tax Adjustment            |                           |   |                                  |               | (525,188)     | (525,188)     |                          |                        | (310,547)          |                         |
| 409      | Total TOTI                        |                           |   |                                  | 87,010,184    | 13,843,281    | 100,853,465   |                          |                        | 62,424,482         | 38,643,624              |
| 410      |                                   |                           |   |                                  |               |               |               |                          |                        |                    |                         |
| 411      | Operating Expenses                |                           |   |                                  | 1,380,011,295 | (339,001,119) | 1,041,010,176 |                          |                        | 578,291,037        | 462,933,779             |
| 412      | Pre-tax Income                    |                           |   |                                  | 350,031,500   | 13,666,241    | 363,697,741   |                          |                        | 148,043,591        | 215,439,509             |
| 413      |                                   |                           |   |                                  |               |               |               |                          |                        |                    |                         |
| 414      | Rate Base                         |                           |   |                                  | 6,829,051,010 | (596,431,879) | 6,232,619,131 |                          |                        | 3,330,877,809      | 2,901,740,088           |
| 415      | Weighted Cost of Debt             |                           |   |                                  | 1.91%         | 1.91%         | 1.91%         |                          |                        | 1.91%              | 1.91%                   |
| 416      | Interest Deduction                |                           |   |                                  | 130,434,874   | (11,391,849)  | 119,043,025   |                          |                        | 63,619,766         | 55,423,236              |
| 417      |                                   |                           |   |                                  |               |               |               |                          |                        |                    |                         |
| 418      | Sched M: Plant Temporary          | Intangible                | 303003-Intg Misc Computr Softwar                              | LABXAG                           | 113,943       | 103           | 114,046       | LABXAG                   | 59.13%                 | 67,436             | 46,609                  |
| 419      | Sched M: Plant Temporary          | Intangible                | 303004-Intg Misc Computr Softwar                              | LABXAG                           | 2,062,227     | 2,685         | 2,064,911     | LABXAG                   | 59.13%                 | 1,221,002          | 843,909                 |
| 420      | Sched M: Plant Temporary          | Intangible                | 303004R-Intg Misc Computr Softwar-Retail Allocated            | CUST-RET                         | 282,442       |               | 282,442       | CUST-RET                 | 68.74%                 | 194,158            | 88,284                  |
| 421      | Sched M: Plant Temporary          | Intangible                | 303005-Intg Misc Computr Soft 15y                             | LABXAG                           | 1,559,443     | 1,410         | 1,560,853     | LABXAG                   | 59.13%                 | 922,948            | 637,905                 |
| 422      | Sched M: Plant Temporary          | Intangible                | 303007-Intg Misc Computr Softwar                              | LABXAG                           | 98,097        | 89            | 98,185        | LABXAG                   | 59.13%                 | 58,058             | 40,127                  |
| 423      | Sched M: Plant Temporary          | Intangible                | 303010-Intg Misc Computr Softwar                              | LABXAG                           | 180,550       | 168           | 180,718       | LABXAG                   | 59.13%                 | 106,860            | 73,857                  |
| 424      | Sched M: Plant Temporary          | Intangible                | 303010R-Intg Misc Computr Softwar-Retail Allocated            | CUST-RET                         | 5,080         |               | 5,080         | CUST-RET                 | 68.74%                 | 3,492              | 1,588                   |
| 425      | Sched M: Plant Temporary          | Intangible                | 303013-Sfwr-Non Reg 3 Yr                                      | LABXAG                           | 7,602         |               | 7,602         | LABXAG                   | 59.13%                 | 4,495              | 3,107                   |
| 426      | Sched M: Plant Temporary          | Intangible                | 303014-Intg CRS Computr Softwar                               | CUST-RET                         | (290,341)     | (0)           | (290,341)     | CUST-RET                 | 68.74%                 | (199,588)          | (90,753)                |
| 427      | Sched M: Plant Temporary          | Intangible                | 303015-Sfwr-Non Reg 15 Yr                                     | LABXAG                           | 199,657       |               | 199,657       | LABXAG                   | 59.13%                 | 118,059            | 81,598                  |
| 428      | Sched M: Plant Temporary          | Intangible                | 303016-Sfwr-Non Reg 5 Yr                                      | LABXAG                           | 223,583       |               | 223,583       | LABXAG                   | 59.13%                 | 132,207            | 91,376                  |
| 429      | Sched M: Plant Temporary          | Intangible                |   | Subtotal Intangible              | 4,442,283     | 4,454         | 4,446,737     |                          |                        | 2,629,128          | 1,817,609               |
| 430      |                                   |                           |   |                                  |               |               |               |                          |                        |                    |                         |
| 431      | Sched M: Plant Temporary          | Steam Production          | 310001-Steam Prod Land Own in Fe                              | 12CP-PROD                        |               |               |               | 12CP-PROD                | 57.36%                 |                    |                         |
| 432      | Sched M: Plant Temporary          | Steam Production          | 310002-Steam Prod Land Rights                                 | 12CP-PROD                        | (14,534)      | (32,314)      | (46,848)      | 12CP-PROD                | 57.36%                 | (26,870)           | (19,978)                |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item    | Income Statement Function | Account  | Jurisdictional Allocator | Per Book      | Adjustments | Adjusted      | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|--------------------------|---------------------------|--|--------------------------|---------------|-------------|---------------|--------------------------|------------------------|--------------------|-------------------------|
| 433      | Sched M: Plant Temporary | Steam Production          | 310003-Steam Prod Water Rights                     | 12CP-PROD                | 915,648       | (46,009)    | 869,639       | 12CP-PROD                | 57.36%                 | 498,791            | 370,848                 |
| 434      | Sched M: Plant Temporary | Steam Production          | 310004-Steam Prod Land Rights-NM                   | 12CP-PROD                | (967)         | (2,150)     | (3,118)       | 12CP-PROD                | 57.36%                 | (1,788)            | (1,329)                 |
| 435      | Sched M: Plant Temporary | Steam Production          | 311000E-Steam Prod Str & Improv                    | 12CP-PROD                | 3,265,148     | 1,579,838   | 4,844,986     | 12CP-PROD                | 57.36%                 | 2,778,896          | 2,066,091               |
| 436      | Sched M: Plant Temporary | Steam Production          | 311001-Steam Prod Str&Imp-TolkSC                   | 12CP-PROD                | 240,198       | (17,511)    | 222,687       | 12CP-PROD                | 57.36%                 | 127,724            | 94,962                  |
| 437      | Sched M: Plant Temporary | Steam Production          | 312000E-Steam Prod Boiler Plant E                  | 12CP-PROD                | (355,234)     | 1,431,879   | 1,076,645     | 12CP-PROD                | 57.36%                 | 617,521            | 459,123                 |
| 438      | Sched M: Plant Temporary | Steam Production          | 312001-Steam Prod Blr Plt-TolkSC                   | 12CP-PROD                | 139,895       | (10,199)    | 129,696       | 12CP-PROD                | 57.36%                 | 74,389             | 55,307                  |
| 439      | Sched M: Plant Temporary | Steam Production          | 314000-Steam Prod Turbogen Unit                    | 12CP-PROD                | (158,519)     | 1,744,902   | 1,586,383     | 12CP-PROD                | 57.36%                 | 909,888            | 676,495                 |
| 440      | Sched M: Plant Temporary | Steam Production          | 314001-Steam Prod Turbogen-TolkSC                  | 12CP-PROD                | 398,675       | (29,065)    | 369,610       | 12CP-PROD                | 57.36%                 | 211,994            | 157,616                 |
| 441      | Sched M: Plant Temporary | Steam Production          | 315000E-Steam Prod Acc Elec Eq                     | 12CP-PROD                | (164,963)     | 1,159,982   | 995,019       | 12CP-PROD                | 57.36%                 | 570,704            | 424,315                 |
| 442      | Sched M: Plant Temporary | Steam Production          | 315001-Steam Prod Acc El Eq-TolkS                  | 12CP-PROD                | 200,137       | (14,591)    | 185,546       | 12CP-PROD                | 57.36%                 | 106,422            | 79,124                  |
| 443      | Sched M: Plant Temporary | Steam Production          | 316000E-Steam Prod Misc Pwr Plt E                  | 12CP-PROD                | (66,049)      | 1,249,207   | 1,183,158     | 12CP-PROD                | 57.36%                 | 678,614            | 504,545                 |
| 444      | Sched M: Plant Temporary | Steam Production          | 316001-Steam Prod PwrPHEq-TolkSC                   | 12CP-PROD                | 46,215        | (3,369)     | 42,846        | 12CP-PROD                | 57.36%                 | 24,575             | 18,271                  |
| 445      | Sched M: Plant Temporary | Steam Production          | Subtotal Steam Production                          |                          | 4,445,649     | 7,010,600   | 11,456,249    |                          |                        | 6,570,859          | 4,885,390               |
| 446      |                          |                           |  |                          |               |             |               |                          |                        |                    |                         |
| 447      | Sched M: Plant Temporary | Other Production          | 340001-Other Prod Land Own in Fee                  | 12CP-PROD                |               |             |               | 12CP-PROD                | 57.36%                 |                    |                         |
| 448      | Sched M: Plant Temporary | Other Production          | 340045-Other Prod Wind Rights                      | ENERGY                   | (0)           | (0)         | (0)           | ENERGY                   | 59.14%                 | (0)                | (0)                     |
| 449      | Sched M: Plant Temporary | Other Production          | 341000E-Other Prod Str & Impr                      | 12CP-PROD                | (3,193,835)   | 176,491     | (3,017,344)   | 12CP-PROD                | 57.36%                 | (1,730,631)        | (1,286,713)             |
| 450      | Sched M: Plant Temporary | Other Production          | 341045-Other Prod Str & Imp-Wind                   | ENERGY                   | (15,075,097)  | (3,364)     | (15,078,461)  | ENERGY                   | 59.14%                 | (8,917,663)        | (6,160,797)             |
| 451      | Sched M: Plant Temporary | Other Production          | 342000E-Other Prod Fuel Hldr                       | 12CP-PROD                | (353,581)     | 367,632     | 14,051        | 12CP-PROD                | 57.36%                 | 8,059              | 5,992                   |
| 452      | Sched M: Plant Temporary | Other Production          | 343000-Other Prod Prime Mover                      | 12CP-PROD                | (495,840)     | 243,884     | (251,956)     | 12CP-PROD                | 57.36%                 | (144,512)          | (107,444)               |
| 453      | Sched M: Plant Temporary | Other Production          | 344000E-Other Prod Generator                       | 12CP-PROD                | (1,740,798)   | (981,914)   | (2,722,711)   | 12CP-PROD                | 57.36%                 | (1,561,641)        | (1,161,070)             |
| 454      | Sched M: Plant Temporary | Other Production          | 344045-Other Prod Generator-Wind                   | ENERGY                   | (193,228,980) | (38,140)    | (193,267,119) | ENERGY                   | 59.14%                 | (114,301,527)      | (78,965,592)            |
| 455      | Sched M: Plant Temporary | Other Production          | 345000E-Other Prod Access Elect Equip              | 12CP-PROD                | (618,863)     | 230,952     | (387,911)     | 12CP-PROD                | 57.36%                 | (222,491)          | (165,420)               |
| 456      | Sched M: Plant Temporary | Other Production          | 345045-Other Prod Acc El Eq-Wind                   | ENERGY                   | (7,427,823)   | (2,154)     | (7,429,978)   | ENERGY                   | 59.14%                 | (4,394,218)        | (3,035,760)             |
| 457      | Sched M: Plant Temporary | Other Production          | 346000E-Other Prod Misc Pwr P                      | 12CP-PROD                | (416,716)     | 393,972     | (22,744)      | 12CP-PROD                | 57.36%                 | (13,045)           | (9,699)                 |
| 458      | Sched M: Plant Temporary | Other Production          | 346045-Other Prod Misc P Eq-Wind                   | ENERGY                   | (4,146)       | (0)         | (4,146)       | ENERGY                   | 59.14%                 | (2,452)            | (1,694)                 |
| 459      | Sched M: Plant Temporary | Other Production          | Subtotal Other Production                          |                          | (222,555,679) | 387,359     | (222,168,319) |                          |                        | (131,280,122)      | (90,888,197)            |
| 460      |                          |                           |  |                          |               |             |               |                          |                        |                    |                         |
| 461      | Sched M: Plant Temporary | Transmission              | 102000-Plant Purchased or Sold                     | 12CP-TRAN                | (54,023)      | 54,023      |               | 12CP-TRAN                | 44.84%                 |                    |                         |
| 462      | Sched M: Plant Temporary | Transmission              | 350001-Tran Land Owned in Fe                       | 12CP-TRAN                |               |             |               | 12CP-TRAN                | 44.84%                 |                    |                         |
| 463      | Sched M: Plant Temporary | Transmission              | 350002E-Transmission Land Right                    | 12CP-TRAN                | (5,823,281)   | (616,113)   | (6,439,394)   | 12CP-TRAN                | 44.84%                 | (2,887,188)        | (3,552,206)             |
| 464      | Sched M: Plant Temporary | Transmission              | 350002ERN-Transmission Land Right Radial NM        | NM                       | (123,315)     | (13,047)    | (136,362)     | NM                       |                        |                    | (136,362)               |
| 465      | Sched M: Plant Temporary | Transmission              | 350002ERT-Transmission Land Right Radial TX        | TX                       | (193,795)     | (20,504)    | (214,299)     | TX                       | 100.00%                | (214,299)          |                         |
| 466      | Sched M: Plant Temporary | Transmission              | 350002ERW-Transmission Land Right Radial Wholesale | WHLS                     | (38,184)      | (4,040)     | (42,224)      | WHLS                     |                        |                    | (42,224)                |
| 467      | Sched M: Plant Temporary | Transmission              | 350045-Tran Land Fee-Wind                          | ENERGY                   |               |             |               | ENERGY                   | 59.14%                 |                    |                         |
| 468      | Sched M: Plant Temporary | Transmission              | 352000-Transmission Str & Improv                   | 12CP-TRAN                | (3,500,169)   | 238,185     | (3,261,984)   | 12CP-TRAN                | 44.84%                 | (1,462,554)        | (1,799,430)             |
| 469      | Sched M: Plant Temporary | Transmission              | 352010-Tran Str & Impr-Prod                        | 12CP-PROD                | (5,928)       | 16,364      | 10,436        | 12CP-PROD                | 57.36%                 | 5,986              | 4,450                   |
| 470      | Sched M: Plant Temporary | Transmission              | 352045-Tran Str & Impr-Wind                        | ENERGY                   | (143,312)     | 2,530       | (142,781)     | ENERGY                   | 59.14%                 | (84,443)           | (58,338)                |
| 471      | Sched M: Plant Temporary | Transmission              | 353000E-Transmission Station                       | 12CP-TRAN                | (33,934,737)  | 2,310,162   | (31,624,575)  | 12CP-TRAN                | 44.84%                 | (14,179,299)       | (17,445,276)            |
| 472      | Sched M: Plant Temporary | Transmission              | 353010-Tran Station Equip Pro                      | 12CP-PROD                | (231,709)     | 639,643     | 407,934       | 12CP-PROD                | 57.36%                 | 233,975            | 173,959                 |
| 473      | Sched M: Plant Temporary | Transmission              | 353045-Tran Station Equip-Wind                     | ENERGY                   | (3,653,229)   | 35,443      | (3,617,786)   | ENERGY                   | 59.14%                 | (2,139,621)        | (1,478,164)             |
| 474      | Sched M: Plant Temporary | Transmission              | 354000E-Tran Towers & Fixture                      | 12CP-TRAN                | (1,723,992)   | (27,939)    | (1,751,931)   | 12CP-TRAN                | 44.84%                 | (785,502)          | (966,429)               |
| 475      | Sched M: Plant Temporary | Transmission              | 354000ERN-Tran Towers & Fixture Radial NM          | NM                       | (36,508)      | (592)       | (37,099)      | NM                       |                        |                    | (37,099)                |
| 476      | Sched M: Plant Temporary | Transmission              | 354000ERT-Tran Towers & Fixture Radial TX          | TX                       | (57,373)      | (930)       | (58,303)      | TX                       | 100.00%                | (58,303)           |                         |
| 477      | Sched M: Plant Temporary | Transmission              | 354000ERW-Tran Towers & Fixture Radial Wholesale   | WHLS                     | (11,304)      | (183)       | (11,488)      | WHLS                     |                        |                    | (11,488)                |
| 478      | Sched M: Plant Temporary | Transmission              | 355000E  | 12CP-TRAN                | (12,729,601)  | (4,915,406) | (17,645,007)  | 12CP-TRAN                | 44.84%                 | (7,911,374)        | (9,733,633)             |
| 479      | Sched M: Plant Temporary | Transmission              | 355000ERN-Tran Poles & Fixtures Radial NM          | NM                       | (269,566)     | (104,090)   | (373,656)     | NM                       |                        |                    | (373,656)               |
| 480      | Sched M: Plant Temporary | Transmission              | 355000ERT-Tran Poles & Fixtures Radial TX          | TX                       | (423,633)     | (163,582)   | (587,215)     | TX                       | 100.00%                | (587,215)          |                         |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item    | Income Statement Function | Account  | Jurisdictional Allocator | Per Book     | Adjustments | Adjusted     | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|--------------------------|---------------------------|--|--------------------------|--------------|-------------|--------------|--------------------------|------------------------|--------------------|-------------------------|
| 481      | Sched M: Plant Temporary | Transmission              | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS                     | (83,470)     | (32,231)    | (115,701)    | WHLS                     |                        |                    | (115,701)               |
| 482      | Sched M: Plant Temporary | Transmission              | 355010-Tran Poles & Fixtures-Prod                | 12CP-PROD                | (255,202)    | (336)       | (255,538)    | 12CP-PROD                | 57.36%                 | (146,566)          | (108,971)               |
| 483      | Sched M: Plant Temporary | Transmission              | 355045-Tran Poles & Fixtures-Wind                | ENERGY                   | (1,431,075)  | (21,238)    | (1,452,313)  | ENERGY                   | 59.14%                 | (858,923)          | (593,390)               |
| 484      | Sched M: Plant Temporary | Transmission              | 356000E-Tran OH Conductor & D                    | 12CP-TRAN                | (4,590,944)  | (1,756,987) | (6,347,931)  | 12CP-TRAN                | 44.84%                 | (2,846,179)        | (3,501,751)             |
| 485      | Sched M: Plant Temporary | Transmission              | 356000ERN-Tran OH Conductor& D Radial NM         | NM                       | (97,219)     | (37,206)    | (134,426)    | NM                       |                        |                    | (134,426)               |
| 486      | Sched M: Plant Temporary | Transmission              | 356000ERT-Tran OH Conductor & D Radial TX        | TX                       | (152,784)    | (58,471)    | (211,255)    | TX                       | 100.00%                | (211,255)          |                         |
| 487      | Sched M: Plant Temporary | Transmission              | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS                     | (30,103)     | (11,521)    | (41,624)     | WHLS                     |                        |                    | (41,624)                |
| 488      | Sched M: Plant Temporary | Transmission              | 356010-Tran OH Cond & Device-Prod                | 12CP-PROD                | (357,067)    | (469)       | (357,536)    | 12CP-PROD                | 57.36%                 | (205,069)          | (152,467)               |
| 489      | Sched M: Plant Temporary | Transmission              | 356045-Tran OH Cond & Device-Wind                | ENERGY                   | (857,250)    | (13,555)    | (870,805)    | ENERGY                   | 59.14%                 | (515,009)          | (355,796)               |
| 490      | Sched M: Plant Temporary | Transmission              | 357000E-Tran Underground Cond                    | 12CP-TRAN                | (2,593)      | (992)       | (3,585)      | 12CP-TRAN                | 44.84%                 | (1,607)            | (1,978)                 |
| 491      | Sched M: Plant Temporary | Transmission              | 358000-Tran UG Conductor & Devic                 | 12CP-TRAN                | (4,617)      | (1,767)     | (6,384)      | 12CP-TRAN                | 44.84%                 | (2,862)            | (3,522)                 |
| 492      | Sched M: Plant Temporary | Transmission              | 359000-Transmission Road & Trai                  | 12CP-TRAN                | (4,881)      | (1,868)     | (6,749)      | 12CP-TRAN                | 44.84%                 | (3,026)            | (3,723)                 |
| 493      | Sched M: Plant Temporary | Transmission              | Subtotal Transmission                            |                          | (70,822,863) | (4,506,716) | (75,329,579) |                          |                        | (34,860,335)       | (40,469,244)            |
| 494      |                          |                           |  |                          |              |             |              |                          |                        |                    |                         |
| 495      | Sched M: Plant Temporary | Distribution              | 360001E-Dist Land Owned in Fee                   | NM                       |              |             |              | NM                       |                        |                    |                         |
| 496      | Sched M: Plant Temporary | Distribution              | 360001E-Dist Land Owned in Fee                   | TX                       |              |             |              | TX                       | 100.00%                |                    |                         |
| 497      | Sched M: Plant Temporary | Distribution              | 360004-Dist Land Rights-NM                       | NM                       | (307,169)    |             | (307,169)    | NM                       |                        |                    | (307,169)               |
| 498      | Sched M: Plant Temporary | Distribution              | 360005-Dist Land Rights-TX                       | TX                       | (53,391)     |             | (53,391)     | TX                       | 100.00%                | (53,391)           |                         |
| 499      | Sched M: Plant Temporary | Distribution              | 361000E-Str & Improv                             | NM                       | (299,588)    |             | (299,588)    | NM                       |                        |                    | (299,588)               |
| 500      | Sched M: Plant Temporary | Distribution              | 361000E-Str & Improv                             | TX                       | (580,580)    |             | (580,580)    | TX                       | 100.00%                | (580,580)          |                         |
| 501      | Sched M: Plant Temporary | Distribution              | 362000E-Other Eq                                 | NM                       | (1,401,765)  |             | (1,401,765)  | NM                       |                        |                    | (1,401,765)             |
| 502      | Sched M: Plant Temporary | Distribution              | 362000E-Other Eq                                 | TX                       | (1,965,460)  |             | (1,965,460)  | TX                       | 100.00%                | (1,965,460)        |                         |
| 503      | Sched M: Plant Temporary | Distribution              | 364000-Dist Poles, Towers & Fxt                  | NM                       | (1,636,751)  |             | (1,636,751)  | NM                       |                        |                    | (1,636,751)             |
| 504      | Sched M: Plant Temporary | Distribution              | 364000-Dist Poles, Towers & Fxt                  | TX                       | (2,678,241)  |             | (2,678,241)  | TX                       | 100.00%                | (2,678,241)        |                         |
| 505      | Sched M: Plant Temporary | Distribution              | 365000-Dist OH Conductor & Devic                 | NM                       | (1,404,955)  |             | (1,404,955)  | NM                       |                        |                    | (1,404,955)             |
| 506      | Sched M: Plant Temporary | Distribution              | 365000-Dist OH Conductor & Devic                 | TX                       | (926,926)    |             | (926,926)    | TX                       | 100.00%                | (926,926)          |                         |
| 507      | Sched M: Plant Temporary | Distribution              | 366000E-Dist Underground Cond                    | NM                       | (56,911)     |             | (56,911)     | NM                       |                        |                    | (56,911)                |
| 508      | Sched M: Plant Temporary | Distribution              | 366000E-Dist Underground Cond                    | TX                       | (23,345)     |             | (23,345)     | TX                       | 100.00%                | (23,345)           |                         |
| 509      | Sched M: Plant Temporary | Distribution              | 367000E-Dist UG Conductor & D                    | NM                       | (76,482)     |             | (76,482)     | NM                       |                        |                    | (76,482)                |
| 510      | Sched M: Plant Temporary | Distribution              | 367000E-Dist UG Conductor & D                    | TX                       | 107,791      |             | 107,791      | TX                       | 100.00%                | 107,791            |                         |
| 511      | Sched M: Plant Temporary | Distribution              | 368000E-Dist Line Transformer                    | NM                       | (348,730)    |             | (348,730)    | NM                       |                        |                    | (348,730)               |
| 512      | Sched M: Plant Temporary | Distribution              | 368000E-Dist Line Transformer                    | TX                       | (299,830)    |             | (299,830)    | TX                       | 100.00%                | (299,830)          |                         |
| 513      | Sched M: Plant Temporary | Distribution              | 369000E-Distribution Services                    | NM                       | 5,352        |             | 5,352        | NM                       |                        |                    | 5,352                   |
| 514      | Sched M: Plant Temporary | Distribution              | 369000E-Distribution Services                    | TX                       | 41,772       |             | 41,772       | TX                       | 100.00%                | 41,772             |                         |
| 515      | Sched M: Plant Temporary | Distribution              | 369010-Distribution Services O                   | NM                       | (114,561)    |             | (114,561)    | NM                       |                        |                    | (114,561)               |
| 516      | Sched M: Plant Temporary | Distribution              | 369010-Distribution Services O                   | TX                       | (173,462)    |             | (173,462)    | TX                       | 100.00%                | (173,462)          |                         |
| 517      | Sched M: Plant Temporary | Distribution              | 369020-Distribution Services U                   | NM                       | (82,466)     |             | (82,466)     | NM                       |                        |                    | (82,466)                |
| 518      | Sched M: Plant Temporary | Distribution              | 369020-Distribution Services U                   | TX                       | (453,987)    |             | (453,987)    | TX                       | 100.00%                | (453,987)          |                         |
| 519      | Sched M: Plant Temporary | Distribution              | 370000E-Distribution Meter                       | NM                       | (73,292)     |             | (73,292)     | NM                       |                        |                    | (73,292)                |
| 520      | Sched M: Plant Temporary | Distribution              | 370000E-Distribution Meter                       | TX                       | (255,137)    |             | (255,137)    | TX                       | 100.00%                | (255,137)          |                         |
| 521      | Sched M: Plant Temporary | Distribution              | 371000E-Dist Inst on Cust Premis                 | NM                       | (89,470)     |             | (89,470)     | NM                       |                        |                    | (89,470)                |
| 522      | Sched M: Plant Temporary | Distribution              | 371000E-Dist Inst on Cust Premis                 | TX                       | 73,874       |             | 73,874       | TX                       | 100.00%                | 73,874             |                         |
| 523      | Sched M: Plant Temporary | Distribution              | 373000-Dist Street Light & Sg Sy                 | NM                       | (1,056,115)  |             | (1,056,115)  | NM                       |                        |                    | (1,056,115)             |
| 524      | Sched M: Plant Temporary | Distribution              | 373000-Dist Street Light & Sg Sy                 | TX                       | (2,378,570)  |             | (2,378,570)  | TX                       | 100.00%                | (2,378,570)        |                         |
| 525      | Sched M: Plant Temporary | Distribution              | Subtotal Distribution                            |                          | (16,508,396) |             | (16,508,396) |                          |                        | (9,565,494)        | (6,942,902)             |
| 526      |                          |                           |  |                          |              |             |              |                          |                        |                    |                         |
| 527      | Sched M: Plant Temporary | General                   | 389001-General Land Owned in Fe                  | LABXAG                   |              |             |              | LABXAG                   | 59.13%                 |                    |                         |
| 528      | Sched M: Plant Temporary | General                   | 389002-General Land Rights                       | LABXAG                   | 1,020        | 116         | 1,135        | LABXAG                   | 59.13%                 | 671                | 464                     |

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TX-100 IS

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|----------|--|---------------------------|---|-----------------------------------|---------------|-------------|---------------|--------------------------|------------------------|--------------------|-------------------------|
| 529      | Sched M: Plant Temporary                     | General                   | 390000-Genl Structures & Improv                           | LABXAG                            | 1,863,065     | 167,001     | 2,030,066     | LABXAG                   | 59.13%                 | 1,200,398          | 829,668                 |
| 530      | Sched M: Plant Temporary                     | General                   | 390007-Genl Str & Imp Lease Bld                           | LABXAG                            | (550,054)     |             | (550,054)     | LABXAG                   | 59.13%                 | (325,252)          | (224,802)               |
| 531      | Sched M: Plant Temporary                     | General                   | 390050-Genl Str & Imp-Call Center                         | CUST-RET                          | 103,296       |             | 103,296       | CUST-RET                 | 68.74%                 | 71,008             | 32,288                  |
| 532      | Sched M: Plant Temporary                     | General                   | 391000-General Office Furn & E                            | LABXAG                            | (897,541)     | 4,506       | (893,035)     | LABXAG                   | 59.13%                 | (528,060)          | (364,975)               |
| 533      | Sched M: Plant Temporary                     | General                   | 391004-General Info Sys Computer                          | LABXAG                            | 1,004,464     | 269,227     | 1,273,691     | LABXAG                   | 59.13%                 | 753,146            | 520,545                 |
| 534      | Sched M: Plant Temporary                     | General                   | 391005-Genl Off Eq-Comp 3 Yr Life                         | LABXAG                            | 0             | 0           | 0             | LABXAG                   | 59.13%                 | 0                  | 0                       |
| 535      | Sched M: Plant Temporary                     | General                   | 392000-General Transportation E                           | LABXAG                            | 0             | 0           | 0             | LABXAG                   | 59.13%                 | 0                  | 0                       |
| 536      | Sched M: Plant Temporary                     | General                   | 392010-General Transp Eq Grp                              | LABXAG                            | 86,969        | 4,129       | 91,098        | LABXAG                   | 59.13%                 | 53,867             | 37,231                  |
| 537      | Sched M: Plant Temporary                     | General                   | 392020-General Transp Eq Grp 2                            | LABXAG                            | 957,031       | 45,435      | 1,002,466     | LABXAG                   | 59.13%                 | 592,768            | 409,698                 |
| 538      | Sched M: Plant Temporary                     | General                   | 392030-General Transp Eq Trailer                          | LABXAG                            | 222,704       | 10,573      | 233,277       | LABXAG                   | 59.13%                 | 137,939            | 95,338                  |
| 539      | Sched M: Plant Temporary                     | General                   | 392040-General Transp Eq Grp 4                            | LABXAG                            | 1,218,241     | 57,836      | 1,276,077     | LABXAG                   | 59.13%                 | 754,557            | 521,520                 |
| 540      | Sched M: Plant Temporary                     | General                   | 393000-General Stores Equipmen                            | LABXAG                            | (1,722)       | 2,333       | 611           | LABXAG                   | 59.13%                 | 361                | 250                     |
| 541      | Sched M: Plant Temporary                     | General                   | 394000-General Tools & Shop Equi                          | LABXAG                            | (228,994)     | 288,245     | 59,251        | LABXAG                   | 59.13%                 | 35,036             | 24,215                  |
| 542      | Sched M: Plant Temporary                     | General                   | 395000-General Laboratory Equi                            | LABXAG                            | (43,676)      | 59,164      | 15,488        | LABXAG                   | 59.13%                 | 9,158              | 6,330                   |
| 543      | Sched M: Plant Temporary                     | General                   | 396000-General Power Operated E                           | LABXAG                            | 273,063       | 12,964      | 286,026       | LABXAG                   | 59.13%                 | 169,130            | 116,896                 |
| 544      | Sched M: Plant Temporary                     | General                   | 397000-General Communication E                            | LABXAG                            | (256,582)     | 347,566     | 90,984        | LABXAG                   | 59.13%                 | 53,800             | 37,184                  |
| 545      | Sched M: Plant Temporary                     | General                   | 397010-General Comm Eq Two Wa                             | LABXAG                            | (208,493)     | 282,425     | 73,932        | LABXAG                   | 59.13%                 | 43,716             | 30,215                  |
| 546      | Sched M: Plant Temporary                     | General                   | 397020-General Comm Eq AE                                 | LABXAG                            | (377)         | 511         | 134           | LABXAG                   | 59.13%                 | 79                 | 55                      |
| 547      | Sched M: Plant Temporary                     | General                   | 397030-General Comm Eq EM                                 | LABXAG                            | (263,427)     | 95,738      | (167,689)     | LABXAG                   | 59.13%                 | (99,156)           | (68,533)                |
| 548      | Sched M: Plant Temporary                     | General                   | 397030R-General Comm Eq EM-Retail Related                 | CUST-RET                          | 192,750       |             | 192,750       | CUST-RET                 | 68.74%                 | 132,502            | 60,249                  |
| 549      | Sched M: Plant Temporary                     | General                   | 398000-General Miscellaneous E                            | LABXAG                            | (10,977)      | 14,870      | 3,893         | LABXAG                   | 59.13%                 | 2,302              | 1,591                   |
| 550      | Sched M: Plant Temporary                     | General                   | Subtotal General  |                                   | 3,460,760     | 1,662,638   | 5,123,397     |                          |                        | 3,057,970          | 2,065,427               |
| 551      |  |                           |   |                                   |               |             |               |                          |                        |                    |                         |
| 552      | Sched M: Plant Temporary                     |                           |   | Subtotal Sched M: Plant Temporary | (297,538,246) | 4,558,335   | (292,979,911) |                          |                        | (163,447,994)      | (129,531,917)           |
| 553      |  |                           |   |                                   |               |             |               |                          |                        |                    |                         |
| 554      | Sched M: Non-Plant Temporary Demand Related  |                           | SchM-103 - Environmental Remediation                      | 12CP-PROD                         | 2,627,825     |             | 2,627,825     | 12CP-PROD                | 57.36%                 | 1,507,218          | 1,120,607               |
| 555      | Sched M: Non-Plant Temporary Demand Related  |                           | Subtotal Demand Related                                   |                                   | 2,627,825     |             | 2,627,825     |                          |                        | 1,507,218          | 1,120,607               |
| 556      |  |                           |   |                                   |               |             |               |                          |                        |                    |                         |
| 557      | Sched M: Non-Plant Temporary Plant Related   |                           | SchM-102 - Fuel Tax Credit - Inc Addback                  | PIS-NET                           | (324)         |             | (324)         | PIS-NET                  | 53.28%                 | (173)              | (151)                   |
| 558      | Sched M: Non-Plant Temporary Plant Related   |                           | SchM-118 - Inventory Reserve                              | PIS-NET                           | 33,040        |             | 33,040        | PIS-NET                  | 53.28%                 | 17,603             | 15,437                  |
| 559      | Sched M: Non-Plant Temporary Plant Related   |                           | SchM-126 - Book Unamortized Cost of Reacquired Debt       | PIS-NET                           | 815,500       |             | 815,500       | PIS-NET                  | 53.28%                 | 434,476            | 381,023                 |
| 560      | Sched M: Non-Plant Temporary Plant Related   |                           | SchM-127 - Litigation Reserve                             | PIS-NET                           | (1,210,383)   |             | (1,210,383)   | PIS-NET                  | 53.28%                 | (644,860)          | (565,523)               |
| 561      | Sched M: Non-Plant Temporary Plant Related   |                           | SchM-147 - State Tax Deduction Cash Vs Accrual - 283      | PIS-NET                           | (1,753,850)   | 1,753,850   |               | PIS-NET                  | 53.28%                 |                    |                         |
| 562      | Sched M: Non-Plant Temporary Plant Related   |                           | SchM-192 - Texas Margin Tax                               | PIS-NET                           | (521,532)     |             | (521,532)     | PIS-NET                  | 53.28%                 | (277,858)          | (243,673)               |
| 563      | Sched M: Non-Plant Temporary Plant Related   |                           | SchM-300 - Reg A/L - Emergency Spec Response              | PIS-NET                           | (1,825,149)   |             | (1,825,149)   | PIS-NET                  | 53.28%                 | (972,391)          | (852,758)               |
| 564      | Sched M: Non-Plant Temporary Plant Related   |                           | Subtotal Plant Related                                    |                                   | (4,462,698)   | 1,753,850   | (2,708,848)   |                          |                        | (1,443,202)        | (1,265,646)             |
| 565      |  |                           |   |                                   |               |             |               |                          |                        |                    |                         |
| 566      | Sched M: Non-Plant Temporary Labor Related   |                           | SchM-107 - Pension Expense                                | LABOR                             | (90,482)      |             | (90,482)      | LABOR                    | 59.13%                 | (53,502)           | (36,979)                |
| 567      | Sched M: Non-Plant Temporary Labor Related   |                           | SchM-109 - Employee Incentive                             | LABOR                             | 255,739       |             | 255,739       | LABOR                    | 59.13%                 | 151,220            | 104,519                 |
| 568      | Sched M: Non-Plant Temporary Labor Related   |                           | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | LABOR                             | (323,198)     |             | (323,198)     | LABOR                    | 59.13%                 | (191,109)          | (132,089)               |
| 569      | Sched M: Non-Plant Temporary Labor Related   |                           | SchM-112 - Post Employment Benefits FAS 112               | LABOR                             | (50,974)      |             | (50,974)      | LABOR                    | 59.13%                 | (30,141)           | (20,833)                |
| 570      | Sched M: Non-Plant Temporary Labor Related   |                           | SchM-226 - Performance Recognition Award                  | LABOR                             | 42,928        |             | 42,928        | LABOR                    | 59.13%                 | 25,384             | 17,544                  |
| 571      | Sched M: Non-Plant Temporary Labor Related   |                           | SchM-301 - Cares Act Payroll Deferral                     | LABOR                             | 4,862,377     |             | 4,862,377     | LABOR                    | 59.13%                 | 2,875,157          | 1,987,220               |
| 572      | Sched M: Non-Plant Temporary Labor Related   |                           | Subtotal Labor Related                                    |                                   | 4,696,391     |             | 4,696,391     |                          |                        | 2,777,008          | 1,919,383               |
| 573      |  |                           |   |                                   |               |             |               |                          |                        |                    |                         |
| 574      | Sched M: Non-Plant Temporary Direct Assigned |                           | SchM-138 - Rate Case Expense                              | NM                                | (15,487)      |             | (15,487)      | NM                       |                        |                    | (15,487)                |
| 575      | Sched M: Non-Plant Temporary Direct Assigned |                           | SchM-138 - Rate Case Expense                              | TX                                | 17,421,602    |             | 17,421,602    | TX                       | 100.00%                | 17,421,602         |                         |
| 576      | Sched M: Non-Plant Temporary Direct Assigned |                           | SchM-168 - Reg Asset-NOx                                  | NM                                | 34,908        |             | 34,908        | NM                       |                        |                    | 34,908                  |



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TX-100 IS

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|----------|------------------------------|---------------------------|--|---------------------------------------|---------------|--------------|-------------|--------------------------|------------------------|--------------------|-------------------------|
| 577      | Sched M: Non-Plant Temporary | Direct Assigned           |  | Subtotal Direct Assigned              | 17,441,023    |              | 17,441,023  |                          |                        | 17,421,602         | 19,421                  |
| 578      |                              |                           |  |                                       |               |              |             |                          |                        |                    |                         |
| 579      | Sched M: Non-Plant Temporary | Other                     | SchM-108 - Accrued Vacation Paid                         | LABOR                                 | 244,223       | (244,223)    |             | LABOR                    | 59.13%                 |                    |                         |
| 580      | Sched M: Non-Plant Temporary | Other                     | SchM-116 - Bad Debt                                      | CUST-RET                              | 3,120,097     | (3,120,097)  |             | CUST-RET                 | 68.74%                 |                    |                         |
| 581      | Sched M: Non-Plant Temporary | Other                     | SchM-130 - Deferred Compensation Plan Reserve            | LABOR                                 | 996,140       | (996,140)    |             | LABOR                    | 59.13%                 |                    |                         |
| 582      | Sched M: Non-Plant Temporary | Other                     | SchM-134 - Non-Qualified Pension Plans - 190             | LABOR                                 | 54,651        | (54,651)     |             | LABOR                    | 59.13%                 |                    |                         |
| 583      | Sched M: Non-Plant Temporary | Other                     | SchM-136 - Performance Share Plan                        | LABOR                                 | 90,667        | (90,667)     |             | LABOR                    | 59.13%                 |                    |                         |
| 584      | Sched M: Non-Plant Temporary | Other                     | SchM-146 - State Tax Deduction Cash Vs Accrual - 190     | PIS-NET                               | (1,203,100)   | 1,203,100    |             | PIS-NET                  | 53.28%                 |                    |                         |
| 585      | Sched M: Non-Plant Temporary | Other                     | SchM-178 - Interest Income on Disputed Tax               | PIS-NET                               | 1,546,309     | (1,546,309)  |             | PIS-NET                  | 53.28%                 |                    |                         |
| 586      | Sched M: Non-Plant Temporary | Other                     | SchM-179 - DSM/CIP                                       | PIS-NET                               | (1,171,341)   | 1,171,341    |             | PIS-NET                  | 53.28%                 |                    |                         |
| 587      | Sched M: Non-Plant Temporary | Other                     | SchM-186 - Deferred Fuel Costs                           | PIS-NET                               | (44,298,945)  | 44,298,945   |             | PIS-NET                  | 53.28%                 |                    |                         |
| 588      | Sched M: Non-Plant Temporary | Other                     | SchM-187 - Reg Asset/Liability Transmission Attachment O | PIS-NET                               | (8,787,354)   | 8,787,354    |             | PIS-NET                  | 53.28%                 |                    |                         |
| 589      | Sched M: Non-Plant Temporary | Other                     | SchM-188 - Contributions Carryover                       | PIS-NET                               | 105,159       | (105,159)    |             | PIS-NET                  | 53.28%                 |                    |                         |
| 590      | Sched M: Non-Plant Temporary | Other                     | SchM-189 - OCI Treasury                                  | PIS-NET                               | (80,339)      | 80,339       |             | PIS-NET                  | 53.28%                 |                    |                         |
| 591      | Sched M: Non-Plant Temporary | Other                     | SchM-195 - Renewable Energy Standard                     | PIS-NET                               | (7,574,483)   | 7,574,483    |             | PIS-NET                  | 53.28%                 |                    |                         |
| 592      | Sched M: Non-Plant Temporary | Other                     | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48  | PIS-NET                               | (178,098)     | 178,098      |             | PIS-NET                  | 53.28%                 |                    |                         |
| 593      | Sched M: Non-Plant Temporary | Other                     | SchM-205 - State Only NOL                                | PIS-NET                               | (8,673)       | 8,673        |             | PIS-NET                  | 53.28%                 |                    |                         |
| 594      | Sched M: Non-Plant Temporary | Other                     | SchM-207 - Mark to Market Adjust                         | PIS-NET                               | 431,687       | (431,687)    |             | PIS-NET                  | 53.28%                 |                    |                         |
| 595      | Sched M: Non-Plant Temporary | Other                     | SchM-213 - Rate Refund Reserve                           | PIS-NET                               | (3,954,146)   | 3,954,146    |             | PIS-NET                  | 53.28%                 |                    |                         |
| 596      | Sched M: Non-Plant Temporary | Other                     | SchM-261 - Section 59e Adjustment                        | PIS-NET                               | 24,471,837    | (24,471,837) |             | PIS-NET                  | 53.28%                 |                    |                         |
| 597      | Sched M: Non-Plant Temporary | Other                     | SchM-275 - Reg Asset - Miscellaneous                     | PIS-NET                               | (71,504,970)  | 71,504,970   |             | PIS-NET                  | 53.28%                 |                    |                         |
| 598      | Sched M: Non-Plant Temporary | Other                     | SchM-299 - Operating Lease                               | PIS-NET                               |               |              |             | PIS-NET                  | 53.28%                 |                    |                         |
| 599      | Sched M: Non-Plant Temporary | Other                     |  | Subtotal Other                        | (107,700,678) | 107,700,678  |             |                          |                        |                    |                         |
| 600      |                              |                           |  |                                       |               |              |             |                          |                        |                    |                         |
| 601      | Sched M: Non-Plant Temporary |                           |  | Subtotal Sched M: Non-Plant Temporary | (87,398,137)  | 109,454,528  | 22,056,391  |                          |                        | 20,262,626         | 1,793,765               |
| 602      |                              |                           |  |                                       |               |              |             |                          |                        |                    |                         |
| 603      | Sched M: Plant Permanent     | Intangible                | 303003-Intg Misc Computr Softwar                         | LABXAG                                | 7,666         | 3            | 7,669       | LABXAG                   | 59.13%                 | 4,535              | 3,134                   |
| 604      | Sched M: Plant Permanent     | Intangible                | 303004-Intg Misc Computr Softwar                         | LABXAG                                | (1,237,621)   | 90           | (1,237,530) | LABXAG                   | 59.13%                 | (731,764)          | (505,767)               |
| 605      | Sched M: Plant Permanent     | Intangible                | 303004R-Intg Misc Computr Softwar-Retail Allocated       | CUST-RET                              | (12,616)      |              | (12,616)    | CUST-RET                 | 68.74%                 | (8,672)            | (3,943)                 |
| 606      | Sched M: Plant Permanent     | Intangible                | 303005-Intg Misc Computr Soft 15y                        | LABXAG                                | 104,916       | 47           | 104,964     | LABXAG                   | 59.13%                 | 62,066             | 42,898                  |
| 607      | Sched M: Plant Permanent     | Intangible                | 303007-Intg Misc Computr Softwar                         | LABXAG                                | 6,600         | 3            | 6,603       | LABXAG                   | 59.13%                 | 3,904              | 2,698                   |
| 608      | Sched M: Plant Permanent     | Intangible                | 303010-Intg Misc Computr Softwar                         | LABXAG                                | 24,669        | 6            | 24,675      | LABXAG                   | 59.13%                 | 14,591             | 10,084                  |
| 609      | Sched M: Plant Permanent     | Intangible                | 303010R-Intg Misc Computr Softwar-Retail Allocated       | CUST-RET                              | (12,181)      |              | (12,181)    | CUST-RET                 | 68.74%                 | (8,373)            | (3,807)                 |
| 610      | Sched M: Plant Permanent     | Intangible                | 303014-Intg CRS Computr Softwar                          | CUST-RET                              | (10,723)      |              | (10,723)    | CUST-RET                 | 68.74%                 | (7,371)            | (3,352)                 |
| 611      | Sched M: Plant Permanent     | Intangible                |  | Subtotal Intangible                   | (1,129,289)   | 149          | (1,129,139) |                          |                        | (671,085)          | (458,054)               |
| 612      |                              |                           |  |                                       |               |              |             |                          |                        |                    |                         |
| 613      | Sched M: Plant Permanent     | Steam Production          | 310002-Steam Prod Land Rights                            | 12CP-PROD                             | 136           | (132)        | 4           | 12CP-PROD                | 57.36%                 | 2                  | 2                       |
| 614      | Sched M: Plant Permanent     | Steam Production          | 310003-Steam Prod Water Rights                           | 12CP-PROD                             | 455           | (16)         | 439         | 12CP-PROD                | 57.36%                 | 252                | 187                     |
| 615      | Sched M: Plant Permanent     | Steam Production          | 310004-Steam Prod Land Rights-NM                         | 12CP-PROD                             | 9             | (9)          | 0           | 12CP-PROD                | 57.36%                 | 0                  | 0                       |
| 616      | Sched M: Plant Permanent     | Steam Production          | 311000E-Steam Prod Str & Improv                          | 12CP-PROD                             | 550,590       | 8,966        | 559,556     | 12CP-PROD                | 57.36%                 | 320,939            | 238,616                 |
| 617      | Sched M: Plant Permanent     | Steam Production          | 311001-Steam Prod Str&Imp-TolkSC                         | 12CP-PROD                             | 43,239        | (1,302)      | 41,937      | 12CP-PROD                | 57.36%                 | 24,053             | 17,883                  |
| 618      | Sched M: Plant Permanent     | Steam Production          | 312000E-Steam Prod Boiler Plant E                        | 12CP-PROD                             | 714,122       | (3,123)      | 710,998     | 12CP-PROD                | 57.36%                 | 407,801            | 303,197                 |
| 619      | Sched M: Plant Permanent     | Steam Production          | 312001-Steam Prod Blr Plt-TolkSC                         | 12CP-PROD                             | 25,183        | (759)        | 24,425      | 12CP-PROD                | 57.36%                 | 14,009             | 10,416                  |
| 620      | Sched M: Plant Permanent     | Steam Production          | 314000-Steam Prod Turbogen Unit                          | 12CP-PROD                             | 273,346       | 4,320        | 277,666     | 12CP-PROD                | 57.36%                 | 159,258            | 118,408                 |
| 621      | Sched M: Plant Permanent     | Steam Production          | 314001-Steam Prod Turbogen-TolkSC                        | 12CP-PROD                             | 71,767        | (2,162)      | 69,606      | 12CP-PROD                | 57.36%                 | 39,923             | 29,682                  |
| 622      | Sched M: Plant Permanent     | Steam Production          | 315000E-Steam Prod Acc Elec Eq                           | 12CP-PROD                             | 15,625        | 570          | 16,195      | 12CP-PROD                | 57.36%                 | 9,289              | 6,906                   |
| 623      | Sched M: Plant Permanent     | Steam Production          | 315001-Steam Prod Acc El Eq-TolKS                        | 12CP-PROD                             | 36,028        | (1,085)      | 34,942      | 12CP-PROD                | 57.36%                 | 20,042             | 14,901                  |
| 624      | Sched M: Plant Permanent     | Steam Production          | 316000E-Steam Prod Misc Pwr Plt E                        | 12CP-PROD                             | 11,242        | 254          | 11,495      | 12CP-PROD                | 57.36%                 | 6,593              | 4,902                   |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item    | Income Statement Function | Account  | Jurisdictional Allocator  | Per Book     | Adjustments | Adjusted     | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|--------------------------|---------------------------|--|---------------------------|--------------|-------------|--------------|--------------------------|------------------------|--------------------|-------------------------|
| 625      | Sched M: Plant Permanent | Steam Production          | 316001-Steam Prod PwrPHEq-TolkSC                   | 12CP-PROD                 | 8,319        | (251)       | 8,069        | 12CP-PROD                | 57.36%                 | 4,628              | 3,441                   |
| 626      | Sched M: Plant Permanent | Steam Production          |  | Subtotal Steam Production | 1,750,060    | 5,272       | 1,755,332    |                          |                        | 1,006,790          | 748,542                 |
| 627      |                          |                           |  |                           |              |             |              |                          |                        |                    |                         |
| 628      | Sched M: Plant Permanent | Other Production          | 340045-Other Prod Wind Rights                      | ENERGY                    | 0            |             | 0            | ENERGY                   | 59.14%                 | 0                  | 0                       |
| 629      | Sched M: Plant Permanent | Other Production          | 341000E-Other Prod Str & Impr                      | 12CP-PROD                 | 600,690      | (1,189)     | 599,500      | 12CP-PROD                | 57.36%                 | 343,850            | 255,650                 |
| 630      | Sched M: Plant Permanent | Other Production          | 341045-Other Prod Str & Imp-Wind                   | ENERGY                    | (1,695,760)  | (96)        | (1,695,856)  | ENERGY                   | 59.14%                 | (1,002,959)        | (692,897)               |
| 631      | Sched M: Plant Permanent | Other Production          | 342000E-Other Prod Fuel Hldr                       | 12CP-PROD                 | (2,200)      | (119)       | (2,318)      | 12CP-PROD                | 57.36%                 | (1,330)            | (989)                   |
| 632      | Sched M: Plant Permanent | Other Production          | 343000-Other Prod Prime Mover                      | 12CP-PROD                 | (10,080)     | (3,403)     | (13,483)     | 12CP-PROD                | 57.36%                 | (7,733)            | (5,750)                 |
| 633      | Sched M: Plant Permanent | Other Production          | 344000E-Other Prod Generator                       | 12CP-PROD                 | (17,154)     | (15,599)    | (32,753)     | 12CP-PROD                | 57.36%                 | (18,786)           | (13,967)                |
| 634      | Sched M: Plant Permanent | Other Production          | 344045-Other Prod Generator-Wind                   | ENERGY                    | (17,786,474) | (1,095)     | (17,787,568) | ENERGY                   | 59.14%                 | (10,519,877)       | (7,267,692)             |
| 635      | Sched M: Plant Permanent | Other Production          | 345000E-Other Prod Access Elect Equip              | 12CP-PROD                 | (830)        | (2,439)     | (3,269)      | 12CP-PROD                | 57.36%                 | (1,875)            | (1,394)                 |
| 636      | Sched M: Plant Permanent | Other Production          | 345045-Other Prod Acc El Eq-Wind                   | ENERGY                    | (1,229,777)  | (61)        | (1,229,838)  | ENERGY                   | 59.14%                 | (727,347)          | (502,490)               |
| 637      | Sched M: Plant Permanent | Other Production          | 346000E-Other Prod Misc Pwr P                      | 12CP-PROD                 | (562)        | (338)       | (900)        | 12CP-PROD                | 57.36%                 | (516)              | (384)                   |
| 638      | Sched M: Plant Permanent | Other Production          | 346045-Other Prod Misc P Eq-Wind                   | ENERGY                    | 21           | (0)         | 21           | ENERGY                   | 59.14%                 | 12                 | 8                       |
| 639      | Sched M: Plant Permanent | Other Production          |  | Subtotal Other Production | (20,142,126) | (24,339)    | (20,166,465) |                          |                        | (11,936,561)       | (8,229,904)             |
| 640      |                          |                           |  |                           |              |             |              |                          |                        |                    |                         |
| 641      | Sched M: Plant Permanent | Transmission              | 350001-Tran Land Owned in Fe                       | 12CP-TRAN                 |              |             |              | 12CP-TRAN                | 44.84%                 |                    |                         |
| 642      | Sched M: Plant Permanent | Transmission              | 350002E-Transmission Land Right                    | 12CP-TRAN                 | 1,668        | (702)       | 966          | 12CP-TRAN                | 44.84%                 | 433                | 533                     |
| 643      | Sched M: Plant Permanent | Transmission              | 350002ERN-Transmission Land Right Radial NM        | NM                        | 35           | (15)        | 20           | NM                       |                        |                    | 20                      |
| 644      | Sched M: Plant Permanent | Transmission              | 350002ERT-Transmission Land Right Radial TX        | TX                        | 56           | (23)        | 32           | TX                       | 100.00%                | 32                 |                         |
| 645      | Sched M: Plant Permanent | Transmission              | 350002ERW-Transmission Land Right Radial Wholesale | WHLS                      | 11           | (5)         | 6            | WHLS                     |                        |                    | 6                       |
| 646      | Sched M: Plant Permanent | Transmission              | 352000-Transmission Str & Improv                   | 12CP-TRAN                 | (265,839)    | 6,097       | (259,742)    | 12CP-TRAN                | 44.84%                 | (116,459)          | (143,283)               |
| 647      | Sched M: Plant Permanent | Transmission              | 352010-Tran Str & Impr-Prod                        | 12CP-PROD                 | (1,275)      | 968         | (307)        | 12CP-PROD                | 57.36%                 | (176)              | (131)                   |
| 648      | Sched M: Plant Permanent | Transmission              | 352045-Tran Str & Impr-Wind                        | ENERGY                    | (9,857)      | 319         | (9,538)      | ENERGY                   | 59.14%                 | (5,641)            | (3,897)                 |
| 649      | Sched M: Plant Permanent | Transmission              | 353000E-Transmission Station                       | 12CP-TRAN                 | (2,578,374)  | 59,131      | (2,519,243)  | 12CP-TRAN                | 44.84%                 | (1,129,536)        | (1,389,707)             |
| 650      | Sched M: Plant Permanent | Transmission              | 353010-Tran Station Equip Pro                      | 12CP-PROD                 | (49,840)     | 37,835      | (12,004)     | 12CP-PROD                | 57.36%                 | (6,885)            | (5,119)                 |
| 651      | Sched M: Plant Permanent | Transmission              | 353045-Tran Station Equip-Wind                     | ENERGY                    | (560,515)    | 3,776       | (556,739)    | ENERGY                   | 59.14%                 | (329,265)          | (227,474)               |
| 652      | Sched M: Plant Permanent | Transmission              | 354000E-Tran Towers & Fixture                      | 12CP-TRAN                 | 4,256,377    | (630)       | 4,255,747    | 12CP-TRAN                | 44.84%                 | 1,908,121          | 2,347,626               |
| 653      | Sched M: Plant Permanent | Transmission              | 354000ERN-Tran Towers & Fixture Radial NM          | NM                        | 90,134       | (13)        | 90,121       | NM                       |                        |                    | 90,121                  |
| 654      | Sched M: Plant Permanent | Transmission              | 354000ERT-Tran Towers & Fixture Radial TX          | TX                        | 141,650      | (21)        | 141,629      | TX                       | 100.00%                | 141,629            |                         |
| 655      | Sched M: Plant Permanent | Transmission              | 354000ERW-Tran Towers & Fixture Radial Wholesale   | WHLS                      | 27,910       | (4)         | 27,905       | WHLS                     |                        |                    | 27,905                  |
| 656      | Sched M: Plant Permanent | Transmission              | 355000E  | 12CP-TRAN                 | (4,509,028)  | (110,867)   | (4,619,896)  | 12CP-TRAN                | 44.84%                 | (2,071,392)        | (2,548,504)             |
| 657      | Sched M: Plant Permanent | Transmission              | 355000ERN-Tran Poles & Fixtures Radial NM          | NM                        | (95,484)     | (2,348)     | (97,832)     | NM                       |                        |                    | (97,832)                |
| 658      | Sched M: Plant Permanent | Transmission              | 355000ERT-Tran Poles & Fixtures Radial TX          | TX                        | (150,058)    | (3,690)     | (153,747)    | TX                       | 100.00%                | (153,747)          |                         |
| 659      | Sched M: Plant Permanent | Transmission              | 355000ERW-Tran Poles & Fixtures Radial Wholesale   | WHLS                      | (29,566)     | (727)       | (30,293)     | WHLS                     |                        |                    | (30,293)                |
| 660      | Sched M: Plant Permanent | Transmission              | 355010-Tran Poles & Fixtures-Prod                  | 12CP-PROD                 | (329,571)    | (149)       | (329,720)    | 12CP-PROD                | 57.36%                 | (189,115)          | (140,605)               |
| 661      | Sched M: Plant Permanent | Transmission              | 355045-Tran Poles & Fixtures-Wind                  | ENERGY                    | (349,059)    | (16)        | (349,075)    | ENERGY                   | 59.14%                 | (206,449)          | (142,626)               |
| 662      | Sched M: Plant Permanent | Transmission              | 356000E-Tran OH Conductor & D                      | 12CP-TRAN                 | (1,611,729)  | (39,629)    | (1,651,358)  | 12CP-TRAN                | 44.84%                 | (740,408)          | (910,950)               |
| 663      | Sched M: Plant Permanent | Transmission              | 356000ERN-Tran OH Conductor& D Radial NM           | NM                        | (34,130)     | (839)       | (34,970)     | NM                       |                        |                    | (34,970)                |
| 664      | Sched M: Plant Permanent | Transmission              | 356000ERT-Tran OH Conductor & D Radial TX          | TX                        | (53,637)     | (1,319)     | (54,956)     | TX                       | 100.00%                | (54,956)           |                         |
| 665      | Sched M: Plant Permanent | Transmission              | 356000ERW-Tran OH Conductor & D Radial Wholesale   | WHLS                      | (10,568)     | (260)       | (10,828)     | WHLS                     |                        |                    | (10,828)                |
| 666      | Sched M: Plant Permanent | Transmission              | 356010-Tran OH Cond & Device-Prod                  | 12CP-PROD                 | (461,120)    | (209)       | (461,329)    | 12CP-PROD                | 57.36%                 | (264,600)          | (196,729)               |
| 667      | Sched M: Plant Permanent | Transmission              | 356045-Tran OH Cond & Device-Wind                  | ENERGY                    | (206,203)    | (11)        | (206,214)    | ENERGY                   | 59.14%                 | (121,958)          | (84,255)                |
| 668      | Sched M: Plant Permanent | Transmission              | 357000E-Tran Underground Cond                      | 12CP-TRAN                 | (910)        | (22)        | (933)        | 12CP-TRAN                | 44.84%                 | (418)              | (514)                   |
| 669      | Sched M: Plant Permanent | Transmission              | 358000-Tran UG Conductor & Devic                   | 12CP-TRAN                 | (1,621)      | (40)        | (1,661)      | 12CP-TRAN                | 44.84%                 | (745)              | (916)                   |
| 670      | Sched M: Plant Permanent | Transmission              | 359000-Transmission Road & Trai                    | 12CP-TRAN                 | (1,714)      | (42)        | (1,756)      | 12CP-TRAN                | 44.84%                 | (787)              | (969)                   |
| 671      | Sched M: Plant Permanent | Transmission              |  | Subtotal Transmission     | (6,792,257)  | (53,456)    | (6,845,713)  |                          |                        | (3,342,323)        | (3,503,390)             |
| 672      |                          |                           |  |                           |              |             |              |                          |                        |                    |                         |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item    | Income Statement Function | Account                           | Jurisdictional Allocator | Per Book  | Adjustments | Adjusted  | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|--------------------------|---------------------------|-----------------------------------|--------------------------|-----------|-------------|-----------|--------------------------|------------------------|--------------------|-------------------------|
| 673      | Sched M: Plant Permanent | Distribution              | 360001E-Dist Land Owned in Fee    | TX                       |           |             |           | TX                       | 100.00%                |                    |                         |
| 674      | Sched M: Plant Permanent | Distribution              | 360004-Dist Land Rights-NM        | NM                       | 21        |             | 21        | NM                       |                        |                    | 21                      |
| 675      | Sched M: Plant Permanent | Distribution              | 360005-Dist Land Rights-TX        | TX                       | 14        |             | 14        | TX                       | 100.00%                | 14                 |                         |
| 676      | Sched M: Plant Permanent | Distribution              | 361000E-Str & Improv              | NM                       | (56,546)  |             | (56,546)  | NM                       |                        |                    | (56,546)                |
| 677      | Sched M: Plant Permanent | Distribution              | 361000E-Str & Improv              | TX                       | (119,822) |             | (119,822) | TX                       | 100.00%                | (119,822)          |                         |
| 678      | Sched M: Plant Permanent | Distribution              | 362000E-Other Eq                  | NM                       | (124,165) |             | (124,165) | NM                       |                        |                    | (124,165)               |
| 679      | Sched M: Plant Permanent | Distribution              | 362000E-Other Eq                  | TX                       | (124,501) |             | (124,501) | TX                       | 100.00%                | (124,501)          |                         |
| 680      | Sched M: Plant Permanent | Distribution              | 364000-Dist Poles, Towers & Fxt   | NM                       | (214,352) |             | (214,352) | NM                       |                        |                    | (214,352)               |
| 681      | Sched M: Plant Permanent | Distribution              | 364000-Dist Poles, Towers & Fxt   | TX                       | 3,793     |             | 3,793     | TX                       | 100.00%                | 3,793              |                         |
| 682      | Sched M: Plant Permanent | Distribution              | 365000-Dist OH Conductor & Devic  | NM                       | (236,984) |             | (236,984) | NM                       |                        |                    | (236,984)               |
| 683      | Sched M: Plant Permanent | Distribution              | 365000-Dist OH Conductor & Devic  | TX                       | 8,223     |             | 8,223     | TX                       | 100.00%                | 8,223              |                         |
| 684      | Sched M: Plant Permanent | Distribution              | 366000E-Dist Underground Cond     | NM                       | (2,157)   |             | (2,157)   | NM                       |                        |                    | (2,157)                 |
| 685      | Sched M: Plant Permanent | Distribution              | 366000E-Dist Underground Cond     | TX                       | 6,781     |             | 6,781     | TX                       | 100.00%                | 6,781              |                         |
| 686      | Sched M: Plant Permanent | Distribution              | 367000E-Dist UG Conductor & D     | NM                       | (7,129)   |             | (7,129)   | NM                       |                        |                    | (7,129)                 |
| 687      | Sched M: Plant Permanent | Distribution              | 367000E-Dist UG Conductor & D     | TX                       | 37,740    |             | 37,740    | TX                       | 100.00%                | 37,740             |                         |
| 688      | Sched M: Plant Permanent | Distribution              | 368000E-Dist Line Transformer     | NM                       | 10,712    |             | 10,712    | NM                       |                        |                    | 10,712                  |
| 689      | Sched M: Plant Permanent | Distribution              | 368000E-Dist Line Transformer     | TX                       | 25,771    |             | 25,771    | TX                       | 100.00%                | 25,771             |                         |
| 690      | Sched M: Plant Permanent | Distribution              | 369000E-Distribution Services     | NM                       | 18        |             | 18        | NM                       |                        |                    | 18                      |
| 691      | Sched M: Plant Permanent | Distribution              | 369000E-Distribution Services     | TX                       | 101       |             | 101       | TX                       | 100.00%                | 101                |                         |
| 692      | Sched M: Plant Permanent | Distribution              | 369010-Distribution Services O    | NM                       | (5,099)   |             | (5,099)   | NM                       |                        |                    | (5,099)                 |
| 693      | Sched M: Plant Permanent | Distribution              | 369010-Distribution Services O    | TX                       | 1,105     |             | 1,105     | TX                       | 100.00%                | 1,105              |                         |
| 694      | Sched M: Plant Permanent | Distribution              | 369020-Distribution Services U    | NM                       | (3,543)   |             | (3,543)   | NM                       |                        |                    | (3,543)                 |
| 695      | Sched M: Plant Permanent | Distribution              | 369020-Distribution Services U    | TX                       | 862       |             | 862       | TX                       | 100.00%                | 862                |                         |
| 696      | Sched M: Plant Permanent | Distribution              | 370000E-Distribution Meter        | NM                       | (2,134)   |             | (2,134)   | NM                       |                        |                    | (2,134)                 |
| 697      | Sched M: Plant Permanent | Distribution              | 370000E-Distribution Meter        | TX                       | 2,758     |             | 2,758     | TX                       | 100.00%                | 2,758              |                         |
| 698      | Sched M: Plant Permanent | Distribution              | 371000E-Dist Inst on Cust Premis  | NM                       | 2,059     |             | 2,059     | NM                       |                        |                    | 2,059                   |
| 699      | Sched M: Plant Permanent | Distribution              | 371000E-Dist Inst on Cust Premis  | TX                       | 327       |             | 327       | TX                       | 100.00%                | 327                |                         |
| 700      | Sched M: Plant Permanent | Distribution              | 373000-Dist Street Light & Sg Sy  | NM                       | 6,245     |             | 6,245     | NM                       |                        |                    | 6,245                   |
| 701      | Sched M: Plant Permanent | Distribution              | 373000-Dist Street Light & Sg Sy  | TX                       | (14,651)  |             | (14,651)  | TX                       | 100.00%                | (14,651)           |                         |
| 702      | Sched M: Plant Permanent | Distribution              | Subtotal Distribution             |                          | (804,552) |             | (804,552) |                          |                        | (171,499)          | (633,053)               |
| 703      |                          |                           |                                   |                          |           |             |           |                          |                        |                    |                         |
| 704      | Sched M: Plant Permanent | General                   | 389001-General Land Owned in Fe   | LABXAG                   |           |             |           | LABXAG                   | 59.13%                 |                    |                         |
| 705      | Sched M: Plant Permanent | General                   | 389002-General Land Rights        | LABXAG                   | 0         | 0           | 1         | LABXAG                   | 59.13%                 | 0                  | 0                       |
| 706      | Sched M: Plant Permanent | General                   | 390000-Genl Structures & Improv   | LABXAG                   | 16,666    | 6,290       | 22,956    | LABXAG                   | 59.13%                 | 13,574             | 9,382                   |
| 707      | Sched M: Plant Permanent | General                   | 390007-Genl Str & Imp Lease Bld   | LABXAG                   | 3,808     |             | 3,808     | LABXAG                   | 59.13%                 | 2,252              | 1,556                   |
| 708      | Sched M: Plant Permanent | General                   | 390050-Genl Str & Imp-Call Center | CUST-RET                 | 10,924    |             | 10,924    | CUST-RET                 | 68.74%                 | 7,509              | 3,415                   |
| 709      | Sched M: Plant Permanent | General                   | 391000-General Office Furn & E    | LABXAG                   | 1,191     | 10          | 1,201     | LABXAG                   | 59.13%                 | 710                | 491                     |
| 710      | Sched M: Plant Permanent | General                   | 391004-General Info Sys Computer  | LABXAG                   | 46,965    | 753         | 47,718    | LABXAG                   | 59.13%                 | 28,216             | 19,502                  |
| 711      | Sched M: Plant Permanent | General                   | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG                   | 0         | 0           | 0         | LABXAG                   | 59.13%                 | 0                  | 0                       |
| 712      | Sched M: Plant Permanent | General                   | 392000-General Transportation E   | LABXAG                   | 0         |             | 0         | LABXAG                   | 59.13%                 | 0                  | 0                       |
| 713      | Sched M: Plant Permanent | General                   | 392010-General Transp Eq Grp      | LABXAG                   | 25        | 0           | 25        | LABXAG                   | 59.13%                 | 15                 | 10                      |
| 714      | Sched M: Plant Permanent | General                   | 392020-General Transp Eq Grp 2    | LABXAG                   | 273       | 4           | 277       | LABXAG                   | 59.13%                 | 164                | 113                     |
| 715      | Sched M: Plant Permanent | General                   | 392030-General Transp Eq Trailer  | LABXAG                   | 63        | 1           | 64        | LABXAG                   | 59.13%                 | 38                 | 26                      |
| 716      | Sched M: Plant Permanent | General                   | 392040-General Transp Eq Grp 4    | LABXAG                   | 347       | 5           | 353       | LABXAG                   | 59.13%                 | 209                | 144                     |
| 717      | Sched M: Plant Permanent | General                   | 393000-General Stores Equipmen    | LABXAG                   | 4         | 31          | 35        | LABXAG                   | 59.13%                 | 21                 | 15                      |
| 718      | Sched M: Plant Permanent | General                   | 394000-General Tools & Shop Equi  | LABXAG                   | 1,519     | 3,865       | 5,383     | LABXAG                   | 59.13%                 | 3,183              | 2,200                   |
| 719      | Sched M: Plant Permanent | General                   | 395000-General Laboratory Equi    | LABXAG                   | 107       | 793         | 900       | LABXAG                   | 59.13%                 | 532                | 368                     |
| 720      | Sched M: Plant Permanent | General                   | 396000-General Power Operated E   | LABXAG                   | 78        | 1           | 79        | LABXAG                   | 59.13%                 | 47                 | 32                      |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item                      | Income Statement Function | Account  | Jurisdictional Allocator | Per Book      | Adjustments | Adjusted      | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|--|---------------------------|--|--------------------------|---------------|-------------|---------------|--------------------------|------------------------|--------------------|-------------------------|
| 721      | Sched M: Plant Permanent                   | General                   | 397000-General Communication E                     | LABXAG                   | 627           | 4,660       | 5,288         | LABXAG                   | 59.13%                 | 3,127              | 2,161                   |
| 722      | Sched M: Plant Permanent                   | General                   | 397010-General Comm Eq Two Wa                      | LABXAG                   | 510           | 3,787       | 4,297         | LABXAG                   | 59.13%                 | 2,541              | 1,756                   |
| 723      | Sched M: Plant Permanent                   | General                   | 397020-General Comm Eq AE                          | LABXAG                   | 1             | 7           | 8             | LABXAG                   | 59.13%                 | 5                  | 3                       |
| 724      | Sched M: Plant Permanent                   | General                   | 397030-General Comm Eq EM                          | LABXAG                   | 460,000       | 1,284       | 461,284       | LABXAG                   | 59.13%                 | 272,761            | 188,522                 |
| 725      | Sched M: Plant Permanent                   | General                   | 397030R-General Comm Eq EM-Retail Related          | CUST-RET                 | (459,827)     |             | (459,827)     | CUST-RET                 | 68.74%                 | (316,097)          | (143,730)               |
| 726      | Sched M: Plant Permanent                   | General                   | 398000-General Miscellaneous E                     | LABXAG                   | 27            | 199         | 226           | LABXAG                   | 59.13%                 | 134                | 92                      |
| 727      | Sched M: Plant Permanent                   | General                   | Subtotal General                                   |                          | 83,308        | 21,691      | 104,999       |                          |                        | 18,940             | 86,059                  |
| 728      |  |                           |  |                          |               |             |               |                          |                        |                    |                         |
| 729      | Sched M: Plant Permanent                   |                           | Subtotal Sched M: Plant Permanent                  |                          | (27,034,856)  | (50,682)    | (27,085,538)  |                          |                        | (15,095,737)       | (11,989,801)            |
| 730      |  |                           |  |                          |               |             |               |                          |                        |                    |                         |
| 731      | Sched M: Non-Plant Permanent Plant Related |                           | SchM-218 - Deferred revenue (ITC Grant Accounting) | PIS-NET                  | (12,534)      | 12,534      |               | PIS-NET                  | 53.28%                 |                    |                         |
| 732      | Sched M: Non-Plant Permanent Plant Related |                           | Subtotal Plant Related                             |                          | (12,534)      | 12,534      |               |                          |                        |                    |                         |
| 733      |  |                           |  |                          |               |             |               |                          |                        |                    |                         |
| 734      | Sched M: Non-Plant Permanent Labor Related |                           | SchM-124 - Meals and Entertainment                 | LABOR                    | 1,121,190     |             | 1,121,190     | LABOR                    | 59.13%                 | 662,967            | 458,223                 |
| 735      | Sched M: Non-Plant Permanent Labor Related |                           | Subtotal Labor Related                             |                          | 1,121,190     |             | 1,121,190     |                          |                        | 662,967            | 458,223                 |
| 736      |  |                           |  |                          |               |             |               |                          |                        |                    |                         |
| 737      | Sched M: Non-Plant Permanent Other         |                           | SchM-188 - Contributions Carryover                 | PIS-NET                  | 1,076,604     | (1,076,604) |               | PIS-NET                  | 53.28%                 |                    |                         |
| 738      | Sched M: Non-Plant Permanent Other         |                           | SchM-196 - Club Dues                               | PIS-NET                  | 24,942        | (24,942)    |               | PIS-NET                  | 53.28%                 |                    |                         |
| 739      | Sched M: Non-Plant Permanent Other         |                           | SchM-197 - Lobbying Expenses                       | PIS-NET                  | 728,053       | (728,053)   |               | PIS-NET                  | 53.28%                 |                    |                         |
| 740      | Sched M: Non-Plant Permanent Other         |                           | SchM-199 - Penalties                               | PIS-NET                  | 146,344       | (146,344)   |               | PIS-NET                  | 53.28%                 |                    |                         |
| 741      | Sched M: Non-Plant Permanent Other         |                           | SchM-200 - Depletion on Royalty Income             | PIS-NET                  | (332)         | 332         |               | PIS-NET                  | 53.28%                 |                    |                         |
| 742      | Sched M: Non-Plant Permanent Other         |                           | SchM-221 - Income from Trusts                      | PIS-NET                  | 11            | (11)        |               | PIS-NET                  | 53.28%                 |                    |                         |
| 743      | Sched M: Non-Plant Permanent Other         |                           | SchM-287 - Suite and Entertainment Tickets         | PIS-NET                  | 25,557        | (25,557)    |               | PIS-NET                  | 53.28%                 |                    |                         |
| 744      | Sched M: Non-Plant Permanent Other         |                           | Subtotal Other                                     |                          | 2,001,179     | (2,001,179) |               |                          |                        |                    |                         |
| 745      |  |                           |  |                          |               |             |               |                          |                        |                    |                         |
| 746      | Sched M: Non-Plant Permanent               |                           | Subtotal Sched M: Non-Plant Permanent              |                          | 3,109,835     | (1,988,645) | 1,121,190     |                          |                        | 662,967            | 458,223                 |
| 747      |  |                           |  |                          |               |             |               |                          |                        |                    |                         |
| 748      | Total Schedule M (w/o NOL)                 |                           |  |                          | (408,861,403) | 111,973,536 | (296,887,868) |                          |                        | (157,618,137)      | (139,269,731)           |
| 749      | SchM NOL                                   |                           |  |                          |               |             |               |                          |                        | (47,891,812)       |                         |
| 750      | Total Schedule M (w/ NOL)                  |                           |  |                          | (408,861,403) | 111,973,536 | (296,887,868) |                          |                        | (205,509,949)      | (139,269,731)           |
| 751      |  |                           |  |                          |               |             |               |                          |                        |                    |                         |
| 752      | State Taxable Income                       |                           |  |                          | (189,264,778) | 137,031,626 | (52,233,152)  |                          |                        | (121,086,125)      | 20,746,543              |
| 753      | State Income Tax Rate                      |                           |  |                          | 1.59%         | 1.59%       | 1.59%         |                          |                        | 1.59%              |                         |
| 754      | State Income Taxes                         |                           |  |                          | (3,009,499)   | 2,178,940   | (830,559)     |                          |                        | (1,925,390)        |                         |
| 755      |  |                           |  |                          |               |             |               |                          |                        |                    |                         |
| 756      | Federal Taxable Income                     |                           |  |                          | (186,255,279) | 134,852,686 | (51,402,593)  |                          |                        | (119,160,734)      | 20,746,543              |
| 757      | Federal Income Tax Rate                    |                           |  |                          | 21.00%        | 21.00%      | 21.00%        |                          |                        | 21.00%             |                         |
| 758      | Federal Income Taxes                       |                           |  |                          | (39,113,609)  | 28,319,064  | (10,794,545)  |                          |                        | (25,023,754)       |                         |
| 759      |  |                           |  |                          |               |             |               |                          |                        |                    |                         |
| 760      | Deferred Taxes Plant                       | Intangible                | 303003-Intg Misc Computr Softwar                   | LABXAG                   | (66,895)      | (23)        | (66,918)      | LABXAG                   | 59.13%                 | (39,569)           | (27,349)                |
| 761      | Deferred Taxes Plant                       | Intangible                | 303004-Intg Misc Computr Softwar                   | LABXAG                   | (1,540,772)   | (597)       | (1,541,369)   | LABXAG                   | 59.13%                 | (911,427)          | (629,942)               |
| 762      | Deferred Taxes Plant                       | Intangible                | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET                 | (62,596)      |             | (62,596)      | CUST-RET                 | 68.74%                 | (43,030)           | (19,566)                |
| 763      | Deferred Taxes Plant                       | Intangible                | 303005-Intg Misc Computr Soft 15y                  | LABXAG                   | (915,534)     | (314)       | (915,848)     | LABXAG                   | 59.13%                 | (541,550)          | (374,298)               |
| 764      | Deferred Taxes Plant                       | Intangible                | 303007-Intg Misc Computr Softwar                   | LABXAG                   | (57,592)      | (20)        | (57,611)      | LABXAG                   | 59.13%                 | (34,066)           | (23,545)                |
| 765      | Deferred Taxes Plant                       | Intangible                | 303010-Intg Misc Computr Softwar                   | LABXAG                   | (107,856)     | (37)        | (107,893)     | LABXAG                   | 59.13%                 | (63,798)           | (44,095)                |
| 766      | Deferred Taxes Plant                       | Intangible                | 303010R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET                 | (1,126)       |             | (1,126)       | CUST-RET                 | 68.74%                 | (774)              | (352)                   |
| 767      | Deferred Taxes Plant                       | Intangible                | 303013-Sfwr-Non Reg 3 Yr                           | LABXAG                   | (1,842)       |             | (1,842)       | LABXAG                   | 59.13%                 | (1,089)            | (753)                   |
| 768      | Deferred Taxes Plant                       | Intangible                | 303014-Intg CRS Computr Softwar                    | CUST-RET                 | 64,619        | 0           | 64,619        | CUST-RET                 | 68.74%                 | 44,421             | 20,198                  |

## Southwestern Public Service Company

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

TX-100 IS

| Line No. | Income Statement Item | Income Statement Function | Account  | Jurisdictional Allocator  | Per Book    | Adjustments | Adjusted    | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|-----------------------|---------------------------|--|---------------------------|-------------|-------------|-------------|--------------------------|------------------------|--------------------|-------------------------|
| 769      | Deferred Taxes Plant  | Intangible                | 303015-Sfwr-Non Reg 15 Yr                          | LABXAG                    | (48,371)    |             | (48,371)    | LABXAG                   | 59.13%                 | (28,603)           | (19,769)                |
| 770      | Deferred Taxes Plant  | Intangible                | 303016-Sfwr-Non Reg 5 Yr                           | LABXAG                    | (54,168)    |             | (54,168)    | LABXAG                   | 59.13%                 | (32,030)           | (22,138)                |
| 771      | Deferred Taxes Plant  | Intangible                |  | Subtotal Intangible       | (2,792,132) | (991)       | (2,793,124) |                          |                        | (1,651,515)        | (1,141,608)             |
| 772      |                       |                           |  |                           |             |             |             |                          |                        |                    |                         |
| 773      | Deferred Taxes Plant  | Steam Production          | 310001-Steam Prod Land Own in Fe                   | 12CP-PROD                 |             |             |             | 12CP-PROD                | 57.36%                 |                    |                         |
| 774      | Deferred Taxes Plant  | Steam Production          | 310002-Steam Prod Land Rights                      | 12CP-PROD                 | 2,746       | 7,192       | 9,938       | 12CP-PROD                | 57.36%                 | 5,700              | 4,238                   |
| 775      | Deferred Taxes Plant  | Steam Production          | 310003-Steam Prod Water Rights                     | 12CP-PROD                 | (204,120)   | 10,240      | (193,880)   | 12CP-PROD                | 57.36%                 | (111,202)          | (82,678)                |
| 776      | Deferred Taxes Plant  | Steam Production          | 310004-Steam Prod Land Rights-NM                   | 12CP-PROD                 | 183         | 479         | 661         | 12CP-PROD                | 57.36%                 | 379                | 282                     |
| 777      | Deferred Taxes Plant  | Steam Production          | 311000E-Steam Prod Str & Improv                    | 12CP-PROD                 | (1,333,745) | (351,612)   | (1,685,357) | 12CP-PROD                | 57.36%                 | (966,655)          | (718,702)               |
| 778      | Deferred Taxes Plant  | Steam Production          | 311001-Steam Prod Str&Imp-TolkSC                   | 12CP-PROD                 | (131,871)   | 3,897       | (127,974)   | 12CP-PROD                | 57.36%                 | (73,401)           | (54,573)                |
| 779      | Deferred Taxes Plant  | Steam Production          | 312000E-Steam Prod Boiler Plant E                  | 12CP-PROD                 | (2,105,597) | (318,682)   | (2,424,279) | 12CP-PROD                | 57.36%                 | (1,390,472)        | (1,033,807)             |
| 780      | Deferred Taxes Plant  | Steam Production          | 312001-Steam Prod Blr Plt-TolkSC                   | 12CP-PROD                 | (76,804)    | 2,270       | (74,534)    | 12CP-PROD                | 57.36%                 | (42,750)           | (31,784)                |
| 781      | Deferred Taxes Plant  | Steam Production          | 314000-Steam Prod Turbogen Unit                    | 12CP-PROD                 | (992,936)   | (388,349)   | (1,381,285) | 12CP-PROD                | 57.36%                 | (792,251)          | (589,034)               |
| 782      | Deferred Taxes Plant  | Steam Production          | 314001-Steam Prod Turbogen-TolkSC                  | 12CP-PROD                 | (218,877)   | 6,469       | (212,408)   | 12CP-PROD                | 57.36%                 | (121,829)          | (90,579)                |
| 783      | Deferred Taxes Plant  | Steam Production          | 315000E-Steam Prod Acc Elec Eq                     | 12CP-PROD                 | (111,342)   | (258,168)   | (369,510)   | 12CP-PROD                | 57.36%                 | (211,936)          | (157,573)               |
| 784      | Deferred Taxes Plant  | Steam Production          | 315001-Steam Prod Acc El Eq-TolkS                  | 12CP-PROD                 | (109,877)   | 3,247       | (106,630)   | 12CP-PROD                | 57.36%                 | (61,159)           | (45,471)                |
| 785      | Deferred Taxes Plant  | Steam Production          | 316000E-Steam Prod Misc Pwr Plt E                  | 12CP-PROD                 | (40,524)    | (278,026)   | (318,550)   | 12CP-PROD                | 57.36%                 | (182,708)          | (135,842)               |
| 786      | Deferred Taxes Plant  | Steam Production          | 316001-Steam Prod PwrPltEq-TolkSC                  | 12CP-PROD                 | (25,373)    | 750         | (24,623)    | 12CP-PROD                | 57.36%                 | (14,123)           | (10,500)                |
| 787      | Deferred Taxes Plant  | Steam Production          |  | Subtotal Steam Production | (5,348,136) | (1,560,293) | (6,908,429) |                          |                        | (3,962,406)        | (2,946,023)             |
| 788      |                       |                           |  |                           |             |             |             |                          |                        |                    |                         |
| 789      | Deferred Taxes Plant  | Other Production          | 340001-Other Prod Land Own in Fee                  | 12CP-PROD                 |             |             |             | 12CP-PROD                | 57.36%                 |                    |                         |
| 790      | Deferred Taxes Plant  | Other Production          | 340045-Other Prod Wind Rights                      | ENERGY                    | 0           | 0           | 0           | ENERGY                   | 59.14%                 | 0                  | 0                       |
| 791      | Deferred Taxes Plant  | Other Production          | 341000E-Other Prod Str & Impr                      | 12CP-PROD                 | 711,125     | (39,280)    | 671,845     | 12CP-PROD                | 57.36%                 | 385,344            | 286,501                 |
| 792      | Deferred Taxes Plant  | Other Production          | 341045-Other Prod Str & Imp-Wind                   | ENERGY                    | 3,355,069   | 749         | 3,355,817   | ENERGY                   | 59.14%                 | 1,984,689          | 1,371,129               |
| 793      | Deferred Taxes Plant  | Other Production          | 342000E-Other Prod Fuel Hldr                       | 12CP-PROD                 | 81,119      | (81,821)    | (702)       | 12CP-PROD                | 57.36%                 | (403)              | (300)                   |
| 794      | Deferred Taxes Plant  | Other Production          | 343000-Other Prod Prime Mover                      | 12CP-PROD                 | (255,432)   | (54,279)    | (309,711)   | 12CP-PROD                | 57.36%                 | (177,638)          | (132,073)               |
| 795      | Deferred Taxes Plant  | Other Production          | 344000E-Other Prod Generator                       | 12CP-PROD                 | 67,840      | 218,537     | 286,377     | 12CP-PROD                | 57.36%                 | 164,255            | 122,122                 |
| 796      | Deferred Taxes Plant  | Other Production          | 344045-Other Prod Generator-Wind                   | ENERGY                    | 43,004,417  | 8,488       | 43,012,906  | ENERGY                   | 59.14%                 | 25,438,579         | 17,574,327              |
| 797      | Deferred Taxes Plant  | Other Production          | 345000E-Other Prod Access Elect Equip              | 12CP-PROD                 | 96,918      | (51,401)    | 45,517      | 12CP-PROD                | 57.36%                 | 26,107             | 19,410                  |
| 798      | Deferred Taxes Plant  | Other Production          | 345045-Other Prod Acc El Eq-Wind                   | ENERGY                    | 1,653,119   | 479         | 1,653,598   | ENERGY                   | 59.14%                 | 977,967            | 675,632                 |
| 799      | Deferred Taxes Plant  | Other Production          | 346000E-Other Prod Misc Pwr P                      | 12CP-PROD                 | 101,626     | (87,683)    | 13,942      | 12CP-PROD                | 57.36%                 | 7,997              | 5,946                   |
| 800      | Deferred Taxes Plant  | Other Production          | 346045-Other Prod Misc P Eq-Wind                   | ENERGY                    | 923         | 0           | 923         | ENERGY                   | 59.14%                 | 546                | 377                     |
| 801      | Deferred Taxes Plant  | Other Production          |  | Subtotal Other Production | 48,816,723  | (86,211)    | 48,730,512  |                          |                        | 28,807,441         | 19,923,071              |
| 802      |                       |                           |  |                           |             |             |             |                          |                        |                    |                         |
| 803      | Deferred Taxes Plant  | Transmission              | 102000-Plant Purchased or Sold                     | 12CP-TRAN                 | 12,023      | (12,023)    |             | 12CP-TRAN                | 44.84%                 |                    |                         |
| 804      | Deferred Taxes Plant  | Transmission              | 350001-Tran Land Owned in Fe                       | 12CP-TRAN                 |             |             |             | 12CP-TRAN                | 44.84%                 |                    |                         |
| 805      | Deferred Taxes Plant  | Transmission              | 350002E-Transmission Land Right                    | 12CP-TRAN                 | 1,284,047   | 137,123     | 1,421,170   | 12CP-TRAN                | 44.84%                 | 637,201            | 783,970                 |
| 806      | Deferred Taxes Plant  | Transmission              | 350002ERN-Transmission Land Right Radial NM        | NM                        | 27,191      | 2,904       | 30,095      | NM                       |                        |                    | 30,095                  |
| 807      | Deferred Taxes Plant  | Transmission              | 350002ERT-Transmission Land Right Radial TX        | TX                        | 42,732      | 4,563       | 47,296      | TX                       | 100.00%                | 47,296             |                         |
| 808      | Deferred Taxes Plant  | Transmission              | 350002ERW-Transmission Land Right Radial Wholesale | WHLS                      | 8,420       | 899         | 9,319       | WHLS                     |                        |                    | 9,319                   |
| 809      | Deferred Taxes Plant  | Transmission              | 350045-Tran Land Fee-Wind                          | ENERGY                    |             |             |             | ENERGY                   | 59.14%                 |                    |                         |
| 810      | Deferred Taxes Plant  | Transmission              | 352000-Transmission Str & Improv                   | 12CP-TRAN                 | 745,428     | (53,011)    | 692,417     | 12CP-TRAN                | 44.84%                 | 310,454            | 381,963                 |
| 811      | Deferred Taxes Plant  | Transmission              | 352010-Tran Str & Impr-Prod                        | 12CP-PROD                 | 170         | (3,642)     | (3,472)     | 12CP-PROD                | 57.36%                 | (1,992)            | (1,481)                 |
| 812      | Deferred Taxes Plant  | Transmission              | 352045-Tran Str & Impr-Wind                        | ENERGY                    | 32,341      | (563)       | 31,778      | ENERGY                   | 59.14%                 | 18,794             | 12,984                  |
| 813      | Deferred Taxes Plant  | Transmission              | 353000E-Transmission Station                       | 12CP-TRAN                 | 7,226,922   | (514,154)   | 6,712,767   | 12CP-TRAN                | 44.84%                 | 3,009,759          | 3,703,009               |
| 814      | Deferred Taxes Plant  | Transmission              | 353010-Tran Station Equip Pro                      | 12CP-PROD                 | 6,636       | (142,360)   | (135,724)   | 12CP-PROD                | 57.36%                 | (77,846)           | (57,878)                |
| 815      | Deferred Taxes Plant  | Transmission              | 353045-Tran Station Equip-Wind                     | ENERGY                    | 813,070     | (7,888)     | 805,182     | ENERGY                   | 59.14%                 | 476,198            | 328,983                 |
| 816      | Deferred Taxes Plant  | Transmission              | 354000E-Tran Towers & Fixture                      | 12CP-TRAN                 | 382,978     | 6,218       | 389,197     | 12CP-TRAN                | 44.84%                 | 174,501            | 214,695                 |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item | Income Statement Function | Account  | Jurisdictional Allocator | Per Book   | Adjustments | Adjusted   | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|-----------------------|---------------------------|--|--------------------------|------------|-------------|------------|--------------------------|------------------------|--------------------|-------------------------|
| 817      | Deferred Taxes Plant  | Transmission              | 354000ERN-Tran Towers & Fixture Radial NM        | NM                       | 8,110      | 132         | 8,242      | NM                       |                        |                    | 8,242                   |
| 818      | Deferred Taxes Plant  | Transmission              | 354000ERT-Tran Towers & Fixture Radial TX        | TX                       | 12,745     | 207         | 12,952     | TX                       | 100.00%                | 12,952             |                         |
| 819      | Deferred Taxes Plant  | Transmission              | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS                     | 2,511      | 41          | 2,552      | WHLS                     |                        |                    | 2,552                   |
| 820      | Deferred Taxes Plant  | Transmission              | 355000E  | 12CP-TRAN                | 1,894,339  | 1,093,983   | 2,988,322  | 12CP-TRAN                | 44.84%                 | 1,339,854          | 1,648,468               |
| 821      | Deferred Taxes Plant  | Transmission              | 355000ERN-Tran Poles & Fixtures Radial NM        | NM                       | 40,115     | 23,166      | 63,282     | NM                       |                        |                    | 63,282                  |
| 822      | Deferred Taxes Plant  | Transmission              | 355000ERT-Tran Poles & Fixtures Radial TX        | TX                       | 63,042     | 36,407      | 99,449     | TX                       | 100.00%                | 99,449             |                         |
| 823      | Deferred Taxes Plant  | Transmission              | 355000ERW-Tran Poles & Fixtures Radial Wholesale | WHLS                     | 12,421     | 7,173       | 19,595     | WHLS                     |                        |                    | 19,595                  |
| 824      | Deferred Taxes Plant  | Transmission              | 355010-Tran Poles & Fixtures-Prod                | 12CP-PROD                | 56,794     | 75          | 56,868     | 12CP-PROD                | 57.36%                 | 32,618             | 24,251                  |
| 825      | Deferred Taxes Plant  | Transmission              | 355045-Tran Poles & Fixtures-Wind                | ENERGY                   | 318,503    | 4,727       | 323,230    | ENERGY                   | 59.14%                 | 191,164            | 132,066                 |
| 826      | Deferred Taxes Plant  | Transmission              | 356000E-Tran OH Conductor & D                    | 12CP-TRAN                | 686,205    | 391,038     | 1,077,244  | 12CP-TRAN                | 44.84%                 | 482,997            | 594,247                 |
| 827      | Deferred Taxes Plant  | Transmission              | 356000ERN-Tran OH Conductor& D Radial NM         | NM                       | 14,531     | 8,281       | 22,812     | NM                       |                        |                    | 22,812                  |
| 828      | Deferred Taxes Plant  | Transmission              | 356000ERT-Tran OH Conductor & D Radial TX        | TX                       | 22,836     | 13,014      | 35,850     | TX                       | 100.00%                | 35,850             |                         |
| 829      | Deferred Taxes Plant  | Transmission              | 356000ERW-Tran OH Conductor & D Radial Wholesale | WHLS                     | 4,500      | 2,564       | 7,064      | WHLS                     |                        |                    | 7,064                   |
| 830      | Deferred Taxes Plant  | Transmission              | 356010-Tran OH Cond & Device-Prod                | 12CP-PROD                | 79,463     | 104         | 79,568     | 12CP-PROD                | 57.36%                 | 45,637             | 33,931                  |
| 831      | Deferred Taxes Plant  | Transmission              | 356045-Tran OH Cond & Device-Wind                | ENERGY                   | 190,791    | 3,017       | 193,808    | ENERGY                   | 59.14%                 | 114,621            | 79,187                  |
| 832      | Deferred Taxes Plant  | Transmission              | 357000E-Tran Underground Cond                    | 12CP-TRAN                | 388        | 221         | 608        | 12CP-TRAN                | 44.84%                 | 273                | 336                     |
| 833      | Deferred Taxes Plant  | Transmission              | 358000-Tran UG Conductor & Devic                 | 12CP-TRAN                | 690        | 393         | 1,083      | 12CP-TRAN                | 44.84%                 | 486                | 598                     |
| 834      | Deferred Taxes Plant  | Transmission              | 359000-Transmission Road & Trai                  | 12CP-TRAN                | 730        | 416         | 1,145      | 12CP-TRAN                | 44.84%                 | 514                | 632                     |
| 835      | Deferred Taxes Plant  | Transmission              | Subtotal Transmission                            |                          | 13,990,674 | 1,003,024   | 14,993,698 |                          |                        | 6,950,779          | 8,042,919               |
| 836      |                       |                           |  |                          |            |             |            |                          |                        |                    |                         |
| 837      | Deferred Taxes Plant  | Distribution              | 360001E-Dist Land Owned in Fee                   | NM                       |            |             |            | NM                       |                        |                    |                         |
| 838      | Deferred Taxes Plant  | Distribution              | 360001E-Dist Land Owned in Fee                   | TX                       |            |             |            | TX                       | 100.00%                |                    |                         |
| 839      | Deferred Taxes Plant  | Distribution              | 360004-Dist Land Rights-NM                       | NM                       | 66,653     |             | 66,653     | NM                       |                        |                    | 66,653                  |
| 840      | Deferred Taxes Plant  | Distribution              | 360005-Dist Land Rights-TX                       | TX                       | 9,965      |             | 9,965      | TX                       | 100.00%                | 9,965              |                         |
| 841      | Deferred Taxes Plant  | Distribution              | 361000E-Str & Improv                             | NM                       | 62,452     |             | 62,452     | NM                       |                        |                    | 62,452                  |
| 842      | Deferred Taxes Plant  | Distribution              | 361000E-Str & Improv                             | TX                       | 126,293    |             | 126,293    | TX                       | 100.00%                | 126,293            |                         |
| 843      | Deferred Taxes Plant  | Distribution              | 362000E-Other Eq                                 | NM                       | 256,877    |             | 256,877    | NM                       |                        |                    | 256,877                 |
| 844      | Deferred Taxes Plant  | Distribution              | 362000E-Other Eq                                 | TX                       | 321,695    |             | 321,695    | TX                       | 100.00%                | 321,695            |                         |
| 845      | Deferred Taxes Plant  | Distribution              | 364000-Dist Poles, Towers & Fikt                 | NM                       | 328,019    |             | 328,019    | NM                       |                        |                    | 328,019                 |
| 846      | Deferred Taxes Plant  | Distribution              | 364000-Dist Poles, Towers & Fikt                 | TX                       | 333,004    |             | 333,004    | TX                       | 100.00%                | 333,004            |                         |
| 847      | Deferred Taxes Plant  | Distribution              | 365000-Dist OH Conductor & Devic                 | NM                       | 291,201    |             | 291,201    | NM                       |                        |                    | 291,201                 |
| 848      | Deferred Taxes Plant  | Distribution              | 365000-Dist OH Conductor & Devic                 | TX                       | 81,290     |             | 81,290     | TX                       | 100.00%                | 81,290             |                         |
| 849      | Deferred Taxes Plant  | Distribution              | 366000E-Dist Underground Cond                    | NM                       | 8,105      |             | 8,105      | NM                       |                        |                    | 8,105                   |
| 850      | Deferred Taxes Plant  | Distribution              | 366000E-Dist Underground Cond                    | TX                       | (10,102)   |             | (10,102)   | TX                       | 100.00%                | (10,102)           |                         |
| 851      | Deferred Taxes Plant  | Distribution              | 367000E-Dist UG Conductor & D                    | NM                       | 4,414      |             | 4,414      | NM                       |                        |                    | 4,414                   |
| 852      | Deferred Taxes Plant  | Distribution              | 367000E-Dist UG Conductor & D                    | TX                       | (75,684)   |             | (75,684)   | TX                       | 100.00%                | (75,684)           |                         |
| 853      | Deferred Taxes Plant  | Distribution              | 368000E-Dist Line Transformer                    | NM                       | 35,376     |             | 35,376     | NM                       |                        |                    | 35,376                  |
| 854      | Deferred Taxes Plant  | Distribution              | 368000E-Dist Line Transformer                    | TX                       | (139,181)  |             | (139,181)  | TX                       | 100.00%                | (139,181)          |                         |
| 855      | Deferred Taxes Plant  | Distribution              | 369000E-Distribution Services                    | NM                       | (1,349)    |             | (1,349)    | NM                       |                        |                    | (1,349)                 |
| 856      | Deferred Taxes Plant  | Distribution              | 369000E-Distribution Services                    | TX                       | (11,347)   |             | (11,347)   | TX                       | 100.00%                | (11,347)           |                         |
| 857      | Deferred Taxes Plant  | Distribution              | 369010-Distribution Services O                   | NM                       | 19,371     |             | 19,371     | NM                       |                        |                    | 19,371                  |
| 858      | Deferred Taxes Plant  | Distribution              | 369010-Distribution Services O                   | TX                       | 25,632     |             | 25,632     | TX                       | 100.00%                | 25,632             |                         |
| 859      | Deferred Taxes Plant  | Distribution              | 369020-Distribution Services U                   | NM                       | 11,235     |             | 11,235     | NM                       |                        |                    | 11,235                  |
| 860      | Deferred Taxes Plant  | Distribution              | 369020-Distribution Services U                   | TX                       | 96,375     |             | 96,375     | TX                       | 100.00%                | 96,375             |                         |
| 861      | Deferred Taxes Plant  | Distribution              | 370000E-Distribution Meter                       | NM                       | 5,521      |             | 5,521      | NM                       |                        |                    | 5,521                   |
| 862      | Deferred Taxes Plant  | Distribution              | 370000E-Distribution Meter                       | TX                       | 18,038     |             | 18,038     | TX                       | 100.00%                | 18,038             |                         |
| 863      | Deferred Taxes Plant  | Distribution              | 371000E-Dist Inst on Cust Premis                 | NM                       | 19,591     |             | 19,591     | NM                       |                        |                    | 19,591                  |
| 864      | Deferred Taxes Plant  | Distribution              | 371000E-Dist Inst on Cust Premis                 | TX                       | (22,903)   |             | (22,903)   | TX                       | 100.00%                | (22,903)           |                         |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item | Income Statement Function | Account  | Jurisdictional Allocator | Per Book    | Adjustments | Adjusted    | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|-----------------------|---------------------------|--|--------------------------|-------------|-------------|-------------|--------------------------|------------------------|--------------------|-------------------------|
| 865      | Deferred Taxes Plant  | Distribution              | 373000-Dist Street Light & Sg Sy                         | NM                       | 233,711     |             | 233,711     | NM                       |                        |                    | 233,711                 |
| 866      | Deferred Taxes Plant  | Distribution              | 373000-Dist Street Light & Sg Sy                         | TX                       | 546,069     |             | 546,069     | TX                       | 100.00%                | 546,069            |                         |
| 867      | Deferred Taxes Plant  | Distribution              |  | Subtotal Distribution    | 2,640,321   |             | 2,640,321   |                          |                        | 1,299,143          | 1,341,177               |
| 868      |                       |                           |  |                          |             |             |             |                          |                        |                    |                         |
| 869      | Deferred Taxes Plant  | General                   | 389001-General Land Owned in Fe                          | LABXAG                   |             |             |             | LABXAG                   | 59.13%                 |                    |                         |
| 870      | Deferred Taxes Plant  | General                   | 389002-General Land Rights                               | LABXAG                   | (368)       | (26)        | (393)       | LABXAG                   | 59.13%                 | (233)              | (161)                   |
| 871      | Deferred Taxes Plant  | General                   | 390000-Genl Structures & Improv                          | LABXAG                   | (605,921)   | (37,168)    | (643,089)   | LABXAG                   | 59.13%                 | (380,265)          | (262,824)               |
| 872      | Deferred Taxes Plant  | General                   | 390007-Genl Str & Imp Lease Bld                          | LABXAG                   | 144,258     |             | 144,258     | LABXAG                   | 59.13%                 | 85,301             | 58,957                  |
| 873      | Deferred Taxes Plant  | General                   | 390050-Genl Str & Imp-Cali Center                        | CUST-RET                 | (35,725)    |             | (35,725)    | CUST-RET                 | 68.74%                 | (24,558)           | (11,167)                |
| 874      | Deferred Taxes Plant  | General                   | 391000-General Office Furn & E                           | LABXAG                   | 158,488     | (1,003)     | 157,485     | LABXAG                   | 59.13%                 | 93,122             | 64,363                  |
| 875      | Deferred Taxes Plant  | General                   | 391004-General Info Sys Computer                         | LABXAG                   | (1,067,909) | (59,920)    | (1,127,828) | LABXAG                   | 59.13%                 | (666,896)          | (460,932)               |
| 876      | Deferred Taxes Plant  | General                   | 391005-Genl Off Eq-Comp 3 Yr Life                        | LABXAG                   | (0)         | (0)         | (0)         | LABXAG                   | 59.13%                 | (0)                | (0)                     |
| 877      | Deferred Taxes Plant  | General                   | 392000-General Transportation E                          | LABXAG                   | (0)         | (0)         | (0)         | LABXAG                   | 59.13%                 | (0)                | (0)                     |
| 878      | Deferred Taxes Plant  | General                   | 392010-General Transp Eq Grp                             | LABXAG                   | (45,824)    | (919)       | (46,743)    | LABXAG                   | 59.13%                 | (27,640)           | (19,103)                |
| 879      | Deferred Taxes Plant  | General                   | 392020-General Transp Eq Grp 2                           | LABXAG                   | (504,264)   | (10,112)    | (514,376)   | LABXAG                   | 59.13%                 | (304,156)          | (210,221)               |
| 880      | Deferred Taxes Plant  | General                   | 392030-General Transp Eq Trailer                         | LABXAG                   | (117,344)   | (2,353)     | (119,697)   | LABXAG                   | 59.13%                 | (70,778)           | (48,919)                |
| 881      | Deferred Taxes Plant  | General                   | 392040-General Transp Eq Grp 4                           | LABXAG                   | (641,897)   | (12,872)    | (654,769)   | LABXAG                   | 59.13%                 | (387,171)          | (267,598)               |
| 882      | Deferred Taxes Plant  | General                   | 393000-General Stores Equipmen                           | LABXAG                   | (882)       | (519)       | (1,401)     | LABXAG                   | 59.13%                 | (829)              | (573)                   |
| 883      | Deferred Taxes Plant  | General                   | 394000-General Tools & Shop Equi                         | LABXAG                   | (102,835)   | (64,152)    | (166,987)   | LABXAG                   | 59.13%                 | (98,741)           | (68,246)                |
| 884      | Deferred Taxes Plant  | General                   | 395000-General Laboratory Equi                           | LABXAG                   | (22,374)    | (13,168)    | (35,541)    | LABXAG                   | 59.13%                 | (21,016)           | (14,525)                |
| 885      | Deferred Taxes Plant  | General                   | 396000-General Power Operated E                          | LABXAG                   | (143,878)   | (2,885)     | (146,763)   | LABXAG                   | 59.13%                 | (86,783)           | (59,981)                |
| 886      | Deferred Taxes Plant  | General                   | 397000-General Communication E                           | LABXAG                   | (131,439)   | (77,355)    | (208,794)   | LABXAG                   | 59.13%                 | (123,462)          | (85,332)                |
| 887      | Deferred Taxes Plant  | General                   | 397010-General Comm Eq Two Wa                            | LABXAG                   | (106,804)   | (62,857)    | (169,661)   | LABXAG                   | 59.13%                 | (100,322)          | (69,339)                |
| 888      | Deferred Taxes Plant  | General                   | 397020-General Comm Eq AE                                | LABXAG                   | (193)       | (114)       | (307)       | LABXAG                   | 59.13%                 | (182)              | (125)                   |
| 889      | Deferred Taxes Plant  | General                   | 397030-General Comm Eq EM                                | LABXAG                   | 6,513       | (21,308)    | (14,795)    | LABXAG                   | 59.13%                 | (8,748)            | (6,046)                 |
| 890      | Deferred Taxes Plant  | General                   | 397030R-General Comm Eq EM-Retail Related                | CUST-RET                 | (42,718)    |             | (42,718)    | CUST-RET                 | 68.74%                 | (29,366)           | (13,353)                |
| 891      | Deferred Taxes Plant  | General                   | 398000-General Miscellaneous E                           | LABXAG                   | (5,623)     | (3,309)     | (8,933)     | LABXAG                   | 59.13%                 | (5,282)            | (3,651)                 |
| 892      | Deferred Taxes Plant  | General                   |  | Subtotal General         | (3,266,739) | (370,040)   | (3,636,779) |                          |                        | (2,158,003)        | (1,478,776)             |
| 893      |                       |                           |  |                          |             |             |             |                          |                        |                    |                         |
| 894      | Deferred Taxes Plant  | Other                     | SchM-108 - Accrued Vacation Paid                         | LABOR                    | (18,385)    | 18,385      |             | LABOR                    | 59.13%                 |                    |                         |
| 895      | Deferred Taxes Plant  | Other                     | SchM-116 - Bad Debt                                      | CUST-RET                 | (677,951)   | 677,951     |             | CUST-RET                 | 68.74%                 |                    |                         |
| 896      | Deferred Taxes Plant  | Other                     | SchM-130 - Deferred Compensation Plan Reserve            | LABOR                    | (213,971)   | 213,971     |             | LABOR                    | 59.13%                 |                    |                         |
| 897      | Deferred Taxes Plant  | Other                     | SchM-134 - Non-Qualified Pension Plans - 190             | LABOR                    | (8,015)     | 8,015       |             | LABOR                    | 59.13%                 |                    |                         |
| 898      | Deferred Taxes Plant  | Other                     | SchM-136 - Performance Share Plan                        | LABOR                    | (16,976)    | 16,976      |             | LABOR                    | 59.13%                 |                    |                         |
| 899      | Deferred Taxes Plant  | Other                     | SchM-146 - State Tax Deduction Cash Vs Accrual - 190     | PIS-NET                  | 134,335     | (134,335)   |             | PIS-NET                  | 53.28%                 |                    |                         |
| 900      | Deferred Taxes Plant  | Other                     | SchM-178 - Interest Income on Disputed Tax               | PIS-NET                  | (344,412)   | 344,412     |             | PIS-NET                  | 53.28%                 |                    |                         |
| 901      | Deferred Taxes Plant  | Other                     | SchM-179 - DSM/CIP                                       | PIS-NET                  | 292,786     | (292,786)   |             | PIS-NET                  | 53.28%                 |                    |                         |
| 902      | Deferred Taxes Plant  | Other                     | SchM-186 - Deferred Fuel Costs                           | PIS-NET                  | 9,781,774   | (9,781,774) |             | PIS-NET                  | 53.28%                 |                    |                         |
| 903      | Deferred Taxes Plant  | Other                     | SchM-187 - Reg Asset/Liability Transmission Attachment O | PIS-NET                  | 1,945,268   | (1,945,268) |             | PIS-NET                  | 53.28%                 |                    |                         |
| 904      | Deferred Taxes Plant  | Other                     | SchM-188 - Contributions Carryover                       | PIS-NET                  | 10,994      | (10,994)    |             | PIS-NET                  | 53.28%                 |                    |                         |
| 905      | Deferred Taxes Plant  | Other                     | SchM-189 - OCI Treasury                                  | PIS-NET                  | 16,181      | (16,181)    |             | PIS-NET                  | 53.28%                 |                    |                         |
| 906      | Deferred Taxes Plant  | Other                     | SchM-195 - Renewable Energy Standard                     | PIS-NET                  | 1,682,829   | (1,682,829) |             | PIS-NET                  | 53.28%                 |                    |                         |
| 907      | Deferred Taxes Plant  | Other                     | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48  | PIS-NET                  | 41,922      | (41,922)    |             | PIS-NET                  | 53.28%                 |                    |                         |
| 908      | Deferred Taxes Plant  | Other                     | SchM-203 - Fed NOL Benefit                               | PIS-NET                  | 1,222,445   | (1,222,445) |             | PIS-NET                  | 53.28%                 |                    |                         |
| 909      | Deferred Taxes Plant  | Other                     | SchM-205 - State Only NOL                                | PIS-NET                  | 1,191       | (1,191)     |             | PIS-NET                  | 53.28%                 |                    |                         |
| 910      | Deferred Taxes Plant  | Other                     | SchM-207 - Mark to Market Adjust                         | PIS-NET                  | (96,177)    | 96,177      |             | PIS-NET                  | 53.28%                 |                    |                         |
| 911      | Deferred Taxes Plant  | Other                     | SchM-213 - Rate Refund Reserve                           | PIS-NET                  | 874,169     | (874,169)   |             | PIS-NET                  | 53.28%                 |                    |                         |
| 912      | Deferred Taxes Plant  | Other                     | SchM-261 - Section 59e Adjustment                        | PIS-NET                  | (5,483,412) | 5,483,412   |             | PIS-NET                  | 53.28%                 |                    |                         |

## Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item          | Income Statement Function | Account   | Jurisdictional Allocator | Per Book     | Adjustments  | Adjusted    | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|--------------------------------|---------------------------|---|--------------------------|--------------|--------------|-------------|--------------------------|------------------------|--------------------|-------------------------|
| 913      | Deferred Taxes Plant           | Other                     | SchM-275 - Reg Asset - Miscellaneous                      | PIS-NET                  | 15,919,866   | (15,919,866) |             | PIS-NET                  | 53.28%                 |                    |                         |
| 914      | Deferred Taxes Plant           | Other                     | SchM-293 - Rate Change                                    | PIS-NET                  | (879,482)    | 879,482      |             | PIS-NET                  | 53.28%                 |                    |                         |
| 915      | Deferred Taxes Plant           | Other                     | SchM-295 - Rate Change on Fin 48 Temp Items - Reg         | PIS-NET                  | 1,263,351    | (1,263,351)  |             | PIS-NET                  | 53.28%                 |                    |                         |
| 916      | Deferred Taxes Plant           | Other                     | SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg     | PIS-NET                  | 244,626      | (244,626)    |             | PIS-NET                  | 53.28%                 |                    |                         |
| 917      | Deferred Taxes Plant           | Other                     | SchM-299 - Operating Lease                                | PIS-NET                  |              |              |             | PIS-NET                  | 53.28%                 |                    |                         |
| 918      | Deferred Taxes Plant           | Other                     | Subtotal Other  |                          | 25,692,955   | (25,692,955) |             |                          |                        |                    |                         |
| 919      |                                |                           |   |                          |              |              |             |                          |                        |                    |                         |
| 920      | Deferred Taxes Plant           |                           | Subtotal Deferred Taxes Plant                             |                          | 79,733,665   | (26,707,467) | 53,026,198  |                          |                        | 29,285,439         | 23,740,759              |
| 921      |                                |                           |   |                          |              |              |             |                          |                        |                    |                         |
| 922      | Deferred Taxes Non-Plant       | Demand Related            | SchM-103 - Environmental Remediation                      | 12CP-PROD                | (583,234)    | 631          | (582,603)   | 12CP-PROD                | 57.36%                 | (334,158)          | (248,445)               |
| 923      | Deferred Taxes Non-Plant       | Demand Related            | Subtotal Demand Related                                   |                          | (583,234)    | 631          | (582,603)   |                          |                        | (334,158)          | (248,445)               |
| 924      |                                |                           |   |                          |              |              |             |                          |                        |                    |                         |
| 925      | Deferred Taxes Non-Plant       | Plant Related             | SchM-102 - Fuel Tax Credit - Inc Addback                  | PIS-NET                  | 269          | 98           | 367         | PIS-NET                  | 53.28%                 | 196                | 172                     |
| 926      | Deferred Taxes Non-Plant       | Plant Related             | SchM-118 - Inventory Reserve                              | PIS-NET                  | 5,020        | 1,702        | 6,722       | PIS-NET                  | 53.28%                 | 3,581              | 3,141                   |
| 927      | Deferred Taxes Non-Plant       | Plant Related             | SchM-126 - Book Unamortized Cost of Reacquired Debt       | PIS-NET                  | (1,021,931)  | (115,947)    | (1,137,878) | PIS-NET                  | 53.28%                 | (606,231)          | (531,647)               |
| 928      | Deferred Taxes Non-Plant       | Plant Related             | SchM-127 - Litigation Reserve                             | PIS-NET                  | 268,157      |              | 268,157     | PIS-NET                  | 53.28%                 | 142,867            | 125,290                 |
| 929      | Deferred Taxes Non-Plant       | Plant Related             | SchM-137 - R&E Credit                                     | PIS-NET                  | (2,083,626)  |              | (2,083,626) | PIS-NET                  | 53.28%                 | (1,110,101)        | (973,525)               |
| 930      | Deferred Taxes Non-Plant       | Plant Related             | SchM-147 - State Tax Deduction Cash Vs Accrual - 283      | PIS-NET                  | 368,309      | (368,309)    |             | PIS-NET                  | 53.28%                 |                    |                         |
| 931      | Deferred Taxes Non-Plant       | Plant Related             | SchM-192 - Texas Margin Tax                               | PIS-NET                  | 297,418      | (10,496)     | 286,922     | PIS-NET                  | 53.28%                 | 152,864            | 134,058                 |
| 932      | Deferred Taxes Non-Plant       | Plant Related             | SchM-257 - Texas R&E Credit                               | PIS-NET                  | (387,077)    |              | (387,077)   | PIS-NET                  | 53.28%                 | (206,224)          | (180,853)               |
| 933      | Deferred Taxes Non-Plant       | Plant Related             | SchM-300 - Reg A/L - Emergency Spec Response              | PIS-NET                  | 406,209      |              | 406,209     | PIS-NET                  | 53.28%                 | 216,417            | 189,792                 |
| 934      | Deferred Taxes Non-Plant       | Plant Related             | SchM_NOL - NOL Excess ADIT                                | NM                       | 292,661      | 75,558       | 368,219     | NM                       |                        | 368,219            |                         |
| 935      | Deferred Taxes Non-Plant       | Plant Related             | SchM_NOL - NOL Excess ADIT                                | TX                       | 293,870      | 203,342      | 497,212     | TX                       | 100.00%                | 497,212            |                         |
| 936      | Deferred Taxes Non-Plant       | Plant Related             | TXGMT-Texas Gross Margin Tax                              | PIS-NET                  | 2,582,512    |              | 2,582,512   | PIS-NET                  | 53.28%                 | 1,375,894          | 1,206,618               |
| 937      | Deferred Taxes Non-Plant       | Plant Related             | Subtotal Plant Related                                    |                          | 1,021,791    | (214,051)    | 807,740     |                          |                        | 466,476            | 341,264                 |
| 938      |                                |                           |   |                          |              |              |             |                          |                        |                    |                         |
| 939      | Deferred Taxes Non-Plant       | Labor Related             | SchM-107 - Pension Expense                                | LABOR                    | (3,746,586)  | (1,505,159)  | (5,251,745) | LABOR                    | 59.13%                 | (3,105,393)        | (2,146,352)             |
| 940      | Deferred Taxes Non-Plant       | Labor Related             | SchM-109 - Employee Incentive                             | LABOR                    | 46,137       | 5,007        | 51,144      | LABOR                    | 59.13%                 | 30,242             | 20,902                  |
| 941      | Deferred Taxes Non-Plant       | Labor Related             | SchM-111 - Post Employment Benefits - FAS 106(Short Term) | LABOR                    | 539,932      | 22,744       | 562,676     | LABOR                    | 59.13%                 | 332,714            | 229,962                 |
| 942      | Deferred Taxes Non-Plant       | Labor Related             | SchM-112 - Post Employment Benefits FAS 112               | LABOR                    | 37,754       | 1,267        | 39,021      | LABOR                    | 59.13%                 | 23,074             | 15,948                  |
| 943      | Deferred Taxes Non-Plant       | Labor Related             | SchM-226 - Performance Recognition Award                  | LABOR                    | (8,625)      | 840          | (7,785)     | LABOR                    | 59.13%                 | (4,603)            | (3,182)                 |
| 944      | Deferred Taxes Non-Plant       | Labor Related             | SchM-301 - Cares Act Payroll Deferral                     | LABOR                    | (1,082,180)  |              | (1,082,180) | LABOR                    | 59.13%                 | (639,901)          | (442,280)               |
| 945      | Deferred Taxes Non-Plant       | Labor Related             | Subtotal Labor Related                                    |                          | (4,213,568)  | (1,475,301)  | (5,688,870) |                          |                        | (3,363,868)        | (2,325,002)             |
| 946      |                                |                           |   |                          |              |              |             |                          |                        |                    |                         |
| 947      | Deferred Taxes Non-Plant       | Direct Assigned           | SchM-138 - Rate Case Expense                              | NM                       | (159,128)    | 134          | (158,993)   | NM                       |                        |                    | (158,993)               |
| 948      | Deferred Taxes Non-Plant       | Direct Assigned           | SchM-138 - Rate Case Expense                              | TX                       | (4,289,651)  | 351          | (4,289,300) | TX                       | 100.00%                | (4,289,300)        |                         |
| 949      | Deferred Taxes Non-Plant       | Direct Assigned           | SchM-168 - Reg Asset-Nox                                  | NM                       | (8,888)      | 2            | (8,886)     | NM                       |                        |                    | (8,886)                 |
| 950      | Deferred Taxes Non-Plant       | Direct Assigned           | Subtotal Direct Assigned                                  |                          | (4,457,667)  | 488          | (4,457,179) |                          |                        | (4,289,300)        | (167,879)               |
| 951      |                                |                           |   |                          |              |              |             |                          |                        |                    |                         |
| 952      | Deferred Taxes Non-Plant       | Energy Related            | SchM-PTC - Deferred PTCs - Hale                           | ENERGY                   | (52,136,269) | 52,136,269   |             | ENERGY                   | 59.14%                 |                    |                         |
| 953      | Deferred Taxes Non-Plant       | Energy Related            | SchM-PTC - Deferred PTCs - Sagamore                       | ENERGY                   | (21,300)     | 21,300       |             | ENERGY                   | 59.14%                 |                    |                         |
| 954      | Deferred Taxes Non-Plant       | Energy Related            | Subtotal Energy Related                                   |                          | (52,157,569) | 52,157,569   |             |                          |                        |                    |                         |
| 955      |                                |                           |   |                          |              |              |             |                          |                        |                    |                         |
| 956      | Deferred Taxes Non-Plant       |                           | Subtotal Deferred Taxes Non-Plant                         |                          | (60,390,248) | 50,469,336   | (9,920,912) |                          |                        | (7,520,851)        | (2,400,061)             |
| 957      |                                |                           |   |                          |              |              |             |                          |                        |                    |                         |
| 958      | Total Deferred Taxes (w/o NOL) |                           |   |                          | 19,343,417   | 23,761,869   | 43,105,286  |                          |                        | 21,764,588         | 21,340,698              |
| 959      | NOL Deferred Tax               |                           |   |                          |              |              |             |                          |                        | 10,658,887         |                         |
| 960      | Total Deferred Taxes (w/ NOL)  |                           |   |                          | 19,343,417   | 23,761,869   | 43,105,286  |                          |                        | 32,423,476         | 21,340,698              |



Southwestern Public Service Company

Docket No. 51802

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

TX-100 IS

| Line No. | Income Statement Item   | Income Statement Function | Account   | Jurisdictional Allocator               | Per Book      | Adjustments   | Adjusted      | Jurisdictional Allocator | Allocation Factor - TX | TX Retail Adjusted | All Other Jurisdictions |
|----------|---|---------------------------|---|--|---------------|---------------|---------------|--------------------------|------------------------|--------------------|-------------------------|
| 961      |   |                           |   |  |               |               |               |                          |                        |                    |                         |
| 962      | ITC Amortized   | Distribution              | 367000E-Dist UG Conductor & D                                 | TX                                     |               |               |               | TX                       | 100.00%                |                    |                         |
| 963      | ITC Amortized   | Distribution              |   | Subtotal Distribution                  |               |               |               |                          |                        |                    |                         |
| 964      |   |                           |   |  |               |               |               |                          |                        |                    |                         |
| 965      | ITC Amortized   | Other Tax                 | ITC Amortization  | PIS-NET                                | (52,421)      |               | (52,421)      | PIS-NET                  | 53.28%                 | (27,929)           | (24,493)                |
| 966      | ITC Amortized   | Other Tax                 |   | Subtotal Other Tax                     | (52,421)      |               | (52,421)      |                          |                        | (27,929)           | (24,493)                |
| 967      |   |                           |   |  |               |               |               |                          |                        |                    |                         |
| 968      | ITC Amortized   |                           |   | Subtotal ITC Amortized                 | (52,421)      |               | (52,421)      |                          |                        | (27,929)           | (24,493)                |
| 969      |   |                           |   |  |               |               |               |                          |                        |                    |                         |
| 970      | Total ITC Amortized   |                           |   |  | (52,421)      |               | (52,421)      |                          |                        | (27,929)           | (24,493)                |
| 971      | Total Income Tax Expense                                      |                           |   |  | (22,832,112)  | 54,259,873    | 31,427,761    |                          |                        | 5,446,403          | 21,316,205              |
| 972      |   |                           |   |  |               |               |               |                          |                        |                    |                         |
| 973      | Gain on Sale of Utility Plant                                 | Steam Production          | 41181-Operating Income - Gains from disposition of allowances | 12CP-PROD                              | (133,935)     | 133,935       |               | 12CP-PROD                | 57.36%                 |                    |                         |
| 974      | Gain on Sale of Utility Plant                                 | Steam Production          |   | Subtotal Steam Production              | (133,935)     | 133,935       |               |                          |                        |                    |                         |
| 975      |   |                           |   |  |               |               |               |                          |                        |                    |                         |
| 976      | Gain on Sale of Utility Plant                                 |                           |   | Subtotal Gain on Sale of Utility Plant | (133,935)     | 133,935       |               |                          |                        |                    |                         |
| 977      |   |                           |   |  |               |               |               |                          |                        |                    |                         |
| 978      | Total Gain/Loss   |                           |   |  | (133,935)     | 133,935       |               |                          |                        |                    |                         |
| 979      |   |                           |   |  |               |               |               |                          |                        |                    |                         |
| 980      | Net Operating Income  |                           |   |  | 372,997,546   | (40,727,567)  | 332,269,979   |                          |                        | 142,597,188        | 194,123,304             |
| 981      |   |                           |   |  |               |               |               |                          |                        |                    |                         |
| 982      | Rate Base w/o CWC   |                           |   |  | 6,829,017,542 | (563,047,677) | 6,265,969,865 |                          |                        | 3,349,122,153      | 2,916,847,712           |
| 983      | CWC Subtotal  |                           |   |  |               | (33,359,970)  | (33,359,970)  |                          |                        | (18,265,755)       | (15,107,623)            |
| 984      | State Tax CWC Factor  |                           |   |  | (0.08%)       | (0.08%)       | (0.08%)       |                          |                        | (0.08%)            | (0.16%)                 |
| 985      | Federal Tax CWC Factor  |                           |   |  | (0.08%)       | (0.08%)       | (0.08%)       |                          |                        | (0.08%)            | (0.16%)                 |
| 986      |   |                           |   |  |               |               |               |                          |                        |                    |                         |
| 987      | EBIT x Federal Tax Rate x CWC                                 |                           |   |  | (58,403)      | (2,280)       | (60,683)      |                          |                        | (24,701)           |                         |
| 988      | SchM x Federal Tax Rate x CWC Factor                          |                           |   |  | 68,218        | (18,683)      | 49,536        |                          |                        | 34,289             |                         |
| 989      | Cost of Debt x Federal Tax Rate x CWC Factor                  |                           |   |  | (0)           | (0)           | (0)           |                          |                        | (0)                |                         |
| 990      |   |                           |   |  |               |               |               |                          |                        |                    |                         |
| 991      | EBIT x Federal Tax Rate x State Tax Rate x CWC Factor         |                           |   |  | (929)         | (36)          | (965)         |                          |                        | (393)              |                         |
| 992      | SchM x Federal Tax Rate x State Tax Rate x CWC Factor         |                           |   |  | 1,085         | (297)         | 788           |                          |                        | 545                |                         |
| 993      | Cost of Debt x Federal Tax Rate x State Tax Rate x CWC Factor |                           |   |  | (0)           | (0)           | (0)           |                          |                        | (0)                |                         |
| 994      |   |                           |   |  |               |               |               |                          |                        |                    |                         |
| 995      | EBIT x State Tax Rate x CWC Factor                            |                           |   |  | (4,422)       | (173)         | (4,595)       |                          |                        | (1,870)            |                         |
| 996      | SchM x Stats Tax Rate x CWC Factor                            |                           |   |  | 5,165         | (1,415)       | 3,751         |                          |                        | 2,596              |                         |
| 997      | Cost of Debt x State Tax Rate x CWC factor                    |                           |   |  | (0)           | (0)           | (0)           |                          |                        | (0)                |                         |
| 998      |   |                           |   |  |               |               |               |                          |                        |                    |                         |
| 999      | Rate Base for Interest Expense                                |                           |   |  | 6,829,051,010 | (596,431,879) | 6,232,619,131 |                          |                        | 3,330,877,809      | 2,901,740,088           |
| 1000     | Rate Base   |                           |   |  | 6,829,017,542 | (596,408,427) | 6,232,609,116 |                          |                        | 3,330,877,809      | 2,901,740,088           |
| 1001     |   |                           |   |  |               |               |               |                          |                        |                    |                         |
| 1002     |   |                           |   |  |               |               |               |                          |                        |                    |                         |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function | Account  | Jurisdictional Allocator | Labor Designator  | Cash Working Capital Item  | Per Book        | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Esc1 | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted        |
|----------|-----------------------|---------------------------|--|--------------------------|-------------------|----------------------------|-----------------|-------------------|-------------------|--------------------|---------------|-----------------------|--------------------|-----------------|
| 1        | Operating Revenue     | Rate Revenue              | 44010-Sales - Present Rates                          | NM                       | Non-Labor         | SPS CWC-Not CWC Item       | (120,657,035)   |                   |                   |                    | 27,114,377    |                       | 27,114,377         | (93,542,658)    |
| 2        | Operating Revenue     | Rate Revenue              | 44010-Sales - Present Rates                          | TX                       | Non-Labor         | SPS CWC-Not CWC Item       | (249,692,341)   |                   |                   |                    | 10,914,407    |                       | 10,914,407         | (238,777,934)   |
| 3        | Operating Revenue     | Rate Revenue              | 44210-Small Commercial & Industrial                  | NM                       | Non-Labor         | SPS CWC-Not CWC Item       | (142,134,289)   |                   |                   |                    | 38,864,614    |                       | 38,864,614         | (103,269,675)   |
| 4        | Operating Revenue     | Rate Revenue              | 44210-Small Commercial & Industrial                  | TX                       | Non-Labor         | SPS CWC-Not CWC Item       | (194,973,972)   |                   |                   |                    | 94,383,272    |                       | 94,383,272         | (100,590,700)   |
| 5        | Operating Revenue     | Rate Revenue              | 44230-Large Commercial & Industrial                  | NM                       | Non-Labor         | SPS CWC-Not CWC Item       | (179,551,357)   |                   |                   |                    | 73,887,986    |                       | 73,887,986         | (105,663,372)   |
| 6        | Operating Revenue     | Rate Revenue              | 44230-Large Commercial & Industrial                  | TX                       | Non-Labor         | SPS CWC-Not CWC Item       | (238,104,234)   |                   |                   |                    | (13,496,196)  |                       | (13,496,196)       | (251,600,430)   |
| 7        | Operating Revenue     | Rate Revenue              | 44410-Public & Highway Lighting                      | NM                       | Non-Labor         | SPS CWC-Not CWC Item       | (2,296,922)     |                   |                   |                    | 284,145       |                       | 284,145            | (2,012,776)     |
| 8        | Operating Revenue     | Rate Revenue              | 44410-Public & Highway Lighting                      | TX                       | Non-Labor         | SPS CWC-Not CWC Item       | (4,724,509)     |                   |                   |                    | (4,349,237)   |                       | (4,349,237)        | (9,073,746)     |
| 9        | Operating Revenue     | Rate Revenue              | 44510-Other Sales to Public Authority                | NM                       | Non-Labor         | SPS CWC-Not CWC Item       | (9,205,841)     |                   |                   |                    | 2,647,598     |                       | 2,647,598          | (6,558,243)     |
| 10       | Operating Revenue     | Rate Revenue              | 44510-Other Sales to Public Authority                | TX                       | Non-Labor         | SPS CWC-Not CWC Item       | (22,148,342)    |                   |                   |                    | 3,334,353     |                       | 3,334,353          | (18,813,989)    |
| 11       | Operating Revenue     | Rate Revenue              | 44710-Sales for Resale                               | WHLS                     | Non-Labor         | SPS CWC-Not CWC Item       | (288,053,747)   |                   |                   |                    | 96,530,127    |                       | 96,530,127         | (191,523,620)   |
| 12       | Operating Revenue     | Other Revenue             | 40000-Operating Revenue                              | NM                       | Non-Labor         | SPS CWC-Not CWC Item       |                 |                   |                   |                    |               |                       |                    |                 |
| 13       | Operating Revenue     | Other Revenue             | 40000-Operating Revenue                              | TX                       | Non-Labor         | SPS CWC-Not CWC Item       | 0               |                   |                   |                    |               |                       |                    | 0               |
| 14       | Operating Revenue     | Other Revenue             | 40000-Operating Revenue                              | WHLS                     | Non-Labor         | SPS CWC-Not CWC Item       | 0               |                   |                   |                    |               |                       |                    | 0               |
| 15       | Operating Revenue     | Other Revenue             | 45000LP-Late Payment Revenue                         | NM                       | Non-Labor         | SPS CWC-Not CWC Item       | (504,457)       |                   |                   |                    |               |                       |                    | (504,457)       |
| 16       | Operating Revenue     | Other Revenue             | 45000LP-Late Payment Revenue                         | TX                       | Non-Labor         | SPS CWC-Not CWC Item       | (1,066,336)     |                   |                   |                    |               |                       |                    | (1,066,336)     |
| 17       | Operating Revenue     | Other Revenue             | 45103-Customer Connection                            | NM                       | Non-Labor         | SPS CWC-Not CWC Item       | (75,895)        |                   |                   |                    |               |                       |                    | (75,895)        |
| 18       | Operating Revenue     | Other Revenue             | 45103-Customer Connection                            | TX                       | Non-Labor         | SPS CWC-Not CWC Item       | (205,626)       |                   |                   |                    |               |                       |                    | (205,626)       |
| 19       | Operating Revenue     | Other Revenue             | 45104-Returned Check Fee Rev                         | NM                       | Non-Labor         | SPS CWC-Not CWC Item       | (40,752)        |                   |                   |                    |               |                       |                    | (40,752)        |
| 20       | Operating Revenue     | Other Revenue             | 45104-Returned Check Fee Rev                         | TX                       | Non-Labor         | SPS CWC-Not CWC Item       | (157,224)       |                   |                   |                    |               |                       |                    | (157,224)       |
| 21       | Operating Revenue     | Other Revenue             | 45106-Misc Service Rev                               | PIS-DIST                 | Non-Labor         | SPS CWC-Not CWC Item       | (96,223)        |                   |                   |                    |               |                       |                    | (96,223)        |
| 22       | Operating Revenue     | Other Revenue             | 45110-Non-Recoverable Discounts                      | ENERGY                   | Non-Labor         | SPS CWC-Not CWC Item       | 28              |                   |                   |                    | (28)          |                       | (28)               |                 |
| 23       | Operating Revenue     | Other Revenue             | 45111-Other Electric Operating Revenues -            | ENERGY                   | Non-Labor         | SPS CWC-Not CWC Item       | (5,250)         |                   |                   |                    | 5,250         |                       | 5,250              |                 |
| 24       | Operating Revenue     | Other Revenue             | 45400-Rentals  | NM                       | Non-Labor         | SPS CWC-Not CWC Item       | (2,695,666)     |                   |                   |                    |               |                       |                    | (2,695,666)     |
| 25       | Operating Revenue     | Other Revenue             | 45400-Rentals  | PIS-DIST                 | Non-Labor         | SPS CWC-Not CWC Item       | (1,700,554)     |                   |                   |                    |               |                       |                    | (1,700,554)     |
| 26       | Operating Revenue     | Other Revenue             | 45400-Rentals  | TX                       | Non-Labor         | SPS CWC-Not CWC Item       | (4,467,112)     |                   |                   |                    |               |                       |                    | (4,467,112)     |
| 27       | Operating Revenue     | Other Revenue             | 456.122PROD - Funded Upgrades Credit Dis 12CP-PROD   |                          | Non-Labor         | SPS CWC-Not CWC Item       | (426,549)       |                   |                   |                    |               |                       |                    | (426,549)       |
| 28       | Operating Revenue     | Other Revenue             | 456.122PTP - Z2 Point-to-Point Revenue               | 12CP-TRAN                | Non-Labor         | SPS CWC-Not CWC Item       | 419,172         |                   |                   |                    |               |                       |                    | 419,172         |
| 29       | Operating Revenue     | Other Revenue             | 45600EEI-EEI Mutual Aid                              | PIS-DIST                 | Non-Labor         | SPS CWC-Not CWC Item       | (885,103)       |                   |                   |                    | 885,103       |                       | 885,103            |                 |
| 30       | Operating Revenue     | Other Revenue             | 45605Sch7/8-Schedule 7 & 8 - Firm Point to 12CP-TRAN |                          | Non-Labor         | SPS CWC-Not CWC Item       | (3,397,770)     |                   |                   |                    | (36,941)      |                       | (36,941)           | (3,434,712)     |
| 31       | Operating Revenue     | Other Revenue             | 45606-Tariff-Base Non-Firm PTP                       | 12CP-TRAN                | Non-Labor         | SPS CWC-Not CWC Item       | (1,169,372)     |                   |                   |                    | (244)         |                       | (244)              | (1,169,617)     |
| 32       | Operating Revenue     | Other Revenue             | 45607-Other Electric Operating Revenues -            | WHLS                     | Non-Labor         | SPS CWC-Not CWC Item       |                 |                   |                   |                    | 288,342       |                       | 288,342            | 288,342         |
| 33       | Operating Revenue     | Other Revenue             | 45607-Schedule 9 - Network Transmission F            | WHLS                     | Non-Labor         | SPS CWC-Not CWC Item       | (48,211,041)    |                   |                   |                    |               |                       |                    | (48,211,041)    |
| 34       | Operating Revenue     | Other Revenue             | 45609-Other Electric Operating Revenues -            | WHLS                     | Non-Labor         | SPS CWC-Not CWC Item       | (1,162,161)     |                   |                   |                    | 3,155         |                       | 3,155              | (1,159,006)     |
| 35       | Operating Revenue     | Other Revenue             | 45612Sch1-Schedule 1 - Scheduling, System            | PIS-TRAN                 | Non-Labor         | SPS CWC-Not CWC Item       | (1,226,427)     |                   |                   |                    | (20,656)      |                       | (20,656)           | (1,247,083)     |
| 36       | Operating Revenue     | Other Revenue             | 45614Sch2-Schedule 2 - Reactive Supply & \           | 12CP-PROD                | Non-Labor         | SPS CWC-Not CWC Item       | (199,994)       |                   |                   |                    | (411)         |                       | (411)              | (200,405)       |
| 37       | Operating Revenue     | Other Revenue             | 45628-Wholesale Distribution Service Char            | TX                       | Non-Labor         | SPS CWC-Not CWC Item       | (414,642)       |                   |                   |                    |               |                       |                    | (414,642)       |
| 38       | Operating Revenue     | Other Revenue             | 45641JOA-Joint Operating Revenue                     | ENERGY                   | Non-Labor         | SPS CWC-Not CWC Item       | (3,439,406)     |                   |                   |                    | 3,439,406     |                       | 3,439,406          |                 |
| 39       | Operating Revenue     | Other Revenue             | 45642NM-Other Miscellaneous Revenue -                | N NM                     | Non-Labor         | SPS CWC-Not CWC Item       | 17,498,420      |                   |                   |                    | (17,507,781)  |                       | (17,507,781)       | (9,361)         |
| 40       | Operating Revenue     | Other Revenue             | 45642OT-Other Miscellaneous Revenue                  | PIS-NET                  | Non-Labor         | SPS CWC-Not CWC Item       | (141,181)       |                   |                   |                    |               |                       |                    | (141,181)       |
| 41       | Operating Revenue     | Other Revenue             | 45642TX-Other Miscellaneous Revenue -                | Te TX                    | Non-Labor         | SPS CWC-Not CWC Item       | 41,109,403      |                   |                   |                    | (41,216,863)  |                       | (41,216,863)       | (107,460)       |
| 42       | Operating Revenue     | Other Revenue             | 45646CIP-CIP Performance Revenue                     | ENERGY                   | Non-Labor         | SPS CWC-Not CWC Item       | (1,429,290)     |                   |                   |                    | 1,429,290     |                       | 1,429,290          |                 |
| 43       | Operating Revenue     | Other Revenue             | 45668DF-Deferred Fuel Revenue                        | ENERGY                   | Non-Labor         | SPS CWC-Not CWC Item       | (46,274,930)    |                   |                   |                    | 46,274,930    |                       | 46,274,930         |                 |
| 44       | Operating Revenue     | Other Revenue             | 45673-Schedule 11 Network Base Plan Reve             | 12CP-TRAN                | Non-Labor         | SPS CWC-Not CWC Item       | (218,134,266)   |                   |                   |                    | 1,676,879     |                       | 1,676,879          | (216,457,388)   |
| 45       | Operating Revenue     |                           |  |                          |                   | Subtotal Operating Revenue | (1,730,042,795) |                   |                   |                    | 325,334,878   |                       | 325,334,878        | (1,404,707,916) |
| 46       |                       |                           |  |                          |                   |                            |                 |                   |                   |                    |               |                       |                    |                 |
| 47       | Cost of Sales         | Steam Production Fuel     | 50100-Steam Genr Fuel                                | ENERGY                   | Labor - Bargaini  | SPS CWC-Labor Regular      |                 |                   |                   |                    |               |                       |                    |                 |
| 48       | Cost of Sales         | Steam Production Fuel     | 50100-Steam Genr Fuel                                | ENERGY                   | Labor - Incentive | SPS CWC-Labor Incentive    |                 |                   |                   |                    |               |                       |                    |                 |
| 49       | Cost of Sales         | Steam Production Fuel     | 50100-Steam Genr Fuel                                | ENERGY                   | Labor - Non-bar   | SPS CWC-Labor Regular      |                 |                   |                   |                    |               |                       |                    |                 |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function   | Account                         | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item          | Per Book     | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escl | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted      |
|----------|-----------------------|-----------------------------|---------------------------------|--------------------------|------------------|------------------------------------|--------------|-------------------|-------------------|--------------------|---------------|-----------------------|--------------------|---------------|
| 50       | Cost of Sales         | Steam Production Fuel       | 50100-Steam Genr Fuel           | ENERGY                   | Labor - Taxes    | SPS CWC-Not CWC Item               |              |                   |                   |                    |               |                       |                    |               |
| 51       | Cost of Sales         | Steam Production Fuel       | 50100-Steam Genr Fuel           | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item               |              |                   |                   |                    |               |                       |                    |               |
| 52       | Cost of Sales         | Steam Production Fuel       | 50110-Gas                       | ENERGY                   | Non-Labor        | SPS CWC-Gas for Generation         | 89,312,957   |                   |                   |                    |               |                       |                    | 89,312,957    |
| 53       | Cost of Sales         | Steam Production Fuel       | 50110-Gas                       | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item               |              |                   |                   |                    | (89,312,957)  |                       | (89,312,957)       | (89,312,957)  |
| 54       | Cost of Sales         | Steam Production Fuel       | 50120-Oil                       | ENERGY                   | Non-Labor        | SPS CWC-Fuel Oil for Generation    | 82,779       |                   |                   |                    |               |                       |                    | 82,779        |
| 55       | Cost of Sales         | Steam Production Fuel       | 50120-Oil                       | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item               |              |                   |                   |                    | (82,779)      |                       | (82,779)           | (82,779)      |
| 56       | Cost of Sales         | Steam Production Fuel       | 50130-Coal                      | ENERGY                   | Non-Labor        | SPS CWC-Fossil Fuel for Generation | 44,153,700   |                   |                   |                    |               |                       |                    | 44,153,700    |
| 57       | Cost of Sales         | Steam Production Fuel       | 50130-Coal                      | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item               |              |                   |                   |                    | (44,153,700)  |                       | (44,153,700)       | (44,153,700)  |
| 58       | Cost of Sales         | Steam Production Fuel       | 50165-Non-Native Load Coal      | ENERGY                   | Non-Labor        | SPS CWC-Fossil Fuel for Generation | 45,996,161   |                   |                   |                    |               |                       |                    | 45,996,161    |
| 59       | Cost of Sales         | Steam Production Fuel       | 50165-Non-Native Load Coal      | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item               |              |                   |                   |                    | (45,996,161)  |                       | (45,996,161)       | (45,996,161)  |
| 60       | Cost of Sales         | Other Production Fuel       | 54700-Other Operating Fuel      | ENERGY                   | Non-Labor        | SPS CWC-Gas for Generation         | 25,168,466   |                   |                   |                    |               |                       |                    | 25,168,466    |
| 61       | Cost of Sales         | Other Production Fuel       | 54700-Other Operating Fuel      | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item               |              |                   |                   |                    | (25,168,466)  |                       | (25,168,466)       | (25,168,466)  |
| 62       | Cost of Sales         | Purchased Power             | 55500-Purchased Power           | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item               |              |                   |                   |                    | (318,799,129) |                       | (318,799,129)      | (318,799,129) |
| 63       | Cost of Sales         | Purchased Power             | 55500-Purchased Power           | ENERGY                   | Non-Labor        | SPS CWC-Purchased Power Energy     | 318,799,129  |                   |                   |                    |               |                       |                    | 318,799,129   |
| 64       | Cost of Sales         | Purchased Power             | 55501-Purchased Power-Demand    | 12CP-PROD                | Non-Labor        | SPS CWC-Purchased Power Capacity   | 60,039,595   |                   |                   |                    | 3,191,255     |                       | 3,191,255          | 63,230,850    |
| 65       | Cost of Sales         | Purchased Power             | 55509-Pur Pwr Variable O&M      | ENERGY                   | Non-Labor        | SPS CWC-Purchased Power Energy     | 13,460,580   |                   |                   |                    | 290,079       |                       | 290,079            | 13,750,658    |
| 66       | Cost of Sales         | Purchased Power             | 55710-Deferred Elec Energy Cost | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item               | (49,904,777) |                   |                   |                    | 49,904,777    |                       | 49,904,777         |               |
| 67       | Cost of Sales         |                             |                                 |                          |                  | Subtotal Cost of Sales             | 547,108,589  |                   |                   |                    | (470,127,081) |                       | (470,127,081)      | 76,981,509    |
| 68       |                       |                             |                                 |                          |                  |                                    |              |                   |                   |                    |               |                       |                    |               |
| 69       | O&M                   | Steam Production Operations | 50000-Stm Prod Op & Supr        | 12CP-PROD                | Labor - Bargaini | SPS CWC-Labor Regular              | 587,128      |                   |                   | 14,678             |               |                       | 14,678             | 601,806       |
| 70       | O&M                   | Steam Production Operations | 50000-Stm Prod Op & Supr        | 12CP-PROD                | Labor - Incentiv | SPS CWC-Labor Incentive            | 270,719      |                   | (154,274)         |                    |               |                       | (154,274)          | 116,445       |
| 71       | O&M                   | Steam Production Operations | 50000-Stm Prod Op & Supr        | 12CP-PROD                | Labor - Non-bar  | SPS CWC-Labor Regular              | 2,590,585    |                   |                   | 77,717             | (26)          |                       | 77,691             | 2,668,276     |
| 72       | O&M                   | Steam Production Operations | 50000-Stm Prod Op & Supr        | 12CP-PROD                | Labor - Other Cc | SPS CWC-Labor Regular              | 26,820       |                   |                   |                    |               |                       |                    | 26,820        |
| 73       | O&M                   | Steam Production Operations | 50000-Stm Prod Op & Supr        | 12CP-PROD                | Non-Labor        | SPS CWC-Other O&M                  | 205,824      |                   |                   |                    | (3,746)       |                       | (3,746)            | 202,078       |
| 74       | O&M                   | Steam Production Operations | 50135-Coal Non-Mine;Non-Freight | ENERGY                   | Non-Labor        | SPS CWC-Other O&M                  | 32,828,421   |                   |                   |                    |               |                       |                    | 32,828,421    |
| 75       | O&M                   | Steam Production Operations | 50170-Stm Gen Fuel              | ENERGY                   | Labor - Bargaini | SPS CWC-Labor Regular              | (1,277)      |                   |                   | (32)               |               |                       | (32)               | (1,309)       |
| 76       | O&M                   | Steam Production Operations | 50170-Stm Gen Fuel              | ENERGY                   | Labor - Incentiv | SPS CWC-Labor Incentive            | 155,198      |                   | (87,712)          |                    | (0)           |                       | (87,712)           | 67,486        |
| 77       | O&M                   | Steam Production Operations | 50170-Stm Gen Fuel              | ENERGY                   | Labor - Non-bar  | SPS CWC-Labor Regular              | 1,255,479    |                   |                   | 37,664             |               |                       | 37,664             | 1,293,143     |
| 78       | O&M                   | Steam Production Operations | 50170-Stm Gen Fuel              | ENERGY                   | Labor - Other Cc | SPS CWC-Labor Regular              | 18,543       |                   |                   |                    |               |                       |                    | 18,543        |
| 79       | O&M                   | Steam Production Operations | 50170-Stm Gen Fuel              | ENERGY                   | Labor - Taxes    | SPS CWC-Other O&M                  | (38,484)     |                   |                   |                    |               |                       |                    | (38,484)      |
| 80       | O&M                   | Steam Production Operations | 50170-Stm Gen Fuel              | ENERGY                   | Non-Labor        | SPS CWC-Other O&M                  | (861,644)    |                   |                   |                    | (15)          |                       | (15)               | (861,660)     |
| 81       | O&M                   | Steam Production Operations | 50200-Steam Expenses Major      | 12CP-PROD                | Labor - Bargaini | SPS CWC-Labor Regular              | 2,975,014    |                   |                   | 74,375             |               |                       | 74,375             | 3,049,390     |
| 82       | O&M                   | Steam Production Operations | 50200-Steam Expenses Major      | 12CP-PROD                | Labor - Incentiv | SPS CWC-Labor Incentive            | 199,373      |                   | (117,985)         |                    | (0)           |                       | (117,985)          | 81,388        |
| 83       | O&M                   | Steam Production Operations | 50200-Steam Expenses Major      | 12CP-PROD                | Labor - Non-bar  | SPS CWC-Labor Regular              | 4,017,354    |                   |                   | 120,521            |               |                       | 120,521            | 4,137,874     |
| 84       | O&M                   | Steam Production Operations | 50200-Steam Expenses Major      | 12CP-PROD                | Labor - Other Cc | SPS CWC-Labor Regular              | 2,895        |                   |                   |                    |               |                       |                    | 2,895         |
| 85       | O&M                   | Steam Production Operations | 50200-Steam Expenses Major      | 12CP-PROD                | Non-Labor        | SPS CWC-Other O&M                  | 4,302,506    |                   |                   |                    | (437,093)     |                       | (437,093)          | 3,865,413     |
| 86       | O&M                   | Steam Production Operations | 50500-Stm Gen Elec Exp Major    | 12CP-PROD                | Labor - Bargaini | SPS CWC-Labor Regular              | 2,479,846    |                   |                   | 61,996             |               |                       | 61,996             | 2,541,842     |
| 87       | O&M                   | Steam Production Operations | 50500-Stm Gen Elec Exp Major    | 12CP-PROD                | Labor - Incentiv | SPS CWC-Labor Incentive            | 160,613      |                   | (95,047)          |                    | (0)           |                       | (95,047)           | 65,565        |
| 88       | O&M                   | Steam Production Operations | 50500-Stm Gen Elec Exp Major    | 12CP-PROD                | Labor - Non-bar  | SPS CWC-Labor Regular              | 3,348,696    |                   |                   | 100,461            |               |                       | 100,461            | 3,449,156     |
| 89       | O&M                   | Steam Production Operations | 50500-Stm Gen Elec Exp Major    | 12CP-PROD                | Labor - Other Cc | SPS CWC-Labor Regular              | 2,428        |                   |                   |                    |               |                       |                    | 2,428         |
| 90       | O&M                   | Steam Production Operations | 50500-Stm Gen Elec Exp Major    | 12CP-PROD                | Non-Labor        | SPS CWC-Other O&M                  | 3,132,618    |                   |                   |                    | (1)           |                       | (1)                | 3,132,617     |
| 91       | O&M                   | Steam Production Operations | 50600-Misc Steam Pwr Exp        | 12CP-PROD                | Labor            | SPS CWC-Not CWC Item               | 2            |                   |                   |                    |               |                       |                    | 2             |
| 92       | O&M                   | Steam Production Operations | 50600-Misc Steam Pwr Exp        | 12CP-PROD                | Labor - Bargaini | SPS CWC-Labor Regular              | 1,934,549    |                   |                   | 48,364             |               |                       | 48,364             | 1,982,913     |
| 93       | O&M                   | Steam Production Operations | 50600-Misc Steam Pwr Exp        | 12CP-PROD                | Labor - Incentiv | SPS CWC-Labor Incentive            | 419,557      |                   | (241,241)         |                    | (2)           |                       | (241,243)          | 178,314       |
| 94       | O&M                   | Steam Production Operations | 50600-Misc Steam Pwr Exp        | 12CP-PROD                | Labor - Non-bar  | SPS CWC-Labor Regular              | 4,798,170    |                   |                   | 143,945            |               |                       | 143,945            | 4,942,115     |
| 95       | O&M                   | Steam Production Operations | 50600-Misc Steam Pwr Exp        | 12CP-PROD                | Labor - Other Cc | SPS CWC-Labor Regular              | 32,537       |                   |                   |                    |               |                       |                    | 32,537        |
| 96       | O&M                   | Steam Production Operations | 50600-Misc Steam Pwr Exp        | 12CP-PROD                | Non-Labor        | SPS CWC-Other O&M                  | 5,589,947    |                   |                   |                    | (23,062)      |                       | (23,062)           | 5,566,885     |
| 97       | O&M                   | Steam Production Operations | 50700-Stm Pow Gen Rents         | 12CP-PROD                | Non-Labor        | SPS CWC-Other O&M                  | 3,473,755    |                   |                   |                    | (483,939)     |                       | (483,939)          | 2,989,816     |
| 98       | O&M                   | Steam Production Operations | 50900-Stm Op SO2 Allowance Exp  | 12CP-PROD                | Non-Labor        | SPS CWC-Other O&M                  |              |                   |                   |                    |               |                       |                    |               |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function    | Account                         | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Per Book  | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escl | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted  |
|----------|-----------------------|------------------------------|---------------------------------|--------------------------|------------------|---------------------------|-----------|-------------------|-------------------|--------------------|---------------|-----------------------|--------------------|-----------|
| 99       | O&M                   | Steam Production Operations  | 50902-NM NOx Expense Amortz     | NM                       | Non-Labor        | SPS CWC-Other O&M         | 34,908    |                   |                   |                    |               |                       |                    | 34,908    |
| 100      | O&M                   | Steam Production Maintenance | 51000-Stm Maint Super&Eng       | 12CP-PROD                | Labor - Bargaini | SPS CWC-Labor Regular     | 119,363   |                   |                   | 2,984              |               |                       | 2,984              | 122,347   |
| 101      | O&M                   | Steam Production Maintenance | 51000-Stm Maint Super&Eng       | 12CP-PROD                | Labor - Incentiv | SPS CWC-Labor Incentive   | 19,500    |                   | (11,271)          |                    |               |                       | (11,271)           | 8,229     |
| 102      | O&M                   | Steam Production Maintenance | 51000-Stm Maint Super&Eng       | 12CP-PROD                | Labor - Non-bar  | SPS CWC-Labor Regular     | 235,056   |                   |                   | 7,052              |               |                       | 7,052              | 242,108   |
| 103      | O&M                   | Steam Production Maintenance | 51000-Stm Maint Super&Eng       | 12CP-PROD                | Labor - Other Cc | SPS CWC-Labor Regular     | 1,115     |                   |                   |                    |               |                       |                    | 1,115     |
| 104      | O&M                   | Steam Production Maintenance | 51000-Stm Maint Super&Eng       | 12CP-PROD                | Non-Labor        | SPS CWC-Other O&M         | 204,302   |                   |                   |                    | (43,931)      |                       | (43,931)           | 160,370   |
| 105      | O&M                   | Steam Production Maintenance | 51100-Stm Maint of Structures   | 12CP-PROD                | Labor - Bargaini | SPS CWC-Labor Regular     | 419,183   |                   |                   | 10,480             |               |                       | 10,480             | 429,662   |
| 106      | O&M                   | Steam Production Maintenance | 51100-Stm Maint of Structures   | 12CP-PROD                | Labor - Incentiv | SPS CWC-Labor Incentive   | 35,541    |                   | (21,032)          |                    | (0)           |                       | (21,032)           | 14,508    |
| 107      | O&M                   | Steam Production Maintenance | 51100-Stm Maint of Structures   | 12CP-PROD                | Labor - Non-bar  | SPS CWC-Labor Regular     | 566,050   |                   |                   | 16,981             |               |                       | 16,981             | 583,031   |
| 108      | O&M                   | Steam Production Maintenance | 51100-Stm Maint of Structures   | 12CP-PROD                | Labor - Other Cc | SPS CWC-Labor Regular     | 211       |                   |                   |                    |               |                       |                    | 211       |
| 109      | O&M                   | Steam Production Maintenance | 51100-Stm Maint of Structures   | 12CP-PROD                | Non-Labor        | SPS CWC-Other O&M         | 2,832,892 |                   |                   |                    | (60)          |                       | (60)               | 2,832,833 |
| 110      | O&M                   | Steam Production Maintenance | 51200-Stm Maint of Boiler Plt   | ENERGY                   | Labor - Bargaini | SPS CWC-Labor Regular     | 1,912,681 |                   |                   | 47,817             |               |                       | 47,817             | 1,960,498 |
| 111      | O&M                   | Steam Production Maintenance | 51200-Stm Maint of Boiler Plt   | ENERGY                   | Labor - Incentiv | SPS CWC-Labor Incentive   | 208,425   |                   | (121,199)         |                    | (1)           |                       | (121,199)          | 87,226    |
| 112      | O&M                   | Steam Production Maintenance | 51200-Stm Maint of Boiler Plt   | ENERGY                   | Labor - Non-bar  | SPS CWC-Labor Regular     | 3,255,474 |                   |                   | 97,664             |               |                       | 97,664             | 3,353,138 |
| 113      | O&M                   | Steam Production Maintenance | 51200-Stm Maint of Boiler Plt   | ENERGY                   | Labor - Other Cc | SPS CWC-Labor Regular     | 11,044    |                   |                   |                    |               |                       |                    | 11,044    |
| 114      | O&M                   | Steam Production Maintenance | 51200-Stm Maint of Boiler Plt   | ENERGY                   | Non-Labor        | SPS CWC-Other O&M         | 8,235,925 |                   |                   |                    | (338)         |                       | (338)              | 8,235,587 |
| 115      | O&M                   | Steam Production Maintenance | 51300-Stm Maint of Elec Plant   | ENERGY                   | Labor - Bargaini | SPS CWC-Labor Regular     | 1,080,391 |                   |                   | 27,010             |               |                       | 27,010             | 1,107,401 |
| 116      | O&M                   | Steam Production Maintenance | 51300-Stm Maint of Elec Plant   | ENERGY                   | Labor - Incentiv | SPS CWC-Labor Incentive   | 114,176   |                   | (66,485)          |                    | (0)           |                       | (66,486)           | 47,690    |
| 117      | O&M                   | Steam Production Maintenance | 51300-Stm Maint of Elec Plant   | ENERGY                   | Labor - Non-bar  | SPS CWC-Labor Regular     | 1,821,221 |                   |                   | 54,637             |               |                       | 54,637             | 1,875,858 |
| 118      | O&M                   | Steam Production Maintenance | 51300-Stm Maint of Elec Plant   | ENERGY                   | Labor - Other Cc | SPS CWC-Labor Regular     | 6,318     |                   |                   |                    |               |                       |                    | 6,318     |
| 119      | O&M                   | Steam Production Maintenance | 51300-Stm Maint of Elec Plant   | ENERGY                   | Non-Labor        | SPS CWC-Other O&M         | 3,860,832 |                   |                   |                    | (3)           |                       | (3)                | 3,860,829 |
| 120      | O&M                   | Steam Production Maintenance | 51400-Stm Maint of Misc Stm Plt | 12CP-PROD                | Labor - Bargaini | SPS CWC-Labor Regular     | 2,249,749 |                   |                   | 56,244             |               |                       | 56,244             | 2,305,993 |
| 121      | O&M                   | Steam Production Maintenance | 51400-Stm Maint of Misc Stm Plt | 12CP-PROD                | Labor - Incentiv | SPS CWC-Labor Incentive   | 163,408   |                   | (96,701)          |                    | (0)           |                       | (96,701)           | 66,706    |
| 122      | O&M                   | Steam Production Maintenance | 51400-Stm Maint of Misc Stm Plt | 12CP-PROD                | Labor - Non-bar  | SPS CWC-Labor Regular     | 3,037,981 |                   |                   | 91,139             |               |                       | 91,139             | 3,129,121 |
| 123      | O&M                   | Steam Production Maintenance | 51400-Stm Maint of Misc Stm Plt | 12CP-PROD                | Labor - Other Cc | SPS CWC-Labor Regular     | 2,745     |                   |                   |                    |               |                       |                    | 2,745     |
| 124      | O&M                   | Steam Production Maintenance | 51400-Stm Maint of Misc Stm Plt | 12CP-PROD                | Non-Labor        | SPS CWC-Other O&M         | 4,286,821 |                   |                   |                    | (1,525)       |                       | (1,525)            | 4,285,296 |
| 125      | O&M                   | Other Production Operations  | 54600-Oth Oper Super&Eng        | 12CP-PROD                | Labor - Bargaini | SPS CWC-Labor Regular     | 5,426     |                   |                   | 136                |               |                       | 136                | 5,561     |
| 126      | O&M                   | Other Production Operations  | 54600-Oth Oper Super&Eng        | 12CP-PROD                | Labor - Incentiv | SPS CWC-Labor Incentive   | 39,016    |                   | (22,065)          |                    |               |                       | (22,065)           | 16,951    |
| 127      | O&M                   | Other Production Operations  | 54600-Oth Oper Super&Eng        | 12CP-PROD                | Labor - Non-bar  | SPS CWC-Labor Regular     | 333,284   |                   |                   | 9,998              | (23)          |                       | 9,975              | 343,259   |
| 128      | O&M                   | Other Production Operations  | 54600-Oth Oper Super&Eng        | 12CP-PROD                | Labor - Other Cc | SPS CWC-Labor Regular     | 6,072     |                   |                   |                    |               |                       |                    | 6,072     |
| 129      | O&M                   | Other Production Operations  | 54600-Oth Oper Super&Eng        | 12CP-PROD                | Non-Labor        | SPS CWC-Other O&M         | 53,016    |                   |                   |                    | (574)         |                       | (574)              | 52,442    |
| 130      | O&M                   | Other Production Operations  | 54600W-Oth Oper Super&Eng       | ENERGY                   | Labor - Bargaini | SPS CWC-Labor Regular     | 15,988    |                   |                   | 400                |               |                       | 400                | 16,388    |
| 131      | O&M                   | Other Production Operations  | 54600W-Oth Oper Super&Eng       | ENERGY                   | Labor - Incentiv | SPS CWC-Labor Incentive   | 12,139    |                   | (6,894)           |                    |               |                       | (6,894)            | 5,245     |
| 132      | O&M                   | Other Production Operations  | 54600W-Oth Oper Super&Eng       | ENERGY                   | Labor - Non-bar  | SPS CWC-Labor Regular     | 70,094    |                   |                   | 2,103              |               |                       | 2,103              | 72,197    |
| 133      | O&M                   | Other Production Operations  | 54600W-Oth Oper Super&Eng       | ENERGY                   | Non-Labor        | SPS CWC-Other O&M         | 4,766     |                   |                   |                    |               |                       |                    | 4,766     |
| 134      | O&M                   | Other Production Operations  | 54800-Oth Oper Gen Exp          | 12CP-PROD                | Labor - Bargaini | SPS CWC-Labor Regular     | 126,171   |                   |                   | 3,154              |               |                       | 3,154              | 129,326   |
| 135      | O&M                   | Other Production Operations  | 54800-Oth Oper Gen Exp          | 12CP-PROD                | Labor - Incentiv | SPS CWC-Labor Incentive   | 10,330    |                   | (6,113)           |                    |               |                       | (6,113)            | 4,217     |
| 136      | O&M                   | Other Production Operations  | 54800-Oth Oper Gen Exp          | 12CP-PROD                | Labor - Non-bar  | SPS CWC-Labor Regular     | 170,377   |                   |                   | 5,111              |               |                       | 5,111              | 175,488   |
| 137      | O&M                   | Other Production Operations  | 54800-Oth Oper Gen Exp          | 12CP-PROD                | Labor - Other Cc | SPS CWC-Labor Regular     | 86        |                   |                   |                    |               |                       |                    | 86        |
| 138      | O&M                   | Other Production Operations  | 54800-Oth Oper Gen Exp          | 12CP-PROD                | Non-Labor        | SPS CWC-Other O&M         | (9,832)   |                   |                   |                    |               |                       |                    | (9,832)   |
| 139      | O&M                   | Other Production Operations  | 54900-Oth Oper Misc Gen Exp     | 12CP-PROD                | Labor            | SPS CWC-Not CWC Item      | 0         |                   |                   |                    |               |                       |                    | 0         |
| 140      | O&M                   | Other Production Operations  | 54900-Oth Oper Misc Gen Exp     | 12CP-PROD                | Labor - Bargaini | SPS CWC-Labor Regular     | 14,348    |                   |                   | 359                |               |                       | 359                | 14,707    |
| 141      | O&M                   | Other Production Operations  | 54900-Oth Oper Misc Gen Exp     | 12CP-PROD                | Labor - Incentiv | SPS CWC-Labor Incentive   | 41,690    |                   | (23,619)          |                    | (1)           |                       | (23,619)           | 18,071    |
| 142      | O&M                   | Other Production Operations  | 54900-Oth Oper Misc Gen Exp     | 12CP-PROD                | Labor - Non-bar  | SPS CWC-Labor Regular     | 266,698   |                   |                   | 8,001              |               |                       | 8,001              | 274,699   |
| 143      | O&M                   | Other Production Operations  | 54900-Oth Oper Misc Gen Exp     | 12CP-PROD                | Labor - Other Cc | SPS CWC-Labor Regular     | 3,832     |                   |                   |                    |               |                       |                    | 3,832     |
| 144      | O&M                   | Other Production Operations  | 54900-Oth Oper Misc Gen Exp     | 12CP-PROD                | Non-Labor        | SPS CWC-Other O&M         | 486,690   |                   |                   |                    | (12,718)      |                       | (12,718)           | 473,971   |
| 145      | O&M                   | Other Production Operations  | 54900W-Oth Oper Misc Gen Exp    | ENERGY                   | Non-Labor        | SPS CWC-Other O&M         | 4,283,757 |                   |                   |                    | 4,201,600     |                       | 4,201,600          | 8,485,357 |
| 146      | O&M                   | Other Production Operations  | 55000-Oth Oper Rents            | 12CP-PROD                | Non-Labor        | SPS CWC-Other O&M         | 414,961   |                   |                   |                    | (55,228)      |                       | (55,228)           | 359,732   |
| 147      | O&M                   | Other Production Operations  | 55000W-Oth Oper Rents           | ENERGY                   | Non-Labor        | SPS CWC-Other O&M         | 1,905,921 |                   |                   |                    | 3,397,868     |                       | 3,397,868          | 5,303,789 |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function    | Account                           | Jurisdictional Allocator | Labor Designator                         | Cash Working Capital Item | Per Book    | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escl | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted  |
|----------|-----------------------|------------------------------|-----------------------------------|--------------------------|--|---------------------------|-------------|-------------------|-------------------|--------------------|---------------|-----------------------|--------------------|-----------|
| 148      | O&M                   | Other Production Maintenance | 55100-Oth Mtce Supervision&Eng    | 12CP-PROD                | Labor - Incentiw SPS CWC-Labor Incentive |                           | 42,684      |                   | (24,123)          |                    |               |                       | (24,123)           | 18,561    |
| 149      | O&M                   | Other Production Maintenance | 55100-Oth Mtce Supervision&Eng    | 12CP-PROD                | Labor - Non-bar SPS CWC-Labor Regular    |                           | 352,322     |                   |                   | 10,570             |               |                       | 10,570             | 362,892   |
| 150      | O&M                   | Other Production Maintenance | 55100-Oth Mtce Supervision&Eng    | 12CP-PROD                | Labor - Other Cc SPS CWC-Labor Regular   |                           | 4,799       |                   |                   |                    |               |                       |                    | 4,799     |
| 151      | O&M                   | Other Production Maintenance | 55100-Oth Mtce Supervision&Eng    | 12CP-PROD                | Non-Labor SPS CWC-Other O&M              |                           | 65,493      |                   |                   |                    | (13,925)      |                       | (13,925)           | 51,568    |
| 152      | O&M                   | Other Production Maintenance | 55200-Oth Maint of Structures     | 12CP-PROD                | Labor - Bargaini SPS CWC-Labor Regular   |                           | 36,455      |                   |                   | 911                |               |                       | 911                | 37,367    |
| 153      | O&M                   | Other Production Maintenance | 55200-Oth Maint of Structures     | 12CP-PROD                | Labor - Incentiw SPS CWC-Labor Incentive |                           | 3,441       |                   | (2,036)           |                    | (0)           |                       | (2,036)            | 1,405     |
| 154      | O&M                   | Other Production Maintenance | 55200-Oth Maint of Structures     | 12CP-PROD                | Labor - Non-bar SPS CWC-Labor Regular    |                           | 49,228      |                   |                   | 1,477              |               |                       | 1,477              | 50,705    |
| 155      | O&M                   | Other Production Maintenance | 55200-Oth Maint of Structures     | 12CP-PROD                | Labor - Other Cc SPS CWC-Labor Regular   |                           | (1)         |                   |                   |                    |               |                       |                    | (1)       |
| 156      | O&M                   | Other Production Maintenance | 55200-Oth Maint of Structures     | 12CP-PROD                | Non-Labor SPS CWC-Other O&M              |                           | 140,830     |                   |                   |                    | (0)           |                       | (0)                | 140,830   |
| 157      | O&M                   | Other Production Maintenance | 55300-Oth Mtc of Gen & Ele Plant  | 12CP-PROD                | Labor - Bargaini SPS CWC-Labor Regular   |                           | 140,918     |                   |                   | 3,523              |               |                       | 3,523              | 144,441   |
| 158      | O&M                   | Other Production Maintenance | 55300-Oth Mtc of Gen & Ele Plant  | 12CP-PROD                | Labor - Incentiw SPS CWC-Labor Incentive |                           | 45,866      |                   | (26,192)          |                    | (0)           |                       | (26,192)           | 19,674    |
| 159      | O&M                   | Other Production Maintenance | 55300-Oth Mtc of Gen & Ele Plant  | 12CP-PROD                | Labor - Non-bar SPS CWC-Labor Regular    |                           | 486,882     |                   |                   | 14,606             |               |                       | 14,606             | 501,488   |
| 160      | O&M                   | Other Production Maintenance | 55300-Oth Mtc of Gen & Ele Plant  | 12CP-PROD                | Labor - Other Cc SPS CWC-Labor Regular   |                           | 4,232       |                   |                   |                    |               |                       |                    | 4,232     |
| 161      | O&M                   | Other Production Maintenance | 55300-Oth Mtc of Gen & Ele Plant  | 12CP-PROD                | Non-Labor SPS CWC-Other O&M              |                           | 440,766     |                   |                   |                    | (0)           |                       | (0)                | 440,766   |
| 162      | O&M                   | Other Production Maintenance | 55300W-Oth Mtc of Gen & Ele Plant | ENERGY                   | Labor - Bargaini SPS CWC-Labor Regular   |                           | 8,905       |                   |                   | 223                |               |                       | 223                | 9,127     |
| 163      | O&M                   | Other Production Maintenance | 55300W-Oth Mtc of Gen & Ele Plant | ENERGY                   | Labor - Incentiw SPS CWC-Labor Incentive |                           | 397         |                   | (233)             |                    |               |                       | (233)              | 164       |
| 164      | O&M                   | Other Production Maintenance | 55300W-Oth Mtc of Gen & Ele Plant | ENERGY                   | Labor - Non-bar SPS CWC-Labor Regular    |                           | 13,211      |                   |                   | 396                |               |                       | 396                | 13,607    |
| 165      | O&M                   | Other Production Maintenance | 55300W-Oth Mtc of Gen & Ele Plant | ENERGY                   | Non-Labor SPS CWC-Other O&M              |                           | 165,546     |                   |                   |                    | 4,201,600     |                       | 4,201,600          | 4,367,146 |
| 166      | O&M                   | Other Production Maintenance | 55400-Oth Mtc Misc Gen Plt Mjr    | 12CP-PROD                | Labor - Bargaini SPS CWC-Labor Regular   |                           | 358         |                   |                   | 9                  |               |                       | 9                  | 367       |
| 167      | O&M                   | Other Production Maintenance | 55400-Oth Mtc Misc Gen Plt Mjr    | 12CP-PROD                | Labor - Incentiw SPS CWC-Labor Incentive |                           | 37          |                   | (21)              |                    | (1)           |                       | (22)               | 15        |
| 168      | O&M                   | Other Production Maintenance | 55400-Oth Mtc Misc Gen Plt Mjr    | 12CP-PROD                | Labor - Non-bar SPS CWC-Labor Regular    |                           | 484         |                   |                   | 15                 |               |                       | 15                 | 499       |
| 169      | O&M                   | Other Production Maintenance | 55400-Oth Mtc Misc Gen Plt Mjr    | 12CP-PROD                | Labor - Other Cc SPS CWC-Labor Regular   |                           | (3)         |                   |                   |                    |               |                       |                    | (3)       |
| 170      | O&M                   | Other Production Maintenance | 55400-Oth Mtc Misc Gen Plt Mjr    | 12CP-PROD                | Non-Labor SPS CWC-Other O&M              |                           | 44,360      |                   |                   |                    | (2)           |                       | (2)                | 44,358    |
| 171      | O&M                   | Other Production Maintenance | 55400W-Oth Mtc Misc Gen Plt Mjr   | ENERGY                   | Non-Labor SPS CWC-Other O&M              |                           | 3,657,398   |                   |                   |                    |               |                       |                    | 3,657,398 |
| 172      | O&M                   | Other Power Supply           | 55600-Load Dispatch               | 12CP-PROD                | Labor - Incentiw SPS CWC-Labor Incentive |                           | 92,955      |                   | (52,535)          |                    |               |                       | (52,535)           | 40,421    |
| 173      | O&M                   | Other Power Supply           | 55600-Load Dispatch               | 12CP-PROD                | Labor - Non-bar SPS CWC-Labor Regular    |                           | 924,522     |                   |                   | 27,736             |               |                       | 27,736             | 952,258   |
| 174      | O&M                   | Other Power Supply           | 55600-Load Dispatch               | 12CP-PROD                | Labor - Other Cc SPS CWC-Labor Regular   |                           | 10,759      |                   |                   |                    |               |                       |                    | 10,759    |
| 175      | O&M                   | Other Power Supply           | 55600-Load Dispatch               | 12CP-PROD                | Non-Labor SPS CWC-Other O&M              |                           | 40,465      |                   |                   |                    | (1,065)       |                       | (1,065)            | 39,401    |
| 176      | O&M                   | Other Power Supply           | 55700-Purchased Power Other       | 12CP-PROD                | Labor - Incentiw SPS CWC-Labor Incentive |                           | 180,782     |                   | (102,170)         |                    |               |                       | (102,170)          | 78,611    |
| 177      | O&M                   | Other Power Supply           | 55700-Purchased Power Other       | 12CP-PROD                | Labor - Non-bar SPS CWC-Labor Regular    |                           | 2,389,020   |                   |                   | 47,633             | (801,259)     |                       | (753,626)          | 1,635,394 |
| 178      | O&M                   | Other Power Supply           | 55700-Purchased Power Other       | 12CP-PROD                | Labor - Other Cc SPS CWC-Labor Regular   |                           | 21,355      |                   |                   |                    |               |                       |                    | 21,355    |
| 179      | O&M                   | Other Power Supply           | 55700-Purchased Power Other       | 12CP-PROD                | Non-Labor SPS CWC-Other O&M              |                           | (235,080)   |                   |                   |                    | (962)         |                       | (962)              | (236,042) |
| 180      | O&M                   | Other Power Supply           | 55700-Purchased Power Other       | NM                       | Non-Labor SPS CWC-Other O&M              |                           |             |                   |                   |                    | (125,000)     |                       | (125,000)          | (125,000) |
| 181      | O&M                   | Other Power Supply           | 55700-Purchased Power Other       | TX                       | Non-Labor SPS CWC-Other O&M              |                           |             |                   |                   |                    | (400,000)     |                       | (400,000)          | (400,000) |
| 182      | O&M                   | Other Power Supply           | 55790REC - REC Costs              | TX                       | Non-Labor SPS CWC-Other O&M              |                           |             |                   |                   |                    | 4,110,497     |                       | 4,110,497          | 4,110,497 |
| 183      | O&M                   | Other Power Supply           | 55790REC - REC Costs NM           | NM                       | Non-Labor SPS CWC-Other O&M              |                           | (3,040,025) |                   |                   |                    | 3,040,025     |                       | 3,040,025          |           |
| 184      | O&M                   | Other Power Supply           | 55790REC - REC Costs TX           | TX                       | Non-Labor SPS CWC-Other O&M              |                           | 2,247,995   |                   |                   |                    | (2,247,995)   |                       | (2,247,995)        |           |
| 185      | O&M                   | Transmission Operations      | 56000-Trans Oper Super & Eng      | PIS-TRAN                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 300,164     |                   |                   | 7,504              |               |                       | 7,504              | 307,668   |
| 186      | O&M                   | Transmission Operations      | 56000-Trans Oper Super & Eng      | PIS-TRAN                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 629,299     |                   | (356,085)         |                    | (7)           |                       | (356,092)          | 273,207   |
| 187      | O&M                   | Transmission Operations      | 56000-Trans Oper Super & Eng      | PIS-TRAN                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 5,701,429   |                   |                   | 171,043            |               |                       | 171,043            | 5,872,472 |
| 188      | O&M                   | Transmission Operations      | 56000-Trans Oper Super & Eng      | PIS-TRAN                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 74,829      |                   |                   |                    |               |                       |                    | 74,829    |
| 189      | O&M                   | Transmission Operations      | 56000-Trans Oper Super & Eng      | PIS-TRAN                 | Non-Labor SPS CWC-Other O&M              |                           | 1,364,511   |                   |                   |                    | (99,036)      |                       | (99,036)           | 1,265,476 |
| 190      | O&M                   | Transmission Operations      | 56110-Load Disp-Reliability       | 12CP-TRAN                | Labor - Bargaini SPS CWC-Labor Regular   |                           | (424)       |                   |                   | (11)               |               |                       | (11)               | (435)     |
| 191      | O&M                   | Transmission Operations      | 56110-Load Disp-Reliability       | 12CP-TRAN                | Labor - Incentiw SPS CWC-Labor Incentive |                           | 78          |                   | (46)              |                    |               |                       | (46)               | 32        |
| 192      | O&M                   | Transmission Operations      | 56110-Load Disp-Reliability       | 12CP-TRAN                | Labor - Non-bar SPS CWC-Labor Regular    |                           | (573)       |                   |                   | (17)               |               |                       | (17)               | (590)     |
| 193      | O&M                   | Transmission Operations      | 56110-Load Disp-Reliability       | 12CP-TRAN                | Labor - Other Cc SPS CWC-Labor Regular   |                           | 72          |                   |                   |                    |               |                       |                    | 72        |
| 194      | O&M                   | Transmission Operations      | 56111-Load Disp-Reliability       | 12CP-TRAN                | Labor - Bargaini SPS CWC-Labor Regular   |                           | 360         |                   |                   | 9                  |               |                       | 9                  | 369       |
| 195      | O&M                   | Transmission Operations      | 56111-Load Disp-Reliability       | 12CP-TRAN                | Labor - Non-bar SPS CWC-Labor Regular    |                           | 487         |                   |                   | 15                 |               |                       | 15                 | 501       |
| 196      | O&M                   | Transmission Operations      | 56120-Load Disp-Monitor/Operate   | 12CP-TRAN                | Labor - Bargaini SPS CWC-Labor Regular   |                           | 837,778     |                   |                   | 20,944             |               |                       | 20,944             | 858,722   |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function | Account                                   | Jurisdictional Allocator | Labor Designator                         | Cash Working Capital Item | Per Book    | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escl | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted    |
|----------|-----------------------|---------------------------|---|--------------------------|--|---------------------------|-------------|-------------------|-------------------|--------------------|---------------|-----------------------|--------------------|-------------|
| 197      | O&M                   | Transmission Operations   | 56120-Load Disp-Monitor/Operate           | 12CP-TRAN                | Labor - Incentiv SPS CWC-Labor Incentive |                           | 79,728      |                   | (46,597)          |                    | (0)           |                       | (46,597)           | 33,131      |
| 198      | O&M                   | Transmission Operations   | 56120-Load Disp-Monitor/Operate           | 12CP-TRAN                | Labor - Non-bar SPS CWC-Labor Regular    |                           | 1,313,307   |                   |                   | 39,399             |               |                       | 39,399             | 1,352,706   |
| 199      | O&M                   | Transmission Operations   | 56120-Load Disp-Monitor/Operate           | 12CP-TRAN                | Labor - Other Cc SPS CWC-Labor Regular   |                           | 3,292       |                   |                   |                    |               |                       |                    | 3,292       |
| 200      | O&M                   | Transmission Operations   | 56120-Load Disp-Monitor/Operate           | 12CP-TRAN                | Non-Labor SPS CWC-Other O&M              |                           | 1,015,915   |                   |                   |                    | (294)         |                       | (294)              | 1,015,622   |
| 201      | O&M                   | Transmission Operations   | 56140-Load Disp-Sch/Con/Disp Serv         | RETAIL-TRAN              | Non-Labor SPS CWC-Other O&M              |                           | 3,797,900   |                   |                   |                    |               |                       |                    | 3,797,900   |
| 202      | O&M                   | Transmission Operations   | 561400W-Scheduling, system control and d  | WHLS                     | Non-Labor SPS CWC-Other O&M              |                           | 1,085,513   |                   |                   |                    |               |                       |                    | 1,085,513   |
| 203      | O&M                   | Transmission Operations   | 56150-Re/Plan/Standards Dev               | 12CP-TRAN                | Labor - Incentiv SPS CWC-Labor Incentive |                           | 227         |                   | (128)             |                    |               |                       | (128)              | 99          |
| 204      | O&M                   | Transmission Operations   | 56150-Re/Plan/Standards Dev               | 12CP-TRAN                | Labor - Non-bar SPS CWC-Labor Regular    |                           | 2,977       |                   |                   | 89                 |               |                       | 89                 | 3,066       |
| 205      | O&M                   | Transmission Operations   | 56150-Re/Plan/Standards Dev               | 12CP-TRAN                | Labor - Other Cc SPS CWC-Labor Regular   |                           | 31          |                   |                   |                    |               |                       |                    | 31          |
| 206      | O&M                   | Transmission Operations   | 56150-Re/Plan/Standards Dev               | 12CP-TRAN                | Non-Labor SPS CWC-Other O&M              |                           | 11,817      |                   |                   |                    | (6)           |                       | (6)                | 11,811      |
| 207      | O&M                   | Transmission Operations   | 56160-Trans Service Studies               | 12CP-TRAN                | Labor - Bargaini SPS CWC-Labor Regular   |                           | (321)       |                   |                   | (8)                |               |                       | (8)                | (329)       |
| 208      | O&M                   | Transmission Operations   | 56160-Trans Service Studies               | 12CP-TRAN                | Labor - Incentiv SPS CWC-Labor Incentive |                           | 1,839       |                   | (1,034)           |                    | (0)           |                       | (1,034)            | 805         |
| 209      | O&M                   | Transmission Operations   | 56160-Trans Service Studies               | 12CP-TRAN                | Labor - Non-bar SPS CWC-Labor Regular    |                           | 19,046      |                   |                   | 571                |               |                       | 571                | 19,617      |
| 210      | O&M                   | Transmission Operations   | 56160-Trans Service Studies               | 12CP-TRAN                | Labor - Other Cc SPS CWC-Labor Regular   |                           | 239         |                   |                   |                    |               |                       |                    | 239         |
| 211      | O&M                   | Transmission Operations   | 56160-Trans Service Studies               | 12CP-TRAN                | Non-Labor SPS CWC-Other O&M              |                           | (5,564)     |                   |                   |                    |               |                       |                    | (5,564)     |
| 212      | O&M                   | Transmission Operations   | 56170-Gen Interconn Studies               | 12CP-TRAN                | Labor - Incentiv SPS CWC-Labor Incentive |                           | 18,694      |                   | (10,565)          |                    |               |                       | (10,565)           | 8,129       |
| 213      | O&M                   | Transmission Operations   | 56170-Gen Interconn Studies               | 12CP-TRAN                | Labor - Non-bar SPS CWC-Labor Regular    |                           | 132,314     |                   |                   | 3,969              |               |                       | 3,969              | 136,283     |
| 214      | O&M                   | Transmission Operations   | 56170-Gen Interconn Studies               | 12CP-TRAN                | Labor - Other Cc SPS CWC-Labor Regular   |                           | 2,724       |                   |                   |                    |               |                       |                    | 2,724       |
| 215      | O&M                   | Transmission Operations   | 56170-Gen Interconn Studies               | 12CP-TRAN                | Non-Labor SPS CWC-Other O&M              |                           | (20,609)    |                   |                   |                    |               |                       |                    | (20,609)    |
| 216      | O&M                   | Transmission Operations   | 56180-Re/Plan/Standards Dev Serv          | RETAIL-TRAN              | Non-Labor SPS CWC-Other O&M              |                           | 2,881,351   |                   |                   |                    |               |                       |                    | 2,881,351   |
| 217      | O&M                   | Transmission Operations   | 561800W-Reliability planning and standard | WHLS                     | Non-Labor SPS CWC-Other O&M              |                           | 474,912     |                   |                   |                    |               |                       |                    | 474,912     |
| 218      | O&M                   | Transmission Operations   | 56200-Trans Oper Station Exp              | PIS-TRAN                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 575,087     |                   |                   | 14,377             |               |                       | 14,377             | 589,465     |
| 219      | O&M                   | Transmission Operations   | 56200-Trans Oper Station Exp              | PIS-TRAN                 | Labor - Incentiv SPS CWC-Labor Incentive |                           | 40,443      |                   | (23,933)          |                    |               |                       | (23,933)           | 16,509      |
| 220      | O&M                   | Transmission Operations   | 56200-Trans Oper Station Exp              | PIS-TRAN                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 776,578     |                   |                   | 23,297             |               |                       | 23,297             | 799,875     |
| 221      | O&M                   | Transmission Operations   | 56200-Trans Oper Station Exp              | PIS-TRAN                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 543         |                   |                   |                    |               |                       |                    | 543         |
| 222      | O&M                   | Transmission Operations   | 56200-Trans Oper Station Exp              | PIS-TRAN                 | Non-Labor SPS CWC-Other O&M              |                           | 87,130      |                   |                   |                    | (0)           |                       | (0)                | 87,130      |
| 223      | O&M                   | Transmission Operations   | 56300-Trans Oper OH Lines                 | PIS-TRAN                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 24,930      |                   |                   | 623                |               |                       | 623                | 25,554      |
| 224      | O&M                   | Transmission Operations   | 56300-Trans Oper OH Lines                 | PIS-TRAN                 | Labor - Incentiv SPS CWC-Labor Incentive |                           | 1,846       |                   | (1,080)           |                    | (0)           |                       | (1,080)            | 766         |
| 225      | O&M                   | Transmission Operations   | 56300-Trans Oper OH Lines                 | PIS-TRAN                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 36,381      |                   |                   | 1,091              |               |                       | 1,091              | 37,472      |
| 226      | O&M                   | Transmission Operations   | 56300-Trans Oper OH Lines                 | PIS-TRAN                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 103         |                   |                   |                    |               |                       |                    | 103         |
| 227      | O&M                   | Transmission Operations   | 56300-Trans Oper OH Lines                 | PIS-TRAN                 | Non-Labor SPS CWC-Other O&M              |                           | 358,040     |                   |                   |                    | 1,736,278     |                       | 1,736,278          | 2,094,319   |
| 228      | O&M                   | Transmission Operations   | 56500-Transm of Elec By Others            | 12CP-TRAN                | Non-Labor SPS CWC-Other O&M              |                           | 266,590     |                   |                   |                    |               |                       |                    | 266,590     |
| 229      | O&M                   | Transmission Operations   | 56500MC-Wheeling Meter Charges            | WHLS                     | Non-Labor SPS CWC-Other O&M              |                           | 464,397     |                   |                   |                    |               |                       |                    | 464,397     |
| 230      | O&M                   | Transmission Operations   | 56500MISC-Wheeling Miscellaneous          | 12CP-TRAN                | Non-Labor SPS CWC-Other O&M              |                           | 35,774      |                   |                   |                    | (4,585)       |                       | (4,585)            | 31,189      |
| 231      | O&M                   | Transmission Operations   | 56500S11-Wheeling Schedule 11             | RETAIL-TRAN              | Non-Labor SPS CWC-Other O&M              |                           | 107,770,139 |                   |                   |                    | (545,791)     |                       | (545,791)          | 107,224,348 |
| 232      | O&M                   | Transmission Operations   | 56500S11W-Wheeling Schedule 11 - Whole    | WHLS                     | Non-Labor SPS CWC-Other O&M              |                           | 30,634,304  |                   |                   |                    |               |                       |                    | 30,634,304  |
| 233      | O&M                   | Transmission Operations   | 56500S12-Wheeling Schedule 12             | RETAIL-TRAN              | Non-Labor SPS CWC-Other O&M              |                           | 2,004,877   |                   |                   |                    | 8,317         |                       | 8,317              | 2,013,194   |
| 234      | O&M                   | Transmission Operations   | 56500S12W-Wheeling Schedule 12 - Whole    | WHLS                     | Non-Labor SPS CWC-Other O&M              |                           | 486,647     |                   |                   |                    | (27)          |                       | (27)               | 486,620     |
| 235      | O&M                   | Transmission Operations   | 56500S1W-Wheeling Schedule 1 - Wholesal   | WHLS                     | Non-Labor SPS CWC-Other O&M              |                           | 474,324     |                   |                   |                    | (9,704)       |                       | (9,704)            | 464,620     |
| 236      | O&M                   | Transmission Operations   | 56500S2-Wheeling Schedule 2               | RETAIL-TRAN              | Non-Labor SPS CWC-Other O&M              |                           | 126,876     |                   |                   |                    | (1,411)       |                       | (1,411)            | 125,465     |
| 237      | O&M                   | Transmission Operations   | 56500S2W-Wheeling Schedule 2 - Wholesal   | WHLS                     | Non-Labor SPS CWC-Other O&M              |                           | 35,315      |                   |                   |                    | (771)         |                       | (771)              | 34,544      |
| 238      | O&M                   | Transmission Operations   | 56500S9-Wheeling Schedule 9               | RETAIL-TRAN              | Non-Labor SPS CWC-Other O&M              |                           | 8,990,528   |                   |                   |                    |               |                       |                    | 8,990,528   |
| 239      | O&M                   | Transmission Operations   | 56500S9W-Wheeling Schedule 9 - Wholesal   | WHLS                     | Non-Labor SPS CWC-Other O&M              |                           | 26,473,564  |                   |                   |                    | (950,895)     |                       | (950,895)          | 25,522,668  |
| 240      | O&M                   | Transmission Operations   | 56522DAUC - Z2 Direct Assigned Upgrade C  | RETAIL-PROD              | Non-Labor SPS CWC-Other O&M              |                           | 245,782     |                   |                   |                    |               |                       |                    | 245,782     |
| 241      | O&M                   | Transmission Operations   | 56522DAUCW - Z2 Direct Assigned Upgrade   | WHLS                     | Non-Labor SPS CWC-Other O&M              |                           | 16,400      |                   |                   |                    |               |                       |                    | 16,400      |
| 242      | O&M                   | Transmission Operations   | 56600-Trans Oper Misc Exp                 | PIS-TRAN                 | Labor SPS CWC-Not CWC Item               |                           | 1           |                   |                   |                    |               |                       |                    | 1           |
| 243      | O&M                   | Transmission Operations   | 56600-Trans Oper Misc Exp                 | PIS-TRAN                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 370,827     |                   |                   | 9,271              |               |                       | 9,271              | 380,098     |
| 244      | O&M                   | Transmission Operations   | 56600-Trans Oper Misc Exp                 | PIS-TRAN                 | Labor - Incentiv SPS CWC-Labor Incentive |                           | 94,914      |                   | (54,438)          |                    | (0)           |                       | (54,438)           | 40,476      |
| 245      | O&M                   | Transmission Operations   | 56600-Trans Oper Misc Exp                 | PIS-TRAN                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 1,011,238   |                   |                   | 30,337             |               |                       | 30,337             | 1,041,575   |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function     | Account  | Jurisdictional Allocator | Labor Designator                         | Cash Working Capital Item | Per Book  | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escl | Adjust: Other | Intervenor Adjustment | Adjustments Total | Adjusted  |
|----------|-----------------------|-------------------------------|--|--------------------------|--|---------------------------|-----------|-------------------|-------------------|--------------------|---------------|-----------------------|-------------------|-----------|
| 246      | O&M                   | Transmission Operations       | 56600-Trans Oper Misc Exp                      | PIS-TRAN                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 7,281     |                   |                   |                    |               |                       |                   | 7,281     |
| 247      | O&M                   | Transmission Operations       | 56600-Trans Oper Misc Exp                      | PIS-TRAN                 | Non-Labor SPS CWC-Other O&M              |                           | 1,892,850 |                   |                   |                    | 20,860        |                       | 20,860            | 1,913,710 |
| 248      | O&M                   | Transmission Operations       | 56700-Trans Rents                              | PIS-TRAN                 | Non-Labor SPS CWC-Other O&M              |                           | 1,812,941 |                   |                   |                    | (222,648)     |                       | (222,648)         | 1,590,293 |
| 249      | O&M                   | Transmission Maintenance      | 57000-Tran Mnt of Station Equip                | PIS-TRAN                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 199,727   |                   |                   | 4,993              |               |                       | 4,993             | 204,720   |
| 250      | O&M                   | Transmission Maintenance      | 57000-Tran Mnt of Station Equip                | PIS-TRAN                 | Labor - Incentiv SPS CWC-Labor Incentive |                           | 12,803    |                   | (7,576)           |                    | (0)           |                       | (7,576)           | 5,226     |
| 251      | O&M                   | Transmission Maintenance      | 57000-Tran Mnt of Station Equip                | PIS-TRAN                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 269,704   |                   |                   | 8,091              |               |                       | 8,091             | 277,795   |
| 252      | O&M                   | Transmission Maintenance      | 57000-Tran Mnt of Station Equip                | PIS-TRAN                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 536       |                   |                   |                    |               |                       |                   | 536       |
| 253      | O&M                   | Transmission Maintenance      | 57000-Tran Mnt of Station Equip                | PIS-TRAN                 | Non-Labor SPS CWC-Other O&M              |                           | 1,080,288 |                   |                   |                    | (0)           |                       | (0)               | 1,080,288 |
| 254      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines               | PIS-TRAN                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 41,583    |                   |                   | 1,040              |               |                       | 1,040             | 42,622    |
| 255      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines               | PIS-TRAN                 | Labor - Incentiv SPS CWC-Labor Incentive |                           | 2,143     |                   | (1,154)           |                    | (0)           |                       | (1,154)           | 989       |
| 256      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines               | PIS-TRAN                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 97,901    |                   |                   | 2,937              |               |                       | 2,937             | 100,838   |
| 257      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines               | PIS-TRAN                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 758       |                   |                   |                    |               |                       |                   | 758       |
| 258      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines               | PIS-TRAN                 | Non-Labor SPS CWC-Other O&M              |                           | 309,356   |                   |                   |                    | (4)           |                       | (4)               | 309,352   |
| 259      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines               | TX                       | Labor - Bargaini SPS CWC-Labor Regular   |                           |           |                   |                   | 396                | 15,842        |                       | 16,238            | 16,238    |
| 260      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines               | TX                       | Labor - Non-bar SPS CWC-Labor Regular    |                           |           |                   |                   | 642                | 21,393        |                       | 22,035            | 22,035    |
| 261      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines               | TX                       | Non-Labor SPS CWC-Other O&M              |                           |           |                   |                   |                    | 216,302       |                       | 216,302           | 216,302   |
| 262      | O&M                   | Regional Marketing Operations | 57510-Operations Supervision                   | ENERGY                   | Labor - Bargaini SPS CWC-Labor Regular   |                           | (8)       |                   |                   | (0)                |               |                       | (0)               | (8)       |
| 263      | O&M                   | Regional Marketing Operations | 57510-Operations Supervision                   | ENERGY                   | Labor - Incentiv SPS CWC-Labor Incentive |                           | 16,868    |                   | (9,533)           |                    |               |                       | (9,533)           | 7,335     |
| 264      | O&M                   | Regional Marketing Operations | 57510-Operations Supervision                   | ENERGY                   | Labor - Non-bar SPS CWC-Labor Regular    |                           | 118,189   |                   |                   | 3,546              |               |                       | 3,546             | 121,735   |
| 265      | O&M                   | Regional Marketing Operations | 57510-Operations Supervision                   | ENERGY                   | Labor - Other Cc SPS CWC-Labor Regular   |                           | 1,902     |                   |                   |                    |               |                       |                   | 1,902     |
| 266      | O&M                   | Regional Marketing Operations | 57510-Operations Supervision                   | ENERGY                   | Non-Labor SPS CWC-Other O&M              |                           | 25,356    |                   |                   |                    | (65)          |                       | (65)              | 25,290    |
| 267      | O&M                   | Regional Marketing Operations | 57520-DA & RT Mkt Admin                        | ENERGY                   | Labor - Incentiv SPS CWC-Labor Incentive |                           | 32,841    |                   | (18,560)          |                    |               |                       | (18,560)          | 14,281    |
| 268      | O&M                   | Regional Marketing Operations | 57520-DA & RT Mkt Admin                        | ENERGY                   | Labor - Non-bar SPS CWC-Labor Regular    |                           | 262,834   |                   |                   | 7,885              |               |                       | 7,885             | 270,719   |
| 269      | O&M                   | Regional Marketing Operations | 57520-DA & RT Mkt Admin                        | ENERGY                   | Labor - Other Cc SPS CWC-Labor Regular   |                           | 3,869     |                   |                   |                    |               |                       |                   | 3,869     |
| 270      | O&M                   | Regional Marketing Operations | 57550-Ancillary Serv Mkt Admin                 | ENERGY                   | Labor - Incentiv SPS CWC-Labor Incentive |                           | 1,698     |                   | (960)             |                    |               |                       | (960)             | 739       |
| 271      | O&M                   | Regional Marketing Operations | 57550-Ancillary Serv Mkt Admin                 | ENERGY                   | Labor - Non-bar SPS CWC-Labor Regular    |                           | 12,506    |                   |                   | 375                |               |                       | 375               | 12,881    |
| 272      | O&M                   | Regional Marketing Operations | 57550-Ancillary Serv Mkt Admin                 | ENERGY                   | Labor - Other Cc SPS CWC-Labor Regular   |                           | 194       |                   |                   |                    |               |                       |                   | 194       |
| 273      | O&M                   | Regional Marketing Operations | 57560-Mkt Monitoring/Compliance                | ENERGY                   | Labor - Incentiv SPS CWC-Labor Incentive |                           | 2,626     |                   | (1,484)           |                    |               |                       | (1,484)           | 1,142     |
| 274      | O&M                   | Regional Marketing Operations | 57560-Mkt Monitoring/Compliance                | ENERGY                   | Labor - Non-bar SPS CWC-Labor Regular    |                           | 22,063    |                   |                   | 662                |               |                       | 662               | 22,725    |
| 275      | O&M                   | Regional Marketing Operations | 57560-Mkt Monitoring/Compliance                | ENERGY                   | Labor - Other Cc SPS CWC-Labor Regular   |                           | 294       |                   |                   |                    |               |                       |                   | 294       |
| 276      | O&M                   | Regional Marketing Operations | 57570-Mkt Fac/Mon/Comp Serv                    | RETAIL-TRAN              | Non-Labor SPS CWC-Other O&M              |                           | 6,408,957 |                   |                   |                    |               |                       |                   | 6,408,957 |
| 277      | O&M                   | Regional Marketing Operations | 575700W-Market facilitation monitoring an WHLS |                          | Non-Labor SPS CWC-Other O&M              |                           | 1,831,803 |                   |                   |                    |               |                       |                   | 1,831,803 |
| 278      | O&M                   | Regional Marketing Operations | 57580-Regional Market Rents                    | ENERGY                   | Labor SPS CWC-Not CWC Item               |                           | 0         |                   |                   |                    |               |                       |                   | 0         |
| 279      | O&M                   | Regional Marketing Operations | 57580-Regional Market Rents                    | ENERGY                   | Non-Labor SPS CWC-Other O&M              |                           | 40,700    |                   |                   |                    | (5,570)       |                       | (5,570)           | 35,130    |
| 280      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng                      | PIS-DIST                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 1,048,464 |                   |                   | 26,212             |               |                       | 26,212            | 1,074,675 |
| 281      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng                      | PIS-DIST                 | Labor - Incentiv SPS CWC-Labor Incentive |                           | 128,226   |                   | (74,453)          |                    | (1)           |                       | (74,453)          | 53,773    |
| 282      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng                      | PIS-DIST                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 1,840,465 |                   |                   | 55,214             |               |                       | 55,214            | 1,895,679 |
| 283      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng                      | PIS-DIST                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 7,822     |                   |                   |                    |               |                       |                   | 7,822     |
| 284      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng                      | PIS-DIST                 | Non-Labor SPS CWC-Other O&M              |                           | 1,616,285 |                   |                   |                    | (11,712)      |                       | (11,712)          | 1,604,573 |
| 285      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng                      | TX                       | Labor - Bargaini SPS CWC-Labor Regular   |                           | 92,512    |                   |                   | 2,313              |               |                       | 2,313             | 94,825    |
| 286      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng                      | TX                       | Labor - Incentiv SPS CWC-Labor Incentive |                           | 7,527     |                   | (4,454)           |                    |               |                       | (4,454)           | 3,073     |
| 287      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng                      | TX                       | Labor - Non-bar SPS CWC-Labor Regular    |                           | 124,925   |                   |                   | 3,748              |               |                       | 3,748             | 128,673   |
| 288      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng                      | TX                       | Non-Labor SPS CWC-Other O&M              |                           | 29,537    |                   |                   |                    | (700)         |                       | (700)             | 28,838    |
| 289      | O&M                   | Distribution Operations       | 58100-Dist Load Dispatching                    | PIS-DIST                 | Labor - Incentiv SPS CWC-Labor Incentive |                           | 5,975     |                   | (3,377)           |                    |               |                       | (3,377)           | 2,598     |
| 290      | O&M                   | Distribution Operations       | 58100-Dist Load Dispatching                    | PIS-DIST                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 51,138    |                   |                   | 1,534              |               |                       | 1,534             | 52,672    |
| 291      | O&M                   | Distribution Operations       | 58100-Dist Load Dispatching                    | PIS-DIST                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 714       |                   |                   |                    |               |                       |                   | 714       |
| 292      | O&M                   | Distribution Operations       | 58100-Dist Load Dispatching                    | PIS-DIST                 | Non-Labor SPS CWC-Other O&M              |                           | 286,265   |                   |                   |                    | (10)          |                       | (10)              | 286,256   |
| 293      | O&M                   | Distribution Operations       | 58200-Dist Op Station Exp                      | PIS-DIST                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 246,948   |                   |                   | 6,174              |               |                       | 6,174             | 253,122   |
| 294      | O&M                   | Distribution Operations       | 58200-Dist Op Station Exp                      | PIS-DIST                 | Labor - Incentiv SPS CWC-Labor Incentive |                           | 18,336    |                   | (10,851)          |                    |               |                       | (10,851)          | 7,485     |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function | Account                        | Jurisdictional Allocator | Labor Designator                         | Cash Working Capital Item | Per Book    | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Esc | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted    |
|----------|-----------------------|---------------------------|--------------------------------|--------------------------|--|---------------------------|-------------|-------------------|-------------------|-------------------|---------------|-----------------------|--------------------|-------------|
| 295      | O&M                   | Distribution Operations   | 58200-Dist Op Station Exp      | PIS-DIST                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 333,470     |                   |                   | 10,004            |               |                       | 10,004             | 343,474     |
| 296      | O&M                   | Distribution Operations   | 58200-Dist Op Station Exp      | PIS-DIST                 | Labor - Other C SPS CWC-Labor Regular    |                           | 78          |                   |                   |                   |               |                       |                    | 78          |
| 297      | O&M                   | Distribution Operations   | 58200-Dist Op Station Exp      | PIS-DIST                 | Non-Labor SPS CWC-Other O&M              |                           | 389,130     |                   |                   |                   | (3)           |                       | (3)                | 389,126     |
| 298      | O&M                   | Distribution Operations   | 58300-Dist Oper Overhead Lines | NM                       | Labor - Bargaini SPS CWC-Labor Regular   |                           | 41,334      |                   |                   | 1,033             |               |                       | 1,033              | 42,368      |
| 299      | O&M                   | Distribution Operations   | 58300-Dist Oper Overhead Lines | NM                       | Labor - Incentiw SPS CWC-Labor Incentive |                           | 1,473       |                   | (872)             |                   |               |                       | (872)              | 601         |
| 300      | O&M                   | Distribution Operations   | 58300-Dist Oper Overhead Lines | NM                       | Labor - Non-bar SPS CWC-Labor Regular    |                           | 55,816      |                   |                   | 1,674             |               |                       | 1,674              | 57,491      |
| 301      | O&M                   | Distribution Operations   | 58300-Dist Oper Overhead Lines | NM                       | Non-Labor SPS CWC-Other O&M              |                           | 1,209,840   |                   |                   |                   |               |                       |                    | 1,209,840   |
| 302      | O&M                   | Distribution Operations   | 58300-Dist Oper Overhead Lines | PIS-DIST                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 212,310     |                   |                   | 5,308             |               |                       | 5,308              | 217,617     |
| 303      | O&M                   | Distribution Operations   | 58300-Dist Oper Overhead Lines | PIS-DIST                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 14,174      |                   | (8,272)           |                   | (0)           |                       | (8,272)            | 5,902       |
| 304      | O&M                   | Distribution Operations   | 58300-Dist Oper Overhead Lines | PIS-DIST                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 329,640     |                   |                   | 9,889             |               |                       | 9,889              | 339,529     |
| 305      | O&M                   | Distribution Operations   | 58300-Dist Oper Overhead Lines | PIS-DIST                 | Labor - Other C SPS CWC-Labor Regular    |                           | 577         |                   |                   |                   |               |                       |                    | 577         |
| 306      | O&M                   | Distribution Operations   | 58300-Dist Oper Overhead Lines | PIS-DIST                 | Non-Labor SPS CWC-Other O&M              |                           | (1,749,852) |                   |                   |                   | (4,044)       |                       | (4,044)            | (1,753,896) |
| 307      | O&M                   | Distribution Operations   | 58300-Dist Oper Overhead Lines | TX                       | Labor - Bargaini SPS CWC-Labor Regular   |                           | 227,891     |                   |                   | 5,697             |               |                       | 5,697              | 233,588     |
| 308      | O&M                   | Distribution Operations   | 58300-Dist Oper Overhead Lines | TX                       | Labor - Incentiw SPS CWC-Labor Incentive |                           | 13,250      |                   | (7,841)           |                   |               |                       | (7,841)            | 5,409       |
| 309      | O&M                   | Distribution Operations   | 58300-Dist Oper Overhead Lines | TX                       | Labor - Non-bar SPS CWC-Labor Regular    |                           | 307,736     |                   |                   | 9,232             |               |                       | 9,232              | 316,968     |
| 310      | O&M                   | Distribution Operations   | 58300-Dist Oper Overhead Lines | TX                       | Non-Labor SPS CWC-Other O&M              |                           | 359,931     |                   |                   |                   |               |                       |                    | 359,931     |
| 311      | O&M                   | Distribution Operations   | 58400-Dist Op UG Elec lines    | NM                       | Labor - Bargaini SPS CWC-Labor Regular   |                           | 7,143       |                   |                   | 179               |               |                       | 179                | 7,321       |
| 312      | O&M                   | Distribution Operations   | 58400-Dist Op UG Elec lines    | NM                       | Labor - Incentiw SPS CWC-Labor Incentive |                           | 329         |                   | (195)             |                   |               |                       | (195)              | 134         |
| 313      | O&M                   | Distribution Operations   | 58400-Dist Op UG Elec lines    | NM                       | Labor - Non-bar SPS CWC-Labor Regular    |                           | 9,645       |                   |                   | 289               |               |                       | 289                | 9,935       |
| 314      | O&M                   | Distribution Operations   | 58400-Dist Op UG Elec lines    | NM                       | Non-Labor SPS CWC-Other O&M              |                           | 11,898      |                   |                   |                   |               |                       |                    | 11,898      |
| 315      | O&M                   | Distribution Operations   | 58400-Dist Op UG Elec lines    | PIS-DIST                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 648         |                   |                   | 16                |               |                       | 16                 | 664         |
| 316      | O&M                   | Distribution Operations   | 58400-Dist Op UG Elec lines    | PIS-DIST                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 25          |                   | (15)              |                   |               |                       | (15)               | 10          |
| 317      | O&M                   | Distribution Operations   | 58400-Dist Op UG Elec lines    | PIS-DIST                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 875         |                   |                   | 26                |               |                       | 26                 | 901         |
| 318      | O&M                   | Distribution Operations   | 58400-Dist Op UG Elec lines    | PIS-DIST                 | Labor - Other C SPS CWC-Labor Regular    |                           | 36          |                   |                   |                   |               |                       |                    | 36          |
| 319      | O&M                   | Distribution Operations   | 58400-Dist Op UG Elec lines    | PIS-DIST                 | Non-Labor SPS CWC-Other O&M              |                           | 686,392     |                   |                   |                   | (0)           |                       | (0)                | 686,392     |
| 320      | O&M                   | Distribution Operations   | 58400-Dist Op UG Elec lines    | TX                       | Labor - Bargaini SPS CWC-Labor Regular   |                           | 28,097      |                   |                   | 702               |               |                       | 702                | 28,799      |
| 321      | O&M                   | Distribution Operations   | 58400-Dist Op UG Elec lines    | TX                       | Labor - Incentiw SPS CWC-Labor Incentive |                           | 549         |                   | (325)             |                   |               |                       | (325)              | 224         |
| 322      | O&M                   | Distribution Operations   | 58400-Dist Op UG Elec lines    | TX                       | Labor - Non-bar SPS CWC-Labor Regular    |                           | 37,941      |                   |                   | 1,138             |               |                       | 1,138              | 39,079      |
| 323      | O&M                   | Distribution Operations   | 58400-Dist Op UG Elec lines    | TX                       | Non-Labor SPS CWC-Other O&M              |                           | 42,668      |                   |                   |                   |               |                       |                    | 42,668      |
| 324      | O&M                   | Distribution Operations   | 58500-Dist Oper Streetlight    | PIS-DIST                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 164,521     |                   |                   | 4,113             |               |                       | 4,113              | 168,634     |
| 325      | O&M                   | Distribution Operations   | 58500-Dist Oper Streetlight    | PIS-DIST                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 11,727      |                   | (6,883)           |                   |               |                       | (6,883)            | 4,843       |
| 326      | O&M                   | Distribution Operations   | 58500-Dist Oper Streetlight    | PIS-DIST                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 249,939     |                   |                   | 7,498             |               |                       | 7,498              | 257,437     |
| 327      | O&M                   | Distribution Operations   | 58500-Dist Oper Streetlight    | PIS-DIST                 | Labor - Other C SPS CWC-Labor Regular    |                           | 402         |                   |                   |                   |               |                       |                    | 402         |
| 328      | O&M                   | Distribution Operations   | 58500-Dist Oper Streetlight    | PIS-DIST                 | Non-Labor SPS CWC-Other O&M              |                           | 140,383     |                   |                   |                   | (19)          |                       | (19)               | 140,363     |
| 329      | O&M                   | Distribution Operations   | 58600-Dist Oper Meter Exp      | NM                       | Labor - Bargaini SPS CWC-Labor Regular   |                           | 415,173     |                   |                   | 10,379            |               |                       | 10,379             | 425,552     |
| 330      | O&M                   | Distribution Operations   | 58600-Dist Oper Meter Exp      | NM                       | Labor - Incentiw SPS CWC-Labor Incentive |                           | 27,167      |                   | (16,077)          |                   |               |                       | (16,077)           | 11,090      |
| 331      | O&M                   | Distribution Operations   | 58600-Dist Oper Meter Exp      | NM                       | Labor - Non-bar SPS CWC-Labor Regular    |                           | 560,635     |                   |                   | 16,819            |               |                       | 16,819             | 577,454     |
| 332      | O&M                   | Distribution Operations   | 58600-Dist Oper Meter Exp      | NM                       | Non-Labor SPS CWC-Other O&M              |                           | 309,435     |                   |                   |                   |               |                       |                    | 309,435     |
| 333      | O&M                   | Distribution Operations   | 58600-Dist Oper Meter Exp      | PIS-DIST                 | Labor SPS CWC-Not CWC Item               |                           | 27          |                   |                   |                   |               |                       |                    | 27          |
| 334      | O&M                   | Distribution Operations   | 58600-Dist Oper Meter Exp      | PIS-DIST                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 41,151      |                   |                   | 1,029             |               |                       | 1,029              | 42,179      |
| 335      | O&M                   | Distribution Operations   | 58600-Dist Oper Meter Exp      | PIS-DIST                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 17,668      |                   | (10,028)          |                   | (0)           |                       | (10,028)           | 7,640       |
| 336      | O&M                   | Distribution Operations   | 58600-Dist Oper Meter Exp      | PIS-DIST                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 189,705     |                   |                   | 5,691             |               |                       | 5,691              | 195,396     |
| 337      | O&M                   | Distribution Operations   | 58600-Dist Oper Meter Exp      | PIS-DIST                 | Labor - Other C SPS CWC-Labor Regular    |                           | 2,994       |                   |                   |                   |               |                       |                    | 2,994       |
| 338      | O&M                   | Distribution Operations   | 58600-Dist Oper Meter Exp      | PIS-DIST                 | Non-Labor SPS CWC-Other O&M              |                           | (1,347,512) |                   |                   |                   | (1,350)       |                       | (1,350)            | (1,348,863) |
| 339      | O&M                   | Distribution Operations   | 58600-Dist Oper Meter Exp      | TX                       | Labor - Bargaini SPS CWC-Labor Regular   |                           | 635,117     |                   |                   | 15,878            |               |                       | 15,878             | 650,995     |
| 340      | O&M                   | Distribution Operations   | 58600-Dist Oper Meter Exp      | TX                       | Labor - Incentiw SPS CWC-Labor Incentive |                           | 45,238      |                   | (26,771)          |                   |               |                       | (26,771)           | 18,467      |
| 341      | O&M                   | Distribution Operations   | 58600-Dist Oper Meter Exp      | TX                       | Labor - Non-bar SPS CWC-Labor Regular    |                           | 857,639     |                   |                   | 25,729            |               |                       | 25,729             | 883,368     |
| 342      | O&M                   | Distribution Operations   | 58600-Dist Oper Meter Exp      | TX                       | Non-Labor SPS CWC-Other O&M              |                           | 249,186     |                   |                   |                   |               |                       |                    | 249,186     |
| 343      | O&M                   | Distribution Operations   | 58700-Dist Oper Cust Install   | PIS-DIST                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 189,624     |                   |                   | 4,741             |               |                       | 4,741              | 194,364     |



## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function | Account                          | Jurisdictional Allocator | Labor Designator                         | Cash Working Capital Item | Per Book  | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escl | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted  |
|----------|-----------------------|---------------------------|----------------------------------|--------------------------|--|---------------------------|-----------|-------------------|-------------------|--------------------|---------------|-----------------------|--------------------|-----------|
| 344      | O&M                   | Distribution Operations   | 58700-Dist Oper Cust Install     | PIS-DIST                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 13,632    |                   | (8,067)           |                    |               |                       | (8,067)            | 5,565     |
| 345      | O&M                   | Distribution Operations   | 58700-Dist Oper Cust Install     | PIS-DIST                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 256,061   |                   |                   | 7,682              |               |                       | 7,682              | 263,743   |
| 346      | O&M                   | Distribution Operations   | 58700-Dist Oper Cust Install     | PIS-DIST                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 205       |                   |                   |                    |               |                       |                    | 205       |
| 347      | O&M                   | Distribution Operations   | 58700-Dist Oper Cust Install     | PIS-DIST                 | Non-Labor SPS CWC-Other O&M              |                           | 127,971   |                   |                   |                    |               |                       |                    | 127,971   |
| 348      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | NM                       | Labor SPS CWC-Not CWC Item               |                           | 120       |                   |                   |                    |               |                       |                    | 120       |
| 349      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | NM                       | Labor - Bargaini SPS CWC-Labor Regular   |                           | 187,972   |                   |                   | 4,699              |               |                       | 4,699              | 192,671   |
| 350      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | NM                       | Labor - Incentiw SPS CWC-Labor Incentive |                           | 14,555    |                   | (8,587)           |                    |               |                       | (8,587)            | 5,969     |
| 351      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | NM                       | Labor - Non-bar SPS CWC-Labor Regular    |                           | 261,032   |                   |                   | 7,831              |               |                       | 7,831              | 268,863   |
| 352      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | NM                       | Non-Labor SPS CWC-Other O&M              |                           | 611,717   |                   |                   |                    | (1,434)       |                       | (1,434)            | 610,283   |
| 353      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | PIS-DIST                 | Labor SPS CWC-Not CWC Item               |                           | 1         |                   |                   |                    |               |                       |                    | 1         |
| 354      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | PIS-DIST                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 53,358    |                   |                   | 1,334              |               |                       | 1,334              | 54,692    |
| 355      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | PIS-DIST                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 83,983    |                   | (47,786)          |                    | (1)           |                       | (47,787)           | 36,196    |
| 356      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | PIS-DIST                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 648,549   |                   |                   | 19,456             |               |                       | 19,456             | 668,005   |
| 357      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | PIS-DIST                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 9,443     |                   |                   |                    |               |                       |                    | 9,443     |
| 358      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | PIS-DIST                 | Non-Labor SPS CWC-Other O&M              |                           | 2,589,990 |                   |                   |                    | (3,973)       |                       | (3,973)            | 2,586,017 |
| 359      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | TX                       | Labor SPS CWC-Not CWC Item               |                           | 1,036     |                   |                   |                    |               |                       |                    | 1,036     |
| 360      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | TX                       | Labor - Bargaini SPS CWC-Labor Regular   |                           | 845,913   |                   |                   | 16,795             | (174,104)     |                       | (157,308)          | 688,604   |
| 361      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | TX                       | Labor - Incentiw SPS CWC-Labor Incentive |                           | 59,385    |                   | (33,308)          |                    | (2,900)       |                       | (36,208)           | 23,177    |
| 362      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | TX                       | Labor - Non-bar SPS CWC-Labor Regular    |                           | 1,182,572 |                   |                   | 28,424             | (235,103)     |                       | (206,679)          | 975,893   |
| 363      | O&M                   | Distribution Operations   | 58800-Dist Oper Misc Exp         | TX                       | Non-Labor SPS CWC-Other O&M              |                           | 1,853,246 |                   |                   |                    | (15,438)      |                       | (15,438)           | 1,837,809 |
| 364      | O&M                   | Distribution Operations   | 58900-Dist Rents                 | NM                       | Non-Labor SPS CWC-Other O&M              |                           | 189,412   |                   |                   |                    |               |                       |                    | 189,412   |
| 365      | O&M                   | Distribution Operations   | 58900-Dist Rents                 | PIS-DIST                 | Non-Labor SPS CWC-Other O&M              |                           | 1,945,550 |                   |                   |                    | (306,305)     |                       | (306,305)          | 1,639,245 |
| 366      | O&M                   | Distribution Operations   | 58900-Dist Rents                 | TX                       | Non-Labor SPS CWC-Other O&M              |                           | 585,899   |                   |                   |                    |               |                       |                    | 585,899   |
| 367      | O&M                   | Distribution Maintenance  | 59000-Dist Mtc Super & Eng       | PIS-DIST                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 2,770     |                   | (1,565)           |                    |               |                       | (1,565)            | 1,204     |
| 368      | O&M                   | Distribution Maintenance  | 59000-Dist Mtc Super & Eng       | PIS-DIST                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 23,775    |                   |                   | 713                |               |                       | 713                | 24,488    |
| 369      | O&M                   | Distribution Maintenance  | 59000-Dist Mtc Super & Eng       | PIS-DIST                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 314       |                   |                   |                    |               |                       |                    | 314       |
| 370      | O&M                   | Distribution Maintenance  | 59000-Dist Mtc Super & Eng       | PIS-DIST                 | Non-Labor SPS CWC-Other O&M              |                           | 180       |                   |                   |                    |               |                       |                    | 180       |
| 371      | O&M                   | Distribution Maintenance  | 59100-Dist Mt of Structures      | NM                       | Non-Labor SPS CWC-Other O&M              |                           | (77)      |                   |                   |                    |               |                       |                    | (77)      |
| 372      | O&M                   | Distribution Maintenance  | 59100-Dist Mt of Structures      | PIS-DIST                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | (0)       |                   | 0                 |                    |               |                       | 0                  | (0)       |
| 373      | O&M                   | Distribution Maintenance  | 59100-Dist Mt of Structures      | PIS-DIST                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 0         |                   |                   |                    |               |                       |                    | 0         |
| 374      | O&M                   | Distribution Maintenance  | 59100-Dist Mt of Structures      | PIS-DIST                 | Non-Labor SPS CWC-Other O&M              |                           | 991       |                   |                   |                    |               |                       |                    | 991       |
| 375      | O&M                   | Distribution Maintenance  | 59100-Dist Mt of Structures      | TX                       | Labor - Bargaini SPS CWC-Labor Regular   |                           | (1)       |                   |                   | (0)                |               |                       | (0)                | (1)       |
| 376      | O&M                   | Distribution Maintenance  | 59100-Dist Mt of Structures      | TX                       | Labor - Incentiw SPS CWC-Labor Incentive |                           | 3         |                   | (2)               |                    |               |                       | (2)                | 1         |
| 377      | O&M                   | Distribution Maintenance  | 59100-Dist Mt of Structures      | TX                       | Labor - Non-bar SPS CWC-Labor Regular    |                           | (2)       |                   |                   | (0)                |               |                       | (0)                | (2)       |
| 378      | O&M                   | Distribution Maintenance  | 59100-Dist Mt of Structures      | TX                       | Non-Labor SPS CWC-Other O&M              |                           | (914)     |                   |                   |                    |               |                       |                    | (914)     |
| 379      | O&M                   | Distribution Maintenance  | 59200-Dist Mt of Station Equip   | PIS-DIST                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 125,595   |                   |                   | 3,140              |               |                       | 3,140              | 128,735   |
| 380      | O&M                   | Distribution Maintenance  | 59200-Dist Mt of Station Equip   | PIS-DIST                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 9,314     |                   | (5,512)           |                    |               |                       | (5,512)            | 3,802     |
| 381      | O&M                   | Distribution Maintenance  | 59200-Dist Mt of Station Equip   | PIS-DIST                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 169,599   |                   |                   | 5,088              |               |                       | 5,088              | 174,687   |
| 382      | O&M                   | Distribution Maintenance  | 59200-Dist Mt of Station Equip   | PIS-DIST                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 213       |                   |                   |                    |               |                       |                    | 213       |
| 383      | O&M                   | Distribution Maintenance  | 59200-Dist Mt of Station Equip   | PIS-DIST                 | Non-Labor SPS CWC-Other O&M              |                           | 401,510   |                   |                   |                    | (0)           |                       | (0)                | 401,510   |
| 384      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | NM                       | Labor - Bargaini SPS CWC-Labor Regular   |                           | 282,485   |                   |                   | 7,062              |               |                       | 7,062              | 289,548   |
| 385      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | NM                       | Labor - Incentiw SPS CWC-Labor Incentive |                           | 9,836     |                   | (5,821)           |                    |               |                       | (5,821)            | 4,015     |
| 386      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | NM                       | Labor - Non-bar SPS CWC-Labor Regular    |                           | 381,458   |                   |                   | 11,444             |               |                       | 11,444             | 392,902   |
| 387      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | NM                       | Labor - Pension SPS CWC-Labor Regular    |                           | (12)      |                   |                   |                    |               |                       |                    | (12)      |
| 388      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | NM                       | Non-Labor SPS CWC-Other O&M              |                           | 637,371   |                   |                   |                    |               |                       |                    | 637,371   |
| 389      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | PIS-DIST                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 113,474   |                   |                   | 2,837              |               |                       | 2,837              | 116,311   |
| 390      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | PIS-DIST                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 28,137    |                   | (16,173)          |                    | (1)           |                       | (16,174)           | 11,963    |
| 391      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | PIS-DIST                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 287,505   |                   |                   | 8,625              |               |                       | 8,625              | 296,130   |
| 392      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | PIS-DIST                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 96        |                   |                   |                    |               |                       |                    | 96        |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function | Account                          | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Per Book  | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escal | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted  |
|----------|-----------------------|---------------------------|----------------------------------|--------------------------|------------------|---------------------------|-----------|-------------------|-------------------|---------------------|---------------|-----------------------|--------------------|-----------|
| 393      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | PIS-DIST                 | Non-Labor        | SPS CWC-Other O&M         | 3,341,882 |                   |                   |                     | (316)         |                       | (316)              | 3,341,566 |
| 394      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | TX                       | Labor - Bargaini | SPS CWC-Labor Regular     | 883,327   |                   |                   | 23,600              | 60,667        |                       | 84,267             | 967,594   |
| 395      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | TX                       | Labor - Incentiv | SPS CWC-Labor Incentive   | 35,929    |                   | (21,262)          |                     |               |                       | (21,262)           | 14,667    |
| 396      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | TX                       | Labor - Non-bar  | SPS CWC-Labor Regular     | 1,192,813 |                   |                   | 38,242              | 81,923        |                       | 120,165            | 1,312,979 |
| 397      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | TX                       | Labor - Pension  | SPS CWC-Labor Regular     | (35)      |                   |                   |                     |               |                       |                    | (35)      |
| 398      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines | TX                       | Non-Labor        | SPS CWC-Other O&M         | 1,032,386 |                   |                   |                     | 400,618       |                       | 400,618            | 1,433,004 |
| 399      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line  | NM                       | Labor - Bargaini | SPS CWC-Labor Regular     | 3,795     |                   |                   | 95                  |               |                       | 95                 | 3,890     |
| 400      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line  | NM                       | Labor - Incentiv | SPS CWC-Labor Incentive   | 13        |                   | (7)               |                     |               |                       | (7)                | 5         |
| 401      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line  | NM                       | Labor - Non-bar  | SPS CWC-Labor Regular     | 5,125     |                   |                   | 154                 |               |                       | 154                | 5,279     |
| 402      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line  | NM                       | Non-Labor        | SPS CWC-Other O&M         | 3,651     |                   |                   |                     |               |                       |                    | 3,651     |
| 403      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line  | PIS-DIST                 | Labor - Bargaini | SPS CWC-Labor Regular     | 1,878     |                   |                   | 47                  |               |                       | 47                 | 1,925     |
| 404      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line  | PIS-DIST                 | Labor - Incentiv | SPS CWC-Labor Incentive   | 44        |                   | (26)              |                     |               |                       | (26)               | 18        |
| 405      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line  | PIS-DIST                 | Labor - Non-bar  | SPS CWC-Labor Regular     | 2,536     |                   |                   | 76                  |               |                       | 76                 | 2,612     |
| 406      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line  | PIS-DIST                 | Labor - Other C  | SPS CWC-Labor Regular     | 44        |                   |                   |                     |               |                       |                    | 44        |
| 407      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line  | PIS-DIST                 | Non-Labor        | SPS CWC-Other O&M         | (28,313)  |                   |                   |                     | (0)           |                       | (0)                | (28,313)  |
| 408      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line  | TX                       | Labor - Bargaini | SPS CWC-Labor Regular     | 18,232    |                   |                   | 456                 |               |                       | 456                | 18,688    |
| 409      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line  | TX                       | Labor - Incentiv | SPS CWC-Labor Incentive   | 477       |                   | (282)             |                     |               |                       | (282)              | 195       |
| 410      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line  | TX                       | Labor - Non-bar  | SPS CWC-Labor Regular     | 24,620    |                   |                   | 739                 |               |                       | 739                | 25,359    |
| 411      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line  | TX                       | Non-Labor        | SPS CWC-Other O&M         | 20,640    |                   |                   |                     |               |                       |                    | 20,640    |
| 412      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights   | NM                       | Labor - Bargaini | SPS CWC-Labor Regular     | 3,916     |                   |                   | 98                  |               |                       | 98                 | 4,014     |
| 413      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights   | NM                       | Labor - Incentiv | SPS CWC-Labor Incentive   | 276       |                   | (163)             |                     |               |                       | (163)              | 112       |
| 414      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights   | NM                       | Labor - Non-bar  | SPS CWC-Labor Regular     | 5,288     |                   |                   | 159                 |               |                       | 159                | 5,447     |
| 415      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights   | NM                       | Non-Labor        | SPS CWC-Other O&M         | 120,245   |                   |                   |                     |               |                       |                    | 120,245   |
| 416      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights   | PIS-DIST                 | Labor - Bargaini | SPS CWC-Labor Regular     | 7,749     |                   |                   | 194                 |               |                       | 194                | 7,942     |
| 417      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights   | PIS-DIST                 | Labor - Incentiv | SPS CWC-Labor Incentive   | 496       |                   | (294)             |                     | (0)           |                       | (294)              | 203       |
| 418      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights   | PIS-DIST                 | Labor - Non-bar  | SPS CWC-Labor Regular     | 10,463    |                   |                   | 314                 |               |                       | 314                | 10,777    |
| 419      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights   | PIS-DIST                 | Labor - Other C  | SPS CWC-Labor Regular     | 28        |                   |                   |                     |               |                       |                    | 28        |
| 420      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights   | PIS-DIST                 | Non-Labor        | SPS CWC-Other O&M         | 43,329    |                   |                   |                     | (0)           |                       | (0)                | 43,328    |
| 421      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights   | TX                       | Labor - Bargaini | SPS CWC-Labor Regular     | 8,566     |                   |                   | 214                 |               |                       | 214                | 8,780     |
| 422      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights   | TX                       | Labor - Incentiv | SPS CWC-Labor Incentive   | 604       |                   | (357)             |                     |               |                       | (357)              | 247       |
| 423      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights   | TX                       | Labor - Non-bar  | SPS CWC-Labor Regular     | 11,568    |                   |                   | 347                 |               |                       | 347                | 11,915    |
| 424      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights   | TX                       | Non-Labor        | SPS CWC-Other O&M         | 101,918   |                   |                   |                     |               |                       |                    | 101,918   |
| 425      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters         | NM                       | Labor - Bargaini | SPS CWC-Labor Regular     | 465       |                   |                   | 12                  |               |                       | 12                 | 476       |
| 426      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters         | NM                       | Labor - Incentiv | SPS CWC-Labor Incentive   | 36        |                   | (21)              |                     |               |                       | (21)               | 15        |
| 427      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters         | NM                       | Labor - Non-bar  | SPS CWC-Labor Regular     | 627       |                   |                   | 19                  |               |                       | 19                 | 646       |
| 428      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters         | NM                       | Non-Labor        | SPS CWC-Other O&M         | 241       |                   |                   |                     |               |                       |                    | 241       |
| 429      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters         | PIS-DIST                 | Labor - Bargaini | SPS CWC-Labor Regular     | 22,271    |                   |                   | 557                 |               |                       | 557                | 22,828    |
| 430      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters         | PIS-DIST                 | Labor - Incentiv | SPS CWC-Labor Incentive   | 2,083     |                   | (1,232)           |                     |               |                       | (1,232)            | 850       |
| 431      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters         | PIS-DIST                 | Labor - Non-bar  | SPS CWC-Labor Regular     | 30,074    |                   |                   | 902                 |               |                       | 902                | 30,977    |
| 432      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters         | PIS-DIST                 | Labor - Other C  | SPS CWC-Labor Regular     | 8         |                   |                   |                     |               |                       |                    | 8         |
| 433      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters         | PIS-DIST                 | Non-Labor        | SPS CWC-Other O&M         | 655       |                   |                   |                     |               |                       |                    | 655       |
| 434      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters         | TX                       | Labor - Bargaini | SPS CWC-Labor Regular     | 202       |                   |                   | 5                   |               |                       | 5                  | 207       |
| 435      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters         | TX                       | Labor - Incentiv | SPS CWC-Labor Incentive   | 19        |                   | (11)              |                     |               |                       | (11)               | 8         |
| 436      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters         | TX                       | Labor - Non-bar  | SPS CWC-Labor Regular     | 273       |                   |                   | 8                   |               |                       | 8                  | 282       |
| 437      | O&M                   | Distribution Maintenance  | 59700-Dist Mtc of Meters         | TX                       | Non-Labor        | SPS CWC-Other O&M         | 173       |                   |                   |                     |               |                       |                    | 173       |
| 438      | O&M                   | Distribution Maintenance  | 59800-Dist Mtce of Dist Plant    | NM                       | Labor - Bargaini | SPS CWC-Labor Regular     | (2)       |                   |                   | (0)                 |               |                       | (0)                | (2)       |
| 439      | O&M                   | Distribution Maintenance  | 59800-Dist Mtce of Dist Plant    | NM                       | Labor - Incentiv | SPS CWC-Labor Incentive   | 6         |                   | (3)               |                     |               |                       | (3)                | 2         |
| 440      | O&M                   | Distribution Maintenance  | 59800-Dist Mtce of Dist Plant    | NM                       | Labor - Non-bar  | SPS CWC-Labor Regular     | (3)       |                   |                   | (0)                 |               |                       | (0)                | (3)       |
| 441      | O&M                   | Distribution Maintenance  | 59800-Dist Mtce of Dist Plant    | NM                       | Non-Labor        | SPS CWC-Other O&M         | 16        |                   |                   |                     |               |                       |                    | 16        |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function | Account                                       | Jurisdictional Allocator | Labor Designator                         | Cash Working Capital Item | Per Book   | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escl | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted  |
|----------|-----------------------|---------------------------|---|--------------------------|--|---------------------------|------------|-------------------|-------------------|--------------------|---------------|-----------------------|--------------------|-----------|
| 442      | O&M                   | Distribution Maintenance  | 59800-Dist Mtce of Dist Plant                 | PIS-DIST                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 3          |                   | (2)               |                    |               |                       | (2)                | 1         |
| 443      | O&M                   | Distribution Maintenance  | 59800-Dist Mtce of Dist Plant                 | PIS-DIST                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | (3)        |                   |                   |                    |               |                       |                    | (3)       |
| 444      | O&M                   | Distribution Maintenance  | 59800-Dist Mtce of Dist Plant                 | TX                       | Labor - Bargaini SPS CWC-Labor Regular   |                           | 5,746      |                   |                   | 144                |               |                       | 144                | 5,889     |
| 445      | O&M                   | Distribution Maintenance  | 59800-Dist Mtce of Dist Plant                 | TX                       | Labor - Incentiw SPS CWC-Labor Incentive |                           | 477        |                   | (282)             |                    |               |                       | (282)              | 195       |
| 446      | O&M                   | Distribution Maintenance  | 59800-Dist Mtce of Dist Plant                 | TX                       | Labor - Non-bar SPS CWC-Labor Regular    |                           | 7,759      |                   |                   | 233                |               |                       | 233                | 7,991     |
| 447      | O&M                   | Distribution Maintenance  | 59800-Dist Mtce of Dist Plant                 | TX                       | Non-Labor SPS CWC-Other O&M              |                           | 444        |                   |                   |                    |               |                       |                    | 444       |
| 448      | O&M                   | Customer Accounting       | 90100-Cust Acct Supervise                     | CUST-AVG                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 3,060      |                   | (1,730)           |                    |               |                       | (1,730)            | 1,331     |
| 449      | O&M                   | Customer Accounting       | 90100-Cust Acct Supervise                     | CUST-AVG                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 21,653     |                   |                   | 650                |               |                       | 650                | 22,302    |
| 450      | O&M                   | Customer Accounting       | 90100-Cust Acct Supervise                     | CUST-AVG                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 359        |                   |                   |                    |               |                       |                    | 359       |
| 451      | O&M                   | Customer Accounting       | 90100-Cust Acct Supervise                     | CUST-AVG                 | Non-Labor SPS CWC-Other O&M              |                           | 4,576      |                   |                   |                    | (61)          |                       | (61)               | 4,515     |
| 452      | O&M                   | Customer Accounting       | 90200-Cust Acct Meter Read                    | CUST-AVG                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 1,153,122  |                   |                   | 28,828             |               |                       | 28,828             | 1,181,950 |
| 453      | O&M                   | Customer Accounting       | 90200-Cust Acct Meter Read                    | CUST-AVG                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 98,544     |                   | (58,066)          |                    | (3)           |                       | (58,070)           | 40,474    |
| 454      | O&M                   | Customer Accounting       | 90200-Cust Acct Meter Read                    | CUST-AVG                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 1,633,642  |                   |                   | 49,009             |               |                       | 49,009             | 1,682,651 |
| 455      | O&M                   | Customer Accounting       | 90200-Cust Acct Meter Read                    | CUST-AVG                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 2,380      |                   |                   |                    |               |                       |                    | 2,380     |
| 456      | O&M                   | Customer Accounting       | 90200-Cust Acct Meter Read                    | CUST-AVG                 | Non-Labor SPS CWC-Other O&M              |                           | 2,077,952  |                   |                   |                    | (277)         |                       | (277)              | 2,077,675 |
| 457      | O&M                   | Customer Accounting       | 90300-Cust Acct Recrds & Coll                 | CUST-AVG                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 192,650    |                   |                   | 4,816              |               |                       | 4,816              | 197,466   |
| 458      | O&M                   | Customer Accounting       | 90300-Cust Acct Recrds & Coll                 | CUST-AVG                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 268,394    |                   | (152,021)         |                    | (0)           |                       | (152,021)          | 116,373   |
| 459      | O&M                   | Customer Accounting       | 90300-Cust Acct Recrds & Coll                 | CUST-AVG                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 2,480,761  |                   |                   | 74,423             |               |                       | 74,423             | 2,555,184 |
| 460      | O&M                   | Customer Accounting       | 90300-Cust Acct Recrds & Coll                 | CUST-AVG                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 30,646     |                   |                   |                    |               |                       |                    | 30,646    |
| 461      | O&M                   | Customer Accounting       | 90300-Cust Acct Recrds & Coll                 | CUST-AVG                 | Labor - Pension SPS CWC-Labor Regular    |                           | 1          |                   |                   |                    |               |                       |                    | 1         |
| 462      | O&M                   | Customer Accounting       | 90300-Cust Acct Recrds & Coll                 | CUST-AVG                 | Non-Labor SPS CWC-Other O&M              |                           | 4,235,840  |                   |                   |                    | (17,086)      |                       | (17,086)           | 4,218,754 |
| 463      | O&M                   | Customer Accounting       | 90400-Cust Acct Uncollect                     | CUST-RET                 | Non-Labor SPS CWC-Other O&M              |                           | 5,002,472  |                   |                   |                    | 1,461,881     |                       | 1,461,881          | 6,464,353 |
| 464      | O&M                   | Customer Accounting       | 904001-Uncollectable Accounts - Non Comr      | CUST-RET                 | Non-Labor SPS CWC-Other O&M              |                           | (593,968)  |                   |                   |                    |               |                       |                    | (593,968) |
| 465      | O&M                   | Customer Accounting       | 904001-Uncollectable Accounts - Non Comr TX   |                          | Non-Labor SPS CWC-Other O&M              |                           |            |                   |                   |                    | 363,636       |                       | 363,636            | 363,636   |
| 466      | O&M                   | Customer Accounting       | 90500-Cust Acct Misc                          | CUST-AVG                 | Labor SPS CWC-Not CWC Item               |                           | 0          |                   |                   |                    |               |                       |                    | 0         |
| 467      | O&M                   | Customer Accounting       | 90500-Cust Acct Misc                          | CUST-AVG                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | (60)       |                   |                   | (2)                |               |                       | (2)                | (62)      |
| 468      | O&M                   | Customer Accounting       | 90500-Cust Acct Misc                          | CUST-AVG                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 1,443      |                   | (815)             |                    |               |                       | (815)              | 628       |
| 469      | O&M                   | Customer Accounting       | 90500-Cust Acct Misc                          | CUST-AVG                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 12,936     |                   |                   | 388                |               |                       | 388                | 13,324    |
| 470      | O&M                   | Customer Accounting       | 90500-Cust Acct Misc                          | CUST-AVG                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 171        |                   |                   |                    |               |                       |                    | 171       |
| 471      | O&M                   | Customer Accounting       | 90500-Cust Acct Misc                          | CUST-AVG                 | Non-Labor SPS CWC-Other O&M              |                           | 166,545    |                   |                   |                    | (48)          |                       | (48)               | 166,496   |
| 472      | O&M                   | Customer Accounting       | DEPINT - Customer Deposit Interest Expensi NM |                          | Non-Labor SPS CWC-Other O&M              |                           |            |                   |                   |                    | 15,352        |                       | 15,352             | 15,352    |
| 473      | O&M                   | Customer Accounting       | DEPINT - Customer Deposit Interest Expensi TX |                          | Non-Labor SPS CWC-Other O&M              |                           |            |                   |                   |                    | 28,708        |                       | 28,708             | 28,708    |
| 474      | O&M                   | Customer Service          | 90800-Customer Asst Expense                   | CUST-AVG                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 875,623    |                   |                   | 21,891             |               |                       | 21,891             | 897,513   |
| 475      | O&M                   | Customer Service          | 90800-Customer Asst Expense                   | CUST-AVG                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 76,641     |                   | (45,137)          |                    | (0)           |                       | (45,137)           | 31,503    |
| 476      | O&M                   | Customer Service          | 90800-Customer Asst Expense                   | CUST-AVG                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 1,246,609  |                   |                   | 37,398             |               |                       | 37,398             | 1,284,007 |
| 477      | O&M                   | Customer Service          | 90800-Customer Asst Expense                   | CUST-AVG                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 1,815      |                   |                   |                    |               |                       |                    | 1,815     |
| 478      | O&M                   | Customer Service          | 90800-Customer Asst Expense                   | CUST-AVG                 | Labor - Taxes SPS CWC-Other O&M          |                           | (208)      |                   |                   |                    |               |                       |                    | (208)     |
| 479      | O&M                   | Customer Service          | 90800-Customer Asst Expense                   | CUST-AVG                 | Non-Labor SPS CWC-Other O&M              |                           | 141,386    |                   |                   |                    | (2,547)       |                       | (2,547)            | 138,839   |
| 480      | O&M                   | Customer Service          | 90801EE-Customer Assistance EE Amort TX       | TX                       | Non-Labor SPS CWC-Other O&M              |                           | 4,223,707  |                   |                   |                    | (4,223,707)   |                       | (4,223,707)        |           |
| 481      | O&M                   | Customer Service          | 90803EE-Customer Assistance EE Amort NM NM    | NM                       | Non-Labor SPS CWC-Other O&M              |                           | 11,170,942 |                   |                   |                    | (11,170,942)  |                       | (11,170,942)       |           |
| 482      | O&M                   | Customer Service          | 90804EE-Customer Assistance SaversSwitch TX   | TX                       | Labor - Non-bar SPS CWC-Labor Regular    |                           | 2,093      |                   |                   | 63                 |               |                       | 63                 | 2,156     |
| 483      | O&M                   | Customer Service          | 90804EE-Customer Assistance SaversSwitch TX   | TX                       | Non-Labor SPS CWC-Other O&M              |                           | 615,954    |                   |                   |                    |               |                       |                    | 615,954   |
| 484      | O&M                   | Customer Service          | 90805EE-Customer Assistance Other             | CUST-AVG                 | Labor - Incentiw SPS CWC-Labor Incentive |                           |            |                   |                   |                    |               |                       |                    |           |
| 485      | O&M                   | Customer Service          | 90805EE-Customer Assistance Other             | CUST-AVG                 | Labor - Other Cc SPS CWC-Labor Regular   |                           |            |                   |                   |                    |               |                       |                    |           |
| 486      | O&M                   | Customer Service          | 909000-Informational and instruction advei    | CUST-RET                 | Non-Labor SPS CWC-Other O&M              |                           | 291,929    |                   |                   |                    | (287,870)     |                       | (287,870)          | 4,059     |
| 487      | O&M                   | Customer Service          | 910000-Misc Cust Serv Expense                 | CUST-RET                 | Labor SPS CWC-Not CWC Item               |                           | 0          |                   |                   |                    |               |                       |                    | 0         |
| 488      | O&M                   | Customer Service          | 910000-Misc Cust Serv Expense                 | CUST-RET                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | (39)       |                   |                   | (1)                |               |                       | (1)                | (40)      |
| 489      | O&M                   | Customer Service          | 910000-Misc Cust Serv Expense                 | CUST-RET                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 941        |                   | (532)             |                    |               |                       | (532)              | 410       |
| 490      | O&M                   | Customer Service          | 910000-Misc Cust Serv Expense                 | CUST-RET                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 7,273      |                   |                   | 218                |               |                       | 218                | 7,491     |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function | Account   | Jurisdictional Allocator | Labor Designator                         | Cash Working Capital Item | Per Book     | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escl | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted     |
|----------|-----------------------|---------------------------|---|--------------------------|--|---------------------------|--------------|-------------------|-------------------|--------------------|---------------|-----------------------|--------------------|--------------|
| 491      | O&M                   | Customer Service          | 910000-Misc Cust Serv Expense                         | CUST-RET                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 112          |                   |                   |                    |               |                       |                    | 112          |
| 492      | O&M                   | Customer Service          | 910000-Misc Cust Serv Expense                         | CUST-RET                 | Non-Labor SPS CWC-Other O&M              |                           | 101,054      |                   |                   |                    | (27)          |                       | (27)               | 101,027      |
| 493      | O&M                   | Sales                     | 91200-Economic Development                            | CUST-AVG                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | 73,619       |                   |                   | 1,840              |               |                       | 1,840              | 75,459       |
| 494      | O&M                   | Sales                     | 91200-Economic Development                            | CUST-AVG                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 6,605        |                   | (3,888)           |                    | (0)           |                       | (3,888)            | 2,717        |
| 495      | O&M                   | Sales                     | 91200-Economic Development                            | CUST-AVG                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 106,447      |                   |                   | 3,193              |               |                       | 3,193              | 109,641      |
| 496      | O&M                   | Sales                     | 91200-Economic Development                            | CUST-AVG                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 220          |                   |                   |                    |               |                       |                    | 220          |
| 497      | O&M                   | Sales                     | 91200-Economic Development                            | CUST-AVG                 | Non-Labor SPS CWC-Other O&M              |                           | 113,747      |                   |                   |                    | (9,702)       |                       | (9,702)            | 104,046      |
| 498      | O&M                   | Sales                     | 916000-Misc Sales Expense                             | CUST-AVG                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | (4)          |                   |                   | (0)                |               |                       | (0)                | (4)          |
| 499      | O&M                   | Sales                     | 916000-Misc Sales Expense                             | CUST-AVG                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 68           |                   | (38)              |                    |               |                       | (38)               | 30           |
| 500      | O&M                   | Sales                     | 916000-Misc Sales Expense                             | CUST-AVG                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | 731          |                   |                   | 22                 |               |                       | 22                 | 752          |
| 501      | O&M                   | Sales                     | 916000-Misc Sales Expense                             | CUST-AVG                 | Labor - Other Cc SPS CWC-Labor Regular   |                           | 8            |                   |                   |                    |               |                       |                    | 8            |
| 502      | O&M                   | Sales                     | 916000-Misc Sales Expense                             | CUST-AVG                 | Non-Labor SPS CWC-Other O&M              |                           | 10,255       |                   |                   |                    | (2)           |                       | (2)                | 10,253       |
| 503      | O&M                   | A&G                       | 92000-A&G Salaries                                    | LABXAG                   | Labor - Bargaini SPS CWC-Labor Regular   |                           | 1,533,087    |                   |                   | 37,638             | (27,549)      |                       | 10,089             | 1,543,176    |
| 504      | O&M                   | A&G                       | 92000-A&G Salaries                                    | LABXAG                   | Labor - Incentiw SPS CWC-Labor Incentive |                           | 3,167,790    |                   | (1,768,103)       |                    | (60,477)      |                       | (1,828,580)        | 1,339,209    |
| 505      | O&M                   | A&G                       | 92000-A&G Salaries                                    | LABXAG                   | Labor - Long-Te SPS CWC-Labor Regular    |                           | 10,165,086   |                   |                   |                    | (5,198,439)   |                       | (5,198,439)        | 4,966,647    |
| 506      | O&M                   | A&G                       | 92000-A&G Salaries                                    | LABXAG                   | Labor - Non-bar SPS CWC-Labor Regular    |                           | 24,494,469   |                   |                   | 729,227            | (186,895)     |                       | 542,332            | 25,036,801   |
| 507      | O&M                   | A&G                       | 92000-A&G Salaries                                    | LABXAG                   | Labor - Other Cc SPS CWC-Labor Regular   |                           | 627,515      |                   |                   |                    |               |                       |                    | 627,515      |
| 508      | O&M                   | A&G                       | 92100-A&G Office & Supplies                           | LABXAG                   | Labor SPS CWC-Not CWC Item               |                           | 8            |                   |                   |                    |               |                       |                    | 8            |
| 509      | O&M                   | A&G                       | 92100-A&G Office & Supplies                           | LABXAG                   | Labor - Bargaini SPS CWC-Labor Regular   |                           |              |                   |                   |                    |               |                       |                    |              |
| 510      | O&M                   | A&G                       | 92100-A&G Office & Supplies                           | LABXAG                   | Labor - Incentiw SPS CWC-Labor Incentive |                           |              |                   | 101               |                    | (179)         |                       | (78)               | (78)         |
| 511      | O&M                   | A&G                       | 92100-A&G Office & Supplies                           | LABXAG                   | Labor - Non-bar SPS CWC-Labor Regular    |                           |              |                   |                   |                    |               |                       |                    |              |
| 512      | O&M                   | A&G                       | 92100-A&G Office & Supplies                           | LABXAG                   | Labor - Other Cc SPS CWC-Labor Regular   |                           | 413,290      |                   |                   |                    |               |                       |                    | 413,290      |
| 513      | O&M                   | A&G                       | 92100-A&G Office & Supplies                           | LABXAG                   | Non-Labor SPS CWC-Other O&M              |                           | 20,191,160   |                   |                   |                    | (123,003)     |                       | (123,003)          | 20,068,157   |
| 514      | O&M                   | A&G                       | 92200-A&G Admn Transfer Crdt                          | LABXAG                   | Non-Labor SPS CWC-Other O&M              |                           | (23,632,717) |                   |                   |                    | 3,858,325     |                       | 3,858,325          | (19,774,391) |
| 515      | O&M                   | A&G                       | 92300-A&G Outside Services                            | LABXAG                   | Non-Labor SPS CWC-Other O&M              |                           | 6,387,835    |                   |                   |                    | (37,002)      |                       | (37,002)           | 6,350,834    |
| 516      | O&M                   | A&G                       | 92400-A&G Property Insurance                          | PIS-NET                  | Non-Labor SPS CWC-Other O&M              |                           | 3,855,270    |                   |                   |                    | (7,665)       |                       | (7,665)            | 3,847,604    |
| 517      | O&M                   | A&G                       | 92500-A&G Injuries & Damages                          | LABXAG                   | Labor - Injuries SPS CWC-Labor Regular   |                           | 788,791      |                   |                   |                    | (959)         |                       | (959)              | 787,832      |
| 518      | O&M                   | A&G                       | 92500-A&G Injuries & Damages                          | LABXAG                   | Non-Labor SPS CWC-Other O&M              |                           | 6,888,039    |                   |                   |                    |               |                       |                    | 6,888,039    |
| 519      | O&M                   | A&G                       | 926000-Employee pensions and benefits                 | LABXAG                   | Labor - Bargaini SPS CWC-Labor Regular   |                           | 949,450      |                   |                   | 23,732             | (184)         |                       | 23,547             | 972,997      |
| 520      | O&M                   | A&G                       | 926000-Employee pensions and benefits                 | LABXAG                   | Labor - Non-bar SPS CWC-Labor Regular    |                           | 1,506,399    |                   |                   | 45,181             | (358)         |                       | 44,823             | 1,551,222    |
| 521      | O&M                   | A&G                       | 926000-Employee pensions and benefits                 | LABXAG                   | Labor - Pension SPS CWC-Labor Regular    |                           | 24,847,294   |                   |                   |                    | (753,264)     |                       | (753,264)          | 24,094,030   |
| 522      | O&M                   | A&G                       | 926000-Employee pensions and benefits                 | LABXAG                   | Non-Labor SPS CWC-Other O&M              |                           |              |                   |                   |                    |               |                       |                    |              |
| 523      | O&M                   | A&G                       | 92603-SPS Deferred Pension Exp                        | TX                       | Labor - Pension SPS CWC-Labor Regular    |                           | 1,887,518    |                   |                   |                    | (1,887,518)   |                       | (1,887,518)        |              |
| 524      | O&M                   | A&G                       | 92800-A&G Regulatory Comm Exp                         | CUST-AVG                 | Labor - Bargaini SPS CWC-Labor Regular   |                           | (3,519)      |                   |                   | (88)               |               |                       | (88)               | (3,607)      |
| 525      | O&M                   | A&G                       | 92800-A&G Regulatory Comm Exp                         | CUST-AVG                 | Labor - Incentiw SPS CWC-Labor Incentive |                           | 541          |                   | (306)             |                    | (0)           |                       | (306)              | 235          |
| 526      | O&M                   | A&G                       | 92800-A&G Regulatory Comm Exp                         | CUST-AVG                 | Labor - Non-bar SPS CWC-Labor Regular    |                           | (970)        |                   |                   | (29)               |               |                       | (29)               | (999)        |
| 527      | O&M                   | A&G                       | 92800-A&G Regulatory Comm Exp                         | CUST-AVG                 | Non-Labor SPS CWC-Other O&M              |                           | 3,948        |                   |                   |                    | (0)           |                       | (0)                | 3,948        |
| 528      | O&M                   | A&G                       | 92800R-Regulatory Commission Expense TX               | TX                       | Non-Labor SPS CWC-Other O&M              |                           | 7,383,747    |                   |                   |                    | 517,543       |                       | 517,543            | 7,901,290    |
| 529      | O&M                   | A&G                       | 92801R-Regulatory Commission Expense NM NM            |                          | Non-Labor SPS CWC-Other O&M              |                           | 3,210,572    |                   |                   |                    | (934,831)     |                       | (934,831)          | 2,275,741    |
| 530      | O&M                   | A&G                       | 92802R-Regulatory Commission Expense Wh WHLS          |                          | Non-Labor SPS CWC-Other O&M              |                           | 1,301,992    |                   |                   |                    |               |                       |                    | 1,301,992    |
| 531      | O&M                   | A&G                       | 92804R-Regulatory Commission Expense Mi RETAIL-ENERGY |                          | Non-Labor SPS CWC-Other O&M              |                           | 155,404      |                   |                   |                    |               |                       |                    | 155,404      |
| 532      | O&M                   | A&G                       | 92900-A&G Duplicate Chrg Crdt                         | PIS-PTD                  | Non-Labor SPS CWC-Other O&M              |                           | (1,137,629)  |                   |                   |                    |               |                       |                    | (1,137,629)  |
| 533      | O&M                   | A&G                       | 93010-A&G General Advertising                         | PIS-PTD                  | Non-Labor SPS CWC-Other O&M              |                           | 1,270,941    |                   |                   |                    | (1,270,941)   |                       | (1,270,941)        |              |
| 534      | O&M                   | A&G                       | 93020-A&G Misc General Exp                            | PIS-PTD                  | Non-Labor SPS CWC-Other O&M              |                           | 1,212,300    |                   |                   |                    | (839,261)     |                       | (839,261)          | 373,040      |
| 535      | O&M                   | A&G                       | 93100-A&G Rents                                       | PIS-PTD                  | Non-Labor SPS CWC-Other O&M              |                           | 11,618,100   |                   |                   |                    | (2,238,736)   |                       | (2,238,736)        | 9,379,364    |
| 536      | O&M                   | A&G                       | 93100-A&G Rents                                       | PISRET-DIST              | Non-Labor SPS CWC-Other O&M              |                           | 2,500,938    |                   |                   |                    |               |                       |                    | 2,500,938    |
| 537      | O&M                   | A&G                       | 93500-A&G Maint of Gen PLT                            | PIS-GEN                  | Non-Labor SPS CWC-Other O&M              |                           | 50,393       |                   |                   |                    | (26,945)      |                       | (26,945)           | 23,448       |
| 538      | O&M                   | A&G                       | Recoverable Contributions and Donations               | TX                       | Non-Labor SPS CWC-Other O&M              |                           |              |                   |                   |                    | 1,232,509     |                       | 1,232,509          | 1,232,509    |
| 539      | O&M                   |                           |   |                          | Subtotal O&M                             |                           | 520,108,521  |                   | (4,163,835)       | 3,063,530          | (7,565,459)   |                       | (8,665,764)        | 511,442,757  |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function | Account                                       | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Per Book   | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escl | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted   |
|----------|-----------------------|---------------------------|---|--------------------------|------------------|---------------------------|------------|-------------------|-------------------|--------------------|---------------|-----------------------|--------------------|------------|
| 540      |                       |                           |   |                          |                  |                           |            |                   |                   |                    |               |                       |                    |            |
| 541      | Depreciation Expense  | Intangible                | 303003-Intg Misc Computr Softwar              | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 1,159,554  |                   |                   |                    | (112,626)     |                       | (112,626)          | 1,046,927  |
| 542      | Depreciation Expense  | Intangible                | 303004-Intg Misc Computr Softwar              | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 16,613,669 |                   |                   |                    | (1,613,667)   |                       | (1,613,667)        | 15,000,002 |
| 543      | Depreciation Expense  | Intangible                | 303004R-Intg Misc Computr Softwar-Retail      | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | 221,479    |                   |                   |                    | (21,512)      |                       | (21,512)           | 199,967    |
| 544      | Depreciation Expense  | Intangible                | 303005-Intg Misc Computr Soft 15y             | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 4,950,855  |                   |                   |                    | (480,871)     |                       | (480,871)          | 4,469,984  |
| 545      | Depreciation Expense  | Intangible                | 303007-Intg Misc Computr Softwar              | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 51,725     |                   |                   |                    | (20)          |                       | (20)               | 51,705     |
| 546      | Depreciation Expense  | Intangible                | 303010-Intg Misc Computr Softwar              | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 774,690    |                   |                   |                    | (75,245)      |                       | (75,245)           | 699,445    |
| 547      | Depreciation Expense  | Intangible                | 303013-Sfwr-Non Reg 3 Yr                      | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (636)      |                   |                   |                    | 62            |                       | 62                 | (574)      |
| 548      | Depreciation Expense  | Intangible                | 303014-Intg CRS Computr Softwar               | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | 172,817    |                   |                   |                    | (16,786)      |                       | (16,786)           | 156,031    |
| 549      | Depreciation Expense  | Intangible                | 303015-Sfwr-Non Reg 15 Yr                     | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (30,999)   |                   |                   |                    | 3,011         |                       | 3,011              | (27,988)   |
| 550      | Depreciation Expense  | Intangible                | 303016-Sfwr-Non Reg 5 Yr                      | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (78,708)   |                   |                   |                    | 7,645         |                       | 7,645              | (71,063)   |
| 551      | Depreciation Expense  | Steam Production          | 310002-Steam Prod Land Rights                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 35,249     |                   |                   |                    | 9,407         |                       | 9,407              | 44,657     |
| 552      | Depreciation Expense  | Steam Production          | 310003-Steam Prod Water Rights                | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 389,300    |                   |                   |                    | 180,697       |                       | 180,697            | 569,997    |
| 553      | Depreciation Expense  | Steam Production          | 310004-Steam Prod Land Rights-NM              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 1,006      |                   |                   |                    | 659           |                       | 659                | 1,665      |
| 554      | Depreciation Expense  | Steam Production          | 311000E-Steam Prod Str & Improv               | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 7,598,424  |                   |                   |                    | 1,899,397     |                       | 1,899,397          | 9,497,821  |
| 555      | Depreciation Expense  | Steam Production          | 311001-Steam Prod Str&Imp-TolkSC              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 215,430    |                   |                   |                    | 320,850       |                       | 320,850            | 536,280    |
| 556      | Depreciation Expense  | Steam Production          | 312000E-Steam Prod Boiler Plant E             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 30,161,216 |                   |                   |                    | 15,415,506    |                       | 15,415,506         | 45,576,721 |
| 557      | Depreciation Expense  | Steam Production          | 312001-Steam Prod Blr Pll-TolkSC              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 100,757    |                   |                   |                    | 218,400       |                       | 218,400            | 319,158    |
| 558      | Depreciation Expense  | Steam Production          | 314000-Steam Prod Turbogren Unit              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 15,108,885 |                   |                   |                    | 6,096,797     |                       | 6,096,797          | 21,205,682 |
| 559      | Depreciation Expense  | Steam Production          | 314001-Steam Prod Turbogren-TolkSC            | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 418,153    |                   |                   |                    | 469,724       |                       | 469,724            | 887,877    |
| 560      | Depreciation Expense  | Steam Production          | 315000E-Steam Prod Acc Elec Eq                | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 2,562,529  |                   |                   |                    | 804,073       |                       | 804,073            | 3,366,602  |
| 561      | Depreciation Expense  | Steam Production          | 315001-Steam Prod Acc El Eq-TolKS             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 184,178    |                   |                   |                    | 327,375       |                       | 327,375            | 511,553    |
| 562      | Depreciation Expense  | Steam Production          | 316000E-Steam Prod Misc Pwr Pll E             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 772,066    |                   |                   |                    | 231,885       |                       | 231,885            | 1,003,951  |
| 563      | Depreciation Expense  | Steam Production          | 316001-Steam Prod PwrPllEq-TolkSC             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 49,543     |                   |                   |                    | 38,663        |                       | 38,663             | 88,207     |
| 564      | Depreciation Expense  | Other Production          | 340002-Other Prod Land Rights                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 2          |                   |                   |                    | (2)           |                       | (2)                |            |
| 565      | Depreciation Expense  | Other Production          | 341000E-Other Prod Str & Impr                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 403,741    |                   |                   |                    | 12,316        |                       | 12,316             | 416,057    |
| 566      | Depreciation Expense  | Other Production          | 341045-Other Prod Str & Imp-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 2,072,695  |                   |                   |                    | (243,173)     |                       | (243,173)          | 1,829,522  |
| 567      | Depreciation Expense  | Other Production          | 342000E-Other Prod Fuel Hldr                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 159,422    |                   |                   |                    | 8,964         |                       | 8,964              | 168,386    |
| 568      | Depreciation Expense  | Other Production          | 343000-Other Prod Prime Mover                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 1,411,668  |                   |                   |                    | 273,535       |                       | 273,535            | 1,685,202  |
| 569      | Depreciation Expense  | Other Production          | 344000E-Other Prod Generator                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 5,561,344  |                   |                   |                    | 812,841       |                       | 812,841            | 6,374,185  |
| 570      | Depreciation Expense  | Other Production          | 344045-Other Prod Generator-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 27,429,326 |                   |                   |                    | 29,569,087    |                       | 29,569,087         | 56,998,413 |
| 571      | Depreciation Expense  | Other Production          | 345000E-Other Prod Access Elect Equip         | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 853,856    |                   |                   |                    | 75,158        |                       | 75,158             | 929,015    |
| 572      | Depreciation Expense  | Other Production          | 345045-Other Prod Acc El Eq-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 922,250    |                   |                   |                    | (134,675)     |                       | (134,675)          | 787,575    |
| 573      | Depreciation Expense  | Other Production          | 346000E-Other Prod Misc Pwr P                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 140,028    |                   |                   |                    | 9,173         |                       | 9,173              | 149,201    |
| 574      | Depreciation Expense  | Other Production          | 346045-Other Prod Misc P Eq-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 692        |                   |                   |                    | (49)          |                       | (49)               | 644        |
| 575      | Depreciation Expense  | Transmission              | 350002E-Transmission Land Right               | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 1,465,694  |                   |                   |                    | 503,127       |                       | 503,127            | 1,968,821  |
| 576      | Depreciation Expense  | Transmission              | 350002ERN-Transmission Land Right Radial NM   |                          | Non-Labor        | SPS CWC-Not CWC Item      | 31,038     |                   |                   |                    | 10,654        |                       | 10,654             | 41,692     |
| 577      | Depreciation Expense  | Transmission              | 350002ERT-Transmission Land Right Radial TX   |                          | Non-Labor        | SPS CWC-Not CWC Item      | 48,777     |                   |                   |                    | 16,744        |                       | 16,744             | 65,521     |
| 578      | Depreciation Expense  | Transmission              | 350002ERW-Transmission Land Right Radia WHLS  |                          | Non-Labor        | SPS CWC-Not CWC Item      | 9,611      |                   |                   |                    | 3,299         |                       | 3,299              | 12,910     |
| 579      | Depreciation Expense  | Transmission              | 352000-Transmission Str & Improv              | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 1,945,076  |                   |                   |                    | 611,204       |                       | 611,204            | 2,556,280  |
| 580      | Depreciation Expense  | Transmission              | 352010-Tran Str & Impr-Prod                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 11,194     |                   |                   |                    | 2,634         |                       | 2,634              | 13,828     |
| 581      | Depreciation Expense  | Transmission              | 352045-Tran Str & Impr-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 21,156     |                   |                   |                    | 15,116        |                       | 15,116             | 36,272     |
| 582      | Depreciation Expense  | Transmission              | 353000E-T-Transmission Station                | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 25,707,992 |                   |                   |                    | 4,537,380     |                       | 4,537,380          | 30,245,371 |
| 583      | Depreciation Expense  | Transmission              | 353010-Tran Station Equip Pro                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 609,491    |                   |                   |                    | 49,860        |                       | 49,860             | 659,351    |
| 584      | Depreciation Expense  | Transmission              | 353045-Tran Station Equip-Wind                | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 360,662    |                   |                   |                    | 841,078       |                       | 841,078            | 1,201,740  |
| 585      | Depreciation Expense  | Transmission              | 354000E-Tran Towers & Fixture                 | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 122,551    |                   |                   |                    | (1,751)       |                       | (1,751)            | 120,800    |
| 586      | Depreciation Expense  | Transmission              | 354000ERN-Tran Towers & Fixture Radial N NM   |                          | Non-Labor        | SPS CWC-Not CWC Item      | 2,595      |                   |                   |                    | (37)          |                       | (37)               | 2,558      |
| 587      | Depreciation Expense  | Transmission              | 354000ERT-Tran Towers & Fixture Radial TX TX  |                          | Non-Labor        | SPS CWC-Not CWC Item      | 4,078      |                   |                   |                    | (58)          |                       | (58)               | 4,020      |
| 588      | Depreciation Expense  | Transmission              | 354000ERW-Tran Towers & Fixture Radial V WHLS |                          | Non-Labor        | SPS CWC-Not CWC Item      | 804        |                   |                   |                    | (11)          |                       | (11)               | 792        |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function | Account                                       | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Per Book   | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escl | Adjust: Other | Intervenor Adjustment | Adjustments Total | Adjusted   |
|----------|-----------------------|---------------------------|---|--------------------------|------------------|---------------------------|------------|-------------------|-------------------|--------------------|---------------|-----------------------|-------------------|------------|
| 589      | Depreciation Expense  | Transmission              | 355000E                                       | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 43,175,569 |                   |                   |                    | 5,051,321     |                       | 5,051,321         | 48,226,889 |
| 590      | Depreciation Expense  | Transmission              | 355000ERN-Tran Poles & Fiktures Radial NM     |                          | Non-Labor        | SPS CWC-Not CWC Item      | 914,298    |                   |                   |                    | 106,968       |                       | 106,968           | 1,021,267  |
| 591      | Depreciation Expense  | Transmission              | 355000ERT-Tran Poles & Fiktures Radial TX     | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 1,436,856  |                   |                   |                    | 168,105       |                       | 168,105           | 1,604,961  |
| 592      | Depreciation Expense  | Transmission              | 355000ERW-Tran Poles & Fiktures Radial W WHLS |                          | Non-Labor        | SPS CWC-Not CWC Item      | 283,108    |                   |                   |                    | 33,122        |                       | 33,122            | 316,230    |
| 593      | Depreciation Expense  | Transmission              | 355010-Tran Poles & Fiktures-Prod             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 8,611      |                   |                   |                    | 303           |                       | 303               | 8,914      |
| 594      | Depreciation Expense  | Transmission              | 355045-Tran Poles & Fiktures-Wind             | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 304,482    |                   |                   |                    | 424,463       |                       | 424,463           | 728,945    |
| 595      | Depreciation Expense  | Transmission              | 356000E-Tran OH Conductor & D                 | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 14,019,284 |                   |                   |                    | 735,662       |                       | 735,662           | 14,754,947 |
| 596      | Depreciation Expense  | Transmission              | 356000ERN-Tran OH Conductor& D Radial NM      |                          | Non-Labor        | SPS CWC-Not CWC Item      | 296,876    |                   |                   |                    | 15,579        |                       | 15,579            | 312,455    |
| 597      | Depreciation Expense  | Transmission              | 356000ERT-Tran OH Conductor & D Radial TX     |                          | Non-Labor        | SPS CWC-Not CWC Item      | 466,553    |                   |                   |                    | 24,482        |                       | 24,482            | 491,035    |
| 598      | Depreciation Expense  | Transmission              | 356000ERW-Tran OH Conductor & D Radial WHLS   |                          | Non-Labor        | SPS CWC-Not CWC Item      | 91,926     |                   |                   |                    | 4,824         |                       | 4,824             | 96,750     |
| 599      | Depreciation Expense  | Transmission              | 356010-Tran OH Cond & Device-Prod             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 9,966      |                   |                   |                    | 709           |                       | 709               | 10,675     |
| 600      | Depreciation Expense  | Transmission              | 356045-Tran OH Cond & Device-Wind             | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 155,917    |                   |                   |                    | 185,834       |                       | 185,834           | 341,751    |
| 601      | Depreciation Expense  | Transmission              | 357000E-Tran Underground Cond                 | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 3,645      |                   |                   |                    | 975           |                       | 975               | 4,620      |
| 602      | Depreciation Expense  | Transmission              | 358000-Tran UG Conductor & Devic              | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 13,444     |                   |                   |                    | 611           |                       | 611               | 14,055     |
| 603      | Depreciation Expense  | Transmission              | 359000-Transmission Road & Trai               | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 7,739      |                   |                   |                    | 337           |                       | 337               | 8,077      |
| 604      | Depreciation Expense  | Distribution              | 360004-Dist Land Rights-NM                    | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 171,719    |                   |                   |                    | (2,816)       |                       | (2,816)           | 168,902    |
| 605      | Depreciation Expense  | Distribution              | 360005-Dist Land Rights-TX                    | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 41,609     |                   |                   |                    | 295           |                       | 295               | 41,904     |
| 606      | Depreciation Expense  | Distribution              | 361000E-Str & Improv                          | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 352,462    |                   |                   |                    | (21,962)      |                       | (21,962)          | 330,500    |
| 607      | Depreciation Expense  | Distribution              | 361000E-Str & Improv                          | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 303,658    |                   |                   |                    | 50,659        |                       | 50,659            | 354,317    |
| 608      | Depreciation Expense  | Distribution              | 362000E-Other Eq                              | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 2,659,311  |                   |                   |                    | 502,711       |                       | 502,711           | 3,162,022  |
| 609      | Depreciation Expense  | Distribution              | 362000E-Other Eq                              | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 3,772,629  |                   |                   |                    | 562,367       |                       | 562,367           | 4,334,996  |
| 610      | Depreciation Expense  | Distribution              | 364000-Dist Poles, Towers & Fikt              | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 3,056,611  |                   |                   |                    | 1,040,912     |                       | 1,040,912         | 4,097,523  |
| 611      | Depreciation Expense  | Distribution              | 364000-Dist Poles, Towers & Fikt              | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 6,599,438  |                   |                   |                    | 1,850,517     |                       | 1,850,517         | 8,449,955  |
| 612      | Depreciation Expense  | Distribution              | 365000-Dist OH Conductor & Devic              | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 3,075,179  |                   |                   |                    | 783,521       |                       | 783,521           | 3,858,700  |
| 613      | Depreciation Expense  | Distribution              | 365000-Dist OH Conductor & Devic              | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 5,253,168  |                   |                   |                    | 501,142       |                       | 501,142           | 5,754,311  |
| 614      | Depreciation Expense  | Distribution              | 366000E-Dist Underground Cond                 | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 127,339    |                   |                   |                    | (5,174)       |                       | (5,174)           | 122,165    |
| 615      | Depreciation Expense  | Distribution              | 366000E-Dist Underground Cond                 | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 356,779    |                   |                   |                    | (33,334)      |                       | (33,334)          | 323,445    |
| 616      | Depreciation Expense  | Distribution              | 367000E-Dist UG Conductor & D                 | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 313,568    |                   |                   |                    | 31,600        |                       | 31,600            | 345,168    |
| 617      | Depreciation Expense  | Distribution              | 367000E-Dist UG Conductor & D                 | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 902,429    |                   |                   |                    | (5,869)       |                       | (5,869)           | 896,560    |
| 618      | Depreciation Expense  | Distribution              | 368000E-Dist Line Transformer                 | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 1,679,222  |                   |                   |                    | 135,047       |                       | 135,047           | 1,814,268  |
| 619      | Depreciation Expense  | Distribution              | 368000E-Dist Line Transformer                 | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 4,169,790  |                   |                   |                    | (338,572)     |                       | (338,572)         | 3,831,219  |
| 620      | Depreciation Expense  | Distribution              | 369010-Distribution Services O                | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 541,530    |                   |                   |                    | (36,396)      |                       | (36,396)          | 505,134    |
| 621      | Depreciation Expense  | Distribution              | 369010-Distribution Services O                | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 976,757    |                   |                   |                    | (83)          |                       | (83)              | 976,674    |
| 622      | Depreciation Expense  | Distribution              | 369020-Distribution Services U                | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 513,319    |                   |                   |                    | (34,500)      |                       | (34,500)          | 478,819    |
| 623      | Depreciation Expense  | Distribution              | 369020-Distribution Services U                | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 882,379    |                   |                   |                    | (75)          |                       | (75)              | 882,304    |
| 624      | Depreciation Expense  | Distribution              | 370000E-Distribution Meter                    | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 675,527    |                   |                   |                    | 400,735       |                       | 400,735           | 1,076,262  |
| 625      | Depreciation Expense  | Distribution              | 370000E-Distribution Meter                    | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 1,190,481  |                   |                   |                    | 609,666       |                       | 609,666           | 1,800,147  |
| 626      | Depreciation Expense  | Distribution              | 371000E-Dist Inst on Cust Premis              | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 2          |                   |                   |                    | 174,015       |                       | 174,015           | 174,017    |
| 627      | Depreciation Expense  | Distribution              | 371000E-Dist Inst on Cust Premis              | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 358,778    |                   |                   |                    | (70,982)      |                       | (70,982)          | 287,797    |
| 628      | Depreciation Expense  | Distribution              | 373000-Dist Street Light & Sg Sy              | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 383,854    |                   |                   |                    | 200,415       |                       | 200,415           | 584,270    |
| 629      | Depreciation Expense  | Distribution              | 373000-Dist Street Light & Sg Sy              | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 667,517    |                   |                   |                    | 128,562       |                       | 128,562           | 796,079    |
| 630      | Depreciation Expense  | General                   | 389002-General Land Rights                    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 1,020      |                   |                   |                    | (266)         |                       | (266)             | 754        |
| 631      | Depreciation Expense  | General                   | 390000-Genl Structures & Improv               | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 1,669,682  |                   |                   |                    | (104,204)     |                       | (104,204)         | 1,565,477  |
| 632      | Depreciation Expense  | General                   | 390007-Genl Str & Imp Lease Bld               | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 180,136    |                   |                   |                    | (24,542)      |                       | (24,542)          | 155,594    |
| 633      | Depreciation Expense  | General                   | 390050-Genl Str & Imp-Call Center             | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | 228,998    |                   |                   |                    | (31,198)      |                       | (31,198)          | 197,801    |
| 634      | Depreciation Expense  | General                   | 391000-General Office Furn & E                | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 789,309    |                   |                   |                    | 276,690       |                       | 276,690           | 1,066,000  |
| 635      | Depreciation Expense  | General                   | 391004-General Info Sys Computer              | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 16,862,554 |                   |                   |                    | 1,635,117     |                       | 1,635,117         | 18,497,671 |
| 636      | Depreciation Expense  | General                   | 392010-General Transp Eq Grp                  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      |            |                   |                   |                    | 91,553        |                       | 91,553            | 91,553     |
| 637      | Depreciation Expense  | General                   | 392020-General Transp Eq Grp 2                | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      |            |                   |                   |                    | 649,216       |                       | 649,216           | 649,216    |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item    | Income Statement Function | Account                                   | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item        | Per Book     | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Esc | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted    |
|----------|--------------------------|---------------------------|---|--------------------------|------------------|----------------------------------|--------------|-------------------|-------------------|-------------------|---------------|-----------------------|--------------------|-------------|
| 638      | Depreciation Expense     | General                   | 392030-General Transp Eq Trailer          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             |              |                   |                   |                   | 148,602       |                       | 148,602            | 148,602     |
| 639      | Depreciation Expense     | General                   | 392040-General Transp Eq Grp 4            | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             |              |                   |                   |                   | 894,655       |                       | 894,655            | 894,655     |
| 640      | Depreciation Expense     | General                   | 393000-General Stores Equipmen            | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 10,887       |                   |                   |                   | 6,124         |                       | 6,124              | 17,011      |
| 641      | Depreciation Expense     | General                   | 394000-General Tools & Shop Equi          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 1,452,708    |                   |                   |                   | 256,772       |                       | 256,772            | 1,709,480   |
| 642      | Depreciation Expense     | General                   | 395000-General Laboratory Equi            | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 391,895      |                   |                   |                   | (12,986)      |                       | (12,986)           | 378,910     |
| 643      | Depreciation Expense     | General                   | 396000-General Power Operated E           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             |              |                   |                   |                   | 168,881       |                       | 168,881            | 168,881     |
| 644      | Depreciation Expense     | General                   | 397000-General Communication E            | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 3,932,152    |                   |                   |                   | (1,254,056)   |                       | (1,254,056)        | 2,678,096   |
| 645      | Depreciation Expense     | General                   | 397010-General Comm Eq Two Wa             | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 3,034,910    |                   |                   |                   | (106,193)     |                       | (106,193)          | 2,928,718   |
| 646      | Depreciation Expense     | General                   | 397020-General Comm Eq AE                 | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 7,382        |                   |                   |                   | (259)         |                       | (259)              | 7,123       |
| 647      | Depreciation Expense     | General                   | 397030-General Comm Eq EM                 | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 1,080,889    |                   |                   |                   | (26,095)      |                       | (26,095)           | 1,054,794   |
| 648      | Depreciation Expense     | General                   | 398000-General Miscellaneous E            | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 106,581      |                   |                   |                   | 25,343        |                       | 25,343             | 131,924     |
| 649      | Depreciation Expense     | Other Tax                 | 40310-Depreciation & Depletion Expense    | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item             | 2,121,474    |                   |                   |                   | (2,121,474)   |                       | (2,121,474)        |             |
| 650      | Depreciation Expense     | Other Tax                 | 41190-Accretion Expense                   | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item             | 3,652,390    |                   |                   |                   | (3,652,390)   |                       | (3,652,390)        |             |
| 651      | Depreciation Expense     |                           |   |                          |                  | Subtotal Depreciation Expense    | 286,463,221  |                   |                   |                   | 70,670,827    |                       | 70,670,827         | 357,134,047 |
| 652      |                          |                           |   |                          |                  |                                  |              |                   |                   |                   |               |                       |                    |             |
| 653      | Amortization Expense     | Other Tax                 | 40730-Amortization of Regulatory Debits   | NM                       | Non-Labor        | SPS CWC-Not CWC Item             | 2,725,660    |                   |                   |                   | (2,725,660)   |                       | (2,725,660)        |             |
| 654      | Amortization Expense     | Other Tax                 | 40730-Amortization of Regulatory Debits   | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item             | (16,736)     |                   |                   |                   | (9,169)       |                       | (9,169)            | (25,906)    |
| 655      | Amortization Expense     | Other Tax                 | 40730-Amortization of Regulatory Debits   | TX                       | Non-Labor        | SPS CWC-Not CWC Item             | 2,260,859    |                   |                   |                   | (1,862,692)   |                       | (1,862,692)        | 398,167     |
| 656      | Amortization Expense     | Other Tax                 | 40740-Amortization of Regulatory Credits  | NM                       | Non-Labor        | SPS CWC-Not CWC Item             | (3,451,868)  |                   |                   |                   | 3,451,868     |                       | 3,451,868          |             |
| 657      | Amortization Expense     | Other Tax                 | 40740-Amortization of Regulatory Credits  | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item             | (5,773,864)  |                   |                   |                   |               |                       |                    | (5,773,864) |
| 658      | Amortization Expense     | Other Tax                 | 40740-Amortization of Regulatory Credits  | TX                       | Non-Labor        | SPS CWC-Not CWC Item             | (56,423,270) |                   |                   |                   | 56,423,270    |                       | 56,423,270         |             |
| 659      | Amortization Expense     |                           |   |                          |                  | Subtotal Amortization Expense    | (60,679,219) |                   |                   |                   | 55,277,617    |                       | 55,277,617         | (5,401,603) |
| 660      |                          |                           |   |                          |                  |                                  |              |                   |                   |                   |               |                       |                    |             |
| 661      | Taxes Other than Income  | Other Tax                 | 408100-Tax Other Than Income Tax - Prope  | PIS-NET                  | Non-Labor        | SPS CWC-Property Tax             | 64,373,542   |                   |                   |                   | 10,754,980    |                       | 10,754,980         | 75,128,522  |
| 662      | Taxes Other than Income  | Other Tax                 | 408101-Tax Other Than Income Tax - Payrol | LABOR                    | Labor - Taxes    | SPS CWC-Payroll                  | 8,498,661    |                   |                   |                   | (23,554)      |                       | (23,554)           | 8,475,107   |
| 663      | Taxes Other than Income  | Other Tax                 | 408102FF-Taxes Other Than Income - Franc  | TX                       | Non-Labor        | SPS CWC-Franchise Fee            | 8,425,766    |                   |                   |                   | 1,809,726     |                       | 1,809,726          | 10,235,492  |
| 664      | Taxes Other than Income  | Other Tax                 | 408102GRT-Taxes Other Than Income - Gro   | TX                       | Non-Labor        | SPS CWC-Gross Receipts           | 5,568,868    |                   |                   |                   | 1,827,319     |                       | 1,827,319          | 7,396,187   |
| 665      | Taxes Other than Income  | Other Tax                 | 408102OTH-Taxes Other Than Income - Oth   | NM                       | Non-Labor        | SPS CWC-Sales Tax                | 59,814       |                   |                   |                   |               |                       |                    | 59,814      |
| 666      | Taxes Other than Income  | Other Tax                 | 408102OTH-Taxes Other Than Income - Oth   | PIS-NET                  | Non-Labor        | SPS CWC-Sales Tax                | 38,628       |                   |                   |                   |               |                       |                    | 38,628      |
| 667      | Taxes Other than Income  | Other Tax                 | 408102OTH-Taxes Other Than Income - Oth   | TX                       | Non-Labor        | SPS CWC-Sales Tax                | 44,903       |                   |                   |                   |               |                       |                    | 44,903      |
| 668      | Taxes Other than Income  |                           |   |                          |                  | Subtotal Taxes Other than Income | 87,010,184   |                   |                   |                   | 14,368,470    |                       | 14,368,470         | 101,378,653 |
| 669      |                          |                           |   |                          |                  |                                  |              |                   |                   |                   |               |                       |                    |             |
| 670      | Sched M: Plant Temporary | Intangible                | 303003-Intg Misc Computr Softwar          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 113,943      |                   |                   |                   | 103           |                       | 103                | 114,046     |
| 671      | Sched M: Plant Temporary | Intangible                | 303004-Intg Misc Computr Softwar          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 2,062,227    |                   |                   |                   | 2,685         |                       | 2,685              | 2,064,911   |
| 672      | Sched M: Plant Temporary | Intangible                | 303004R-Intg Misc Computr Softwar-Retail  | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item             | 282,442      |                   |                   |                   |               |                       |                    | 282,442     |
| 673      | Sched M: Plant Temporary | Intangible                | 303005-Intg Misc Computr Soft 15y         | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 1,559,443    |                   |                   |                   | 1,410         |                       | 1,410              | 1,560,853   |
| 674      | Sched M: Plant Temporary | Intangible                | 303007-Intg Misc Computr Softwar          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 98,097       |                   |                   |                   | 89            |                       | 89                 | 98,185      |
| 675      | Sched M: Plant Temporary | Intangible                | 303010-Intg Misc Computr Softwar          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 180,550      |                   |                   |                   | 168           |                       | 168                | 180,718     |
| 676      | Sched M: Plant Temporary | Intangible                | 303010R-Intg Misc Computr Softwar-Retail  | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item             | 5,080        |                   |                   |                   |               |                       |                    | 5,080       |
| 677      | Sched M: Plant Temporary | Intangible                | 303013-Sfwr-Non Reg 3 Yr                  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 7,602        |                   |                   |                   |               |                       |                    | 7,602       |
| 678      | Sched M: Plant Temporary | Intangible                | 303014-Intg CRS Computr Softwar           | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item             | (290,341)    |                   |                   |                   | (0)           |                       | (0)                | (290,341)   |
| 679      | Sched M: Plant Temporary | Intangible                | 303015-Sfwr-Non Reg 15 Yr                 | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 199,657      |                   |                   |                   |               |                       |                    | 199,657     |
| 680      | Sched M: Plant Temporary | Intangible                | 303016-Sfwr-Non Reg 5 Yr                  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item             | 223,583      |                   |                   |                   |               |                       |                    | 223,583     |
| 681      | Sched M: Plant Temporary | Steam Production          | 310001-Steam Prod Land Own in Fe          | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item             |              |                   |                   |                   |               |                       |                    |             |
| 682      | Sched M: Plant Temporary | Steam Production          | 310002-Steam Prod Land Rights             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item             | (14,534)     |                   |                   |                   | (32,314)      |                       | (32,314)           | (46,848)    |
| 683      | Sched M: Plant Temporary | Steam Production          | 310003-Steam Prod Water Rights            | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item             | 915,648      |                   |                   |                   | (46,009)      |                       | (46,009)           | 869,639     |
| 684      | Sched M: Plant Temporary | Steam Production          | 310004-Steam Prod Land Rights-NM          | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item             | (967)        |                   |                   |                   | (2,150)       |                       | (2,150)            | (3,118)     |
| 685      | Sched M: Plant Temporary | Steam Production          | 311000E-Steam Prod Str & Improv           | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item             | 3,265,148    |                   |                   |                   | 1,579,838     |                       | 1,579,838          | 4,844,986   |
| 686      | Sched M: Plant Temporary | Steam Production          | 311001-Steam Prod Str&Imp-Tol&SC          | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item             | 240,198      |                   |                   |                   | (17,511)      |                       | (17,511)           | 222,687     |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item    | Income Statement Function | Account                                       | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Per Book      | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escl | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted      |
|----------|--------------------------|---------------------------|---|--------------------------|------------------|---------------------------|---------------|-------------------|-------------------|--------------------|---------------|-----------------------|--------------------|---------------|
| 687      | Sched M: Plant Temporary | Steam Production          | 312000E-Steam Prod Boiler Plant E             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (355,234)     |                   |                   |                    | 1,431,879     |                       | 1,431,879          | 1,076,645     |
| 688      | Sched M: Plant Temporary | Steam Production          | 312001-Steam Prod Blr Pll-TolkSC              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 139,895       |                   |                   |                    | (10,199)      |                       | (10,199)           | 129,696       |
| 689      | Sched M: Plant Temporary | Steam Production          | 314000-Steam Prod Turbogén Unit               | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (158,519)     |                   |                   |                    | 1,744,902     |                       | 1,744,902          | 1,586,383     |
| 690      | Sched M: Plant Temporary | Steam Production          | 314001-Steam Prod Turbogén-TolkSC             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 398,675       |                   |                   |                    | (29,065)      |                       | (29,065)           | 369,610       |
| 691      | Sched M: Plant Temporary | Steam Production          | 315000E-Steam Prod Acc Elec Eq                | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (164,963)     |                   |                   |                    | 1,159,982     |                       | 1,159,982          | 995,019       |
| 692      | Sched M: Plant Temporary | Steam Production          | 315001-Steam Prod Acc El Eq-Tolks             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 200,137       |                   |                   |                    | (14,591)      |                       | (14,591)           | 185,546       |
| 693      | Sched M: Plant Temporary | Steam Production          | 316000E-Steam Prod Misc Pwr Pll E             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (66,049)      |                   |                   |                    | 1,249,207     |                       | 1,249,207          | 1,183,158     |
| 694      | Sched M: Plant Temporary | Steam Production          | 316001-Steam Prod PwrPllEq-TolkSC             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 46,215        |                   |                   |                    | (3,369)       |                       | (3,369)            | 42,846        |
| 695      | Sched M: Plant Temporary | Other Production          | 340001-Other Prod Land Own in Fee             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      |               |                   |                   |                    |               |                       |                    |               |
| 696      | Sched M: Plant Temporary | Other Production          | 340045-Other Prod Wind Rights                 | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (0)           |                   |                   |                    | (0)           |                       | (0)                | (0)           |
| 697      | Sched M: Plant Temporary | Other Production          | 341000E-Other Prod Str & Impr                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (3,193,835)   |                   |                   |                    | 176,491       |                       | 176,491            | (3,017,344)   |
| 698      | Sched M: Plant Temporary | Other Production          | 341045-Other Prod Str & Imp-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (15,075,097)  |                   |                   |                    | (3,364)       |                       | (3,364)            | (15,078,461)  |
| 699      | Sched M: Plant Temporary | Other Production          | 342000E-Other Prod Fuel Hldr                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (353,581)     |                   |                   |                    | 367,632       |                       | 367,632            | 14,051        |
| 700      | Sched M: Plant Temporary | Other Production          | 343000-Other Prod Prime Mover                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (495,840)     |                   |                   |                    | 243,884       |                       | 243,884            | (251,956)     |
| 701      | Sched M: Plant Temporary | Other Production          | 344000E-Other Prod Generator                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (1,740,798)   |                   |                   |                    | (981,914)     |                       | (981,914)          | (2,722,711)   |
| 702      | Sched M: Plant Temporary | Other Production          | 344045-Other Prod Generator-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (193,228,980) |                   |                   |                    | (38,140)      |                       | (38,140)           | (193,267,119) |
| 703      | Sched M: Plant Temporary | Other Production          | 345000E-Other Prod Access Elect Equip         | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (618,863)     |                   |                   |                    | 230,952       |                       | 230,952            | (387,911)     |
| 704      | Sched M: Plant Temporary | Other Production          | 345045-Other Prod Acc El Eq-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (7,427,823)   |                   |                   |                    | (2,154)       |                       | (2,154)            | (7,429,978)   |
| 705      | Sched M: Plant Temporary | Other Production          | 346000E-Other Prod Misc Pwr P                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (416,716)     |                   |                   |                    | 393,972       |                       | 393,972            | (22,744)      |
| 706      | Sched M: Plant Temporary | Other Production          | 346045-Other Prod Misc P Eq-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (4,146)       |                   |                   |                    | (0)           |                       | (0)                | (4,146)       |
| 707      | Sched M: Plant Temporary | Transmission              | 102000-Plant Purchased or Sold                | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (54,023)      |                   |                   |                    | 54,023        |                       | 54,023             |               |
| 708      | Sched M: Plant Temporary | Transmission              | 350001-Tran Land Owned in Fe                  | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      |               |                   |                   |                    |               |                       |                    |               |
| 709      | Sched M: Plant Temporary | Transmission              | 350002E-Transmission Land Right               | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (5,823,281)   |                   |                   |                    | (616,113)     |                       | (616,113)          | (6,439,394)   |
| 710      | Sched M: Plant Temporary | Transmission              | 350002ERN-Transmission Land Right Radial NM   |                          | Non-Labor        | SPS CWC-Not CWC Item      | (123,315)     |                   |                   |                    | (13,047)      |                       | (13,047)           | (136,362)     |
| 711      | Sched M: Plant Temporary | Transmission              | 350002ERT-Transmission Land Right Radial TX   |                          | Non-Labor        | SPS CWC-Not CWC Item      | (193,795)     |                   |                   |                    | (20,504)      |                       | (20,504)           | (214,299)     |
| 712      | Sched M: Plant Temporary | Transmission              | 350002ERW-Transmission Land Right Radial WHLS |                          | Non-Labor        | SPS CWC-Not CWC Item      | (38,184)      |                   |                   |                    | (4,040)       |                       | (4,040)            | (42,224)      |
| 713      | Sched M: Plant Temporary | Transmission              | 350045-Tran Land Fee-Wind                     | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      |               |                   |                   |                    |               |                       |                    |               |
| 714      | Sched M: Plant Temporary | Transmission              | 352000-Transmission Str & Improv              | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (3,500,169)   |                   |                   |                    | 238,185       |                       | 238,185            | (3,261,984)   |
| 715      | Sched M: Plant Temporary | Transmission              | 352010-Tran Str & Impr-Prod                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (5,928)       |                   |                   |                    | 16,364        |                       | 16,364             | 10,436        |
| 716      | Sched M: Plant Temporary | Transmission              | 352045-Tran Str & Impr-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (145,312)     |                   |                   |                    | 2,530         |                       | 2,530              | (142,781)     |
| 717      | Sched M: Plant Temporary | Transmission              | 353000E-Transmission Station                  | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (33,934,737)  |                   |                   |                    | 2,310,162     |                       | 2,310,162          | (31,624,575)  |
| 718      | Sched M: Plant Temporary | Transmission              | 353010-Tran Station Equip Pro                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (231,709)     |                   |                   |                    | 639,643       |                       | 639,643            | 407,934       |
| 719      | Sched M: Plant Temporary | Transmission              | 353045-Tran Station Equip-Wind                | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (3,653,229)   |                   |                   |                    | 35,443        |                       | 35,443             | (3,617,786)   |
| 720      | Sched M: Plant Temporary | Transmission              | 354000E-Tran Towers & Fixture                 | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (1,723,992)   |                   |                   |                    | (27,939)      |                       | (27,939)           | (1,751,931)   |
| 721      | Sched M: Plant Temporary | Transmission              | 354000ERN-Tran Towers & Fixture Radial N NM   |                          | Non-Labor        | SPS CWC-Not CWC Item      | (36,508)      |                   |                   |                    | (592)         |                       | (592)              | (37,099)      |
| 722      | Sched M: Plant Temporary | Transmission              | 354000ERT-Tran Towers & Fixture Radial TX TX  |                          | Non-Labor        | SPS CWC-Not CWC Item      | (57,373)      |                   |                   |                    | (930)         |                       | (930)              | (58,303)      |
| 723      | Sched M: Plant Temporary | Transmission              | 354000ERW-Tran Towers & Fixture Radial V WHLS |                          | Non-Labor        | SPS CWC-Not CWC Item      | (11,304)      |                   |                   |                    | (183)         |                       | (183)              | (11,488)      |
| 724      | Sched M: Plant Temporary | Transmission              | 355000E                                       | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (12,729,601)  |                   |                   |                    | (4,915,406)   |                       | (4,915,406)        | (17,645,007)  |
| 725      | Sched M: Plant Temporary | Transmission              | 355000ERN-Tran Poles & Fixtures Radial NM NM  |                          | Non-Labor        | SPS CWC-Not CWC Item      | (269,566)     |                   |                   |                    | (104,090)     |                       | (104,090)          | (373,656)     |
| 726      | Sched M: Plant Temporary | Transmission              | 355000ERT-Tran Poles & Fixtures Radial TX TX  |                          | Non-Labor        | SPS CWC-Not CWC Item      | (423,633)     |                   |                   |                    | (163,582)     |                       | (163,582)          | (587,215)     |
| 727      | Sched M: Plant Temporary | Transmission              | 355000ERW-Tran Poles & Fixtures Radial W WHLS |                          | Non-Labor        | SPS CWC-Not CWC Item      | (83,470)      |                   |                   |                    | (32,231)      |                       | (32,231)           | (115,701)     |
| 728      | Sched M: Plant Temporary | Transmission              | 355010-Tran Poles & Fixtures-Prod             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (255,202)     |                   |                   |                    | (336)         |                       | (336)              | (255,538)     |
| 729      | Sched M: Plant Temporary | Transmission              | 355045-Tran Poles & Fixtures-Wind             | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (1,431,075)   |                   |                   |                    | (21,238)      |                       | (21,238)           | (1,452,313)   |
| 730      | Sched M: Plant Temporary | Transmission              | 356000E-Tran OH Conductor & D                 | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (4,590,944)   |                   |                   |                    | (1,756,987)   |                       | (1,756,987)        | (6,347,931)   |
| 731      | Sched M: Plant Temporary | Transmission              | 356000ERN-Tran OH Conductor & D Radial NM     |                          | Non-Labor        | SPS CWC-Not CWC Item      | (97,219)      |                   |                   |                    | (37,206)      |                       | (37,206)           | (134,426)     |
| 732      | Sched M: Plant Temporary | Transmission              | 356000ERT-Tran OH Conductor & D Radial TX TX  |                          | Non-Labor        | SPS CWC-Not CWC Item      | (152,784)     |                   |                   |                    | (58,471)      |                       | (58,471)           | (211,255)     |
| 733      | Sched M: Plant Temporary | Transmission              | 356000ERW-Tran OH Conductor & D Radial WHLS   |                          | Non-Labor        | SPS CWC-Not CWC Item      | (30,103)      |                   |                   |                    | (11,521)      |                       | (11,521)           | (41,624)      |
| 734      | Sched M: Plant Temporary | Transmission              | 356010-Tran OH Cond & Device-Prod             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (357,067)     |                   |                   |                    | (469)         |                       | (469)              | (357,536)     |
| 735      | Sched M: Plant Temporary | Transmission              | 356045-Tran OH Cond & Device-Wind             | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (857,250)     |                   |                   |                    | (13,555)      |                       | (13,555)           | (870,805)     |



## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item    | Income Statement Function | Account                           | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Per Book    | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escal | Adjust: Other | Intervenor Adjustment | Adjustments: Total | Adjusted    |
|----------|--------------------------|---------------------------|-----------------------------------|--------------------------|------------------|---------------------------|-------------|-------------------|-------------------|---------------------|---------------|-----------------------|--------------------|-------------|
| 736      | Sched M: Plant Temporary | Transmission              | 357000E-Tran Underground Cond     | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (2,593)     |                   |                   |                     | (992)         |                       | (992)              | (3,585)     |
| 737      | Sched M: Plant Temporary | Transmission              | 358000-Tran UG Conductor & Devic  | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (4,617)     |                   |                   |                     | (1,767)       |                       | (1,767)            | (6,384)     |
| 738      | Sched M: Plant Temporary | Transmission              | 359000-Transmission Road & Trai   | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (4,881)     |                   |                   |                     | (1,868)       |                       | (1,868)            | (6,749)     |
| 739      | Sched M: Plant Temporary | Distribution              | 360001E-Dist Land Owned in Fee    | NM                       | Non-Labor        | SPS CWC-Not CWC Item      |             |                   |                   |                     |               |                       |                    |             |
| 740      | Sched M: Plant Temporary | Distribution              | 360001E-Dist Land Owned in Fee    | TX                       | Non-Labor        | SPS CWC-Not CWC Item      |             |                   |                   |                     |               |                       |                    |             |
| 741      | Sched M: Plant Temporary | Distribution              | 360004-Dist Land Rights-NM        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (307,169)   |                   |                   |                     |               |                       |                    | (307,169)   |
| 742      | Sched M: Plant Temporary | Distribution              | 360005-Dist Land Rights-TX        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (53,391)    |                   |                   |                     |               |                       |                    | (53,391)    |
| 743      | Sched M: Plant Temporary | Distribution              | 361000E-Str & Improv              | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (299,588)   |                   |                   |                     |               |                       |                    | (299,588)   |
| 744      | Sched M: Plant Temporary | Distribution              | 361000E-Str & Improv              | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (580,580)   |                   |                   |                     |               |                       |                    | (580,580)   |
| 745      | Sched M: Plant Temporary | Distribution              | 362000E-Other Eq                  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (1,401,765) |                   |                   |                     |               |                       |                    | (1,401,765) |
| 746      | Sched M: Plant Temporary | Distribution              | 362000E-Other Eq                  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (1,965,460) |                   |                   |                     |               |                       |                    | (1,965,460) |
| 747      | Sched M: Plant Temporary | Distribution              | 364000-Dist Poles, Towers & Fxt   | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (1,636,751) |                   |                   |                     |               |                       |                    | (1,636,751) |
| 748      | Sched M: Plant Temporary | Distribution              | 364000-Dist Poles, Towers & Fxt   | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (2,678,241) |                   |                   |                     |               |                       |                    | (2,678,241) |
| 749      | Sched M: Plant Temporary | Distribution              | 365000-Dist OH Conductor & Devic  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (1,404,955) |                   |                   |                     |               |                       |                    | (1,404,955) |
| 750      | Sched M: Plant Temporary | Distribution              | 365000-Dist OH Conductor & Devic  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (926,926)   |                   |                   |                     |               |                       |                    | (926,926)   |
| 751      | Sched M: Plant Temporary | Distribution              | 366000E-Dist Underground Cond     | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (56,911)    |                   |                   |                     |               |                       |                    | (56,911)    |
| 752      | Sched M: Plant Temporary | Distribution              | 366000E-Dist Underground Cond     | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (23,345)    |                   |                   |                     |               |                       |                    | (23,345)    |
| 753      | Sched M: Plant Temporary | Distribution              | 367000E-Dist UG Conductor & D     | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (76,482)    |                   |                   |                     |               |                       |                    | (76,482)    |
| 754      | Sched M: Plant Temporary | Distribution              | 367000E-Dist UG Conductor & D     | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 107,791     |                   |                   |                     |               |                       |                    | 107,791     |
| 755      | Sched M: Plant Temporary | Distribution              | 368000E-Dist Line Transformer     | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (348,730)   |                   |                   |                     |               |                       |                    | (348,730)   |
| 756      | Sched M: Plant Temporary | Distribution              | 368000E-Dist Line Transformer     | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (299,830)   |                   |                   |                     |               |                       |                    | (299,830)   |
| 757      | Sched M: Plant Temporary | Distribution              | 369000E-Distribution Services     | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 5,352       |                   |                   |                     |               |                       |                    | 5,352       |
| 758      | Sched M: Plant Temporary | Distribution              | 369000E-Distribution Services     | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 41,772      |                   |                   |                     |               |                       |                    | 41,772      |
| 759      | Sched M: Plant Temporary | Distribution              | 369010-Distribution Services O    | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (114,561)   |                   |                   |                     |               |                       |                    | (114,561)   |
| 760      | Sched M: Plant Temporary | Distribution              | 369010-Distribution Services O    | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (173,462)   |                   |                   |                     |               |                       |                    | (173,462)   |
| 761      | Sched M: Plant Temporary | Distribution              | 369020-Distribution Services U    | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (82,466)    |                   |                   |                     |               |                       |                    | (82,466)    |
| 762      | Sched M: Plant Temporary | Distribution              | 369020-Distribution Services U    | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (453,987)   |                   |                   |                     |               |                       |                    | (453,987)   |
| 763      | Sched M: Plant Temporary | Distribution              | 370000E-Distribution Meter        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (73,292)    |                   |                   |                     |               |                       |                    | (73,292)    |
| 764      | Sched M: Plant Temporary | Distribution              | 370000E-Distribution Meter        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (255,137)   |                   |                   |                     |               |                       |                    | (255,137)   |
| 765      | Sched M: Plant Temporary | Distribution              | 371000E-Dist Inst on Cust Premis  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (89,470)    |                   |                   |                     |               |                       |                    | (89,470)    |
| 766      | Sched M: Plant Temporary | Distribution              | 371000E-Dist Inst on Cust Premis  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 73,874      |                   |                   |                     |               |                       |                    | 73,874      |
| 767      | Sched M: Plant Temporary | Distribution              | 373000-Dist Street Light & Sg Sy  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (1,056,115) |                   |                   |                     |               |                       |                    | (1,056,115) |
| 768      | Sched M: Plant Temporary | Distribution              | 373000-Dist Street Light & Sg Sy  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (2,378,570) |                   |                   |                     |               |                       |                    | (2,378,570) |
| 769      | Sched M: Plant Temporary | General                   | 389001-General Land Owned in Fe   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      |             |                   |                   |                     |               |                       |                    |             |
| 770      | Sched M: Plant Temporary | General                   | 389002-General Land Rights        | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 1,020       |                   |                   |                     | 116           |                       | 116                | 1,135       |
| 771      | Sched M: Plant Temporary | General                   | 390000-Genl Structures & Improv   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 1,863,065   |                   |                   |                     | 167,001       |                       | 167,001            | 2,030,066   |
| 772      | Sched M: Plant Temporary | General                   | 390007-Genl Str & Imp Lease Bld   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (550,054)   |                   |                   |                     |               |                       |                    | (550,054)   |
| 773      | Sched M: Plant Temporary | General                   | 390050-Genl Str & Imp-Call Center | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | 103,296     |                   |                   |                     |               |                       |                    | 103,296     |
| 774      | Sched M: Plant Temporary | General                   | 391000-General Office Furn & E    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (897,541)   |                   |                   |                     | 4,506         |                       | 4,506              | (893,035)   |
| 775      | Sched M: Plant Temporary | General                   | 391004-General Info Sys Computer  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 1,004,464   |                   |                   |                     | 269,227       |                       | 269,227            | 1,273,691   |
| 776      | Sched M: Plant Temporary | General                   | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 0           |                   |                   |                     | 0             |                       | 0                  | 0           |
| 777      | Sched M: Plant Temporary | General                   | 392000-General Transportation E   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 0           |                   |                   |                     | 0             |                       | 0                  | 0           |
| 778      | Sched M: Plant Temporary | General                   | 392010-General Transp Eq Grp      | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 86,969      |                   |                   |                     | 4,129         |                       | 4,129              | 91,098      |
| 779      | Sched M: Plant Temporary | General                   | 392020-General Transp Eq Grp 2    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 957,031     |                   |                   |                     | 45,435        |                       | 45,435             | 1,002,466   |
| 780      | Sched M: Plant Temporary | General                   | 392030-General Transp Eq Trailer  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 222,704     |                   |                   |                     | 10,573        |                       | 10,573             | 233,277     |
| 781      | Sched M: Plant Temporary | General                   | 392040-General Transp Eq Grp 4    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 1,218,241   |                   |                   |                     | 57,836        |                       | 57,836             | 1,276,077   |
| 782      | Sched M: Plant Temporary | General                   | 393000-General Stores Equipmen    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (1,722)     |                   |                   |                     | 2,333         |                       | 2,333              | 611         |
| 783      | Sched M: Plant Temporary | General                   | 394000-General Tools & Shop Equi  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (228,994)   |                   |                   |                     | 288,245       |                       | 288,245            | 59,251      |
| 784      | Sched M: Plant Temporary | General                   | 395000-General Laboratory Equi    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (43,676)    |                   |                   |                     | 59,164        |                       | 59,164             | 15,488      |

Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

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|----------|--|---------------------------|---|--------------------------|------------------|-----------------------------------|---------------|-------------------|-------------------|--------------------|---------------|-----------------------|--------------------|---------------|
| 785      | Sched M: Plant Temporary                     | General                   | 396000-General Power Operated E             | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 273,063       |                   |                   |                    | 12,964        |                       | 12,964             | 286,026       |
| 786      | Sched M: Plant Temporary                     | General                   | 397000-General Communication E              | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | (256,582)     |                   |                   |                    | 347,566       |                       | 347,566            | 90,984        |
| 787      | Sched M: Plant Temporary                     | General                   | 397010-General Comm Eq Two Wa               | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | (208,493)     |                   |                   |                    | 282,425       |                       | 282,425            | 73,932        |
| 788      | Sched M: Plant Temporary                     | General                   | 397020-General Comm Eq AE                   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | (377)         |                   |                   |                    | 511           |                       | 511                | 134           |
| 789      | Sched M: Plant Temporary                     | General                   | 397030-General Comm Eq EM                   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | (263,427)     |                   |                   |                    | 95,738        |                       | 95,738             | (167,689)     |
| 790      | Sched M: Plant Temporary                     | General                   | 397030R-General Comm Eq EM-Retail Relat     | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item              | 192,750       |                   |                   |                    |               |                       |                    | 192,750       |
| 791      | Sched M: Plant Temporary                     | General                   | 398000-General Miscellaneous E              | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | (10,977)      |                   |                   |                    | 14,870        |                       | 14,870             | 3,893         |
| 792      | Sched M: Plant Temporary                     |                           |   |                          |                  | Subtotal Sched M: Plant Temporary | (297,538,246) |                   |                   |                    | 4,558,335     |                       | 4,558,335          | (292,979,911) |
| 793      |  |                           |   |                          |                  |                                   |               |                   |                   |                    |               |                       |                    |               |
| 794      | Sched M: Non-Plant Temporary Demand Related  |                           | SchM-103 - Environmental Remediation        | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item              | 2,627,825     |                   |                   |                    |               |                       |                    | 2,627,825     |
| 795      | Sched M: Non-Plant Temporary Plant Related   |                           | SchM-102 - Fuel Tax Credit - Inc Addback    | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (324)         |                   |                   |                    |               |                       |                    | (324)         |
| 796      | Sched M: Non-Plant Temporary Plant Related   |                           | SchM-118 - Inventory Reserve                | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | 33,040        |                   |                   |                    |               |                       |                    | 33,040        |
| 797      | Sched M: Non-Plant Temporary Plant Related   |                           | SchM-126 - Book Unamortized Cost of Reac    | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | 815,500       |                   |                   |                    |               |                       |                    | 815,500       |
| 798      | Sched M: Non-Plant Temporary Plant Related   |                           | SchM-127 - Litigation Reserve               | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (1,210,383)   |                   |                   |                    |               |                       |                    | (1,210,383)   |
| 799      | Sched M: Non-Plant Temporary Plant Related   |                           | SchM-147 - State Tax Deduction Cash Vs Ac   | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (1,753,850)   |                   |                   |                    | 1,753,850     |                       | 1,753,850          |               |
| 800      | Sched M: Non-Plant Temporary Plant Related   |                           | SchM-192 - Texas Margin Tax                 | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (521,532)     |                   |                   |                    |               |                       |                    | (521,532)     |
| 801      | Sched M: Non-Plant Temporary Plant Related   |                           | SchM-300 - Reg A/L - Emergency Spec Respr   | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (1,825,149)   |                   |                   |                    |               |                       |                    | (1,825,149)   |
| 802      | Sched M: Non-Plant Temporary Labor Related   |                           | SchM-107 - Pension Expense                  | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item              | (90,482)      |                   |                   |                    |               |                       |                    | (90,482)      |
| 803      | Sched M: Non-Plant Temporary Labor Related   |                           | SchM-109 - Employee Incentive               | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item              | 255,739       |                   |                   |                    |               |                       |                    | 255,739       |
| 804      | Sched M: Non-Plant Temporary Labor Related   |                           | SchM-111 - Post Employment Benefits - FAS   | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item              | (323,198)     |                   |                   |                    |               |                       |                    | (323,198)     |
| 805      | Sched M: Non-Plant Temporary Labor Related   |                           | SchM-112 - Post Employment Benefits FAS     | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item              | (50,974)      |                   |                   |                    |               |                       |                    | (50,974)      |
| 806      | Sched M: Non-Plant Temporary Labor Related   |                           | SchM-226 - Performance Recognition Award    | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item              | 42,928        |                   |                   |                    |               |                       |                    | 42,928        |
| 807      | Sched M: Non-Plant Temporary Labor Related   |                           | SchM-301 - Cares Act Payroll Deferral       | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item              | 4,862,377     |                   |                   |                    |               |                       |                    | 4,862,377     |
| 808      | Sched M: Non-Plant Temporary Direct Assigned |                           | SchM-138 - Rate Case Expense                | NM                       | Non-Labor        | SPS CWC-Not CWC Item              | (15,487)      |                   |                   |                    |               |                       |                    | (15,487)      |
| 809      | Sched M: Non-Plant Temporary Direct Assigned |                           | SchM-138 - Rate Case Expense                | TX                       | Non-Labor        | SPS CWC-Not CWC Item              | 17,421,602    |                   |                   |                    |               |                       |                    | 17,421,602    |
| 810      | Sched M: Non-Plant Temporary Direct Assigned |                           | SchM-168 - Reg Asset-NOx                    | NM                       | Non-Labor        | SPS CWC-Not CWC Item              | 34,908        |                   |                   |                    |               |                       |                    | 34,908        |
| 811      | Sched M: Non-Plant Temporary Other           |                           | SchM-108 - Accrued Vacation Paid            | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item              | 244,223       |                   |                   |                    | (244,223)     |                       | (244,223)          |               |
| 812      | Sched M: Non-Plant Temporary Other           |                           | SchM-116 - Bad Debt                         | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item              | 3,120,097     |                   |                   |                    | (3,120,097)   |                       | (3,120,097)        |               |
| 813      | Sched M: Non-Plant Temporary Other           |                           | SchM-130 - Deferred Compensation Plan Re    | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item              | 996,140       |                   |                   |                    | (996,140)     |                       | (996,140)          |               |
| 814      | Sched M: Non-Plant Temporary Other           |                           | SchM-134 - Non-Qualified Pension Plans - 1  | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item              | 54,651        |                   |                   |                    | (54,651)      |                       | (54,651)           |               |
| 815      | Sched M: Non-Plant Temporary Other           |                           | SchM-136 - Performance Share Plan           | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item              | 90,667        |                   |                   |                    | (90,667)      |                       | (90,667)           |               |
| 816      | Sched M: Non-Plant Temporary Other           |                           | SchM-146 - State Tax Deduction Cash Vs Ac   | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (1,203,100)   |                   |                   |                    | 1,203,100     |                       | 1,203,100          |               |
| 817      | Sched M: Non-Plant Temporary Other           |                           | SchM-178 - Interest Income on Disputed Ta   | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | 1,546,309     |                   |                   |                    | (1,546,309)   |                       | (1,546,309)        |               |
| 818      | Sched M: Non-Plant Temporary Other           |                           | SchM-179 - DSM/CIP                          | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (1,171,341)   |                   |                   |                    | 1,171,341     |                       | 1,171,341          |               |
| 819      | Sched M: Non-Plant Temporary Other           |                           | SchM-186 - Deferred Fuel Costs              | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (44,298,945)  |                   |                   |                    | 44,298,945    |                       | 44,298,945         |               |
| 820      | Sched M: Non-Plant Temporary Other           |                           | SchM-187 - Reg Asset/Liability Transmission | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (8,787,354)   |                   |                   |                    | 8,787,354     |                       | 8,787,354          |               |
| 821      | Sched M: Non-Plant Temporary Other           |                           | SchM-188 - Contributions Carryover          | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | 105,159       |                   |                   |                    | (105,159)     |                       | (105,159)          |               |
| 822      | Sched M: Non-Plant Temporary Other           |                           | SchM-189 - OCI Treasury                     | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (80,339)      |                   |                   |                    | 80,339        |                       | 80,339             |               |
| 823      | Sched M: Non-Plant Temporary Other           |                           | SchM-195 - Renewable Energy Standard        | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (7,574,483)   |                   |                   |                    | 7,574,483     |                       | 7,574,483          |               |
| 824      | Sched M: Non-Plant Temporary Other           |                           | SchM-201 - State Tax Deduction Cash vs Acc  | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (178,098)     |                   |                   |                    | 178,098       |                       | 178,098            |               |
| 825      | Sched M: Non-Plant Temporary Other           |                           | SchM-205 - State Only NOL                   | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (8,673)       |                   |                   |                    | 8,673         |                       | 8,673              |               |
| 826      | Sched M: Non-Plant Temporary Other           |                           | SchM-207 - Mark to Market Adjust            | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | 431,687       |                   |                   |                    | (431,687)     |                       | (431,687)          |               |
| 827      | Sched M: Non-Plant Temporary Other           |                           | SchM-213 - Rate Refund Reserve              | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (3,954,146)   |                   |                   |                    | 3,954,146     |                       | 3,954,146          |               |
| 828      | Sched M: Non-Plant Temporary Other           |                           | SchM-261 - Section 59e Adjustment           | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | 24,471,837    |                   |                   |                    | (24,471,837)  |                       | (24,471,837)       |               |
| 829      | Sched M: Non-Plant Temporary Other           |                           | SchM-275 - Reg Asset - Miscellaneous        | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (71,504,970)  |                   |                   |                    | 71,504,970    |                       | 71,504,970         |               |
| 830      | Sched M: Non-Plant Temporary Other           |                           | SchM-299 - Operating Lease                  | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              |               |                   |                   |                    |               |                       |                    |               |
| 831      | Sched M: Non-Plant Temporary                 |                           |   |                          |                  | Subtotal Sched M: Non-Plant Tempc | (87,398,137)  |                   |                   |                    | 109,454,528   |                       | 109,454,528        | 22,056,391    |
| 832      |  |                           |   |                          |                  |                                   |               |                   |                   |                    |               |                       |                    |               |
| 833      | Sched M: Plant Permanent                     | Intangible                | 303003-Intg Misc. Comput r Softwar          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 7,666         |                   |                   |                    | 3             |                       | 3                  | 7,669         |

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TX-101 IS Adjust

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|----------|--------------------------|---------------------------|---|--------------------------|------------------|---------------------------|--------------|-------------------|-------------------|--------------------|---------------|-----------------------|--------------------|--------------|
| 834      | Sched M: Plant Permanent | Intangible                | 303004-Intg Misc Computr Softwar              | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (1,237,621)  |                   |                   |                    | 90            |                       | 90                 | (1,237,530)  |
| 835      | Sched M: Plant Permanent | Intangible                | 303004R-Intg Misc Computr Softwar-Retail      | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | (12,616)     |                   |                   |                    |               |                       |                    | (12,616)     |
| 836      | Sched M: Plant Permanent | Intangible                | 303005-Intg Misc Computr Soft 15y             | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 104,916      |                   |                   |                    | 47            |                       | 47                 | 104,964      |
| 837      | Sched M: Plant Permanent | Intangible                | 303007-Intg Misc Computr Softwar              | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 6,600        |                   |                   |                    | 3             |                       | 3                  | 6,603        |
| 838      | Sched M: Plant Permanent | Intangible                | 303010-Intg Misc Computr Softwar              | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 24,669       |                   |                   |                    | 6             |                       | 6                  | 24,675       |
| 839      | Sched M: Plant Permanent | Intangible                | 303010R-Intg Misc Computr Softwar-Retail      | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | (12,181)     |                   |                   |                    |               |                       |                    | (12,181)     |
| 840      | Sched M: Plant Permanent | Intangible                | 303014-Intg CRS Computr Softwar               | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | (10,723)     |                   |                   |                    |               |                       |                    | (10,723)     |
| 841      | Sched M: Plant Permanent | Steam Production          | 310002-Steam Prod Land Rights                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 136          |                   |                   |                    | (132)         |                       | (132)              | 4            |
| 842      | Sched M: Plant Permanent | Steam Production          | 310003-Steam Prod Water Rights                | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 455          |                   |                   |                    | (16)          |                       | (16)               | 439          |
| 843      | Sched M: Plant Permanent | Steam Production          | 310004-Steam Prod Land Rights-NM              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 9            |                   |                   |                    | (9)           |                       | (9)                | 0            |
| 844      | Sched M: Plant Permanent | Steam Production          | 311000E-Steam Prod Str & Improv               | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 550,590      |                   |                   |                    | 8,966         |                       | 8,966              | 559,556      |
| 845      | Sched M: Plant Permanent | Steam Production          | 311001-Steam Prod Str&Imp-TolkSC              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 43,239       |                   |                   |                    | (1,302)       |                       | (1,302)            | 41,937       |
| 846      | Sched M: Plant Permanent | Steam Production          | 312000E-Steam Prod Boiler Plant E             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 714,122      |                   |                   |                    | (3,123)       |                       | (3,123)            | 710,998      |
| 847      | Sched M: Plant Permanent | Steam Production          | 312001-Steam Prod Blr PIR-TolkSC              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 25,183       |                   |                   |                    | (759)         |                       | (759)              | 24,425       |
| 848      | Sched M: Plant Permanent | Steam Production          | 314000-Steam Prod Turbogen Unit               | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 273,346      |                   |                   |                    | 4,320         |                       | 4,320              | 277,666      |
| 849      | Sched M: Plant Permanent | Steam Production          | 314001-Steam Prod Turbogen-TolkSC             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 71,767       |                   |                   |                    | (2,162)       |                       | (2,162)            | 69,606       |
| 850      | Sched M: Plant Permanent | Steam Production          | 315000E-Steam Prod Acc Elec Eq                | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 15,625       |                   |                   |                    | 570           |                       | 570                | 16,195       |
| 851      | Sched M: Plant Permanent | Steam Production          | 315001-Steam Prod Acc El Eq-TolkSC            | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 36,028       |                   |                   |                    | (1,085)       |                       | (1,085)            | 34,942       |
| 852      | Sched M: Plant Permanent | Steam Production          | 316000E-Steam Prod Misc Pwr PIR E             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 11,242       |                   |                   |                    | 254           |                       | 254                | 11,495       |
| 853      | Sched M: Plant Permanent | Steam Production          | 316001-Steam Prod PwrPIREq-TolkSC             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 8,319        |                   |                   |                    | (251)         |                       | (251)              | 8,069        |
| 854      | Sched M: Plant Permanent | Other Production          | 340045-Other Prod Wind Rights                 | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 0            |                   |                   |                    |               |                       |                    | 0            |
| 855      | Sched M: Plant Permanent | Other Production          | 341000E-Other Prod Str & Impr                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 600,690      |                   |                   |                    | (1,189)       |                       | (1,189)            | 599,500      |
| 856      | Sched M: Plant Permanent | Other Production          | 341045-Other Prod Str & Imp-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (1,695,760)  |                   |                   |                    | (96)          |                       | (96)               | (1,695,856)  |
| 857      | Sched M: Plant Permanent | Other Production          | 342000E-Other Prod Fuel Hldr                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (2,200)      |                   |                   |                    | (119)         |                       | (119)              | (2,318)      |
| 858      | Sched M: Plant Permanent | Other Production          | 343000-Other Prod Prime Mover                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (10,080)     |                   |                   |                    | (3,403)       |                       | (3,403)            | (13,483)     |
| 859      | Sched M: Plant Permanent | Other Production          | 344000E-Other Prod Generator                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (17,154)     |                   |                   |                    | (15,599)      |                       | (15,599)           | (32,753)     |
| 860      | Sched M: Plant Permanent | Other Production          | 344045-Other Prod Generator-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (17,786,474) |                   |                   |                    | (1,095)       |                       | (1,095)            | (17,787,568) |
| 861      | Sched M: Plant Permanent | Other Production          | 345000E-Other Prod Access Elect Equip         | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (830)        |                   |                   |                    | (2,439)       |                       | (2,439)            | (3,269)      |
| 862      | Sched M: Plant Permanent | Other Production          | 345045-Other Prod Acc El Eq-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (1,229,777)  |                   |                   |                    | (61)          |                       | (61)               | (1,229,838)  |
| 863      | Sched M: Plant Permanent | Other Production          | 346000E-Other Prod Misc Pwr P                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (562)        |                   |                   |                    | (338)         |                       | (338)              | (900)        |
| 864      | Sched M: Plant Permanent | Other Production          | 346045-Other Prod Misc P Eq-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 21           |                   |                   |                    | (0)           |                       | (0)                | 21           |
| 865      | Sched M: Plant Permanent | Transmission              | 350001-Tran Land Owned in Fe                  | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      |              |                   |                   |                    |               |                       |                    |              |
| 866      | Sched M: Plant Permanent | Transmission              | 350002E-Transmission Land Right               | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 1,668        |                   |                   |                    | (702)         |                       | (702)              | 966          |
| 867      | Sched M: Plant Permanent | Transmission              | 350002ERN-Transmission Land Right Radial NM   |                          | Non-Labor        | SPS CWC-Not CWC Item      | 35           |                   |                   |                    | (15)          |                       | (15)               | 20           |
| 868      | Sched M: Plant Permanent | Transmission              | 350002ERT-Transmission Land Right Radial TX   |                          | Non-Labor        | SPS CWC-Not CWC Item      | 56           |                   |                   |                    | (23)          |                       | (23)               | 32           |
| 869      | Sched M: Plant Permanent | Transmission              | 350002ERW-Transmission Land Right Radia WHLS  |                          | Non-Labor        | SPS CWC-Not CWC Item      | 11           |                   |                   |                    | (5)           |                       | (5)                | 6            |
| 870      | Sched M: Plant Permanent | Transmission              | 352000-Transmission Str & Improv              | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (265,839)    |                   |                   |                    | 6,097         |                       | 6,097              | (259,742)    |
| 871      | Sched M: Plant Permanent | Transmission              | 352010-Tran Str & Impr-Prod                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (1,275)      |                   |                   |                    | 968           |                       | 968                | (307)        |
| 872      | Sched M: Plant Permanent | Transmission              | 352045-Tran Str & Impr-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (9,857)      |                   |                   |                    | 319           |                       | 319                | (9,538)      |
| 873      | Sched M: Plant Permanent | Transmission              | 353000E-Transmission Station                  | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (2,578,374)  |                   |                   |                    | 59,131        |                       | 59,131             | (2,519,243)  |
| 874      | Sched M: Plant Permanent | Transmission              | 353010-Tran Station Equip Pro                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (49,840)     |                   |                   |                    | 37,835        |                       | 37,835             | (12,004)     |
| 875      | Sched M: Plant Permanent | Transmission              | 353045-Tran Station Equip-Wind                | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (560,515)    |                   |                   |                    | 3,776         |                       | 3,776              | (556,739)    |
| 876      | Sched M: Plant Permanent | Transmission              | 354000E-Tran Towers & Fixture                 | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 4,256,377    |                   |                   |                    | (630)         |                       | (630)              | 4,255,747    |
| 877      | Sched M: Plant Permanent | Transmission              | 354000ERN-Tran Towers & Fixture Radial N NM   |                          | Non-Labor        | SPS CWC-Not CWC Item      | 90,134       |                   |                   |                    | (13)          |                       | (13)               | 90,121       |
| 878      | Sched M: Plant Permanent | Transmission              | 354000ERT-Tran Towers & Fixture Radial TX TX  |                          | Non-Labor        | SPS CWC-Not CWC Item      | 141,650      |                   |                   |                    | (21)          |                       | (21)               | 141,629      |
| 879      | Sched M: Plant Permanent | Transmission              | 354000ERW-Tran Towers & Fixture Radial V WHLS |                          | Non-Labor        | SPS CWC-Not CWC Item      | 27,910       |                   |                   |                    | (4)           |                       | (4)                | 27,905       |
| 880      | Sched M: Plant Permanent | Transmission              | 355000E                                       | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (4,509,028)  |                   |                   |                    | (110,867)     |                       | (110,867)          | (4,619,896)  |
| 881      | Sched M: Plant Permanent | Transmission              | 355000ERN-Tran Poles & Fixtures Radial NM NM  |                          | Non-Labor        | SPS CWC-Not CWC Item      | (95,484)     |                   |                   |                    | (2,348)       |                       | (2,348)            | (97,832)     |
| 882      | Sched M: Plant Permanent | Transmission              | 355000ERT-Tran Poles & Fixtures Radial TX TX  |                          | Non-Labor        | SPS CWC-Not CWC Item      | (150,058)    |                   |                   |                    | (3,690)       |                       | (3,690)            | (153,747)    |

Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item    | Income Statement Function | Account                                  | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Per Book    | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Esc1 | Adjust: Other | Intervenor Adjustment | Adjustments Total | Adjusted    |
|----------|--------------------------|---------------------------|--|--------------------------|------------------|---------------------------|-------------|-------------------|-------------------|--------------------|---------------|-----------------------|-------------------|-------------|
| 883      | Sched M: Plant Permanent | Transmission              | 355000ERW-Tran Poles & Fixtures Radial W | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | (29,566)    |                   |                   |                    | (727)         |                       | (727)             | (30,293)    |
| 884      | Sched M: Plant Permanent | Transmission              | 355010-Tran Poles & Fixtures-Prod        | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (329,571)   |                   |                   |                    | (149)         |                       | (149)             | (329,720)   |
| 885      | Sched M: Plant Permanent | Transmission              | 355045-Tran Poles & Fixtures-Wind        | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (349,059)   |                   |                   |                    | (16)          |                       | (16)              | (349,075)   |
| 886      | Sched M: Plant Permanent | Transmission              | 356000E-Tran OH Conductor & D            | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (1,611,729) |                   |                   |                    | (39,629)      |                       | (39,629)          | (1,651,358) |
| 887      | Sched M: Plant Permanent | Transmission              | 356000ERN-Tran OH Conductor& D Radial T  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (34,130)    |                   |                   |                    | (839)         |                       | (839)             | (34,970)    |
| 888      | Sched M: Plant Permanent | Transmission              | 356000ERT-Tran OH Conductor & D Radial T | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (53,637)    |                   |                   |                    | (1,319)       |                       | (1,319)           | (54,956)    |
| 889      | Sched M: Plant Permanent | Transmission              | 356000ERW-Tran OH Conductor & D Radial   | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | (10,568)    |                   |                   |                    | (260)         |                       | (260)             | (10,828)    |
| 890      | Sched M: Plant Permanent | Transmission              | 356010-Tran OH Cond & Device-Prod        | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (461,120)   |                   |                   |                    | (209)         |                       | (209)             | (461,329)   |
| 891      | Sched M: Plant Permanent | Transmission              | 356045-Tran OH Cond & Device-Wind        | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | (206,203)   |                   |                   |                    | (11)          |                       | (11)              | (206,214)   |
| 892      | Sched M: Plant Permanent | Transmission              | 357000E-Tran Underground Cond            | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (910)       |                   |                   |                    | (22)          |                       | (22)              | (933)       |
| 893      | Sched M: Plant Permanent | Transmission              | 358000-Tran UG Conductor & Devic         | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (1,621)     |                   |                   |                    | (40)          |                       | (40)              | (1,661)     |
| 894      | Sched M: Plant Permanent | Transmission              | 359000-Transmission Road & Trai          | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | (1,714)     |                   |                   |                    | (42)          |                       | (42)              | (1,756)     |
| 895      | Sched M: Plant Permanent | Distribution              | 360001E-Dist Land Owned in Fee           | TX                       | Non-Labor        | SPS CWC-Not CWC Item      |             |                   |                   |                    |               |                       |                   |             |
| 896      | Sched M: Plant Permanent | Distribution              | 360004-Dist Land Rights-NM               | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 21          |                   |                   |                    |               |                       |                   | 21          |
| 897      | Sched M: Plant Permanent | Distribution              | 360005-Dist Land Rights-TX               | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 14          |                   |                   |                    |               |                       |                   | 14          |
| 898      | Sched M: Plant Permanent | Distribution              | 361000E-Str & Improv                     | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (56,546)    |                   |                   |                    |               |                       |                   | (56,546)    |
| 899      | Sched M: Plant Permanent | Distribution              | 361000E-Str & Improv                     | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (119,822)   |                   |                   |                    |               |                       |                   | (119,822)   |
| 900      | Sched M: Plant Permanent | Distribution              | 362000E-Other Eq                         | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (124,165)   |                   |                   |                    |               |                       |                   | (124,165)   |
| 901      | Sched M: Plant Permanent | Distribution              | 362000E-Other Eq                         | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (124,501)   |                   |                   |                    |               |                       |                   | (124,501)   |
| 902      | Sched M: Plant Permanent | Distribution              | 364000-Dist Poles, Towers & Fxt          | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (214,352)   |                   |                   |                    |               |                       |                   | (214,352)   |
| 903      | Sched M: Plant Permanent | Distribution              | 364000-Dist Poles, Towers & Fxt          | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 3,793       |                   |                   |                    |               |                       |                   | 3,793       |
| 904      | Sched M: Plant Permanent | Distribution              | 365000-Dist OH Conductor & Devic         | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (236,984)   |                   |                   |                    |               |                       |                   | (236,984)   |
| 905      | Sched M: Plant Permanent | Distribution              | 365000-Dist OH Conductor & Devic         | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 8,223       |                   |                   |                    |               |                       |                   | 8,223       |
| 906      | Sched M: Plant Permanent | Distribution              | 366000E-Dist Underground Cond            | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (2,157)     |                   |                   |                    |               |                       |                   | (2,157)     |
| 907      | Sched M: Plant Permanent | Distribution              | 366000E-Dist Underground Cond            | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 6,781       |                   |                   |                    |               |                       |                   | 6,781       |
| 908      | Sched M: Plant Permanent | Distribution              | 367000E-Dist UG Conductor & D            | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (7,129)     |                   |                   |                    |               |                       |                   | (7,129)     |
| 909      | Sched M: Plant Permanent | Distribution              | 367000E-Dist UG Conductor & D            | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 37,740      |                   |                   |                    |               |                       |                   | 37,740      |
| 910      | Sched M: Plant Permanent | Distribution              | 368000E-Dist Line Transformer            | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 10,712      |                   |                   |                    |               |                       |                   | 10,712      |
| 911      | Sched M: Plant Permanent | Distribution              | 368000E-Dist Line Transformer            | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 25,771      |                   |                   |                    |               |                       |                   | 25,771      |
| 912      | Sched M: Plant Permanent | Distribution              | 369000E-Distribution Services            | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 18          |                   |                   |                    |               |                       |                   | 18          |
| 913      | Sched M: Plant Permanent | Distribution              | 369000E-Distribution Services            | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 101         |                   |                   |                    |               |                       |                   | 101         |
| 914      | Sched M: Plant Permanent | Distribution              | 369010-Distribution Services O           | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (5,099)     |                   |                   |                    |               |                       |                   | (5,099)     |
| 915      | Sched M: Plant Permanent | Distribution              | 369010-Distribution Services O           | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 1,105       |                   |                   |                    |               |                       |                   | 1,105       |
| 916      | Sched M: Plant Permanent | Distribution              | 369020-Distribution Services U           | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (3,543)     |                   |                   |                    |               |                       |                   | (3,543)     |
| 917      | Sched M: Plant Permanent | Distribution              | 369020-Distribution Services U           | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 862         |                   |                   |                    |               |                       |                   | 862         |
| 918      | Sched M: Plant Permanent | Distribution              | 370000E-Distribution Meter               | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (2,134)     |                   |                   |                    |               |                       |                   | (2,134)     |
| 919      | Sched M: Plant Permanent | Distribution              | 370000E-Distribution Meter               | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 2,758       |                   |                   |                    |               |                       |                   | 2,758       |
| 920      | Sched M: Plant Permanent | Distribution              | 371000E-Dist Inst on Cust Premis         | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 2,059       |                   |                   |                    |               |                       |                   | 2,059       |
| 921      | Sched M: Plant Permanent | Distribution              | 371000E-Dist Inst on Cust Premis         | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 327         |                   |                   |                    |               |                       |                   | 327         |
| 922      | Sched M: Plant Permanent | Distribution              | 373000-Dist Street Light & Sg Sy         | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 6,245       |                   |                   |                    |               |                       |                   | 6,245       |
| 923      | Sched M: Plant Permanent | Distribution              | 373000-Dist Street Light & Sg Sy         | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (14,651)    |                   |                   |                    |               |                       |                   | (14,651)    |
| 924      | Sched M: Plant Permanent | General                   | 389001-General Land Owned in Fe          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      |             |                   |                   |                    |               |                       |                   |             |
| 925      | Sched M: Plant Permanent | General                   | 389002-General Land Rights               | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 0           |                   |                   |                    | 0             |                       | 0                 | 1           |
| 926      | Sched M: Plant Permanent | General                   | 390000-Genl Structures & Improv          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 16,666      |                   |                   |                    | 6,290         |                       | 6,290             | 22,956      |
| 927      | Sched M: Plant Permanent | General                   | 390007-Genl Str & Imp Lease Bld          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 3,808       |                   |                   |                    |               |                       |                   | 3,808       |
| 928      | Sched M: Plant Permanent | General                   | 390050-Genl Str & Imp-Call Center        | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | 10,924      |                   |                   |                    |               |                       |                   | 10,924      |
| 929      | Sched M: Plant Permanent | General                   | 391000-General Office Furn & E           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 1,191       |                   |                   |                    | 10            |                       | 10                | 1,201       |
| 930      | Sched M: Plant Permanent | General                   | 391004-General Info Sys Computer         | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 46,965      |                   |                   |                    | 753           |                       | 753               | 47,718      |
| 931      | Sched M: Plant Permanent | General                   | 391005-Genl Off Eq-Comp 3 Yr Life        | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 0           |                   |                   |                    | 0             |                       | 0                 | 0           |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item                      | Income Statement Function | Account                                    | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item         | Per Book     | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escd | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted     |
|----------|--|---------------------------|--|--------------------------|------------------|-----------------------------------|--------------|-------------------|-------------------|--------------------|---------------|-----------------------|--------------------|--------------|
| 932      | Sched M: Plant Permanent                   | General                   | 392000-General Transportation E            | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 0            |                   |                   |                    |               |                       |                    | 0            |
| 933      | Sched M: Plant Permanent                   | General                   | 392010-General Transp Eq Grp               | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 25           |                   |                   |                    | 0             |                       | 0                  | 25           |
| 934      | Sched M: Plant Permanent                   | General                   | 392020-General Transp Eq Grp 2             | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 273          |                   |                   |                    |               |                       | 4                  | 277          |
| 935      | Sched M: Plant Permanent                   | General                   | 392030-General Transp Eq Trailer           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 63           |                   |                   |                    | 1             |                       | 1                  | 64           |
| 936      | Sched M: Plant Permanent                   | General                   | 392040-General Transp Eq Grp 4             | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 347          |                   |                   |                    | 5             |                       | 5                  | 353          |
| 937      | Sched M: Plant Permanent                   | General                   | 393000-General Stores Equipmen             | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 4            |                   |                   |                    | 31            |                       | 31                 | 35           |
| 938      | Sched M: Plant Permanent                   | General                   | 394000-General Tools & Shop Equi           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 1,519        |                   |                   |                    | 3,865         |                       | 3,865              | 5,383        |
| 939      | Sched M: Plant Permanent                   | General                   | 395000-General Laboratory Equi             | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 107          |                   |                   |                    | 793           |                       | 793                | 900          |
| 940      | Sched M: Plant Permanent                   | General                   | 396000-General Power Operated E            | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 78           |                   |                   |                    | 1             |                       | 1                  | 79           |
| 941      | Sched M: Plant Permanent                   | General                   | 397000-General Communication E             | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 627          |                   |                   |                    | 4,660         |                       | 4,660              | 5,288        |
| 942      | Sched M: Plant Permanent                   | General                   | 397010-General Comm Eq Two Wa              | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 510          |                   |                   |                    | 3,787         |                       | 3,787              | 4,297        |
| 943      | Sched M: Plant Permanent                   | General                   | 397020-General Comm Eq AE                  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 1            |                   |                   |                    | 7             |                       | 7                  | 8            |
| 944      | Sched M: Plant Permanent                   | General                   | 397030-General Comm Eq EM                  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 460,000      |                   |                   |                    | 1,284         |                       | 1,284              | 461,284      |
| 945      | Sched M: Plant Permanent                   | General                   | 397030R-General Comm Eq EM-Retail Relat    | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item              | (459,827)    |                   |                   |                    |               |                       |                    | (459,827)    |
| 946      | Sched M: Plant Permanent                   | General                   | 398000-General Miscellaneous E             | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | 27           |                   |                   |                    | 199           |                       | 199                | 226          |
| 947      | Sched M: Plant Permanent                   |                           |  |                          |                  | Subtotal Sched M: Plant Permanent | (27,034,856) |                   |                   |                    | (50,682)      |                       | (50,682)           | (27,085,538) |
| 948      |  |                           |  |                          |                  |                                   |              |                   |                   |                    |               |                       |                    |              |
| 949      | Sched M: Non-Plant Permanent Plant Related |                           | SchM-218 - Deferred revenue (ITC Grant Ac  | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (12,534)     |                   |                   |                    | 12,534        |                       | 12,534             |              |
| 950      | Sched M: Non-Plant Permanent Labor Related |                           | SchM-124 - Meals and Entertainment         | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item              | 1,121,190    |                   |                   |                    |               |                       |                    | 1,121,190    |
| 951      | Sched M: Non-Plant Permanent Other         |                           | SchM-188 - Contributions Carryover         | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | 1,076,604    |                   |                   |                    | (1,076,604)   |                       | (1,076,604)        |              |
| 952      | Sched M: Non-Plant Permanent Other         |                           | SchM-196 - Club Dues                       | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | 24,942       |                   |                   |                    | (24,942)      |                       | (24,942)           |              |
| 953      | Sched M: Non-Plant Permanent Other         |                           | SchM-197 - Lobbying Expenses               | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | 728,053      |                   |                   |                    | (728,053)     |                       | (728,053)          |              |
| 954      | Sched M: Non-Plant Permanent Other         |                           | SchM-199 - Penalties                       | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | 146,344      |                   |                   |                    | (146,344)     |                       | (146,344)          |              |
| 955      | Sched M: Non-Plant Permanent Other         |                           | SchM-200 - Depletion on Royalty Income     | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | (332)        |                   |                   |                    | 332           |                       | 332                |              |
| 956      | Sched M: Non-Plant Permanent Other         |                           | SchM-221 - Income from Trusts              | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | 11           |                   |                   |                    | (11)          |                       | (11)               |              |
| 957      | Sched M: Non-Plant Permanent Other         |                           | SchM-287 - Suite and Entertainment Tickets | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item              | 25,557       |                   |                   |                    | (25,557)      |                       | (25,557)           |              |
| 958      | Sched M: Non-Plant Permanent               |                           |  |                          |                  | Subtotal Sched M: Non-Plant Perma | 3,109,885    |                   |                   |                    | (1,988,645)   |                       | (1,988,645)        | 1,121,190    |
| 959      |  |                           |  |                          |                  |                                   |              |                   |                   |                    |               |                       |                    |              |
| 960      | Deferred Taxes Plant                       | Intangible                | 303003-Intg Misc Computr Softwar           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | (66,895)     |                   |                   |                    | (23)          |                       | (23)               | (66,918)     |
| 961      | Deferred Taxes Plant                       | Intangible                | 303004-Intg Misc Computr Softwar           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | (1,540,772)  |                   |                   |                    | (597)         |                       | (597)              | (1,541,369)  |
| 962      | Deferred Taxes Plant                       | Intangible                | 303004R-Intg Misc Computr Softwar-Retail   | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item              | (62,596)     |                   |                   |                    |               |                       |                    | (62,596)     |
| 963      | Deferred Taxes Plant                       | Intangible                | 303005-Intg Misc Computr Soft 15y          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | (915,534)    |                   |                   |                    | (314)         |                       | (314)              | (915,848)    |
| 964      | Deferred Taxes Plant                       | Intangible                | 303007-Intg Misc Computr Softwar           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | (57,592)     |                   |                   |                    | (20)          |                       | (20)               | (57,611)     |
| 965      | Deferred Taxes Plant                       | Intangible                | 303010-Intg Misc Computr Softwar           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | (107,856)    |                   |                   |                    | (37)          |                       | (37)               | (107,893)    |
| 966      | Deferred Taxes Plant                       | Intangible                | 303010R-Intg Misc Computr Softwar-Retail   | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item              | (1,126)      |                   |                   |                    |               |                       |                    | (1,126)      |
| 967      | Deferred Taxes Plant                       | Intangible                | 303013-Sfwr-Non Reg 3 Yr                   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | (1,842)      |                   |                   |                    |               |                       |                    | (1,842)      |
| 968      | Deferred Taxes Plant                       | Intangible                | 303014-Intg CRS Computr Softwar            | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item              | 64,619       |                   |                   |                    | 0             |                       | 0                  | 64,619       |
| 969      | Deferred Taxes Plant                       | Intangible                | 303015-Sfwr-Non Reg 15 Yr                  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | (48,371)     |                   |                   |                    |               |                       |                    | (48,371)     |
| 970      | Deferred Taxes Plant                       | Intangible                | 303016-Sfwr-Non Reg 5 Yr                   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item              | (54,168)     |                   |                   |                    |               |                       |                    | (54,168)     |
| 971      | Deferred Taxes Plant                       | Steam Production          | 310001-Steam Prod Land Own in Fe           | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item              |              |                   |                   |                    |               |                       |                    |              |
| 972      | Deferred Taxes Plant                       | Steam Production          | 310002-Steam Prod Land Rights              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item              | 2,746        |                   |                   |                    | 7,192         |                       | 7,192              | 9,938        |
| 973      | Deferred Taxes Plant                       | Steam Production          | 310003-Steam Prod Water Rights             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item              | (204,120)    |                   |                   |                    | 10,240        |                       | 10,240             | (193,880)    |
| 974      | Deferred Taxes Plant                       | Steam Production          | 310004-Steam Prod Land Rights-NM           | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item              | 183          |                   |                   |                    | 479           |                       | 479                | 661          |
| 975      | Deferred Taxes Plant                       | Steam Production          | 311000E-Steam Prod Str & Improv            | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item              | (1,333,745)  |                   |                   |                    | (351,612)     |                       | (351,612)          | (1,685,357)  |
| 976      | Deferred Taxes Plant                       | Steam Production          | 311001-Steam Prod Str&Imp-TolkSC           | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item              | (131,871)    |                   |                   |                    | 3,897         |                       | 3,897              | (127,974)    |
| 977      | Deferred Taxes Plant                       | Steam Production          | 312000E-Steam Prod Boiler Plant E          | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item              | (2,105,597)  |                   |                   |                    | (318,682)     |                       | (318,682)          | (2,424,279)  |
| 978      | Deferred Taxes Plant                       | Steam Production          | 312001-Steam Prod Blr Plt-TolkSC           | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item              | (76,804)     |                   |                   |                    | 2,270         |                       | 2,270              | (74,534)     |
| 979      | Deferred Taxes Plant                       | Steam Production          | 314000-Steam Prod Turbogen Unit            | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item              | (992,936)    |                   |                   |                    | (388,349)     |                       | (388,349)          | (1,381,285)  |
| 980      | Deferred Taxes Plant                       | Steam Production          | 314001-Steam Prod Turbogen-TolkSC          | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item              | (218,877)    |                   |                   |                    | 6,469         |                       | 6,469              | (212,408)    |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function | Account                                       | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Per Book   | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escal | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted   |
|----------|-----------------------|---------------------------|---|--------------------------|------------------|---------------------------|------------|-------------------|-------------------|---------------------|---------------|-----------------------|--------------------|------------|
| 981      | Deferred Taxes Plant  | Steam Production          | 315000E-Steam Prod Acc Elec Eq                | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (111,342)  |                   |                   |                     | (258,168)     |                       | (258,168)          | (369,510)  |
| 982      | Deferred Taxes Plant  | Steam Production          | 315001-Steam Prod Acc El Eq-TolkS             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (109,877)  |                   |                   |                     | 3,247         |                       | 3,247              | (106,630)  |
| 983      | Deferred Taxes Plant  | Steam Production          | 316000E-Steam Prod Misc Pwr Pll E             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (40,524)   |                   |                   |                     | (278,026)     |                       | (278,026)          | (318,550)  |
| 984      | Deferred Taxes Plant  | Steam Production          | 316001-Steam Prod PwrPllEq-TolkSC             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (25,373)   |                   |                   |                     | 750           |                       | 750                | (24,623)   |
| 985      | Deferred Taxes Plant  | Other Production          | 340001-Other Prod Land Own in Fee             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      |            |                   |                   |                     |               |                       |                    |            |
| 986      | Deferred Taxes Plant  | Other Production          | 340045-Other Prod Wind Rights                 | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 0          |                   |                   |                     | 0             |                       | 0                  | 0          |
| 987      | Deferred Taxes Plant  | Other Production          | 341000E-Other Prod Str & Impr                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 711,125    |                   |                   |                     | (39,280)      |                       | (39,280)           | 671,845    |
| 988      | Deferred Taxes Plant  | Other Production          | 341045-Other Prod Str & Imp-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 3,355,069  |                   |                   |                     | 749           |                       | 749                | 3,355,817  |
| 989      | Deferred Taxes Plant  | Other Production          | 342000E-Other Prod Fuel Hldr                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 81,119     |                   |                   |                     | (81,821)      |                       | (81,821)           | (702)      |
| 990      | Deferred Taxes Plant  | Other Production          | 343000-Other Prod Prime Mover                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | (255,432)  |                   |                   |                     | (54,279)      |                       | (54,279)           | (309,711)  |
| 991      | Deferred Taxes Plant  | Other Production          | 344000E-Other Prod Generator                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 67,840     |                   |                   |                     | 218,537       |                       | 218,537            | 286,377    |
| 992      | Deferred Taxes Plant  | Other Production          | 344045-Other Prod Generator-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 43,004,417 |                   |                   |                     | 8,488         |                       | 8,488              | 43,012,906 |
| 993      | Deferred Taxes Plant  | Other Production          | 345000E-Other Prod Access Elect Equip         | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 96,918     |                   |                   |                     | (51,401)      |                       | (51,401)           | 45,517     |
| 994      | Deferred Taxes Plant  | Other Production          | 345045-Other Prod Acc El Eq-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 1,653,119  |                   |                   |                     | 479           |                       | 479                | 1,653,598  |
| 995      | Deferred Taxes Plant  | Other Production          | 346000E-Other Prod Misc Pwr P                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 101,626    |                   |                   |                     | (87,683)      |                       | (87,683)           | 13,942     |
| 996      | Deferred Taxes Plant  | Other Production          | 346045-Other Prod Misc P Eq-Wind              | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 923        |                   |                   |                     | 0             |                       | 0                  | 923        |
| 997      | Deferred Taxes Plant  | Transmission              | 102000-Plant Purchased or Sold                | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 12,023     |                   |                   |                     | (12,023)      |                       | (12,023)           |            |
| 998      | Deferred Taxes Plant  | Transmission              | 350001-Tran Land Owned in Fe                  | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      |            |                   |                   |                     |               |                       |                    |            |
| 999      | Deferred Taxes Plant  | Transmission              | 350002E-Transmission Land Right               | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 1,284,047  |                   |                   |                     | 137,123       |                       | 137,123            | 1,421,170  |
| 1000     | Deferred Taxes Plant  | Transmission              | 350002ERN-Transmission Land Right Radial NM   |                          | Non-Labor        | SPS CWC-Not CWC Item      | 27,191     |                   |                   |                     | 2,904         |                       | 2,904              | 30,095     |
| 1001     | Deferred Taxes Plant  | Transmission              | 350002ERT-Transmission Land Right Radial TX   |                          | Non-Labor        | SPS CWC-Not CWC Item      | 42,732     |                   |                   |                     | 4,563         |                       | 4,563              | 47,296     |
| 1002     | Deferred Taxes Plant  | Transmission              | 350002ERW-Transmission Land Right Radial WHLS |                          | Non-Labor        | SPS CWC-Not CWC Item      | 8,420      |                   |                   |                     | 899           |                       | 899                | 9,319      |
| 1003     | Deferred Taxes Plant  | Transmission              | 350045-Tran Land Fee-Wind                     | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      |            |                   |                   |                     |               |                       |                    |            |
| 1004     | Deferred Taxes Plant  | Transmission              | 352000-Transmission Str & Improv              | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 745,428    |                   |                   |                     | (53,011)      |                       | (53,011)           | 692,417    |
| 1005     | Deferred Taxes Plant  | Transmission              | 352010-Tran Str & Impr-Prod                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 170        |                   |                   |                     | (3,642)       |                       | (3,642)            | (3,472)    |
| 1006     | Deferred Taxes Plant  | Transmission              | 352045-Tran Str & Impr-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 32,341     |                   |                   |                     | (563)         |                       | (563)              | 31,778     |
| 1007     | Deferred Taxes Plant  | Transmission              | 353000E-Transmission Station                  | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 7,226,922  |                   |                   |                     | (514,154)     |                       | (514,154)          | 6,712,767  |
| 1008     | Deferred Taxes Plant  | Transmission              | 353010-Tran Station Equip Pro                 | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 6,636      |                   |                   |                     | (142,360)     |                       | (142,360)          | (135,724)  |
| 1009     | Deferred Taxes Plant  | Transmission              | 353045-Tran Station Equip-Wind                | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 813,070    |                   |                   |                     | (7,888)       |                       | (7,888)            | 805,182    |
| 1010     | Deferred Taxes Plant  | Transmission              | 354000E-Tran Towers & Fixture                 | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 382,978    |                   |                   |                     | 6,218         |                       | 6,218              | 389,197    |
| 1011     | Deferred Taxes Plant  | Transmission              | 354000ERN-Tran Towers & Fixture Radial N NM   |                          | Non-Labor        | SPS CWC-Not CWC Item      | 8,110      |                   |                   |                     | 132           |                       | 132                | 8,242      |
| 1012     | Deferred Taxes Plant  | Transmission              | 354000ERT-Tran Towers & Fixture Radial TX TX  |                          | Non-Labor        | SPS CWC-Not CWC Item      | 12,745     |                   |                   |                     | 207           |                       | 207                | 12,952     |
| 1013     | Deferred Taxes Plant  | Transmission              | 354000ERW-Tran Towers & Fixture Radial V WHLS |                          | Non-Labor        | SPS CWC-Not CWC Item      | 2,511      |                   |                   |                     | 41            |                       | 41                 | 2,552      |
| 1014     | Deferred Taxes Plant  | Transmission              | 355000E                                       | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 1,894,339  |                   |                   |                     | 1,093,983     |                       | 1,093,983          | 2,988,322  |
| 1015     | Deferred Taxes Plant  | Transmission              | 355000ERN-Tran Poles & Fiktures Radial NM NM  |                          | Non-Labor        | SPS CWC-Not CWC Item      | 40,115     |                   |                   |                     | 23,166        |                       | 23,166             | 63,282     |
| 1016     | Deferred Taxes Plant  | Transmission              | 355000ERT-Tran Poles & Fiktures Radial TX TX  |                          | Non-Labor        | SPS CWC-Not CWC Item      | 63,042     |                   |                   |                     | 36,407        |                       | 36,407             | 99,449     |
| 1017     | Deferred Taxes Plant  | Transmission              | 355000ERW-Tran Poles & Fiktures Radial W WHLS |                          | Non-Labor        | SPS CWC-Not CWC Item      | 12,421     |                   |                   |                     | 7,173         |                       | 7,173              | 19,595     |
| 1018     | Deferred Taxes Plant  | Transmission              | 355010-Tran Poles & Fiktures-Prod             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 56,794     |                   |                   |                     | 75            |                       | 75                 | 56,868     |
| 1019     | Deferred Taxes Plant  | Transmission              | 355045-Tran Poles & Fiktures-Wind             | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 318,503    |                   |                   |                     | 4,727         |                       | 4,727              | 323,230    |
| 1020     | Deferred Taxes Plant  | Transmission              | 356000E-Tran OH Conductor & D                 | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 686,205    |                   |                   |                     | 391,038       |                       | 391,038            | 1,077,244  |
| 1021     | Deferred Taxes Plant  | Transmission              | 356000ERN-Tran OH Conductor & D Radial NM NM  |                          | Non-Labor        | SPS CWC-Not CWC Item      | 14,531     |                   |                   |                     | 8,281         |                       | 8,281              | 22,812     |
| 1022     | Deferred Taxes Plant  | Transmission              | 356000ERT-Tran OH Conductor & D Radial TX TX  |                          | Non-Labor        | SPS CWC-Not CWC Item      | 22,836     |                   |                   |                     | 13,014        |                       | 13,014             | 35,850     |
| 1023     | Deferred Taxes Plant  | Transmission              | 356000ERW-Tran OH Conductor & D Radial WHLS   |                          | Non-Labor        | SPS CWC-Not CWC Item      | 4,500      |                   |                   |                     | 2,564         |                       | 2,564              | 7,064      |
| 1024     | Deferred Taxes Plant  | Transmission              | 356010-Tran OH Cond & Device-Prod             | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | 79,463     |                   |                   |                     | 104           |                       | 104                | 79,568     |
| 1025     | Deferred Taxes Plant  | Transmission              | 356045-Tran OH Cond & Device-Wind             | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | 190,791    |                   |                   |                     | 3,017         |                       | 3,017              | 193,808    |
| 1026     | Deferred Taxes Plant  | Transmission              | 357000E-Tran Underground Cond                 | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 388        |                   |                   |                     | 221           |                       | 221                | 608        |
| 1027     | Deferred Taxes Plant  | Transmission              | 358000-Tran UG Conductor & Devic              | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 690        |                   |                   |                     | 393           |                       | 393                | 1,083      |
| 1028     | Deferred Taxes Plant  | Transmission              | 359000-Transmission Road & Trai               | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | 730        |                   |                   |                     | 416           |                       | 416                | 1,145      |
| 1029     | Deferred Taxes Plant  | Distribution              | 360001E-Dist Land Owned in Fee                | NM                       | Non-Labor        | SPS CWC-Not CWC Item      |            |                   |                   |                     |               |                       |                    |            |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item | Income Statement Function | Account                           | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Per Book    | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escl | Adjust: Other | Intervenor Adjustment | Adjustments Total | Adjusted    |
|----------|-----------------------|---------------------------|-----------------------------------|--------------------------|------------------|---------------------------|-------------|-------------------|-------------------|--------------------|---------------|-----------------------|-------------------|-------------|
| 1030     | Deferred Taxes Plant  | Distribution              | 360001E-Dist Land Owned in Fee    | TX                       | Non-Labor        | SPS CWC-Not CWC Item      |             |                   |                   |                    |               |                       |                   |             |
| 1031     | Deferred Taxes Plant  | Distribution              | 360004-Dist Land Rights-NM        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 66,653      |                   |                   |                    |               |                       |                   | 66,653      |
| 1032     | Deferred Taxes Plant  | Distribution              | 360005-Dist Land Rights-TX        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 9,965       |                   |                   |                    |               |                       |                   | 9,965       |
| 1033     | Deferred Taxes Plant  | Distribution              | 361000E-Str & Improv              | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 62,452      |                   |                   |                    |               |                       |                   | 62,452      |
| 1034     | Deferred Taxes Plant  | Distribution              | 361000E-Str & Improv              | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 126,293     |                   |                   |                    |               |                       |                   | 126,293     |
| 1035     | Deferred Taxes Plant  | Distribution              | 362000E-Other Eq                  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 256,877     |                   |                   |                    |               |                       |                   | 256,877     |
| 1036     | Deferred Taxes Plant  | Distribution              | 362000E-Other Eq                  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 321,695     |                   |                   |                    |               |                       |                   | 321,695     |
| 1037     | Deferred Taxes Plant  | Distribution              | 364000-Dist Poles, Towers & Fxt   | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 328,019     |                   |                   |                    |               |                       |                   | 328,019     |
| 1038     | Deferred Taxes Plant  | Distribution              | 364000-Dist Poles, Towers & Fxt   | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 333,004     |                   |                   |                    |               |                       |                   | 333,004     |
| 1039     | Deferred Taxes Plant  | Distribution              | 365000-Dist OH Conductor & Devic  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 291,201     |                   |                   |                    |               |                       |                   | 291,201     |
| 1040     | Deferred Taxes Plant  | Distribution              | 365000-Dist OH Conductor & Devic  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 81,290      |                   |                   |                    |               |                       |                   | 81,290      |
| 1041     | Deferred Taxes Plant  | Distribution              | 366000E-Dist Underground Cond     | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 8,105       |                   |                   |                    |               |                       |                   | 8,105       |
| 1042     | Deferred Taxes Plant  | Distribution              | 366000E-Dist Underground Cond     | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (10,102)    |                   |                   |                    |               |                       |                   | (10,102)    |
| 1043     | Deferred Taxes Plant  | Distribution              | 367000E-Dist UG Conductor & D     | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 4,414       |                   |                   |                    |               |                       |                   | 4,414       |
| 1044     | Deferred Taxes Plant  | Distribution              | 367000E-Dist UG Conductor & D     | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (75,684)    |                   |                   |                    |               |                       |                   | (75,684)    |
| 1045     | Deferred Taxes Plant  | Distribution              | 368000E-Dist Line Transformer     | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 35,376      |                   |                   |                    |               |                       |                   | 35,376      |
| 1046     | Deferred Taxes Plant  | Distribution              | 368000E-Dist Line Transformer     | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (139,181)   |                   |                   |                    |               |                       |                   | (139,181)   |
| 1047     | Deferred Taxes Plant  | Distribution              | 369000E-Distribution Services     | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | (1,349)     |                   |                   |                    |               |                       |                   | (1,349)     |
| 1048     | Deferred Taxes Plant  | Distribution              | 369000E-Distribution Services     | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (11,347)    |                   |                   |                    |               |                       |                   | (11,347)    |
| 1049     | Deferred Taxes Plant  | Distribution              | 369010-Distribution Services O    | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 19,371      |                   |                   |                    |               |                       |                   | 19,371      |
| 1050     | Deferred Taxes Plant  | Distribution              | 369010-Distribution Services O    | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 25,632      |                   |                   |                    |               |                       |                   | 25,632      |
| 1051     | Deferred Taxes Plant  | Distribution              | 369020-Distribution Services U    | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 11,235      |                   |                   |                    |               |                       |                   | 11,235      |
| 1052     | Deferred Taxes Plant  | Distribution              | 369020-Distribution Services U    | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 96,375      |                   |                   |                    |               |                       |                   | 96,375      |
| 1053     | Deferred Taxes Plant  | Distribution              | 370000E-Distribution Meter        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 5,521       |                   |                   |                    |               |                       |                   | 5,521       |
| 1054     | Deferred Taxes Plant  | Distribution              | 370000E-Distribution Meter        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 18,038      |                   |                   |                    |               |                       |                   | 18,038      |
| 1055     | Deferred Taxes Plant  | Distribution              | 371000E-Dist Inst on Cust Premis  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 19,591      |                   |                   |                    |               |                       |                   | 19,591      |
| 1056     | Deferred Taxes Plant  | Distribution              | 371000E-Dist Inst on Cust Premis  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | (22,903)    |                   |                   |                    |               |                       |                   | (22,903)    |
| 1057     | Deferred Taxes Plant  | Distribution              | 373000-Dist Street Light & Sg Sy  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | 233,711     |                   |                   |                    |               |                       |                   | 233,711     |
| 1058     | Deferred Taxes Plant  | Distribution              | 373000-Dist Street Light & Sg Sy  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | 546,069     |                   |                   |                    |               |                       |                   | 546,069     |
| 1059     | Deferred Taxes Plant  | General                   | 389001-General Land Owned in Fe   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      |             |                   |                   |                    |               |                       |                   |             |
| 1060     | Deferred Taxes Plant  | General                   | 389002-General Land Rights        | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (368)       |                   |                   |                    | (26)          |                       | (26)              | (393)       |
| 1061     | Deferred Taxes Plant  | General                   | 390000-Genl Structures & Improv   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (605,921)   |                   |                   |                    | (37,168)      |                       | (37,168)          | (643,089)   |
| 1062     | Deferred Taxes Plant  | General                   | 390007-Genl Str & Imp Lease Bld   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 144,258     |                   |                   |                    |               |                       |                   | 144,258     |
| 1063     | Deferred Taxes Plant  | General                   | 390050-Genl Str & Imp-Call Center | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | (35,725)    |                   |                   |                    |               |                       |                   | (35,725)    |
| 1064     | Deferred Taxes Plant  | General                   | 391000-General Office Furn & E    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | 158,488     |                   |                   |                    | (1,003)       |                       | (1,003)           | 157,485     |
| 1065     | Deferred Taxes Plant  | General                   | 391004-General Info Sys Computer  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (1,067,909) |                   |                   |                    | (59,920)      |                       | (59,920)          | (1,127,828) |
| 1066     | Deferred Taxes Plant  | General                   | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (0)         |                   |                   |                    | (0)           |                       | (0)               | (0)         |
| 1067     | Deferred Taxes Plant  | General                   | 392000-General Transportation E   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (0)         |                   |                   |                    | (0)           |                       | (0)               | (0)         |
| 1068     | Deferred Taxes Plant  | General                   | 392010-General Transp Eq Grp      | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (45,824)    |                   |                   |                    | (919)         |                       | (919)             | (46,743)    |
| 1069     | Deferred Taxes Plant  | General                   | 392020-General Transp Eq Grp 2    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (504,264)   |                   |                   |                    | (10,112)      |                       | (10,112)          | (514,376)   |
| 1070     | Deferred Taxes Plant  | General                   | 392030-General Transp Eq Trailer  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (117,344)   |                   |                   |                    | (2,353)       |                       | (2,353)           | (119,697)   |
| 1071     | Deferred Taxes Plant  | General                   | 392040-General Transp Eq Grp 4    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (641,897)   |                   |                   |                    | (12,872)      |                       | (12,872)          | (654,769)   |
| 1072     | Deferred Taxes Plant  | General                   | 393000-General Stores Equipmen    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (882)       |                   |                   |                    | (519)         |                       | (519)             | (1,401)     |
| 1073     | Deferred Taxes Plant  | General                   | 394000-General Tools & Shop Equi  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (102,835)   |                   |                   |                    | (64,152)      |                       | (64,152)          | (166,987)   |
| 1074     | Deferred Taxes Plant  | General                   | 395000-General Laboratory Equi    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (22,374)    |                   |                   |                    | (13,168)      |                       | (13,168)          | (35,541)    |
| 1075     | Deferred Taxes Plant  | General                   | 396000-General Power Operated E   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (143,878)   |                   |                   |                    | (2,885)       |                       | (2,885)           | (146,763)   |
| 1076     | Deferred Taxes Plant  | General                   | 397000-General Communication E    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (131,439)   |                   |                   |                    | (77,355)      |                       | (77,355)          | (208,794)   |
| 1077     | Deferred Taxes Plant  | General                   | 397010-General Comm Eq Two Wa     | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (106,804)   |                   |                   |                    | (62,857)      |                       | (62,857)          | (169,661)   |
| 1078     | Deferred Taxes Plant  | General                   | 397020-General Comm Eq AE         | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | (193)       |                   |                   |                    | (114)         |                       | (114)             | (307)       |

## Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item    | Income Statement Function | Account   | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item     | Per Book    | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escd | Adjust: Other | Intervenor Adjustment | Adjustments- Total | Adjusted    |
|----------|--------------------------|---------------------------|---|--------------------------|------------------|-------------------------------|-------------|-------------------|-------------------|--------------------|---------------|-----------------------|--------------------|-------------|
| 1079     | Deferred Taxes Plant     | General                   | 397030-General Comm Eq EM                       | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item          | 6,513       |                   |                   |                    | (21,308)      |                       | (21,308)           | (14,795)    |
| 1080     | Deferred Taxes Plant     | General                   | 397030R-General Comm Eq EM-Retail Relat         | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item          | (42,718)    |                   |                   |                    |               |                       |                    | (42,718)    |
| 1081     | Deferred Taxes Plant     | General                   | 398000-General Miscellaneous E                  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item          | (5,623)     |                   |                   |                    | (3,309)       |                       | (3,309)            | (8,933)     |
| 1082     | Deferred Taxes Plant     | Other                     | SchM-108 - Accrued Vacation Paid                | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item          | (18,385)    |                   |                   |                    | 18,385        |                       | 18,385             |             |
| 1083     | Deferred Taxes Plant     | Other                     | SchM-116 - Bad Debt                             | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item          | (677,951)   |                   |                   |                    | 677,951       |                       | 677,951            |             |
| 1084     | Deferred Taxes Plant     | Other                     | SchM-130 - Deferred Compensation Plan Re        | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item          | (213,971)   |                   |                   |                    | 213,971       |                       | 213,971            |             |
| 1085     | Deferred Taxes Plant     | Other                     | SchM-134 - Non-Qualified Pension Plans - 1      | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item          | (8,015)     |                   |                   |                    | 8,015         |                       | 8,015              |             |
| 1086     | Deferred Taxes Plant     | Other                     | SchM-136 - Performance Share Plan               | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item          | (16,976)    |                   |                   |                    | 16,976        |                       | 16,976             |             |
| 1087     | Deferred Taxes Plant     | Other                     | SchM-146 - State Tax Deduction Cash Vs Ac       | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 134,335     |                   |                   |                    | (134,335)     |                       | (134,335)          |             |
| 1088     | Deferred Taxes Plant     | Other                     | SchM-178 - Interest Income on Disputed Ta       | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | (344,412)   |                   |                   |                    | 344,412       |                       | 344,412            |             |
| 1089     | Deferred Taxes Plant     | Other                     | SchM-179 - DSM/CIP                              | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 292,786     |                   |                   |                    | (292,786)     |                       | (292,786)          |             |
| 1090     | Deferred Taxes Plant     | Other                     | SchM-186 - Deferred Fuel Costs                  | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 9,781,774   |                   |                   |                    | (9,781,774)   |                       | (9,781,774)        |             |
| 1091     | Deferred Taxes Plant     | Other                     | SchM-187 - Reg Asset/Liability Transmission     | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 1,945,268   |                   |                   |                    | (1,945,268)   |                       | (1,945,268)        |             |
| 1092     | Deferred Taxes Plant     | Other                     | SchM-188 - Contributions Carryover              | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 10,994      |                   |                   |                    | (10,994)      |                       | (10,994)           |             |
| 1093     | Deferred Taxes Plant     | Other                     | SchM-189 - OCI Treasury                         | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 16,181      |                   |                   |                    | (16,181)      |                       | (16,181)           |             |
| 1094     | Deferred Taxes Plant     | Other                     | SchM-195 - Renewable Energy Standard            | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 1,682,829   |                   |                   |                    | (1,682,829)   |                       | (1,682,829)        |             |
| 1095     | Deferred Taxes Plant     | Other                     | SchM-201 - State Tax Deduction Cash Vs Acc      | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 41,922      |                   |                   |                    | (41,922)      |                       | (41,922)           |             |
| 1096     | Deferred Taxes Plant     | Other                     | SchM-203 - Fed NOL Benefit                      | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 1,222,445   |                   |                   |                    | (1,222,445)   |                       | (1,222,445)        |             |
| 1097     | Deferred Taxes Plant     | Other                     | SchM-205 - State Only NOL                       | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 1,191       |                   |                   |                    | (1,191)       |                       | (1,191)            |             |
| 1098     | Deferred Taxes Plant     | Other                     | SchM-207 - Mark to Market Adjust                | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | (96,177)    |                   |                   |                    | 96,177        |                       | 96,177             |             |
| 1099     | Deferred Taxes Plant     | Other                     | SchM-213 - Rate Refund Reserve                  | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 874,169     |                   |                   |                    | (874,169)     |                       | (874,169)          |             |
| 1100     | Deferred Taxes Plant     | Other                     | SchM-261 - Section 59e Adjustment               | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | (5,483,412) |                   |                   |                    | 5,483,412     |                       | 5,483,412          |             |
| 1101     | Deferred Taxes Plant     | Other                     | SchM-275 - Reg Asset - Miscellaneous            | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 15,919,866  |                   |                   |                    | (15,919,866)  |                       | (15,919,866)       |             |
| 1102     | Deferred Taxes Plant     | Other                     | SchM-293 - Rate Change                          | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | (879,482)   |                   |                   |                    | 879,482       |                       | 879,482            |             |
| 1103     | Deferred Taxes Plant     | Other                     | SchM-295 - Rate Change on Fin 48 Temp lte       | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 1,263,351   |                   |                   |                    | (1,263,351)   |                       | (1,263,351)        |             |
| 1104     | Deferred Taxes Plant     | Other                     | SchM-296 - Rate Change on Fin 48 Temp lte       | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 244,626     |                   |                   |                    | (244,626)     |                       | (244,626)          |             |
| 1105     | Deferred Taxes Plant     | Other                     | SchM-299 - Operating Lease                      | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          |             |                   |                   |                    |               |                       |                    |             |
| 1106     | Deferred Taxes Plant     |                           |   |                          |                  | Subtotal Deferred Taxes Plant | 79,733,665  |                   |                   |                    | (26,707,467)  |                       | (26,707,467)       | 53,026,198  |
| 1107     |                          |                           |   |                          |                  |                               |             |                   |                   |                    |               |                       |                    |             |
| 1108     | Deferred Taxes Non-Plant | Demand Related            | SchM-103 - Environmental Remediation            | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item          | (583,234)   |                   |                   |                    | 631           |                       | 631                | (582,603)   |
| 1109     | Deferred Taxes Non-Plant | Plant Related             | SchM-102 - Fuel Tax Credit - Inc Addback        | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 269         |                   |                   |                    | 98            |                       | 98                 | 367         |
| 1110     | Deferred Taxes Non-Plant | Plant Related             | SchM-118 - Inventory Reserve                    | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 5,020       |                   |                   |                    | 1,702         |                       | 1,702              | 6,722       |
| 1111     | Deferred Taxes Non-Plant | Plant Related             | SchM-126 - Book Unamortized Cost of Reac        | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | (1,021,931) |                   |                   |                    | (115,947)     |                       | (115,947)          | (1,137,878) |
| 1112     | Deferred Taxes Non-Plant | Plant Related             | SchM-127 - Litigation Reserve                   | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 268,157     |                   |                   |                    |               |                       |                    | 268,157     |
| 1113     | Deferred Taxes Non-Plant | Plant Related             | SchM-137 - R&E Credit                           | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | (2,083,626) |                   |                   |                    |               |                       |                    | (2,083,626) |
| 1114     | Deferred Taxes Non-Plant | Plant Related             | SchM-147 - State Tax Deduction Cash Vs Ac       | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 368,309     |                   |                   |                    | (368,309)     |                       | (368,309)          |             |
| 1115     | Deferred Taxes Non-Plant | Plant Related             | SchM-192 - Texas Margin Tax                     | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 297,418     |                   |                   |                    | (10,496)      |                       | (10,496)           | 286,922     |
| 1116     | Deferred Taxes Non-Plant | Plant Related             | SchM-257 - Texas R&E Credit                     | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | (387,077)   |                   |                   |                    |               |                       |                    | (387,077)   |
| 1117     | Deferred Taxes Non-Plant | Plant Related             | SchM-300 - Reg A/L - Emergency Spec Respr       | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item          | 406,209     |                   |                   |                    |               |                       |                    | 406,209     |
| 1118     | Deferred Taxes Non-Plant | Plant Related             | SchM_NOL - NOL Excess ADIT                      | NM                       | Non-Labor        | SPS CWC-Not CWC Item          | 292,661     |                   |                   |                    | 75,558        |                       | 75,558             | 368,219     |
| 1119     | Deferred Taxes Non-Plant | Plant Related             | SchM_NOL - NOL Excess ADIT                      | TX                       | Non-Labor        | SPS CWC-Not CWC Item          | 293,870     |                   |                   |                    | 203,342       |                       | 203,342            | 497,212     |
| 1120     | Deferred Taxes Non-Plant | Plant Related             | TXGMT-Texas Gross Margin Tax                    | PIS-NET                  | Non-Labor        | SPS CWC-Franchise Tax         | 2,582,512   |                   |                   |                    |               |                       |                    | 2,582,512   |
| 1121     | Deferred Taxes Non-Plant | Labor Related             | SchM-107 - Pension Expense                      | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item          | (3,746,586) |                   |                   |                    | (1,505,159)   |                       | (1,505,159)        | (5,251,745) |
| 1122     | Deferred Taxes Non-Plant | Labor Related             | SchM-109 - Employee Incentive                   | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item          | 46,137      |                   |                   |                    | 5,007         |                       | 5,007              | 51,144      |
| 1123     | Deferred Taxes Non-Plant | Labor Related             | SchM-111 - Post Employment Benefits - FAS       | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item          | 539,932     |                   |                   |                    | 22,744        |                       | 22,744             | 562,676     |
| 1124     | Deferred Taxes Non-Plant | Labor Related             | SchM-112 - Post Employment Benefits FAS : LABOR |                          | Non-Labor        | SPS CWC-Not CWC Item          | 37,754      |                   |                   |                    | 1,267         |                       | 1,267              | 39,021      |
| 1125     | Deferred Taxes Non-Plant | Labor Related             | SchM-226 - Performance Recognition Award        | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item          | (8,625)     |                   |                   |                    | 840           |                       | 840                | (7,785)     |
| 1126     | Deferred Taxes Non-Plant | Labor Related             | SchM-301 - Cares Act Payroll Deferral           | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item          | (1,082,180) |                   |                   |                    |               |                       |                    | (1,082,180) |
| 1127     | Deferred Taxes Non-Plant | Direct Assigned           | SchM-138 - Rate Case Expense                    | NM                       | Non-Labor        | SPS CWC-Not CWC Item          | (159,128)   |                   |                   |                    | 134           |                       | 134                | (158,993)   |



Southwestern Public Service Company

Docket No. 51802

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

TX-101 IS Adjust

| Line No. | Income Statement Item         | Income Statement Function | Account   | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item              | Per Book      | Adjust: Annualize | Adjust: Incentive | Adjust: Labor Escd | Adjust: Other | Intervenor Adjustment | Adjustments Total | Adjusted      |
|----------|-------------------------------|---------------------------|---|--------------------------|------------------|--|---------------|-------------------|-------------------|--------------------|---------------|-----------------------|-------------------|---------------|
| 1128     | Deferred Taxes Non-Plant      | Direct Assigned           | SchM-138 - Rate Case Expense                        | TX                       | Non-Labor        | SPS CWC-Not CWC Item                   | (4,289,651)   |                   |                   |                    | 351           |                       | 351               | (4,289,300)   |
| 1129     | Deferred Taxes Non-Plant      | Direct Assigned           | SchM-168 - Reg Asset-NOx                            | NM                       | Non-Labor        | SPS CWC-Not CWC Item                   | (8,888)       |                   |                   |                    | 2             |                       | 2                 | (8,886)       |
| 1130     | Deferred Taxes Non-Plant      | Energy Related            | SchM-PTC - Deferred PTCs - Hale                     | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item                   | (52,136,269)  |                   |                   |                    | 52,136,269    |                       | 52,136,269        |               |
| 1131     | Deferred Taxes Non-Plant      | Energy Related            | SchM-PTC - Deferred PTCs - Sagamore                 | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item                   | (21,300)      |                   |                   |                    | 21,300        |                       | 21,300            |               |
| 1132     | Deferred Taxes Non-Plant      |                           |   |                          |                  | Subtotal Deferred Taxes Non-Plant      | (60,390,248)  |                   |                   |                    | 50,469,336    |                       | 50,469,336        | (9,920,912)   |
| 1133     |                               |                           |   |                          |                  |  |               |                   |                   |                    |               |                       |                   |               |
| 1134     | ITC Amortized                 | Distribution              | 367000E-Dist UG Conductor & D                       | TX                       | Non-Labor        | SPS CWC-Not CWC Item                   |               |                   |                   |                    |               |                       |                   |               |
| 1135     | ITC Amortized                 | Other Tax                 | ITC Amortization                                    | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item                   | (52,421)      |                   |                   |                    |               |                       |                   | (52,421)      |
| 1136     | ITC Amortized                 |                           |   |                          |                  | Subtotal ITC Amortized                 | (52,421)      |                   |                   |                    |               |                       |                   | (52,421)      |
| 1137     |                               |                           |   |                          |                  |  |               |                   |                   |                    |               |                       |                   |               |
| 1138     | Gain on Sale of Utility Plant | Steam Production          | 41181-Operating Income - Gains from dispc 12CP-PROD |                          | Non-Labor        | SPS CWC-Not CWC Item                   | (133,935)     |                   |                   |                    | 133,935       |                       | 133,935           |               |
| 1139     | Gain on Sale of Utility Plant |                           |   |                          |                  | Subtotal Gain on Sale of Utility Plant | (133,935)     |                   |                   |                    | 133,935       |                       | 133,935           |               |
| 1140     |                               |                           |   |                          |                  |  |               |                   |                   |                    |               |                       |                   |               |
| 1141     |                               |                           |   |                          |                  | Total                                  | (739,735,842) |                   | (4,163,835)       | 3,063,530          | 123,828,591   |                       | 122,728,286       | (617,007,555) |
| 1142     |                               |                           |   |                          |                  |  |               |                   |                   |                    |               |                       |                   |               |

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

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

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

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

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

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

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

| Line No. | Income Statement Item | Income Statement Function     | Account                          | Jurisdictional Allocator | Labor Designator       | Cash Working Capital Item | Adjustment                                   | Adjust: Other |
|----------|-----------------------|-------------------------------|----------------------------------|--------------------------|------------------------|---------------------------|--|---------------|
| 148      | O&M                   | Transmission Operations       | 56600-Trans Oper Misc Exp        | PIS-TRAN                 | Non-Labor              | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (88)          |
| 149      | O&M                   | Transmission Operations       | 56600-Trans Oper Misc Exp        | PIS-TRAN                 | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (205)         |
| 150      | O&M                   | Transmission Operations       | 56600-Trans Oper Misc Exp        | PIS-TRAN                 | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (981)         |
| 151      | O&M                   | Transmission Operations       | 56600-Trans Oper Misc Exp        | PIS-TRAN                 | Non-Labor              | SPS CWC-Other O&M         | SPS Include TX Deferrals                     | 22,135        |
| 152      | O&M                   | Transmission Operations       | 56700-Trans Rents                | PIS-TRAN                 | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Return on Shared Assets        | (222,648)     |
| 153      | O&M                   | Transmission Maintenance      | 57000-Tran Mnt of Station Equip  | PIS-TRAN                 | Labor - Incentive      | SPS CWC-Labor Incentive   | SPS Business Area Adjustments                | (0)           |
| 154      | O&M                   | Transmission Maintenance      | 57000-Tran Mnt of Station Equip  | PIS-TRAN                 | Non-Labor              | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (0)           |
| 155      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines | PIS-TRAN                 | Labor - Incentive      | SPS CWC-Labor Incentive   | SPS Business Area Adjustments                | (0)           |
| 156      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines | PIS-TRAN                 | Non-Labor              | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (4)           |
| 157      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines | TX                       | Labor - Bargaining     | SPS CWC-Labor Regular     | SPS Adjust Storm Damage Expense              | 15,842        |
| 158      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines | TX                       | Labor - Non-bargaining | SPS CWC-Labor Regular     | SPS Adjust Storm Damage Expense              | 21,393        |
| 159      | O&M                   | Transmission Maintenance      | 57100-Trans Mt of Overhead Lines | TX                       | Non-Labor              | SPS CWC-Other O&M         | SPS Adjust Storm Damage Expense              | 216,302       |
| 160      | O&M                   | Regional Marketing Operations | 57510-Operations Supervision     | ENERGY                   | Non-Labor              | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (60)          |
| 161      | O&M                   | Regional Marketing Operations | 57510-Operations Supervision     | ENERGY                   | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (5)           |
| 162      | O&M                   | Regional Marketing Operations | 57510-Operations Supervision     | ENERGY                   | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (0)           |
| 163      | O&M                   | Regional Marketing Operations | 57580-Regional Market Rents      | ENERGY                   | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Return on Shared Assets        | (5,570)       |
| 164      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng        | PIS-DIST                 | Labor - Incentive      | SPS CWC-Labor Incentive   | SPS Business Area Adjustments                | (1)           |
| 165      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng        | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (5,386)       |
| 166      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng        | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (4,444)       |
| 167      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng        | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (1,882)       |
| 168      | O&M                   | Distribution Operations       | 58000-Dist Oper Sup & Eng        | TX                       | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (700)         |
| 169      | O&M                   | Distribution Operations       | 58100-Dist Load Dispatching      | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (8)           |
| 170      | O&M                   | Distribution Operations       | 58100-Dist Load Dispatching      | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (1)           |
| 171      | O&M                   | Distribution Operations       | 58200-Dist Op Station Exp        | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (3)           |
| 172      | O&M                   | Distribution Operations       | 58300-Dist Oper Overhead Lines   | PIS-DIST                 | Labor - Incentive      | SPS CWC-Labor Incentive   | SPS Business Area Adjustments                | (0)           |
| 173      | O&M                   | Distribution Operations       | 58300-Dist Oper Overhead Lines   | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (74)          |
| 174      | O&M                   | Distribution Operations       | 58300-Dist Oper Overhead Lines   | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (3,970)       |
| 175      | O&M                   | Distribution Operations       | 58400-Dist Op UG Elec lines      | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (0)           |
| 176      | O&M                   | Distribution Operations       | 58500-Dist Oper Streetlight      | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (19)          |
| 177      | O&M                   | Distribution Operations       | 58600-Dist Oper Meter Exp        | PIS-DIST                 | Labor - Incentive      | SPS CWC-Labor Incentive   | SPS Business Area Adjustments                | (0)           |
| 178      | O&M                   | Distribution Operations       | 58600-Dist Oper Meter Exp        | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (1)           |
| 179      | O&M                   | Distribution Operations       | 58600-Dist Oper Meter Exp        | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (208)         |
| 180      | O&M                   | Distribution Operations       | 58600-Dist Oper Meter Exp        | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (1,141)       |
| 181      | O&M                   | Distribution Operations       | 58800-Dist Oper Misc Exp         | NM                       | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (1,434)       |
| 182      | O&M                   | Distribution Operations       | 58800-Dist Oper Misc Exp         | PIS-DIST                 | Labor - Incentive      | SPS CWC-Labor Incentive   | SPS Business Area Adjustments                | (1)           |
| 183      | O&M                   | Distribution Operations       | 58800-Dist Oper Misc Exp         | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (35)          |
| 184      | O&M                   | Distribution Operations       | 58800-Dist Oper Misc Exp         | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (3,848)       |
| 185      | O&M                   | Distribution Operations       | 58800-Dist Oper Misc Exp         | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (90)          |
| 186      | O&M                   | Distribution Operations       | 58800-Dist Oper Misc Exp         | TX                       | Labor - Bargaining     | SPS CWC-Labor Regular     | SPS Mutual Aid Adjustment                    | (174,104)     |
| 187      | O&M                   | Distribution Operations       | 58800-Dist Oper Misc Exp         | TX                       | Labor - Incentive      | SPS CWC-Labor Incentive   | SPS Mutual Aid Adjustment                    | (2,900)       |
| 188      | O&M                   | Distribution Operations       | 58800-Dist Oper Misc Exp         | TX                       | Labor - Non-bargaining | SPS CWC-Labor Regular     | SPS Mutual Aid Adjustment                    | (235,103)     |
| 189      | O&M                   | Distribution Operations       | 58800-Dist Oper Misc Exp         | TX                       | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (7,420)       |
| 190      | O&M                   | Distribution Operations       | 58800-Dist Oper Misc Exp         | TX                       | Non-Labor              | SPS CWC-Other O&M         | SPS Include TX Deferrals                     | 207,615       |
| 191      | O&M                   | Distribution Operations       | 58800-Dist Oper Misc Exp         | TX                       | Non-Labor              | SPS CWC-Other O&M         | SPS Mutual Aid Adjustment                    | (215,632)     |
| 192      | O&M                   | Distribution Operations       | 58900-Dist Rents                 | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Return on Shared Assets        | (306,305)     |
| 193      | O&M                   | Distribution Maintenance      | 59200-Dist Mt of Station Equip   | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (0)           |
| 194      | O&M                   | Distribution Maintenance      | 59300-Dist Mtc of Overhead Lines | PIS-DIST                 | Labor - Incentive      | SPS CWC-Labor Incentive   | SPS Business Area Adjustments                | (1)           |
| 195      | O&M                   | Distribution Maintenance      | 59300-Dist Mtc of Overhead Lines | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (23)          |
| 196      | O&M                   | Distribution Maintenance      | 59300-Dist Mtc of Overhead Lines | PIS-DIST                 | Non-Labor              | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (278)         |

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

| Line No. | Income Statement Item | Income Statement Function | Account  | Jurisdictional Allocator | Labor Designator        | Cash Working Capital Item | Adjustment                                   | Adjust: Other |
|----------|-----------------------|---------------------------|--|--------------------------|-------------------------|---------------------------|--|---------------|
| 197      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines                         | PIS-DIST                 | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (15)          |
| 198      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines                         | TX                       | Labor - Bargaining      | SPS CWC-Labor Regular     | SPS Adjust Storm Damage Expense              | 60,667        |
| 199      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines                         | TX                       | Labor - Non-bargaining  | SPS CWC-Labor Regular     | SPS Adjust Storm Damage Expense              | 81,923        |
| 200      | O&M                   | Distribution Maintenance  | 59300-Dist Mtc of Overhead Lines                         | TX                       | Non-Labor               | SPS CWC-Other O&M         | SPS Adjust Storm Damage Expense              | 400,618       |
| 201      | O&M                   | Distribution Maintenance  | 59400-Dist Mt of Undergrnd Line                          | PIS-DIST                 | Non-Labor               | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (0)           |
| 202      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights                           | PIS-DIST                 | Labor - Incentive       | SPS CWC-Labor Incentive   | SPS Business Area Adjustments                | (0)           |
| 203      | O&M                   | Distribution Maintenance  | 59600-Dist Mtc of Streetlights                           | PIS-DIST                 | Non-Labor               | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (0)           |
| 204      | O&M                   | Customer Accounting       | 90100-Cust Acct Supervise                                | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (61)          |
| 205      | O&M                   | Customer Accounting       | 90200-Cust Acct Meter Read                               | CUST-AVG                 | Labor - Incentive       | SPS CWC-Labor Incentive   | SPS Business Area Adjustments                | (3)           |
| 206      | O&M                   | Customer Accounting       | 90200-Cust Acct Meter Read                               | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (6)           |
| 207      | O&M                   | Customer Accounting       | 90200-Cust Acct Meter Read                               | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (2)           |
| 208      | O&M                   | Customer Accounting       | 90200-Cust Acct Meter Read                               | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (269)         |
| 209      | O&M                   | Customer Accounting       | 90300-Cust Acct Recrds & Coll                            | CUST-AVG                 | Labor - Incentive       | SPS CWC-Labor Incentive   | SPS Business Area Adjustments                | (0)           |
| 210      | O&M                   | Customer Accounting       | 90300-Cust Acct Recrds & Coll                            | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (16,621)      |
| 211      | O&M                   | Customer Accounting       | 90300-Cust Acct Recrds & Coll                            | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (61)          |
| 212      | O&M                   | Customer Accounting       | 90300-Cust Acct Recrds & Coll                            | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (404)         |
| 213      | O&M                   | Customer Accounting       | 90400-Cust Acct Uncollect                                | CUST-RET                 | Non-Labor               | SPS CWC-Other O&M         | SPS Include TX Deferrals                     | 1,461,881     |
| 214      | O&M                   | Customer Accounting       | 904001-Uncollectable Accounts - Non Commodity            | TX                       | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Non-Recurring Misc Revenue & E | 363,636       |
| 215      | O&M                   | Customer Accounting       | 90500-Cust Acct Misc                                     | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (0)           |
| 216      | O&M                   | Customer Accounting       | 90500-Cust Acct Misc                                     | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (47)          |
| 217      | O&M                   | Customer Accounting       | 90500-Cust Acct Misc                                     | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (1)           |
| 218      | O&M                   | Customer Accounting       | DEPINT - Customer Deposit Interest Expense               | NM                       | Non-Labor               | SPS CWC-Other O&M         | SPS Customer Deposit Interest                | 15,352        |
| 219      | O&M                   | Customer Accounting       | DEPINT - Customer Deposit Interest Expense               | TX                       | Non-Labor               | SPS CWC-Other O&M         | SPS Customer Deposit Interest                | 28,708        |
| 220      | O&M                   | Customer Service          | 90800-Customer Asst Expense                              | CUST-AVG                 | Labor - Incentive       | SPS CWC-Labor Incentive   | SPS Business Area Adjustments                | (0)           |
| 221      | O&M                   | Customer Service          | 90800-Customer Asst Expense                              | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (0)           |
| 222      | O&M                   | Customer Service          | 90800-Customer Asst Expense                              | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (1,987)       |
| 223      | O&M                   | Customer Service          | 90800-Customer Asst Expense                              | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (560)         |
| 224      | O&M                   | Customer Service          | 90801EE-Customer Assistance EE Amort TX                  | TX                       | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Per Book EE Amortization       | (4,223,707)   |
| 225      | O&M                   | Customer Service          | 90803EE-Customer Assistance EE Amort NM                  | NM                       | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Per Book EE Amortization       | (11,170,942)  |
| 226      | O&M                   | Customer Service          | 909000-Informational and instruction advertising expense | CUST-RET                 | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (287,870)     |
| 227      | O&M                   | Customer Service          | 910000-Misc Cust Serv Expense                            | CUST-RET                 | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (26)          |
| 228      | O&M                   | Customer Service          | 910000-Misc Cust Serv Expense                            | CUST-RET                 | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (1)           |
| 229      | O&M                   | Sales                     | 91200-Economic Development                               | CUST-AVG                 | Labor - Incentive       | SPS CWC-Labor Incentive   | SPS Business Area Adjustments                | (0)           |
| 230      | O&M                   | Sales                     | 91200-Economic Development                               | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (9,702)       |
| 231      | O&M                   | Sales                     | 916000-Misc Sales Expense                                | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (2)           |
| 232      | O&M                   | Sales                     | 916000-Misc Sales Expense                                | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense             | (0)           |
| 233      | O&M                   | A&G                       | 92000-A&G Salaries                                       | LABXAG                   | Labor - Bargaining      | SPS CWC-Labor Regular     | SPS Eliminate Wholesale Account Manager Exp  | (27,549)      |
| 234      | O&M                   | A&G                       | 92000-A&G Salaries                                       | LABXAG                   | Labor - Incentive       | SPS CWC-Labor Incentive   | SPS Eliminate Corporate Aircraft Expense     | (55,419)      |
| 235      | O&M                   | A&G                       | 92000-A&G Salaries                                       | LABXAG                   | Labor - Incentive       | SPS CWC-Labor Incentive   | SPS Eliminate Wholesale Account Manager Exp  | (2,294)       |
| 236      | O&M                   | A&G                       | 92000-A&G Salaries                                       | LABXAG                   | Labor - Incentive       | SPS CWC-Labor Incentive   | SPS Eliminate Xcel Foundation Expense        | (2,764)       |
| 237      | O&M                   | A&G                       | 92000-A&G Salaries                                       | LABXAG                   | Labor - Long-Term Incei | SPS CWC-Labor Regular     | SPS Eliminate Long Term Incentive            | (5,198,439)   |
| 238      | O&M                   | A&G                       | 92000-A&G Salaries                                       | LABXAG                   | Labor - Non-bargaining  | SPS CWC-Labor Regular     | SPS Business Area Adjustments                | (328)         |
| 239      | O&M                   | A&G                       | 92000-A&G Salaries                                       | LABXAG                   | Labor - Non-bargaining  | SPS CWC-Labor Regular     | SPS Eliminate Corporate Aircraft Expense     | (129,263)     |
| 240      | O&M                   | A&G                       | 92000-A&G Salaries                                       | LABXAG                   | Labor - Non-bargaining  | SPS CWC-Labor Regular     | SPS Eliminate Wholesale Account Manager Exp  | (37,201)      |
| 241      | O&M                   | A&G                       | 92000-A&G Salaries                                       | LABXAG                   | Labor - Non-bargaining  | SPS CWC-Labor Regular     | SPS Eliminate Xcel Foundation Expense        | (20,104)      |
| 242      | O&M                   | A&G                       | 92100-A&G Office & Supplies                              | LABXAG                   | Labor - Incentive       | SPS CWC-Labor Incentive   | SPS Business Area Adjustments                | (179)         |
| 243      | O&M                   | A&G                       | 92100-A&G Office & Supplies                              | LABXAG                   | Non-Labor               | SPS CWC-Other O&M         | SPS Business Area Adjustments                | (22,559)      |
| 244      | O&M                   | A&G                       | 92100-A&G Office & Supplies                              | LABXAG                   | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense | (44,679)      |
| 245      | O&M                   | A&G                       | 92100-A&G Office & Supplies                              | LABXAG                   | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Corporate Aircraft Expense     | (115,559)     |

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

| Line No. | Income Statement Item | Income Statement Function | Account  | Jurisdictional Allocator | Labor Designator        | Cash Working Capital Item | Adjustment                                     | Adjust: Other |
|----------|-----------------------|---------------------------|--|--------------------------|-------------------------|---------------------------|--|---------------|
| 246      | O&M                   | A&G                       | 92100-A&G Office & Supplies                        | LABXAG                   | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Life Event Expense               | (4,904)       |
| 247      | O&M                   | A&G                       | 92100-A&G Office & Supplies                        | LABXAG                   | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Wholesale Account Manager Exp    | (1,447)       |
| 248      | O&M                   | A&G                       | 92100-A&G Office & Supplies                        | LABXAG                   | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Xcel Foundation Expense          | (6,608)       |
| 249      | O&M                   | A&G                       | 92100-A&G Office & Supplies                        | LABXAG                   | Non-Labor               | SPS CWC-Other O&M         | SPS Include Commercial Equivalent of Corporal  | 15,549        |
| 250      | O&M                   | A&G                       | 92100-A&G Office & Supplies                        | LABXAG                   | Non-Labor               | SPS CWC-Other O&M         | SPS Include TX Deferrals                       | 57,203        |
| 251      | O&M                   | A&G                       | 92200-A&G Admn Transfer Crdt                       | LABXAG                   | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Return on Shared Assets          | 3,858,325     |
| 252      | O&M                   | A&G                       | 92300-A&G Outside Services                         | LABXAG                   | Non-Labor               | SPS CWC-Other O&M         | SPS Business Area Adjustments                  | (1,032)       |
| 253      | O&M                   | A&G                       | 92300-A&G Outside Services                         | LABXAG                   | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Corporate Aircraft Expense       | (22,865)      |
| 254      | O&M                   | A&G                       | 92300-A&G Outside Services                         | LABXAG                   | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Xcel Foundation Expense          | (13,104)      |
| 255      | O&M                   | A&G                       | 92400-A&G Property Insurance                       | PIS-NET                  | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Corporate Aircraft Expense       | (7,665)       |
| 256      | O&M                   | A&G                       | 92500-A&G Injuries & Damages                       | LABXAG                   | Labor - Injuries & Dama | SPS CWC-Labor Regular     | SPS Eliminate Wholesale Account Manager Exp    | (974)         |
| 257      | O&M                   | A&G                       | 92500-A&G Injuries & Damages                       | LABXAG                   | Labor - Injuries & Dama | SPS CWC-Labor Regular     | SPS Eliminate Xcel Foundation Expense          | 15            |
| 258      | O&M                   | A&G                       | 926000-Employee pensions and benefits              | LABXAG                   | Labor - Bargaining      | SPS CWC-Labor Regular     | SPS Eliminate Wholesale Account Manager Exp    | (184)         |
| 259      | O&M                   | A&G                       | 926000-Employee pensions and benefits              | LABXAG                   | Labor - Non-bargaining  | SPS CWC-Labor Regular     | SPS Eliminate Wholesale Account Manager Exp    | (249)         |
| 260      | O&M                   | A&G                       | 926000-Employee pensions and benefits              | LABXAG                   | Labor - Non-bargaining  | SPS CWC-Labor Regular     | SPS Eliminate Xcel Foundation Expense          | (109)         |
| 261      | O&M                   | A&G                       | 926000-Employee pensions and benefits              | LABXAG                   | Labor - Pension         | SPS CWC-Labor Regular     | SPS Adjust Pension and Benefits                | (7,635)       |
| 262      | O&M                   | A&G                       | 926000-Employee pensions and benefits              | LABXAG                   | Labor - Pension         | SPS CWC-Labor Regular     | SPS Eliminate Executive Perquisites            | (6,741)       |
| 263      | O&M                   | A&G                       | 926000-Employee pensions and benefits              | LABXAG                   | Labor - Pension         | SPS CWC-Labor Regular     | SPS Eliminate FAS 88 Qualified Pension Expens  | (258,353)     |
| 264      | O&M                   | A&G                       | 926000-Employee pensions and benefits              | LABXAG                   | Labor - Pension         | SPS CWC-Labor Regular     | SPS Eliminate Non-Qualified Pension Expense    | (455,464)     |
| 265      | O&M                   | A&G                       | 926000-Employee pensions and benefits              | LABXAG                   | Labor - Pension         | SPS CWC-Labor Regular     | SPS Eliminate Wholesale Account Manager Exp    | (20,692)      |
| 266      | O&M                   | A&G                       | 926000-Employee pensions and benefits              | LABXAG                   | Labor - Pension         | SPS CWC-Labor Regular     | SPS Eliminate Xcel Foundation Expense          | (4,378)       |
| 267      | O&M                   | A&G                       | 92603-SPS Deferred Pension Exp                     | TX                       | Labor - Pension         | SPS CWC-Labor Regular     | SPS Eliminate Per Book Deferred Pension        | (1,887,518)   |
| 268      | O&M                   | A&G                       | 92800-A&G Regulatory Comm Exp                      | CUST-AVG                 | SPS CWC-Labor Incentive | SPS CWC-Labor Incentive   | SPS Business Area Adjustments                  | (0)           |
| 269      | O&M                   | A&G                       | 92800-A&G Regulatory Comm Exp                      | CUST-AVG                 | Non-Labor               | SPS CWC-Other O&M         | SPS Business Area Adjustments                  | (0)           |
| 270      | O&M                   | A&G                       | 92800R-Regulatory Commission Expense TX            | TX                       | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Test Year Rate Case Expense Am   | (6,222,430)   |
| 271      | O&M                   | A&G                       | 92800R-Regulatory Commission Expense TX            | TX                       | Non-Labor               | SPS CWC-Other O&M         | SPS Include Rate Case Expenses                 | 6,486,825     |
| 272      | O&M                   | A&G                       | 92800R-Regulatory Commission Expense TX            | TX                       | Non-Labor               | SPS CWC-Other O&M         | SPS Public Regulatory Commission Fees          | 253,149       |
| 273      | O&M                   | A&G                       | 92801R-Regulatory Commission Expense NM            | NM                       | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Test Year Rate Case Expense Am   | (934,831)     |
| 274      | O&M                   | A&G                       | 93010-A&G General Advertising                      | PIS-PTD                  | Non-Labor               | SPS CWC-Other O&M         | SPS Business Area Adjustments                  | (779)         |
| 275      | O&M                   | A&G                       | 93010-A&G General Advertising                      | PIS-PTD                  | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Brand & General Advertising      | (1,270,162)   |
| 276      | O&M                   | A&G                       | 93020-A&G Misc General Exp                         | PIS-PTD                  | Non-Labor               | SPS CWC-Other O&M         | SPS Business Area Adjustments                  | (2,057)       |
| 277      | O&M                   | A&G                       | 93020-A&G Misc General Exp                         | PIS-PTD                  | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Contributions and Dues Expense   | (529,666)     |
| 278      | O&M                   | A&G                       | 93020-A&G Misc General Exp                         | PIS-PTD                  | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Stock Equivalent Plan            | (307,538)     |
| 279      | O&M                   | A&G                       | 93100-A&G Rents                                    | PIS-PTD                  | Non-Labor               | SPS CWC-Other O&M         | SPS Business Area Adjustments                  | (1,248)       |
| 280      | O&M                   | A&G                       | 93100-A&G Rents                                    | PIS-PTD                  | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Corporate Aircraft Expense       | (193,571)     |
| 281      | O&M                   | A&G                       | 93100-A&G Rents                                    | PIS-PTD                  | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Return on Shared Assets          | (2,002,728)   |
| 282      | O&M                   | A&G                       | 93100-A&G Rents                                    | PIS-PTD                  | Non-Labor               | SPS CWC-Other O&M         | SPS Lobbying Expenses                          | (41,190)      |
| 283      | O&M                   | A&G                       | 93500-A&G Maint of Gen PLT                         | PIS-GEN                  | Non-Labor               | SPS CWC-Other O&M         | SPS Eliminate Corporate Aircraft Expense       | (26,945)      |
| 284      | O&M                   | A&G                       | Recoverable Contributions and Donations            | TX                       | Non-Labor               | SPS CWC-Other O&M         | SPS Include Allowed Contributions, Donations i | 1,232,509     |
| 285      | Depreciation Expense  | Intangible                | 303003-Intg Misc Computr Softwar                   | LABXAG                   | Non-Labor               | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens   | 10            |
| 286      | Depreciation Expense  | Intangible                | 303003-Intg Misc Computr Softwar                   | LABXAG                   | Non-Labor               | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense             | (112,636)     |
| 287      | Depreciation Expense  | Intangible                | 303003-Intg Misc Computr Softwar                   | LABXAG                   | Non-Labor               | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      |               |
| 288      | Depreciation Expense  | Intangible                | 303004-Intg Misc Computr Softwar                   | LABXAG                   | Non-Labor               | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens   | 140           |
| 289      | Depreciation Expense  | Intangible                | 303004-Intg Misc Computr Softwar                   | LABXAG                   | Non-Labor               | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense             | (1,613,807)   |
| 290      | Depreciation Expense  | Intangible                | 303004-Intg Misc Computr Softwar                   | LABXAG                   | Non-Labor               | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      |               |
| 291      | Depreciation Expense  | Intangible                | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET                 | Non-Labor               | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens   | 2             |
| 292      | Depreciation Expense  | Intangible                | 303004R-Intg Misc Computr Softwar-Retail Allocated | CUST-RET                 | Non-Labor               | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense             | (21,514)      |
| 293      | Depreciation Expense  | Intangible                | 303005-Intg Misc Computr Soft 15y                  | LABXAG                   | Non-Labor               | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens   | 42            |
| 294      | Depreciation Expense  | Intangible                | 303005-Intg Misc Computr Soft 15y                  | LABXAG                   | Non-Labor               | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense             | (480,913)     |

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

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



## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

| Line No. | Income Statement Item | Income Statement Function | Account  | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Adjustment                                   | Adjust: Other |
|----------|-----------------------|---------------------------|--|--------------------------|------------------|---------------------------|--|---------------|
| 344      | Depreciation Expense  | Steam Production          | 316001-Steam Prod PwrPHEq-TolkSC                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (2,022)       |
| 345      | Depreciation Expense  | Steam Production          | 316001-Steam Prod PwrPHEq-TolkSC                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 61,971        |
| 346      | Depreciation Expense  | Steam Production          | 316001-Steam Prod PwrPHEq-TolkSC                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (21,286)      |
| 347      | Depreciation Expense  | Other Production          | 340002-Other Prod Land Rights                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (2)           |
| 348      | Depreciation Expense  | Other Production          | 341000E-Other Prod Str & Impr                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 25,652        |
| 349      | Depreciation Expense  | Other Production          | 341000E-Other Prod Str & Impr                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (14,515)      |
| 350      | Depreciation Expense  | Other Production          | 341000E-Other Prod Str & Impr                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 1,179         |
| 351      | Depreciation Expense  | Other Production          | 341045-Other Prod Str & Imp-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (32,017)      |
| 352      | Depreciation Expense  | Other Production          | 341045-Other Prod Str & Imp-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (212,316)     |
| 353      | Depreciation Expense  | Other Production          | 341045-Other Prod Str & Imp-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 1,159         |
| 354      | Depreciation Expense  | Other Production          | 342000E-Other Prod Fuel Hldr                       | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 16,845        |
| 355      | Depreciation Expense  | Other Production          | 342000E-Other Prod Fuel Hldr                       | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (13,356)      |
| 356      | Depreciation Expense  | Other Production          | 342000E-Other Prod Fuel Hldr                       | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 5,475         |
| 357      | Depreciation Expense  | Other Production          | 343000-Other Prod Prime Mover                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 112,665       |
| 358      | Depreciation Expense  | Other Production          | 343000-Other Prod Prime Mover                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (41,808)      |
| 359      | Depreciation Expense  | Other Production          | 343000-Other Prod Prime Mover                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 202,677       |
| 360      | Depreciation Expense  | Other Production          | 344000E-Other Prod Generator                       | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 425,042       |
| 361      | Depreciation Expense  | Other Production          | 344000E-Other Prod Generator                       | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 240,916       |
| 362      | Depreciation Expense  | Other Production          | 344000E-Other Prod Generator                       | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 146,883       |
| 363      | Depreciation Expense  | Other Production          | 344045-Other Prod Generator-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (440,054)     |
| 364      | Depreciation Expense  | Other Production          | 344045-Other Prod Generator-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 30,057,167    |
| 365      | Depreciation Expense  | Other Production          | 344045-Other Prod Generator-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (48,026)      |
| 366      | Depreciation Expense  | Other Production          | 345000E-Other Prod Access Elect Equip              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 51,263        |
| 367      | Depreciation Expense  | Other Production          | 345000E-Other Prod Access Elect Equip              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (22,527)      |
| 368      | Depreciation Expense  | Other Production          | 345000E-Other Prod Access Elect Equip              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 46,423        |
| 369      | Depreciation Expense  | Other Production          | 345045-Other Prod Acc ElEq-Wind                    | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (13,783)      |
| 370      | Depreciation Expense  | Other Production          | 345045-Other Prod Acc ElEq-Wind                    | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (122,850)     |
| 371      | Depreciation Expense  | Other Production          | 345045-Other Prod Acc ElEq-Wind                    | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 1,957         |
| 372      | Depreciation Expense  | Other Production          | 346000E-Other Prod Misc Pwr P                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 8,020         |
| 373      | Depreciation Expense  | Other Production          | 346000E-Other Prod Misc Pwr P                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (4,199)       |
| 374      | Depreciation Expense  | Other Production          | 346000E-Other Prod Misc Pwr P                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 5,352         |
| 375      | Depreciation Expense  | Other Production          | 346045-Other Prod Misc P Eq-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (11)          |
| 376      | Depreciation Expense  | Other Production          | 346045-Other Prod Misc P Eq-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (36)          |
| 377      | Depreciation Expense  | Other Production          | 346045-Other Prod Misc P Eq-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (1)           |
| 378      | Depreciation Expense  | Transmission              | 350002E-Transmission Land Right                    | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 30,763        |
| 379      | Depreciation Expense  | Transmission              | 350002E-Transmission Land Right                    | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 25,673        |
| 380      | Depreciation Expense  | Transmission              | 350002E-Transmission Land Right                    | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 446,691       |
| 381      | Depreciation Expense  | Transmission              | 350002ERN-Transmission Land Right Radial NM        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 651           |
| 382      | Depreciation Expense  | Transmission              | 350002ERN-Transmission Land Right Radial NM        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 544           |
| 383      | Depreciation Expense  | Transmission              | 350002ERN-Transmission Land Right Radial NM        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 9,459         |
| 384      | Depreciation Expense  | Transmission              | 350002ERT-Transmission Land Right Radial TX        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 1,024         |
| 385      | Depreciation Expense  | Transmission              | 350002ERT-Transmission Land Right Radial TX        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 854           |
| 386      | Depreciation Expense  | Transmission              | 350002ERT-Transmission Land Right Radial TX        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 14,866        |
| 387      | Depreciation Expense  | Transmission              | 350002ERW-Transmission Land Right Radial Wholesale | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 202           |
| 388      | Depreciation Expense  | Transmission              | 350002ERW-Transmission Land Right Radial Wholesale | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 168           |
| 389      | Depreciation Expense  | Transmission              | 350002ERW-Transmission Land Right Radial Wholesale | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 2,929         |
| 390      | Depreciation Expense  | Transmission              | 352000-Transmission Str & Improv                   | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 254,290       |
| 391      | Depreciation Expense  | Transmission              | 352000-Transmission Str & Improv                   | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 149,681       |
| 392      | Depreciation Expense  | Transmission              | 352000-Transmission Str & Improv                   | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 207,233       |

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

| Line No. | Income Statement Item | Income Statement Function | Account  | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Adjustment                                   | Adjust: Other |
|----------|-----------------------|---------------------------|--|--------------------------|------------------|---------------------------|--|---------------|
| 393      | Depreciation Expense  | Transmission              | 352010-Tran Str & Impr-Prod                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 1,376         |
| 394      | Depreciation Expense  | Transmission              | 352010-Tran Str & Impr-Prod                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (103)         |
| 395      | Depreciation Expense  | Transmission              | 352010-Tran Str & Impr-Prod                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 1,361         |
| 396      | Depreciation Expense  | Transmission              | 352045-Tran Str & Impr-Wind                      | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 3,608         |
| 397      | Depreciation Expense  | Transmission              | 352045-Tran Str & Impr-Wind                      | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 9,994         |
| 398      | Depreciation Expense  | Transmission              | 352045-Tran Str & Impr-Wind                      | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 1,514         |
| 399      | Depreciation Expense  | Transmission              | 353000E-Transmission Station                     | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 519,234       |
| 400      | Depreciation Expense  | Transmission              | 353000E-Transmission Station                     | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 1,391,541     |
| 401      | Depreciation Expense  | Transmission              | 353000E-Transmission Station                     | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 2,626,605     |
| 402      | Depreciation Expense  | Transmission              | 353010-Tran Station Equip Pro                    | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 11,319        |
| 403      | Depreciation Expense  | Transmission              | 353010-Tran Station Equip Pro                    | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (25,028)      |
| 404      | Depreciation Expense  | Transmission              | 353010-Tran Station Equip Pro                    | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 63,568        |
| 405      | Depreciation Expense  | Transmission              | 353045-Tran Station Equip-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 20,631        |
| 406      | Depreciation Expense  | Transmission              | 353045-Tran Station Equip-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 786,723       |
| 407      | Depreciation Expense  | Transmission              | 353045-Tran Station Equip-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 33,723        |
| 408      | Depreciation Expense  | Transmission              | 354000E-Tran Towers & Fixture                    | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 7,744         |
| 409      | Depreciation Expense  | Transmission              | 354000E-Tran Towers & Fixture                    | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (1,799)       |
| 410      | Depreciation Expense  | Transmission              | 354000E-Tran Towers & Fixture                    | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (7,696)       |
| 411      | Depreciation Expense  | Transmission              | 354000ERN-Tran Towers & Fixture Radial NM        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 164           |
| 412      | Depreciation Expense  | Transmission              | 354000ERN-Tran Towers & Fixture Radial NM        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (38)          |
| 413      | Depreciation Expense  | Transmission              | 354000ERN-Tran Towers & Fixture Radial NM        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (163)         |
| 414      | Depreciation Expense  | Transmission              | 354000ERT-Tran Towers & Fixture Radial TX        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 258           |
| 415      | Depreciation Expense  | Transmission              | 354000ERT-Tran Towers & Fixture Radial TX        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (60)          |
| 416      | Depreciation Expense  | Transmission              | 354000ERT-Tran Towers & Fixture Radial TX        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (256)         |
| 417      | Depreciation Expense  | Transmission              | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 51            |
| 418      | Depreciation Expense  | Transmission              | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (12)          |
| 419      | Depreciation Expense  | Transmission              | 354000ERW-Tran Towers & Fixture Radial Wholesale | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (50)          |
| 420      | Depreciation Expense  | Transmission              | 355000E  | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 10,353,795    |
| 421      | Depreciation Expense  | Transmission              | 355000E  | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 1,461,468     |
| 422      | Depreciation Expense  | Transmission              | 355000E  | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (6,763,943)   |
| 423      | Depreciation Expense  | Transmission              | 355000ERN-Tran Poles & Fiktures Radial NM        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 219,255       |
| 424      | Depreciation Expense  | Transmission              | 355000ERN-Tran Poles & Fiktures Radial NM        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 30,948        |
| 425      | Depreciation Expense  | Transmission              | 355000ERN-Tran Poles & Fiktures Radial NM        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (143,235)     |
| 426      | Depreciation Expense  | Transmission              | 355000ERT-Tran Poles & Fiktures Radial TX        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 344,568       |
| 427      | Depreciation Expense  | Transmission              | 355000ERT-Tran Poles & Fiktures Radial TX        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 48,637        |
| 428      | Depreciation Expense  | Transmission              | 355000ERT-Tran Poles & Fiktures Radial TX        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (225,100)     |
| 429      | Depreciation Expense  | Transmission              | 355000ERW-Tran Poles & Fiktures Radial Wholesale | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 67,891        |
| 430      | Depreciation Expense  | Transmission              | 355000ERW-Tran Poles & Fiktures Radial Wholesale | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 9,583         |
| 431      | Depreciation Expense  | Transmission              | 355000ERW-Tran Poles & Fiktures Radial Wholesale | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (44,352)      |
| 432      | Depreciation Expense  | Transmission              | 355010-Tran Poles & Fiktures-Prod                | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 1,914         |
| 433      | Depreciation Expense  | Transmission              | 355010-Tran Poles & Fiktures-Prod                | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (204)         |
| 434      | Depreciation Expense  | Transmission              | 355010-Tran Poles & Fiktures-Prod                | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (1,406)       |
| 435      | Depreciation Expense  | Transmission              | 355045-Tran Poles & Fiktures-Wind                | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 156,497       |
| 436      | Depreciation Expense  | Transmission              | 355045-Tran Poles & Fiktures-Wind                | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 305,297       |
| 437      | Depreciation Expense  | Transmission              | 355045-Tran Poles & Fiktures-Wind                | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (37,331)      |
| 438      | Depreciation Expense  | Transmission              | 356000E-Tran OH Conductor & D                    | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 876,531       |
| 439      | Depreciation Expense  | Transmission              | 356000E-Tran OH Conductor & D                    | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 612,774       |
| 440      | Depreciation Expense  | Transmission              | 356000E-Tran OH Conductor & D                    | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (753,643)     |
| 441      | Depreciation Expense  | Transmission              | 356000ERN-Tran OH Conductor& D Radial NM         | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 18,562        |

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

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

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

| Line No. | Income Statement Item | Income Statement Function | Account                           | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Adjustment                                   | Adjust: Other |
|----------|-----------------------|---------------------------|-----------------------------------|--------------------------|------------------|---------------------------|--|---------------|
| 491      | Depreciation Expense  | Distribution              | 368000E-Dist Line Transformer     | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (210,069)     |
| 492      | Depreciation Expense  | Distribution              | 368000E-Dist Line Transformer     | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 345,116       |
| 493      | Depreciation Expense  | Distribution              | 368000E-Dist Line Transformer     | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (443,606)     |
| 494      | Depreciation Expense  | Distribution              | 368000E-Dist Line Transformer     | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 105,034       |
| 495      | Depreciation Expense  | Distribution              | 369010-Distribution Services O    | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (10,633)      |
| 496      | Depreciation Expense  | Distribution              | 369010-Distribution Services O    | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (25,764)      |
| 497      | Depreciation Expense  | Distribution              | 369010-Distribution Services O    | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (20,558)      |
| 498      | Depreciation Expense  | Distribution              | 369010-Distribution Services O    | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 20,475        |
| 499      | Depreciation Expense  | Distribution              | 369020-Distribution Services U    | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (10,079)      |
| 500      | Depreciation Expense  | Distribution              | 369020-Distribution Services U    | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (24,421)      |
| 501      | Depreciation Expense  | Distribution              | 369020-Distribution Services U    | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (18,572)      |
| 502      | Depreciation Expense  | Distribution              | 369020-Distribution Services U    | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 18,497        |
| 503      | Depreciation Expense  | Distribution              | 370000E-Distribution Meter        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 366,136       |
| 504      | Depreciation Expense  | Distribution              | 370000E-Distribution Meter        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 34,598        |
| 505      | Depreciation Expense  | Distribution              | 370000E-Distribution Meter        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 612,397       |
| 506      | Depreciation Expense  | Distribution              | 370000E-Distribution Meter        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | (2,731)       |
| 507      | Depreciation Expense  | Distribution              | 371000E-Dist Inst on Cust Premis  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (42,919)      |
| 508      | Depreciation Expense  | Distribution              | 371000E-Dist Inst on Cust Premis  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 216,934       |
| 509      | Depreciation Expense  | Distribution              | 371000E-Dist Inst on Cust Premis  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (70,982)      |
| 510      | Depreciation Expense  | Distribution              | 371000E-Dist Inst on Cust Premis  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 0             |
| 511      | Depreciation Expense  | Distribution              | 373000-Dist Street Light & Sg Sy  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 71,794        |
| 512      | Depreciation Expense  | Distribution              | 373000-Dist Street Light & Sg Sy  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 128,621       |
| 513      | Depreciation Expense  | Distribution              | 373000-Dist Street Light & Sg Sy  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 97,821        |
| 514      | Depreciation Expense  | Distribution              | 373000-Dist Street Light & Sg Sy  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 30,741        |
| 515      | Depreciation Expense  | General                   | 389002-General Land Rights        | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (382)         |
| 516      | Depreciation Expense  | General                   | 389002-General Land Rights        | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 0             |
| 517      | Depreciation Expense  | General                   | 389002-General Land Rights        | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 115           |
| 518      | Depreciation Expense  | General                   | 390000-Genl Structures & Improv   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (362,188)     |
| 519      | Depreciation Expense  | General                   | 390000-Genl Structures & Improv   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 115,276       |
| 520      | Depreciation Expense  | General                   | 390000-Genl Structures & Improv   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | 142,707       |
| 521      | Depreciation Expense  | General                   | 390007-Genl Str & Imp Lease Bld   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (35,998)      |
| 522      | Depreciation Expense  | General                   | 390007-Genl Str & Imp Lease Bld   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 11,457        |
| 523      | Depreciation Expense  | General                   | 390007-Genl Str & Imp Lease Bld   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (1)           |
| 524      | Depreciation Expense  | General                   | 390050-Genl Str & Imp-Call Center | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (45,763)      |
| 525      | Depreciation Expense  | General                   | 390050-Genl Str & Imp-Call Center | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 14,565        |
| 526      | Depreciation Expense  | General                   | 391000-General Office Furn & E    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 99,841        |
| 527      | Depreciation Expense  | General                   | 391000-General Office Furn & E    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 186,866       |
| 528      | Depreciation Expense  | General                   | 391000-General Office Furn & E    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (10,017)      |
| 529      | Depreciation Expense  | General                   | 391004-General Info Sys Computer  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | 58,547        |
| 530      | Depreciation Expense  | General                   | 391004-General Info Sys Computer  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 1,926,236     |
| 531      | Depreciation Expense  | General                   | 391004-General Info Sys Computer  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                    | (349,666)     |
| 532      | Depreciation Expense  | General                   | 392010-General Transp Eq Grp      | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (1,183)       |
| 533      | Depreciation Expense  | General                   | 392010-General Transp Eq Grp      | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 92,736        |
| 534      | Depreciation Expense  | General                   | 392020-General Transp Eq Grp 2    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (46,814)      |
| 535      | Depreciation Expense  | General                   | 392020-General Transp Eq Grp 2    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 696,030       |
| 536      | Depreciation Expense  | General                   | 392030-General Transp Eq Trailer  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (4,022)       |
| 537      | Depreciation Expense  | General                   | 392030-General Transp Eq Trailer  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 152,624       |
| 538      | Depreciation Expense  | General                   | 392040-General Transp Eq Grp 4    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens | (55,314)      |
| 539      | Depreciation Expense  | General                   | 392040-General Transp Eq Grp 4    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense           | 949,970       |

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

| Line No. | Income Statement Item    | Income Statement Function | Account  | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Adjustment                                     | Adjust: Other |
|----------|--------------------------|---------------------------|--|--------------------------|------------------|---------------------------|--|---------------|
| 540      | Depreciation Expense     | General                   | 393000-General Stores Equipmen                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens   | (192)         |
| 541      | Depreciation Expense     | General                   | 393000-General Stores Equipmen                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense             | 7,079         |
| 542      | Depreciation Expense     | General                   | 393000-General Stores Equipmen                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (763)         |
| 543      | Depreciation Expense     | General                   | 394000-General Tools & Shop Equi                         | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens   | 1,310         |
| 544      | Depreciation Expense     | General                   | 394000-General Tools & Shop Equi                         | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense             | 262,465       |
| 545      | Depreciation Expense     | General                   | 394000-General Tools & Shop Equi                         | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (7,003)       |
| 546      | Depreciation Expense     | General                   | 395000-General Laboratory Equi                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens   | 12,671        |
| 547      | Depreciation Expense     | General                   | 395000-General Laboratory Equi                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense             | 143,124       |
| 548      | Depreciation Expense     | General                   | 395000-General Laboratory Equi                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (143,438)     |
| 549      | Depreciation Expense     | General                   | 396000-General Power Operated E                          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens   | 7,718         |
| 550      | Depreciation Expense     | General                   | 396000-General Power Operated E                          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense             | 161,163       |
| 551      | Depreciation Expense     | General                   | 397000-General Communication E                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens   | 29,214        |
| 552      | Depreciation Expense     | General                   | 397000-General Communication E                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense             | 304,001       |
| 553      | Depreciation Expense     | General                   | 397000-General Communication E                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (1,587,270)   |
| 554      | Depreciation Expense     | General                   | 397010-General Comm Eq Two Wa                            | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens   | (291,076)     |
| 555      | Depreciation Expense     | General                   | 397010-General Comm Eq Two Wa                            | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense             | (107,967)     |
| 556      | Depreciation Expense     | General                   | 397010-General Comm Eq Two Wa                            | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 292,851       |
| 557      | Depreciation Expense     | General                   | 397020-General Comm Eq AE                                | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens   | (708)         |
| 558      | Depreciation Expense     | General                   | 397020-General Comm Eq AE                                | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense             | (263)         |
| 559      | Depreciation Expense     | General                   | 397020-General Comm Eq AE                                | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 712           |
| 560      | Depreciation Expense     | General                   | 397030-General Comm Eq EM                                | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens   | (104,833)     |
| 561      | Depreciation Expense     | General                   | 397030-General Comm Eq EM                                | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense             | (38,885)      |
| 562      | Depreciation Expense     | General                   | 397030-General Comm Eq EM                                | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 117,623       |
| 563      | Depreciation Expense     | General                   | 398000-General Miscellaneous E                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Annualized Depreciation Expens   | (1,872)       |
| 564      | Depreciation Expense     | General                   | 398000-General Miscellaneous E                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Estimated Depreciation Expense             | 49,740        |
| 565      | Depreciation Expense     | General                   | 398000-General Miscellaneous E                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (22,525)      |
| 566      | Depreciation Expense     | Other Tax                 | 40310-Depreciation & Depletion Expense                   | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate Depr & Amort Associated with Ai  | (2,121,474)   |
| 567      | Depreciation Expense     | Other Tax                 | 41190-Accretion Expense                                  | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate Depr & Amort Associated with Ai  | (3,652,390)   |
| 568      | Amortization Expense     | Other Tax                 | 40730-Amortization of Regulatory Debits                  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate Amortizations Recovered in Ride  | (2,725,660)   |
| 569      | Amortization Expense     | Other Tax                 | 40730-Amortization of Regulatory Debits                  | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate Amortizations Recovered in Ride  | (9,169)       |
| 570      | Amortization Expense     | Other Tax                 | 40730-Amortization of Regulatory Debits                  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate Amortizations Recovered in Ride  | (2,225,961)   |
| 571      | Amortization Expense     | Other Tax                 | 40730-Amortization of Regulatory Debits                  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Include TX Deferrals                       | 363,269       |
| 572      | Amortization Expense     | Other Tax                 | 40740-Amortization of Regulatory Credits                 | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate Amortizations Recovered in Ride  | 3,451,868     |
| 573      | Amortization Expense     | Other Tax                 | 40740-Amortization of Regulatory Credits                 | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate Amortizations Recovered in Ride  | 56,423,270    |
| 574      | Taxes Other than Income  | Other Tax                 | 408100-Tax Other Than Income Tax - Property              | PIS-NET                  | Non-Labor        | SPS CWC-Property Tax      | SPS Adjust Property Tax                        | (4,320,000)   |
| 575      | Taxes Other than Income  | Other Tax                 | 408100-Tax Other Than Income Tax - Property              | PIS-NET                  | Non-Labor        | SPS CWC-Property Tax      | SPS Adjust Property Taxes for Wind Farm        | 5,832,000     |
| 576      | Taxes Other than Income  | Other Tax                 | 408100-Tax Other Than Income Tax - Property              | PIS-NET                  | Non-Labor        | SPS CWC-Property Tax      | SPS Annualize Property Tax                     | 9,242,980     |
| 577      | Taxes Other than Income  | Other Tax                 | 408101-Tax Other Than Income Tax - Payroll               | LABOR                    | Labor - Taxes    | SPS CWC-Payroll           | SPS Eliminate Corporate Aircraft Expense       | (10,709)      |
| 578      | Taxes Other than Income  | Other Tax                 | 408101-Tax Other Than Income Tax - Payroll               | LABOR                    | Labor - Taxes    | SPS CWC-Payroll           | SPS Eliminate Wholesale Account Manager Exp    | (5,970)       |
| 579      | Taxes Other than Income  | Other Tax                 | 408101-Tax Other Than Income Tax - Payroll               | LABOR                    | Labor - Taxes    | SPS CWC-Payroll           | SPS Eliminate Xcel Foundation Expense          | (1,660)       |
| 580      | Taxes Other than Income  | Other Tax                 | 408101-Tax Other Than Income Tax - Payroll               | LABOR                    | Labor - Taxes    | SPS CWC-Payroll           | SPS Lobbying Expenses                          | (5,215)       |
| 581      | Taxes Other than Income  | Other Tax                 | 408102FF-Taxes Other Than Income - Franchise Fees        | TX                       | Non-Labor        | SPS CWC-Franchise Fee     | SPS Adjust Gross Receipts Tax Revenue for Proj | 1,809,726     |
| 582      | Taxes Other than Income  | Other Tax                 | 408102GRT-Taxes Other Than Income - Gross Receipts Ta TX | Non-Labor                | Non-Labor        | SPS CWC-Gross Receipts    | SPS Adjust Gross Receipts Tax Revenue for Proj | 1,827,319     |
| 583      | Sched M: Plant Temporary | Intangible                | 303003-Intg Misc Computr Softwar                         | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 103           |
| 584      | Sched M: Plant Temporary | Intangible                | 303004-Intg Misc Computr Softwar                         | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 2,685         |
| 585      | Sched M: Plant Temporary | Intangible                | 303005-Intg Misc Computr Soft 15y                        | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 1,410         |
| 586      | Sched M: Plant Temporary | Intangible                | 303007-Intg Misc Computr Softwar                         | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 89            |
| 587      | Sched M: Plant Temporary | Intangible                | 303010-Intg Misc Computr Softwar                         | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 168           |
| 588      | Sched M: Plant Temporary | Intangible                | 303014-Intg CRS Computr Softwar                          | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (0)           |

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

| Line No. | Income Statement Item    | Income Statement Function | Account  | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Adjustment                                     | Adjust: Other |
|----------|--------------------------|---------------------------|--|--------------------------|------------------|---------------------------|--|---------------|
| 589      | Sched M: Plant Temporary | Steam Production          | 310002-Steam Prod Land Rights                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (32,314)      |
| 590      | Sched M: Plant Temporary | Steam Production          | 310003-Steam Prod Water Rights                     | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (46,009)      |
| 591      | Sched M: Plant Temporary | Steam Production          | 310004-Steam Prod Land Rights-NM                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (2,150)       |
| 592      | Sched M: Plant Temporary | Steam Production          | 311000E-Steam Prod Str & Improv                    | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 1,579,838     |
| 593      | Sched M: Plant Temporary | Steam Production          | 311001-Steam Prod Str&Imp-TolkSC                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (17,511)      |
| 594      | Sched M: Plant Temporary | Steam Production          | 312000E-Steam Prod Boiler Plant E                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 1,431,879     |
| 595      | Sched M: Plant Temporary | Steam Production          | 312001-Steam Prod Blr Plt-TolkSC                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (10,199)      |
| 596      | Sched M: Plant Temporary | Steam Production          | 314000-Steam Prod Turbogen Unit                    | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 1,744,902     |
| 597      | Sched M: Plant Temporary | Steam Production          | 314001-Steam Prod Turbogen-TolkSC                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (29,065)      |
| 598      | Sched M: Plant Temporary | Steam Production          | 315000E-Steam Prod Acc Elec Eq                     | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 1,159,982     |
| 599      | Sched M: Plant Temporary | Steam Production          | 315001-Steam Prod Acc El Eq-TolkS                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (14,591)      |
| 600      | Sched M: Plant Temporary | Steam Production          | 316000E-Steam Prod Misc Pwr Plt E                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 1,249,207     |
| 601      | Sched M: Plant Temporary | Steam Production          | 316001-Steam Prod PwrPltEq-TolkSC                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (3,369)       |
| 602      | Sched M: Plant Temporary | Other Production          | 340045-Other Prod Wind Rights                      | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (0)           |
| 603      | Sched M: Plant Temporary | Other Production          | 341000E-Other Prod Str & Impr                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 176,491       |
| 604      | Sched M: Plant Temporary | Other Production          | 341045-Other Prod Str & Imp-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (3,364)       |
| 605      | Sched M: Plant Temporary | Other Production          | 342000E-Other Prod Fuel Hldr                       | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 367,632       |
| 606      | Sched M: Plant Temporary | Other Production          | 343000-Other Prod Prime Mover                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 243,884       |
| 607      | Sched M: Plant Temporary | Other Production          | 344000E-Other Prod Generator                       | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (981,914)     |
| 608      | Sched M: Plant Temporary | Other Production          | 344045-Other Prod Generator-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (38,140)      |
| 609      | Sched M: Plant Temporary | Other Production          | 345000E-Other Prod Access Elect Equip              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 230,952       |
| 610      | Sched M: Plant Temporary | Other Production          | 345045-Other Prod Acc El Eq-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (2,154)       |
| 611      | Sched M: Plant Temporary | Other Production          | 346000E-Other Prod Misc Pwr P                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 393,972       |
| 612      | Sched M: Plant Temporary | Other Production          | 346045-Other Prod Misc P Eq-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (0)           |
| 613      | Sched M: Plant Temporary | Transmission              | 102000-Plant Purchased or Sold                     | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate Amounts Related to the Sale of S | 54,023        |
| 614      | Sched M: Plant Temporary | Transmission              | 350002E-Transmission Land Right                    | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (616,113)     |
| 615      | Sched M: Plant Temporary | Transmission              | 350002ERN-Transmission Land Right Radial NM        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (13,047)      |
| 616      | Sched M: Plant Temporary | Transmission              | 350002ERT-Transmission Land Right Radial TX        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (20,504)      |
| 617      | Sched M: Plant Temporary | Transmission              | 350002ERW-Transmission Land Right Radial Wholesale | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (4,040)       |
| 618      | Sched M: Plant Temporary | Transmission              | 352000-Transmission Str & Improv                   | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 238,185       |
| 619      | Sched M: Plant Temporary | Transmission              | 352010-Tran Str & Impr-Prod                        | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 16,364        |
| 620      | Sched M: Plant Temporary | Transmission              | 352045-Tran Str & Impr-Wind                        | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 2,530         |
| 621      | Sched M: Plant Temporary | Transmission              | 353000E-Transmission Station                       | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 2,310,162     |
| 622      | Sched M: Plant Temporary | Transmission              | 353010-Tran Station Equip Pro                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 639,643       |
| 623      | Sched M: Plant Temporary | Transmission              | 353045-Tran Station Equip-Wind                     | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 35,443        |
| 624      | Sched M: Plant Temporary | Transmission              | 354000E-Tran Towers & Fixture                      | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (27,939)      |
| 625      | Sched M: Plant Temporary | Transmission              | 354000ERN-Tran Towers & Fixture Radial NM          | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (592)         |
| 626      | Sched M: Plant Temporary | Transmission              | 354000ERT-Tran Towers & Fixture Radial TX          | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (930)         |
| 627      | Sched M: Plant Temporary | Transmission              | 354000ERW-Tran Towers & Fixture Radial Wholesale   | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (183)         |
| 628      | Sched M: Plant Temporary | Transmission              | 355000E  | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (4,915,406)   |
| 629      | Sched M: Plant Temporary | Transmission              | 355000ERN-Tran Poles & Fixtures Radial NM          | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (104,090)     |
| 630      | Sched M: Plant Temporary | Transmission              | 355000ERT-Tran Poles & Fixtures Radial TX          | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (163,582)     |
| 631      | Sched M: Plant Temporary | Transmission              | 355000ERW-Tran Poles & Fixtures Radial Wholesale   | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (32,231)      |
| 632      | Sched M: Plant Temporary | Transmission              | 355010-Tran Poles & Fixtures-Prod                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (336)         |
| 633      | Sched M: Plant Temporary | Transmission              | 355045-Tran Poles & Fixtures-Wind                  | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (21,238)      |
| 634      | Sched M: Plant Temporary | Transmission              | 356000E-Tran OH Conductor & D                      | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (1,756,987)   |
| 635      | Sched M: Plant Temporary | Transmission              | 356000ERN-Tran OH Conductor& D Radial NM           | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (37,206)      |
| 636      | Sched M: Plant Temporary | Transmission              | 356000ERT-Tran OH Conductor & D Radial TX          | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (58,471)      |
| 637      | Sched M: Plant Temporary | Transmission              | 356000ERW-Tran OH Conductor & D Radial Wholesale   | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (11,521)      |

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

| Line No. | Income Statement Item                      | Income Statement Function                                | Account                           | Jurisdictional Allocator | Labor Designator     | Cash Working Capital Item         | Adjustment                | Adjust: Other |
|----------|--|--|-----------------------------------|--------------------------|----------------------|-----------------------------------|---------------------------|---------------|
| 638      | Sched M: Plant Temporary                   | Transmission   | 356010-Tran OH Cond & Device-Prod | 12CP-PROD                | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | (469)         |
| 639      | Sched M: Plant Temporary                   | Transmission   | 356045-Tran OH Cond & Device-Wind | ENERGY                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | (13,555)      |
| 640      | Sched M: Plant Temporary                   | Transmission   | 357000E-Tran Underground Cond     | 12CP-TRAN                | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | (992)         |
| 641      | Sched M: Plant Temporary                   | Transmission   | 358000-Tran UG Conductor & Devic  | 12CP-TRAN                | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | (1,767)       |
| 642      | Sched M: Plant Temporary                   | Transmission   | 359000-Transmission Road & Trai   | 12CP-TRAN                | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | (1,868)       |
| 643      | Sched M: Plant Temporary                   | General  | 389002-General Land Rights        | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 116           |
| 644      | Sched M: Plant Temporary                   | General  | 390000-Genl Structures & Improv   | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 167,001       |
| 645      | Sched M: Plant Temporary                   | General  | 391000-General Office Furn & E    | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 4,506         |
| 646      | Sched M: Plant Temporary                   | General  | 391004-General Info Sys Computer  | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 269,227       |
| 647      | Sched M: Plant Temporary                   | General  | 391005-Genl Off Eq-Comp 3 Yr Life | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 0             |
| 648      | Sched M: Plant Temporary                   | General  | 392000-General Transportation E   | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 0             |
| 649      | Sched M: Plant Temporary                   | General  | 392010-General Transp Eq Grp      | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 4,129         |
| 650      | Sched M: Plant Temporary                   | General  | 392020-General Transp Eq Grp 2    | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 45,435        |
| 651      | Sched M: Plant Temporary                   | General  | 392030-General Transp Eq Trailer  | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 10,573        |
| 652      | Sched M: Plant Temporary                   | General  | 392040-General Transp Eq Grp 4    | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 57,836        |
| 653      | Sched M: Plant Temporary                   | General  | 393000-General Stores Equipmen    | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 2,333         |
| 654      | Sched M: Plant Temporary                   | General  | 394000-General Tools & Shop Equi  | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 288,245       |
| 655      | Sched M: Plant Temporary                   | General  | 395000-General Laboratory Equi    | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 59,164        |
| 656      | Sched M: Plant Temporary                   | General  | 396000-General Power Operated E   | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 12,964        |
| 657      | Sched M: Plant Temporary                   | General  | 397000-General Communication E    | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 347,566       |
| 658      | Sched M: Plant Temporary                   | General  | 397010-General Comm Eq Two Wa     | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 282,425       |
| 659      | Sched M: Plant Temporary                   | General  | 397020-General Comm Eq AE         | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 511           |
| 660      | Sched M: Plant Temporary                   | General  | 397030-General Comm Eq EM         | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 95,738        |
| 661      | Sched M: Plant Temporary                   | General  | 398000-General Miscellaneous E    | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 14,870        |
| 662      | Sched M: Non-Plant Temporary Plant Related | SchM-147 - State Tax Deduction Cash Vs Accrual - 283     | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | 1,753,850                 |               |
| 663      | Sched M: Non-Plant Temporary Other         | SchM-108 - Accrued Vacation Paid                         | LABOR                             | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | (244,223)                 |               |
| 664      | Sched M: Non-Plant Temporary Other         | SchM-116 - Bad Debt                                      | CUST-RET                          | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | (3,120,097)               |               |
| 665      | Sched M: Non-Plant Temporary Other         | SchM-130 - Deferred Compensation Plan Reserve            | LABOR                             | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | (996,140)                 |               |
| 666      | Sched M: Non-Plant Temporary Other         | SchM-134 - Non-Qualified Pension Plans - 190             | LABOR                             | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | (54,651)                  |               |
| 667      | Sched M: Non-Plant Temporary Other         | SchM-136 - Performance Share Plan                        | LABOR                             | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | (90,667)                  |               |
| 668      | Sched M: Non-Plant Temporary Other         | SchM-146 - State Tax Deduction Cash Vs Accrual - 190     | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | 1,203,100                 |               |
| 669      | Sched M: Non-Plant Temporary Other         | SchM-178 - Interest Income on Disputed Tax               | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | (1,546,309)               |               |
| 670      | Sched M: Non-Plant Temporary Other         | SchM-179 - DSM/CIP                                       | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | 1,171,341                 |               |
| 671      | Sched M: Non-Plant Temporary Other         | SchM-186 - Deferred Fuel Costs                           | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | 44,298,945                |               |
| 672      | Sched M: Non-Plant Temporary Other         | SchM-187 - Reg Asset/Liability Transmission Attachment ( | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | 8,787,354                 |               |
| 673      | Sched M: Non-Plant Temporary Other         | SchM-188 - Contributions Carryover                       | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | (105,159)                 |               |
| 674      | Sched M: Non-Plant Temporary Other         | SchM-189 - OCI Treasury                                  | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | 80,339                    |               |
| 675      | Sched M: Non-Plant Temporary Other         | SchM-195 - Renewable Energy Standard                     | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | 7,574,483                 |               |
| 676      | Sched M: Non-Plant Temporary Other         | SchM-201 - State Tax Deduction Cash Vs Accrual - Fin 48  | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | 178,098                   |               |
| 677      | Sched M: Non-Plant Temporary Other         | SchM-205 - State Only NOL                                | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | 8,673                     |               |
| 678      | Sched M: Non-Plant Temporary Other         | SchM-207 - Mark to Market Adjust                         | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | (431,687)                 |               |
| 679      | Sched M: Non-Plant Temporary Other         | SchM-213 - Rate Refund Reserve                           | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | 3,954,146                 |               |
| 680      | Sched M: Non-Plant Temporary Other         | SchM-261 - Section 59e Adjustment                        | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | (24,471,837)              |               |
| 681      | Sched M: Non-Plant Temporary Other         | SchM-275 - Reg Asset - Miscellaneous                     | PIS-NET                           | Non-Labor                | SPS CWC-Not CWC Item | SPS Eliminate SchM/Deferred Taxes | 71,504,970                |               |
| 682      | Sched M: Plant Permanent                   | Intangible   | 303003-Intg Misc Computr Softwar  | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 3             |
| 683      | Sched M: Plant Permanent                   | Intangible   | 303004-Intg Misc Computr Softwar  | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 90            |
| 684      | Sched M: Plant Permanent                   | Intangible   | 303005-Intg Misc Computr Soft 15y | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 47            |
| 685      | Sched M: Plant Permanent                   | Intangible   | 303007-Intg Misc Computr Softwar  | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 3             |
| 686      | Sched M: Plant Permanent                   | Intangible   | 303010-Intg Misc Computr Softwar  | LABXAG                   | Non-Labor            | SPS CWC-Not CWC Item              | SPS Unblending Adjustment | 6             |

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

| Line No. | Income Statement Item    | Income Statement Function | Account  | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Adjustment                | Adjust: Other |
|----------|--------------------------|---------------------------|--|--------------------------|------------------|---------------------------|---------------------------|---------------|
| 687      | Sched M: Plant Permanent | Steam Production          | 310002-Steam Prod Land Rights                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (132)         |
| 688      | Sched M: Plant Permanent | Steam Production          | 310003-Steam Prod Water Rights                     | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (16)          |
| 689      | Sched M: Plant Permanent | Steam Production          | 310004-Steam Prod Land Rights-NM                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (9)           |
| 690      | Sched M: Plant Permanent | Steam Production          | 311000E-Steam Prod Str & Improv                    | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | 8,966         |
| 691      | Sched M: Plant Permanent | Steam Production          | 311001-Steam Prod Str&Imp-TolkSC                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (1,302)       |
| 692      | Sched M: Plant Permanent | Steam Production          | 312000E-Steam Prod Boiler Plant E                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (3,123)       |
| 693      | Sched M: Plant Permanent | Steam Production          | 312001-Steam Prod Blr Plt-TolkSC                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (759)         |
| 694      | Sched M: Plant Permanent | Steam Production          | 314000-Steam Prod Turbogen Unit                    | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | 4,320         |
| 695      | Sched M: Plant Permanent | Steam Production          | 314001-Steam Prod Turbogen-TolkSC                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (2,162)       |
| 696      | Sched M: Plant Permanent | Steam Production          | 315000E-Steam Prod Acc Elec Eq                     | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | 570           |
| 697      | Sched M: Plant Permanent | Steam Production          | 315001-Steam Prod Acc El Eq-TolkS                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (1,085)       |
| 698      | Sched M: Plant Permanent | Steam Production          | 316000E-Steam Prod Misc Pwr Plt E                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | 254           |
| 699      | Sched M: Plant Permanent | Steam Production          | 316001-Steam Prod PwrPREq-TolkSC                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (251)         |
| 700      | Sched M: Plant Permanent | Other Production          | 340045-Other Prod Wind Rights                      | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment |               |
| 701      | Sched M: Plant Permanent | Other Production          | 341000E-Other Prod Str & Impr                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (1,189)       |
| 702      | Sched M: Plant Permanent | Other Production          | 341045-Other Prod Str & Imp-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (96)          |
| 703      | Sched M: Plant Permanent | Other Production          | 342000E-Other Prod Fuel Hldr                       | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (119)         |
| 704      | Sched M: Plant Permanent | Other Production          | 343000-Other Prod Prime Mover                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (3,403)       |
| 705      | Sched M: Plant Permanent | Other Production          | 344000E-Other Prod Generator                       | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (15,599)      |
| 706      | Sched M: Plant Permanent | Other Production          | 344045-Other Prod Generator-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (1,095)       |
| 707      | Sched M: Plant Permanent | Other Production          | 345000E-Other Prod Access Elect Equip              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (2,439)       |
| 708      | Sched M: Plant Permanent | Other Production          | 345045-Other Prod Acc El Eq-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (61)          |
| 709      | Sched M: Plant Permanent | Other Production          | 346000E-Other Prod Misc Pwr P                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (338)         |
| 710      | Sched M: Plant Permanent | Other Production          | 346045-Other Prod Misc P Eq-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (0)           |
| 711      | Sched M: Plant Permanent | Transmission              | 350002E-Transmission Land Right                    | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (702)         |
| 712      | Sched M: Plant Permanent | Transmission              | 350002ERN-Transmission Land Right Radial NM        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (15)          |
| 713      | Sched M: Plant Permanent | Transmission              | 350002ERT-Transmission Land Right Radial TX        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (23)          |
| 714      | Sched M: Plant Permanent | Transmission              | 350002ERW-Transmission Land Right Radial Wholesale | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (5)           |
| 715      | Sched M: Plant Permanent | Transmission              | 352000-Transmission Str & Improv                   | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | 6,097         |
| 716      | Sched M: Plant Permanent | Transmission              | 352010-TRAN Str & Impr-Prod                        | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | 968           |
| 717      | Sched M: Plant Permanent | Transmission              | 352045-Tran Str & Impr-Wind                        | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | 319           |
| 718      | Sched M: Plant Permanent | Transmission              | 353000E-Transmission Station                       | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | 59,131        |
| 719      | Sched M: Plant Permanent | Transmission              | 353010-TRAN Station Equip Pro                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | 37,835        |
| 720      | Sched M: Plant Permanent | Transmission              | 353045-Tran Station Equip-Wind                     | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | 3,776         |
| 721      | Sched M: Plant Permanent | Transmission              | 354000E-Tran Towers & Fixture                      | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (630)         |
| 722      | Sched M: Plant Permanent | Transmission              | 354000ERN-Tran Towers & Fixture Radial NM          | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (13)          |
| 723      | Sched M: Plant Permanent | Transmission              | 354000ERT-Tran Towers & Fixture Radial TX          | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (21)          |
| 724      | Sched M: Plant Permanent | Transmission              | 354000ERW-Tran Towers & Fixture Radial Wholesale   | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (4)           |
| 725      | Sched M: Plant Permanent | Transmission              | 355000E  | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (110,867)     |
| 726      | Sched M: Plant Permanent | Transmission              | 355000ERN-Tran Poles & Fixtures Radial NM          | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (2,348)       |
| 727      | Sched M: Plant Permanent | Transmission              | 355000ERT-Tran Poles & Fixtures Radial TX          | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (3,690)       |
| 728      | Sched M: Plant Permanent | Transmission              | 355000ERW-Tran Poles & Fixtures Radial Wholesale   | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (727)         |
| 729      | Sched M: Plant Permanent | Transmission              | 355010-TRAN Poles & Fixtures-Prod                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (149)         |
| 730      | Sched M: Plant Permanent | Transmission              | 355045-Tran Poles & Fixtures-Wind                  | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (16)          |
| 731      | Sched M: Plant Permanent | Transmission              | 356000E-Tran OH Conductor & D                      | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (39,629)      |
| 732      | Sched M: Plant Permanent | Transmission              | 356000ERN-Tran OH Conductor& D Radial NM           | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (839)         |
| 733      | Sched M: Plant Permanent | Transmission              | 356000ERT-Tran OH Conductor & D Radial TX          | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (1,319)       |
| 734      | Sched M: Plant Permanent | Transmission              | 356000ERW-Tran OH Conductor & D Radial Wholesale   | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (260)         |
| 735      | Sched M: Plant Permanent | Transmission              | 356010-Tran OH Cond & Device-Prod                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment | (209)         |



## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

| Line No. | Income Statement Item                      | Income Statement Function | Account  | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Adjustment                        | Adjust: Other |
|----------|--|---------------------------|--|--------------------------|------------------|---------------------------|-----------------------------------|---------------|
| 736      | Sched M: Plant Permanent                   | Transmission              | 356045-Tran OH Cond & Device-Wind                  | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (11)          |
| 737      | Sched M: Plant Permanent                   | Transmission              | 357000E-Tran Underground Cond                      | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (22)          |
| 738      | Sched M: Plant Permanent                   | Transmission              | 358000-Tran UG Conductor & Devic                   | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (40)          |
| 739      | Sched M: Plant Permanent                   | Transmission              | 359000-Transmission Road & Trai                    | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (42)          |
| 740      | Sched M: Plant Permanent                   | General                   | 389002-General Land Rights                         | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 0             |
| 741      | Sched M: Plant Permanent                   | General                   | 390000-Genl Structures & Improv                    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 6,290         |
| 742      | Sched M: Plant Permanent                   | General                   | 391000-General Office Furn & E                     | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 10            |
| 743      | Sched M: Plant Permanent                   | General                   | 391004-General Info Sys Computer                   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 753           |
| 744      | Sched M: Plant Permanent                   | General                   | 391005-Genl Off Eq-Comp 3 Yr Life                  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 0             |
| 745      | Sched M: Plant Permanent                   | General                   | 392000-General Transportation E                    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         |               |
| 746      | Sched M: Plant Permanent                   | General                   | 392010-General Transp Eq Grp                       | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 0             |
| 747      | Sched M: Plant Permanent                   | General                   | 392020-General Transp Eq Grp 2                     | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 4             |
| 748      | Sched M: Plant Permanent                   | General                   | 392030-General Transp Eq Trailer                   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 1             |
| 749      | Sched M: Plant Permanent                   | General                   | 392040-General Transp Eq Grp 4                     | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 5             |
| 750      | Sched M: Plant Permanent                   | General                   | 393000-General Stores Equipmen                     | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 31            |
| 751      | Sched M: Plant Permanent                   | General                   | 394000-General Tools & Shop Equi                   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 3,865         |
| 752      | Sched M: Plant Permanent                   | General                   | 395000-General Laboratory Equi                     | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 793           |
| 753      | Sched M: Plant Permanent                   | General                   | 396000-General Power Operated E                    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 1             |
| 754      | Sched M: Plant Permanent                   | General                   | 397000-General Communication E                     | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 4,660         |
| 755      | Sched M: Plant Permanent                   | General                   | 397010-General Comm Eq Two Wa                      | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 3,787         |
| 756      | Sched M: Plant Permanent                   | General                   | 397020-General Comm Eq AE                          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 7             |
| 757      | Sched M: Plant Permanent                   | General                   | 397030-General Comm Eq EM                          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 1,284         |
| 758      | Sched M: Plant Permanent                   | General                   | 398000-General Miscellaneous E                     | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 199           |
| 759      | Sched M: Non-Plant Permanent Plant Related |                           | SchM-218 - Deferred revenue (ITC Grant Accounting) | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | 12,534        |
| 760      | Sched M: Non-Plant Permanent Other         |                           | SchM-188 - Contributions Carryover                 | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (1,076,604)   |
| 761      | Sched M: Non-Plant Permanent Other         |                           | SchM-196 - Club Dues                               | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (24,942)      |
| 762      | Sched M: Non-Plant Permanent Other         |                           | SchM-197 - Lobbying Expenses                       | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (728,053)     |
| 763      | Sched M: Non-Plant Permanent Other         |                           | SchM-199 - Penalties                               | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (146,344)     |
| 764      | Sched M: Non-Plant Permanent Other         |                           | SchM-200 - Depletion on Royalty Income             | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | 332           |
| 765      | Sched M: Non-Plant Permanent Other         |                           | SchM-221 - Income from Trusts                      | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (11)          |
| 766      | Sched M: Non-Plant Permanent Other         |                           | SchM-287 - Suite and Entertainment Tickets         | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (25,557)      |
| 767      | Deferred Taxes Plant                       | Intangible                | 303003-Intg Misc Computr Softwar                   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (23)          |
| 768      | Deferred Taxes Plant                       | Intangible                | 303004-Intg Misc Computr Softwar                   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (597)         |
| 769      | Deferred Taxes Plant                       | Intangible                | 303005-Intg Misc Computr Soft 15y                  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (314)         |
| 770      | Deferred Taxes Plant                       | Intangible                | 303007-Intg Misc Computr Softwar                   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (20)          |
| 771      | Deferred Taxes Plant                       | Intangible                | 303010-Intg Misc Computr Softwar                   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (37)          |
| 772      | Deferred Taxes Plant                       | Intangible                | 303014-Intg CRS Computr Softwar                    | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 0             |
| 773      | Deferred Taxes Plant                       | Steam Production          | 310002-Steam Prod Land Rights                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 7,192         |
| 774      | Deferred Taxes Plant                       | Steam Production          | 310003-Steam Prod Water Rights                     | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 10,240        |
| 775      | Deferred Taxes Plant                       | Steam Production          | 310004-Steam Prod Land Rights-NM                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 479           |
| 776      | Deferred Taxes Plant                       | Steam Production          | 311000E-Steam Prod Str & Improv                    | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (351,612)     |
| 777      | Deferred Taxes Plant                       | Steam Production          | 311001-Steam Prod Str&Imp-TolkSC                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 3,897         |
| 778      | Deferred Taxes Plant                       | Steam Production          | 312000E-Steam Prod Boiler Plant E                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (318,682)     |
| 779      | Deferred Taxes Plant                       | Steam Production          | 312001-Steam Prod Blr Plt-TolkSC                   | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 2,270         |
| 780      | Deferred Taxes Plant                       | Steam Production          | 314000-Steam Prod Turbogen Unit                    | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (388,349)     |
| 781      | Deferred Taxes Plant                       | Steam Production          | 314001-Steam Prod Turbogen-TolkSC                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 6,469         |
| 782      | Deferred Taxes Plant                       | Steam Production          | 315000E-Steam Prod Acc Elec Eq                     | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (258,168)     |
| 783      | Deferred Taxes Plant                       | Steam Production          | 315001-Steam Prod Acc El Eq-TolkS                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | 3,247         |
| 784      | Deferred Taxes Plant                       | Steam Production          | 316000E-Steam Prod Misc Pwr Plt E                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (278,026)     |

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

| Line No. | Income Statement Item | Income Statement Function | Account  | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Adjustment                                     | Adjust: Other |
|----------|-----------------------|---------------------------|--|--------------------------|------------------|---------------------------|--|---------------|
| 785      | Deferred Taxes Plant  | Steam Production          | 316001-Steam Prod PwrPREq-Tol&C                    | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 750           |
| 786      | Deferred Taxes Plant  | Other Production          | 340045-Other Prod Wind Rights                      | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 0             |
| 787      | Deferred Taxes Plant  | Other Production          | 341000E-Other Prod Str & Impr                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (39,280)      |
| 788      | Deferred Taxes Plant  | Other Production          | 341045-Other Prod Str & Imp-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 749           |
| 789      | Deferred Taxes Plant  | Other Production          | 342000E-Other Prod Fuel Hldr                       | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (81,821)      |
| 790      | Deferred Taxes Plant  | Other Production          | 343000-Other Prod Prime Mover                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (54,279)      |
| 791      | Deferred Taxes Plant  | Other Production          | 344000E-Other Prod Generator                       | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 218,537       |
| 792      | Deferred Taxes Plant  | Other Production          | 344045-Other Prod Generator-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 8,488         |
| 793      | Deferred Taxes Plant  | Other Production          | 345000E-Other Prod Access Elect Equip              | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (51,401)      |
| 794      | Deferred Taxes Plant  | Other Production          | 345045-Other Prod Acc El Eq-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 479           |
| 795      | Deferred Taxes Plant  | Other Production          | 346000E-Other Prod Misc Pwr P                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (87,683)      |
| 796      | Deferred Taxes Plant  | Other Production          | 346045-Other Prod Misc P Eq-Wind                   | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 0             |
| 797      | Deferred Taxes Plant  | Transmission              | 102000-Plant Purchased or Sold                     | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate Amounts Related to the Sale of S | (12,023)      |
| 798      | Deferred Taxes Plant  | Transmission              | 350002E-Transmission Land Right                    | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 137,123       |
| 799      | Deferred Taxes Plant  | Transmission              | 350002ERN-Transmission Land Right Radial NM        | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 2,904         |
| 800      | Deferred Taxes Plant  | Transmission              | 350002ERT-Transmission Land Right Radial TX        | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 4,563         |
| 801      | Deferred Taxes Plant  | Transmission              | 350002ERW-Transmission Land Right Radial Wholesale | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 899           |
| 802      | Deferred Taxes Plant  | Transmission              | 352000-Transmission Str & Improv                   | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (53,011)      |
| 803      | Deferred Taxes Plant  | Transmission              | 352010-Tran Str & Impr-Prod                        | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (3,642)       |
| 804      | Deferred Taxes Plant  | Transmission              | 352045-Tran Str & Impr-Wind                        | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (563)         |
| 805      | Deferred Taxes Plant  | Transmission              | 353000E-Transmission Station                       | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (514,154)     |
| 806      | Deferred Taxes Plant  | Transmission              | 353010-Tran Station Equip Pro                      | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (142,360)     |
| 807      | Deferred Taxes Plant  | Transmission              | 353045-Tran Station Equip-Wind                     | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (7,888)       |
| 808      | Deferred Taxes Plant  | Transmission              | 354000E-Tran Towers & Fixture                      | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 6,218         |
| 809      | Deferred Taxes Plant  | Transmission              | 354000ERN-Tran Towers & Fixture Radial NM          | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 132           |
| 810      | Deferred Taxes Plant  | Transmission              | 354000ERT-Tran Towers & Fixture Radial TX          | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 207           |
| 811      | Deferred Taxes Plant  | Transmission              | 354000ERW-Tran Towers & Fixture Radial Wholesale   | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 41            |
| 812      | Deferred Taxes Plant  | Transmission              | 355000E  | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 1,093,983     |
| 813      | Deferred Taxes Plant  | Transmission              | 355000ERN-Tran Poles & Fiktures Radial NM          | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 23,166        |
| 814      | Deferred Taxes Plant  | Transmission              | 355000ERT-Tran Poles & Fiktures Radial TX          | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 36,407        |
| 815      | Deferred Taxes Plant  | Transmission              | 355000ERW-Tran Poles & Fiktures Radial Wholesale   | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 7,173         |
| 816      | Deferred Taxes Plant  | Transmission              | 355010-Tran Poles & Fiktures-Prod                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 75            |
| 817      | Deferred Taxes Plant  | Transmission              | 355045-Tran Poles & Fiktures-Wind                  | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 4,727         |
| 818      | Deferred Taxes Plant  | Transmission              | 356000E-Tran OH Conductor & D                      | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 391,038       |
| 819      | Deferred Taxes Plant  | Transmission              | 356000ERN-Tran OH Conductor& D Radial NM           | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 8,281         |
| 820      | Deferred Taxes Plant  | Transmission              | 356000ERT-Tran OH Conductor & D Radial TX          | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 13,014        |
| 821      | Deferred Taxes Plant  | Transmission              | 356000ERW-Tran OH Conductor & D Radial Wholesale   | WHLS                     | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 2,564         |
| 822      | Deferred Taxes Plant  | Transmission              | 356010-Tran OH Cond & Device-Prod                  | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 104           |
| 823      | Deferred Taxes Plant  | Transmission              | 356045-Tran OH Cond & Device-Wind                  | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 3,017         |
| 824      | Deferred Taxes Plant  | Transmission              | 357000E-Tran Underground Cond                      | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 221           |
| 825      | Deferred Taxes Plant  | Transmission              | 358000-Tran UG Conductor & Devic                   | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 393           |
| 826      | Deferred Taxes Plant  | Transmission              | 359000-Transmission Road & Trai                    | 12CP-TRAN                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | 416           |
| 827      | Deferred Taxes Plant  | General                   | 389002-General Land Rights                         | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (26)          |
| 828      | Deferred Taxes Plant  | General                   | 390000-Genl Structures & Improv                    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (37,168)      |
| 829      | Deferred Taxes Plant  | General                   | 391000-General Office Furn & E                     | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (1,003)       |
| 830      | Deferred Taxes Plant  | General                   | 391004-General Info Sys Computer                   | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (59,920)      |
| 831      | Deferred Taxes Plant  | General                   | 391005-Genl Off Eq-Comp 3 Yr Life                  | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (0)           |
| 832      | Deferred Taxes Plant  | General                   | 392000-General Transportation E                    | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (0)           |
| 833      | Deferred Taxes Plant  | General                   | 392010-General Transp Eq Grp                       | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment                      | (919)         |

## Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

| Line No. | Income Statement Item    | Income Statement Function | Account  | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Adjustment                        | Adjust: Other |
|----------|--------------------------|---------------------------|--|--------------------------|------------------|---------------------------|-----------------------------------|---------------|
| 834      | Deferred Taxes Plant     | General                   | 392020-General Transp Eq Grp 2                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (10,112)      |
| 835      | Deferred Taxes Plant     | General                   | 392030-General Transp Eq Trailer                         | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (2,353)       |
| 836      | Deferred Taxes Plant     | General                   | 392040-General Transp Eq Grp 4                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (12,872)      |
| 837      | Deferred Taxes Plant     | General                   | 393000-General Stores Equipmen                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (519)         |
| 838      | Deferred Taxes Plant     | General                   | 394000-General Tools & Shop Equi                         | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (64,152)      |
| 839      | Deferred Taxes Plant     | General                   | 395000-General Laboratory Equi                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (13,168)      |
| 840      | Deferred Taxes Plant     | General                   | 396000-General Power Operated E                          | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (2,885)       |
| 841      | Deferred Taxes Plant     | General                   | 397000-General Communication E                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (77,355)      |
| 842      | Deferred Taxes Plant     | General                   | 397010-General Comm Eq Two Wa                            | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (62,857)      |
| 843      | Deferred Taxes Plant     | General                   | 397020-General Comm Eq AE                                | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (114)         |
| 844      | Deferred Taxes Plant     | General                   | 397030-General Comm Eq EM                                | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (21,308)      |
| 845      | Deferred Taxes Plant     | General                   | 398000-General Miscellaneous E                           | LABXAG                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Unblending Adjustment         | (3,309)       |
| 846      | Deferred Taxes Plant     | Other                     | SchM-108 - Accrued Vacation Paid                         | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT            | 55,496        |
| 847      | Deferred Taxes Plant     | Other                     | SchM-108 - Accrued Vacation Paid                         | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (37,111)      |
| 848      | Deferred Taxes Plant     | Other                     | SchM-116 - Bad Debt                                      | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT            | 111,582       |
| 849      | Deferred Taxes Plant     | Other                     | SchM-116 - Bad Debt                                      | CUST-RET                 | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | 566,368       |
| 850      | Deferred Taxes Plant     | Other                     | SchM-130 - Deferred Compensation Plan Reserve            | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | 213,971       |
| 851      | Deferred Taxes Plant     | Other                     | SchM-134 - Non-Qualified Pension Plans - 190             | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT            | 6,256         |
| 852      | Deferred Taxes Plant     | Other                     | SchM-134 - Non-Qualified Pension Plans - 190             | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | 1,758         |
| 853      | Deferred Taxes Plant     | Other                     | SchM-136 - Performance Share Plan                        | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | 16,976        |
| 854      | Deferred Taxes Plant     | Other                     | SchM-146 - State Tax Deduction Cash Vs Accrual - 190     | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (134,335)     |
| 855      | Deferred Taxes Plant     | Other                     | SchM-178 - Interest Income on Disputed Tax               | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | 344,412       |
| 856      | Deferred Taxes Plant     | Other                     | SchM-179 - DSM/CIP                                       | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (292,786)     |
| 857      | Deferred Taxes Plant     | Other                     | SchM-186 - Deferred Fuel Costs                           | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (9,781,774)   |
| 858      | Deferred Taxes Plant     | Other                     | SchM-187 - Reg Asset/Liability Transmission Attachment C | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (1,945,268)   |
| 859      | Deferred Taxes Plant     | Other                     | SchM-188 - Contributions Carryover                       | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (10,994)      |
| 860      | Deferred Taxes Plant     | Other                     | SchM-189 - OCI Treasury                                  | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (16,181)      |
| 861      | Deferred Taxes Plant     | Other                     | SchM-195 - Renewable Energy Standard                     | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (1,682,829)   |
| 862      | Deferred Taxes Plant     | Other                     | SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48  | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (41,922)      |
| 863      | Deferred Taxes Plant     | Other                     | SchM-203 - Fed NOL Benefit                               | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT            | (2,687)       |
| 864      | Deferred Taxes Plant     | Other                     | SchM-203 - Fed NOL Benefit                               | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (1,219,758)   |
| 865      | Deferred Taxes Plant     | Other                     | SchM-205 - State Only NOL                                | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (1,191)       |
| 866      | Deferred Taxes Plant     | Other                     | SchM-207 - Mark to Market Adjust                         | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | 96,177        |
| 867      | Deferred Taxes Plant     | Other                     | SchM-213 - Rate Refund Reserve                           | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (874,169)     |
| 868      | Deferred Taxes Plant     | Other                     | SchM-261 - Section 59e Adjustment                        | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | 5,483,412     |
| 869      | Deferred Taxes Plant     | Other                     | SchM-275 - Reg Asset - Miscellaneous                     | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (15,919,866)  |
| 870      | Deferred Taxes Plant     | Other                     | SchM-293 - Rate Change                                   | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | 879,482       |
| 871      | Deferred Taxes Plant     | Other                     | SchM-295 - Rate Change on Fin 48 Temp Items - Reg        | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (1,263,351)   |
| 872      | Deferred Taxes Plant     | Other                     | SchM-296 - Rate Change on Fin 48 Temp Items - Non Reg    | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (244,626)     |
| 873      | Deferred Taxes Non-Plant | Demand Related            | SchM-103 - Environmental Remediation                     | 12CP-PROD                | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT            | 631           |
| 874      | Deferred Taxes Non-Plant | Plant Related             | SchM-102 - Fuel Tax Credit - Inc Addback                 | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT            | 98            |
| 875      | Deferred Taxes Non-Plant | Plant Related             | SchM-118 - Inventory Reserve                             | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT            | 1,702         |
| 876      | Deferred Taxes Non-Plant | Plant Related             | SchM-126 - Book Unamortized Cost of Reacquired Debt      | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT            | (115,947)     |
| 877      | Deferred Taxes Non-Plant | Plant Related             | SchM-147 - State Tax Deduction Cash Vs Accrual - 283     | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes | (368,309)     |
| 878      | Deferred Taxes Non-Plant | Plant Related             | SchM-192 - Texas Margin Tax                              | PIS-NET                  | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT            | (10,496)      |
| 879      | Deferred Taxes Non-Plant | Plant Related             | SchM_NOL - NOL Excess ADIT                               | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT            | 75,558        |
| 880      | Deferred Taxes Non-Plant | Plant Related             | SchM_NOL - NOL Excess ADIT                               | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT            | 203,342       |
| 881      | Deferred Taxes Non-Plant | Labor Related             | SchM-107 - Pension Expense                               | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT            | (1,505,159)   |
| 882      | Deferred Taxes Non-Plant | Labor Related             | SchM-109 - Employee Incentive                            | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT            | 5,007         |

Southwestern Public Service Company

Docket No. 51802

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

TX-102 IS Adjust Detail

| Line No. | Income Statement Item         | Income Statement Function | Account   | Jurisdictional Allocator | Labor Designator | Cash Working Capital Item | Adjustment                                    | Adjust: Other |
|----------|-------------------------------|---------------------------|---|--------------------------|------------------|---------------------------|---|---------------|
| 883      | Deferred Taxes Non-Plant      | Labor Related             | SchM-111 - Post Employment Benefits - FAS 106(Short Te              | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT                        | 22,744        |
| 884      | Deferred Taxes Non-Plant      | Labor Related             | SchM-112 - Post Employment Benefits FAS 112                         | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT                        | 1,267         |
| 885      | Deferred Taxes Non-Plant      | Labor Related             | SchM-226 - Performance Recognition Award                            | LABOR                    | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT                        | 840           |
| 886      | Deferred Taxes Non-Plant      | Direct Assigned           | SchM-138 - Rate Case Expense  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT                        | 134           |
| 887      | Deferred Taxes Non-Plant      | Direct Assigned           | SchM-138 - Rate Case Expense  | TX                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT                        | 351           |
| 888      | Deferred Taxes Non-Plant      | Direct Assigned           | SchM-168 - Reg Asset-NOx  | NM                       | Non-Labor        | SPS CWC-Not CWC Item      | SPS Adjust Excess ADIT                        | 2             |
| 889      | Deferred Taxes Non-Plant      | Energy Related            | SchM-PTC - Deferred PTCs - Hale                                     | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes             | 52,136,269    |
| 890      | Deferred Taxes Non-Plant      | Energy Related            | SchM-PTC - Deferred PTCs - Sagamore                                 | ENERGY                   | Non-Labor        | SPS CWC-Not CWC Item      | SPS Eliminate SchM/Deferred Taxes             | 21,300        |
| 891      | Gain on Sale of Utility Plant | Steam Production          | 41181-Operating Income - Gains from disposition of allow. 12CP-PROD |                          | Non-Labor        | SPS CWC-Not CWC Item      | SPS Gain on Sale of Disposition of Allowances | 133,935       |