BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

IN THE MATTER OF SOUTHWESTERN PUBLIC SERVICE COMPANY'S APPLICATION FOR: (1) REVISION OF ITS RETAIL RATES UNDER ADVICE NOTICE NO. 292; (2) AUTHORIZATION AND APPROVAL TO ABANDON ITS PLANT X UNIT 3 GENERATING STATION; AND (3) OTHER ASSOCIATED RELIEF,	)	**CASE NO. 20-00238-UT**
SOUTHWESTERN PUBLIC SERVICE COMPANY,	)	
APPLICANT.	)	

DIRECT TESTIMONY

of

RICHARD M. LUTH

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

Acronym/Defined Term	Meaning
12-CP	12 Coincident Peak
A&G	Administrative and General
ADIT	accumulated deferred income taxes
AED 4-CP	Average and Excess 4-Coincident Peak Demand
Base Period	October 1, 2019 through September 30, 2020
C&I	Commercial and Industrial
CCOSS	Class Cost of Service Study
Commission	New Mexico Public Regulation Commission
CP	Coincident Peak
CRS	Customer Resource System
CUSTACCTSS	Customer Accounting, Sales & Service
CUSTDEP	customer classes from which deposits are required
CUSTOTH	Customer Other
DISTLT	Distribution Line Transformers
DISTPLT	Distribution Plant
DISTPRI	Distribution Primary Lines
DISTSEC	Distribution Secondary Lines

Acronym/Defined Term	Meaning
DISTSERV	Distribution Service Laterals
DISTSUB	Distribution Substations
DPROD	Production Demand
DPRODTI	Transmission Interconnect
DTRAN	Transmission Demand
DTRANRAD	Transmission Radial
ENERGY1	energy at the source
FERC	Federal Energy Regulation Commission
FPPCAC	Fuel and Purchased Power Cost Adjustment Clause
Hale	Hale Wind Project
IDR	interval demand recording
kVar	kilovolt amperes
kV	kilovolt
kW	kilowatt
kWh	kilowatt-hour
LGS-T	Large General Service-Transmission
LIGHTING	Lighting
LMS	Large Municipal and School Service

Acronym/Defined Term	Meaning
METERING	Metering
METREAD	Meter Reading
MW	Megawatt
NCP	Non-Coincident Peak
New Mexico Retail	SPS's New Mexico Retail Jurisdiction
O&M	Operation and Maintenance
PRODENE	Production Energy
PRODPLT	Production Plant
PURCHCAP	Purchased Capacity
RFP	Rate Filing Package
ROR	Rate of Return
Sagamore	Sagamore Wind Project
SALWAGES	salaries and wages
SALWAGXAG	salaries and wages excluding A&G
SL	Municipal Street Lighting
SMS	Small Municipal and School Service
SPS	Southwestern Public Service Company, a New Mexico corporation

Acronym/Defined Term	Meaning
Test Year	Historical Test Year Period consisting of the Base Period and further incorporating all proper adjustments and capital additions
TRANINTER	Transmission Interconnect (functional category)
TRANPLT	Transmission plant
TRANRAD	Transmission Radial Lines
TRANSYS	Transmission System
Tri-County	Tri-County Electric Cooperative
Xcel Energy	Xcel Energy Inc.

LIST OF ATTACHMENTS

Attachment	**Description**
RML-1	Revenue Summary (*Filename:* RML-1.xlsx)
RML-2	Jurisdictional Allocation (*Non-Native Format*)
RML-3	Present Revenue (*Non-Native Format*)
RML-4	Class Cost of Service Study (*Non-Native Format*)
RML-5	Comparison of Cost Classifications (*Filename:* RML-5.xlsx)
RML-6	Revenue at Proposed Base Rates (*Filename:* RML-6.xlsx)
RML-7	Comparison of Present and Proposed Base Rates (*Filename:* RML-7.xlsx)
RML-8	Resiliency Service (*Filename:* RML-8.docx)
RML-9(USB)	Workpapers *(Various Files on USB included in Attachment WAG-1(USB) to the Direct Testimony of William A. Grant*) (*Filenames:* Native format of Attachments RML-1 through RML-4; Attachment RML-9, WP 2021 Radial Line Summary; Attachment RML-9, WP Allocation Model.xlsx; Attachment RML-9, WP Present Revenue.xlsx; Attachment RML-9, WP Present to Proposed Rates.xlsx; Attachment RML-9, WP SPS JCOSS NM; and Attachment RML-9, WP Uncollectible Allocation)

Case No. 20-00238-UT
Direct Testimony
of
Richard M. Luth

I. WITNESS IDENTIFICATION AND QUALIFICATIONS

Q. Please state your name and business address.

A. My name is Richard M. Luth. My business address is 790 South Buchanan Street, Amarillo, Texas 79101.

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

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

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

A. I am employed by SPS as Manager, Pricing and Planning in the Regulatory Administration Department.

Q. Please briefly outline your responsibilities as Manager, Pricing and Planning.

A. I am responsible for the preparation of electric cost allocation studies and the development and design of retail electric rates and tariffs for SPS. Those responsibilities include development of rates, terms, and conditions for proposed service contracts, and the analysis of various other regulatory and business issues for SPS.

Q. Please describe your educational background.

A. I graduated from Illinois State University in 1983, with a Bachelor of Science in Accounting.

Q. Please describe your professional experience.

A. I have been employed by SPS and its affiliated companies since April 2008. Prior to that, I had been a Rates Analyst and Economic Analyst with the Illinois Commerce Commission since October 1990. At the Illinois Commerce Commission, I reviewed cost-of-service, rates, and other matters involving the regulation of investor-owned public utilities.

Q. Have you attended or taken any special courses or seminars relating to public utilities?

A. Yes. I attended and completed the Edison Electric Institute's Electric Rates Advanced course. In addition, I have attended numerous courses and seminars hosted by the Illinois State University Institute for Regulatory Policy Studies.

Q. Have you testified before any regulatory authorities?

A. Yes. I have filed testimony on behalf of SPS in numerous cases before the New Mexico Public Regulation Commission ("Commission") regarding cost allocation, rate design, and tariff issues, including SPS's last six base rate cases, which were

Case Nos. 19-00170-UT,[1] 17-00255-UT,[2] 15-00296-UT,[3] 12-00350-UT,[4] 10-00395-UT,[5] and 08-00354-UT.[6] I have also testified on behalf of SPS in numerous cases before the Public Utility Commission of Texas on the same issues. Finally, before joining SPS, I testified before the Illinois Commerce Commission on numerous occasions on various cost allocation, rate design, and tariff issues.

[1] *In the Matter of Southwestern Public Service Company's Application for: (1) Revision of its Retail Electric Rates Under Advice No. 282; (2) Authorization and Approval to Shorten the Service Life and Abandon its Tolk Generating Station Units; and (3) Other Related Relief*, Case No. 19-00170-UT, Final Order Adopting Certification of Stipulation (May 20, 2020).

[2] *In the Matter of Southwestern Public Service Company's Application for Revision of its Retail ElectricRates Pursuant to Advice Notice No. 272*, Case No. 17-00255-UT, Final Order Adopting Recommended Decision With Modifications (Sep. 5, 2018).

[3] *In the Matter of Southwestern Public Service Company's Application for Revision of its Retail Rates Under Advice Notice No. 258*, Case No. 15-00296-UT, Final Order Adopting Certification of Stipulation (Aug. 10, 2016).

[4] *In the Matter of Southwestern Public Service Company's Application for Revision of its Retail Rates Under Advice Notice No. 245 and All Associated Approvals*, Case No. 12-00350-UT, Final Order Partially Approving Recommended Decision (Mar. 27, 2014).

[5] *SPS Application for Revision of its Retail Rates under Advice Notice No. 235*, Case No. 10-00395-UT, Final Order Amending Certification of Stipulation (Dec. 28, 2011).

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

II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND RECOMMENDATIONS

Q. What is your assignment in this proceeding?

A. I have several assignments in this proceeding. Specifically, my testimony:

(1) explains the development of the annual revenues by rate class for the historical Test Year Period, which consists of the Base Period (October 1, 2019 through September 30, 2020) and further incorporating all known and measurable changes ("Test Year");

(2) explains and supports the demand and energy allocation factors for allocating costs among SPS's New Mexico retail, Texas retail, and wholesale jurisdictions;

(3) summarizes how the functions involved in providing electric service are reflected in costs and how they serve as the starting point for the Class Cost of Service Study ("CCOSS"), in which costs are assigned to the various New Mexico retail rate classes;

(4) discusses and supports the allocation of Test Year costs among the New Mexico retail customer classes;

(5) describes SPS's proposed distribution of the revenue requirement among the rate classes and presents the proof of revenue for the proposed rates;

(6) explains how SPS has designed the rates necessary to recover the revenue requirement; and

(7) describes the proposed revisions to SPS's New Mexico retail rule and rate tariffs, including SPS's proposed Resiliency Service tariff.

I also sponsor or co-sponsor the following Rate Filing Package ("RFP") schedules:

Schedule No.	Description
A-2	Summary of the Revenue Increase or Decrease at the Proposed Rates by Rate Classes
K-2	Allocation of Rate Base – Functional Classification
K-3	Allocation of Rate Base – Demand, Energy, and Customer
K-4	Allocation of Rate Base to Rate Classes
K-6	Allocation of Total Expenses – Functional Classification
K-7	Allocation of Total Expenses – Demand, Energy, and Customer
K-8	Allocation of Total Expenses to Rate Classes
L-1	Allocated Cost Per Billing Unit of Demand, Energy, and Customer
M-1	Allocation Factors Used to Assign Items of Plant and Expenses to the Various Rate Classes
M-2	Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer
M-3	Demand and Energy Loss Factors
N-1	Rate of Return by Rate Classification
O-1	Total Revenue Requirements by Rate Classification
O-2	Proof of Revenue Analysis
O-3	Comparison of Rates for Service Under the Present and Proposed Schedules
O-4	Explanation of Proposed Changes to Existing Rate Schedules
P-1	Peak Demand Information
P-5	Customer Information

The workpapers to my testimony are provided in Attachment RML-9(USB), and are provided in electronic format in Attachment WAG-1(USB) to the Direct Testimony of SPS witness William A. Grant.

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

A. Attachment RML-1, Revenue Summary, provides an overview of the product of my work in this case. Attachment RML-1 presents revenue at present base rates, class cost of service increases, a gradualism adjustment among customer classes, Sagamore Wind Project ("Sagamore") effect on historical test year fuel and purchased power costs, and the overall effect of the proposed increase on average customer bills for each customer class and New Mexico retail as a whole.

My testimony covers the three basic steps in determining the cost of service applicable to each retail customer class in New Mexico. First, I describe why it is necessary to develop jurisdictional allocation factors for SPS operations and how those factors are determined. Second, I explain the calculation of SPS's revenues at present rates. Finally, I discuss the process and methods SPS uses to allocate costs among SPS's retail customer classes in New Mexico.

Next, using load research and adjusted billing data, I developed jurisdictional allocation factors that are inputs for SPS witness Stephanie N. Niemi to calculate SPS's New Mexico retail base rate revenue requirement. Ms. Niemi determined that SPS's New Mexico retail base rate revenue requirement, net of miscellaneous operating revenues, is $410,824,969. Because SPS's present New Mexico retail base rates recover only $323,042,427, it is necessary to increase those rates by $87,782,542.

After receiving the New Mexico jurisdictional cost of service study from Ms. Niemi, I developed appropriate class demand, energy, and customer allocators, which I used to allocate the New Mexico retail jurisdictional costs to the customer classes based on the CCOSS. A copy of the CCOSS is included in Attachment RML-4.

I then used the results of the CCOSS to develop the revenue distribution among the rate classes and to design rates. I developed the proposed base revenue increases among the New Mexico retail customer classes in order to generally move classes toward the calculated cost of providing service to that class, balanced by consideration of increases that are somewhat higher or lower than the system average. As a result of these considerations, other than Area Lighting, proposed

increases range from 5.95% to 13.14% on total bills. Proposed Area Lighting increases were lower than those ranges, but the CCOSS indicates a rate reduction of more than 10% on Area Lighting base rates. Area Lighting should receive some of the proposed base rate increase because the increase is based, in part, upon jurisdictional changes that are not caused by inter-customer class differences in the use of the SPS system by New Mexico customers.

In conclusion, I recommend that the Commission approve SPS's calculation of present revenues, proposed cost allocation, and proposed rate design.

Q. Were Attachments RML-1 through RML-9(USB) and the RFP schedules you sponsor or co-sponsor prepared by you or under your direct supervision and control?

A. Yes.

Q. Do you incorporate the RFP schedules shown to be sponsored or co-sponsored by you into your testimony?

A. Yes.

III. JURISDICTIONAL ALLOCATION FACTORS

Q. Please describe SPS's need for jurisdictional allocation factors.

A. SPS maintains retail operations in New Mexico and Texas, and it has wholesale operations regulated by the Federal Energy Regulation Commission ("FERC"). Because a multi-jurisdictional utility such as SPS incurs joint and common costs to provide electric service to its customers across jurisdictions, it is necessary to allocate such costs among those jurisdictions to develop consistent, just, and reasonable rates. In determining the utility's revenue requirement associated with a jurisdiction, the jurisdictional allocation factors are multiplied by the utility's relevant costs to calculate the portion of such costs for which the specific jurisdiction is responsible.

Q. Are you the only SPS witness who addresses the jurisdictional allocation of SPS's costs?

A. No. Ms. Niemi supports the jurisdictional cost of service. I provide Ms. Niemi with the New Mexico retail, Texas retail, and firm wholesale allocation factors for production and transmission capacity-related costs. Those are based upon monthly kilowatt ("kW") demands at the SPS system peak. In addition, I provide Ms. Niemi with the New Mexico retail, Texas retail, and firm wholesale shares of metered and

line loss-adjusted shares of energy consumed throughout the Test Year, measured in kilowatt-hour ("kWh"). She uses those fundamental allocation factors, as well as others she derives, to determine the New Mexico retail jurisdictional revenue requirement.

Q. How does SPS allocate costs among its customer jurisdictions?

A. SPS develops four main allocation factors for the allocation of costs to its three customer jurisdictions—New Mexico retail, Texas retail, and firm wholesale requirements customers:

(1) a metered kWh energy allocation factor, which is of interest for comparison to the metered kWh in Attachment RML-3, Present Revenue, and also for comparison to the line loss-adjusted kWh energy allocation factor described next;

(2) a line loss-adjusted kWh energy allocation factor for the allocation of production non-fuel energy costs including rate base, operation and maintenance ("O&M"), depreciation, taxes, and other costs;

(3) a line loss-adjusted production-related 12-CP[7] demand allocation factor (12 CP Production Demand Allocation) for the allocation of production rate base, O&M, depreciation, taxes, and other costs; and

(4) a line loss-adjusted transmission-related 12-CP demand allocation factor (12 CP Transmission Demand Allocation) for the allocation of transmission rate base, O&M, depreciation, taxes, and other costs.

[7] CP refers to Coincident Peak. The number 12 refers to 12 monthly peaks.

Please refer to Attachment RML-2 for the four main jurisdictional allocation factors.

Q. What line loss factors did you apply to the demand and energy data to establish the jurisdictional allocation factors?

A. I used the line loss factors presented and approved in Case No. 17-00255-UT. Those line loss factors are set forth in Schedule P-9.

Q. Please explain the 12-CP approach that SPS uses in allocating demand, or capacity-related, costs to New Mexico retail customers.

A. Under the 12-CP approach, each jurisdiction's demand is measured in kW, coincident with the system peak for each of the 12 months of the Test Year. New Mexico and Texas retail jurisdictional monthly peaks are determined by totaling the customer class demands coincident with the SPS system peaks in each jurisdiction for each month. Wholesale monthly peaks are similarly determined, by totaling the monthly production and transmission demands provided to those customers coincident with the SPS system peak on a firm basis. The monthly system peaks for each jurisdiction are then averaged, which is referred to as 12-CP. SPS determines New Mexico's retail allocation by dividing the jurisdiction's 12-CP by the 12-CP of the SPS system.

Q. Are costs associated with the Sagamore allocated on 12-CP?

A. No. The Sagamore costs are allocated between the jurisdictions according to line loss-adjusted energy, which is discussed later in this testimony. Energy production at Sagamore is subject to the varying forces of wind at any given time, and as such, Sagamore is primarily considered an energy resource rather than a capacity resource. In Case No. 17-00044-UT authorizing the construction of Sagamore the Commission approved the parties agreement that, in the first base rate filing in which Sagamore is included in rate base, Sagamore costs would be allocated among the jurisdictions according to energy.[8]

Q. How are the jurisdictional monthly peaks determined?

A. For wholesale customers, SPS calculates the monthly peaks based upon the wholesale meter readings at monthly system peaks. For retail customers, SPS uses a combination of: (1) interval demand recording ("IDR") meter readings at peak for retail transmission-voltage, and (2) load research-based monthly retail customer

[8] *Southwestern Public Service Company's Application Requesting: (1) Issuance of a Certificate of Public Convenience and Necessity Authorizing Construction and Operation of Wind Generation and Associated Facilities, and Related Ratemaking Principles Including an Allowance for Funds Used During Construction for the Wind Generation and Associated Facilities; and (2) Approval of a Purchased Power Agreement to Obtain Wind-Generated Energy*, Case No. 17-00044-UT, Certification of Stipulation at p. 65 & 87, Recommended Order ¶ L, as approved by the Commission's Order Adopting Certification of Stipulation with Modification (Mar. 21, 2018).

class load factors[9] applied to monthly kWh. SPS witness Mario G. Martinez discusses load research in more detail in his testimony.

Q. Why does SPS allocate demand costs using a 12-CP approach?

A. SPS uses demand allocation factors for costs that are a function of a utility requiring the capacity to be ready and available at all times to provide service for the generation and transmission of electricity among its customer jurisdictions. The use of the 12-CP methodology ensures that generating and transmission capacity investment and O&M expense are allocated among jurisdictions by the capacity required to provide those services to each jurisdiction – i.e., based on that jurisdiction's proportional use of capacity at the time of peak system demands throughout the year. In addition, because SPS is a multi-jurisdictional utility, the method of determining cost responsibility across those jurisdictions must be consistent so that the combination of costs applicable to each jurisdiction is not under- or overstated. This is accomplished by employing the 12-CP methodology.

[9] A load factor is the ratio of the average load in kW supplied during a designated period to the peak or maximum load in kW occurring in that period. Mr. Martinez explains load factors and how they are calculated in detail in his direct testimony.

Q. Has SPS previously utilized the 12-CP demand allocation method in each of its retail jurisdictions?

A. Yes. The 12-CP demand allocation factor was used as the basis for determining jurisdictional production capacity, and transmission capacity costs in Case No. 19-00170-UT, which was the most recently completed SPS New Mexico base rate case. In fact, SPS utilized a 12-CP demand allocation factor in each of its completed previous base rate cases since 2007, Case Nos. 19-00170-UT, 17-00255-UT, 15-00296-UT, 12-00350-UT, 10-00395-UT, 08-00354-UT, and 07-00319-UT. SPS has also used a 12-CP demand allocation factor in each of SPS's eight previous Texas base rate cases, Docket Nos. 49831, 47527, 45524, 43695, 42004, 40824, 38147, 35763, and 32766.

Q. How are demand or capacity-related costs allocated at FERC for SPS's wholesale jurisdiction?

A. Demand or capacity-related costs are allocated using a 12-CP demand allocation factor at FERC for SPS's wholesale jurisdiction.

Q. How are production energy costs allocated among SPS's jurisdictions?

A. SPS allocates production energy costs among SPS's jurisdictions based upon the ratio of Test Year kWh consumption by each jurisdiction, adjusted for line losses,

to the total Test Year line loss-adjusted kWh consumption by all SPS system customers adjusted. It is appropriate to allocate variable energy costs on that basis because kWh is a measure of energy, and line loss factors convert kWh metered at customer service locations to the equivalent kWh generated at the sources for that energy.

Q. Did SPS use the same approach in its previous base rate cases?

A. Yes. SPS's method for allocating production non-fuel energy costs was approved in the Commission's Orders in Case Nos. 19-00170-UT, 17-00255-UT and 12-00350-UT. In addition, SPS applied the same method in Case Nos. 15-00296-UT, 10-00395-UT, 08-00354-UT, and 07-00319-UT.

Q. Did you make any adjustments when developing the Test Year jurisdictional allocators?

A. Yes. There were seven adjustments to reflect known and measurable changes.

(1) SPS wholesale customer Tri-County Electric Cooperative ("Tri-County") has become part of Golden Spread Electric Cooperative, another SPS wholesale customer, and no longer takes firm requirements production capacity service from SPS after June 2020. As a result, 12-CP production capacity and kWh energy applicable to wholesale customers during the Base Period is reduced for the Test Year, with the departure of Tri-County from SPS firm production capacity.

(2) SPS wholesale customer Lubbock Power & Light will reduce its transmission capacity requirement from SPS after May 2021. As a result,

12-CP transmission capacity applicable to wholesale customers during the Base Period is reduced for the Test Year.

(3) In both the New Mexico and Texas jurisdictions, I adjusted the customer count to year-end numbers of customers, which affected the kWh and kW contributions to system peak. To do this, I first determined the customer count at the end of the Test Year for each customer class. I then used the end of Test Year number to annualize the customer count for each customer class.

(4) Historical base period data is adjusted to a normal weather basis, as discussed by SPS witness John M. Goodenough. Weather normalization reduced Test Year kWh, and 12-CP Production and Transmission jurisdictional allocation.

(5) Load growth from Large General Service – Transmission ("LGS-T") customers during the base period are annualized, which increased the energy, and 12-CP Production and Transmission jurisdictional allocations.

(6) Energy, 12-CP Production and Transmission are reduced to base period-ending levels of LED street lights installed in both New Mexico and Texas.

(7) Customers taking service at primary voltage that were billed as Primary General Service during the base period are converted to Secondary General Service rates if their service connection requires additional transformation past the distribution substation, consistent with the Order in Case No. 19-00170-UT.

Q. Do the proposed jurisdictional demand and energy allocations result in a fair separation of costs among SPS's three rate jurisdictions?

A. Yes. The proposed allocation factors reasonably and consistently allocate costs among SPS's three rate jurisdictions on a year-round basis.

IV. DEVELOPMENT OF TEST YEAR REVENUE AT PRESENT RATES

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

A. I explain the calculation of Test Year revenue at present rates.

Q. Why is it necessary to calculate Test Year revenue at present rates?

A. It is necessary to calculate Test Year revenues at present rates to determine whether the utility is recovering its cost of service under those rates. If present revenues are lower than the utility's Test Year cost of service, as adjusted for known and measurable changes, rates should be adjusted to ensure that rates are just and reasonable and allow the utility the opportunity to earn a reasonable rate of return on its investment.

Q. Is revenue at present base rates developed by customer class?

A. Yes. As reflected in Attachment RML-3, Present Revenue, the present revenues are calculated by customer class, and then aggregated to arrive at the New Mexico retail total at present rates.

Q. What information is required for SPS to calculate present revenue?

A. Billing determinants must be summarized for each class. Billing determinants are metered kW for demand charges, metered reactive kV-ampere ("kVar") for large demand-billed customers, metered kWh for energy charges, and the number of bills

in each class for the service availability charge. The billing determinants are then multiplied by the present rates set forth in SPS's approved tariffs.

Q. How does SPS obtain the information about billing determinants?

A. Test Year billing determinants are obtained from the Xcel Energy retail customer billing system. Those billing determinants are then adjusted to reflect normalized weather, year-end customer count, and customer load changes during the Test Year.

Q. Were there any other specific adjustments to Test Year billing information?

A. Yes. The retail adjustments to jurisdictional allocation for New Mexico data also affect present revenue. Those adjustments are:

(1) annualized load increases for five LGS-T customers. With the annualization of the load increases, billing determinants for those customers are based upon their current loads on a 12-month basis for the Test Year.

(2) billing determinants are adjusted to reflect normalized weather, as calculated by Mr. Goodenough. Weather-normalization is necessary to ensure that the billing determinants, and hence the present revenues, are not skewed by unusual weather during the Test Year.

(3) billing determinants are adjusted to Test Year year-end levels of customers in each customer class, including the conversion of mercury vapor and high pressure sodium street lights to LEDs. This adjustment provides an on-going level of billing determinants because it is based on SPS customer levels in the last month of the historical Test Year.

(4) inter-customer class billing is affected by the change in the application of Secondary General Service rates to customers served at primary

voltage, if additional transformation is required from the distribution substation to the customer's service connection.

Q. Do the billing determinants reflect 12 months of billing?

A. Yes. Due to the billing cycle, a customer may receive 11, 12, or 13 bills in a given 12-month period. However, customer class billing data is adjusted so that it is applicable to the 12 months of the Test Year. Billings that occurred during the Test Year for usage before October 1, 2019 are therefore excluded, and conversely, billings that occurred after the Test Year for usage through September 30, 2020 are included to reflect billings for Test Year usage.

Q. Please explain how Test Year revenues are calculated.

A. The applicable charge is applied to the Test Year number of adjusted customer bills, billing demands, and energy totals for each customer class to determine annual revenues. Revenues by customer class are then summed to determine New Mexico retail revenues at present rates. The resulting Test Year base rate revenues at present rates, net of fuel, total $323,042,427 as shown on Attachment RML-3, line no. 215.

V. CLASS COST OF SERVICE STUDY

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

A. I discuss the CCOSS, which accomplishes the following: functionalizes New Mexico retail costs to the electric utility functions necessary for SPS to provide service; classifies those costs according to the component of electric service that applies to each function; and finally, allocates those costs to the customer classes based upon how each class causes those costs to be incurred.

Q. Please summarize what the CCOSS presents.

A. In addition to the functionalization, classification, and allocation of the proposed New Mexico retail revenue requirement, the CCOSS compares the recovery of costs under present rates from each customer class to the cost to provide service to each customer class, and provides cost-based pricing information per unit ($/kWh, $/customer, etc.) that can be used in developing proposed rates.

Attachment RML-4 is the Test Year CCOSS for New Mexico retail customers. The proposed revenue requirement at class cost of service is presented in Attachment RML-4, pages 3 and 4, line no. 146. Revenue at proposed rates is shown on pages 5 and 6 of Attachment RML-4, line no. 176. The function and

classification totals are included in the electronic version of Attachment RML-4, which is included in Mr. Grant's Attachment WAG-1(USB).[10]

Q. Is the CCOSS presented by SPS consistent with previous CCOSSs presented to and approved by the Commission?

A. Yes.

Q. What are the primary factors that can drive differences in the results of a CCOSS between rate proceedings?

A. Changes in how customer classes use the utility's system throughout the year, changes in the relationship of how each customer class uses the utility's system compared to other customer classes, and changes in the relationship of Test Year costs among the utility's functions in providing service can all affect the results of a CCOSS between rate proceedings. In this filing, non-fuel energy-related costs at Sagamore represent a similar major shift in the relationship of functional costs in New Mexico as the Hale Wind Project ("Hale") did in Case No. 19-00170-UT. The allocation of Sagamore and Hale costs by energy means that customer classes with higher levels of kWh consumption throughout the Test Year will be allocated a

[10] Attachment RML-9 (USB).xlsx, Class Cost of Service Study.xlsm, "Functions" worksheet tab.

larger share of the increase in non-fuel, energy-related costs than customer classes with lower levels of kWh consumption. As a result, since both Sagamore and Hale costs account for a significant share of Test Year revenue requirement, the allocation of Sagamore and Hale costs affects each customer class's share of the overall cost of service.

A. Functionalization

Q. Please explain the functionalization results in the CCOSS.

A. The CCOSS functionalizes, or categorizes, embedded costs by the primary operating function that causes the costs. Major operating functions can be broadly summarized as production, transmission, distribution, and customer service.

Q. How many functions did SPS use for the functionalization analysis?

A. New Mexico retail costs are categorized into sixteen functions, as shown in the Functions worksheet tab of the CCOSS file included in Attachment RML-9 (USB) and presented below in Section V., B., Classification.

B. Classification

Q. Please explain how costs are classified in the CCOSS.

A. After costs are functionalized, the costs are then classified into three categories that reflect the cost drivers:

(1) customer costs – costs related to establishing and managing service to customers;

(2) demand costs – costs that result from the kW demand imposed by customers; and

(3) energy costs – costs associated with the energy or kWh consumed by customers over the course of the Test Year.

These three cost classifications correspond to the primary types of charges used to recover costs from customers:

- Service Availability Charges (sometimes described as customer charges), which are typically fixed monthly amounts;
- demand charges (sometimes described as capacity charges), which are based on kW; and
- energy charges, which are based on kWh.

Table RML-1 (next page) maps each of the sixteen functions to the type of charge used to recover the costs associated with that function:

Table RML-1

Function	Cost Classification		
	Customer	**Demand**	**Energy**
Production Demand (“DPROD”)		X	
Purchased Capacity (“PURCHCAP”)		X	
Production Energy (“PRODENE”)			X
Transmission Interconnect (“TRANINTER”)		X	
Transmission System (“TRANSYS”)		X	
Transmission Radial Lines (“TRANRAD”)		X	
Distribution Substations (“DISTSUB”)		X	
Distribution Primary Lines (“DISTPRI”)		X	
Distribution Secondary Lines (“DISTSEC”)		X	
Distribution Line Transformers (“DISTLT”)		X	
Distribution Service Laterals (“DISTSERV”)	X		
Metering (“METERING”)	X		
Lighting (“LIGHTING”)	X		
Meter Reading (“METREAD”)	X		
Customer Accounting, Sales & Service (“CUSTACCTSS”)	X		
Customer Other (“CUSTOTH”)	X	X	X

Q. Why does Table RML-1 show that Customer Other costs are allocated to all three cost classifications?

A. The Customer Other function captures costs and credits that are attributable to all of the other cost functions. Customer deposits are the central item in that function. The Customer Other function is credited across all three cost classifications because, for example, customer deposits secure payment of customer bills that result from the service SPS provides across all cost functions and classifications.

Q. Have the overall composition of costs applicable to New Mexico customers changed since the test year reviewed in the previous SPS base rate filing, Case No. 19-00170-UT?

A. Yes. Attachment RML-5 shows how the composition of costs have changed among demand-related costs, energy-related costs, and customer-related cost. Attachment RML-5 shows the overall New Mexico retail differences, and for each New Mexico retail customer class.

C. Allocation

Q. Please explain the allocation step of the CCOSS.

A. The primary purpose for the development of the CCOSS is to allocate the proposed revenue requirement according to each FERC Account to the customer classes based upon how each class causes those costs to be incurred.

Q. What are the customer classes in the CCOSS?

A. SPS allocates costs among the following customer classes:

(1) Residential Service
(2) Residential Heating Service
(3) Small General Service
(4) Secondary General Service
(5) Irrigation Power Service
(6) Primary General Service
(7) LGS-T
(8) Small Municipal and School Service
(9) Large Municipal and School Service
(10) Municipal Street Lighting Service
(11) Area Lighting Service

Q. How did you develop the allocation factors for the classes?

A. The allocation factors for the demand and energy functions are based upon customer class kW and kWh information from the Test Year, adjusted for line losses. Allocation factors for customer-related functions are based upon customer class counts, weighted as applicable by replacement costs of meters and service lines, and resources necessary to complete billing of each customer class.

Q. How is the unadjusted demand at the time of the monthly system peak calculated?

A. For those customer classes that do not have an IDR meter installed at each service location, the class's demands at the times of the monthly system peaks, or coincident peaks, are calculated by applying the monthly customer class load factors at system peak to the monthly sales for that class. The customer class load factors at system peak are determined through the use of load research, which is obtained from IDR meters from a representative sample of customers in those customer classes. For those customer classes in which all customers have IDR meters, such as the LGS-T class, the demand is based upon actual metered data at the time of the monthly system peaks. Mr. Martinez discusses load research in more detail in his direct testimony.

Q. Please turn now to the monthly class peak. How did you calculate the demand at the monthly class peak?

A. I calculated each class's peak demand by multiplying the monthly class peak load factors derived from load research by the monthly energy sales by customer class. The Non-Coincident Peak ("NCP") represents the highest level of demand from each customer class during the year, independent of system peak demand, and is

used to allocate distribution voltage-level costs, including substations, primary voltage facilities, and secondary voltage facilities.

Q. Did you make any adjustments to the class demands at the time of the monthly peaks?

A. Yes. Because the calculated peak hour loads for the sample customer classes are estimates, the sum of those demands, adjusted for line losses from the meter back to generation level, will almost never equal SPS's total system load. To account for this difference, the calculated peaks for each of the sample classes are adjusted on a percentage basis so that the sum of all customer class demands at peak equals the system load at the hour of SPS's monthly system peak demand. Each class's demand contribution relative to the sum of customer class demands as calculated through load research factors is applied to the total difference between the calculated peaks and the SPS system peaks. Class peaks based upon readings from IDR meters for all customers in the applicable customer class received no adjustment, as there is no sampling error in those classes. Both the monthly system peak demand by class and monthly class NCP demands are adjusted through this proportional allocation process.

1. Allocation of Production and Transmission Investment

Q. How are production investment costs allocated among the customer classes?

A. Steam and Other Production capacity investment is allocated among customer classes using the DPROD allocation factor, which is developed using the line loss-adjusted Average and Excess 4-Coincident Peak Demand ("AED 4-CP") at the monthly production peak for the four peak months of June through September. This is consistent with the cost allocation method approved in Case Nos. 12-00350-UT and 17-00255-UT, and is consistent with SPS's base rate filing in Case Nos. 15-00296-UT and 19-00170-UT.

Q. Why are the Sagamore and Hale costs allocated according to kWh instead of AED-4CP?

A. As discussed in the jurisdictional allocation section of my testimony, Sagamore and Hale are not considered capacity resources. Additionally, to the Commission approved the parties agreement in Case No. 17-00044-UT that Sagamore, like the Hale facility placed into service earlier, should be allocated among the jurisdictions according to energy. Accordingly, Sagamore costs are allocated according to line loss-adjusted kWh, which is generally used for the allocation of energy-related costs.

The reasonableness of an energy allocation of wind resources built, in part, to reduce fuel costs, is further indicated by the reduction in monthly levels of fuel and purchased power energy costs offset by Sagamore and Hale production, reducing the monthly Fuel and Purchased Power Cost Adjustment Clause ("FPPCAC") applicable to each customer class for energy used each month. Since the costs recoverable under the FPPCAC are allocated by energy, customer classes with higher levels of energy usage benefit to a larger extent from lower FPPCAC costs with the operation of Sagamore and Hale than customer classes with lower levels of energy usage.

Q. Why is the kWh energy allocation for Sagamore and Hale not weighted by monthly expected production, as SPS proposed in Case No. 19-00170-UT?

A. While the generation from Sagamore and Hale will vary each month according to the level of wind, it is difficult to predict the level of generation each month. Over the course of the year, an energy allocation is expected to provide a reasonable and fair represention of how Sagamore and Hale will operate over the course of the Test Year.

Q. How are transmission investment costs allocated to the customer classes?

A. The majority of transmission investment is allocated to customer classes using the Transmission Demand ("DTRAN") allocator, which is developed using the line

loss-adjusted AED 4-CP demands at the monthly transmission peak for the four peak months of June through September. This is consistent with the cost allocation method approved in Case Nos. 12-00350-UT and 17-00255-UT, and is consistent with SPS's base rate filings in Case Nos. 15-00296-UT and 19-00170-UT.

The Transmission Radial ("DTRANRAD") allocator is used to allocate the costs of radial transmission facilities in FERC Account Nos. 350 Land Rights, 354 Towers and Fixtures, 355 Poles & Fixtures, and 356 Overhead Conductor, all of which are directly assigned to the New Mexico retail customer classes that take service off of radial lines. Finally, the costs of generation interconnection facilities in FERC Account No. 353 Station Equipment are allocated using the Transmission Interconnect ("DPRODTI") allocator, which applies to transmission facilities that interconnect generation plant. The DPRODTI costs are allocated on an AED 4-CP basis at the production system peak.

Q. Please explain how the AED 4-CP allocation factors for production and transmission investment are calculated.

A. There are two separate AED 4-CP calculations – one that applies to production investment costs (DPROD), and another that applies to transmission investment costs (DTRAN), both of which are included in my workpapers provided as

Attachment RML-9(USB). There are separate AED 4-CP allocations for production and transmission system costs because: (1) throughout the year, the production system can peak at a different time each month than the transmission system; and (2) the transmission system peak is significantly larger than the production system peak. The differences in the time and levels of production and transmission system peaks are caused primarily by differences in demands from firm wholesale customers. SPS wholesale customers take transmission service from SPS, but provide a significant percentage or all of their production requirements from their own facilities or purchased power arrangements. In addition, the usage characteristics of the loads served by the wholesale transmission service customers vary from the usage characteristics of SPS's retail load. The difference in the source of power supply and the differences in the load characteristics for wholesale transmission customers can cause a difference in the date and time of the monthly SPS production peak compared to the transmission peak.

Q. What method did you use to calculate SPS's system load factors for the weighting of 4-CP excess demand compared to average demand?

A. SPS's system load factor is based upon the percentage of the average annual load compared to the average of the system peak demands during the four peak months

of June through September, or 4-CP. There are two separate system load factors that are inputs to the allocation of capacity-related costs: a production system load factor for production capacity-related costs, and a transmission system load factor for transmission capacity-related costs. The main difference between the production and transmission system load factors is that the transmission factor recognizes the larger SPS transmission system loads compared to SPS production system loads, and is lower.

Q. How did SPS allocate the costs of radial transmission lines?

A. SPS allocated radial line costs based upon a study of New Mexico retail jurisdictional radial lines to determine the number of customers from each customer class that are located on radial transmission lines.

SPS's Radial Transmission Line Study for the 12-months ended September 30, 2020 provides the basis for the direct allocation of the cost of radial transmission line segments located in New Mexico. Since radial transmission lines are not operated as part of network transmission service, the radial lines provide power only to New Mexico retail customers taking service from one of the radial lines. The SPS Radial Transmission Line Study provides the model to identify the radial line segments on the SPS transmission system, the costs associated with these radial line segments, and which jurisdiction takes service from each radial line segment.

The allocation of the costs of New Mexico retail radial line segments is based upon the overall number of customers from each customer class taking service from distribution feeder lines or substations connected to each radial transmission line, and the associated depreciated cost of each radial transmission line. The approach to radial transmission line allocation was approved through the CCOSS in Case No. 17-00255-UT.

Q. Do the class allocation methodologies for production and transmission investment costs proposed by SPS result in a fair and reasonable allocation of costs?

A. Yes. The various approaches to the allocation of production, transmission, and transmission radial lines recommended by SPS take into consideration the differences in the consistency of demand and use among the customer classes, with added weight on the peak months of the Test Year for capacity, demand-related investments.

2. Allocation of Distribution Investment

Q. How are distribution investment costs allocated to the classes?

A. Most distribution investment is allocated based on an NCP basis. It is appropriate to allocate distribution-related costs based upon NCP because distribution systems

are sized to meet localized demand to provide service to customer classes that are similar in size and demands, for example, a residential subdivision, rather than system-based demands applicable to production and transmission-related costs.

Q. What does an NCP allocation factor measure?

A. The customer class NCP represents the highest level of demand placed on the SPS system at any time in any month by that class, regardless of whether the maximum occurs at the time of the system peak or not. The NCP allocation percentage for a particular class is based upon the NCP for each customer class divided by the sum of all customer class NCPs.

Q. Are all customer classes included in the NCP allocation of distribution costs?

A. No. Customers served at transmission voltage are not included in the allocation of primary and secondary distribution system costs because those customers do not use the primary and secondary distribution system. Similarly, customers served at primary voltage are not included in the allocation of secondary distribution system costs because those customers do not use the secondary distribution system.

Q. Are any of the costs in distribution-related FERC accounts allocated on a basis other than NCP?

A. Yes. Costs in FERC Account Nos. 369, 370, 371, and 373 are allocated using customer-related information. However, costs in those distribution-related

accounts apply to customer or lighting-related functions rather than distribution functions and are primarily recovered through the service availability charges, rather than through kWh energy- or kW demand-based charges.

3. Allocation of General Plant and Intangible Plant Investment

Q. How are the costs for General Plant and Intangible Plant investment allocated to the classes?

A. General Plant and Intangible Plant costs do not readily fall into a demand, energy, or customer classification because those costs reflect indirect common costs necessary to operate a utility system and to bill for the service. General Plant and Intangible Plant generally supports the day-to-day functions of employees, and are therefore mostly allocated by the relative weighting of wages and salaries by O&M expense accounts, excluding Administrative and General ("A&G") accounts using the salaries and wages excluding A&G ("SALWAGXAG") allocation factor.

Q. What does the "Other" suffix indicate in the General Plant and Intangible Plant accounts?

A. "Other" indicates costs in those accounts not associated with the Customer Resource System ("CRS") or the Xcel Energy Customer Call Center. Costs in those accounts associated with CRS or the Call Center have a "CRS" or "Call Center" suffix.

Q. Is any General Plant and Intangible Plant investment allocated on a basis other than SALWAGXAG?

A. Yes. Portions of investment in the following accounts are based on the number of customers in each class, which is reflected in the CUST allocation factor:

- FERC Account No. 303 Intangible CRS Computer Software (the Xcel Energy billing system);
- FERC Account No. 390 Structures & Improvements – Call Center.

4. Allocation of Other Rate Base Investment

Q. How are depreciation reserves allocated to customer classes?

A. Depreciation reserves by FERC account are allocated to customer classes based upon the allocation of related plant-in-service investment.

Q. How are fuel inventories allocated to customer classes?

A. SPS allocates fuel inventory using the Energy – Fuel ("ENERGY1") allocator, which is based on kWh at the source.

Q. How has SPS allocated materials and supplies included in rate base?

A. SPS allocated materials and supplies based on the allocation of related plant accounts. Thus, materials and supplies used for production plant are allocated using the Production Plant ("PRODPLT") allocator; those used for transmission plant are

allocated using the Transmission Plant ("TRANPLT") allocator; and those used for distribution plant are allocated using the Distribution Plant ("DISTPLT") allocator.

Q. How is cash working capital allocated?

A. Cash working capital is allocated to classes based on an analysis of specific components that encompass the leads and lags of expenses.

Q. How are prepayments allocated?

A. Prepayments are allocated to classes on the basis of associated rate base and O&M expenses.

Q. Please describe the allocation of accumulated deferred income taxes ("ADIT").

A. ADIT amounts are allocated on the basis of the investments or costs that result in tax deferrals resulting from differences in book and tax accounting. Overall, most ADIT items represent differences in book and tax depreciation on plant-in-service, and are therefore allocated on the same basis as the underlying plant-in-service. Other notable ADIT occur as a result of differences in accounting for payroll and payroll-related costs, and as a result, are allocated according to the level of salaries and wages attributable to each customer class.

Q. How are the remaining elements of rate base allocated?

A. Customer deposits are allocated based on the number of customers in customer classes from which deposits are required ("CUSTDEP"); and Statement of

Financial Standard 106 and 112 liabilities are allocated based on salaries and wages ("SALWAGES"). Each of these allocations is based upon the costs underlying the rate base item.

5. Allocation of Revenue Credits

Q. How are revenue credits allocated to the customer classes?

A. Most, but not all, of the revenue credits use internally-derived allocation factors. Table RML-2 sets forth the revenue credits by FERC account and allocation factor:

Table RML-2

FERC Account No.	Description	Allocation Basis
450	Late Payment Revenue – New Mexico	OX_904 (account write-offs)
451.03	Misc. Service Revenue – Customer Connection – New Mexico	CUST (customer class counts)
451.04	Misc. Service Revenue – Returned Check Fee Revenue	DISTPLT
451.06	Misc. Service Revenue – Service Revenues	DISTPLT
454	Rent from Electric Property – New Mexico	DISTPLT
456.1Z2PROD	Funded Upgrades Credit Distribution	DPROD
456.1Z2PTP	Z2 PTP Revenues	DTRAN
456.05	RTO PTP Firm Revenues	DTRAN

FERC Account No.	Description	Allocation Basis
456.06	Tariff Base Non-Firm PTP	DTRAN
456.12	Sch 1 Scheduling, System Control, and Dispatch Revenue	DTRAN
456.14	Sch 2 Reactive Supply and Voltage Control Revenue	DPROD
456.42	Other Miscellaneous Revenue	DTRAN
456.42OT	Other Misc Revenue	DTRAN
456.73	Schedule 11 Network Base Plan Revenues	DTRAN

6. Allocation of Purchased Power Costs

Q. How has SPS allocated non-fuel purchased power costs included in base rates?

A. SPS allocated FERC Account No. 555 Purchased Power – Energy using an energy allocation factor (ENERGY1), which is based upon kWh energy line loss-adjusted to the source, also described as generation level. SPS allocated FERC Account No. 555 Purchased Power – Demand using a production demand allocation factor (DPURCH), which is based upon AED 4-CP for production system peaks.

7. Allocation of O&M Expense

Q. How did SPS allocate production O&M expense?

A. FERC Account No. 501 – Fuel and FERC Account No. 547 – Other Power Generation Fuel are energy-related expenses and are allocated on the basis of kWh

energy at the generation level. All other power production expenses, except supervision and engineering accounts, are allocated through DPROD, which, as explained above, is calculated on the basis of the AED 4-CP allocation factor. Supervision and engineering accounts are allocated based upon the allocation of the wages and salaries recorded in the related series of accounts.

Q. Are there any differences in the allocation factor applied to production O&M expenses compared to Case No. 19-0070-UT?

A. No.

Q. How did SPS allocate transmission O&M expense?

A. The majority of expenses booked in most O&M expense accounts are related to the allocation of the associated plant-in-service account. An energy allocation factor is used for 7.8% of regional market expense charged to FERC Account No. 575 to mirror the day-to-day, hour-by-hour nature of regional market monitoring by SPS employees. The bulk of FERC Account No. 575, or 92.2%, is allocated according to DTRAN, which is an AED-4CP allocation, because those aspects of the account represent charges from the Southwest Power Pool, Inc. based upon transmission peaks.

Q. Are there any differences in the allocation factor applied to transmission O&M expenses compared to Case No. 19-00170-UT?

A. No.

Q. How did SPS allocate distribution O&M expense?

A. Consistent with the allocation of production and transmission O&M, distribution O&M expense accounts are allocated on the basis of the related plant account.

Q. Are there any differences in the allocation factor applied to distribution O&M expenses compared to Case No. 19-00170-UT?

A. No.

Q. How did you allocate customer-related costs among the classes?

A. The customer-related accounts are allocated primarily on the basis of number of bills or number of customers. However, FERC Account No. 904, Uncollectible Accounts expense, was allocated on the basis of the customer classes of former customers whose accounts were written off during the Test Year as uncollectible.

8. Allocation of Administrative and General Expenses

Q. How did SPS allocate A&G expenses?

A. A large portion of A&G activities support the functions and activities carried out by SPS employees. Therefore, many A&G expense accounts are allocated on the

basis of allocated salaries and wages and salaries other than A&G. Exceptions to that general conclusion are:

- FERC Account No. 924, Property Insurance, allocated on the basis of total plant-in-service;
- FERC Account No. 928, Regulatory Commission Expense, allocated by total cost of service;
- FERC Account No. 935, Maintenance of General Plant allocated on the basis of general plant; and
- Contributions and Dues are allocated on the basis of salaries and wages.

9. Allocation of Depreciation and Amortization Expense

Q. How did SPS allocate depreciation and amortization expense?

A. Similar to depreciation reserves, depreciation expense is allocated on the basis of the associated FERC plant account.

10. Allocation of Tax Expense

Q. How did SPS allocate income tax expense?

A. Income taxes are not directly allocated to customer classes. Instead, the components used to calculate income taxes are allocated among customer classes.

Q. How did SPS allocate the costs of taxes other than income taxes?

A. Taxes other than income taxes are allocated based upon the underlying basis for the tax. For example, property taxes are allocated based upon total plant-in-service applicable to each customer class, and payroll taxes are allocated based upon salaries and wages applicable to each customer class.

D. Summary of Customer Class Allocations

Q. Have you totaled the allocation of the various functions to the rate classes?

A. Yes. Please refer to the electronic version of Attachment RML-4, Class Cost of Service study, "Unbundled" worksheet tab, rows 1052 through 1081, for a summary of the Customer Related, Production, Transmission, Distribution, and Production Energy revenue requirements for each rate class.

Q. In general, why would customer class allocation factors change from one case to the next?

A. There are a variety of reasons customer class allocation factors can change from one case to another. The overarching reason is a difference in test years. Circumstances and inputs change from year to year, such as dates and times of system peaks, differences in improved general efficiency of customer equipment, changes in business conditions, and changes in how electricity is used. Revised

allocation factors reflect the overall change in how the SPS electrical system was used across jurisdictions and among customer classes during the historical test year.

Q. What does the final CCOSS reflect?

A. The CCOSS shows the revenue requirement recoverable from each customer class at cost of service, and is the starting point and a reference for the development of rates, as discussed below.

VI. REVENUE INCREASE DISTRIBUTION

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

A. I describe SPS's proposed methodology for distributing the proposed revenue increases among the customer classes.

Q. What principles have you relied upon in deciding how to distribute the proposed revenue increases among the customer classes?

A. There were three main considerations in attempting to balance the distribution of the base rate revenue increase:

- the CCOSS-based increase in customer class base rates, adjusted by the fact that a high percentage of transmission and distribution plant-in-service additions result from the development of oil and gas extraction and processing served under Primary General Service and LGS-T;

- the addition of Sagamore, as well as very recently, Hale, to base rate revenue requirement, both of which resulted in over $60 million in fuel and purchased power cost reductions for New Mexico customers, albeit at different levels for different customer classes; and

- the overall effect of the combination of the CCOSS-based increase, fuel and purchased power costs reduction from Sagamore.

Balancing those three main considerations is a matter of judgement. My consideration of those items has the following results:

(1) the proposed rate of return ("ROR") for individual classes will generally move closer to the system average ROR;

(2) Secondary General Service, Primary General Service, and Area Lighting classes provide funding for the proposed gradualism adjustment to other customer classes, and as a result, have proposed RORs that are higher than the system average ROR, yet their proposed increases are lower than the overall average 10.05% proposed New Mexico retail increase on total revenue;

(3) the proposed rate increases for customer classes, except for Residential Service, Residential Heating Service, and Area Lighting, were developed so that no customer class will receive less than 90% of the overall proposed New Mexico average percentage total bill increase and no more than 131% of the average percentage total bill increase; and

(4) a maximum proposed increase of slightly less than 94% of the New Mexico average percentage total bill increase was established for the Residential Service and Residential Heating Service customer classes.

Q. Why does SPS's proposed revenue distribution not move each class to an equalized ROR?

A. The CCOSS in a historical test year case reflects the composition of costs, customers and their associated energy usage and demands for that test year. Therefore, it reflects circumstances for a snapshot in time. However, it does not provide a complete picture that reflects the historical factors that led to the current total investment or composition of costs. The embedded cost allocation study provides information that should be reviewed and interpreted through the steps of revenue distribution and rate design, but there is no requirement that it dictate all aspects of revenue distribution and rates.

The proposed revenue distribution appropriately recognizes the current situation of SPS's New Mexico retail rates: considers the historical, current, and projected loads and other factors that support the current level of investment and costs; and avoids the potential for over-correction due to common variations in class performances between test years. In other words, the proposed approach offers the Commission a moderate alternative to strictly applying the results from the test-year class cost allocation study.

Q. Why are there variations in increases by class between rate cases?

A. The RORs produced by classes will vary to some extent between rate cases due to a variety of factors. Those factors include:

- differences in the composition of costs between test years;
- variances in the hour and day of summer monthly system peaks;
- variations in the composition of customers within classes;
- economic factors;
- non-normalized weather differences;
- energy efficiency and technology advancements implemented by customers;
- unusual events or circumstances that are not normalized and that affect the test year;

- new investment that is intended to not only serve existing loads but also to serve planned load growth; and

- revenue change distribution decisions from prior rate cases.

Q. Why does SPS recommend gradualism adjustments to the CCOSS results for the historical test year in this filing?

A. Two of the drivers for this base rate filing are:

- the addition of Sagamore -- the addition of Sagamore results in a significant increase in the New Mexico base rate revenue requirement, but will also produce savings in fuel and purchase power costs of $39.9 million, and

- the continued reduction of firm wholesale production service, and in this case, a significant reduction of firm wholesale transmission service.

As discussed previously, Sagamore, as well as the recent addition of Hale, represent significant differences in the supply of SPS power. In addition, the allocation of costs that are no longer allocated to wholesale customers adds complexity to assessing of customer class increases compared to a more simple allocation of each FERC account that composes the revenue requirement.

It is a common approach in rate cases to establish minimum and maximum levels of rate increases that will be applied to customer classes. This approach is intended to ensure that all classes bear some portion of the burden for increased costs, but also limits the increases so that no customer class will receive such a large

increase that it could severely impact customers. Limiting the maximum increases is an approach that has frequently been used at this Commission and at other utility regulatory commissions to limit the impacts to certain customer classes.

Q. Why was the increase for Residential and Residential Heating Service limited to approximately 94% of the New Mexico average total bill percentage increase?

A. The impact on the Residential Service and Residential Heating Service was limited to reflect that SPS's large New Mexico capital investment growth in transmisstion and distribution over the last few years has been driven by the need to serve the growth in Commercial and Industrial ("C&I") loads in southeast New Mexico, and not by residential and irrigation growth. The goals of (1) reducing intra-class subsidies while (2) minimizing impacts to customers can be inherently contracdictory.

The proposed rates mitigate the impact on residential as well as other customer classes to protect them from bearing an inordinate share of the investment and costs incurred primarily to serve current and future load growth in other customer classes. Non-C&I customer classes do not benefit as much as other classes from the increased transmission and distribution capital investment and associated costs that have occurred in recent years.

VIII. RATE DESIGN

A. Overview

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

A. I explain how I designed the rates for each customer class.

Q. What do you mean when you refer to "rate design"?

A. I am referring to the way in which the revenue requirement amount recoverable from a particular class is allocated among demand charges, energy charges, and service availability charges. Collectively, the charges should be sufficient to recover the full amount of the revenue requirement allocated to that class.

Q. Are rates designed for all customer classes in the same way?

A. No. The rate design for a particular class is partly dependent on the resources available to measure how the customer uses electricity. Residential customers, for example, do not have demand meters so demand charges do not apply. Instead, all of residential costs are recovered through customer charges and energy charges. Similarly, it is not feasible to install a demand or energy meter on each street light, so rates for street lights are based on a per-light charge.

Q. How are customer-related charges recovered?

A. Customer-related costs are billed through a monthly service availability charge that does not vary with monthly differences and that applies to each customer in a

customer class. The service availability charge generally recovers costs associated with making service available to a customer, such as meters, meter reading, service connections to the customer from the distribution system, and billing. The charge also covers the fixed costs and O&M expenses associated with the facilities installed specifically to serve an individual customer such as meters and service lines.

Q. What costs are recovered through the demand charge element of base rates?

A. The demand charge is designed to recover the fixed capacity portion of the production, transmission, distribution substation, primary distribution, and secondary distribution systems.

Q. How are demand-related costs recovered from customers?

A. Production, transmission, and distribution demand-related costs are billed to the customer classes through a kW demand charge, if applicable, or through a kWh charge for customer classes that do not have demand metering and kW demand charges. Billing for demand-related costs varies with differences in monthly kW demand, or differences in monthly kWh if a kW demand charge is not billed.

Q. How are energy-related costs billed?

A. Energy-related costs are billed through a kWh charge.

Q. Are the kW or the kWh rates seasonally differentiated?

A. Yes. A seasonal differential is applied to kW demand charges during the summer months of June through September for those customer classes with meters that measure each customer's demand. If the rate does not have a kW demand charge, the kWh rate is seasonally differentiated for the capacity cost share of the rate. KWh rates also have a non-fuel energy cost component that does not vary by season.

Q. Why are the kW or kWh rates seasonally differentiated?

A. A seasonal differential provides a price signal to customers that it is more costly to provide the facilities necessary for service during peak summer months. A higher level of production, transmission, and distribution capacity is necessary to provide service at higher summer levels, resulting in higher costs than if loads on the system were level in all months.

Q. Is a seasonal differential applied to determine the charges that recover demand costs?

A. Yes. The demand charge for each rate includes a seasonal cost adjustment factor for the value of summer peaking capacity. The proposed seasonal differential between summer and winter for every demand-based rate is approximately 20%, which is comparable with the seasonal differential currently in demand rates. The

seasonal differential is applied to the demand rate for the non-summer months of October through May to develop the summer demand rate.

Q. Have you prepared a comparison of current base rates for each customer class to proposed base rates?

A. Yes. Please refer to Attachment RML-7. In this attachment, the current base rate applicable to every customer class is compared to the corresponding proposed rate. RFP Schedule O-3 provides similar information.

B. Proposed Changes to Rates

1. Residential Service and Residential Heating Service

Q. Please explain the proposed changes in Residential rates.

A. In this case, SPS is once again proposing a rate design that produces comparable proposed RORs for the Residential Service and Residential Heating Service customer classes.

Specifically, Residential customers are served under either the Residential Service or the Residential Heating Service rates. The distinction between the Residential Service and Residential Heating Service rates is that Residential Heating Service customers are residential customers that have predominantly electric space heating that is in regular use.

The overall load factor of space heating customers is higher than the load factor of non-space heating customers because space heating customers use electricity as the primary source for heating their homes during the off-peak winter months, whereas Residential Service customers do not.

Accordingly, the per-kWh energy charges for Residential Heating Service customers are lower than the per-kWh charge for Residential Service during non-summer months to recognize that costs are spread over a greater number of kWh energy billing units. The residential summer per-kWh energy rate is the same for both Residential Service customers and Residential Heating Service customers because electric heating does not affect the summer peak. The average Residential Service customer using 900 kWh per month will experience an average increase of $8.86 per month, or 9.1% increase of their total bill. The average Residential Heating Service customer using 1,400 kWh per month will experience an average increase of $19.21 per month, or 10.6% of their total bill.

Q. Are Residential rates designed to recover the full amount of residential non-fuel cost of service?

A. No. The proposed 18.64% Residential Service increase is slightly more than half of the allocated cost of service, which would be a 35.38% base rate increase. The

20.65% Residential Heating Service increase is a little more than half of the 38.99% base rate increase indicated by the allocated cost of service.

Q. Is SPS proposing a change in the service availability charge for Residential Service and Residential heating service?

A. Yes. SPS is proposing to increase the service availability charge for these rates by 3.6% or $0.35 per month.

Q. Will the proposed $0.35 per month increase for both Residential Service and Residential Heating Service recover the full customer component cost of service?

A. No. In previous SPS base rate filings, other parties have indicated a concern for the effect of an increase in the service availability charge on low volume customers. To address that concern, SPS proposes a 3.6%, $0.35 per month increase to $9.95 per month. That level of increase will cause approximately $3.6 million of the recovery of customer-related costs to move to energy charges, which is approximately 1/3rd of total customer-related costs. At cost of service, the service availability charge would be $14.73 per month, a $5.13 increase from the present charge of $9.60 per month.

2. Small General Service

Q. Please describe the Small General Service rate.

A. The Small General Service rate is a rate for small commercial or other non-residential customers for electric service supplied at a secondary voltage, at one Point of Delivery and measured through one meter. The load for customers served under this rate cannot exceed 25 kW of demand in any month. Examples of types of customers served under this rate include small loads such as small offices, small businesses, shops, barns and water wells. The structure of this rate is similar to the Residential Service rate and only includes a service availability charge and a seasonal energy charge.

Q. Please explain the proposed changes to the Small General Service rate.

A. The base rate structure of Small General Service will not change, in that applicable charges include a service availability charge and an energy charge that increases during the months of June through September compared to other months.

Under the proposed rates, the Small General Service class moves closer to producing the system average ROR. The proposed ROR for the class is 6.67%, which is 88% of the proposed ROR for New Mexico retail customers (i.e., 7.61%).

3. Secondary General Service

Q. Please explain the proposed changes to the Secondary General Service rate?

A. The base rate structure of Secondary General Service will not change, in that applicable charges include a service availability charge, a year-round energy charge, and a demand charge that increases during the months of June through September compared to other months.

Under the proposed rates, Secondary General Service class provides a higher ROR than the proposed system average. The proposed ROR for the class is 9.08%, which is 19% higher than the proposed ROR for New Mexico retail customers of 7.61%. As discussed previously, SPS proposes that Secondary General Service provide support for the gradualism adjustment applicable to residential and other customers, which results in a higher ROR than the system average. Even with support provided for the gradualism adjustment, Secondary General Service will have a 5.95% increase in an average bill, considerably less than the overall New Mexico retail average of 10.05%.

4. Primary General Service

Q. Please explain the proposed changes to Primary General Service rates.

A. The base rate structure of Primary General Service will not change, in that applicable charges include a service availability charge, a year-round energy

charge, and a demand charge that increases during the months of June through September compared to other months.

Under the proposed rates, Primary General Service class provides a higher ROR than the proposed system average. The proposed ROR for the class is 9.89%, which is 30% higher than the proposed ROR for New Mexico retail customers of 7.61%. As discussed previously, SPS proposes that Primary General Service provide support for the gradualism adjustment applicable to residential and other customers, which results in a higher ROR than the system average. Even with support provided for the gradualism adjustment, Primary General Service will have a 10.02% increase in an average bill, slightly less than the overall New Mexico retail average of 10.05%. In addition, and as also discussed previously, much of the increase in New Mexico retail cost of service is the result of the recent expansion of SPS transmission and distribution systems to provide power for oil and gas customers taking service at primary voltage.

5. Irrigation Power Service

Q. Please explain the proposed changes to Irrigation rates.

A. The base rate structure of Irrigation will not change, in that applicable charges include a service availability charge, a year-round energy charge, and a demand

charge that increases during the months of June through September compared to other months. Unlike the other C&I customer classes, however, a large percentage of capacity-related costs are recovered through the energy charge. SPS proposes to recover more of the capacity costs for Irrigation through the demand charge. Although the proposed energy charge for Irrigation continues to recover a large portion of capacity costs, the proposed rate design will reduce the overall percentage from the current level.

Q. Why is SPS proposing a larger increase in the Irrigation demand charge?

A. Recovering more of the overall increase for the class through demand charges, particularly during the peak summer months, will more accurately reflect costs and reduce intra-class subsidies. In addition, recovery of a higher level of capacity costs through demand charges will reduce the impacts on Irrigation customers during seasons in which greater irrigation is necessary. This is due to the fact that, during these periods, it will typically be necessary for Irrigation customers to pump more. More frequent and lengthier periods of irrigation during the growing season results in a significantly higher level of energy consumption, as measured by kWh, but their kW demands should remain relatively constant because the capacity to power the equipment is the same.

Furthermore, even with the proposed summer demand charge increase, the proposed demand charges are only 13% of the $15.11[11] per kW demand charges that would result if the charge recovered the full amount of Irrigation demand costs, and rates were established at fully allocated cost of service.

6. Large General Service - Transmission

Q. Please explain the proposed changes to LGS-T rates.

A. The base rate structure of LGS-T will not change, in that applicable charges include a service availability charge, a year-round energy charge, and a demand charge that increases during the months of June through September compared to other months. In addition, a different energy charge and demand charge will apply depending upon whether the LGS-T customer takes service at 69 kV or 115 kV and above. The proposed LGS-T rate is designed as a single rate with the demand and energy charges for service 69 kV and 115 kV and above differentiated by the applicable demand and energy loss factors.

Overall, base rate revenue from LGS-T customers will increase $31.3 million, or 45.46%. The proposed increase includes $1.6 million in support for the gradualism adjustment applicable to residential and other customer classes, but a

[11] 13% = $740,713 recovered through proposed kW demand charges ÷ $5,760,242 CCOSS capacity cost.

\$15.5 million, 12.33% decrease in Sagamore fuel and purchased power costs reductions applicable to LGS-T will significantly offset the base rate increase, bringing the net increase on total revenue to \$15.9 million. In addition, when considering that recent costs associated with the expansion of the SPS transmission system can be attributed in large part to growth in requirements to provide service to LGS-T customers, the overall net increase is reasonable.

7. Schools and Municipals

Q. Please explain the changes to Small Municipal and School Service ("SMS") rates.

A. The base rate structure of SMS will not change, in that applicable charges include a service availability charge and an energy charge that increases during the months of June through September compared to other months.

Overall, base rate revenue from SMS will increase approximately \$169,600, or 11.0%.

Q. Please explain the changes to Large Municipal and School Service ("LMS") rates.

A. The base rate structure of LMS will not change, in that applicable charges include a service availability charge, a year-round energy charge, and a demand charge that increases during the months of June through September compared to other months.

Overall, base rate revenue from LMS will increase $1.7 million, or 12.1%, which is $373,000 less than a cost of service-based increase as a result of a gradualism adjustment support provided by other rate classes.

8. Area Lighting and Municipal Street Lighting

Q. Please explain the proposed changes to Area Lighting rates.

A. The base rate structure of Area Lighting will not change, in that the applicable charge is a set monthly charge that varies according to light type and installation.

Overall, base rate revenue from Area Lighting will increase approximately $123,000, 1.38% on total revenue, considerably less than the 10.05% overall proposed average New Mexico retail overall increase. As described previously, Area Lighting provides $350,000 of the funding for the gradualism adjustment applied to residential and other customer classes. As a result, the proposed ROR is 13.23%, which is 74% higher than the overall proposed New Mexico retail ROR of 7.61%. Absent the gradualism adjustment, base rate revenue from Area Lighting determined solely from the CCOSS would have resulted in a $227,000 reduction.

Q. Please explain the proposed changes to Municipal Street Lighting ("SL") rates.

A. The base rate structure of SL will not change, in that applicable charges include a set monthly charge that varies according to light type and installation.

Overall, base rate revenue from SL will increase by approximately $370,000, or 13.1% on total revenue, which, as a result of rate support provided by other rate classes, is $1.1 million less than the cost of service resulting from the CCOSS. Current monthly SL rates are increased by the proposed 17.8% base rate increase to recover the SL revenue requirement in base rates, resulting in the overall 13.1% overall increase on total revenue, which includes the Sagamore fuel reduction.

C. Proposed Revenue Reconciliation

Q. Have you prepared a reconciliation of revenues under proposed rates with the proposed cost of service recovered through base rates?

A. Yes. Attachment RML-6, Revenue at Proposed Base Rates, is a reconciliation of the Test Year revenue from proposed rates with the Test Year cost of service. By applying the proposed base rates to the Test Year billing determinants, this attachment demonstrates that the proposed base rates, as designed, result in appropriate Test Year cost recovery. The resulting revenue is then compared to the total revenue requirement for each rate class, including the proposed gradualism adjustment. With only small differences due to the rounding of individual rate elements, Attachment RML-6 demonstrates the accuracy of the level of the proposed base rates.

X. TARIFF CHANGES

Q. What are rate tariffs?

A. Rate tariffs specify the terms and conditions under which SPS will provide service, including the rates at which it will provide service.

Q. Is SPS proposing any additional rate tariff changes in this case?

A. Yes. SPS proposes modifications to Rate No. 13, Primary General Service, Rate No. 14, Municipal Street Lighting Service, and Rate No. 34 – Large General Service - Transmission. In addition, SPS is proposing Rate No. 78, Resiliency Service, a new service option that is entirely voluntary for customers that have an an interest in obtaining sources of power behind the meter at their location, in addition to the supply from the SPS system. Mr. Grant provides additional discussion of SPS's proposed Resiliency Service.

Q. Please describe the modification to Rate No. 13, Primary General Service.

A. For clarity, SPS proposes to reinstate wording that currently appears in strike out form in the currently applicable version of Rate No. 13. The language at issue addresses customers taking service at primary voltage if their service connection requires additional transformation past the distribution substation. Reinstating the language makes the tariff more clearly consistent with the Order in Case No.

19-00170-UT, and the applicability of the current version of Rate No. 40, Secondary General Service.

Q. Please explain the modification to Rate No. 34, Large General Service – Transmission.

A. SPS is proposing to update the basis for the net present value of the lease termination charge to reflect SPS's proposed 7.61% overall cost of capital in this case. The current basis for the net present value of the lease termination charge is 7.19%, which is based upon SPS's cost of capital in the final order in Case No. 19-00170-UT.

Q. Please explain the modification to Rate No. 14, Municipal Street Lighting Service.

A. SPS is proposing to update this tariff to remove applicable charges in the event that a municipal SL customer requests the replacement of an operable non-LED street light lamp and fixture with an LED street light lamp and fixture.

Q. Why is the modification to Rate No. 14 reasonable?

A. This modification is necessary in order to remove obstacles to a more rapid deployment of LED street light lamps and fixture across SPS's New Mexico service territory. SPS's municipal customers currently operate three different types of street lighting systems: mercury vapor, high pressure sodium, and LED. By

removing the charges associated with replacing operable non-LED street lights with LED street lights, a potential obstacle to a more rapid deployment of a uniform and more efficient street lighting network that includes a higher concentration of LED lights. A more uniform system of LED street lights will reduce energy usage compared to the current "patchwork" of different street lighting installations, and is generally a preferred course of action by municipal customers.

Q. Please explain the proposed Rate No. 82, Resiliency Service.

A. The purpose of the Resiliency Service option is to facilitate the installation of resiliency assets behind primary and secondary customer meters. The tariff is designed so that the participating customers pay the full costs of the installed assets and are not subsidized by non-participating customers. The proposed Resiliency Service tariff sets forth the standard terms and conditions of this service. These terms and conditions are designed to identify specific charges and clarify areas of responsibility for the Company and the customer. The proposed tariff is provided as Attachment RML-8.

Q. What does "resiliency" mean in this context?

A. In the electric system, resiliency refers to the ability to recover from or adjust to disruptions in the supply of electricity. Resiliency strategies are designed to address anticipated severe electric disruptions to day-to-day life or a customer's operations

by investing in critical infrastructure and systems to sustain the customer during electric disruption, and to hasten recovery. One of the most critical objectives of the proposed resiliency tariff is ensuring a secure power supply for critical infrastructure.

Q. What types of technology does the tariff address?

A. Customers will choose the technology that is the best fit for them. These technologies might include on-site energy generation, battery storage, or control equipment that allow a critical site or a customer's critical load to operate independently from the electric grid in the event of an emergency resulting in extended grid outage. These resources may also provide customer benefits during times of normal grid operation.

Q. What does SPS seek to accomplish with the Resiliency Service tariff?

A. The goal is to create a tariff that serves the needs of customers who would like to take extra steps to increase resiliency without imposing costs on other customers. Accordingly, the proposed tariff accomplishes the following:

- Avoids subsidization by other customers,
- Promotes fairness
- Enables participation by a variety of different types of customers
- Addresses the complexity and custom nature of resiliency projects

- Facilitates deployment of new and innovative technology
- Maximizes benefits to participating customers
- Minimizes administrative costs and burdens

Q. Why does SPS believe the Resiliency Service tariff is reasonable and necessary?

A. SPS believes the upfront cost of purchasing resiliency assets and the requirement for the customer to own and operate these assets are barriers to customers pursuing resiliency projects today. Under this tariff, SPS will maintain ownership of the assets behind the customer's secondary or primary metering for an initial period of ten years, which SPS believes will mitigate the barriers to customers installing resiliency equipment. This approach eliminates the need for customers to purchase, operate, and maintain their own distribution assets, thus facilitating the installation of resiliency assets.

Q. What will the rates for the Resiliency Service tariff include?

A. Customers will pay for requested resiliency service assets through an on-bill charge that recovers the revenue requirement of the assets requested by each customer, ensuring that only the requesting customers pay the costs of the assets they require. The specific costs included are set forth in the tariff. Generally, however, the

monthly charges will include a rate calculated to recover the full revenue requirement associated with the asset, including normal O&M and recovery on and of the asset assuming a ten year life. At the end of ten years, ownership of the asset will either be transferred to the customer or be retained by SPS, according to the agreement reached with each customer.

Q. Will the Resiliency Service tariff increase costs to SPS's other customers?

A. No. The costs incurred under the tariff will be identified and segregated from non-resiliency customers. The equipment contemplated by the new tariff will be installed behind each customer's meter. According to Section 13 of SPS's Rules and Regulation governing service in New Mexico, "Customer shall assume all responsibility on Customer's side of Point of Delivery for service supplied or taken, as well as for the electrical installation, appliances and apparatus used in connection therewith . . ." The proposed tariff will honor this regulation by assigning all costs directly to the customer. As resiliency assets are placed in service, SPS will receive incremental revenues from the customer based on the revenue requirement of the assets. Consequently, the resiliency program does not rely on subsidization from nonparticipating customers.

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

A. Yes.

BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

IN THE MATTER OF SOUTHWESTERN PUBLIC SERVICE COMPANY'S APPLICATION FOR: (1) REVISION OF ITS RETAIL RATES UNDER ADVICE NOTICE NO. 292; (2) AUTHORIZATION AND APPROVAL TO ABANDON ITS PLANT X UNIT 3 GENERATING STATION; AND (3) OTHER ASSOCIATED RELIEF,	)	**CASE NO. 20-00238-UT**
SOUTHWESTERN PUBLIC SERVICE COMPANY,	)	
APPLICANT.	)	

VERIFICATION

On this day, January 4, 2021, I, Richard M. Luth, swear and affirm under penalty of perjury under the law of the State of New Mexico, that my testimony contained in Direct Testimony of Richard M. Luth is true and correct.

/s/ Richard M. Luth
RICHARD M. LUTH

Southwestern Public Service Company

Summary of Changes in Revenue
Test Year Ended September 30th, 2020

	(a)	(b)	(c)	(d) = (b) + (c)	(e) = (a) + (d)	(f)	(g)	(h) = (e) + (f) + (g)	(i) = (d) ÷ (a)	(j) = [(d) + (g)] ÷ [(a) + (f)]		
	Base Rate Revenue at Current Rates	Base Rate Cost of Service Increase	Gradualism Adjustment	Proposed Base Rate Increase	Base Rate Revenue at Proposed Rates	Other Revenue, including Fuel, RPS, and Energy Efficiency	Sagamore Test Year Fuel Reduction	Total Revenue with Sagamore Fuel Reduction	% Proposed Base Rate Increase	% Proposed Increase in Total Revenue with Sagamore Fuel Reduction	Ratio of Base Rate Increase to Overall	Ratio of Total Increase to Overall
Residential	$ 58,861,336	$ 20,827,893	$ (9,857,147)	$ 10,970,746	$ 69,832,082	$ 15,984,161	$ (3,905,331)	$ 81,910,913	18.64%	9.44%	68.59%	93.91%
Residential Space Heating	34,946,756	13,627,240	(6,409,432)	7,217,808	42,164,564	11,385,813	(2,844,014)	50,706,363	20.65%	9.44%	76.01%	93.91%
Small General Service	10,963,997	3,032,252	(742,552)	2,289,700	13,253,697	3,446,672	(857,280)	15,843,089	20.88%	9.94%	76.85%	98.88%
Secondary General Service	44,356,423	3,488,916	4,237,993	7,726,909	52,083,332	16,287,299	(4,116,498)	64,254,133	17.42%	5.95%	64.11%	59.22%
Irrigation Service	4,944,095	2,403,755	(1,311,989)	1,091,766	6,035,861	1,711,679	(430,182)	7,317,358	22.08%	9.94%	81.26%	98.88%
Primary General Service	88,809,239	11,199,587	13,604,159	24,803,746	113,612,985	44,334,641	(11,458,470)	146,489,156	27.93%	10.02%	102.78%	99.71%
LGS-T	68,883,468	29,747,201	1,566,922	31,314,123	100,197,591	56,477,279	(15,454,223)	141,220,647	45.46%	12.65%	167.29%	125.86%
Small Municipal and School Service	738,064	172,570	(2,906)	169,664	907,728	246,842	(61,819)	1,092,751	22.99%	10.95%	84.60%	108.93%
Large Municipal and School Service	6,219,792	2,078,561	(372,932)	1,705,630	7,925,422	2,537,234	(647,208)	9,815,448	27.42%	12.09%	100.92%	120.24%
Street Lighting Service	2,077,077	1,431,530	(1,061,860)	369,670	2,446,747	281,508	(59,868)	2,668,387	17.80%	13.14%	65.50%	130.67%
Area Lighting Service	2,242,180	(226,964)	349,743	122,779	2,364,959	383,220	(86,538)	2,661,641	5.48%	1.38%	20.15%	13.73%
Total New Mexico	**$ 323,042,427**	**$ 87,782,542**	**$ 0**	**$ 87,782,542**	**$ 410,824,969**	**$ 153,076,347**	**$ (39,921,431)**	**$ 523,979,885**	**27.17%**	**10.05%**	**100.00%**	**100.00%**

Attachment RML-1
Page 1 of 1
Case No. 20-00238-UT

Southwestern Public Service Company

Jurisdictional Allocation of Energy and Demand
Test Year Ended September 30, 2020

ENERGY @ METER ALLOCATION

Line No.	Jurisdiction	Energy (kWh)	Allocation
1	New Mexico	7,323,367,793	32.6339%
2	Texas	13,341,683,857	59.4524%
3	Total Wholesale	1,775,905,773	7.9137%
4	System	22,440,957,423	100.0000%

ENERGY @ SOURCE ALLOCATION (INPUT KWH)

	Jurisdiction	Energy (kWh)	Allocation
5	New Mexico	7,921,793,977	32.8149%
6	Texas	14,395,304,762	59.6305%
7	Total Wholesale	1,823,737,025	7.5546%
8	System	24,140,835,763	100.0000%

12 CP PRODUCTION DEMAND @ SOURCE ALLOCATION

	Jurisdiction	Demand (kW)	Allocation
9	New Mexico	1,087,621	30.7273%
10	Texas	2,032,126	57.4113%
11	Total Wholesale	419,847	11.8614%
12	System	3,539,594	100.0000%

12 CP TRANSMISSION DEMAND ALLOCATION

	Jurisdiction	Demand (kW)	Allocation
13	New Mexico	1,093,227	24.2435%
14	Texas	2,034,782	45.1236%
15	Total Wholesale	1,381,345	30.6329%
16	System	4,509,354	100.0000%

Southwestern Public Service Company

Revenue at Present Rates
12 Months Ended September 30, 2020

					Base Rate Revenue at Present Base Rates			67.9767%			0.002204		0.03117
Line No.	**Rate Class**	**Billing Units**		**Rate**		**Revenue - $**	**FPPCAC - Fuel and Purchased Power Cost Adjustment Clause**		**Sagamore Adjusted Fuel Revenue**		**RPS - Renewable Portfolio Standard Rider Revenue, at $0.002204 per kWh**		**EER - Energy Efficiency Rider Revenue at 3.117%**	
1	**Residential Service**													
2														
3	**Residential Lighting**													
4	Service Availability Charge	741,858	Bills	$ 9.60	/ Month	$ 7,121,837							$	221,988
5	Energy Charge - Summer	267,322,715	kWh	$ 0.083237	/ kWh	$ 22,251,141	$	0.011138	$	2,977,440	$	589,179	$	804,740
6	Energy Charge - Winter	424,914,007	kWh	$ 0.069364	/ kWh	$ 29,473,735	$	0.012498	$	5,310,575	$	936,510	$	1,113,418
7	Total	692,236,722	kWh			$ 58,846,713			$	8,288,015	$	1,525,690	$	2,140,145
8														
9	**Residential Heating**													
10	Service & Facility Charge	356,496	Bills	$ 9.60	/ Month	$ 3,422,362							$	106,675
11	Energy Charge - Summer	165,977,750	kWh	$ 0.083237	/ kWh	$ 13,815,490	$	0.011138	$	1,848,660	$	365,815	$	499,654
12	Energy Charge - Winter	335,110,308	kWh	$ 0.052845	/ kWh	$ 17,708,904	$	0.012498	$	4,188,209	$	738,583	$	705,555
13	Total	501,088,058	kWh			$ 34,946,756			$	6,036,869	$	1,104,398	$	1,311,884
14														
15	**Residential TOU**													
16	Service Availability Charge	126	Bills	$ 10.60	/ Month	$ 1,336							$	42
17	Energy Charge - Off-Peak	169,219	kWh	$ 0.057780	/ kWh	$ 9,777	$	0.012498	$	2,115	$	373	$	382
18	Energy Charge - On-Peak	16,732	kWh	$ 0.209810	/ kWh	$ 3,511	$	0.011138	$	186	$	37	$	116
19	Total	185,951	kWh			$ 14,624			$	2,301	$	410	$	540
20														
21														
22	**Total Residential Service**													
23	Base Rate Revenue	1,193,510,731	kWh			$ 93,808,092			$	14,327,185	$	2,630,498	$	3,452,569
24														
25														
26														

Southwestern Public Service Company

Revenue at Present Rates
12 Months Ended September 30, 2020

					Base Rate Revenue at Present Base Rates			67.9767%			0.002204		0.03117	
Line No.	**Rate Class**	**Billing Units**		**Rate**		**Revenue - $**		**FPPCAC - Fuel and Purchased Power Cost Adjustment Clause**	**Sagamore Adjusted Fuel Revenue**		**RPS - Renewable Portfolio Standard Rider Revenue, at $0.002204 per kWh**		**EER - Energy Efficiency Rider Revenue at 3.117%**	
27	**Commercial & Industrial Service**													
28														
29	**Small Commercial Service**													
30														
31	**SGS - Small General Service**													
32	Service Availability Charge	142,656	Bills	$ 15.30	/ Month	$ 2,182,637							$	68,033
33	Energy Charge - Summer	54,940,124	kWh	$ 0.064820	/ kWh	$ 3,561,241		$ 0.011138	$	611,923	$	121,088	$	133,852
34	Energy Charge - Winter	96,638,448	kWh	$ 0.054017	/ kWh	$ 5,220,119		$ 0.012498	$	1,207,787	$	212,991	$	206,997
35	Total	151,578,571	kWh			$ 10,963,997			$	1,819,710	$	334,079	$	408,881
36														
37	**SGS - Small General Service TOU**													
38	Service Availability Charge	0	Bills	$ 16.30	/ Month	$ -							$	-
39	Energy Charge - Off-Peak	0	kWh	$ 0.043056	/ kWh	$ -		$ 0.012498	$	-	$	-	$	-
40	Energy Charge - On-Peak	0	kWh	$ 0.214570	/ kWh	$ -		$ 0.011138	$	-	$	-	$	-
41	Total	0	kWh			$ -			$	-	$	-	$	-
42														
43														
44	**Total Small Commercial Service**													
45	Base Rate Revenue	151,578,571	kWh			$ 10,963,997			$	1,819,710	$	334,079	$	408,881
46														
47														
48														

Southwestern Public Service Company

Revenue at Present Rates
12 Months Ended September 30, 2020

						Base Rate Revenue at Present Base Rates		67.9767%			0.002204		0.03117
Line No.	**Rate Class**	**Billing Units**		**Rate**		**Revenue - $**	**FPPCAC - Fuel and Purchased Power Cost Adjustment Clause**	**Sagamore Adjusted Fuel Revenue**	**RPS - Renewable Portfolio Standard Rider Revenue, at $0.002204 per kWh**	**EER - Energy Efficiency Rider Revenue at 3.117%**
49										
50										
51	**SG - Secondary General Service**									
52	Service Availability Charge	48,326	Bills	$ 30.60	/ Month	$ 1,478,776				$ 46,093
53	Demand Charge - Summer	707,968	kW-Mo	$ 19.360000	/ kW-Mo	$ 13,706,259				$ 427,224
54	Demand Charge - Winter	1,376,593	kW-Mo	$ 16.130000	/ kW-Mo	$ 22,204,439				$ 692,112
55	Energy Charge	725,314,667	kWh	$ 0.01	/ kWh	$ 6,857,850	$ 0.012045	$ 8,736,415	$ 1,598,594	$ 535,901
56	Power Factor Charge	113,869	kVar	$ 0.66	/ kVar	$ 75,153				$ 2,343
57	Power Factor Credit	(14,738)	kVar	$ (0.66)	/ kVar	$ 9,727				$ 303
58	Total	725,314,667	kWh			$ 44,332,204		$ 8,736,415	$ 1,598,594	$ 1,703,977
59										
60	**SG - Secondary General Service TOU**									
61	Service Availability Charge	12	Bills	$ 32.60	/ Month	$ 391				$ 12
62	Energy Charge - Off-Peak	166,291	kWh	$ 0.009455	/ kW-Mo	$ 1,572	$ 0.012045	$ 2,003	$ 367	$ 123
63	Energy Charge - On-Peak	20,836	kWh	$ 0.160249	/ kW-Mo	$ 3,339	$ 0.012045	$ 251	$ 46	$ 113
64	Demand Charge	1,454	kW-Mo	$ 13.01	/ kWh	$ 18,917				$ 590
65	Power Factor Charge	0	kVar	$ 0.66	/ kVar	$ -				$ -
66	Power Factor Credit	0	kVar	$ (0.66)	/ kVar	$ -				$ -
67	Total	187,126	kWh			$ 24,219		$ 2,254	$ 412	$ 838
68										
69	**IR - Irrigation Service**									
70	Service Availability Charge	12,024	Bills	$ 22.30	/ Month	$ 268,135				$ 8,358
71	Demand Charge - Summer	125,458	kW-Mo	$ 2.08	/ kW-Mo	$ 260,953				$ 8,134
72	Demand Charge - Winter	168,939	kW-Mo	$ 1.73	/ kW-Mo	$ 292,265				$ 9,110
73	Energy Charge	75,816,355	kWh	$ 0.054378	/ kWh	$ 4,122,742	$ 0.012045	$ 913,208	$ 167,099	$ 162,179
74	Total	75,816,355	kWh			$ 4,944,095		$ 913,208	$ 167,099	$ 187,781
75										
76	**IR - Irrigation Service TOU**									
77	Service Availability Charge	0	Bills	$ 23	/ Month	$ -				
78	Energy Charge - Off-Peak	0	kWh	$ 0.036177	/ kWh	$ -				$ -
79	Energy Charge - On-Peak	0	kWh	$ 0.229333	/ kWh	$ -	$ 0.012045	$ -	$ -	$ -
80	Demand Charge - Summer	0	kW-Mo	$ 1.65	/ kW-Mo	$ -	$ 0.012045	$ -	$ -	$ -
81	Demand Charge - Winter	0	kW-Mo	$ 1.65	/ kW-Mo	$ -				$ -
82	Total	0	kWh			$ -		$ -	$ -	$ -
83										

Southwestern Public Service Company

Revenue at Present Rates
12 Months Ended September 30, 2020

				Base Rate Revenue at Present Base Rates		67.9767%			0.002204	0.03117
Line No.	**Rate Class**	**Billing Units**		**Rate**	**Revenue - $**	**FPPCAC - Fuel and Purchased Power Cost Adjustment Clause**	**Sagamore Adjusted Fuel Revenue**	**RPS - Renewable Portfolio Standard Rider Revenue, at $0.002204 per kWh**	**EER - Energy Efficiency Rider Revenue at 3.117%**
84	**PG - Primary General Service**								
85	Customer Months	58,656	Bills	$ 35.90 / Month	$ 2,105,750				$ 65,636
86	Demand Charge - Summer	1,540,524	kW-Mo	$ 18.60 / kW-Mo	$ 28,653,747				$ 893,137
87	Demand Charge - Winter	3,054,607	kW-Mo	$ 15.50 / kW-Mo	$ 47,346,403				$ 1,475,787
88	Energy Charge	2,053,489,266	kWh	$ 0.004947 / kWh	$ 10,158,611	$ 0.011846	$ 24,325,634	$ 4,525,890	$ 1,215,946
89	Power Factor Charge	644,822	kVar	$ 0.68 / kVar	$ 438,479				$ 13,667
90	Power Factor Credit	(156,248)	kVar	$ (0.68) / kVar	$ 106,249				$ 3,312
91	Total	2,053,489,266	kWh		$ 88,809,239		$ 24,325,634	$ 4,525,890	$ 3,667,486
92									
93	**PG - Primary General Service TOU**								
94	Customer Months	0	Bills	$ 37.90 / Month	$ -				$ -
95	Energy Charge - Off-Peak	0	kWh	$ 0.004947 / kW-Mo	$ -	$ 0.011846	$ -	$ -	$ -
96	Energy Charge - On-Peak	0	kWh	$ 0.135905 / kW-Mo	$ -	$ 0.011846	$ -	$ -	$ -
97	Demand Charge	0	kW-Mo	$ 12.59 / kWh	$ -				$ -
98	Power Factor Charge	0	kVar	$ 0.68 / kVar	$ -				$ -
99	Power Factor Credit	0	kVar	$ (0.68) / kVar	$ -				$ -
100	Total	0	kWh		$ -		$ -	$ -	$ -
101									

Southwestern Public Service Company

Revenue at Present Rates
12 Months Ended September 30, 2020

					Base Rate Revenue at Present Base Rates			67.9767%			0.002204		0.03117
Line No.	**Rate Class**	**Billing Units**			**Rate**		**Revenue - $**	**FPPCAC - Fuel and Purchased Power Cost Adjustment Clause**	**Sagamore Adjusted Fuel Revenue**		**RPS - Renewable Portfolio Standard Rider Revenue, at $0.002204 per kWh**		**EER - Energy Efficiency Rider Revenue at 3.117%**	
102	**LGS-T - Large General Service - Transmission**													
103	Service Availability Billing Charge	60	Bills	$	1,102.80	/ Month	$ 66,168						$	1,003
104	Demand Charge - Summer	97,483	kW-Mo	$	12.74	/ kW-Mo	$ 1,241,933						$	18,818
105	Demand Charge - Winter	199,702	kW-Mo	$	10.61	/ kW-Mo	$ 2,118,840						$	32,105
106	Energy Charge	159,467,717	kWh	$	0.004758	/ kWh	$ 758,747	$ 0.011094	$	1,769,135	$	351,467	$	11,497
107	Power Factor Charge	155,001	kVar	$	0.70	/ kVar	$ 108,501						$	1,644
108	Power Factor Credit		kVar	$	(0.70)	/ kVar	$ -						$	-
109	Total	159,467,717	kWh				$ 4,294,190		$	1,769,135	$	351,467	$	65,065
110														
111	**LGS-T - Large General Service - Backbone Transmission**													
112	Service Availability Billing Charge	370	Bills	$	1,102.80	/ Month	$ 408,036						$	5,612
113	Demand Charge - Summer	1,528,808	kW-Mo	$	12.62	/ kW-Mo	$ 19,293,557						$	265,341
114	Demand Charge - Winter	2,911,571	kW-Mo	$	10.54	/ kW-Mo	$ 30,687,958						$	422,046
115	Energy Charge	2,813,231,236	kWh	$	0.004730	/ kWh	$ 13,306,584	$ 0.011032	$	31,035,567	$	6,200,362	$	695,101
116	Power Factor Charge	906,233	kVar	$	0.70	/ kVar	$ 634,363						$	8,724
117	Power Factor Credit	(369,686)	kVar	$	(0.70)	/ kVar	$ 258,780						$	3,559
118	Total	2,813,231,236	kWh				$ 64,589,278		$	31,035,567	$	6,200,362	$	1,400,382
119														
120														
121	**Total Commercial & Industrial - General Service**													
122	**Total at Current Rates**	5,827,506,367	kWh				$ 206,993,225		$	66,782,213	$	12,843,824	$	7,025,529
123														
124	**Total Commercial & Industrial Service**													
125	Base Rate Revenue	5,827,506,367	kWh				$ 206,993,225		$	66,782,213	$	12,843,824	$	7,025,529
126														
127														
128														
129														

Southwestern Public Service Company

Revenue at Present Rates
12 Months Ended September 30, 2020

						Base Rate Revenue at Present Base Rates			67.9767%			0.002204		0.03117	
Line No.	**Rate Class**	**Billing Units**		**Rate**		**Revenue - $**	**FPPCAC - Fuel and Purchased Power Cost Adjustment Clause**	**Sagamore Adjusted Fuel Revenue**		**RPS - Renewable Portfolio Standard Rider Revenue, at $0.002204 per kWh**		**EER - Energy Efficiency Rider Revenue at 3.117%**	
130	**Public Authority Service**												
131													
132	**Large Municipal and School Service**												
133	Service Availability Charge	6,864	Bills	$ 37.00	/ Month	$ 253,968						$	7,916
134	Demand Charge - Summer	138,187	kW-Mo	$ 13.93	/ kW-Mo	$ 1,924,940.99						$	60,000
135	Demand Charge - Winter	254,785	kW-Mo	$ 11.61	/ kW-Mo	$ 2,958,056						$	92,203
136	Energy Charge	114,065,590	kWh	$ 0.009423	/ kWh	$ 1,074,842.88	$ 0.012045	$	1,373,920	$	251,401	$	84,164
137	Power Factor Charge	10,747	kVar	$ 0.66	/ kVar	$ 7,093						$	221
138	Power Factor Credit	(1,351)	kVar	$ (0.66)	/ kVar	$ 892						$	28
139	Total	114,065,590	kWh			$ 6,219,792		$	1,373,920	$	251,401	$	244,532
140													
141	**Large Municipal and School Service TOU**												
142	Service Availability Charge	0	Bills	$ 39.00	/ Month	$ -						$	-
143	Energy Charge - Off-Peak	0	kWh	$ 0.009423	/ kW-Mo	$ -	$ 0.012045	$	-	$	-	$	-
144	Energy Charge - On-Peak	0	kWh	$ 0.162753	/ kW-Mo	$ -	$ 0.012045	$	-	$	-	$	-
145	Demand Charge	0	kW-Mo	$ 8.86	/ kWh	$ -						$	-
146	Power Factor Charge	0	kVar	$ 0.66	/ kVar	$ -						$	-
147	Power Factor Credit	0	kVar	$ (0.66)	/ kVar	$ -						$	-
148	Total	0	kWh			$ -		$	-	$	-	$	-
149													
150	**Small Municipal and School Service**												
151	Service Availability Charge	14,124	Bills	$ 15.10	/ Month	$ 213,272						$	6,648
152	Energy Charge - Summer	3,714,890	kWh	$ 0.054072	/ kWh	$ 200,872	$ 0.011138	$	41,376	$	8,188	$	7,806
153	Energy Charge - Winter	7,188,645	kWh	$ 0.045060	/ kWh	$ 323,920	$ 0.012498	$	89,844	$	15,844	$	13,391
154	Total	10,903,535	kWh			$ 738,064		$	131,220	$	24,031	$	27,845
155													
156	**Small Municipal and School Service TOU**												
157	Service Availability Charge	0	Bills	$ 16.10	/ Month	$ -						$	-
158	Energy Charge - Off-Peak	0	kWh	$ 0.036401	/ kWh	$ -	$ -	$	-	$	-	$	-
159	Energy Charge - On-Peak	0	kWh	$ 0.196869	/ kWh	$ -	$ -	$	-	$	-	$	-
160	Total	0	kWh			$ -		$	-	$	-	$	-
161													
162													
163	**Total Public Authority Service**												
164	Base Rate Revenue	124,969,125	kWh			$ 6,957,857		$	1,505,140	$	275,432	$	272,377
165		(kWh total excludes standby)											
166													
167													
168													

Southwestern Public Service Company

Revenue at Present Rates
12 Months Ended September 30, 2020

Line No.	Rate Class			Billing Units		Rate		Revenue - $	FPPCAC - Fuel and Purchased Power Cost Adjustment Clause	Sagamore Adjusted Fuel Revenue	RPS - Renewable Portfolio Standard Rider Revenue, at $0.002204 per kWh	EER - Energy Efficiency Rider Revenue at 3.117%
								Base Rate Revenue at Present Base Rates	67.9767%		0.002204	0.03117
169	**Street and Area Lighting Service**											
170												
171	**Area Lights**											
172												
173	7,000	MV	175 watt	29,370		$ 12.38	68	$ 363,602				
174												
175	15,000	HPS	150 watt	108,023		$ 11.85	56	$ 1,280,069				
176	27,500	HPS	250 watt	632		$ 13.69	97	$ 8,654				
177	50,000	HPS	400 watt	8,517		$ 16.40	159	$ 139,683				
178	140,000	HPS	1,000 watt	9,319		$ 26.00	350	$ 242,303				
179												
180	14,000	MTHL	175 watt	103		$ 13.16	62	$ 1,354				
181	20,500	MTHL	250 watt	168		$ 14.72	97	$ 2,468				
182	36,000	MTHL	400 watt	2,924		$ 16.43	136	$ 48,042				
183	110,000	MTHL	1,000 watt	5,636		$ 27.68	359	$ 156,005				
184												
185	Subtotal			164,692	lights			$ 2,242,180	$ 0.012045	$ 183,707	$ 33,615	$ 76,663
186				15,251,730	kWh							

Southwestern Public Service Company

Revenue at Present Rates
12 Months Ended September 30, 2020

							Base Rate Revenue at Present Base Rates			67.9767%			0.002204	0.03117
Line No.	**Rate Class**				**Billing Units**		**Rate**		**Revenue - $**	**FPPCAC - Fuel and Purchased Power Cost Adjustment Clause**	**Sagamore Adjusted Fuel Revenue**		**RPS - Renewable Portfolio Standard Rider Revenue, at $0.002204 per kWh**	**EER - Energy Efficiency Rider Revenue at 3.117%**
187	**Street Lights**													
188		7,000	MV	175 watt	35,316		$ 12.41	68	$ 438,272					
189		20,000	MV	400 watt	9,984		$ 16.20	151	$ 161,741					
190		35,000	MV	700 watt	36		$ 22.43	257	$ 807					
191		50,000	MV	1,000 watt	120		$ 25.90	363	$ 3,108					
192														
193		15,000	HPS	150 watt	26,448		$ 11.90	56	$ 314,731					
194		27,500	HPS	250 watt	25,632		$ 13.75	97	$ 352,440					
195		50,000	HPS	400 watt	3,552		$ 16.45	159	$ 58,430					
196														
197		6,000	LED		34,644		$ 11.12	21	$ 385,241					
198		14,000	LED		19,920		$ 14.59	51	$ 290,633					
199		25,000	LED		3,384		$ 21.18	81	$ 71,673					
200														
201		Subtotal			159,036	lights			$ 2,077,077	$ 0.012045	$ 127,090		$ 23,255	$ 69,429
202					10,551,268	kWh								
203	**Customer-Owned Street Lighting Facilities**													
204					-	kWh	$ 0.052912		$ -	$ 0.012045	$ -		$ -	$ -
205														
206														
207	**Total Lighting Service**				323,728	Lights								
208	Base Rate Revenue				25,802,998	kWh			$ 4,319,256		$ 310,797		$ 56,870	$ 146,091
209														
210														
211														
212														
213														
214														
215	**Total NM Retail Revenue at Present Base Rates**				**7,323,367,793**	**kWh**			**$ 323,042,427**		**$ 84,745,045**		**$ 16,140,703**	**$ 11,305,448**
216											$ (39,921,431)			
217											-32.02%		adjustment from historical test year	
218														

Southwestern Public Service Company

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
SUM	1	**SUMMARY AT PRESENT RATES**	**Reference**									
SUM	2											
SUM	3	**DEVELOPMENT OF RETURN**										
SUM	4											
SUM	5	**OPERATING REVENUE**										
SUM	6	Base Sales of Electricity	SCH REV, LN 4	323,042,427	58,861,336	34,946,756	10,963,997	44,356,423	4,944,095	88,809,239	4,294,190	64,589,278
SUM	7	Other Operating Revenue	SCH REV, LN 29	57,835,020	11,743,884	6,786,437	1,876,467	7,129,803	1,119,598	13,001,353	986,181	13,573,261
SUM	8	**TOTAL OPERATING REVENUE**		380,877,447	70,605,220	41,733,193	12,840,463	51,486,226	6,063,693	101,810,593	5,280,371	78,162,539
SUM	9											
SUM	10	**OPERATING EXPENSES**										
SUM	11	Operation and Maintenance Expense	SCH O&M, LN 248	169,618,885	34,145,679	19,967,900	5,846,421	19,364,688	2,884,648	39,169,563	2,656,622	39,763,446
SUM	12	Depreciation Expense	SCH DAX, LN 134	113,906,510	21,660,676	13,179,728	3,891,931	13,222,114	2,006,317	27,758,358	1,800,061	26,196,692
SUM	13	Amortization Expense	SCH DAX, LN 136	(1,755,338)	(348,133)	(214,008)	(60,327)	(211,194)	(33,819)	(429,692)	(26,453)	(369,629)
SUM	14	Taxes Other Than Income Taxes	SCH OTX, LN 21	24,304,842	4,903,447	2,966,766	850,045	2,932,451	469,056	5,811,346	367,710	5,109,640
SUM	15	State, Federal & Deferred Income Taxes & ITC	SCH ITX, LN 506	2,166,800	(500,582)	(404,253)	28,506	1,910,011	(104,705)	3,063,819	(122,679)	(1,665,612)
SUM	16	**TOTAL OPERATING EXPENSES**		308,241,698	59,861,087	35,496,134	10,556,576	37,218,069	5,221,498	75,373,393	4,675,261	69,034,537
SUM	17											
SUM	18	**OPERATING INCOME (RETURN)**		72,635,748	10,744,133	6,237,059	2,283,887	14,268,157	842,195	26,437,199	605,110	9,128,002
SUM	19											
SUM	20											
SUM	21	**DEVELOPMENT OF RATE BASE**										
SUM	22	Electric Plant in Service	SCH PLT, LN 145	2,974,295,085	592,458,808	361,382,921	101,754,362	362,351,491	58,256,814	717,196,804	45,626,371	629,161,033
SUM	23	Less: Depreciation & Amortization Reserve	SCH D&A, LN 134	834,338,925	176,199,340	102,389,199	30,400,381	101,922,947	16,333,728	186,403,094	12,846,014	174,582,642
SUM	24	Plus: Plant Held for Future Use	SCH D&A, LN 147	0	0	0	0	0	0	0	0	0
SUM	25	Plus: Constuction Work In Progress	SCH D&A, LN 148	0	0	0	0	0	0	0	0	0
SUM	26	Plus: Fuel Inventory	SCH RBO, LN 4	2,090,862	206,208	149,249	45,144	215,432	22,513	599,390	43,601	764,522
SUM	27	Plus: NOx Inventory	SCH RBO, LN 5	0	0	0	0	0	0	0	0	0
SUM	28	Plus: Utility Materials and Supplies	SCH RBO, LN 11	6,725,886	1,305,053	815,199	224,341	822,651	133,689	1,655,833	96,582	1,431,574
SUM	29	Plus: Cash Working Capital	SCH RBO, LN 12	(10,635,995)	(1,974,180)	(1,219,039)	(339,663)	(1,288,362)	(196,754)	(2,637,211)	(171,672)	(2,464,473)
SUM	30	Plus: Prepayments	SCH RBO, LN 13	1,513,359	289,864	175,938	50,066	182,423	28,382	366,172	24,277	345,761
SUM	31	Less: Deductions to Rate Base	SCH RBO, LN 32	292,811,558	63,174,245	38,427,442	10,497,589	37,401,603	6,408,376	69,526,740	4,252,053	52,880,134
SUM	32											
SUM	33	**TOTAL NET RATE BASE**	SCH RBO, LN 35	1,846,838,713	352,912,167	220,487,628	60,836,281	222,959,085	35,502,542	461,251,155	28,521,093	401,775,641
SUM	34											
SUM	35											
SUM	36	**RATE OF RETURN (PRESENT)**		3.93%	3.04%	2.83%	3.75%	6.40%	2.37%	5.73%	2.12%	2.27%
SUM	37											
SUM	38	**INDEX RATE OF RETURN (PRESENT)**		1.00	0.77	0.72	0.95	1.63	0.60	1.46	0.54	0.58
SUM	39											
SUM	40											
SUM	41											
SUM	42											
SUM	43											
SUM	44											
SUM	45											
SUM	46											
SUM	47											
SUM	48											
SUM	49											
SUM	50											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	MUNICIPAL & SCHOOL SERVICE	MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
SUM	1	**SUMMARY AT PRESENT RATES**	**Reference**							
SUM	2									
SUM	3	**DEVELOPMENT OF RETURN**								
SUM	4									
SUM	5	**OPERATING REVENUE**								
SUM	6	Base Sales of Electricity	SCH REV, LN 4	738,064	6,219,792	2,077,077	2,242,180			
SUM	7	Other Operating Revenue	SCH REV, LN 29	99,905	1,249,383	147,532	121,216			
SUM	8	**TOTAL OPERATING REVENUE**		837,969	7,469,175	2,224,609	2,363,396			
SUM	9									
SUM	10	**OPERATING EXPENSES**								
SUM	11	Operation and Maintenance Expense	SCH O&M, LN 248	377,824	3,341,946	1,118,293	981,856			
SUM	12	Depreciation Expense	SCH DAX, LN 134	256,253	2,281,180	1,020,882	632,318			
SUM	13	Amortization Expense	SCH DAX, LN 136	(3,770)	(37,070)	(14,751)	(6,492)			
SUM	14	Taxes Other Than Income Taxes	SCH OTX, LN 21	53,023	513,246	193,961	134,149			
SUM	15	State, Federal & Deferred Income Taxes & ITC	SCH ITX, LN 506	3,934	4,917	(126,486)	79,928			
SUM	16	**TOTAL OPERATING EXPENSES**		687,265	6,104,220	2,191,899	1,821,760			
SUM	17									
SUM	18	**OPERATING INCOME (RETURN)**		150,705	1,364,956	32,709	541,635			
SUM	19									
SUM	20									
SUM	21	**DEVELOPMENT OF RATE BASE**								
SUM	22	Electric Plant in Service	SCH PLT, LN 145	6,200,489	63,439,949	22,405,746	14,060,295			
SUM	23	Less: Depreciation & Amortization Reserve	SCH D&A, LN 134	1,868,397	17,693,338	5,298,270	8,401,575			
SUM	24	Plus: Plant Held for Future Use	SCH D&A, LN 147	0	0	0	0			
SUM	25	Plus: Constuction Work In Progress	SCH D&A, LN 148	0	0	0	0			
SUM	26	Plus: Fuel Inventory	SCH RBO, LN 4	3,247	33,871	3,142	4,542			
SUM	27	Plus: NOx Inventory	SCH RBO, LN 5	0	0	0	0			
SUM	28	Plus: Utility Materials and Supplies	SCH RBO, LN 11	13,651	143,165	54,238	29,907			
SUM	29	Plus: Cash Working Capital	SCH RBO, LN 12	(20,494)	(220,777)	(64,439)	(38,931)			
SUM	30	Plus: Prepayments	SCH RBO, LN 13	3,026	31,719	9,342	6,387			
SUM	31	Less: Deductions to Rate Base	SCH RBO, LN 32	596,900	6,668,448	2,127,592	850,436			
SUM	32									
SUM	33	**TOTAL NET RATE BASE**	SCH RBO, LN 35	3,734,623	39,066,141	14,982,167	4,810,190			
SUM	34									
SUM	35									
SUM	36	**RATE OF RETURN (PRESENT)**		4.04%	3.49%	0.22%	11.26%			
SUM	37									
SUM	38	**INDEX RATE OF RETURN (PRESENT)**		1.03	0.89	0.06	2.86			
SUM	39									
SUM	40									
SUM	41									
SUM	42									
SUM	43									
SUM	44									
SUM	45									
SUM	46									
SUM	47									
SUM	48									
SUM	49									
SUM	50									

Southwestern Public Service Company

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
SUM	51	**EQUALIZED RETURN AT PROPOSED ROR**	**Reference**									
SUM	52											
SUM	53	**DEVELOPMENT OF RETURN (ROR)**										
SUM	54											
SUM	55	**RATE BASE**	SCH SUM, LN 33	1,846,838,713	352,912,167	220,487,628	60,836,281	222,959,085	35,502,542	461,251,155	28,521,093	401,775,641
SUM	56											
SUM	57	**RATE OF RETURN**		7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%
SUM	58											
SUM	59	**RETURN (RATE BASE * ROR)**		140,544,426	26,856,616	16,779,109	4,629,641	16,967,186	2,701,743	35,101,213	2,170,455	30,575,126
SUM	60											
SUM	61	**LESS:**										
SUM	62	**OPERATING EXPENSES**										
SUM	63	Operation and Maintenance Expense	SCH O&M, LN 248	169,618,885	34,145,679	19,967,900	5,846,421	19,364,688	2,884,648	39,169,563	2,656,622	39,763,446
SUM	64	Depreciation Expense	SCH SUM, LN 12	113,906,510	21,660,676	13,179,728	3,891,931	13,222,114	2,006,317	27,758,358	1,800,061	26,196,692
SUM	65	Amortization Expense	SCH DAX, LN 136	(1,755,338)	(348,133)	(214,008)	(60,327)	(211,194)	(33,819)	(429,692)	(26,453)	(369,629)
SUM	66	Taxes Other Than Income Taxes	SCH SUM, LN 14	24,304,842	4,903,447	2,966,766	850,045	2,932,451	469,056	5,811,346	367,710	5,109,640
SUM	67	Sate, Federal & Deferred Income Tax & ITC	SCH ITX, LN 525	22,040,664	4,214,829	2,680,938	715,005	2,699,897	439,503	5,599,393	335,429	4,611,012
SUM	68	**TOTAL OPERATING EXPENSES**		328,115,562	64,576,497	38,581,325	11,243,075	38,007,955	5,765,705	77,908,966	5,133,368	75,311,161
SUM	69											
SUM	70	**EQUALS TOTAL COST OF SERVICE**		468,659,988	91,433,113	55,360,433	15,872,716	54,975,142	8,467,448	113,010,179	7,303,823	105,886,288
SUM	71											
SUM	72	**LESS:**										
SUM	73	**OTHER OPERATING REVENUES**	SCH REV, LN 29	57,835,020	11,743,884	6,786,437	1,876,467	7,129,803	1,119,598	13,001,353	986,181	13,573,261
SUM	74											
SUM	75	**EQUALS:**										
SUM	76	**SALES OF ELECTRICITY @ EQUALIZED ROR**		410,824,969	79,689,230	48,573,996	13,996,249	47,845,339	7,347,850	100,008,826	6,317,642	92,313,027
SUM	77											
SUM	78											
SUM	79	**TOTAL COST OF SERVICE**		87,782,542	20,827,893	13,627,240	3,032,252	3,488,916	2,403,755	11,199,587	2,023,452	27,723,749
SUM	80											
SUM	81	**TOTAL PROPOSED (EQUALIZED) RETAIL**		410,824,969	79,689,230	48,573,996	13,996,249	47,845,339	7,347,850	100,008,826	6,317,642	92,313,027
SUM	82											
SUM	83	**INCREASE TO RETAIL REVENUES (%)**		27.17%	35.38%	38.99%	27.66%	7.87%	48.62%	12.61%	47.12%	42.92%
SUM	84			1.00	1.30	1.44	1.02	0.29	1.79	0.46	1.73	1.58
SUM	85											
SUM	86											
SUM	87											
SUM	88											
SUM	89											
SUM	90											
SUM	91											
SUM	92											
SUM	93											
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SUM	95											
SUM	96											
SUM	97											
SUM	98											
SUM	99											
SUM	100											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
SUM	51	**EQUALIZED RETURN AT PROPOSED ROR**	**Reference**							
SUM	52									
SUM	53	**DEVELOPMENT OF RETURN (ROR)**								
SUM	54									
SUM	55	**RATE BASE**	SCH SUM, LN 33	3,734,623	39,066,141	14,982,167	4,810,190			
SUM	56									
SUM	57	**RATE OF RETURN**		7.61%	7.61%	7.61%	7.61%			
SUM	58									
SUM	59	**RETURN (RATE BASE * ROR)**		284,205	2,972,933	1,140,143	366,055			
SUM	60									
SUM	61	**LESS:**								
SUM	62	**OPERATING EXPENSES**								
SUM	63	Operation and Maintenance Expense	SCH O&M, LN 248	377,824	3,341,946	1,118,293	981,856			
SUM	64	Depreciation Expense	SCH SUM, LN 12	256,253	2,281,180	1,020,882	632,318			
SUM	65	Amortization Expense	SCH DAX, LN 136	(3,770)	(37,070)	(14,751)	(6,492)			
SUM	66	Taxes Other Than Income Taxes	SCH SUM, LN 14	53,023	513,246	193,961	134,149			
SUM	67	Sate, Federal & Deferred Income Tax & ITC	SCH ITX, LN 525	43,004	475,501	197,611	28,544			
SUM	68	**TOTAL OPERATING EXPENSES**		726,334	6,574,803	2,515,996	1,770,376			
SUM	69									
SUM	70	**EQUALS TOTAL COST OF SERVICE**		1,010,539	9,547,737	3,656,139	2,136,431			
SUM	71									
SUM	72	**LESS:**								
SUM	73	**OTHER OPERATING REVENUES**	SCH REV, LN 29	99,905	1,249,383	147,532	121,216			
SUM	74									
SUM	75	**EQUALS:**								
SUM	76	**SALES OF ELECTRICITY @ EQUALIZED ROR**		910,634	8,298,354	3,508,607	2,015,215			
SUM	77									
SUM	78									
SUM	79	**TOTAL COST OF SERVICE**		172,570	2,078,561	1,431,530	(226,964)			
SUM	80									
SUM	81	**TOTAL PROPOSED (EQUALIZED) RETAIL**		910,634	8,298,354	3,508,607	2,015,215			
SUM	82									
SUM	83	**INCREASE TO RETAIL REVENUES (%)**		23.38%	33.42%	68.92%	-10.12%			
SUM	84			0.86	1.23	2.54	(0.37)			
SUM	85									
SUM	86									
SUM	87									
SUM	88									
SUM	89									
SUM	90									
SUM	91									
SUM	92									
SUM	93									
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SUM	98									
SUM	99									
SUM	100									

Southwestern Public Service Company

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
SUM	101	**RETURN AT PROPOSED RATES**										
SUM	102											
SUM	103	**DEVELOPMENT OF RETURN AT AVERAGE**	Reference									
SUM	104											
SUM	105	**OPERATING REVENUE**										
SUM	106	Sales of Electricity	SCH AF, LN 293	410,824,969	69,832,082	42,164,564	13,253,697	52,083,332	6,035,861	113,612,985	6,246,309	93,951,282
SUM	107	Other Operating Revenue	SCH REV, LN 29	57,835,020	11,743,884	6,786,437	1,876,467	7,129,803	1,119,598	13,001,353	986,181	13,573,261
SUM	108											
SUM	109	**TOTAL OPERATING REVENUE**		468,659,988	81,575,966	48,951,002	15,130,164	59,213,135	7,155,459	126,614,338	7,232,490	107,524,542
SUM	110											
SUM	111	**OPERATING EXPENSES**										
SUM	112	Operation and Maintenance Expense Incl Cost of Sal	SCH O&M, LN 248	169,618,885	34,145,679	19,967,900	5,846,421	19,364,688	2,884,648	39,169,563	2,656,622	39,763,446
SUM	113	Depreciation Expense	SCH DAX, LN 134	113,906,510	21,660,676	13,179,728	3,891,931	13,222,114	2,006,317	27,758,358	1,800,061	26,196,692
SUM	114	Amortization Expense	SCH DAX, LN 136	(1,755,338)	(348,133)	(214,008)	(60,327)	(211,194)	(33,819)	(429,692)	(26,453)	(369,629)
SUM	115	Taxes Other Than Income Taxes	SCH OTX, LN 21	24,304,842	4,903,447	2,966,766	850,045	2,932,451	469,056	5,811,346	367,710	5,109,640
SUM	116	Federal & Deferred Income Tax & ITC	CALCULATED	22,040,664	1,983,182	1,229,851	546,892	3,659,374	142,470	8,679,358	319,279	4,981,911
SUM	117	**TOTAL OPERATING EXPENSES**		328,115,562	62,344,851	37,130,237	11,074,962	38,967,432	5,468,672	80,988,932	5,117,218	75,682,060
SUM	118											
SUM	119	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		140,544,426	19,231,115	11,820,765	4,055,202	20,245,703	1,686,787	45,625,406	2,115,272	31,842,482
SUM	120											
SUM	121											
SUM	122	**RATE BASE**	SCH SUM, LN 33	1,846,838,713	352,912,167	220,487,628	60,836,281	222,959,085	35,502,542	461,251,155	28,521,093	401,775,641
SUM	123											
SUM	124											
SUM	125	**RATE OF RETURN**		7.61%	5.45%	5.36%	6.67%	9.08%	4.75%	9.89%	7.42%	7.93%
SUM	126											
SUM	127	**INDEX RATE OF RETURN**		1.00	0.72	0.70	0.88	1.19	0.62	1.30	0.97	1.04
SUM	128											
SUM	129											
SUM	130	**Sales of Electricity – Base Rate Revenue Increase**		87,782,542	10,970,746	7,217,808	2,289,700	7,726,909	1,091,766	24,803,746	1,952,120	29,362,004
SUM	131	**Other Operating Revenue – Proposed Increase**		0	0	0	0	0	0	0	0	0
SUM	132	**Total Revenue Increase ($)**		87,782,542	10,970,746	7,217,808	2,289,700	7,726,909	1,091,766	24,803,746	1,952,120	29,362,004
SUM	133											
SUM	134											
SUM	135	**Sales of Electricity – Proposed Increase (%)**		27.17%	18.64%	20.65%	20.88%	17.42%	22.08%	27.93%	45.46%	45.46%
SUM	136				0.69	0.76	0.77	0.64	0.81	1.03	1.67	1.67
SUM	137											
SUM	138											
SUM	139											
SUM	140											
SUM	141											
SUM	142											
SUM	143											
SUM	144											
SUM	145											
SUM	146											
SUM	147											
SUM	148											
SUM	149											
SUM	150											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
SUM	101	**RETURN AT PROPOSED RATES**								
SUM	102									
SUM	103	**DEVELOPMENT OF RETURN AT AVERAGE**	Reference							
SUM	104									
SUM	105	**OPERATING REVENUE**								
SUM	106	Sales of Electricity	SCH AF, LN 293	907,728	7,925,422	2,446,747	2,364,959			
SUM	107	Other Operating Revenue	SCH REV, LN 29	99,905	1,249,383	147,532	121,216			
SUM	108									
SUM	109	**TOTAL OPERATING REVENUE**		1,007,633	9,174,805	2,594,279	2,486,175			
SUM	110									
SUM	111	**OPERATING EXPENSES**								
SUM	112	Operation and Maintenance Expense Incl Cost of Sale	SCH O&M, LN 248	377,824	3,341,946	1,118,293	981,856			
SUM	113	Depreciation Expense	SCH DAX, LN 134	256,253	2,281,180	1,020,882	632,318			
SUM	114	Amortization Expense	SCH DAX, LN 136	(3,770)	(37,070)	(14,751)	(6,492)			
SUM	115	Taxes Other Than Income Taxes	SCH OTX, LN 21	53,023	513,246	193,961	134,149			
SUM	116	Federal & Deferred Income Tax & ITC	CALCULATED	42,346	391,070	(42,793)	107,725			
SUM	117	**TOTAL OPERATING EXPENSES**		725,676	6,490,372	2,275,592	1,849,557			
SUM	118									
SUM	119	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		281,957	2,684,433	318,687	636,617			
SUM	120									
SUM	121									
SUM	122	**RATE BASE**	SCH SUM, LN 33	3,734,623	39,066,141	14,982,167	4,810,190			
SUM	123									
SUM	124									
SUM	125	**RATE OF RETURN**		7.55%	6.87%	2.13%	13.23%			
SUM	126									
SUM	127	**INDEX RATE OF RETURN**		0.99	0.90	0.28	1.74			
SUM	128									
SUM	129									
SUM	130	**Sales of Electricity – Base Rate Revenue Increase**		169,664	1,705,630	369,670	122,779			
SUM	131	**Other Operating Revenue – Proposed Increase**		0	0	0	0			
SUM	132	**Total Revenue Increase ($)**		169,664	1,705,630	369,670	122,779			
SUM	133									
SUM	134									
SUM	135	**Sales of Electricity – Proposed Increase (%)**		22.99%	27.42%	17.80%	5.48%			
SUM	136			0.85	1.01	0.65	0.20			
SUM	137									
SUM	138									
SUM	139									
SUM	140									
SUM	141									
SUM	142									
SUM	143									
SUM	144									
SUM	145									
SUM	146									
SUM	147									
SUM	148									
SUM	149									
SUM	150									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
PLT	1	**DEVELOPMENT OF RATE BASE**										
PLT	2	**ELECTRIC PLANT IN SERVICE**										
PLT	3				1							
PLT	4	INTANGIBLE PLANT										
PLT	5	303003-Intg Misc Computr Softwar	SALWAGXAG	1,740,630	390,844	221,210	72,728	191,767	29,121	384,675	23,055	345,722
PLT	6	303004-Intg Misc Computr Softwar	SALWAGXAG	42,772,301	9,604,155	5,435,771	1,787,127	4,712,279	715,593	9,452,578	566,516	8,495,400
PLT	7	303004R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	757,701	170,135	96,293	31,658	83,477	12,677	167,450	10,036	150,494
PLT	8	303005-Intg Misc Computr Soft 15y	SALWAGXAG	22,237,782	4,993,304	2,826,116	929,146	2,449,965	372,045	4,914,498	294,538	4,416,850
PLT	9	303007-Intg Misc Computr Softwar	SALWAGXAG	155,119	34,831	19,714	6,481	17,090	2,595	34,281	2,055	30,810
PLT	10	303010-Intg Misc Computr Softwar	SALWAGXAG	2,682,100	602,243	340,858	112,064	295,490	44,872	592,738	35,524	532,716
PLT	11	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	224,765	50,469	28,565	9,391	24,763	3,760	49,673	2,977	44,643
PLT	12	303014-Intg CRS Computr Softwar	CUST	4,103,416	2,203,771	1,058,831	423,703	143,569	35,713	174,215	178	1,099
PLT	13	TOTAL INTANGIBLE		74,673,813	18,049,752	10,027,358	3,372,299	7,918,399	1,216,376	15,770,107	934,879	14,017,734
PLT	14											
PLT	15	PRODUCTION PLANT										
PLT	16	Steam Production										
PLT	17	310001-Steam Prod Land Own in Fe	DPROD	1,338,239	252,460	145,725	41,893	165,358	24,705	311,425	22,988	339,311
PLT	18	310002-Steam Prod Land Rights	DPROD	337,390	63,649	36,739	10,562	41,689	6,228	78,515	5,796	85,546
PLT	19	310003-Steam Prod Water Rights	DPROD	3,549,538	669,624	386,519	111,116	438,594	65,526	826,022	60,973	899,988
PLT	20	310004-Steam Prod Land Rights-NM	DPROD	22,453	4,236	2,445	703	2,774	414	5,225	386	5,693
PLT	21	311000E-Steam Prod Str & Improv	DPROD	67,253,987	12,687,527	7,323,475	2,105,351	8,310,158	1,241,540	15,650,840	1,155,264	17,052,300
PLT	22	311001-Steam Prod Str&Imp-TolkSC	DTRAN	8,273,133	1,599,565	912,928	261,740	1,022,877	155,729	1,874,063	151,267	2,081,881
PLT	23	312000E-Steam Prod Boiler Plant E	DPROD	314,072,737	59,250,111	34,200,259	9,831,885	38,808,018	5,797,931	73,088,633	5,395,026	79,633,384
PLT	24	312001-Steam Prod Blr Plt-TolkSC	DTRAN	4,819,625	931,848	531,838	152,480	595,891	90,722	1,091,761	88,123	1,212,828
PLT	25	314000-Steam Prod Turbogen Unit	DPROD	149,885,202	28,275,981	16,321,419	4,692,079	18,520,384	2,766,952	34,880,151	2,574,673	38,003,508
PLT	26	314001-Steam Prod Turbogen-TolkSC	DTRAN	13,735,060	2,655,598	1,515,643	434,541	1,698,181	258,541	3,111,321	251,134	3,456,339
PLT	27	315000E-Steam Prod Acc Elec Eq	DPROD	20,550,972	3,876,960	2,237,853	643,338	2,539,356	379,381	4,782,467	353,017	5,210,715
PLT	28	315001-Steam Prod Acc El Eq-TolkS	DTRAN	6,895,078	1,333,125	760,861	218,142	852,496	129,789	1,561,901	126,070	1,735,102
PLT	29	316000E-Steam Prod Misc Pwr Plt E	DPROD	8,498,458	1,603,242	925,421	266,040	1,050,102	156,886	1,977,697	145,983	2,154,791
PLT	30	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	1,592,201	307,843	175,697	50,373	196,857	29,971	360,672	29,112	400,667
PLT	31	Total Steam Production		600,824,072	113,511,768	65,476,822	18,820,243	74,242,735	11,104,314	139,600,691	10,359,810	152,272,053
PLT	32											
PLT	33	Other Production Equipment:										
PLT	34	105000-Held for Future Us	DPROD	0	0	0	0	0	0	0	0	0
PLT	35	340001-Other Prod Land Own in Fee	DPROD	35,351	6,669	3,849	1,107	4,368	653	8,227	607	8,963
PLT	36	340002-Other Prod Land Rights	DPROD	208	39	23	7	26	4	48	4	53
PLT	37	340145-Other Prod Wind Land Own	ENERGY1	367,838	36,277	26,257	7,942	37,900	3,961	105,448	7,671	134,499
PLT	38	341000E-Other Prod Str & Impr	DPROD	4,621,912	871,928	503,293	144,687	571,101	85,323	1,075,576	79,394	1,171,889
PLT	39	341045-Other Prod Str & Imp-Wind	ENERGY1	15,141,112	1,493,268	1,080,797	326,912	1,560,068	163,030	4,340,520	315,742	5,536,332
PLT	40	342000E-Other Prod Fuel Hldr	DPROD	1,924,178	362,998	209,529	60,235	237,759	35,521	447,780	33,053	487,877
PLT	41	343000-Other Prod Prime Mover	DPROD	17,582,048	3,316,870	1,914,558	550,397	2,172,505	324,573	4,091,561	302,018	4,457,942
PLT	42	344000E-Other Prod Generator	DPROD	62,645,103	11,818,056	6,821,600	1,961,073	7,740,666	1,156,458	14,578,295	1,076,094	15,883,714
PLT	43	344045-Other Prod Generator-Wind	ENERGY1	465,836,320	45,942,349	33,252,142	10,057,880	47,997,538	5,015,836	133,541,827	9,714,230	170,332,565
PLT	44	345000E-Other Prod Access Elect Equip	DPROD	10,412,808	1,964,386	1,133,880	325,968	1,286,646	192,225	2,423,190	178,867	2,640,175
PLT	45	345045-Other Prod Acc El Eq-Wind	ENERGY1	6,517,968	642,824	465,263	140,730	671,580	70,181	1,868,513	135,921	2,383,288
PLT	46	346000E-Other Prod Misc Pwr P	DPROD	1,551,975	292,782	168,999	48,584	191,768	28,650	361,164	26,659	393,505
PLT	47	346045-Other Prod Misc P Eq-Wind	ENERGY1	5,328	525	380	115	549	57	1,527	111	1,948
PLT	48	Total Other Production Equipment		586,642,149	66,748,971	45,580,571	13,625,635	62,472,473	7,076,473	162,843,677	11,870,371	203,432,751
PLT	49	TOTAL PRODUCTION PLANT		1,187,466,221	180,260,739	111,057,392	32,445,878	136,715,208	18,180,787	302,444,369	22,230,182	355,704,804
PLT	50											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
PLT	1	**DEVELOPMENT OF RATE BASE**								
PLT	2	**ELECTRIC PLANT IN SERVICE**								
PLT	3									
PLT	4	INTANGIBLE PLANT								
PLT	5	303003-Intg Misc Computr Softwar	SALWAGXAG	5,302	33,459	20,837	21,910			
PLT	6	303004-Intg Misc Computr Softwar	SALWAGXAG	130,293	822,178	512,027	538,384			
PLT	7	303004R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	2,308	14,565	9,070	9,537			
PLT	8	303005-Intg Misc Computr Soft 15y	SALWAGXAG	67,741	427,459	266,209	279,912			
PLT	9	303007-Intg Misc Computr Softwar	SALWAGXAG	473	2,982	1,857	1,953			
PLT	10	303010-Intg Misc Computr Softwar	SALWAGXAG	8,170	51,556	32,107	33,760			
PLT	11	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	685	4,320	2,691	2,829			
PLT	12	303014-Intg CRS Computr Softwar	CUST	41,950	20,387	0	0			
PLT	13	TOTAL INTANGIBLE		256,921	1,376,905	844,798	888,285			
PLT	14									
PLT	15	PRODUCTION PLANT								
PLT	16	Steam Production								
PLT	17	310001-Steam Prod Land Own in Fe	DPROD	2,203	28,761	1,395	2,016			
PLT	18	310002-Steam Prod Land Rights	DPROD	555	7,251	352	508			
PLT	19	310003-Steam Prod Water Rights	DPROD	5,843	76,287	3,699	5,347			
PLT	20	310004-Steam Prod Land Rights-NM	DPROD	37	483	23	34			
PLT	21	311000E-Steam Prod Str & Improv	DPROD	110,704	1,445,423	70,090	101,315			
PLT	22	311001-Steam Prod Str&Imp-TolkSC	DTRAN	13,525	178,632	8,557	12,369			
PLT	23	312000E-Steam Prod Boiler Plant E	DPROD	516,981	6,750,054	327,319	473,135			
PLT	24	312001-Steam Prod Blr Plt-TolkSC	DTRAN	7,879	104,065	4,985	7,206			
PLT	25	314000-Steam Prod Turbogen Unit	DPROD	246,720	3,221,334	156,207	225,795			
PLT	26	314001-Steam Prod Turbogen-TolkSC	DTRAN	22,455	296,566	14,207	20,536			
PLT	27	315000E-Steam Prod Acc Elec Eq	DPROD	33,828	441,682	21,418	30,959			
PLT	28	315001-Steam Prod Acc El Eq-TolkS	DTRAN	11,272	148,878	7,132	10,309			
PLT	29	316000E-Steam Prod Misc Pwr Plt E	DPROD	13,989	182,649	8,857	12,803			
PLT	30	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	2,603	34,379	1,647	2,381			
PLT	31	Total Steam Production		988,595	12,916,443	625,887	904,712			
PLT	32									
PLT	33	Other Production Equipment:								
PLT	34	105000-Held for Future Us	DPROD	0	0	0	0			
PLT	35	340001-Other Prod Land Own in Fee	DPROD	58	760	37	53			
PLT	36	340002-Other Prod Land Rights	DPROD	0	4	0	0			
PLT	37	340145-Other Prod Wind Land Own	ENERGY1	571	5,959	553	799			
PLT	38	341000E-Other Prod Str & Impr	DPROD	7,608	99,334	4,817	6,963			
PLT	39	341045-Other Prod Str & Imp-Wind	ENERGY1	23,516	245,279	22,756	32,894			
PLT	40	342000E-Other Prod Fuel Hldr	DPROD	3,167	41,354	2,005	2,899			
PLT	41	343000-Other Prod Prime Mover	DPROD	28,941	377,874	18,324	26,486			
PLT	42	344000E-Other Prod Generator	DPROD	103,117	1,346,369	65,287	94,372			
PLT	43	344045-Other Prod Generator-Wind	ENERGY1	723,496	7,546,318	700,121	1,012,017			
PLT	44	345000E-Other Prod Access Elect Equip	DPROD	17,140	223,792	10,852	15,686			
PLT	45	345045-Other Prod Acc El Eq-Wind	ENERGY1	10,123	105,588	9,796	14,160			
PLT	46	346000E-Other Prod Misc Pwr P	DPROD	2,555	33,355	1,617	2,338			
PLT	47	346045-Other Prod Misc P Eq-Wind	ENERGY1	8	86	8	12			
PLT	48	Total Other Production Equipment		920,301	10,026,073	836,174	1,208,679			
PLT	49	TOTAL PRODUCTION PLANT		1,908,896	22,942,516	1,462,061	2,113,391			
PLT	50									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
PLT	51	**ELECTRIC PLANT IN SERVICE CONTINUED**										
PLT	52											
PLT	53	TRANSMISSION PLANT:										
PLT	54	350001-Tran Land Owned in Fe	DTRAN	2,540,258	491,145	280,314	80,367	314,073	47,816	575,429	46,446	639,240
PLT	55	350002E-Transmission Land Right	DTRAN	37,082,970	7,169,788	4,092,050	1,173,207	4,584,879	698,028	8,400,183	678,030	9,331,691
PLT	56	350002ERN-Transmission Land Right Radial NM	DTRANRADGRS	3,239,130	528,075	300,488	96,243	431,855	30,033	1,210,751	314,552	213,307
PLT	57	350045-Tran Land Fee-Wind	ENERGY1	71,253	7,027	5,086	1,538	7,342	767	20,426	1,486	26,054
PLT	58	352000-Transmission Str & Improv	DTRAN	32,183,321	6,222,468	3,551,381	1,018,195	3,979,094	605,800	7,290,294	588,444	8,098,726
PLT	59	352010-Tran Str & Impr-Prod	DPRODTI	271,368	51,194	29,550	8,495	33,531	5,010	63,151	4,661	68,806
PLT	60	352045-Tran Str & Impr-Wind	ENERGY1	1,226,523	120,964	87,551	26,482	126,375	13,206	351,609	25,577	448,477
PLT	61	353000E-Transmission Station	DTRAN	313,615,190	60,635,769	34,606,964	9,921,955	38,774,879	5,903,305	71,041,367	5,734,180	78,919,244
PLT	62	353010-Tran Station Equip Pro	DPRODTI	8,685,479	1,638,524	945,786	271,894	1,073,211	160,338	2,021,219	149,196	2,202,210
PLT	63	353045-Tran Station Equip-Wind	ENERGY1	15,671,409	1,545,567	1,118,650	338,362	1,614,707	168,740	4,492,541	326,801	5,730,235
PLT	64	354000E-Tran Towers & Fixture	DTRAN	1,964,067	379,742	216,732	62,138	242,834	36,970	444,908	35,911	494,245
PLT	65	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADGRS	171,558	27,969	15,915	5,097	22,873	1,591	64,126	16,660	11,298
PLT	66	355000E	DTRAN	331,950,194	64,180,741	36,630,204	10,502,026	41,041,789	6,248,433	75,194,685	6,069,420	83,533,130
PLT	67	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADGRS	28,995,244	4,727,095	2,689,835	861,524	3,865,773	268,842	10,838,106	2,815,726	1,909,425
PLT	68	355010-Tran Poles & Fixtures-Prod	DPRODTI	630,492	118,943	68,656	19,737	77,906	11,639	146,723	10,830	159,862
PLT	69	355045-Tran Poles & Fixtures-Wind	ENERGY1	6,126,393	604,206	437,312	132,275	631,234	65,965	1,756,260	127,756	2,240,109
PLT	70	356000E-Tran OH Conductor & D	DTRAN	117,646,616	22,746,325	12,982,127	3,722,028	14,545,639	2,214,510	26,649,782	2,151,066	29,605,014
PLT	71	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADGRS	10,276,217	1,675,332	953,305	305,333	1,370,070	95,281	3,841,138	997,923	676,720
PLT	72	356010-Tran OH Cond & Device-Prod	DPRODTI	164,103	30,958	17,870	5,137	20,277	3,029	38,189	2,819	41,608
PLT	73	356045-Tran OH Cond & Device-Wind	ENERGY1	3,656,406	360,607	261,000	78,946	376,739	39,370	1,048,186	76,248	1,336,961
PLT	74	357000E-Tran Underground Cond	DTRAN	69,802	13,496	7,703	2,208	8,630	1,314	15,812	1,276	17,565
PLT	75	358000-Tran UG Conductor & Devic	DTRAN	124,300	24,033	13,716	3,933	15,368	2,340	28,157	2,273	31,279
PLT	76	359000-Transmission Road & Trai	DTRAN	131,412	25,408	14,501	4,158	16,248	2,474	29,768	2,403	33,069
PLT	77	TOTAL TRANSMISSION PLANT		916,493,707	173,325,374	99,326,696	28,641,279	113,175,326	16,624,801	215,562,811	20,179,682	225,768,272
PLT	78											
PLT	79	DISTRIBUTION PLANT										
PLT	80	360001E-Dist Land Owned in Fee	DDISPSUB	3,384,718	852,267	583,205	129,972	515,487	97,450	1,079,434	0	0
PLT	81	360004-Dist Land Rights-NM	DDISPSUB	12,171,819	3,064,845	2,097,271	467,395	1,853,749	350,440	3,881,765	0	0
PLT	82	361000E-Str & Improv	DDISPSUB	18,565,349	4,674,727	3,198,911	712,906	2,827,474	534,516	5,920,752	0	0
PLT	83	362000E-Other Eq	DDISPSUB	145,515,339	36,640,540	25,073,084	5,587,759	22,161,763	4,189,543	46,406,892	0	0
PLT	84	364000-Dist Poles, Towers & Fixt										
PLT	85	Primary	DDISTPOL	119,348,146	30,051,681	20,564,334	4,582,944	18,176,539	3,436,161	38,061,806	0	0
PLT	86	Secondary	DDISTSOL	13,719,758	5,983,325	4,094,383	912,470	1,483,778	684,144	0	0	0
PLT	87	Total Account 364		133,067,904	36,035,006	24,658,717	5,495,414	19,660,317	4,120,305	38,061,806	0	0
PLT	88	365000-Dist OH Conductor & Devic										
PLT	89	Primary	DDISTPOL	120,347,723	30,303,373	20,736,567	4,621,328	18,328,774	3,464,940	38,380,585	0	0
PLT	90	Secondary	DDISTSOL	13,834,665	6,033,437	4,128,675	920,112	1,496,205	689,874	0	0	0
PLT	91	Total Account 365		134,182,388	36,336,810	24,865,241	5,541,440	19,824,978	4,154,814	38,380,585	0	0
PLT	92	366000E-Dist Underground Cond										
PLT	93	Primary	DDISTPUL	6,936,176	1,746,519	1,195,141	266,348	1,056,369	199,700	2,212,044	0	0
PLT	94	Secondary	DDISTSUL	679,788	296,463	202,869	45,211	73,518	33,898	0	0	0
PLT	95	Total Account 366		7,615,965	2,042,981	1,398,010	311,559	1,129,887	233,598	2,212,044	0	0
PLT	96	367000E-Dist UG Conductor & D										
PLT	97	Primary	DDISTPUL	13,837,291	3,484,209	2,384,241	531,349	2,107,398	398,390	4,412,907	0	0
PLT	98	Secondary	DDISTSUL	1,356,141	591,427	404,713	90,194	146,665	67,625	0	0	0
PLT	99	Total Account 367		15,193,432	4,075,635	2,788,953	621,543	2,254,063	466,015	4,412,907	0	0
PLT	100											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
PLT	51	**ELECTRIC PLANT IN SERVICE CONTINUED**								
PLT	52									
PLT	53	TRANSMISSION PLANT:								
PLT	54	350001-Tran Land Owned in Fe	DTRAN	4,153	54,849	2,627	3,798			
PLT	55	350002E-Transmission Land Right	DTRAN	60,625	800,690	38,356	55,443			
PLT	56	350002ERN-Transmission Land Right Radial NM	DTRANRADGRS	4,799	104,073	2,026	2,928			
PLT	57	350045-Tran Land Fee-Wind	ENERGY1	111	1,154	107	155			
PLT	58	352000-Transmission Str & Improv	DTRAN	52,615	694,898	33,288	48,118			
PLT	59	352010-Tran Str & Impr-Prod	DPRODTI	447	5,832	283	409			
PLT	60	352045-Tran Str & Impr-Wind	ENERGY1	1,905	19,869	1,843	2,665			
PLT	61	353000E-Transmission Station	DTRAN	512,715	6,771,537	324,383	468,892			
PLT	62	353010-Tran Station Equip Pro	DPRODTI	14,297	186,668	9,052	13,084			
PLT	63	353045-Tran Station Equip-Wind	ENERGY1	24,339	253,869	23,553	34,046			
PLT	64	354000E-Tran Towers & Fixture	DTRAN	3,211	42,408	2,032	2,937			
PLT	65	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADGRS	254	5,512	107	155			
PLT	66	355000E	DTRAN	542,690	7,167,424	343,348	496,305			
PLT	67	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADGRS	42,961	931,614	18,132	26,210			
PLT	68	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,038	13,551	657	950			
PLT	69	355045-Tran Poles & Fixtures-Wind	ENERGY1	9,515	99,245	9,208	13,309			
PLT	70	356000E-Tran OH Conductor & D	DTRAN	192,335	2,540,210	121,686	175,896			
PLT	71	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADGRS	15,226	330,174	6,426	9,289			
PLT	72	356010-Tran OH Cond & Device-Prod	DPRODTI	270	3,527	171	247			
PLT	73	356045-Tran OH Cond & Device-Wind	ENERGY1	5,679	59,232	5,495	7,943			
PLT	74	357000E-Tran Underground Cond	DTRAN	114	1,507	72	104			
PLT	75	358000-Tran UG Conductor & Devic	DTRAN	203	2,684	129	186			
PLT	76	359000-Transmission Road & Trai	DTRAN	215	2,837	136	196			
PLT	77	TOTAL TRANSMISSION PLANT		1,489,716	20,093,364	943,118	1,363,266			
PLT	78									
PLT	79	DISTRIBUTION PLANT								
PLT	80	360001E-Dist Land Owned in Fee	DDISPSUB	7,716	93,799	10,885	14,503			
PLT	81	360004-Dist Land Rights-NM	DDISPSUB	27,747	337,310	39,142	52,155			
PLT	82	361000E-Str & Improv	DDISPSUB	42,321	514,490	59,702	79,551			
PLT	83	362000E-Other Eq	DDISPSUB	331,713	4,032,576	467,947	623,521			
PLT	84	364000-Dist Poles, Towers & Fixt								
PLT	85	Primary	DDISTPOL	272,063	3,307,421	383,799	511,397			
PLT	86	Secondary	DDISTSOL	54,168	329,256	76,415	101,820			
PLT	87	Total Account 364		326,231	3,636,677	460,214	613,217			
PLT	88	365000-Dist OH Conductor & Devic								
PLT	89	Primary	DDISTPOL	274,342	3,335,122	387,014	515,680			
PLT	90	Secondary	DDISTSOL	54,622	332,013	77,055	102,672			
PLT	91	Total Account 365		328,964	3,667,135	464,068	618,353			
PLT	92	366000E-Dist Underground Cond								
PLT	93	Primary	DDISTPUL	15,812	192,218	22,305	29,721			
PLT	94	Secondary	DDISTSUL	2,684	16,314	3,786	5,045			
PLT	95	Total Account 366		18,495	208,532	26,092	34,766			
PLT	96	367000E-Dist UG Conductor & D								
PLT	97	Primary	DDISTPUL	31,543	383,464	44,498	59,292			
PLT	98	Secondary	DDISTSUL	5,354	32,546	7,553	10,064			
PLT	99	Total Account 367		36,897	416,010	52,051	69,356			
PLT	100									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
PLT	101	**ELECTRIC PLANT IN SERVICE CONTINUED**										
PLT	102	DISTRIBUTION PLANT CONTINUED										
PLT	103	368000E-Dist Line Transformer	DDISTSLT	76,065,057	33,172,740	22,700,072	5,058,912	8,226,359	3,793,029	0	0	0
PLT	104	369010-Distribution Services O	CSERVICE	17,256,432	8,217,587	3,846,183	1,829,292	2,364,301	596,330	0	0	0
PLT	105	369020-Distribution Services U	CSERVICE	16,389,300	7,804,655	3,652,913	1,737,370	2,245,495	566,365	0	0	0
PLT	106	370000E-Distribution Meter	CMETERS	25,764,595	8,755,200	4,080,378	2,507,008	2,914,598	303,792	5,903,018	61,576	379,718
PLT	107	371000E-Dist Inst on Cust Premis	CUSTPREM	4,915,732	0	0	0	0	0	0	0	0
PLT	108	373000-Dist Street Light & Sg Sy	CLIGHT	15,145,597	0	0	0	0	0	0	0	0
PLT	109	TOTAL DISTRIBUTION PLANT		625,233,626	181,672,993	118,942,937	30,000,570	85,978,473	19,406,196	146,259,203	61,576	379,718
PLT	110											
PLT	111	TOTAL PROD, TRANS, & DIST PLANT		2,729,193,554	535,259,105	329,327,026	91,087,727	335,869,007	54,211,784	664,266,383	42,471,440	581,852,795
PLT	112											
PLT	113	GENERAL PLANT										
PLT	114	389001-General Land Owned in Fe	SALWAGXAG	920,016	206,582	116,921	38,440	101,359	15,392	203,321	12,186	182,733
PLT	115	389002-General Land Rights	SALWAGXAG	13,819	3,103	1,756	577	1,522	231	3,054	183	2,745
PLT	116	390000-Genl Structures & Improv	SALWAGXAG	25,267,146	5,673,522	3,211,107	1,055,720	2,783,714	422,727	5,583,980	334,662	5,018,540
PLT	117	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0	0
PLT	118	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,101,303	247,288	139,960	46,015	121,332	18,425	243,385	14,587	218,740
PLT	119	390050-Genl Str & Imp-Call Center	CUST	2,821,811	1,515,476	728,130	291,370	98,729	24,559	119,803	123	756
PLT	120	391000-General Office Furn & E	SALWAGXAG	7,048,420	1,582,663	895,757	294,499	776,533	117,922	1,557,684	93,356	1,399,952
PLT	121	391004-General Info Sys Computer	SALWAGXAG	30,306,860	6,805,147	3,851,585	1,266,291	3,338,945	507,043	6,697,745	401,412	6,019,524
PLT	122	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
PLT	123	391050-Genl Off Fum & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
PLT	124	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0
PLT	125	392010-General Transp Eq Grp	SALWAGXAG	1,182,440	265,507	150,272	49,405	130,271	19,783	261,316	15,661	234,855
PLT	126	392020-General Transp Eq Grp 2	SALWAGXAG	14,835,454	3,331,174	1,885,382	619,860	1,634,441	248,201	3,278,600	196,495	2,946,606
PLT	127	392030-General Transp Eq Trailer	SALWAGXAG	2,863,926	643,070	363,966	119,661	315,522	47,914	632,921	37,933	568,831
PLT	128	392040-General Transp Eq Grp 4	SALWAGXAG	18,854,894	4,233,705	2,396,198	787,801	2,077,268	315,448	4,166,887	249,732	3,744,944
PLT	129	393000-General Stores Equipmen	SALWAGXAG	131,974	29,634	16,772	5,514	14,540	2,208	29,166	1,748	26,213
PLT	130	394000-General Tools & Shop Equi	SALWAGXAG	15,811,821	3,550,410	2,009,465	660,655	1,742,008	264,536	3,494,375	209,427	3,140,531
PLT	131	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
PLT	132	395000-General Laboratory Equi	SALWAGXAG	3,346,940	751,527	425,350	139,843	368,737	55,995	739,666	44,330	664,767
PLT	133	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
PLT	134	396000-General Power Operated E	SALWAGXAG	4,232,890	950,459	537,942	176,860	466,343	70,817	935,459	56,064	840,733
PLT	135	397000-General Communication E	SALWAGXAG	20,874,573	4,687,207	2,652,871	872,188	2,299,778	349,238	4,613,232	276,482	4,146,091
PLT	136	397010-General Comm Eq Two Wa	SALWAGXAG	14,637,679	3,286,766	1,860,248	611,596	1,612,652	244,893	3,234,893	193,875	2,907,324
PLT	137	397020-General Comm Eq AE	SALWAGXAG	18,293	4,107	2,325	764	2,015	306	4,043	242	3,633
PLT	138	397030-General Comm Eq EM	SALWAGXAG	5,316,248	1,193,718	675,622	222,125	585,698	88,942	1,174,878	70,413	1,055,909
PLT	139	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
PLT	140	398000-General Miscellaneous E	SALWAGXAG	841,209	188,886	106,906	35,148	92,677	14,074	185,905	11,142	167,080
PLT	141	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
PLT	142	TOTAL GENERAL PLANT		170,427,718	39,149,951	22,028,537	7,294,336	18,564,085	2,828,654	37,160,314	2,220,052	33,290,505
PLT	143											
PLT	144											
PLT	145	**TOTAL ELECTRIC PLANT IN SERVICE**		2,974,295,085	592,458,808	361,382,921	101,754,362	362,351,491	58,256,814	717,196,804	45,626,371	629,161,033
PLT	146											
PLT	147											
PLT	148											
PLT	149											
PLT	150											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
PLT	101	**ELECTRIC PLANT IN SERVICE CONTINUED**								
PLT	102	DISTRIBUTION PLANT CONTINUED								
PLT	103	368000E-Dist Line Transformer	DDISTSLT	300,319	1,825,459	423,659	564,509			
PLT	104	369010-Distribution Services O	CSERVICE	179,605	223,134	0	0			
PLT	105	369020-Distribution Services U	CSERVICE	170,580	211,922	0	0			
PLT	106	370000E-Distribution Meter	CMETERS	234,960	624,347	0	0			
PLT	107	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	4,915,732			
PLT	108	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	15,145,597	0			
PLT	109	TOTAL DISTRIBUTION PLANT		2,005,548	15,791,390	17,149,357	7,585,663			
PLT	110									
PLT	111	TOTAL PROD, TRANS, & DIST PLANT		5,404,161	58,827,270	19,554,536	11,062,320			
PLT	112									
PLT	113	GENERAL PLANT								
PLT	114	389001-General Land Owned in Fe	SALWAGXAG	2,803	17,685	11,014	11,580			
PLT	115	389002-General Land Rights	SALWAGXAG	42	266	165	174			
PLT	116	390000-Genl Structures & Improv	SALWAGXAG	76,969	485,690	302,473	318,043			
PLT	117	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0			
PLT	118	390007-Genl Str & Imp Lease Bld	SALWAGXAG	3,355	21,169	13,184	13,862			
PLT	119	390050-Genl Str & Imp-Call Center	CUST	28,848	14,019	0	0			
PLT	120	391000-General Office Furn & E	SALWAGXAG	21,471	135,486	84,377	88,720			
PLT	121	391004-General Info Sys Computer	SALWAGXAG	92,321	582,564	362,804	381,479			
PLT	122	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0			
PLT	123	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0			
PLT	124	392000-General Transportation E	SALWAGXAG	0	0	0	0			
PLT	125	392010-General Transp Eq Grp	SALWAGXAG	3,602	22,729	14,155	14,884			
PLT	126	392020-General Transp Eq Grp 2	SALWAGXAG	45,192	285,170	177,595	186,737			
PLT	127	392030-General Transp Eq Trailer	SALWAGXAG	8,724	55,051	34,284	36,049			
PLT	128	392040-General Transp Eq Grp 4	SALWAGXAG	57,436	362,433	225,712	237,331			
PLT	129	393000-General Stores Equipmen	SALWAGXAG	402	2,537	1,580	1,661			
PLT	130	394000-General Tools & Shop Equi	SALWAGXAG	48,166	303,938	189,283	199,027			
PLT	131	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0			
PLT	132	395000-General Laboratory Equi	SALWAGXAG	10,195	64,336	40,066	42,129			
PLT	133	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0			
PLT	134	396000-General Power Operated E	SALWAGXAG	12,894	81,365	50,672	53,280			
PLT	135	397000-General Communication E	SALWAGXAG	63,588	401,255	249,890	262,753			
PLT	136	397010-General Comm Eq Two Wa	SALWAGXAG	44,589	281,368	175,228	184,248			
PLT	137	397020-General Comm Eq AE	SALWAGXAG	56	352	219	230			
PLT	138	397030-General Comm Eq EM	SALWAGXAG	16,194	102,190	63,641	66,917			
PLT	139	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0			
PLT	140	398000-General Miscellaneous E	SALWAGXAG	2,562	16,170	10,070	10,588			
PLT	141	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0			
PLT	142	TOTAL GENERAL PLANT		539,408	3,235,773	2,006,411	2,109,691			
PLT	143									
PLT	144									
PLT	145	**TOTAL ELECTRIC PLANT IN SERVICE**		6,200,489	63,439,949	22,405,746	14,060,295			
PLT	146									
PLT	147									
PLT	148									
PLT	149									
PLT	150									

Southwestern Public Service Company

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
D&A	1	**DEPRECIATION & AMORTIZATION RESERVE:**										
D&A	2											
D&A	3	INTANGIBLE										
D&A	4	303003-Intg Misc Computr Softwar	SALWAGXAG	932,807	209,454	118,547	38,975	102,768	15,606	206,148	12,355	185,273
D&A	5	303004-Intg Misc Computr Softwar	SALWAGXAG	33,439,686	7,508,596	4,249,724	1,397,188	3,684,093	559,456	7,390,092	442,907	6,641,763
D&A	6	303004R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	203,540	45,703	25,867	8,504	22,424	3,405	44,982	2,696	40,427
D&A	7	303005-Intg Misc Computr Soft 15y	SALWAGXAG	5,635,968	1,265,509	716,254	235,484	620,922	94,291	1,245,536	74,648	1,119,411
D&A	8	303007-Intg Misc Computr Softwar	SALWAGXAG	5,110	1,147	649	213	563	85	1,129	68	1,015
D&A	9	303010-Intg Misc Computr Softwar	SALWAGXAG	2,002,643	449,676	254,508	83,675	220,634	33,505	442,579	26,525	397,763
D&A	10	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	4,683	1,051	595	196	516	78	1,035	62	930
D&A	11	303014-Intg CRS Computr Softwar	CUST	3,874,547	2,080,856	999,775	400,071	135,561	33,721	164,498	168	1,038
D&A	12	TOTAL INTANGIBLE		46,098,984	11,561,993	6,365,920	2,164,307	4,787,481	740,148	9,495,999	559,428	8,387,621
D&A	13											
D&A	14	PRODUCTION										
D&A	15	Steam Production										
D&A	16	310002-Steam Prod Land Rights	DPROD	222,851	42,041	24,267	6,976	27,536	4,114	51,860	3,828	56,504
D&A	17	310003-Steam Prod Water Rights	DPROD	1,436,012	270,905	156,371	44,954	177,439	26,509	334,178	24,667	364,102
D&A	18	310004-Steam Prod Land Rights-NM	DPROD	18,177	3,429	1,979	569	2,246	336	4,230	312	4,609
D&A	19	311000E-Steam Prod Str & Improv	DPROD	49,339,232	9,307,892	5,372,687	1,544,539	6,096,543	910,826	11,481,853	847,531	12,510,000
D&A	20	311001-Steam Prod Str&Imp-TolkSC	DTRAN	4,524,397	874,767	499,260	143,140	559,389	85,165	1,024,885	82,725	1,138,535
D&A	21	312000E-Steam Prod Boiler Plant E	DPROD	203,664,776	38,421,547	22,177,627	6,375,621	25,165,592	3,759,748	47,395,327	3,498,478	51,639,361
D&A	22	312001-Steam Prod Blr Plt-TolkSC	DTRAN	3,267,455	631,744	360,559	103,374	403,983	61,505	740,157	59,743	822,234
D&A	23	314000-Steam Prod Turbogen Unit	DPROD	99,522,185	18,774,952	10,837,249	3,115,491	12,297,338	1,837,227	23,160,051	1,709,555	25,233,927
D&A	24	314001-Steam Prod Turbogen-TolkSC	DTRAN	6,183,975	1,195,637	682,392	195,645	764,577	116,403	1,400,819	113,069	1,556,157
D&A	25	315000E-Steam Prod Acc Elec Eq	DPROD	13,730,236	2,590,222	1,495,124	429,818	1,696,560	253,467	3,195,197	235,853	3,481,312
D&A	26	315001-Steam Prod Acc El Eq-TolkS	DTRAN	4,079,015	788,655	450,113	129,049	504,323	76,781	923,995	74,581	1,026,458
D&A	27	316000E-Steam Prod Misc Pwr Plt E	DPROD	7,435,412	1,402,697	809,663	232,762	918,748	137,261	1,730,313	127,723	1,885,254
D&A	28	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	935,367	180,848	103,216	29,593	115,647	17,607	211,883	17,102	235,379
D&A	29	Total Steam Production		394,359,089	74,485,337	42,970,508	12,351,529	48,729,921	7,286,948	91,654,747	6,795,168	99,953,832
D&A	30											
D&A	31	Other Production Equipment:										
D&A	32	340002-Other Prod Land Rights	DPROD	207	39	23	6	26	4	48	4	53
D&A	33	341000E-Other Prod Str & Impr	DPROD	1,294,005	244,115	140,908	40,508	159,892	23,888	301,131	22,228	328,096
D&A	34	341045-Other Prod Str & Imp-Wind	ENERGY1	1,186,061	116,973	84,663	25,608	122,206	12,771	340,009	24,733	433,682
D&A	35	342000E-Other Prod Fuel Hldr	DPROD	1,341,419	253,060	146,071	41,992	165,751	24,763	312,165	23,042	340,118
D&A	36	343000-Other Prod Prime Mover	DPROD	11,936,782	2,251,885	1,299,830	373,675	1,474,954	220,359	2,777,838	205,046	3,026,580
D&A	37	344000E-Other Prod Generator	DPROD	14,239,435	2,686,282	1,550,572	445,758	1,759,479	262,867	3,313,694	244,600	3,610,420
D&A	38	344045-Other Prod Generator-Wind	ENERGY1	18,185,270	1,793,493	1,298,094	392,638	1,873,723	195,808	5,213,192	379,223	6,649,425
D&A	39	345000E-Other Prod Access Elect Equip	DPROD	3,714,157	700,679	404,445	116,270	458,935	68,565	864,331	63,800	941,727
D&A	40	345045-Other Prod Acc El Eq-Wind	ENERGY1	508,862	50,186	36,323	10,987	52,431	5,479	145,876	10,611	186,065
D&A	41	346000E-Other Prod Misc Pwr P	DPROD	532,022	100,366	57,933	16,655	65,739	9,821	123,808	9,139	134,895
D&A	42	346045-Other Prod Misc P Eq-Wind	ENERGY1	420	41	30	9	43	5	120	9	154
D&A	43	TOTAL Other Production Equipment		52,938,640	8,197,120	5,018,891	1,464,107	6,133,178	824,329	13,392,212	982,435	15,651,214
D&A	44	TOTAL PRODUCTION		105,877,073	16,394,202	10,037,759	2,928,208	12,266,330	1,648,654	26,784,376	1,964,867	31,302,375
D&A	45											
D&A	46											
D&A	47											
D&A	48											
D&A	49											
D&A	50											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
D&A	1	**DEPRECIATION & AMORTIZATION RESERVE:**								
D&A	2									
D&A	3	INTANGIBLE								
D&A	4	303003-Intg Misc Computr Softwar	SALWAGXAG	2,842	17,931	11,167	11,741			
D&A	5	303004-Intg Misc Computr Softwar	SALWAGXAG	101,864	642,784	400,307	420,912			
D&A	6	303004R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	620	3,912	2,437	2,562			
D&A	7	303005-Intg Misc Computr Soft 15y	SALWAGXAG	17,168	108,336	67,468	70,941			
D&A	8	303007-Intg Misc Computr Softwar	SALWAGXAG	16	98	61	64			
D&A	9	303010-Intg Misc Computr Softwar	SALWAGXAG	6,100	38,495	23,974	25,208			
D&A	10	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	14	90	56	59			
D&A	11	303014-Intg CRS Computr Softwar	CUST	39,610	19,250	0	0			
D&A	12	TOTAL INTANGIBLE		168,234	830,896	505,469	531,488			
D&A	13									
D&A	14	PRODUCTION								
D&A	15	Steam Production								
D&A	16	310002-Steam Prod Land Rights	DPROD	367	4,790	232	336			
D&A	17	310003-Steam Prod Water Rights	DPROD	2,364	30,863	1,497	2,163			
D&A	18	310004-Steam Prod Land Rights-NM	DPROD	30	391	19	27			
D&A	19	311000E-Steam Prod Str & Improv	DPROD	81,215	1,060,399	51,420	74,327			
D&A	20	311001-Steam Prod Str&Imp-TolkSC	DTRAN	7,397	97,690	4,680	6,765			
D&A	21	312000E-Steam Prod Boiler Plant E	DPROD	335,244	4,377,165	212,254	306,811			
D&A	22	312001-Steam Prod Blr Plt-TolkSC	DTRAN	5,342	70,550	3,380	4,885			
D&A	23	314000-Steam Prod Turbogen Unit	DPROD	163,819	2,138,932	103,720	149,925			
D&A	24	314001-Steam Prod Turbogen-TolkSC	DTRAN	10,110	133,524	6,396	9,246			
D&A	25	315000E-Steam Prod Acc Elec Eq	DPROD	22,601	295,090	14,309	20,684			
D&A	26	315001-Steam Prod Acc El Eq-TolkS	DTRAN	6,669	88,074	4,219	6,099			
D&A	27	316000E-Steam Prod Misc Pwr Plt E	DPROD	12,239	159,802	7,749	11,201			
D&A	28	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	1,529	20,196	967	1,398			
D&A	29	Total Steam Production		648,925	8,477,466	410,842	593,867			
D&A	30									
D&A	31	Other Production Equipment:								
D&A	32	340002-Other Prod Land Rights	DPROD	0	4	0	0			
D&A	33	341000E-Other Prod Str & Impr	DPROD	2,130	27,811	1,349	1,949			
D&A	34	341045-Other Prod Str & Imp-Wind	ENERGY1	1,842	19,214	1,783	2,577			
D&A	35	342000E-Other Prod Fuel Hldr	DPROD	2,208	28,830	1,398	2,021			
D&A	36	343000-Other Prod Prime Mover	DPROD	19,649	256,545	12,440	17,982			
D&A	37	344000E-Other Prod Generator	DPROD	23,439	306,034	14,840	21,451			
D&A	38	344045-Other Prod Generator-Wind	ENERGY1	28,244	294,592	27,331	39,507			
D&A	39	345000E-Other Prod Access Elect Equip	DPROD	6,114	79,825	3,871	5,595			
D&A	40	345045-Other Prod Acc El Eq-Wind	ENERGY1	790	8,243	765	1,105			
D&A	41	346000E-Other Prod Misc Pwr P	DPROD	876	11,434	554	801			
D&A	42	346045-Other Prod Misc P Eq-Wind	ENERGY1	1	7	1	1			
D&A	43	TOTAL Other Production Equipment		85,292	1,032,540	64,331	92,990			
D&A	44	TOTAL PRODUCTION		170,584	2,065,075	128,663	185,980			
D&A	45									
D&A	46									
D&A	47									
D&A	48									
D&A	49									
D&A	50									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
D&A	51	**DEPRECIATION & AMORTIZATION RESERVE:**										
D&A	52											
D&A	53	TRANSMISSION PLANT:										
D&A	54	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	0	0	0
D&A	55	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0	0
D&A	56	350002E-Transmission Land Right	DTRAN	4,773,560	922,941	526,755	151,023	590,195	89,855	1,081,326	87,280	1,201,236
D&A	57	350002ERN-Transmission Land Right Radial NM	DTRANRADDEP	416,962	101,665	51,785	17,501	80,125	5,262	86,714	45,975	14,027
D&A	58	352000-Transmission Str & Improv	DTRAN	5,356,724	1,035,693	591,106	169,473	662,297	100,832	1,213,427	97,943	1,347,985
D&A	59	352010-Tran Str & Impr-Prod	DPRODTI	33,354	6,292	3,632	1,044	4,121	616	7,762	573	8,457
D&A	60	352045-Tran Str & Impr-Wind	ENERGY1	13,157	1,298	939	284	1,356	142	3,772	274	4,811
D&A	61	353000E-Transmission Station	DTRAN	36,100,345	6,979,803	3,983,619	1,142,119	4,463,389	679,531	8,177,594	660,063	9,084,419
D&A	62	353010-Tran Station Equip Pro	DPRODTI	5,101,830	962,465	555,553	159,710	630,402	94,182	1,187,259	87,637	1,293,573
D&A	63	353045-Tran Station Equip-Wind	ENERGY1	89,200	8,797	6,367	1,926	9,191	960	25,571	1,860	32,616
D&A	64	354000E-Tran Towers & Fixture	DTRAN	664,061	128,393	73,278	21,009	82,103	12,500	150,426	12,142	167,107
D&A	65	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADDEP	58,005	14,143	7,204	2,435	11,146	732	12,063	6,396	1,951
D&A	66	355000E	DTRAN	66,174,616	12,794,497	7,302,269	2,093,590	8,181,723	1,245,632	14,990,139	1,209,945	16,652,416
D&A	67	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADDEP	5,780,232	1,409,350	717,888	242,616	1,110,745	72,944	1,202,091	637,343	194,448
D&A	68	355010-Tran Poles & Fixtures-Prod	DPRODTI	159,646	30,117	17,384	4,998	19,726	2,947	37,152	2,742	40,478
D&A	69	355045-Tran Poles & Fixtures-Wind	ENERGY1	(570,595)	(56,274)	(40,730)	(12,320)	(58,791)	(6,144)	(163,573)	(11,899)	(208,637)
D&A	70	356000E-Tran OH Conductor & D	DTRAN	25,067,782	4,846,717	2,766,192	793,078	3,099,340	471,861	5,678,454	458,343	6,308,146
D&A	71	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADDEP	2,189,625	533,880	271,945	91,906	420,764	27,632	455,367	241,433	73,659
D&A	72	356010-Tran OH Cond & Device-Prod	DPRODTI	(160,171)	(30,216)	(17,441)	(5,014)	(19,791)	(2,957)	(37,274)	(2,751)	(40,611)
D&A	73	356045-Tran OH Cond & Device-Wind	ENERGY1	44,877	4,426	3,203	969	4,624	483	12,865	936	16,409
D&A	74	357000E-Tran Underground Cond	DTRAN	48,016	9,284	5,298	1,519	5,937	904	10,877	878	12,083
D&A	75	TRANSMISSION PLANT CONTINUED										
D&A	76	358000-Tran UG Conductor & Devic	DTRAN	95,988	18,559	10,592	3,037	11,868	1,807	21,744	1,755	24,155
D&A	77	359000-Transmission Road & Trai	DTRAN	8,404	1,625	927	266	1,039	158	1,904	154	2,115
D&A	78	TOTAL TRANSMISSION PLANT		151,445,619	29,723,454	16,837,768	4,881,168	19,311,509	2,799,880	34,155,658	3,539,023	36,230,843
D&A	79											
D&A	80	DISTRIBUTION PLANT										
D&A	81	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0	0
D&A	82	360004-Dist Land Rights-NM	DDISPSUB	1,203,080	302,934	207,297	46,198	183,227	34,638	383,679	0	0
D&A	83	361000E-Str & Improv	DDISPSUB	1,260,326	317,348	217,161	48,396	191,946	36,286	401,936	0	0
D&A	84	362000E-Other Eq	DDISPSUB	20,208,032	5,088,352	3,481,954	775,984	3,077,652	581,811	6,444,626	0	0
D&A	85	364000-Dist Poles, Towers & Fixt	PLT_364	23,972,184	6,491,707	4,442,268	989,999	3,541,806	742,273	6,856,835	0	0
D&A	86	365000-Dist OH Conductor & Devic	PLT_365	13,580,451	3,677,608	2,516,584	560,843	2,006,464	420,504	3,884,457	0	0
D&A	87	366000E-Dist Underground Cond	PLT_366	2,994,761	803,344	549,727	122,512	444,296	91,856	869,823	0	0
D&A	88	367000E-Dist UG Conductor & D	PLT_367	3,362,508	901,992	617,232	137,556	498,854	103,135	976,635	0	0
D&A	89	368000E-Dist Line Transformer	DDISTSLT	14,547,659	6,344,381	4,341,454	967,531	1,573,315	725,428	0	0	0
D&A	90	369000E-Distribution Services	DDISTSLT	(0)	(0)	(0)	(0)	(0)	(0)	0	0	0
D&A	91	369010-Distribution Services O	CSERVICE	8,190,719	3,900,456	1,825,580	868,268	1,122,209	283,046	0	0	0
D&A	92	369020-Distribution Services U	CSERVICE	10,236,072	4,874,462	2,281,457	1,085,089	1,402,442	353,728	0	0	0
D&A	93	370000E-Distribution Meter	CMETERS	8,811,325	2,994,222	1,395,463	857,381	996,774	103,895	2,018,794	21,059	129,861
D&A	94	371000E-Dist Inst on Cust Premis	CUSTPREM	5,653,092	0	0	0	0	0	0	0	0
D&A	95	373000-Dist Street Light & Sg Sy	CLIGHT	3,001,406	0	0	0	0	0	0	0	0
D&A	96	TOTAL DISTRIBUTION PLANT		117,021,614	35,696,805	21,876,177	6,459,757	15,038,985	3,476,600	21,836,785	21,059	129,861
D&A	97											
D&A	98											
D&A	99											
D&A	100											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
D&A	51	**DEPRECIATION & AMORTIZATION RESERVE:**								
D&A	52									
D&A	53	TRANSMISSION PLANT:								
D&A	54	102000-Plant Purchased or Sold	DTRAN	0	0	0	0			
D&A	55	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0			
D&A	56	350002E-Transmission Land Right	DTRAN	7,804	103,070	4,937	7,137			
D&A	57	350002ERN-Transmission Land Right Radial NM	DTRANRADDEP	817	12,454	261	377			
D&A	58	352000-Transmission Str & Improv	DTRAN	8,757	115,662	5,541	8,009			
D&A	59	352010-Tran Str & Impr-Prod	DPRODTI	55	717	35	50			
D&A	60	352045-Tran Str & Impr-Wind	ENERGY1	20	213	20	29			
D&A	61	353000E-Transmission Station	DTRAN	59,019	779,474	37,340	53,974			
D&A	62	353010-Tran Station Equip Pro	DPRODTI	8,398	109,649	5,317	7,686			
D&A	63	353045-Tran Station Equip-Wind	ENERGY1	139	1,445	134	194			
D&A	64	354000E-Tran Towers & Fixture	DTRAN	1,086	14,338	687	993			
D&A	65	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADDEP	114	1,732	36	52			
D&A	66	355000E	DTRAN	108,186	1,428,833	68,447	98,939			
D&A	67	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADDEP	11,321	172,646	3,615	5,225			
D&A	68	355010-Tran Poles & Fixtures-Prod	DPRODTI	263	3,431	166	240			
D&A	69	355045-Tran Poles & Fixtures-Wind	ENERGY1	(886)	(9,243)	(858)	(1,240)			
D&A	70	356000E-Tran OH Conductor & D	DTRAN	40,982	541,260	25,928	37,479			
D&A	71	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADDEP	4,289	65,400	1,369	1,979			
D&A	72	356010-Tran OH Cond & Device-Prod	DPRODTI	(264)	(3,442)	(167)	(241)			
D&A	73	356045-Tran OH Cond & Device-Wind	ENERGY1	70	727	67	97			
D&A	74	357000E-Tran Underground Cond	DTRAN	78	1,037	50	72			
D&A	75	TRANSMISSION PLANT CONTINUED								
D&A	76	358000-Tran UG Conductor & Devic	DTRAN	157	2,073	99	144			
D&A	77	359000-Transmission Road & Trai	DTRAN	14	181	9	13			
D&A	78	TOTAL TRANSMISSION PLANT		250,418	3,341,656	153,034	221,208			
D&A	79									
D&A	80	DISTRIBUTION PLANT								
D&A	81	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0			
D&A	82	360004-Dist Land Rights-NM	DDISPSUB	2,743	33,340	3,869	5,155			
D&A	83	361000E-Str & Improv	DDISPSUB	2,873	34,927	4,053	5,400			
D&A	84	362000E-Other Eq	DDISPSUB	46,066	560,013	64,985	86,590			
D&A	85	364000-Dist Poles, Towers & Fixt	PLT_364	58,771	655,147	82,908	110,471			
D&A	86	365000-Dist OH Conductor & Devic	PLT_365	33,294	371,147	46,968	62,583			
D&A	87	366000E-Dist Underground Cond	PLT_366	7,273	81,999	10,260	13,671			
D&A	88	367000E-Dist UG Conductor & D	PLT_367	8,166	92,068	11,520	15,349			
D&A	89	368000E-Dist Line Transformer	DDISTSLT	57,437	349,124	81,026	107,964			
D&A	90	369000E-Distribution Services	DDISTSLT	(0)	(0)	(0)	(0)			
D&A	91	369010-Distribution Services O	CSERVICE	85,249	105,910	0	0			
D&A	92	369020-Distribution Services U	CSERVICE	106,537	132,357	0	0			
D&A	93	370000E-Distribution Meter	CMETERS	80,355	213,523	0	0			
D&A	94	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	5,653,092			
D&A	95	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	3,001,406	0			
D&A	96	TOTAL DISTRIBUTION PLANT		488,762	2,629,556	3,306,993	6,060,275			
D&A	97									
D&A	98									
D&A	99									
D&A	100									

Southwestern Public Service Company

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
D&A	101	**DEPRECIATION & AMORTIZATION RESERVE:**										
D&A	102											
D&A	103	GENERAL PLANT										
D&A	104	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0	0
D&A	105	389002-General Land Rights	SALWAGXAG	5,755	1,292	731	240	634	96	1,272	76	1,143
D&A	106	390000-Genl Structures & Improv	SALWAGXAG	4,642,629	1,042,463	590,014	193,980	511,484	77,673	1,026,010	61,491	922,115
D&A	107	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0	0	0
D&A	108	390007-Genl Str & Imp Lease Bld	SALWAGXAG	217,774	48,899	27,676	9,099	23,992	3,643	48,128	2,884	43,254
D&A	109	390050-Genl Str & Imp-Call Center	CUST	835,137	448,517	215,496	86,233	29,220	7,268	35,457	36	224
D&A	110	391000-General Office Furn & E	SALWAGXAG	1,641,840	368,661	208,655	68,600	180,884	27,468	362,843	21,746	326,101
D&A	111	391004-General Info Sys Computer	SALWAGXAG	15,373,781	3,452,051	1,953,796	642,352	1,693,749	257,208	3,397,570	203,625	3,053,528
D&A	112	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
D&A	113	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
D&A	114	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0
D&A	115	392010-General Transp Eq Grp	SALWAGXAG	360,329	80,909	45,793	15,055	39,698	6,028	79,632	4,773	71,568
D&A	116	392020-General Transp Eq Grp 2	SALWAGXAG	9,257,918	2,078,786	1,176,554	386,817	1,019,957	154,888	2,045,978	122,621	1,838,800
D&A	117	392030-General Transp Eq Trailer	SALWAGXAG	1,430,633	321,236	181,814	59,775	157,615	23,935	316,167	18,949	284,151
D&A	118	392040-General Transp Eq Grp 4	SALWAGXAG	12,256,506	2,752,094	1,557,633	512,105	1,350,315	205,055	2,708,659	162,337	2,434,377
D&A	119	393000-General Stores Equipmen	SALWAGXAG	73,215	16,440	9,305	3,059	8,066	1,225	16,180	970	14,542
D&A	120	394000-General Tools & Shop Equi	SALWAGXAG	3,126,963	702,133	397,394	130,652	344,501	52,315	691,051	41,416	621,075
D&A	121	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
D&A	122	395000-General Laboratory Equi	SALWAGXAG	2,631,020	590,773	334,366	109,930	289,863	44,018	581,449	34,848	522,571
D&A	123	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
D&A	124	396000-General Power Operated E	SALWAGXAG	2,640,005	592,791	335,508	110,306	290,853	44,168	583,435	34,967	524,356
D&A	125	397000-General Communication E	SALWAGXAG	13,884,301	3,117,601	1,764,504	580,118	1,529,651	232,288	3,068,398	183,897	2,757,689
D&A	126	397010-General Comm Eq Two Wa	SALWAGXAG	2,173,319	488,000	276,199	90,806	239,437	36,360	480,298	28,785	431,663
D&A	127	397020-General Comm Eq AE	SALWAGXAG	2,343	526	298	98	258	39	518	31	465
D&A	128	397030-General Comm Eq EM	SALWAGXAG	1,412,454	317,154	179,503	59,016	155,612	23,631	312,149	18,708	280,540
D&A	129	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
D&A	130	398000-General Miscellaneous E	SALWAGXAG	509,056	114,304	64,694	21,270	56,083	8,517	112,500	6,742	101,108
D&A	131	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
D&A	132	TOTAL GENERAL PLANT		72,474,980	16,534,632	9,319,935	3,079,513	7,921,872	1,205,824	15,867,693	948,902	14,229,271
D&A	133											
D&A	134	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		834,338,925	176,199,340	102,389,199	30,400,381	101,922,947	16,333,728	186,403,094	12,846,014	174,582,642
D&A	135											
D&A	136	**NET ELECTRIC PLANT IN SERVICE**		2,139,956,160								
D&A	137	NET PRODUCTION PLANT										
D&A	138	NET STEAM PRODUCTION PLANT		206,464,983	39,026,431	22,506,314	6,468,714	25,512,814	3,817,366	47,945,945	3,564,643	52,318,220
D&A	139	NET OTHER COMBUSTION TURBINE PROD PLANT		65,728,713	12,398,598	7,156,890	2,057,476	8,121,419	1,213,282	15,296,599	1,129,112	16,667,041
D&A	140	NET OTHER WIND TURBINE PROD PLANT		467,974,796	46,153,253	33,404,790	10,104,052	48,217,876	5,038,862	134,154,866	9,758,824	171,114,497
D&A	141	TOTAL NET PRODUCTION PLANT		740,168,492	97,578,282	63,067,993	18,630,242	81,852,109	10,069,510	197,397,410	14,452,579	240,099,758
D&A	142	NET TRANSMISSION PLANT		765,048,088	143,601,919	82,488,928	23,760,111	93,863,817	13,824,922	181,407,153	16,640,660	189,537,430
D&A	143	NET DISTRIBUTION PLANT		508,212,012	145,976,188	97,066,760	23,540,813	70,939,488	15,929,596	124,422,419	40,517	249,857
D&A	144	NET GENERAL & INTANGIBLE PLANT		126,527,567	29,103,078	16,370,040	5,422,815	13,773,131	2,099,059	27,566,729	1,646,601	24,691,347
D&A	145	**TOTAL NET PLANT IN SERVICE**		2,139,956,160	416,259,468	258,993,722	71,353,981	260,428,544	41,923,087	530,793,710	32,780,357	454,578,392
D&A	146											
D&A	147	**PLANT HELD FOR FUTURE USE**	TOTPLT	0	0	0	0	0	0	0	0	0
D&A	148	**CONSTRUCTION WORK IN PROGRESS**	TOTPLT	0	0	0	0	0	0	0	0	0
D&A	149	**TOTAL NET PLANT IN SERVICE**		2,139,956,160	416,259,468	258,993,722	71,353,981	260,428,544	41,923,087	530,793,710	32,780,357	454,578,392
D&A	150											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
D&A	101	**DEPRECIATION & AMORTIZATION RESERVE:**								
D&A	102									
D&A	103	GENERAL PLANT								
D&A	104	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0			
D&A	105	389002-General Land Rights	SALWAGXAG	18	111	69	72			
D&A	106	390000-Genl Structures & Improv	SALWAGXAG	14,142	89,242	55,577	58,438			
D&A	107	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0			
D&A	108	390007-Genl Str & Imp Lease Bld	SALWAGXAG	663	4,186	2,607	2,741			
D&A	109	390050-Genl Str & Imp-Call Center	CUST	8,538	4,149	0	0			
D&A	110	391000-General Office Furn & E	SALWAGXAG	5,001	31,560	19,654	20,666			
D&A	111	391004-General Info Sys Computer	SALWAGXAG	46,832	295,518	184,040	193,513			
D&A	112	391005-Genl OffEq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0			
D&A	113	391050-Genl OffFurn & Eq-Call Center	CUST	0	0	0	0			
D&A	114	392000-General Transportation E	SALWAGXAG	0	0	0	0			
D&A	115	392010-General Transp Eq Grp	SALWAGXAG	1,098	6,926	4,313	4,536			
D&A	116	392020-General Transp Eq Grp 2	SALWAGXAG	28,201	177,958	110,827	116,531			
D&A	117	392030-General Transp Eq Trailer	SALWAGXAG	4,358	27,500	17,126	18,008			
D&A	118	392040-General Transp Eq Grp 4	SALWAGXAG	37,336	235,597	146,723	154,275			
D&A	119	393000-General Stores Equipmen	SALWAGXAG	223	1,407	876	922			
D&A	120	394000-General Tools & Shop Equi	SALWAGXAG	9,525	60,107	37,433	39,360			
D&A	121	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0			
D&A	122	395000-General Laboratory Equi	SALWAGXAG	8,015	50,574	31,496	33,117			
D&A	123	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0			
D&A	124	396000-General Power Operated E	SALWAGXAG	8,042	50,747	31,604	33,230			
D&A	125	397000-General Communication E	SALWAGXAG	42,294	266,887	166,209	174,765			
D&A	126	397010-General Comm Eq Two Wa	SALWAGXAG	6,620	41,776	26,017	27,356			
D&A	127	397020-General Comm Eq AE	SALWAGXAG	7	45	28	29			
D&A	128	397030-General Comm Eq EM	SALWAGXAG	4,303	27,150	16,908	17,779			
D&A	129	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0			
D&A	130	398000-General Miscellaneous E	SALWAGXAG	1,551	9,785	6,094	6,408			
D&A	131	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0			
D&A	132	TOTAL GENERAL PLANT		226,767	1,381,224	857,601	901,746			
D&A	133									
D&A	134	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,868,397	17,693,338	5,298,270	8,401,575			
D&A	135									
D&A	136	**NET ELECTRIC PLANT IN SERVICE**								
D&A	137	NET PRODUCTION PLANT								
D&A	138	NET STEAM PRODUCTION PLANT		339,670	4,438,978	215,045	310,844			
D&A	139	NET OTHER COMBUSTION TURBINE PROD PLANT		108,192	1,412,573	68,507	99,026			
D&A	140	NET OTHER WIND TURBINE PROD PLANT		726,817	7,580,961	703,335	1,016,663			
D&A	141	TOTAL NET PRODUCTION PLANT		1,174,679	13,432,511	986,887	1,426,533			
D&A	142	NET TRANSMISSION PLANT		1,239,299	16,751,707	790,085	1,142,058			
D&A	143	NET DISTRIBUTION PLANT		1,516,786	13,161,835	13,842,364	1,525,388			
D&A	144	NET GENERAL & INTANGIBLE PLANT		401,328	2,400,558	1,488,140	1,564,742			
D&A	145	**TOTAL NET PLANT IN SERVICE**		4,332,092	45,746,611	17,107,475	5,658,720			
D&A	146									
D&A	147	**PLANT HELD FOR FUTURE USE**	TOTPLT	0	0	0	0			
D&A	148	**CONSTRUCTION WORK IN PROGRESS**	TOTPLT	0	0	0	0			
D&A	149	**TOTAL NET PLANT IN SERVICE**		4,332,092	45,746,611	17,107,475	5,658,720			
D&A	150									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
RBO	1	**ADDITIONS AND DEDUCTIONS TO RATE BASE**										
RBO	2											
RBO	3	**PLUS: ADDITIONS TO RATE BASE**										
RBO	4	15100-Fuel Inventory	ENERGY1	2,090,862	206,208	149,249	45,144	215,432	22,513	599,390	43,601	764,522
RBO	5	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0	0	0
RBO	6											
RBO	7	Utility Material and Supplies:										
RBO	8	15400-Plant Materials and Operating Supplies Prod	PRODPLT	3,905,381	592,848	365,249	106,709	449,634	59,794	994,690	73,111	1,169,854
RBO	9	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,058,091	200,104	114,673	33,066	130,661	19,193	248,867	23,297	260,649
RBO	10	15420-Plant Materials and Operating Supplies Dist	DISTPLT	1,762,414	512,101	335,277	84,566	242,357	54,702	412,277	174	1,070
RBO	11	Total Utility Material and Supplies		6,725,886	1,305,053	815,199	224,341	822,651	133,689	1,655,833	96,582	1,431,574
RBO	12	Cash Working Capital (Lead Lag)	SCH CWC, LN 46	(10,635,995)	(1,974,180)	(1,219,039)	(339,663)	(1,288,362)	(196,754)	(2,637,211)	(171,672)	(2,464,473)
RBO	13	Prepayments	SCH RBO, LN 63	1,513,359	289,864	175,938	50,066	182,423	28,382	366,172	24,277	345,761
RBO	14	TOTAL ADDITIONS TO RATE BASE		(305,888)	(173,056)	(78,652)	(20,111)	(67,856)	(12,169)	(15,815)	(7,211)	77,383
RBO	15											
RBO	16	**LESS: DEDUCTIONS TO RATE BASE**										
RBO	17	Accumulated Deferred Income Taxes										
RBO	18	Account 190	SCH RBO, LN 215	(89,472,550)	(13,817,648)	(9,081,708)	(2,496,554)	(10,107,985)	(1,399,844)	(23,871,629)	(1,524,752)	(24,617,440)
RBO	19	Account 281	SCH RBO, LN 219	327,387	49,698	30,619	8,945	37,693	5,012	83,384	6,129	98,068
RBO	20	Account 282	SCH RBO, LN 356	373,692,015	78,922,122	48,149,247	13,232,639	46,911,969	7,882,193	89,519,226	5,425,253	70,381,996
RBO	21	Account 283	SCH RBO, LN 383	55,248,823	8,129,690	5,142,855	1,614,987	5,870,096	730,092	14,456,444	991,585	16,606,611
RBO	22	ADIT - NOL	SCH RBO, LN 385	(5,457,883)	(1,087,172)	(663,144)	(186,721)	(664,921)	(106,902)	(1,316,069)	(83,725)	(1,154,521)
RBO	23	Total Accumulated Deferred Income Taxes		334,337,792	72,196,690	43,577,870	12,173,297	42,046,851	7,110,550	78,871,357	4,814,490	61,314,715
RBO	24	Regulatory Assests										
RBO	25	182300NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	128,150	28,775	16,286	5,354	14,118	2,144	28,321	1,697	25,453
RBO	26	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(46,471,308)	(10,434,719)	(5,905,859)	(1,941,675)	(5,119,807)	(777,479)	(10,270,062)	(615,511)	(9,230,108)
RBO	27	25410-Reg Liability - Retiree Medical	SALWAGES	114,824	25,783	14,592	4,798	12,650	1,921	25,376	1,521	22,806
RBO	28	25430-Retiree Liability FAS 158/106	SALWAGES	3,761,017	844,503	477,973	157,144	414,356	62,923	831,177	49,815	747,011
RBO	29											
RBO	30	23500-Customer Deposits	CUSTDEP	941,083	513,213	246,580	98,672	33,434	8,317	40,571	42	256
RBO	31	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0	0	0
RBO	32	TOTAL DEDUCTIONS TO RATE BASE		292,811,558	63,174,245	38,427,442	10,497,589	37,401,603	6,408,376	69,526,740	4,252,053	52,880,134
RBO	33											
RBO	34											
RBO	35	**TOTAL RATE BASE**		1,846,838,713	352,912,167	220,487,628	60,836,281	222,959,085	35,502,542	461,251,155	28,521,093	401,775,641
RBO	36											
RBO	37											
RBO	38											
RBO	39											
RBO	40											
RBO	41											
RBO	42											
RBO	43											
RBO	44											
RBO	45											
RBO	46											
RBO	47											
RBO	48											
RBO	49											
RBO	50	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**										

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
RBO	1	**ADDITIONS AND DEDUCTIONS TO RATE BASE**								
RBO	2									
RBO	3	**PLUS: ADDITIONS TO RATE BASE**								
RBO	4	15100-Fuel Inventory	ENERGY1	3,247	33,871	3,142	4,542			
RBO	5	15810-NOx Inventory	ENERGY1	0	0	0	0			
RBO	6									
RBO	7	Utility Material and Supplies:								
RBO	8	15400-Plant Materials and Operating Supplies Prod	PRODPLT	6,278	75,454	4,808	6,951			
RBO	9	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,720	23,198	1,089	1,574			
RBO	10	15420-Plant Materials and Operating Supplies Dist	DISTPLT	5,653	44,513	48,341	21,383			
RBO	11	Total Utility Material and Supplies		13,651	143,165	54,238	29,907			
RBO	12	Cash Working Capital (Lead Lag)	SCH CWC, LN 46	(20,494)	(220,777)	(64,439)	(38,931)			
RBO	13	Prepayments	SCH RBO, LN 63	3,026	31,719	9,342	6,387			
RBO	14	TOTAL ADDITIONS TO RATE BASE		(569)	(12,021)	2,283	1,906			
RBO	15									
RBO	16	**LESS: DEDUCTIONS TO RATE BASE**								
RBO	17	Accumulated Deferred Income Taxes								
RBO	18	Account 190	SCH RBO, LN 215	(163,142)	(1,694,190)	(419,102)	(278,557)			
RBO	19	Account 281	SCH RBO, LN 219	526	6,325	403	583			
RBO	20	Account 282	SCH RBO, LN 356	784,036	8,324,444	2,796,350	1,362,540			
RBO	21	Account 283	SCH RBO, LN 383	116,221	964,597	299,431	326,213			
RBO	22	ADIT - NOL	SCH RBO, LN 385	(11,378)	(116,413)	(41,115)	(25,801)			
RBO	23	Total Accumulated Deferred Income Taxes		726,263	7,484,764	2,635,967	1,384,978			
RBO	24	Regulatory Assests								
RBO	25	182300NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	390	2,463	1,534	1,613			
RBO	26	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(141,560)	(893,281)	(556,306)	(584,940)			
RBO	27	25410-Reg Liability - Retiree Medical	SALWAGES	350	2,207	1,375	1,445			
RBO	28	25430-Retiree Liability FAS 158/106	SALWAGES	11,457	72,295	45,023	47,340			
RBO	29									
RBO	30	23500-Customer Deposits	CUSTDEP	0	0	0	0			
RBO	31	25200-Customer Advances for Construction	DISTPLT	0	0	0	0			
RBO	32	TOTAL DEDUCTIONS TO RATE BASE		596,900	6,668,448	2,127,592	850,436			
RBO	33									
RBO	34									
RBO	35	**TOTAL RATE BASE**		3,734,623	39,066,141	14,982,167	4,810,190			
RBO	36									
RBO	37									
RBO	38									
RBO	39									
RBO	40									
RBO	41									
RBO	42									
RBO	43									
RBO	44									
RBO	45									
RBO	46									
RBO	47									
RBO	48									
RBO	49									
RBO	50	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
RBO	51	Prepayments										
RBO	52	16510-Prepayments-Insurance	TOTPLT	937,178	186,679	113,869	32,062	114,174	18,356	225,983	14,377	198,244
RBO	53	16512-Prepayments-NERC Fees	DTRAN	97,358	18,824	10,743	3,080	12,037	1,833	22,054	1,780	24,500
RBO	54	16515-Prepayments-Auto Licensing	TOTPLT	441	88	54	15	54	9	106	7	93
RBO	55	16516-Prepayments-I/T Related	TOTPLT	188,918	37,631	22,954	6,463	23,015	3,700	45,554	2,898	39,962
RBO	56	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	0	0	0
RBO	57	16518-Prepayments-Pollution Emissions	PRODPLT	252,340	38,306	23,600	6,895	29,052	3,863	64,270	4,724	75,588
RBO	58	16519-Prepayments-Benefits	SALWAGES	5,087	1,142	646	213	560	85	1,124	67	1,010
RBO	59	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0	0	0
RBO	60	16526-Prepayments-Other Distribution Utility	SALWAGXAG	29,065	6,526	3,694	1,214	3,202	486	6,423	385	5,773
RBO	61	165295-Prepayments Hardware Maintenance	SALWAGXAG	2,973	668	378	124	328	50	657	39	591
RBO	62	Total Prepayments		1,513,359	289,864	175,938	50,066	182,423	28,382	366,172	24,277	345,761
RBO	63											
RBO	64	Accumulated Deferred Income Taxes										
RBO	65	**Account 190**										
RBO	66	INTANBILE PLATN										
RBO	67	303003-Intg Misc Computr Softwar	SALWAGXAG	(16)	(4)	(2)	(1)	(2)	(0)	(4)	(0)	(3)
RBO	68	303004-Intg Misc Computr Softwar	SALWAGXAG	(526)	(118)	(67)	(22)	(58)	(9)	(116)	(7)	(105)
RBO	69	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(286)	(64)	(36)	(12)	(32)	(5)	(63)	(4)	(57)
RBO	70	303010-Intg Misc Computr Softwar	SALWAGXAG	(34)	(8)	(4)	(1)	(4)	(1)	(8)	(0)	(7)
RBO	71	TOTAL INTANGIBLE		(863)	(194)	(110)	(36)	(95)	(14)	(191)	(11)	(171)
RBO	72											
RBO	73	PRODUCTION PLANT										
RBO	74	Steam Production										
RBO	75	310001-Steam Prod Land Own in Fe	DPROD	(1,337)	(252)	(146)	(42)	(165)	(25)	(311)	(23)	(339)
RBO	76	310002-Steam Prod Land Rights	DPROD	(3,548)	(669)	(386)	(111)	(438)	(66)	(826)	(61)	(900)
RBO	77	310003-Steam Prod Water Rights	DPROD	(823)	(155)	(90)	(26)	(102)	(15)	(192)	(14)	(209)
RBO	78	310004-Steam Prod Land Rights-NM	DPROD	(6,730)	(1,270)	(733)	(211)	(832)	(124)	(1,566)	(116)	(1,706)
RBO	79	311000E-Steam Prod Str & Improv	DPROD	(140,102)	(26,430)	(15,256)	(4,386)	(17,312)	(2,586)	(32,604)	(2,407)	(35,523)
RBO	80	312000E-Steam Prod Boiler Plant E	DPROD	(615,287)	(116,075)	(67,000)	(19,261)	(76,027)	(11,358)	(143,185)	(10,569)	(156,007)
RBO	81	314000-Steam Prod Turbogen Unit	DPROD	(280,788)	(52,971)	(30,576)	(8,790)	(34,695)	(5,183)	(65,343)	(4,823)	(71,194)
RBO	82	315000E-Steam Prod Acc Elec Eq	DPROD	(35,143)	(6,630)	(3,827)	(1,100)	(4,342)	(649)	(8,178)	(604)	(8,911)
RBO	83	316000E-Steam Prod Misc Pwr Plt E	DPROD	(15,078)	(2,845)	(1,642)	(472)	(1,863)	(278)	(3,509)	(259)	(3,823)
RBO	84	Total Steam Production		(1,098,837)	(207,297)	(119,655)	(34,399)	(135,776)	(20,285)	(255,713)	(18,875)	(278,611)
RBO	85	Other Production Equipment:										
RBO	86	340001-Other Prod Land Own in Fee	DPROD	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO	87	341000E-Other Prod Str & Impr	DPROD	(52,218)	(9,851)	(5,686)	(1,635)	(6,452)	(964)	(12,152)	(897)	(13,240)
RBO	88	341045-Other Prod Str & Imp-Wind	ENERGY1	(81,556)	(8,043)	(5,822)	(1,761)	(8,403)	(878)	(23,380)	(1,701)	(29,821)
RBO	89	342000E-Other Prod Fuel Hldr	DPROD	(4,265)	(805)	(464)	(134)	(527)	(79)	(993)	(73)	(1,081)
RBO	90	343000-Other Prod Prime Mover	DPROD	(131,896)	(24,882)	(14,362)	(4,129)	(16,298)	(2,435)	(30,694)	(2,266)	(33,442)
RBO	91	344000E-Other Prod Generator	DPROD	(582,676)	(109,922)	(63,449)	(18,240)	(71,998)	(10,756)	(135,596)	(10,009)	(147,738)
RBO	92	344045-Other Prod Generator-Wind	ENERGY1	(2,569,376)	(253,401)	(183,406)	(55,475)	(264,736)	(27,665)	(736,566)	(53,580)	(939,490)
RBO	93	345000E-Other Prod Access Elect Equip	DPROD	(98,663)	(18,613)	(10,744)	(3,089)	(12,191)	(1,821)	(22,960)	(1,695)	(25,016)
RBO	94	345045-Other Prod Acc El Eq-Wind	ENERGY1	(35,108)	(3,463)	(2,506)	(758)	(3,617)	(378)	(10,065)	(732)	(12,837)
RBO	95	346000E-Other Prod Misc Pwr P	DPROD	(15,113)	(2,851)	(1,646)	(473)	(1,867)	(279)	(3,517)	(260)	(3,832)
RBO	96	346045-Other Prod Misc P Eq-Wind	ENERGY1	(29)	(3)	(2)	(1)	(3)	(0)	(8)	(1)	(10)
RBO	97	Total Other Production Equipment		(3,570,900)	(431,833)	(288,088)	(85,694)	(386,093)	(45,256)	(975,930)	(71,213)	(1,206,508)
RBO	98											
RBO	99											
RBO	100											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
RBO	51	Prepayments								
RBO	52	16510-Prepayments-Insurance	TOTPLT	1,954	19,989	7,060	4,430			
RBO	53	16512-Prepayments-NERC Fees	DTRAN	159	2,102	101	146			
RBO	54	16515-Prepayments-Auto Licensing	TOTPLT	1	9	3	2			
RBO	55	16516-Prepayments-I/T Related	TOTPLT	394	4,030	1,423	893			
RBO	56	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0			
RBO	57	16518-Prepayments-Pollution Emissions	PRODPLT	406	4,875	311	449			
RBO	58	16519-Prepayments-Benefits	SALWAGES	15	98	61	64			
RBO	59	16523-Prepaid Taxes State	TOTPLT	0	0	0	0			
RBO	60	16526-Prepayments-Other Distribution Utility	SALWAGXAG	89	559	348	366			
RBO	61	165295-Prepayments Hardware Maintenance	SALWAGXAG	9	57	36	37			
RBO	62	Total Prepayments		3,026	31,719	9,342	6,387			
RBO	63									
RBO	64	Accumulated Deferred Income Taxes								
RBO	65	**Account 190**								
RBO	66	INTANBILE PLATN								
RBO	67	303003-Intg Misc Computr Softwar	SALWAGXAG	(0)	(0)	(0)	(0)			
RBO	68	303004-Intg Misc Computr Softwar	SALWAGXAG	(2)	(10)	(6)	(7)			
RBO	69	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(1)	(6)	(3)	(4)			
RBO	70	303010-Intg Misc Computr Softwar	SALWAGXAG	(0)	(1)	(0)	(0)			
RBO	71	TOTAL INTANGIBLE		(3)	(17)	(10)	(11)			
RBO	72									
RBO	73	PRODUCTION PLANT								
RBO	74	Steam Production								
RBO	75	310001-Steam Prod Land Own in Fe	DPROD	(2)	(29)	(1)	(2)			
RBO	76	310002-Steam Prod Land Rights	DPROD	(6)	(76)	(4)	(5)			
RBO	77	310003-Steam Prod Water Rights	DPROD	(1)	(18)	(1)	(1)			
RBO	78	310004-Steam Prod Land Rights-NM	DPROD	(11)	(145)	(7)	(10)			
RBO	79	311000E-Steam Prod Str & Improv	DPROD	(231)	(3,011)	(146)	(211)			
RBO	80	312000E-Steam Prod Boiler Plant E	DPROD	(1,013)	(13,224)	(641)	(927)			
RBO	81	314000-Steam Prod Turbogen Unit	DPROD	(462)	(6,035)	(293)	(423)			
RBO	82	315000E-Steam Prod Acc Elec Eq	DPROD	(58)	(755)	(37)	(53)			
RBO	83	316000E-Steam Prod Misc Pwr Plt E	DPROD	(25)	(324)	(16)	(23)			
RBO	84	Total Steam Production		(1,809)	(23,616)	(1,145)	(1,655)			
RBO	85	Other Production Equipment:								
RBO	86	340001-Other Prod Land Own in Fee	DPROD	(0)	(0)	(0)	(0)			
RBO	87	341000E-Other Prod Str & Impr	DPROD	(86)	(1,122)	(54)	(79)			
RBO	88	341045-Other Prod Str & Imp-Wind	ENERGY1	(127)	(1,321)	(123)	(177)			
RBO	89	342000E-Other Prod Fuel Hldr	DPROD	(7)	(92)	(4)	(6)			
RBO	90	343000-Other Prod Prime Mover	DPROD	(217)	(2,835)	(137)	(199)			
RBO	91	344000E-Other Prod Generator	DPROD	(959)	(12,523)	(607)	(878)			
RBO	92	344045-Other Prod Generator-Wind	ENERGY1	(3,991)	(41,623)	(3,862)	(5,582)			
RBO	93	345000E-Other Prod Access Elect Equip	DPROD	(162)	(2,120)	(103)	(149)			
RBO	94	345045-Other Prod Acc El Eq-Wind	ENERGY1	(55)	(569)	(53)	(76)			
RBO	95	346000E-Other Prod Misc Pwr P	DPROD	(25)	(325)	(16)	(23)			
RBO	96	346045-Other Prod Misc P Eq-Wind	ENERGY1	(0)	(0)	(0)	(0)			
RBO	97	Total Other Production Equipment		(5,628)	(62,530)	(4,959)	(7,168)			
RBO	98									
RBO	99									
RBO	100									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
RBO	101	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**										
RBO	102	TRANSMISSION PLANT:										
RBO	103	105000-Held for Future Us	DTRAN	(8)	(2)	(1)	(0)	(1)	(0)	(2)	(0)	(2)
RBO	104	350001-Tran Land Owned in Fe	DTRAN	(401)	(78)	(44)	(13)	(50)	(8)	(91)	(7)	(101)
RBO	105	350002E-Transmission Land Right	DTRAN	(24,597)	(4,756)	(2,714)	(778)	(3,041)	(463)	(5,572)	(450)	(6,190)
RBO	106	350002ERN-Transmission Land Right Radial NM	DTRANRADNET	(2,148)	(311)	(174)	(57)	(293)	(17)	(869)	(196)	(157)
RBO	107	352000-Transmission Str & Improv	DTRAN	(395,076)	(76,386)	(43,596)	(12,499)	(48,847)	(7,437)	(89,494)	(7,224)	(99,418)
RBO	108	352010-Tran Str & Impr-Prod	DPRODTI	(1,238)	(233)	(135)	(39)	(153)	(23)	(288)	(21)	(314)
RBO	109	352045-Tran Str & Impr-Wind	ENERGY1	(5,538)	(546)	(395)	(120)	(571)	(60)	(1,588)	(115)	(2,025)
RBO	110	353000E-Transmission Station	DTRAN	(3,849,874)	(744,352)	(424,828)	(121,800)	(475,992)	(72,468)	(872,089)	(70,392)	(968,796)
RBO	111	353010-Tran Station Equip Pro	DPRODTI	(48,475)	(9,145)	(5,279)	(1,517)	(5,990)	(895)	(11,281)	(833)	(12,291)
RBO	112	353045-Tran Station Equip-Wind	ENERGY1	(61,385)	(6,054)	(4,382)	(1,325)	(6,325)	(661)	(17,597)	(1,280)	(22,445)
RBO	113	354000E-Tran Towers & Fixture	DTRAN	(212,388)	(41,064)	(23,437)	(6,719)	(26,259)	(3,998)	(48,111)	(3,883)	(53,446)
RBO	114	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADNET	(18,552)	(2,688)	(1,505)	(489)	(2,533)	(146)	(7,504)	(1,690)	(1,353)
RBO	115	355000E	DTRAN	(2,851,016)	(551,228)	(314,605)	(90,199)	(352,495)	(53,666)	(645,824)	(52,128)	(717,440)
RBO	116	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADNET	(249,031)	(36,088)	(20,202)	(6,561)	(34,007)	(1,963)	(100,736)	(22,686)	(18,156)
RBO	117	355010-Tran Poles & Fixtures-Prod	DPRODTI	(9,718)	(1,833)	(1,058)	(304)	(1,201)	(179)	(2,261)	(167)	(2,464)
RBO	118	355045-Tran Poles & Fixtures-Wind	ENERGY1	(7,631)	(753)	(545)	(165)	(786)	(82)	(2,188)	(159)	(2,790)
RBO	119	356000E-Tran OH Conductor & D	DTRAN	(1,009,589)	(195,199)	(111,407)	(31,941)	(124,824)	(19,004)	(228,696)	(18,459)	(254,057)
RBO	120	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADNET	(88,186)	(12,779)	(7,154)	(2,323)	(12,043)	(695)	(35,672)	(8,034)	(6,429)
RBO	121	356010-Tran OH Cond & Device-Prod	DPRODTI	(13,597)	(2,565)	(1,481)	(426)	(1,680)	(251)	(3,164)	(234)	(3,447)
RBO	122	356045-Tran OH Cond & Device-Wind	ENERGY1	(5,035)	(497)	(359)	(109)	(519)	(54)	(1,443)	(105)	(1,841)
RBO	123	357000E-Tran Underground Cond	DTRAN	(599)	(116)	(66)	(19)	(74)	(11)	(136)	(11)	(151)
RBO	124	358000-Tran UG Conductor & Devic	DTRAN	(1,067)	(206)	(118)	(34)	(132)	(20)	(242)	(20)	(268)
RBO	125	359000-Transmission Road & Trai	DTRAN	(1,128)	(218)	(124)	(36)	(139)	(21)	(255)	(21)	(284)
RBO	126	TOTAL TRANSMISSION PLANT		(8,856,275)	(1,687,097)	(963,608)	(277,471)	(1,097,955)	(162,121)	(2,075,102)	(188,114)	(2,173,865)
RBO	127											
RBO	128	DISTRIBUTION PLANT										
RBO	129	360001E-Dist Land Owned in Fee	DDISPSUB	(16)	(4)	(3)	(1)	(2)	(0)	(5)	0	0
RBO	130	360004-Dist Land Rights-NM	DDISPSUB	(2,013)	(507)	(347)	(77)	(307)	(58)	(642)	0	0
RBO	131	361000E-Str & Improv	DDISPSUB	(167,783)	(42,247)	(28,910)	(6,443)	(25,553)	(4,831)	(53,508)	0	0
RBO	132	362000E-Other Eq	DDISPSUB	(2,333,935)	(587,681)	(402,150)	(89,623)	(355,455)	(67,196)	(744,325)	0	0
RBO	133	364000-Dist Poles, Towers & Fixt	PLT_364	(3,019,015)	(817,554)	(559,452)	(124,679)	(446,049)	(93,481)	(863,538)	0	0
RBO	134	365000-Dist OH Conductor & Devic	PLT_365	(3,574,697)	(968,034)	(662,425)	(147,627)	(528,149)	(110,687)	(1,022,481)	0	0
RBO	135	366000E-Dist Underground Cond	PLT_366	(139,452)	(37,408)	(25,598)	(5,705)	(20,689)	(4,277)	(40,504)	0	0
RBO	136	367000E-Dist UG Conductor & D	PLT_367	(419,454)	(112,518)	(76,996)	(17,159)	(62,229)	(12,866)	(121,830)	0	0
RBO	137	368000E-Dist Line Transformer	DDISTSLT	(713,785)	(311,289)	(213,014)	(47,472)	(77,195)	(35,593)	0	0	0
RBO	138	369000E-Distribution Services	CSERVICE	2,064	983	460	219	283	71	0	0	0
RBO	139	369010-Distribution Services O	CSERVICE	(108,162)	(51,507)	(24,108)	(11,466)	(14,819)	(3,738)	0	0	0
RBO	140	369020-Distribution Services U	CSERVICE	(133,098)	(63,382)	(29,665)	(14,109)	(18,236)	(4,599)	0	0	0
RBO	141	370000E-Distribution Meter	CMETERS	(236,164)	(80,252)	(37,402)	(22,980)	(26,716)	(2,785)	(54,108)	(564)	(3,481)
RBO	142	371000E-Dist Inst on Cust Premis	CUSTPREM	(14,804)	0	0	0	0	0	0	0	0
RBO	143	373000-Dist Street Light & Sg Sy	CLIGHT	(160,010)	0	0	0	0	0	0	0	0
RBO	144	TOTAL DISTRIBUTION PLANT		(11,020,325)	(3,071,402)	(2,059,609)	(487,122)	(1,575,116)	(340,039)	(2,900,941)	(564)	(3,481)
RBO	145											
RBO	146											
RBO	147											
RBO	148											
RBO	149											
RBO	150											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
RBO	101	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
RBO	102	TRANSMISSION PLANT:								
RBO	103	105000-Held for Future Us	DTRAN	(0)	(0)	(0)	(0)			
RBO	104	350001-Tran Land Owned in Fe	DTRAN	(1)	(9)	(0)	(1)			
RBO	105	350002E-Transmission Land Right	DTRAN	(40)	(531)	(25)	(37)			
RBO	106	350002ERN-Transmission Land Right Radial NM	DTRANRADNET	(3)	(68)	(1)	(2)			
RBO	107	352000-Transmission Str & Improv	DTRAN	(646)	(8,530)	(409)	(591)			
RBO	108	352010-Tran Str & Impr-Prod	DPRODTI	(2)	(27)	(1)	(2)			
RBO	109	352045-Tran Str & Impr-Wind	ENERGY1	(9)	(90)	(8)	(12)			
RBO	110	353000E-Transmission Station	DTRAN	(6,294)	(83,126)	(3,982)	(5,756)			
RBO	111	353010-Tran Station Equip Pro	DPRODTI	(80)	(1,042)	(51)	(73)			
RBO	112	353045-Tran Station Equip-Wind	ENERGY1	(95)	(994)	(92)	(133)			
RBO	113	354000E-Tran Towers & Fixture	DTRAN	(347)	(4,586)	(220)	(318)			
RBO	114	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADNET	(24)	(591)	(12)	(17)			
RBO	115	355000E	DTRAN	(4,661)	(61,559)	(2,949)	(4,263)			
RBO	116	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADNET	(322)	(7,929)	(156)	(225)			
RBO	117	355010-Tran Poles & Fixtures-Prod	DPRODTI	(16)	(209)	(10)	(15)			
RBO	118	355045-Tran Poles & Fixtures-Wind	ENERGY1	(12)	(124)	(11)	(17)			
RBO	119	356000E-Tran OH Conductor & D	DTRAN	(1,651)	(21,799)	(1,044)	(1,509)			
RBO	120	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADNET	(114)	(2,808)	(55)	(80)			
RBO	121	356010-Tran OH Cond & Device-Prod	DPRODTI	(22)	(292)	(14)	(20)			
RBO	122	356045-Tran OH Cond & Device-Wind	ENERGY1	(8)	(82)	(8)	(11)			
RBO	123	357000E-Tran Underground Cond	DTRAN	(1)	(13)	(1)	(1)			
RBO	124	358000-Tran UG Conductor & Devic	DTRAN	(2)	(23)	(1)	(2)			
RBO	125	359000-Transmission Road & Trai	DTRAN	(2)	(24)	(1)	(2)			
RBO	126	TOTAL TRANSMISSION PLANT		(14,351)	(194,455)	(9,052)	(13,084)			
RBO	127									
RBO	128	DISTRIBUTION PLANT								
RBO	129	360001E-Dist Land Owned in Fee	DDISPSUB	(0)	(0)	(0)	(0)			
RBO	130	360004-Dist Land Rights-NM	DDISPSUB	(5)	(56)	(6)	(9)			
RBO	131	361000E-Str & Improv	DDISPSUB	(382)	(4,650)	(540)	(719)			
RBO	132	362000E-Other Eq	DDISPSUB	(5,320)	(64,679)	(7,505)	(10,001)			
RBO	133	364000-Dist Poles, Towers & Fixt	PLT_364	(7,401)	(82,508)	(10,441)	(13,913)			
RBO	134	365000-Dist OH Conductor & Devic	PLT_365	(8,764)	(97,695)	(12,363)	(16,473)			
RBO	135	366000E-Dist Underground Cond	PLT_366	(339)	(3,818)	(478)	(637)			
RBO	136	367000E-Dist UG Conductor & D	PLT_367	(1,019)	(11,485)	(1,437)	(1,915)			
RBO	137	368000E-Dist Line Transformer	DDISTSLT	(2,818)	(17,130)	(3,976)	(5,297)			
RBO	138	369000E-Distribution Services	CSERVICE	21	27	0	0			
RBO	139	369010-Distribution Services O	CSERVICE	(1,126)	(1,399)	0	0			
RBO	140	369020-Distribution Services U	CSERVICE	(1,385)	(1,721)	0	0			
RBO	141	370000E-Distribution Meter	CMETERS	(2,154)	(5,723)	0	0			
RBO	142	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	(14,804)			
RBO	143	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	(160,010)	0			
RBO	144	TOTAL DISTRIBUTION PLANT		(30,691)	(290,837)	(196,756)	(63,767)			
RBO	145									
RBO	146									
RBO	147									
RBO	148									
RBO	149									
RBO	150									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
RBO	151	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**										
RBO	152											
RBO	153	GENERAL PLANT										
RBO	154	389001-General Land Owned in Fe	SALWAGXAG	(337)	(76)	(43)	(14)	(37)	(6)	(74)	(4)	(67)
RBO	155	390000-Genl Structures & Improv	SALWAGXAG	(147,719)	(33,169)	(18,773)	(6,172)	(16,274)	(2,471)	(32,645)	(1,957)	(29,340)
RBO	156	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(4,409)	(990)	(560)	(184)	(486)	(74)	(974)	(58)	(876)
RBO	157	391000-General Office Furn & E	SALWAGXAG	(2,770)	(622)	(352)	(116)	(305)	(46)	(612)	(37)	(550)
RBO	158	391004-General Info Sys Computer	SALWAGXAG	(1,490)	(335)	(189)	(62)	(164)	(25)	(329)	(20)	(296)
RBO	159	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO	160	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0
RBO	161	392010-General Transp Eq Grp	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO	162	392020-General Transp Eq Grp 2	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO	163	392030-General Transp Eq Trailer	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO	164	392040-General Transp Eq Grp 4	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO	165	393000-General Stores Equipmen	SALWAGXAG	(283)	(63)	(36)	(12)	(31)	(5)	(62)	(4)	(56)
RBO	166	394000-General Tools & Shop Equi	SALWAGXAG	(33,615)	(7,548)	(4,272)	(1,405)	(3,703)	(562)	(7,429)	(445)	(6,677)
RBO	167	395000-General Laboratory Equi	SALWAGXAG	(7,168)	(1,609)	(911)	(299)	(790)	(120)	(1,584)	(95)	(1,424)
RBO	168	396000-General Power Operated E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO	169	397000-General Communication E	SALWAGXAG	(41,885)	(9,405)	(5,323)	(1,750)	(4,614)	(701)	(9,256)	(555)	(8,319)
RBO	170	397010-General Comm Eq Two Wa	SALWAGXAG	(31,936)	(7,171)	(4,059)	(1,334)	(3,518)	(534)	(7,058)	(423)	(6,343)
RBO	171	397020-General Comm Eq AE	SALWAGXAG	(40)	(9)	(5)	(2)	(4)	(1)	(9)	(1)	(8)
RBO	172	397030-General Comm Eq EM	SALWAGXAG	(11,599)	(2,604)	(1,474)	(485)	(1,278)	(194)	(2,563)	(154)	(2,304)
RBO	173	398000-General Miscellaneous E	SALWAGXAG	(1,802)	(405)	(229)	(75)	(198)	(30)	(398)	(24)	(358)
RBO	174	TOTAL GENERAL PLANT		(285,051)	(64,006)	(36,226)	(11,910)	(31,404)	(4,769)	(62,996)	(3,775)	(56,617)
RBO	175											
RBO	176	Non-Plant ADIT										
RBO	177	SchM-102 - Fuel Tax Credit - Inc Addback	ENERGY1	(585)	(58)	(42)	(13)	(60)	(6)	(168)	(12)	(214)
RBO	178	SchM-103 - Environmental Remediation	PRODPLT	(215,402)	(32,699)	(20,145)	(5,886)	(24,800)	(3,298)	(54,862)	(4,032)	(64,524)
RBO	179	SchM-108 - Accrued Vacation Paid	SALWAGES	(388,211)	(87,169)	(49,336)	(16,220)	(42,770)	(6,495)	(85,794)	(5,142)	(77,106)
RBO	180	SchM-109 - Employee Incentive	SALWAGES	(201,068)	(45,148)	(25,553)	(8,401)	(22,152)	(3,364)	(44,436)	(2,663)	(39,936)
RBO	181	SchM-111 - Post Employment Benefits - FAS 106(Shc	SALWAGES	(1,060,269)	(238,074)	(134,746)	(44,300)	(116,811)	(17,739)	(234,317)	(14,043)	(210,590)
RBO	182	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(35,180)	(7,899)	(4,471)	(1,470)	(3,876)	(589)	(7,775)	(466)	(6,987)
RBO	183	SchM-116 - Bad Debt	OX_904	(579,941)	(367,348)	(218,100)	405	1,638	183	3,281	0	0
RBO	184	SchM-118 - Inventory Reserve	TOTPLT	(25,905)	(5,160)	(3,147)	(886)	(3,156)	(507)	(6,246)	(397)	(5,480)
RBO	185	SchM-119 - Electric Vehicle Credit	TOTPLT	(2,274)	(453)	(276)	(78)	(277)	(45)	(548)	(35)	(481)
RBO	186	SchM-127 - Litigation Reserve	SALWAGES	(37,112)	(8,333)	(4,716)	(1,551)	(4,089)	(621)	(8,202)	(492)	(7,371)
RBO	187	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0	0
RBO	188	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(33,451)	(7,511)	(4,251)	(1,398)	(3,685)	(560)	(7,393)	(443)	(6,644)
RBO	189	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0	0
RBO	190	SchM-137 - R&E Credit	NETPLT	(3,151,211)	(612,967)	(381,384)	(105,073)	(383,496)	(61,734)	(781,625)	(48,271)	(669,393)
RBO	191	SchM-146 - State Tax Deduction Cash Vs Accrual - 19	NETPLT	0	0	0	0	0	0	0	0	0
RBO	192	SchM-174 - New Hire Retention Credit	SALWAGES	(3,282)	(737)	(417)	(137)	(362)	(55)	(725)	(43)	(652)
RBO	193	SchM-178 - Interest Income on Disputed Tax	TOTPLT	0	0	0	0	0	0	0	0	0
RBO	194	SchM-179 - DSM/CIP	DPROD	0	0	0	0	0	0	0	0	0
RBO	195	SchM-180 - ITC Grant	NETPLT	0	0	0	0	0	0	0	0	0
RBO	196	SchM-186 - Deferred Fuel Costs	ENERGY1	0	0	0	0	0	0	0	0	0
RBO	197											
RBO	198											
RBO	199											
RBO	200											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
RBO	151	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
RBO	152									
RBO	153	GENERAL PLANT								
RBO	154	389001-General Land Owned in Fe	SALWAGXAG	(1)	(6)	(4)	(4)			
RBO	155	390000-Genl Structures & Improv	SALWAGXAG	(450)	(2,839)	(1,768)	(1,859)			
RBO	156	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(13)	(85)	(53)	(55)			
RBO	157	391000-General Office Furn & E	SALWAGXAG	(8)	(53)	(33)	(35)			
RBO	158	391004-General Info Sys Computer	SALWAGXAG	(5)	(29)	(18)	(19)			
RBO	159	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)			
RBO	160	392000-General Transportation E	SALWAGXAG	0	0	0	0			
RBO	161	392010-General Transp Eq Grp	SALWAGXAG	(0)	(0)	(0)	(0)			
RBO	162	392020-General Transp Eq Grp 2	SALWAGXAG	(0)	(0)	(0)	(0)			
RBO	163	392030-General Transp Eq Trailer	SALWAGXAG	(0)	(0)	(0)	(0)			
RBO	164	392040-General Transp Eq Grp 4	SALWAGXAG	(0)	(0)	(0)	(0)			
RBO	165	393000-General Stores Equipmen	SALWAGXAG	(1)	(5)	(3)	(4)			
RBO	166	394000-General Tools & Shop Equi	SALWAGXAG	(102)	(646)	(402)	(423)			
RBO	167	395000-General Laboratory Equi	SALWAGXAG	(22)	(138)	(86)	(90)			
RBO	168	396000-General Power Operated E	SALWAGXAG	(0)	(0)	(0)	(0)			
RBO	169	397000-General Communication E	SALWAGXAG	(128)	(805)	(501)	(527)			
RBO	170	397010-General Comm Eq Two Wa	SALWAGXAG	(97)	(614)	(382)	(402)			
RBO	171	397020-General Comm Eq AE	SALWAGXAG	(0)	(1)	(0)	(1)			
RBO	172	397030-General Comm Eq EM	SALWAGXAG	(35)	(223)	(139)	(146)			
RBO	173	398000-General Miscellaneous E	SALWAGXAG	(5)	(35)	(22)	(23)			
RBO	174	TOTAL GENERAL PLANT		(868)	(5,479)	(3,412)	(3,588)			
RBO	175									
RBO	176	Non-Plant ADIT								
RBO	177	SchM-102 - Fuel Tax Credit - Inc Addback	ENERGY1	(1)	(9)	(1)	(1)			
RBO	178	SchM-103 - Environmental Remediation	PRODPLT	(346)	(4,162)	(265)	(383)			
RBO	179	SchM-108 - Accrued Vacation Paid	SALWAGES	(1,183)	(7,462)	(4,647)	(4,886)			
RBO	180	SchM-109 - Employee Incentive	SALWAGES	(612)	(3,865)	(2,407)	(2,531)			
RBO	181	SchM-111 - Post Employment Benefits - FAS 106(Shc	SALWAGES	(3,230)	(20,381)	(12,692)	(13,346)			
RBO	182	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(107)	(676)	(421)	(443)			
RBO	183	SchM-116 - Bad Debt	OX_904	0	0	0	0			
RBO	184	SchM-118 - Inventory Reserve	TOTPLT	(54)	(553)	(195)	(122)			
RBO	185	SchM-119 - Electric Vehicle Credit	TOTPLT	(5)	(48)	(17)	(11)			
RBO	186	SchM-127 - Litigation Reserve	SALWAGES	(113)	(713)	(444)	(467)			
RBO	187	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0			
RBO	188	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(102)	(643)	(400)	(421)			
RBO	189	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0			
RBO	190	SchM-137 - R&E Credit	NETPLT	(6,379)	(67,365)	(25,192)	(8,333)			
RBO	191	SchM-146 - State Tax Deduction Cash Vs Accrual - 19	NETPLT	0	0	0	0			
RBO	192	SchM-174 - New Hire Retention Credit	SALWAGES	(10)	(63)	(39)	(41)			
RBO	193	SchM-178 - Interest Income on Disputed Tax	TOTPLT	0	0	0	0			
RBO	194	SchM-179 - DSM/CIP	DPROD	0	0	0	0			
RBO	195	SchM-180 - ITC Grant	NETPLT	0	0	0	0			
RBO	196	SchM-186 - Deferred Fuel Costs	ENERGY1	0	0	0	0			
RBO	197									
RBO	198									
RBO	199									
RBO	200									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
RBO	201	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**										
RBO	202											
RBO	203	SchM-187 - Reg Asset/Liability Transmission Attachn	DTRAN	0	0	0	0	0	0	0	0	0
RBO	204	SchM-188 - Contributions Carryover	NETPLT	0	0	0	0	0	0	0	0	0
RBO	205	SchM-189 - OCI Treasury	NETPLT	0	0	0	0	0	0	0	0	0
RBO	206	SchM-192 - Texas Margin Tax	NETPLT	20,836	4,053	2,522	695	2,536	408	5,168	319	4,426
RBO	207	SchM-201 - State Tax Deduction Cash vs Accrual - Fi	NETPLT	0	0	0	0	0	0	0	0	0
RBO	208	SchM-226 - Performance Recognition Award	SALWAGES	(5,143)	(1,155)	(654)	(215)	(567)	(86)	(1,137)	(68)	(1,021)
RBO	209	SchM-299 - Operating Lease	ENERGY1	(33,540,780)	(3,307,905)	(2,394,195)	(724,180)	(3,455,881)	(361,146)	(9,615,173)	(699,436)	(12,264,151)
RBO	210	SchM-301 - Cares Act Payroll Deferral	SALWAGXAG	(203,910)	(45,786)	(25,914)	(8,520)	(22,465)	(3,411)	(45,064)	(2,701)	(40,500)
RBO	211	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(14,156,291)	(1,396,141)	(1,010,499)	(305,649)	(1,458,596)	(152,426)	(4,058,200)	(295,206)	(5,176,233)
RBO	212	SchM_NOL - NOL Excess ADIT	TOTPLT	(11,021,122)	(2,195,331)	(1,339,089)	(377,046)	(1,342,678)	(215,868)	(2,657,542)	(169,067)	(2,331,329)
RBO	213	Total Non-Plant ADIT		(64,640,300)	(8,355,820)	(5,614,412)	(1,599,922)	(6,881,546)	(827,359)	(17,600,757)	(1,242,198)	(20,898,187)
RBO	214											
RBO	215	**Total Account 190**		(89,472,550)	(13,817,648)	(9,081,708)	(2,496,554)	(10,107,985)	(1,399,844)	(23,871,629)	(1,524,752)	(24,617,440)
RBO	216											
RBO	217	**Account 281**										
RBO	218	311000E-Steam Prod Str & Improv	PRODPLT	327,387	49,698	30,619	8,945	37,693	5,012	83,384	6,129	98,068
RBO	219	**Total Account 281**		327,387	49,698	30,619	8,945	37,693	5,012	83,384	6,129	98,068
RBO	220											
RBO	221	**Account 282**										
RBO	222	Intangible										
RBO	223	303003-Intg Misc Computr Softwar	SALWAGXAG	4,701	1,055	597	196	518	79	1,039	62	934
RBO	224	303004-Intg Misc Computr Softwar	SALWAGXAG	274,570	61,652	34,894	11,472	30,250	4,594	60,679	3,637	54,535
RBO	225	303005-Intg Misc Computr Soft 15y	SALWAGXAG	84,411	18,954	10,727	3,527	9,300	1,412	18,655	1,118	16,766
RBO	226	303010-Intg Misc Computr Softwar	SALWAGXAG	10,128	2,274	1,287	423	1,116	169	2,238	134	2,012
RBO	227	303014-Intg CRS Computr Softwar	CUST	1,212	651	313	125	42	11	51	0	0
RBO	228	TOTAL INTANGIBLE		375,023	84,587	47,819	15,744	41,226	6,265	82,663	4,951	74,246
RBO	229											
RBO	230	PRODUCTION PLANT										
RBO	231	Steam Production										
RBO	232	310001-Steam Prod Land Own in Fe	DPROD	3,875	731	422	121	479	72	902	67	983
RBO	233	310002-Steam Prod Land Rights	DPROD	80,342	15,157	8,749	2,515	9,927	1,483	18,697	1,380	20,371
RBO	234	310003-Steam Prod Water Rights	DPROD	3,147	594	343	99	389	58	732	54	798
RBO	235	310004-Steam Prod Land Rights-NM	DPROD	(122,326)	(23,077)	(13,320)	(3,829)	(15,115)	(2,258)	(28,467)	(2,101)	(31,016)
RBO	236	311000E-Steam Prod Str & Improv	DPROD	5,705,101	1,076,272	621,244	178,595	704,944	105,319	1,327,648	98,000	1,446,533
RBO	237	312000E-Steam Prod Boiler Plant E	DPROD	31,029,919	5,853,823	3,378,935	971,376	3,834,174	572,827	7,221,048	533,021	7,867,660
RBO	238	314000-Steam Prod Turbogen Unit	DPROD	13,152,212	2,481,177	1,432,181	411,723	1,625,137	242,796	3,060,683	225,924	3,334,754
RBO	239	315000E-Steam Prod Acc Elec Eq	DPROD	1,353,008	255,246	147,333	42,355	167,183	24,977	314,862	23,241	343,056
RBO	240	316000E-Steam Prod Misc Pwr Plt E	DPROD	531,493	100,267	57,876	16,638	65,673	9,812	123,685	9,130	134,761
RBO	241	Total Steam Production		51,736,772	9,760,190	5,633,762	1,619,593	6,392,792	955,085	12,039,791	888,715	13,117,898
RBO	242											
RBO	243											
RBO	244											
RBO	245											
RBO	246											
RBO	247											
RBO	248											
RBO	249											
RBO	250											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
RBO	201	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
RBO	202									
RBO	203	SchM-187 - Reg Asset/Liability Transmission Attachn	DTRAN	0	0	0	0			
RBO	204	SchM-188 - Contributions Carryover	NETPLT	0	0	0	0			
RBO	205	SchM-189 - OCI Treasury	NETPLT	0	0	0	0			
RBO	206	SchM-192 - Texas Margin Tax	NETPLT	42	445	167	55			
RBO	207	SchM-201 - State Tax Deduction Cash vs Accrual - Fi	NETPLT	0	0	0	0			
RBO	208	SchM-226 - Performance Recognition Award	SALWAGES	(16)	(99)	(62)	(65)			
RBO	209	SchM-299 - Operating Lease	ENERGY1	(52,093)	(543,344)	(50,410)	(72,866)			
RBO	210	SchM-301 - Cares Act Payroll Deferral	SALWAGXAG	(621)	(3,920)	(2,441)	(2,567)			
RBO	211	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(21,986)	(229,325)	(21,276)	(30,754)			
RBO	212	SchM_NOL - NOL Excess ADIT	TOTPLT	(22,976)	(235,074)	(83,024)	(52,100)			
RBO	213	Total Non-Plant ADIT		(109,791)	(1,117,256)	(203,767)	(189,283)			
RBO	214									
RBO	215	**Total Account 190**		(163,142)	(1,694,190)	(419,102)	(278,557)			
RBO	216									
RBO	217	**Account 281**								
RBO	218	311000E-Steam Prod Str & Improv	PRODPLT	526	6,325	403	583			
RBO	219	**Total Account 281**		526	6,325	403	583			
RBO	220									
RBO	221	**Account 282**								
RBO	222	Intangible								
RBO	223	303003-Intg Misc Computr Softwar	SALWAGXAG	14	90	56	59			
RBO	224	303004-Intg Misc Computr Softwar	SALWAGXAG	836	5,278	3,287	3,456			
RBO	225	303005-Intg Misc Computr Soft 15y	SALWAGXAG	257	1,623	1,010	1,062			
RBO	226	303010-Intg Misc Computr Softwar	SALWAGXAG	31	195	121	127			
RBO	227	303014-Intg CRS Computr Softwar	CUST	12	6	0	0			
RBO	228	TOTAL INTANGIBLE		1,151	7,191	4,475	4,705			
RBO	229									
RBO	230	PRODUCTION PLANT								
RBO	231	Steam Production								
RBO	232	310001-Steam Prod Land Own in Fe	DPROD	6	83	4	6			
RBO	233	310002-Steam Prod Land Rights	DPROD	132	1,727	84	121			
RBO	234	310003-Steam Prod Water Rights	DPROD	5	68	3	5			
RBO	235	310004-Steam Prod Land Rights-NM	DPROD	(201)	(2,629)	(127)	(184)			
RBO	236	311000E-Steam Prod Str & Improv	DPROD	9,391	122,614	5,946	8,594			
RBO	237	312000E-Steam Prod Boiler Plant E	DPROD	51,077	666,895	32,339	46,745			
RBO	238	314000-Steam Prod Turbogen Unit	DPROD	21,649	282,667	13,707	19,813			
RBO	239	315000E-Steam Prod Acc Elec Eq	DPROD	2,227	29,079	1,410	2,038			
RBO	240	316000E-Steam Prod Misc Pwr Plt E	DPROD	875	11,423	554	801			
RBO	241	Total Steam Production		85,162	1,111,927	53,919	77,939			
RBO	242									
RBO	243									
RBO	244									
RBO	245									
RBO	246									
RBO	247									
RBO	248									
RBO	249									
RBO	250									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
RBO	251	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**										
RBO	252											
RBO	253	Other Production Equipment:										
RBO	254	340001-Other Prod Land Own in Fee	DPROD	384	73	42	12	47	7	89	7	97
RBO	255	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
RBO	256	340145-Other Prod Wind Land Own	ENERGY1	91	9	7	2	9	1	26	2	33
RBO	257	341000E-Other Prod Str & Impr	DPROD	724,597	136,696	78,903	22,683	89,534	13,376	168,623	12,447	183,722
RBO	258	341045-Other Prod Str & Imp-Wind	ENERGY1	1,632,249	160,978	116,513	35,242	168,179	17,575	467,919	34,038	596,830
RBO	259	342000E-Other Prod Fuel Hldr	DPROD	163,968	30,933	17,855	5,133	20,261	3,027	38,157	2,817	41,574
RBO	260	343000-Other Prod Prime Mover	DPROD	2,332,878	440,100	254,034	73,030	288,259	43,066	542,890	40,073	591,503
RBO	261	344000E-Other Prod Generator	DPROD	12,202,820	2,302,073	1,328,799	382,003	1,507,827	225,270	2,839,748	209,616	3,094,034
RBO	262	344045-Other Prod Generator-Wind	ENERGY1	29,468,266	2,906,260	2,103,492	636,250	3,036,269	317,296	8,447,701	614,511	10,775,041
RBO	263	345000E-Other Prod Access Elect Equip	DPROD	2,037,492	384,375	221,868	63,783	251,760	37,613	474,150	34,999	516,608
RBO	264	345045-Other Prod Acc El Eq-Wind	ENERGY1	702,653	69,298	50,156	15,171	72,398	7,566	201,430	14,653	256,924
RBO	265	346000E-Other Prod Misc Pwr P	DPROD	323,687	61,064	35,247	10,133	39,996	5,975	75,326	5,560	82,071
RBO	266	346045-Other Prod Misc P Eq-Wind	ENERGY1	574	57	41	12	59	6	165	12	210
RBO	267	Total Other Production Equipment		49,589,660	6,491,914	4,206,957	1,243,453	5,474,598	670,779	13,256,224	968,734	16,138,648
RBO	268											
RBO	269	TRANSMISSION PLANT:										
RBO	270	105000-Held for Future Us	DTRAN	12	2	1	0	1	0	3	0	3
RBO	271	350001-Tran Land Owned in Fe	DTRAN	(4,732)	(915)	(522)	(150)	(585)	(89)	(1,072)	(87)	(1,191)
RBO	272	350002E-Transmission Land Right	DTRAN	3,273,302	632,875	361,204	103,559	404,706	61,615	741,481	59,849	823,705
RBO	273	350002ERN-Transmission Land Right Radial NM	DTRANRADNET	285,917	41,434	23,194	7,533	39,044	2,253	115,656	26,047	20,846
RBO	274	350011-Tran Fee Land - Prod	DPRODTI	1	0	0	0	0	0	0	0	0
RBO	275	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0	0
RBO	276	352000-Transmission Str & Improv	DTRAN	6,081,150	1,175,757	671,046	192,391	751,864	114,468	1,377,526	111,189	1,530,282
RBO	277	352010-Tran Str & Impr-Prod	DPRODTI	32,513	6,134	3,540	1,018	4,017	600	7,566	558	8,244
RBO	278	352045-Tran Str & Impr-Wind	ENERGY1	18,037	1,779	1,288	389	1,858	194	5,171	376	6,595
RBO	279	353000E-Transmission Station	DTRAN	59,261,842	11,457,951	6,539,455	1,874,888	7,327,039	1,115,510	13,424,229	1,083,551	14,912,861
RBO	280	353010-Tran Station Equip Pro	DPRODTI	1,238,714	233,685	134,887	38,777	153,060	22,867	288,264	21,278	314,077
RBO	281	353045-Tran Station Equip-Wind	ENERGY1	237,099	23,383	16,925	5,119	24,430	2,553	67,969	4,944	86,695
RBO	282	354000E-Tran Towers & Fixture	DTRAN	356,654	68,957	39,356	11,284	44,096	6,713	80,791	6,521	89,750
RBO	283	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADNET	31,153	4,515	2,527	821	4,254	246	12,602	2,838	2,271
RBO	284	355000E	DTRAN	56,377,327	10,900,246	6,221,153	1,783,630	6,970,402	1,061,213	12,770,818	1,030,810	14,186,991
RBO	285	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADNET	4,924,457	713,629	399,475	129,737	672,478	38,808	1,991,994	448,609	359,034
RBO	286	355010-Tran Poles & Fixtures-Prod	DPRODTI	(10,869)	(2,050)	(1,184)	(340)	(1,343)	(201)	(2,529)	(187)	(2,756)
RBO	287	355045-Tran Poles & Fixtures-Wind	ENERGY1	178,419	17,596	12,736	3,852	18,383	1,921	51,147	3,721	65,239
RBO	288	356000E-Tran OH Conductor & D	DTRAN	19,949,437	3,857,114	2,201,390	631,147	2,466,516	375,516	4,519,026	364,758	5,020,147
RBO	289	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADNET	1,742,547	252,522	141,356	45,908	237,960	13,732	704,878	158,743	127,046
RBO	290	356010-Tran OH Cond & Device-Prod	DPRODTI	186,568	35,196	20,316	5,840	23,053	3,444	43,417	3,205	47,304
RBO	291	356045-Tran OH Cond & Device-Wind	ENERGY1	10,617	1,047	758	229	1,094	114	3,044	221	3,882
RBO	292	357000E-Tran Underground Cond	DTRAN	11,836	2,288	1,306	374	1,463	223	2,681	216	2,979
RBO	293	358000-Tran UG Conductor & Devic	DTRAN	21,078	4,075	2,326	667	2,606	397	4,775	385	5,304
RBO	294	359000-Transmission Road & Trai	DTRAN	22,284	4,308	2,459	705	2,755	419	5,048	407	5,608
RBO	295	TOTAL TRANSMISSION PLANT		154,225,360	29,431,527	16,794,992	4,837,379	19,149,154	2,822,518	36,214,485	3,327,955	37,614,917
RBO	296											
RBO	297											
RBO	298											
RBO	299											
RBO	300											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
RBO	251	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
RBO	252									
RBO	253	Other Production Equipment:								
RBO	254	340001-Other Prod Land Own in Fee	DPROD	1	8	0	1			
RBO	255	340002-Other Prod Land Rights	DPROD	0	0	0	0			
RBO	256	340145-Other Prod Wind Land Own	ENERGY1	0	1	0	0			
RBO	257	341000E-Other Prod Str & Impr	DPROD	1,193	15,573	755	1,092			
RBO	258	341045-Other Prod Str & Imp-Wind	ENERGY1	2,535	26,442	2,453	3,546			
RBO	259	342000E-Other Prod Fuel Hldr	DPROD	270	3,524	171	247			
RBO	260	343000-Other Prod Prime Mover	DPROD	3,840	50,138	2,431	3,514			
RBO	261	344000E-Other Prod Generator	DPROD	20,087	262,263	12,717	18,383			
RBO	262	344045-Other Prod Generator-Wind	ENERGY1	45,768	477,371	44,289	64,019			
RBO	263	345000E-Other Prod Access Elect Equip	DPROD	3,354	43,790	2,123	3,069			
RBO	264	345045-Other Prod Acc El Eq-Wind	ENERGY1	1,091	11,383	1,056	1,526			
RBO	265	346000E-Other Prod Misc Pwr P	DPROD	533	6,957	337	488			
RBO	266	346045-Other Prod Misc P Eq-Wind	ENERGY1	1	9	1	1			
RBO	267	Total Other Production Equipment		78,671	897,460	66,335	95,886			
RBO	268									
RBO	269	TRANSMISSION PLANT:								
RBO	270	105000-Held for Future Us	DTRAN	0	0	0	0			
RBO	271	350001-Tran Land Owned in Fe	DTRAN	(8)	(102)	(5)	(7)			
RBO	272	350002E-Transmission Land Right	DTRAN	5,351	70,677	3,386	4,894			
RBO	273	350002ERN-Transmission Land Right Radial NM	DTRANRADNET	370	9,103	179	258			
RBO	274	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0			
RBO	275	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0			
RBO	276	352000-Transmission Str & Improv	DTRAN	9,942	131,303	6,290	9,092			
RBO	277	352010-Tran Str & Impr-Prod	DPRODTI	54	699	34	49			
RBO	278	352045-Tran Str & Impr-Wind	ENERGY1	28	292	27	39			
RBO	279	353000E-Transmission Station	DTRAN	96,884	1,279,574	61,297	88,604			
RBO	280	353010-Tran Station Equip Pro	DPRODTI	2,039	26,622	1,291	1,866			
RBO	281	353045-Tran Station Equip-Wind	ENERGY1	368	3,841	356	515			
RBO	282	354000E-Tran Towers & Fixture	DTRAN	583	7,701	369	533			
RBO	283	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADNET	40	992	19	28			
RBO	284	355000E	DTRAN	92,169	1,217,292	58,313	84,291			
RBO	285	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADNET	6,372	156,790	3,080	4,451			
RBO	286	355010-Tran Poles & Fixtures-Prod	DPRODTI	(18)	(234)	(11)	(16)			
RBO	287	355045-Tran Poles & Fixtures-Wind	ENERGY1	277	2,890	268	388			
RBO	288	356000E-Tran OH Conductor & D	DTRAN	32,614	430,746	20,634	29,827			
RBO	289	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADNET	2,255	55,481	1,090	1,575			
RBO	290	356010-Tran OH Cond & Device-Prod	DPRODTI	307	4,010	194	281			
RBO	291	356045-Tran OH Cond & Device-Wind	ENERGY1	16	172	16	23			
RBO	292	357000E-Tran Underground Cond	DTRAN	19	256	12	18			
RBO	293	358000-Tran UG Conductor & Devic	DTRAN	34	455	22	32			
RBO	294	359000-Transmission Road & Trai	DTRAN	36	481	23	33			
RBO	295	TOTAL TRANSMISSION PLANT		249,736	3,399,040	156,884	226,774			
RBO	296									
RBO	297									
RBO	298									
RBO	299									
RBO	300									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
RBO	301	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**										
RBO	302											
RBO	303	DISTRIBUTION PLANT										
RBO	304	360001E-Dist Land Owned in Fee	DDISPSUB	477	120	82	18	73	14	152	0	0
RBO	305	360004-Dist Land Rights-NM	DDISPSUB	557,019	140,257	95,977	21,389	84,833	16,037	177,641	0	0
RBO	306	361000E-Str & Improv	DDISPSUB	2,494,159	628,026	429,757	95,775	379,857	71,810	795,423	0	0
RBO	307	362000E-Other Eq	DDISPSUB	25,635,304	6,454,930	4,417,102	984,390	3,904,217	738,068	8,175,460	0	0
RBO	308	364000-Dist Poles, Towers & Fixt	PLT_364	23,068,052	6,246,866	4,274,724	952,660	3,408,224	714,278	6,598,223	0	0
RBO	309	365000-Dist OH Conductor & Devic	PLT_365	22,512,105	6,096,315	4,171,702	929,701	3,326,085	697,063	6,439,204	0	0
RBO	310	366000E-Dist Underground Cond	PLT_366	1,161,912	311,683	213,284	47,532	172,379	35,638	337,475	0	0
RBO	311	367000E-Dist UG Conductor & D	PLT_367	2,400,178	643,847	440,584	98,188	356,085	73,619	697,128	0	0
RBO	312	368000E-Dist Line Transformer	DDISTSLT	12,055,440	5,257,499	3,597,701	801,780	1,303,784	601,152	0	0	0
RBO	313	369000E-Distribution Services	CSERVICE	(33,204)	(15,812)	(7,401)	(3,520)	(4,549)	(1,147)	0	0	0
RBO	314	369010-Distribution Services O	CSERVICE	1,860,625	886,038	414,704	197,238	254,924	64,298	0	0	0
RBO	315	369020-Distribution Services U	CSERVICE	2,353,052	1,120,534	524,458	249,439	322,391	81,314	0	0	0
RBO	316	370000E-Distribution Meter	CMETERS	4,079,253	1,386,192	646,037	396,929	461,462	48,099	934,612	9,749	60,120
RBO	317	371000E-Dist Inst on Cust Premis	CUSTPREM	304,584	0	0	0	0	0	0	0	0
RBO	318	373000-Dist Street Light & Sg Sy	CLIGHT	1,982,019	0	0	0	0	0	0	0	0
RBO	319	TOTAL DISTRIBUTION PLANT		100,430,976	29,156,494	19,218,713	4,771,520	13,969,764	3,140,241	24,155,318	9,749	60,120
RBO	320											
RBO	321	GENERAL PLANT										
RBO	322	105000-Held for Future Us	SALWAGXAG	12	3	2	0	1	0	3	0	2
RBO	323	389001-General Land Owned in Fe	SALWAGXAG	430	96	55	18	47	7	95	6	85
RBO	324	389002-General Land Rights	SALWAGXAG	2,879	646	366	120	317	48	636	38	572
RBO	325	390000-Genl Structures & Improv	SALWAGXAG	1,883,061	422,825	239,311	78,679	207,459	31,504	416,152	24,941	374,012
RBO	326	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(13,362)	(3,000)	(1,698)	(558)	(1,472)	(224)	(2,953)	(177)	(2,654)
RBO	327	390050-Genl Str & Imp-Call Center	CUST	336,490	180,715	86,827	34,745	11,773	2,929	14,286	15	90
RBO	328	391000-General Office Furn & E	SALWAGXAG	1,048,347	235,397	133,231	43,802	115,498	17,539	231,682	13,885	208,222
RBO	329	391004-General Info Sys Computer	SALWAGXAG	1,367,575	307,077	173,800	57,140	150,667	22,880	302,231	18,113	271,627
RBO	330	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
RBO	331	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
RBO	332	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0
RBO	333	392010-General Transp Eq Grp	SALWAGXAG	109,693	24,631	13,940	4,583	12,085	1,835	24,242	1,453	21,787
RBO	334	392020-General Transp Eq Grp 2	SALWAGXAG	1,376,262	309,028	174,904	57,503	151,625	23,025	304,151	18,229	273,352
RBO	335	392030-General Transp Eq Trailer	SALWAGXAG	265,682	59,657	33,765	11,101	29,271	4,445	58,715	3,519	52,770
RBO	336	392040-General Transp Eq Grp 4	SALWAGXAG	1,749,139	392,754	222,292	73,083	192,705	29,264	386,556	23,167	347,413
RBO	337	393000-General Stores Equipmen	SALWAGXAG	19,455	4,368	2,472	813	2,143	325	4,300	258	3,864
RBO	338	394000-General Tools & Shop Equi	SALWAGXAG	2,295,957	515,538	291,785	95,930	252,949	38,412	507,401	30,410	456,021
RBO	339	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
RBO	340	395000-General Laboratory Equi	SALWAGXAG	493,395	110,788	62,704	20,615	54,358	8,255	109,039	6,535	97,998
RBO	341	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
RBO	342	396000-General Power Operated E	SALWAGXAG	392,679	88,173	49,904	16,407	43,262	6,570	86,781	5,201	77,994
RBO	343	397000-General Communication E	SALWAGXAG	2,883,106	647,377	366,403	120,463	317,636	48,235	637,160	38,187	572,640
RBO	344	397010-General Comm Eq Two Wa	SALWAGXAG	2,198,279	493,605	279,371	91,849	242,187	36,778	485,814	29,116	436,620
RBO	345	397020-General Comm Eq AE	SALWAGXAG	2,747	617	349	115	303	46	607	36	546
RBO	346	397030-General Comm Eq EM	SALWAGXAG	798,391	179,272	101,465	33,359	87,960	13,357	176,443	10,575	158,576
RBO	347	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
RBO	348	398000-General Miscellaneous E	SALWAGXAG	124,008	27,845	15,760	5,181	13,662	2,075	27,406	1,642	24,630
RBO	349	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
RBO	350	TOTAL GENERAL PLANT		17,334,225	3,997,411	2,247,005	744,950	1,884,435	287,306	3,770,746	225,149	3,376,166

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
RBO	301	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
RBO	302									
RBO	303	DISTRIBUTION PLANT								
RBO	304	360001E-Dist Land Owned in Fee	DDISPSUB	1	13	2	2			
RBO	305	360004-Dist Land Rights-NM	DDISPSUB	1,270	15,436	1,791	2,387			
RBO	306	361000E-Str & Improv	DDISPSUB	5,686	69,119	8,021	10,687			
RBO	307	362000E-Other Eq	DDISPSUB	58,438	710,415	82,438	109,845			
RBO	308	364000-Dist Poles, Towers & Fixt	PLT_364	56,554	630,438	79,781	106,304			
RBO	309	365000-Dist OH Conductor & Devic	PLT_365	55,191	615,244	77,858	103,743			
RBO	310	366000E-Dist Underground Cond	PLT_366	2,822	31,814	3,981	5,304			
RBO	311	367000E-Dist UG Conductor & D	PLT_367	5,829	65,719	8,223	10,957			
RBO	312	368000E-Dist Line Transformer	DDISTSLT	47,597	289,314	67,145	89,468			
RBO	313	369000E-Distribution Services	CSERVICE	(346)	(429)	0	0			
RBO	314	369010-Distribution Services O	CSERVICE	19,365	24,059	0	0			
RBO	315	369020-Distribution Services U	CSERVICE	24,491	30,426	0	0			
RBO	316	370000E-Distribution Meter	CMETERS	37,201	98,851	0	0			
RBO	317	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	304,584			
RBO	318	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	1,982,019	0			
RBO	319	TOTAL DISTRIBUTION PLANT		314,098	2,580,421	2,311,257	743,281			
RBO	320									
RBO	321	GENERAL PLANT								
RBO	322	105000-Held for Future Us	SALWAGXAG	0	0	0	0			
RBO	323	389001-General Land Owned in Fe	SALWAGXAG	1	8	5	5			
RBO	324	389002-General Land Rights	SALWAGXAG	9	55	34	36			
RBO	325	390000-Genl Structures & Improv	SALWAGXAG	5,736	36,197	22,542	23,702			
RBO	326	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(41)	(257)	(160)	(168)			
RBO	327	390050-Genl Str & Imp-Call Center	CUST	3,440	1,672	0	0			
RBO	328	391000-General Office Furn & E	SALWAGXAG	3,193	20,152	12,550	13,196			
RBO	329	391004-General Info Sys Computer	SALWAGXAG	4,166	26,288	16,371	17,214			
RBO	330	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0			
RBO	331	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0			
RBO	332	392000-General Transportation E	SALWAGXAG	0	0	0	0			
RBO	333	392010-General Transp Eq Grp	SALWAGXAG	334	2,109	1,313	1,381			
RBO	334	392020-General Transp Eq Grp 2	SALWAGXAG	4,192	26,455	16,475	17,323			
RBO	335	392030-General Transp Eq Trailer	SALWAGXAG	809	5,107	3,180	3,344			
RBO	336	392040-General Transp Eq Grp 4	SALWAGXAG	5,328	33,622	20,939	22,017			
RBO	337	393000-General Stores Equipmen	SALWAGXAG	59	374	233	245			
RBO	338	394000-General Tools & Shop Equi	SALWAGXAG	6,994	44,133	27,485	28,900			
RBO	339	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0			
RBO	340	395000-General Laboratory Equi	SALWAGXAG	1,503	9,484	5,906	6,210			
RBO	341	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0			
RBO	342	396000-General Power Operated E	SALWAGXAG	1,196	7,548	4,701	4,943			
RBO	343	397000-General Communication E	SALWAGXAG	8,782	55,420	34,514	36,290			
RBO	344	397010-General Comm Eq Two Wa	SALWAGXAG	6,696	42,256	26,316	27,670			
RBO	345	397020-General Comm Eq AE	SALWAGXAG	8	53	33	35			
RBO	346	397030-General Comm Eq EM	SALWAGXAG	2,432	15,347	9,558	10,050			
RBO	347	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0			
RBO	348	398000-General Miscellaneous E	SALWAGXAG	378	2,384	1,485	1,561			
RBO	349	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0			
RBO	350	TOTAL GENERAL PLANT		55,218	328,406	203,480	213,954			

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
RBO	351	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**										
RBO	352											
RBO	353	SchM-224 - Non Utility ADIT	TOTPLT	0	0	0	0	0	0	0	0	0
RBO	354	SchM-225 - AFUDC	TOTPLT	0	0	0	0	0	0	0	0	0
RBO	355											
RBO	356	**Total Account 282**		373,692,015	78,922,122	48,149,247	13,232,639	46,911,969	7,882,193	89,519,226	5,425,253	70,381,996
RBO	357											
RBO	358	**Account 283**										
RBO	359	303003-Intg Misc Computr Softwar	SALWAGXAG	116,623	26,187	14,821	4,873	12,848	1,951	25,773	1,545	23,164
RBO	360	303004-Intg Misc Computr Softwar	SALWAGXAG	3,807,093	854,850	483,829	159,069	419,432	63,694	841,359	50,425	756,162
RBO	361	303004R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	39,473	8,863	5,016	1,649	4,349	660	8,723	523	7,840
RBO	362	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,091,465	469,621	265,796	87,386	230,419	34,991	462,209	27,701	415,405
RBO	363	303010-Intg Misc Computr Softwar	SALWAGXAG	241,041	54,124	30,633	10,071	26,556	4,033	53,270	3,193	47,875
RBO	364	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	11,627	2,611	1,478	486	1,281	195	2,570	154	2,309
RBO	365	303014-Intg CRS Computr Softwar	CUST	41,649	22,368	10,747	4,301	1,457	362	1,768	2	11
RBO	366											
RBO	367	393000-General Stores Equipmen	SALWAGXAG	119	27	15	5	13	2	26	2	24
RBO	368	394000-General Tools & Shop Equi	SALWAGXAG	14,270	3,204	1,813	596	1,572	239	3,154	189	2,834
RBO	369	395000-General Laboratory Equi	SALWAGXAG	3,021	678	384	126	333	51	668	40	600
RBO	370	397000-General Communication E	SALWAGXAG	17,650	3,963	2,243	737	1,945	295	3,901	234	3,506
RBO	371	397010-General Comm Eq Two Wa	SALWAGXAG	13,458	3,022	1,710	562	1,483	225	2,974	178	2,673
RBO	372	397020-General Comm Eq AE	SALWAGXAG	17	4	2	1	2	0	4	0	3
RBO	373	397030-General Comm Eq EM	SALWAGXAG	4,888	1,097	621	204	538	82	1,080	65	971
RBO	374	398000-General Miscellaneous E	SALWAGXAG	759	170	96	32	84	13	168	10	151
RBO	375											
RBO	376	SchM-107 - Pension Expense	SALWAGES	12,847,965	2,884,896	1,632,798	536,817	1,415,478	214,950	2,839,374	170,171	2,551,856
RBO	377	SchM-126 - Book Unamortized Cost of Reacquired D	TOTPLT	1,851,553	368,817	224,968	63,344	225,570	36,266	446,468	28,403	391,664
RBO	378	SchM-138 - Rate Case Expense	CLAIMREV	531,312	103,061	62,820	18,101	61,877	9,503	129,339	8,170	119,387
RBO	379	SchM-168 - Reg Asset-NOx	ENERGY1	1,910	188	136	41	197	21	547	40	698
RBO	380	SchM-195 - Renewable Energy Standard	DPROD	0	0	0	0	0	0	0	0	0
RBO	381	SchM-299 - Operating Lease	ENERGY1	33,540,780	3,307,905	2,394,195	724,180	3,455,881	361,146	9,615,173	699,436	12,264,151
RBO	382	SchM-300 - Reg A/L - Emergency Spec Response	NETPLT	72,151	14,035	8,732	2,406	8,781	1,413	17,896	1,105	15,327
RBO	383	**Total Account 283**		55,248,823	8,129,690	5,142,855	1,614,987	5,870,096	730,092	14,456,444	991,585	16,606,611
RBO	384											
RBO	385	ADIT - NOL	TOTPLT	(5,457,883)	(1,087,172)	(663,144)	(186,721)	(664,921)	(106,902)	(1,316,069)	(83,725)	(1,154,521)
RBO	386											
RBO	387	Total Accumulated Deferred Income Taxes		334,337,792	72,196,690	43,577,870	12,173,297	42,046,851	7,110,550	78,871,357	4,814,490	61,314,715
RBO	388											
RBO	389											
RBO	390											
RBO	391											
RBO	392											
RBO	393											
RBO	394											
RBO	395											
RBO	396											
RBO	397											
RBO	398											
RBO	399											
RBO	400											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
RBO	351	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**								
RBO	352									
RBO	353	SchM-224 - Non Utility ADIT	TOTPLT	0	0	0	0			
RBO	354	SchM-225 - AFUDC	TOTPLT	0	0	0	0			
RBO	355									
RBO	356	**Total Account 282**		784,036	8,324,444	2,796,350	1,362,540			
RBO	357									
RBO	358	**Account 283**								
RBO	359	303003-Intg Misc Computr Softwar	SALWAGXAG	355	2,242	1,396	1,468			
RBO	360	303004-Intg Misc Computr Softwar	SALWAGXAG	11,597	73,181	45,575	47,921			
RBO	361	303004R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	120	759	473	497			
RBO	362	303005-Intg Misc Computr Soft 15y	SALWAGXAG	6,371	40,203	25,037	26,326			
RBO	363	303010-Intg Misc Computr Softwar	SALWAGXAG	734	4,633	2,886	3,034			
RBO	364	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	35	223	139	146			
RBO	365	303014-Intg CRS Computr Softwar	CUST	426	207	0	0			
RBO	366									
RBO	367	393000-General Stores Equipmen	SALWAGXAG	0	2	1	1			
RBO	368	394000-General Tools & Shop Equi	SALWAGXAG	43	274	171	180			
RBO	369	395000-General Laboratory Equi	SALWAGXAG	9	58	36	38			
RBO	370	397000-General Communication E	SALWAGXAG	54	339	211	222			
RBO	371	397010-General Comm Eq Two Wa	SALWAGXAG	41	259	161	169			
RBO	372	397020-General Comm Eq AE	SALWAGXAG	0	0	0	0			
RBO	373	397030-General Comm Eq EM	SALWAGXAG	15	94	59	62			
RBO	374	398000-General Miscellaneous E	SALWAGXAG	2	15	9	10			
RBO	375									
RBO	376	SchM-107 - Pension Expense	SALWAGES	39,137	246,966	153,803	161,719			
RBO	377	SchM-126 - Book Unamortized Cost of Reacquired D	TOTPLT	3,860	39,493	13,948	8,753			
RBO	378	SchM-138 - Rate Case Expense	CLAIMREV	1,178	10,732	4,538	2,606			
RBO	379	SchM-168 - Reg Asset-NOx	ENERGY1	3	31	3	4			
RBO	380	SchM-195 - Renewable Energy Standard	DPROD	0	0	0	0			
RBO	381	SchM-299 - Operating Lease	ENERGY1	52,093	543,344	50,410	72,866			
RBO	382	SchM-300 - Reg A/L - Emergency Spec Response	NETPLT	146	1,542	577	191			
RBO	383	**Total Account 283**		116,221	964,597	299,431	326,213			
RBO	384									
RBO	385	ADIT - NOL	TOTPLT	(11,378)	(116,413)	(41,115)	(25,801)			
RBO	386									
RBO	387	Total Accumulated Deferred Income Taxes		726,263	7,484,764	2,635,967	1,384,978			
RBO	388									
RBO	389									
RBO	390									
RBO	391									
RBO	392									
RBO	393									
RBO	394									
RBO	395									
RBO	396									
RBO	397									
RBO	398									
RBO	399									
RBO	400									

Southwestern Public Service Company

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
CWC	1	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**										
CWC	2											
CWC	3	**CASH WORKING CAPITAL (LEAD LAG)**										
CWC	4	SPS CWC-Gas for Generation	ENERGY1	36,371,722	3,587,102	2,596,272	785,302	3,747,568	391,628	10,426,723	758,471	13,299,282
CWC	5	Multiplied by Factor of -0.014760		(0.014760)								
CWC	6	Total Gas for Generation CWC Amount		**(536,852)**	(52,946)	(38,321)	(11,591)	(55,315)	(5,780)	(153,900)	(11,195)	(196,299)
CWC	7	SPS CWC-Fossil Fuel for Generation	ENERGY1	32,634,326	3,218,507	2,329,490	704,608	3,362,484	351,386	9,355,319	680,534	11,932,707
CWC	8	Multiplied by Factor of 0.010199		0.010199								
CWC	9	Total Gas for Generation CWC Amount		**332,830**	32,825	23,758	7,186	34,293	3,584	95,413	6,941	121,699
CWC	10	SPS CWC-Fuel Oil for Generation	ENERGY1	23,596	2,327	1,684	509	2,431	254	6,764	492	8,628
CWC	11	Multiplied by Factor of 0.069103		0.069103								
CWC	12	Total Fuel Oil for Generation CWC Amount		**1,631**	161	116	35	168	18	467	34	596
CWC	13	SPS CWC-Purchased Power Capacity	DPURCH	19,377,987	3,655,675	2,110,123	606,618	2,394,418	357,727	4,509,499	332,868	4,913,303
CWC	14	Multiplied by Factor of -0.009555		(0.009555)								
CWC	15	Total Purchased Power Capacity CWC Amount		**(185,150)**	(34,929)	(20,162)	(5,796)	(22,878)	(3,418)	(43,087)	(3,180)	(46,945)
CWC	16	SPS CWC-Purchased Power Energy	ENERGY1	106,137,469	10,467,635	7,576,262	2,291,616	10,935,895	1,142,822	30,426,549	2,213,318	38,809,055
CWC	17	Multiplied by Factor of -0.009555		(0.009555)								
CWC	18	Total Purchased Power Energy CWC Amount		**(1,014,108)**	(100,015)	(72,389)	(21,896)	(104,489)	(10,919)	(290,715)	(21,148)	(370,807)
CWC	19											
CWC	20	SPS CWC-O&M Labor Regular	SALWAGES	43,295,440	9,721,606	5,502,251	1,808,981	4,769,917	724,346	9,568,202	573,446	8,599,318
CWC	21	Multiplied by Factor of 0.010199		0.060911								
CWC	22	Total Labor Regular CWC Amount		**2,637,172**	592,154	335,148	110,187	290,541	44,121	582,810	34,929	523,794
CWC	23	SPS CWC-O&M Labor Incentive	SALWAGES	2,071,161	465,061	263,216	86,538	228,183	34,651	457,722	27,432	411,373
CWC	24	Multiplied by Factor of 0.069103		(0.585938)								
CWC	25	Total Labor Incentive CWC Amount		**(1,213,572)**	(272,497)	(154,228)	(50,706)	(133,701)	(20,303)	(268,197)	(16,074)	(241,039)
CWC	26	SPS CWC-Other O&M	OMXFPP	103,634,536	21,121,625	12,359,041	3,625,815	11,714,460	1,748,261	23,859,869	1,598,255	23,923,972
CWC	27	Multiplied by Factor of -0.018651		(0.018651)								
CWC	28	Total Other O&M Expense CWC Amount		**(1,932,842)**	(393,930)	(230,503)	(67,623)	(218,481)	(32,606)	(445,000)	(29,808)	(446,195)
CWC	29	Total O&M Expense CWC Amount		**(509,242)**	(74,273)	(49,583)	(8,142)	(61,641)	(8,789)	(130,387)	(10,953)	(163,441)
CWC	30											
CWC	31	SPS CWC-Property Tax	SCH OTX, LN 12	21,851,912	4,352,748	2,655,052	747,581	2,662,168	428,008	5,269,188	335,213	4,622,397
CWC	32	Multiplied by Factor of -0.416130		(0.416130)								
CWC	33	Total Property Tax CWC Amount		**(9,093,236)**	(1,811,309)	(1,104,847)	(311,091)	(1,107,808)	(178,107)	(2,192,667)	(139,492)	(1,923,518)
CWC	34											
CWC	35	SPS CWC-Payroll	SALWAGES	2,535,806	569,393	322,266	105,952	279,373	42,425	560,408	33,587	503,660
CWC	36	Multiplied by Factor of 0.035240		0.035240								
CWC	37	SPS CWC-Payroll Tax Adjustent	SALWAGES		(683)	(387)	(127)	(335)	(51)	(672)	(40)	(604)
CWC	38	Total Payroll CWC Amount		86,318	19,382	10,970	3,607	9,510	1,444	19,076	1,143	17,145
CWC	39	SPS CWC-Franchise Tax	SALESREV	610,038	111,155	65,994	20,705	83,763	9,336	167,709	8,109	121,971
CWC	40	Multiplied by Factor of 0.190966		0.190966								
CWC	41	Total Franchise Tax CWC Amount		**116,496**	21,227	12,603	3,954	15,996	1,783	32,027	1,549	23,292
CWC	42	SPS CWC-Sales Tax		3,473	695	422	119	423	68	833	53	734
CWC	43	Multiplied by Factor of -0.010322		(0.010322)								
CWC	44	Total Sales Tax CWC Amount		**(36)**	(7)	(4)	(1)	(4)	(1)	(9)	(1)	(8)
CWC	45											
CWC	46	Total Income Tax Expense		(18,934,884)	(2,943,462)	(2,155,156)	(466,407)	(435,774)	(392,984)	(3,042,759)	(530,228)	(8,452,409)
CWC	47	Multiplied by Factor of -0.008733		(0.008733)								
CWC	48	Total Income Tax expense CWC Amount		165,354	25,705	18,820	4,073	3,806	3,432	26,572	4,630	73,813
CWC	49											
CWC	50	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(10,635,995)	(1,974,180)	(1,219,039)	(339,663)	(1,288,362)	(196,754)	(2,637,211)	(171,672)	(2,464,473)

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
CWC	1	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**								
CWC	2									
CWC	3	**CASH WORKING CAPITAL (LEAD LAG)**								
CWC	4	SPS CWC-Gas for Generation	ENERGY1	56,489	589,204	54,664	79,017			
CWC	5	Multiplied by Factor of -0.014760								
CWC	6	Total Gas for Generation CWC Amount		(834)	(8,697)	(807)	(1,166)			
CWC	7	SPS CWC-Fossil Fuel for Generation	ENERGY1	50,685	528,660	49,047	70,897			
CWC	8	Multiplied by Factor of 0.010199								
CWC	9	Total Gas for Generation CWC Amount		517	5,392	500	723			
CWC	10	SPS CWC-Fuel Oil for Generation	ENERGY1	37	382	35	51			
CWC	11	Multiplied by Factor of 0.069103								
CWC	12	Total Fuel Oil for Generation CWC Amount		3	26	2	4			
CWC	13	SPS CWC-Purchased Power Capacity	DPURCH	31,897	416,472	20,195	29,192			
CWC	14	Multiplied by Factor of -0.009555								
CWC	15	Total Purchased Power Capacity CWC Amount		(305)	(3,979)	(193)	(279)			
CWC	16	SPS CWC-Purchased Power Energy	ENERGY1	164,843	1,719,375	159,518	230,581			
CWC	17	Multiplied by Factor of -0.009555								
CWC	18	Total Purchased Power Energy CWC Amount		(1,575)	(16,428)	(1,524)	(2,203)			
CWC	19									
CWC	20	SPS CWC-O&M Labor Regular	SALWAGES	131,886	832,234	518,288	544,965			
CWC	21	Multiplied by Factor of 0.010199								
CWC	22	Total Labor Regular CWC Amount		8,033	50,692	31,569	33,194			
CWC	23	SPS CWC-O&M Labor Incentive	SALWAGES	6,309	39,812	24,794	26,070			
CWC	24	Multiplied by Factor of 0.069103								
CWC	25	Total Labor Incentive CWC Amount		(3,697)	(23,328)	(14,528)	(15,275)			
CWC	26	SPS CWC-Other O&M	OMXFPP	239,263	2,020,782	762,462	660,732			
CWC	27	Multiplied by Factor of -0.018651								
CWC	28	Total Other O&M Expense CWC Amount		(4,462)	(37,689)	(14,220)	(12,323)			
CWC	29	Total O&M Expense CWC Amount		(126)	(10,324)	2,822	5,596			
CWC	30									
CWC	31	SPS CWC-Property Tax	SCH OTX, LN 12	45,555	466,088	164,613	103,300			
CWC	32	Multiplied by Factor of -0.416130								
CWC	33	Total Property Tax CWC Amount		(18,957)	(193,953)	(68,501)	(42,986)			
CWC	34									
CWC	35	SPS CWC-Payroll	SALWAGES	7,725	48,744	30,356	31,918			
CWC	36	Multiplied by Factor of 0.035240								
CWC	37	SPS CWC-Payroll Tax Adjustent	SALWAGES	(9)	(58)	(36)	(38)			
CWC	38	Total Payroll CWC Amount		263	1,659	1,033	1,087			
CWC	39	SPS CWC-Franchise Tax	SALESREV	1,394	11,746	3,922	4,234			
CWC	40	Multiplied by Factor of 0.190966								
CWC	41	Total Franchise Tax CWC Amount		266	2,243	749	809			
CWC	42	SPS CWC-Sales Tax		7	74	26	18			
CWC	43	Multiplied by Factor of -0.010322								
CWC	44	Total Sales Tax CWC Amount		(0)	(1)	(0)	(0)			
CWC	45									
CWC	46	Total Income Tax Expense		(28,998)	(376,187)	(169,347)	58,826			
CWC	47	Multiplied by Factor of -0.008733								
CWC	48	Total Income Tax expense CWC Amount		253	3,285	1,479	(514)			
CWC	49									
CWC	50	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(20,494)	(220,777)	(64,439)	(38,931)			

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
REV	1	**OPERATING REVENUES**										
REV	2											
REV	3	**SALES REVENUES**										
REV	4	Sales of Electricity Revenues		323,042,427	58,861,336	34,946,756	10,963,997	44,356,423	4,944,095	88,809,239	4,294,190	64,589,278
REV	5	TOTAL SALES OF ELECTRICITY		323,042,427	58,861,336	34,946,756	10,963,997	44,356,423	4,944,095	88,809,239	4,294,190	64,589,278
REV	6											
REV	7	**Revenue Credits:**										
REV	8	45000LP-Late Payment Revenue	OX_904	462,518	292,969	173,940	(323)	(1,307)	(146)	(2,616)	0	0
REV	9	45103-Customer Connection	CUST	98,545	52,924	25,428	10,175	3,448	858	4,184	4	26
REV	10	45104-Returned Check Fee Rev	DISTPLT	40,176	11,674	7,643	1,928	5,525	1,247	9,398	4	24
REV	11	45106-Misc Service Rev	DISTPLT	45,208	13,136	8,600	2,169	6,217	1,403	10,575	4	27
REV	12	45400-Rentals	DISTPLT	3,259,656	947,152	620,109	156,408	448,249	101,174	762,522	321	1,980
REV	13	456-Other Electric Revenue										
REV	14	45600EEI-EEI Mutual Aid	TOTPLT	0	0	0	0	0	0	0	0	0
REV	15	456.1Z2PROD - Funded Upgrades Credit Distribution	DPROD	133,254	25,138	14,510	4,171	16,465	2,460	31,010	2,289	33,787
REV	16	456.1Z2PTP - Z2 Point-to-Point Revenue	DTRAN	(166,596)	(32,210)	(18,384)	(5,271)	(20,598)	(3,136)	(37,738)	(3,046)	(41,923)
REV	17	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wl	DTRAN	853,065	164,935	94,134	26,989	105,472	16,058	193,240	15,598	214,668
REV	18	45606-Tariff-Base Non-Firm PTP	DTRAN	269,134	52,036	29,698	8,515	33,275	5,066	60,965	4,921	67,726
REV	19	45612Sch1-Schedule 1 - Scheduling, System Control (	DTRAN	295,170	57,069	32,572	9,338	36,494	5,556	66,863	5,397	74,278
REV	20	45614Sch2-Schedule 2 - Reactive Supply & Voltage C	DPROD	43,827	8,268	4,772	1,372	5,415	809	10,199	753	11,112
REV	21	45642NM-Other Miscellaneous Revenue - New Mexic	DTRAN	10,248	1,981	1,131	324	1,267	193	2,321	187	2,579
REV	22	45642OT-Other Miscellaneous Revenue	DTRAN	42,928	8,300	4,737	1,358	5,308	808	9,724	785	10,803
REV	23	45669-Schedule 11 Base Plan Revenues PTP	DTRAN	0	0	0	0	0	0	0	0	0
REV	24	45671-Sch 1 Network Sys Cntlrl Dispatch Srvc Rev	DTRAN	0	0	0	0	0	0	0	0	0
REV	25	45673-Schedule 11 Network Base Plan Revenues	DTRAN	52,447,888	10,140,510	5,787,545	1,659,312	6,484,573	987,248	11,880,705	958,964	13,198,173
REV	26	41191-Operating Income - Losses from disposition of	DTRAN	0	0	0	0	0	0	0	0	0
REV	27											
REV	28											
REV	29	Total Revenue Credits		57,835,020	11,743,884	6,786,437	1,876,467	7,129,803	1,119,598	13,001,353	986,181	13,573,261
REV	30											
REV	31	**Total Revenue Requirements**		380,877,447	70,605,220	41,733,193	12,840,463	51,486,226	6,063,693	101,810,593	5,280,371	78,162,539
REV	32											
REV	33											
REV	34											
REV	35											
REV	36											
REV	37											
REV	38											
REV	39											
REV	40											
REV	41											
REV	42											
REV	43											
REV	44											
REV	45											
REV	46											
REV	47											
REV	48											
REV	49											
REV	50											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
REV	1	**OPERATING REVENUES**								
REV	2									
REV	3	**SALES REVENUES**								
REV	4	Sales of Electricity Revenues		738,064	6,219,792	2,077,077	2,242,180			
REV	5	TOTAL SALES OF ELECTRICITY		738,064	6,219,792	2,077,077	2,242,180			
REV	6									
REV	7	**Revenue Credits:**								
REV	8	45000LP-Late Payment Revenue	OX_904	0	0	0	0			
REV	9	45103-Customer Connection	CUST	1,007	490	0	0			
REV	10	45104-Returned Check Fee Rev	DISTPLT	129	1,015	1,102	487			
REV	11	45106-Misc Service Rev	DISTPLT	145	1,142	1,240	548			
REV	12	45400-Rentals	DISTPLT	10,456	82,328	89,408	39,548			
REV	13	456-Other Electric Revenue								
REV	14	45600EEI-EEI Mutual Aid	TOTPLT	0	0	0	0			
REV	15	456.1Z2PROD - Funded Upgrades Credit Distribution	DPROD	219	2,864	139	201			
REV	16	456.1Z2PTP - Z2 Point-to-Point Revenue	DTRAN	(272)	(3,597)	(172)	(249)			
REV	17	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wl	DTRAN	1,395	18,419	882	1,275			
REV	18	45606-Tariff-Base Non-Firm PTP	DTRAN	440	5,811	278	402			
REV	19	45612Sch1-Schedule 1 - Scheduling, System Control a	DTRAN	483	6,373	305	441			
REV	20	45614Sch2-Schedule 2 - Reactive Supply & Voltage C	DPROD	72	942	46	66			
REV	21	45642NM-Other Miscellaneous Revenue - New Mexic	DTRAN	17	221	11	15			
REV	22	45642OT-Other Miscellaneous Revenue	DTRAN	70	927	44	64			
REV	23	45669-Schedule 11 Base Plan Revenues PTP	DTRAN	0	0	0	0			
REV	24	45671-Sch 1 Network Sys Cntlrl Dispatch Srvc Rev	DTRAN	0	0	0	0			
REV	25	45673-Schedule 11 Network Base Plan Revenues	DTRAN	85,745	1,132,448	54,249	78,416			
REV	26	41191-Operating Income - Losses from disposition of	DTRAN	0	0	0	0			
REV	27									
REV	28									
REV	29	Total Revenue Credits		99,905	1,249,383	147,532	121,216			
REV	30									
REV	31	**Total Revenue Requirements**		837,969	7,469,175	2,224,609	2,363,396			
REV	32									
REV	33									
REV	34									
REV	35									
REV	36									
REV	37									
REV	38									
REV	39									
REV	40									
REV	41									
REV	42									
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REV	45									
REV	46									
REV	47									
REV	48									
REV	49									
REV	50									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
O&M	1	**OPERATION & MAINTENANCE EXPENSE**										
O&M	2											
O&M	3	**COST OF SALES**										
O&M	4	50100-Steam Genr Fuel	ENEFUEL	2,837	280	203	61	292	31	813	59	1,037
O&M	5	50110-Gas	ENEFUEL	0	0	0	0	0	0	0	0	0
O&M	6	50120-Oil	ENEFUEL	0	0	0	0	0	0	0	0	0
O&M	7	50130-Coal	ENEFUEL	0	0	0	0	0	0	0	0	0
O&M	8	50170-Stm Gen Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0
O&M	9	50190-Fuel in Base Rates	ENEFUEL	0	0	0	0	0	0	0	0	0
O&M	10	Total Steam Production Fuel		2,837	280	203	61	292	31	813	59	1,037
O&M	11											
O&M	12	54710-Other Oper Fuel - Gas	ENERGY1	0	0	0	0	0	0	0	0	0
O&M	13	54740-Non-Native Load Gas	ENERGY1	0	0	0	0	0	0	0	0	0
O&M	14	Total Other Production Fuel		0	0	0	0	0	0	0	0	0
O&M	15											
O&M	16	Purchased Power										
O&M	17	55501-Purchased Power-Demand	DPURCH	19,377,987	3,655,675	2,110,123	606,618	2,394,418	357,727	4,509,499	332,868	4,913,303
O&M	18	55509-Pur Pwr Variable O&M	ENERGY1	0	0	0	0	0	0	0	0	0
O&M	19	55509BLHK- Pur Pwr O&M Blackhawk Energy Base-	ENERGY1	1,236,924	121,990	88,294	26,706	127,447	13,318	354,591	25,794	452,280
O&M	20	Total Purchased Power		20,614,911	3,777,665	2,198,417	633,324	2,521,864	371,045	4,864,089	358,662	5,365,584
O&M	21											
O&M	22	**TOTAL COST OF SALES**		20,617,748	3,777,945	2,198,619	633,386	2,522,157	371,076	4,864,902	358,721	5,366,621
O&M	23											
O&M	24	PRODUCTION EXPENSE										
O&M	25	Steam Production Operation										
O&M	26	50000-Stm Prod Op & Supr	SALWAGPO	1,069,106	195,966	114,034	32,850	130,798	19,247	252,224	18,598	278,198
O&M	27	50135-Coal Non-Mine;Non-Freight	ENERGY1	10,947,567	1,079,686	781,455	236,369	1,127,985	117,877	3,138,351	228,293	4,002,967
O&M	28	50170-Stm Gen Fuel	ENERGY1	31,016	3,059	2,214	670	3,196	334	8,891	647	11,341
O&M	29	50180-Fuel Procurement-Labor	ENERGY1	0	0	0	0	0	0	0	0	0
O&M	30	50200-Steam Expenses Major	DPROD	3,490,340	658,456	380,073	109,263	431,280	64,433	812,245	59,956	884,978
O&M	31	50500-Stm Gen Elec Exp Major	DPROD	2,868,661	541,176	312,377	89,802	354,463	52,957	667,573	49,277	727,351
O&M	32	50600-Misc Steam Pwr Exp	DPROD	3,980,347	750,896	433,431	124,603	491,827	73,479	926,276	68,373	1,009,220
O&M	33	50700-Stm Pow Gen Rents	DPROD	1,389,249	262,083	151,279	43,490	171,661	25,646	323,296	23,864	352,245
O&M	34	50900-Stm Op SO2 Allowance Exp	ENERGY1	0	0	0	0	0	0	0	0	0
O&M	35	50901-NM NOx Expense Deferral	DPROD	0	0	0	0	0	0	0	0	0
O&M	36	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0	0	0
O&M	37	Total Steam Production Operation		23,776,286	3,491,321	2,174,862	637,047	2,711,208	353,973	6,128,857	449,008	7,266,300
O&M	38											
O&M	39	Steam Production Maintenance										
O&M	40	51000-Stm Maint Super&Eng	SALWAGPM	178,107	24,351	15,541	4,578	19,899	2,498	46,991	3,437	56,675
O&M	41	51100-Stm Maint of Structures	DPROD	1,316,134	248,290	143,318	41,201	162,627	24,296	306,281	22,608	333,707
O&M	42	51200-Stm Maint of Boiler Plt	ENERGY1	5,633,832	555,628	402,152	121,640	580,483	60,662	1,615,057	117,484	2,060,005
O&M	43	51300-Stm Maint of Elec Plant	ENERGY1	2,770,859	273,271	197,788	59,826	285,496	29,835	794,325	57,782	1,013,162
O&M	44	51400-Stm Maint of Misc Stm Plt	DPROD	3,086,948	582,356	336,146	96,635	381,435	56,987	718,371	53,026	782,698
O&M	45	Total Steam Production Maintenance		12,985,880	1,683,896	1,094,945	323,880	1,429,939	174,277	3,481,025	254,337	4,246,246
O&M	46	Total Steam Production O&M		36,762,166	5,175,217	3,269,807	960,927	4,141,148	528,250	9,609,883	703,345	11,512,547
O&M	47											
O&M	48											
O&M	49											
O&M	50											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
O&M	1	**OPERATION & MAINTENANCE EXPENSE**								
O&M	2									
O&M	3	**COST OF SALES**								
O&M	4	50100-Steam Genr Fuel	ENEFUEL	4	46	4	6			
O&M	5	50110-Gas	ENEFUEL	0	0	0	0			
O&M	6	50120-Oil	ENEFUEL	0	0	0	0			
O&M	7	50130-Coal	ENEFUEL	0	0	0	0			
O&M	8	50170-Stm Gen Fuel	ENEFUEL	0	0	0	0			
O&M	9	50190-Fuel in Base Rates	ENEFUEL	0	0	0	0			
O&M	10	Total Steam Production Fuel		4	46	4	6			
O&M	11									
O&M	12	54710-Other Oper Fuel - Gas	ENERGY1	0	0	0	0			
O&M	13	54740-Non-Native Load Gas	ENERGY1	0	0	0	0			
O&M	14	Total Other Production Fuel		0	0	0	0			
O&M	15									
O&M	16	Purchased Power								
O&M	17	55501-Purchased Power-Demand	DPURCH	31,897	416,472	20,195	29,192			
O&M	18	55509-Pur Pwr Variable O&M	ENERGY1	0	0	0	0			
O&M	19	55509BLHK- Pur Pwr O&M Blackhawk Energy Base-	ENERGY1	1,921	20,038	1,859	2,687			
O&M	20	Total Purchased Power		33,818	436,509	22,054	31,879			
O&M	21									
O&M	22	**TOTAL COST OF SALES**		33,823	436,555	22,059	31,885			
O&M	23									
O&M	24	PRODUCTION EXPENSE								
O&M	25	Steam Production Operation								
O&M	26	50000-Stm Prod Op & Supr	SALWAGPO	1,754	22,641	1,143	1,653			
O&M	27	50135-Coal Non-Mine;Non-Freight	ENERGY1	17,003	177,345	16,453	23,783			
O&M	28	50170-Stm Gen Fuel	ENERGY1	48	502	47	67			
O&M	29	50180-Fuel Procurement-Labor	ENERGY1	0	0	0	0			
O&M	30	50200-Steam Expenses Major	DPROD	5,745	75,014	3,638	5,258			
O&M	31	50500-Stm Gen Elec Exp Major	DPROD	4,722	61,653	2,990	4,321			
O&M	32	50600-Misc Steam Pwr Exp	DPROD	6,552	85,546	4,148	5,996			
O&M	33	50700-Stm Pow Gen Rents	DPROD	2,287	29,858	1,448	2,093			
O&M	34	50900-Stm Op SO2 Allowance Exp	ENERGY1	0	0	0	0			
O&M	35	50901-NM NOx Expense Deferral	DPROD	0	0	0	0			
O&M	36	50902-NM NOx Expense Amortz	DPROD	0	0	0	0			
O&M	37	Total Steam Production Operation		38,111	452,560	29,867	43,172			
O&M	38									
O&M	39	Steam Production Maintenance								
O&M	40	51000-Stm Maint Super&Eng	SALWAGPM	284	3,284	233	337			
O&M	41	51100-Stm Maint of Structures	DPROD	2,166	28,286	1,372	1,983			
O&M	42	51200-Stm Maint of Boiler Plt	ENERGY1	8,750	91,265	8,467	12,239			
O&M	43	51300-Stm Maint of Elec Plant	ENERGY1	4,303	44,887	4,164	6,020			
O&M	44	51400-Stm Maint of Misc Stm Plt	DPROD	5,081	66,345	3,217	4,650			
O&M	45	Total Steam Production Maintenance		20,585	234,067	17,453	25,229			
O&M	46	Total Steam Production O&M		58,696	686,627	47,320	68,401			
O&M	47									
O&M	48									
O&M	49									
O&M	50									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
O&M	51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
O&M	52											
O&M	53	PRODUCTION EXPENSE CONTINUED										
O&M	54	Turbine Production Operation										
O&M	55	54600-Oth Oper Super&Eng	SALWAGPO	101,913	18,680	10,870	3,131	12,468	1,835	24,043	1,773	26,519
O&M	56	54800-Oth Oper Gen Exp	DPROD	87,026	16,418	9,477	2,724	10,753	1,607	20,252	1,495	22,066
O&M	57	54900-Oth Oper Misc Gen Exp	DPROD	184,948	34,891	20,140	5,790	22,853	3,414	43,040	3,177	46,894
O&M	58	55000-Oth Oper Rents	DPROD	175,056	33,024	19,062	5,480	21,631	3,232	40,738	3,007	44,386
O&M	59	55000W-Oth Oper Rents	ENERGY1	1,745,646	172,162	124,607	37,690	179,863	18,796	500,426	36,403	638,294
O&M	60	54900W-Oth Oper Misc Gen Exp	ENERGY1	2,791,868	275,343	199,288	60,279	287,661	30,061	800,348	58,220	1,020,844
O&M	61	54600W-Oth Oper Super&Eng	ENERGY1	48,658	4,799	3,473	1,051	5,013	524	13,949	1,015	17,792
O&M	62	Total Turbine Production Operation		5,135,116	555,317	386,917	116,146	540,242	59,468	1,442,796	105,089	1,816,793
O&M	63											
O&M	64	Turbine Production Maintenance										
O&M	65	55100-Oth Mtce Supervision&Eng	SALWAGPM	143,975	19,685	12,563	3,700	16,085	2,019	37,986	2,778	45,814
O&M	66	55200-Oth Maint of Structures	DPROD	97,128	18,323	10,577	3,041	12,002	1,793	22,603	1,668	24,627
O&M	67	55300-Oth Mtc of Gen & Ele Plant	DPROD	487,802	92,024	53,118	15,270	60,275	9,005	113,518	8,379	123,683
O&M	68	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	12,068	2,277	1,314	378	1,491	223	2,808	207	3,060
O&M	69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	1,443,778	142,390	103,059	31,173	148,760	15,546	413,890	30,108	527,916
O&M	70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	1,347,002	132,846	96,151	29,083	138,789	14,504	386,146	28,089	492,530
O&M	71	Total Turbine Production Maintenance		3,531,754	407,545	276,782	82,645	377,401	43,089	976,951	71,230	1,217,629
O&M	72	Total Turbine Production O&M		8,666,870	962,862	663,699	198,791	917,644	102,557	2,419,747	176,319	3,034,423
O&M	73											
O&M	74	System Control and Dispatch										
O&M	75	55600-Load Dispatch	DPRODLD	371,576	70,098	40,462	11,632	45,913	6,859	86,470	6,383	94,213
O&M	76	55700-Purchased Power Other	DPROD	566,717	106,912	61,711	17,741	70,026	10,462	131,882	9,735	143,691
O&M	77	55700-Purchased Power Other	DPROD	(125,000)	(23,581)	(13,612)	(3,913)	(15,445)	(2,308)	(29,089)	(2,147)	(31,694)
O&M	78	Total System Control and Dispatch		813,292	153,428	88,562	25,460	100,493	15,014	189,263	13,970	206,211
O&M	79											
O&M	80	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		46,242,328	6,291,508	4,022,068	1,185,177	5,159,285	645,822	12,218,893	893,634	14,753,180
O&M	81											
O&M	82	TRANSMISSION EXPENSE										
O&M	83	Transmission Operations:										
O&M	84	56000-Trans Oper Super & Eng	SALWAGTO	2,093,757	401,882	229,681	65,975	258,779	38,937	480,365	40,860	523,133
O&M	85	56110-Load Disp-Reliability	DTRANLD	(41,221)	(7,970)	(4,549)	(1,304)	(5,097)	(776)	(9,338)	(754)	(10,373)
O&M	86	56120-Load Disp-Monitor/Operate	DTRANLD	824,590	159,430	90,992	26,088	101,951	15,522	186,790	15,077	207,503
O&M	87	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	1,271,258	245,791	140,281	40,219	157,176	23,929	287,971	23,244	319,904
O&M	88	56150-Rel/Plan/Standards Dev	DTRAN	8,490	1,641	937	269	1,050	160	1,923	155	2,136
O&M	89	56160-Trans Service Studies	DTRAN	8,465	1,637	934	268	1,047	159	1,918	155	2,130
O&M	90	56170-Gen Interconn Studies	DTRAN	5,782	1,118	638	183	715	109	1,310	106	1,455
O&M	91	56180-Rel/Plan/Standards Dev Serv	DTRAN	963,289	186,247	106,297	30,476	119,099	18,132	218,208	17,613	242,405
O&M	92	56200-Trans Oper Station Exp	PLT_353	384,546	74,301	42,419	12,163	47,544	7,235	87,173	7,020	96,788
O&M	93	56300-Trans Oper OH Lines	OHTRAN	109,881	20,852	11,919	3,446	13,642	1,974	26,255	2,698	26,188
O&M	94	56500-Transm of Elec By Others	TRANPLT	70,017	13,241	7,588	2,188	8,646	1,270	16,468	1,542	17,248
O&M	95	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	TRANPLT	86,962	16,446	9,425	2,718	10,739	1,577	20,454	1,915	21,422
O&M	96	565Z2Sch11 - Z2 Schedule 11 Charges	DTRAN	0	0	0	0	0	0	0	0	0
O&M	97	56600-Trans Oper Misc Exp	TRANPLT	805,199	152,278	87,265	25,163	99,432	14,606	189,386	17,729	198,352
O&M	98	56700-Trans Rents	TRANPLT	533,226	100,843	57,789	16,664	65,847	9,672	125,417	11,741	131,354
O&M	99	Total Transmission Operations		7,124,241	1,367,736	781,618	224,515	880,569	132,507	1,634,299	139,100	1,779,647
O&M	100											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
O&M	51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
O&M	52									
O&M	53	PRODUCTION EXPENSE CONTINUED								
O&M	54	Turbine Production Operation								
O&M	55	54600-Oth Oper Super&Eng	SALWAGPO	167	2,158	109	158			
O&M	56	54800-Oth Oper Gen Exp	DPROD	143	1,870	91	131			
O&M	57	54900-Oth Oper Misc Gen Exp	DPROD	304	3,975	193	279			
O&M	58	55000-Oth Oper Rents	DPROD	288	3,762	182	264			
O&M	59	55000W-Oth Oper Rents	ENERGY1	2,711	28,279	2,624	3,792			
O&M	60	54900W-Oth Oper Misc Gen Exp	ENERGY1	4,336	45,227	4,196	6,065			
O&M	61	54600W-Oth Oper Super&Eng	ENERGY1	76	788	73	106			
O&M	62	Total Turbine Production Operation		8,026	86,060	7,468	10,794			
O&M	63									
O&M	64	Turbine Production Maintenance								
O&M	65	55100-Oth Mtce Supervision&Eng	SALWAGPM	229	2,655	188	272			
O&M	66	55200-Oth Maint of Structures	DPROD	160	2,087	101	146			
O&M	67	55300-Oth Mtc of Gen & Ele Plant	DPROD	803	10,484	508	735			
O&M	68	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	20	259	13	18			
O&M	69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	2,242	23,388	2,170	3,137			
O&M	70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	2,092	21,821	2,024	2,926			
O&M	71	Total Turbine Production Maintenance		5,546	60,695	5,005	7,234			
O&M	72	Total Turbine Production O&M		13,572	146,754	12,472	18,029			
O&M	73									
O&M	74	System Control and Dispatch								
O&M	75	55600-Load Dispatch	DPRODLD	612	7,986	387	560			
O&M	76	55700-Purchased Power Other	DPROD	933	12,180	591	854			
O&M	77	55700-Purchased Power Other	DPROD	(206)	(2,687)	(130)	(188)			
O&M	78	Total System Control and Dispatch		1,339	17,479	848	1,225			
O&M	79									
O&M	80	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		73,607	850,860	60,640	87,655			
O&M	81									
O&M	82	TRANSMISSION EXPENSE								
O&M	83	Transmission Operations:								
O&M	84	56000-Trans Oper Super & Eng	SALWAGTO	3,417	45,442	2,162	3,125			
O&M	85	56110-Load Disp-Reliability	DTRANLD	(67)	(890)	(43)	(62)			
O&M	86	56120-Load Disp-Monitor/Operate	DTRANLD	1,348	17,804	853	1,233			
O&M	87	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,078	27,449	1,315	1,901			
O&M	88	56150-Rel/Plan/Standards Dev	DTRAN	14	183	9	13			
O&M	89	56160-Trans Service Studies	DTRAN	14	183	9	13			
O&M	90	56170-Gen Interconn Studies	DTRAN	9	125	6	9			
O&M	91	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,575	20,799	996	1,440			
O&M	92	56200-Trans Oper Station Exp	PLT_353	629	8,302	398	575			
O&M	93	56300-Trans Oper OH Lines	OHTRAN	178	2,457	111	160			
O&M	94	56500-Transm of Elec By Others	TRANPLT	114	1,535	72	104			
O&M	95	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	TRANPLT	141	1,907	89	129			
O&M	96	565Z2Sch11 - Z2 Schedule 11 Charges	DTRAN	0	0	0	0			
O&M	97	56600-Trans Oper Misc Exp	TRANPLT	1,309	17,653	829	1,198			
O&M	98	56700-Trans Rents	TRANPLT	867	11,691	549	793			
O&M	99	Total Transmission Operations		11,625	154,640	7,354	10,630			
O&M	100									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
O&M	101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
O&M	102											
O&M	103	TRANSMISSION EXPENSE CONTINUED										
O&M	104											
O&M	105	Wheeling:										
O&M	106	56500LDC-Wheeling Lamar DC Tie	DPROD	0	0	0	0	0	0	0	0	0
O&M	107	56500MISC-Wheeling Miscellaneous	DTRAN	8,543	1,652	943	270	1,056	161	1,935	156	2,150
O&M	108	56500PNM-Wheeling PNM	DPROD	0	0	0	0	0	0	0	0	0
O&M	109	56500S1-Wheeling Schedule 1	DTRAN	0	0	0	0	0	0	0	0	0
O&M	110	56500S11-Wheeling Schedule 11	DTRAN	37,146,779	7,182,125	4,099,091	1,175,226	4,592,768	699,229	8,414,637	679,196	9,347,748
O&M	111	565000S11T-Wheeling Schedule 11 - Total	DTRAN	0	0	0	0	0	0	0	0	0
O&M	112	56500S12-Wheeling Schedule 12	DTRAN	777,437	150,313	85,789	24,596	96,121	14,634	176,108	14,215	195,637
O&M	113	56500S2-Wheeling Schedule 2	DTRAN	24,168	4,673	2,667	765	2,988	455	5,475	442	6,082
O&M	114	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0	0	0	0	0	0
O&M	115	56500S9-Wheeling Schedule 9	DTRAN	2,866,293	554,182	316,291	90,682	354,384	53,953	649,284	52,408	721,284
O&M	116	Total Wheeling		40,823,222	7,892,945	4,504,781	1,291,539	5,047,318	768,432	9,247,439	746,417	10,272,901
O&M	117											
O&M	118	Transmission Maintenance										
O&M	119	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0	0	0
O&M	120	57000-Tran Mnt of Station Equip	PLT_353	334,069	64,548	36,851	10,566	41,303	6,285	75,730	6,098	84,084
O&M	121	57100-Trans Mt of Overhead Lines	OHTRAN	224,279	42,561	24,328	7,034	27,845	4,030	53,589	5,508	53,453
O&M	122	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0	0	0
O&M	123	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0	0
O&M	124	Total Transmission Maintenance		558,348	107,110	61,179	17,600	69,148	10,315	129,319	11,606	137,536
O&M	125											
O&M	126	TOTAL TRANSMISSION EXPENSE		48,505,810	9,367,791	5,347,578	1,533,653	5,997,035	911,254	11,011,058	897,123	12,190,084
O&M	127											
O&M	128											
O&M	129	REGIONAL MARKET EXPENSE										
O&M	130	57510-Operations Supervision	ENERGY1	52,628	5,190	3,757	1,136	5,423	567	15,087	1,097	19,243
O&M	131	57520-DA & RT Mkt Admin	ENERGY1	102,478	10,107	7,315	2,213	10,559	1,103	29,378	2,137	37,471
O&M	132	57550-Ancillary Serv Mkt Admin	ENERGY1	4,848	478	346	105	499	52	1,390	101	1,773
O&M	133	57560-Mkt Monitoring/Compliance	ENERGY1	9,081	896	648	196	936	98	2,603	189	3,321
O&M	134	57570-Mkt Fac/Mon/Comp Serv	DTRAN	2,204,755	426,277	243,291	69,753	272,592	41,501	499,430	40,312	554,812
O&M	135	57580-Regional Market Rents	ENERGY1	16,321	1,610	1,165	352	1,682	176	4,679	340	5,968
O&M	136	TOTAL REGIONAL MARKET EXPENSE		2,390,111	444,558	256,522	73,755	291,691	43,497	552,566	44,177	622,588
O&M	137											
O&M	138											
O&M	139											
O&M	140											
O&M	141											
O&M	142											
O&M	143											
O&M	144											
O&M	145											
O&M	146											
O&M	147											
O&M	148											
O&M	149											
O&M	150											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
O&M	101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
O&M	102									
O&M	103	TRANSMISSION EXPENSE CONTINUED								
O&M	104									
O&M	105	Wheeling:								
O&M	106	56500LDC-Wheeling Lamar DC Tie	DPROD	0	0	0	0			
O&M	107	56500MISC-Wheeling Miscellaneous	DTRAN	14	184	9	13			
O&M	108	56500PNM-Wheeling PNM	DPROD	0	0	0	0			
O&M	109	56500S1-Wheeling Schedule 1	DTRAN	0	0	0	0			
O&M	110	56500S11-Wheeling Schedule 11	DTRAN	60,730	802,068	38,422	55,539			
O&M	111	565000S11T-Wheeling Schedule 11 - Total	DTRAN	0	0	0	0			
O&M	112	56500S12-Wheeling Schedule 12	DTRAN	1,271	16,786	804	1,162			
O&M	113	56500S2-Wheeling Schedule 2	DTRAN	40	522	25	36			
O&M	114	56500S7&8-Wheeling Schedule 7&8	DTRAN	0	0	0	0			
O&M	115	56500S9-Wheeling Schedule 9	DTRAN	4,686	61,889	2,965	4,285			
O&M	116	Total Wheeling		66,740	881,449	42,225	61,036			
O&M	117									
O&M	118	Transmission Maintenance								
O&M	119	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0			
O&M	120	57000-Tran Mnt of Station Equip	PLT_353	546	7,212	346	500			
O&M	121	57100-Trans Mt of Overhead Lines	OHTRAN	364	5,015	226	327			
O&M	122	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0			
O&M	123	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0			
O&M	124	Total Transmission Maintenance		910	12,227	572	826			
O&M	125									
O&M	126	TOTAL TRANSMISSION EXPENSE		79,275	1,048,316	50,151	72,492			
O&M	127									
O&M	128									
O&M	129	REGIONAL MARKET EXPENSE								
O&M	130	57510-Operations Supervision	ENERGY1	82	853	79	114			
O&M	131	57520-DA & RT Mkt Admin	ENERGY1	159	1,660	154	223			
O&M	132	57550-Ancillary Serv Mkt Admin	ENERGY1	8	79	7	11			
O&M	133	57560-Mkt Monitoring/Compliance	ENERGY1	14	147	14	20			
O&M	134	57570-Mkt Fac/Mon/Comp Serv	DTRAN	3,604	47,605	2,280	3,296			
O&M	135	57580-Regional Market Rents	ENERGY1	25	264	25	35			
O&M	136	TOTAL REGIONAL MARKET EXPENSE		3,892	50,607	2,559	3,699			
O&M	137									
O&M	138									
O&M	139									
O&M	140									
O&M	141									
O&M	142									
O&M	143									
O&M	144									
O&M	145									
O&M	146									
O&M	147									
O&M	148									
O&M	149									
O&M	150									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
O&M	151	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
O&M	152											
O&M	153	DISTRIBUTION EXPENSES										
O&M	154											
O&M	155	Operation										
O&M	156	58000-Dist Oper Sup & Eng	SALWAGDO	1,471,703	392,004	221,963	87,524	165,811	28,314	317,303	1,420	8,756
O&M	157	58100-Dist Load Dispatching	DDISTLD	124,027	31,230	21,370	4,763	18,889	3,571	39,554	0	0
O&M	158	58200-Dist Op Station Exp	PLT_362	383,050	96,451	66,002	14,709	58,338	11,028	122,160	0	0
O&M	159	58300-Dist Oper Overhead Lines	OHDIST	857,599	232,239	158,921	35,417	126,707	26,555	245,302	0	0
O&M	160	58400-Dist Op UG Elec lines	UGDIST	236,792	63,519	43,466	9,687	35,130	7,263	68,776	0	0
O&M	161	58500-Dist Oper Streetlight	PLT_373	230,611	0	0	0	0	0	0	0	0
O&M	162	58600-Dist Oper Meter Exp	CMETERS	1,005,727	341,761	159,278	97,862	113,772	11,859	230,426	2,404	14,822
O&M	163	58700-Dist Oper Cust Install	PLT_371	238,910	0	0	0	0	0	0	0	0
O&M	164	58800-Dist Oper Misc Exp	DISTPLT	2,968,634	862,591	564,746	142,444	408,229	92,141	694,444	292	1,803
O&M	165	58900-Dist Rents	DISTPLT	1,079,187	313,577	205,302	51,783	148,403	33,496	252,451	106	655
O&M	166	Total Distribution Operation		8,596,241	2,333,373	1,441,049	444,188	1,075,280	214,227	1,970,416	4,222	26,037
O&M	167											
O&M	168	Maintenance										
O&M	169	59000-Dist Mtc Super & Eng	SALWAGDM	10,849	2,881	1,964	444	1,590	327	3,121	0	2
O&M	170	59100-Dist Mt of Structures	PLT_361	3	1	1	0	0	0	1	0	0
O&M	171	59200-Dist Mt of Station Equip	PLT_362	253,896	63,931	43,748	9,750	38,668	7,310	80,971	0	0
O&M	172	59300-Dist Mtc of Overhead Lines	OHDIST	2,566,736	695,076	475,640	106,001	379,226	79,476	734,171	0	0
O&M	173	59400-Dist Mt of Undergrnd Line	UGDIST	15,682	4,207	2,879	642	2,326	481	4,555	0	0
O&M	174	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0	0	0
O&M	175	59600-Dist Mtc of Streetlights	PLT_373	147,745	0	0	0	0	0	0	0	0
O&M	176	59700-Dist Mtc of Meters	CMETERS	9,440	3,208	1,495	919	1,068	111	2,163	23	139
O&M	177	59800-Dist Mtce of Dist Plant	DISTPLT	12	3	2	1	2	0	3	0	0
O&M	178	Total Distribution Maintenance		3,004,362	769,307	525,728	117,755	422,881	87,705	824,984	23	141
O&M	179											
O&M	180	TOTAL DISTRIBUTION EXPENSES		11,600,604	3,102,680	1,966,777	561,943	1,498,161	301,932	2,795,401	4,245	26,178
O&M	181											
O&M	182	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		108,738,854	19,206,536	11,592,945	3,354,527	12,946,171	1,902,505	26,577,917	1,839,180	27,592,030
O&M	183											
O&M	184											
O&M	185	CUSTOMER ACCOUNTS EXPENSES										
O&M	186	90100-Cust Acct Supervise	SALWAGCA	8,994	4,814	2,313	926	314	78	381	4	28
O&M	187	90200-Cust Acct Meter Read	CMETRDG	1,537,920	823,259	395,546	158,282	53,633	13,341	65,081	766	4,725
O&M	188	90300-Cust Acct Recrds &Coll	CUSTREC	2,408,552	1,289,314	619,468	247,887	83,995	20,894	101,924	1,200	7,400
O&M	189	90400-Cust Acct Uncollect	EXP_904	1,718,345	1,088,440	646,221	(1,200)	(4,855)	(541)	(9,720)	0	0
O&M	190	904001-Uncollectable Accounts - Non Commodity	EXP_904	101,293	64,161	38,093	(71)	(286)	(32)	(573)	0	0
O&M	191	90410-Cust Acct Uncollect	EXP_904	0	0	0	0	0	0	0	0	0
O&M	192	90500-Cust Acct Misc	EXP_904	42,772	27,093	16,085	(30)	(121)	(13)	(242)	0	0
O&M	193	DEPINT - Customer Deposit Interest Expense	CUSTDEP	15,689	8,556	4,111	1,645	557	139	676	1	4
O&M	194	TOTAL CUSTOMER ACCTS EXPENSE		5,833,564	3,305,637	1,721,837	407,439	133,237	33,865	157,527	1,971	12,157
O&M	195											
O&M	196											
O&M	197											
O&M	198											
O&M	199											
O&M	200											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
O&M	151	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
O&M	152									
O&M	153	DISTRIBUTION EXPENSES								
O&M	154									
O&M	155	Operation								
O&M	156	58000-Dist Oper Sup & Eng	SALWAGDO	7,271	32,444	101,610	107,283			
O&M	157	58100-Dist Load Dispatching	DDISTLD	283	3,437	399	531			
O&M	158	58200-Dist Op Station Exp	PLT_362	873	10,615	1,232	1,641			
O&M	159	58300-Dist Oper Overhead Lines	OHDIST	2,103	23,438	2,966	3,952			
O&M	160	58400-Dist Op UG Elec lines	UGDIST	575	6,484	811	1,081			
O&M	161	58500-Dist Oper Streetlight	PLT_373	0	0	230,611	0			
O&M	162	58600-Dist Oper Meter Exp	CMETERS	9,172	24,372	0	0			
O&M	163	58700-Dist Oper Cust Install	PLT_371	0	0	0	238,910			
O&M	164	58800-Dist Oper Misc Exp	DISTPLT	9,522	74,978	81,426	36,017			
O&M	165	58900-Dist Rents	DISTPLT	3,462	27,257	29,601	13,093			
O&M	166	Total Distribution Operation		33,260	203,025	448,656	402,508			
O&M	167									
O&M	168	Maintenance								
O&M	169	59000-Dist Mtc Super & Eng	SALWAGDM	27	294	151	48			
O&M	170	59100-Dist Mt of Structures	PLT_361	0	0	0	0			
O&M	171	59200-Dist Mt of Station Equip	PLT_362	579	7,036	816	1,088			
O&M	172	59300-Dist Mtc of Overhead Lines	OHDIST	6,293	70,148	8,877	11,828			
O&M	173	59400-Dist Mt of Undergrnd Line	UGDIST	38	429	54	72			
O&M	174	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0			
O&M	175	59600-Dist Mtc of Streetlights	PLT_373	0	0	147,745	0			
O&M	176	59700-Dist Mtc of Meters	CMETERS	86	229	0	0			
O&M	177	59800-Dist Mtce of Dist Plant	DISTPLT	0	0	0	0			
O&M	178	Total Distribution Maintenance		7,022	78,136	157,644	13,036			
O&M	179									
O&M	180	TOTAL DISTRIBUTION EXPENSES		40,282	281,160	606,300	415,545			
O&M	181									
O&M	182	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		197,057	2,230,944	719,650	579,391			
O&M	183									
O&M	184									
O&M	185	CUSTOMER ACCOUNTS EXPENSES								
O&M	186	90100-Cust Acct Supervise	SALWAGCA	92	45	0	0			
O&M	187	90200-Cust Acct Meter Read	CMETRDG	15,671	7,616	0	0			
O&M	188	90300-Cust Acct Recrds &Coll	CUSTREC	24,543	11,927	0	0			
O&M	189	90400-Cust Acct Uncollect	EXP_904	0	0	0	0			
O&M	190	904001-Uncollectable Accounts - Non Commodity	EXP_904	0	0	0	0			
O&M	191	90410-Cust Acct Uncollect	EXP_904	0	0	0	0			
O&M	192	90500-Cust Acct Misc	EXP_904	0	0	0	0			
O&M	193	DEPINT - Customer Deposit Interest Expense	CUSTDEP	0	0	0	0			
O&M	194	TOTAL CUSTOMER ACCTS EXPENSE		40,305	19,588	0	0			
O&M	195									
O&M	196									
O&M	197									
O&M	198									
O&M	199									
O&M	200									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
O&M	201	**OPERATION & MAINTENANCE EXPENSE CONTINUED**										
O&M	202	CUSTOMER SERVICE EXPENSES										
O&M	203	90803EE-Customer Assistance EE Amort NM	PRODPLT	0	0	0	0	0	0	0	0	0
O&M	204	90805EE-Customer Assistance Other	CUSTASST	0	0	0	0	0	0	0	0	0
O&M	205	90800-Customer Asst Expense	CUSTASST	732,135	391,917	188,302	75,351	25,532	6,351	30,982	365	2,249
O&M	206	909000-Informational and instruction advertising expe	CUSTADVT	91,284	48,865	23,478	9,395	3,183	792	3,863	45	280
O&M	207	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0
O&M	208	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0	0	0
O&M	209	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0
O&M	210	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0
O&M	211	90915-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0	0	0
O&M	212	910000-Misc Cust Serv Expense	CUSTADVT	30,896	16,539	7,946	3,180	1,077	268	1,307	15	95
O&M	213	TOTAL CUSTOMER SERVICE EXPENSE		854,315	457,320	219,726	87,926	29,793	7,411	36,153	426	2,625
O&M	214											
O&M	215	SALES EXPENSES										
O&M	216	91200-Economic Development	OX_902_3	89,024	47,655	22,897	9,162	3,105	772	3,767	44	274
O&M	217	916000-Misc Sales Expense	OX_902_3	2,687	1,439	691	277	94	23	114	1	8
O&M	218	SALES EXPENSES TOTAL		91,711	49,094	23,588	9,439	3,198	796	3,881	46	282
O&M	219											
O&M	220	TOTAL CUSTOMER OPERATIONS EXPENSE		6,779,591	3,812,051	1,965,151	504,804	166,228	42,071	197,561	2,443	15,064
O&M	221											
O&M	222	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		115,518,444	23,018,588	13,558,096	3,859,332	13,112,399	1,944,576	26,775,478	1,841,623	27,607,094
O&M	223											
O&M	224	ADMINISTRATIVE & GENERAL EXPENSE										
O&M	225	92000-A&G Salaries	SALWAGXAG	10,165,291	2,282,529	1,291,869	424,730	1,119,923	170,068	2,246,505	134,639	2,019,022
O&M	226	92100-A&G Office & Supplies	SALWAGXAG	5,966,933	1,339,824	758,315	249,312	657,385	99,829	1,318,678	79,032	1,185,147
O&M	227	92200-A&G Admn Transfer Crdt	SALWAGXAG	(6,842,892)	(1,536,513)	(869,637)	(285,912)	(753,890)	(114,484)	(1,512,263)	(90,634)	(1,359,130)
O&M	228	92300-A&G Outside Services	SALWAGXAG	1,860,899	417,849	236,495	77,753	205,018	31,133	411,254	24,647	369,610
O&M	229	92400-A&G Property Insurance	TOTPLT	1,133,506	225,786	137,723	38,779	138,092	22,202	273,324	17,388	239,774
O&M	230	92500-A&G Injuries & Damages	SALWAGXAG	2,387,502	536,093	303,419	99,755	263,034	39,944	527,632	31,622	474,204
O&M	231	926000-Employee pensions and benefits	SALWAGXAG	8,736,346	1,961,672	1,110,269	365,025	962,494	146,162	1,930,712	115,712	1,735,206
O&M	232	92601-A&G Pen & Ben	SALWAGES	0	0	0	0	0	0	0	0	0
O&M	233	92602-A&G Pen & Ben	SALWAGES	0	0	0	0	0	0	0	0	0
O&M	234	92800-A&G Regulatory Comm Exp	SALWAGES	12	3	2	1	1	0	3	0	2
O&M	235	92801R-Regulatory Commision Expense NM	CLAIMREV	5,372,336	1,042,092	635,200	183,028	625,671	96,087	1,307,810	82,615	1,207,172
O&M	236	92804R-Regulatory Commision Expense Misc	CLAIMREV	(29,799)	(5,780)	(3,523)	(1,015)	(3,470)	(533)	(7,254)	(458)	(6,696)
O&M	237	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(348,553)	(78,265)	(44,296)	(14,563)	(38,401)	(5,831)	(77,029)	(4,617)	(69,229)
O&M	238	93010-A&G General Advertising	CLAIMREV	0	0	0	0	0	0	0	0	0
O&M	239	93011-A&G General Advertising	CLAIMREV	0	0	0	0	0	0	0	0	0
O&M	240	93012-A&G General Advertising	SALWAGXAG	0	0	0	0	0	0	0	0	0
O&M	241	93020-A&G Misc General Exp	SALWAGXAG	384,157	86,259	48,821	16,051	42,323	6,427	84,898	5,088	76,301
O&M	242	93100-A&G Rents	GENLPLT	4,418,551	1,015,011	571,117	189,115	481,297	73,336	963,427	57,558	863,098
O&M	243	93110-A&G Rents	GENLPLT	0	0	0	0	0	0	0	0	0
O&M	244	93500-A&G Maint of Gen PLT	GENLPLT	14,214	3,265	1,837	608	1,548	236	3,099	185	2,776
O&M	245	Recoverable Contributions and Donations	SALWAGES	264,190	59,322	33,575	11,038	29,106	4,420	58,385	3,499	52,473
O&M	246	TOTAL A&G EXPENSE		33,482,692	7,349,147	4,211,184	1,353,704	3,730,132	568,996	7,529,182	456,278	6,789,731
O&M	247											
O&M	248	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALE**		169,618,885	34,145,679	19,967,900	5,846,421	19,364,688	2,884,648	39,169,563	2,656,622	39,763,446
O&M	249	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALI**		149,001,136	30,367,735	17,769,280	5,213,036	16,842,531	2,513,572	34,304,660	2,297,901	34,396,825
O&M	250											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
O&M	201	**OPERATION & MAINTENANCE EXPENSE CONTINUED**								
O&M	202	CUSTOMER SERVICE EXPENSES								
O&M	203	90803EE-Customer Assistance EE Amort NM	PRODPLT	0	0	0	0			
O&M	204	90805EE-Customer Assistance Other	CUSTASST	0	0	0	0			
O&M	205	90800-Customer Asst Expense	CUSTASST	7,460	3,626	0	0			
O&M	206	909000-Informational and instruction advertising expe	CUSTADVT	930	452	0	0			
O&M	207	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0			
O&M	208	90912-Cust Program Advertising	CUSTADVT	0	0	0	0			
O&M	209	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0			
O&M	210	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0			
O&M	211	90915-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0			
O&M	212	910000-Misc Cust Serv Expense	CUSTADVT	315	153	0	0			
O&M	213	TOTAL CUSTOMER SERVICE EXPENSE		8,705	4,231	0	0			
O&M	214									
O&M	215	SALES EXPENSES								
O&M	216	91200-Economic Development	OX_902_3	907	441	0	0			
O&M	217	916000-Misc Sales Expense	OX_902_3	27	13	0	0			
O&M	218	SALES EXPENSES TOTAL		935	454	0	0			
O&M	219									
O&M	220	TOTAL CUSTOMER OPERATIONS EXPENSE		49,945	24,272	0	0			
O&M	221									
O&M	222	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		247,002	2,255,217	719,650	579,391			
O&M	223									
O&M	224	ADMINISTRATIVE & GENERAL EXPENSE								
O&M	225	92000-A&G Salaries	SALWAGXAG	30,965	195,399	121,689	127,953			
O&M	226	92100-A&G Office & Supplies	SALWAGXAG	18,176	114,698	71,430	75,107			
O&M	227	92200-A&G Admn Transfer Crdt	SALWAGXAG	(20,845)	(131,535)	(81,916)	(86,133)			
O&M	228	92300-A&G Outside Services	SALWAGXAG	5,669	35,771	22,277	23,424			
O&M	229	92400-A&G Property Insurance	TOTPLT	2,363	24,177	8,539	5,358			
O&M	230	92500-A&G Injuries & Damages	SALWAGXAG	7,273	45,893	28,581	30,052			
O&M	231	926000-Employee pensions and benefits	SALWAGXAG	26,613	167,932	104,583	109,966			
O&M	232	92601-A&G Pen & Ben	SALWAGES	0	0	0	0			
O&M	233	92602-A&G Pen & Ben	SALWAGES	0	0	0	0			
O&M	234	92800-A&G Regulatory Comm Exp	SALWAGES	0	0	0	0			
O&M	235	92801R-Regulatory Commision Expense NM	CLAIMREV	11,908	108,517	45,882	26,353			
O&M	236	92804R-Regulatory Commision Expense Misc	CLAIMREV	(66)	(602)	(254)	(146)			
O&M	237	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(1,062)	(6,700)	(4,173)	(4,387)			
O&M	238	93010-A&G General Advertising	CLAIMREV	0	0	0	0			
O&M	239	93011-A&G General Advertising	CLAIMREV	0	0	0	0			
O&M	240	93012-A&G General Advertising	SALWAGXAG	0	0	0	0			
O&M	241	93020-A&G Misc General Exp	SALWAGXAG	1,170	7,384	4,599	4,835			
O&M	242	93100-A&G Rents	GENLPLT	13,985	83,891	52,019	54,696			
O&M	243	93110-A&G Rents	GENLPLT	0	0	0	0			
O&M	244	93500-A&G Maint of Gen PLT	GENLPLT	45	270	167	176			
O&M	245	Recoverable Contributions and Donations	SALWAGES	805	5,078	3,163	3,325			
O&M	246	TOTAL A&G EXPENSE		96,999	650,173	376,584	370,580			
O&M	247									
O&M	248	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALE**		377,824	3,341,946	1,118,293	981,856			
O&M	249	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALI**		344,001	2,905,390	1,096,234	949,971			
O&M	250									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
DAX	1	**DEPRECIATION AND AMORTIZATION EXPENSE**										
DAX	2											
DAX	3	INTANGIBLE										
DAX	4	303004-Intg Misc Computr Softwar	SALWAGXAG	5,779,501	1,297,738	734,495	241,481	636,735	96,693	1,277,256	76,549	1,147,920
DAX	5	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,656,731	372,005	210,548	69,222	182,524	27,718	366,134	21,943	329,059
DAX	6	303014-Intg CRS Computr Softwar	CUST	58,850	31,606	15,185	6,077	2,059	512	2,499	3	16
DAX	7	303004R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	58,779	13,198	7,470	2,456	6,476	983	12,990	779	11,675
DAX	8	303010-Intg Misc Computr Softwar	SALWAGXAG	259,863	58,350	33,025	10,858	28,629	4,348	57,429	3,442	51,614
DAX	9	303003-Intg Misc Computr Softwar	SALWAGXAG	347,626	78,056	44,178	14,525	38,298	5,816	76,825	4,604	69,045
DAX	10	TOTAL INTANGIBLE EXPENSE		8,161,350	1,850,953	1,044,902	344,618	894,722	136,069	1,793,132	107,320	1,609,328
DAX	11											
DAX	12	STEAM PRODUCTION										
DAX	13	310002-Steam Prod Land Rights	PRODPLT	12,512	1,899	1,170	342	1,441	192	3,187	234	3,748
DAX	14	310003-Steam Prod Water Rights	PRODPLT	165,759	25,163	15,503	4,529	19,084	2,538	42,218	3,103	49,653
DAX	15	310004-Steam Prod Land Rights-NM	PRODPLT	437	66	41	12	50	7	111	8	131
DAX	16	311000E-Steam Prod Str & Improv	PRODPLT	3,759,282	570,670	351,586	102,717	432,813	57,557	957,479	70,376	1,126,091
DAX	17	312000E-Steam Prod Boiler Plant E	PRODPLT	13,901,945	2,110,355	1,300,175	379,851	1,600,557	212,847	3,540,787	260,254	4,164,319
DAX	18	314000-Steam Prod Turbogen Unit	PRODPLT	6,766,625	1,027,193	632,846	184,889	779,054	103,601	1,723,441	126,676	2,026,939
DAX	19	315000E-Steam Prod Acc Elec Eq	PRODPLT	1,065,177	161,697	99,620	29,104	122,636	16,308	271,298	19,941	319,073
DAX	20	316000E-Steam Prod Misc Pwr Plt E	PRODPLT	394,420	59,874	36,888	10,777	45,410	6,039	100,458	7,384	118,148
DAX	21	316001-Steam Prod PwrPltEq-TolkSC	PRODPLT	43,261	6,567	4,046	1,182	4,981	662	11,018	810	12,959
DAX	22	311001-Steam Prod Str&Imp-TolkSC	PRODPLT	182,268	27,669	17,047	4,980	20,985	2,791	46,423	3,412	54,598
DAX	23	312001-Steam Prod Blr Plt-TolkSC	PRODPLT	110,019	16,701	10,290	3,006	12,667	1,684	28,022	2,060	32,956
DAX	24	314001-Steam Prod Turbogen-TolkSC	PRODPLT	319,719	48,534	29,902	8,736	36,810	4,895	81,432	5,985	95,772
DAX	25	315001-Steam Prod Acc El Eq-TolkS	PRODPLT	157,721	23,942	14,751	4,310	18,159	2,415	40,171	2,953	47,245
DAX	26	TOTAL STEAM PRODUCTION EXPENSE		26,879,146	4,080,331	2,513,863	734,436	3,094,646	411,535	6,846,044	503,196	8,051,632
DAX	27											
DAX	28	OTHER PRODUCTION										
DAX	29	340002-Other Prod Land Rights	PRODPLT	0	0	0	0	0	0	0	0	0
DAX	30	341000E-Other Prod Str & Impr	PRODPLT	120,675	18,319	11,286	3,297	13,894	1,848	30,736	2,259	36,148
DAX	31	341045-Other Prod Str & Imp-Wind	ENERGY1	629,784	62,111	44,955	13,598	64,890	6,781	180,541	13,133	230,280
DAX	32	342000E-Other Prod Fuel Hldr	PRODPLT	56,510	8,578	5,285	1,544	6,506	865	14,393	1,058	16,927
DAX	33	343000-Other Prod Prime Mover	PRODPLT	479,929	72,855	44,885	13,113	55,255	7,348	122,237	8,985	143,762
DAX	34	344000E-Other Prod Generator	PRODPLT	1,833,227	278,289	171,452	50,090	211,063	28,068	466,918	34,319	549,142
DAX	35	344045-Other Prod Generator-Wind	ENERGY1	19,512,512	1,924,390	1,392,834	421,295	2,010,476	210,099	5,593,674	406,900	7,134,730
DAX	36	345000E-Other Prod Access Elect Equip	PRODPLT	275,030	41,750	25,722	7,515	31,665	4,211	70,049	5,149	82,385
DAX	37	345045-Other Prod Acc El Eq-Wind	ENERGY1	266,609	26,294	19,031	5,756	27,470	2,871	76,429	5,560	97,485
DAX	38	346000E-Other Prod Misc Pwr P	PRODPLT	48,211	7,319	4,509	1,317	5,551	738	12,279	903	14,442
DAX	39	346045-Other Prod Misc P Eq-Wind	ENERGY1	228	22	16	5	24	2	65	5	83
DAX	40	TOTAL OTHER PRODUCTION EXPENSE		23,222,715	2,439,927	1,719,976	517,531	2,426,792	262,830	6,567,321	478,270	8,305,385
DAX	41											
DAX	42											
DAX	43											
DAX	44											
DAX	45											
DAX	46											
DAX	47											
DAX	48											
DAX	49											
DAX	50											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
DAX	1	**DEPRECIATION AND AMORTIZATION EXPENSE**								
DAX	2									
DAX	3	INTANGIBLE								
DAX	4	303004-Intg Misc Computr Softwar	SALWAGXAG	17,605	111,095	69,186	72,748			
DAX	5	303005-Intg Misc Computr Soft 15y	SALWAGXAG	5,047	31,846	19,833	20,854			
DAX	6	303014-Intg CRS Computr Softwar	CUST	602	292	0	0			
DAX	7	303004R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	179	1,130	704	740			
DAX	8	303010-Intg Misc Computr Softwar	SALWAGXAG	792	4,995	3,111	3,271			
DAX	9	303003-Intg Misc Computr Softwar	SALWAGXAG	1,059	6,682	4,161	4,376			
DAX	10	TOTAL INTANGIBLE EXPENSE		25,283	156,040	96,995	101,988			
DAX	11									
DAX	12	STEAM PRODUCTION								
DAX	13	310002-Steam Prod Land Rights	PRODPLT	20	242	15	22			
DAX	14	310003-Steam Prod Water Rights	PRODPLT	266	3,203	204	295			
DAX	15	310004-Steam Prod Land Rights-NM	PRODPLT	1	8	1	1			
DAX	16	311000E-Steam Prod Str & Improv	PRODPLT	6,043	72,631	4,629	6,691			
DAX	17	312000E-Steam Prod Boiler Plant E	PRODPLT	22,348	268,593	17,117	24,742			
DAX	18	314000-Steam Prod Turbogen Unit	PRODPLT	10,878	130,735	8,331	12,043			
DAX	19	315000E-Steam Prod Acc Elec Eq	PRODPLT	1,712	20,580	1,311	1,896			
DAX	20	316000E-Steam Prod Misc Pwr Plt E	PRODPLT	634	7,620	486	702			
DAX	21	316001-Steam Prod PwrPltEq-TolkSC	PRODPLT	70	836	53	77			
DAX	22	311001-Steam Prod Str&Imp-TolkSC	PRODPLT	293	3,522	224	324			
DAX	23	312001-Steam Prod Blr Plt-TolkSC	PRODPLT	177	2,126	135	196			
DAX	24	314001-Steam Prod Turbogen-TolkSC	PRODPLT	514	6,177	394	569			
DAX	25	315001-Steam Prod Acc El Eq-TolkS	PRODPLT	254	3,047	194	281			
DAX	26	TOTAL STEAM PRODUCTION EXPENSE		43,209	519,320	33,095	47,838			
DAX	27									
DAX	28	OTHER PRODUCTION								
DAX	29	340002-Other Prod Land Rights	PRODPLT	0	0	0	0			
DAX	30	341000E-Other Prod Str & Impr	PRODPLT	194	2,332	149	215			
DAX	31	341045-Other Prod Str & Imp-Wind	ENERGY1	978	10,202	947	1,368			
DAX	32	342000E-Other Prod Fuel Hldr	PRODPLT	91	1,092	70	101			
DAX	33	343000-Other Prod Prime Mover	PRODPLT	772	9,272	591	854			
DAX	34	344000E-Other Prod Generator	PRODPLT	2,947	35,419	2,257	3,263			
DAX	35	344045-Other Prod Generator-Wind	ENERGY1	30,305	316,093	29,326	42,390			
DAX	36	345000E-Other Prod Access Elect Equip	PRODPLT	442	5,314	339	489			
DAX	37	345045-Other Prod Acc El Eq-Wind	ENERGY1	414	4,319	401	579			
DAX	38	346000E-Other Prod Misc Pwr P	PRODPLT	78	931	59	86			
DAX	39	346045-Other Prod Misc P Eq-Wind	ENERGY1	0	4	0	0			
DAX	40	TOTAL OTHER PRODUCTION EXPENSE		36,221	384,978	34,138	49,346			
DAX	41									
DAX	42									
DAX	43									
DAX	44									
DAX	45									
DAX	46									
DAX	47									
DAX	48									
DAX	49									
DAX	50									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
DAX	51	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**										
DAX	52											
DAX	53	TRANSMISSION										
DAX	54	350002E-Transmission Land Right	DTRAN	473,149	91,481	52,211	14,969	58,499	8,906	107,180	8,651	119,065
DAX	55	350002ERN-Transmission Land Right Radial NM	DTRANRADGRS	41,329	6,738	3,834	1,228	5,510	383	15,448	4,013	2,722
DAX	56	352000-Transmission Str & Improv	DTRAN	610,888	118,112	67,411	19,327	75,529	11,499	138,381	11,170	153,726
DAX	57	352010-Tran Str & Impr-Prod	DPRODTI	5,151	972	561	161	636	95	1,199	88	1,306
DAX	58	352045-Tran Str & Impr-Wind	ENERGY1	23,281	2,296	1,662	503	2,399	251	6,674	485	8,513
DAX	59	353000E-Transmission Station	DTRAN	7,273,756	1,406,341	802,648	230,122	899,316	136,917	1,647,680	132,994	1,830,394
DAX	60	353010-Tran Station Equip Pro	DPRODTI	201,445	38,003	21,936	6,306	24,891	3,719	46,879	3,460	51,076
DAX	61	353045-Tran Station Equip-Wind	ENERGY1	363,471	35,847	25,945	7,848	37,450	3,914	104,197	7,580	132,903
DAX	62	354000E-Tran Towers & Fixture	DTRAN	30,036	5,807	3,314	950	3,714	565	6,804	549	7,558
DAX	63	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADGRS	2,624	428	243	78	350	24	981	255	173
DAX	64	355000E	DTRAN	11,686,620	2,259,544	1,289,601	369,734	1,444,915	219,982	2,647,300	213,680	2,940,863
DAX	65	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADGRS	1,020,805	166,422	94,698	30,331	136,098	9,465	381,566	99,130	67,223
DAX	66	355010-Tran Poles & Fixtures-Prod	DPRODTI	22,197	4,187	2,417	695	2,743	410	5,166	381	5,628
DAX	67	355045-Tran Poles & Fixtures-Wind	ENERGY1	215,685	21,272	15,396	4,657	22,223	2,322	61,831	4,498	78,865
DAX	68	356000E-Tran OH Conductor & D	DTRAN	3,534,884	683,450	390,069	111,834	437,047	66,539	800,736	64,632	889,531
DAX	69	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADGRS	308,766	50,338	28,644	9,174	41,166	2,863	115,413	29,984	20,333
DAX	70	356010-Tran OH Cond & Device-Prod	DPRODTI	4,931	930	537	154	609	91	1,147	85	1,250
DAX	71	356045-Tran OH Cond & Device-Wind	ENERGY1	109,863	10,835	7,842	2,372	11,320	1,183	31,494	2,291	40,171
DAX	72	357000E-Tran Underground Cond	DTRAN	1,122	217	124	36	139	21	254	21	282
DAX	73	358000-Tran UG Conductor & Devic	DTRAN	3,406	659	376	108	421	64	772	62	857
DAX	74	359000-Transmission Road & Trai	DTRAN	2,049	396	226	65	253	39	464	37	516
DAX	75	TOTAL TRANSMISSION PLANT EXPENSE		25,935,457	4,904,273	2,809,695	810,652	3,205,229	469,251	6,121,565	584,048	6,352,955
DAX	76											
DAX	77	DISTRIBUTION										
DAX	78	360004-Dist Land Rights-NM	DDISPSUB	176,693	44,491	30,445	6,785	26,910	5,087	56,350	0	0
DAX	79	361000E-Str & Improv	DDISPSUB	295,370	74,374	50,894	11,342	44,984	8,504	94,198	0	0
DAX	80	362000E-Other Eq	DDISPSUB	3,417,750	860,584	588,897	131,241	520,518	98,401	1,089,968	0	0
DAX	81	364000-Dist Poles, Towers & Fixt	PLT_364	4,544,548	1,230,671	842,147	187,680	671,441	140,717	1,299,891	0	0
DAX	82	365000-Dist OH Conductor & Devic	PLT_365	4,453,097	1,205,906	825,200	183,903	657,929	137,885	1,273,732	0	0
DAX	83	366000E-Dist Underground Cond	PLT_366	144,557	38,777	26,535	5,914	21,446	4,434	41,986	0	0
DAX	84	367000E-Dist UG Conductor & D	PLT_367	388,429	104,196	71,301	15,890	57,626	11,914	112,819	0	0
DAX	85	368000E-Dist Line Transformer	DDISTSLT	1,920,556	837,574	573,151	127,732	207,706	95,770	0	0	0
DAX	86	369010-Distribution Services O	CSERVICE	535,333	254,928	119,317	56,749	73,346	18,499	0	0	0
DAX	87	369020-Distribution Services U	CSERVICE	509,920	242,826	113,653	54,055	69,864	17,621	0	0	0
DAX	88	370000E-Distribution Meter	CMETERS	1,414,337	480,613	223,991	137,621	159,996	16,677	324,044	3,380	20,844
DAX	89	371000E-Dist Inst on Cust Premis	CUSTPREM	202,252	0	0	0	0	0	0	0	0
DAX	90	373000-Dist Street Light & Sg Sy	CLIGHT	662,036	0	0	0	0	0	0	0	0
DAX	91	TOTAL DISTRIBUTION PLANT EXPENSE		18,664,879	5,374,941	3,465,532	918,911	2,511,768	555,509	4,292,988	3,380	20,844
DAX	92											
DAX	93											
DAX	94											
DAX	95											
DAX	96											
DAX	97											
DAX	98											
DAX	99											
DAX	100											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
DAX	51	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
DAX	52									
DAX	53	TRANSMISSION								
DAX	54	350002E-Transmission Land Right	DTRAN	774	10,216	489	707			
DAX	55	350002ERN-Transmission Land Right Radial NM	DTRANRADGRS	61	1,328	26	37			
DAX	56	352000-Transmission Str & Improv	DTRAN	999	13,190	632	913			
DAX	57	352010-Tran Str & Impr-Prod	DPRODTI	8	111	5	8			
DAX	58	352045-Tran Str & Impr-Wind	ENERGY1	36	377	35	51			
DAX	59	353000E-Transmission Station	DTRAN	11,892	157,054	7,524	10,875			
DAX	60	353010-Tran Station Equip Pro	DPRODTI	332	4,329	210	303			
DAX	61	353045-Tran Station Equip-Wind	ENERGY1	565	5,888	546	790			
DAX	62	354000E-Tran Towers & Fixture	DTRAN	49	649	31	45			
DAX	63	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADGRS	4	84	2	2			
DAX	64	355000E	DTRAN	19,106	252,336	12,088	17,473			
DAX	65	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADGRS	1,512	32,798	638	923			
DAX	66	355010-Tran Poles & Fixtures-Prod	DPRODTI	37	477	23	33			
DAX	67	355045-Tran Poles & Fixtures-Wind	ENERGY1	335	3,494	324	469			
DAX	68	356000E-Tran OH Conductor & D	DTRAN	5,779	76,325	3,656	5,285			
DAX	69	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADGRS	457	9,921	193	279			
DAX	70	356010-Tran OH Cond & Device-Prod	DPRODTI	8	106	5	7			
DAX	71	356045-Tran OH Cond & Device-Wind	ENERGY1	171	1,780	165	239			
DAX	72	357000E-Tran Underground Cond	DTRAN	2	24	1	2			
DAX	73	358000-Tran UG Conductor & Devic	DTRAN	6	74	4	5			
DAX	74	359000-Transmission Road & Trai	DTRAN	3	44	2	3			
DAX	75	TOTAL TRANSMISSION PLANT EXPENSE		42,135	570,605	26,600	38,450			
DAX	76									
DAX	77	DISTRIBUTION								
DAX	78	360004-Dist Land Rights-NM	DDISPSUB	403	4,897	568	757			
DAX	79	361000E-Str & Improv	DDISPSUB	673	8,185	950	1,266			
DAX	80	362000E-Other Eq	DDISPSUB	7,791	94,714	10,991	14,645			
DAX	81	364000-Dist Poles, Towers & Fixt	PLT_364	11,141	124,200	15,717	20,943			
DAX	82	365000-Dist OH Conductor & Devic	PLT_365	10,917	121,701	15,401	20,521			
DAX	83	366000E-Dist Underground Cond	PLT_366	351	3,958	495	660			
DAX	84	367000E-Dist UG Conductor & D	PLT_367	943	10,636	1,331	1,773			
DAX	85	368000E-Dist Line Transformer	DDISTSLT	7,583	46,091	10,697	14,253			
DAX	86	369010-Distribution Services O	CSERVICE	5,572	6,922	0	0			
DAX	87	369020-Distribution Services U	CSERVICE	5,307	6,594	0	0			
DAX	88	370000E-Distribution Meter	CMETERS	12,898	34,273	0	0			
DAX	89	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	202,252			
DAX	90	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	662,036	0			
DAX	91	TOTAL DISTRIBUTION PLANT EXPENSE		63,580	462,170	718,186	277,069			
DAX	92									
DAX	93									
DAX	94									
DAX	95									
DAX	96									
DAX	97									
DAX	98									
DAX	99									
DAX	100									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
DAX	101	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**										
DAX	102											
DAX	103	GENERAL PLANT EXPENSE										
DAX	104	389002-General Land Rights	CUST	260	140	67	27	9	2	11	0	0
DAX	105	390000-Genl Structures & Improv	SALWAGXAG	537,935	120,789	68,364	22,476	59,265	9,000	118,882	7,125	106,844
DAX	106	390007-Genl Str & Imp Lease Bld	SALWAGXAG	0	0	0	0	0	0	0	0	0
DAX	107	390050-Genl Str & Imp-Call Center	CUST	73,119	39,269	18,867	7,550	2,558	636	3,104	3	20
DAX	108	391000-General Office Furn & E	SALWAGXAG	340,249	76,400	43,241	14,216	37,486	5,692	75,194	4,507	67,580
DAX	109	391004-General Info Sys Computer	SALWAGXAG	6,253,961	1,404,274	794,793	261,305	689,007	104,631	1,382,111	82,833	1,242,157
DAX	110	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
DAX	111	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
DAX	112	392010-General Transp Eq Grp	CUST	28,100	15,091	7,251	2,901	983	245	1,193	1	8
DAX	113	392020-General Transp Eq Grp 2	CUST	293,245	157,490	75,668	30,279	10,260	2,552	12,450	13	79
DAX	114	392030-General Transp Eq Trailer	CUST	42,436	22,791	10,950	4,382	1,485	369	1,802	2	11
DAX	115	392040-General Transp Eq Grp 4	CUST	307,687	165,245	79,394	31,771	10,765	2,678	13,063	13	82
DAX	116	393000-General Stores Equipmen	SALWAGXAG	5,018	1,127	638	210	553	84	1,109	66	997
DAX	117	394000-General Tools & Shop Equi	SALWAGXAG	507,056	113,855	64,440	21,186	55,863	8,483	112,058	6,716	100,711
DAX	118	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
DAX	119	395000-General Laboratory Equi	SALWAGXAG	99,649	22,375	12,664	4,164	10,978	1,667	22,022	1,320	19,792
DAX	120	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0
DAX	121	396000-General Power Operated E	SALWAGXAG	58,822	13,208	7,475	2,458	6,481	984	13,000	779	11,683
DAX	122	397000-General Communication E	CUST	953,138	511,890	245,944	98,417	33,348	8,295	40,466	41	255
DAX	123	397010-General Comm Eq Two Wa	SALWAGXAG	1,133,088	254,425	144,000	47,343	124,834	18,957	250,410	15,008	225,053
DAX	124	397020-General Comm Eq AE	SALWAGXAG	1,446	325	184	60	159	24	320	19	287
DAX	125	397030-General Comm Eq EM	SALWAGXAG	368,603	82,767	46,844	15,401	40,609	6,167	81,460	4,882	73,212
DAX	126	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
DAX	127	398000-General Miscellaneous E	SALWAGXAG	39,150	8,791	4,975	1,636	4,313	655	8,652	519	7,776
DAX	128	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
DAX	129	TOTAL GENERAL PLANT EXPENSE		11,042,964	3,010,251	1,625,760	565,783	1,088,957	171,122	2,137,308	123,847	1,856,547
DAX	130											
DAX	131	40740-Amortization of Regulatory Credits	NETPLT	(1,565,297)	(304,478)	(189,444)	(52,193)	(190,494)	(30,665)	(388,255)	(23,978)	(332,507)
DAX	132	40730 - Regulatory Debits	GENLPLT	(190,041)	(43,655)	(24,564)	(8,134)	(20,701)	(3,154)	(41,437)	(2,476)	(37,122)
DAX	133											
DAX	134	**TOTAL DEPRECIATION EXPENSE**		113,906,510	21,660,676	13,179,728	3,891,931	13,222,114	2,006,317	27,758,358	1,800,061	26,196,692
DAX	135											
DAX	136	**TOTAL AMORTIZATION EXPENSE**		(1,755,338)	(348,133)	(214,008)	(60,327)	(211,194)	(33,819)	(429,692)	(26,453)	(369,629)
DAX	137											
DAX	138	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		112,151,172	21,312,542	12,965,721	3,831,604	13,010,920	1,972,498	27,328,665	1,773,608	25,827,063
DAX	139											
DAX	140											
DAX	141											
DAX	142											
DAX	143											
DAX	144											
DAX	145											
DAX	146											
DAX	147											
DAX	148											
DAX	149											
DAX	150											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
DAX	101	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**								
DAX	102									
DAX	103	GENERAL PLANT EXPENSE								
DAX	104	389002-General Land Rights	CUST	3	1	0	0			
DAX	105	390000-Genl Structures & Improv	SALWAGXAG	1,639	10,340	6,440	6,771			
DAX	106	390007-Genl Str & Imp Lease Bld	SALWAGXAG	0	0	0	0			
DAX	107	390050-Genl Str & Imp-Call Center	CUST	748	363	0	0			
DAX	108	391000-General Office Furn & E	SALWAGXAG	1,036	6,540	4,073	4,283			
DAX	109	391004-General Info Sys Computer	SALWAGXAG	19,051	120,215	74,866	78,720			
DAX	110	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0			
DAX	111	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0			
DAX	112	392010-General Transp Eq Grp	CUST	287	140	0	0			
DAX	113	392020-General Transp Eq Grp 2	CUST	2,998	1,457	0	0			
DAX	114	392030-General Transp Eq Trailer	CUST	434	211	0	0			
DAX	115	392040-General Transp Eq Grp 4	CUST	3,146	1,529	0	0			
DAX	116	393000-General Stores Equipmen	SALWAGXAG	15	96	60	63			
DAX	117	394000-General Tools & Shop Equi	SALWAGXAG	1,545	9,747	6,070	6,382			
DAX	118	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0			
DAX	119	395000-General Laboratory Equi	SALWAGXAG	304	1,915	1,193	1,254			
DAX	120	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	0	0			
DAX	121	396000-General Power Operated E	SALWAGXAG	179	1,131	704	740			
DAX	122	397000-General Communication E	CUST	9,744	4,735	0	0			
DAX	123	397010-General Comm Eq Two Wa	SALWAGXAG	3,452	21,780	13,564	14,262			
DAX	124	397020-General Comm Eq AE	SALWAGXAG	4	28	17	18			
DAX	125	397030-General Comm Eq EM	SALWAGXAG	1,123	7,085	4,413	4,640			
DAX	126	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0			
DAX	127	398000-General Miscellaneous E	SALWAGXAG	119	753	469	493			
DAX	128	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0			
DAX	129	TOTAL GENERAL PLANT EXPENSE		45,825	188,067	111,869	117,627			
DAX	130									
DAX	131	40740-Amortization of Regulatory Credits	NETPLT	(3,169)	(33,462)	(12,513)	(4,139)			
DAX	132	40730 - Regulatory Debits	GENLPLT	(601)	(3,608)	(2,237)	(2,352)			
DAX	133									
DAX	134	**TOTAL DEPRECIATION EXPENSE**		256,253	2,281,180	1,020,882	632,318			
DAX	135									
DAX	136	**TOTAL AMORTIZATION EXPENSE**		(3,770)	(37,070)	(14,751)	(6,492)			
DAX	137									
DAX	138	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		252,483	2,244,110	1,006,132	625,826			
DAX	139									
DAX	140									
DAX	141									
DAX	142									
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DAX	150									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
OTX	1	**OTHER OPERATING EXPENSES**										
OTX	2											
OTX	3	**TAXES OTHER THAN INCOME TAXES**										
OTX	4	40831-Payroll Taxes	SALWAGES	2,535,806	569,393	322,266	105,952	279,373	42,425	560,408	33,587	503,660
OTX	5	Payroll Tax Adj	SALWAGES	(86,349)	(19,389)	(10,974)	(3,608)	(9,513)	(1,445)	(19,083)	(1,144)	(17,151)
OTX	6	Total Payroll Tax		2,449,456	550,004	311,292	102,344	269,860	40,980	541,325	32,443	486,510
OTX	7											
OTX	8	40812-Property Tax KS	TOTPLT	0	0	0	0	0	0	0	0	0
OTX	9	40815-Property Tax NM	TOTPLT	21,851,912	4,352,748	2,655,052	747,581	2,662,168	428,008	5,269,188	335,213	4,622,397
OTX	10	40817-Property Tax OK	TOTPLT	0	0	0	0	0	0	0	0	0
OTX	11	40818-Property Tax TX	TOTPLT	0	0	0	0	0	0	0	0	0
OTX	12	Total Property Tax		21,851,912	4,352,748	2,655,052	747,581	2,662,168	428,008	5,269,188	335,213	4,622,397
OTX	13											
OTX	14	40832-Sales and Use Tax	TOTPLT	0	0	0	0	0	0	0	0	0
OTX	15	408102OTH-Taxes Other Than Income - Other Miscel	TOTPLT	4,176	832	507	143	509	82	1,007	64	883
OTX	16	408102OTH-Taxes Other Than Income - Other Miscel	NETPLT	(703)	(137)	(85)	(23)	(86)	(14)	(174)	(11)	(149)
OTX	17	Total Other		21,855,385	4,353,443	2,655,474	747,701	2,662,591	428,076	5,270,021	335,267	4,623,131
OTX	18											
OTX	19	**TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES &**		24,301,368	4,902,752	2,966,344	849,925	2,932,028	468,988	5,810,513	367,656	5,108,906
OTX	20											
OTX	21	**TOTAL TAXES OTHER THAN INCOME**		24,304,842	4,903,447	2,966,766	850,045	2,932,451	469,056	5,811,346	367,710	5,109,640
OTX	22											
OTX	23											
OTX	24											
OTX	25											
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OTX	49											
OTX	50											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
OTX	1	**OTHER OPERATING EXPENSES**								
OTX	2									
OTX	3	**TAXES OTHER THAN INCOME TAXES**								
OTX	4	40831-Payroll Taxes	SALWAGES	7,725	48,744	30,356	31,918			
OTX	5	Payroll Tax Adj	SALWAGES	(263)	(1,660)	(1,034)	(1,087)			
OTX	6	Total Payroll Tax		7,461	47,084	29,322	30,832			
OTX	7									
OTX	8	40812-Property Tax KS	TOTPLT	0	0	0	0			
OTX	9	40815-Property Tax NM	TOTPLT	45,555	466,088	164,613	103,300			
OTX	10	40817-Property Tax OK	TOTPLT	0	0	0	0			
OTX	11	40818-Property Tax TX	TOTPLT	0	0	0	0			
OTX	12	Total Property Tax		45,555	466,088	164,613	103,300			
OTX	13									
OTX	14	40832-Sales and Use Tax	TOTPLT	0	0	0	0			
OTX	15	408102OTH-Taxes Other Than Income - Other Misce	TOTPLT	9	89	31	20			
OTX	16	408102OTH-Taxes Other Than Income - Other Misce	NETPLT	(1)	(15)	(6)	(2)			
OTX	17	Total Other		45,562	466,162	164,639	103,318			
OTX	18									
OTX	19	**TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES &**		53,016	513,172	193,936	134,131			
OTX	20									
OTX	21	**TOTAL TAXES OTHER THAN INCOME**		53,023	513,246	193,961	134,149			
OTX	22									
OTX	23									
OTX	24									
OTX	25									
OTX	26									
OTX	27									
OTX	28									
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OTX	48									
OTX	49									
OTX	50									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
ITX	1	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**										
ITX	2	OPERATING REVENUES										
ITX	3	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	323,042,427	58,861,336	34,946,756	10,963,997	44,356,423	4,944,095	88,809,239	4,294,190	64,589,278
ITX	4	OTHER OPERATING REVENUE	SCH REV, LN 29	57,835,020	11,743,884	6,786,437	1,876,467	7,129,803	1,119,598	13,001,353	986,181	13,573,261
ITX	5	TOTAL OPERATING REVENUES	SCH REV, LN 31	380,877,447	70,605,220	41,733,193	12,840,463	51,486,226	6,063,693	101,810,593	5,280,371	78,162,539
ITX	6	Less:										
ITX	7	O&M EXPENSE COST OF SALES	SCH O&M, LN 22	20,617,748	3,777,945	2,198,619	633,386	2,522,157	371,076	4,864,902	358,721	5,366,621
ITX	8	O&M EXPENSE EXCL COST OF SALES	SCH O&M, LN 249	149,001,136	30,367,735	17,769,280	5,213,036	16,842,531	2,513,572	34,304,660	2,297,901	34,396,825
ITX	9	DEPRECIATION EXPENSE	SCH DAX, LN 134	113,906,510	21,660,676	13,179,728	3,891,931	13,222,114	2,006,317	27,758,358	1,800,061	26,196,692
ITX	10	AMORTIZATION EXPENSE	SCH DAX, LN 136	(1,755,338)	(348,133)	(214,008)	(60,327)	(211,194)	(33,819)	(429,692)	(26,453)	(369,629)
ITX	11	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	24,304,842	4,903,447	2,966,766	850,045	2,932,451	469,056	5,811,346	367,710	5,109,640
ITX	12											
ITX	13	**NET OPERATING INCOME BEFORE TAXES**		74,802,548	10,243,551	5,832,807	2,312,393	16,178,168	737,491	29,501,019	482,431	7,462,389
ITX	14	Less:										
ITX	15	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.95%)		36,013,355	6,881,787	4,299,509	1,186,307	4,347,702	692,300	8,994,398	556,161	7,834,625
ITX	16											
ITX	17	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		38,789,193	3,361,764	1,533,298	1,126,086	11,830,466	45,191	20,506,621	(73,730)	(372,236)
ITX	18											
ITX	19	**SCHEDULE M ITEMS**										
ITX	20	Sched M: Plant Temporary										
ITX	21	303004-Intg Misc Computr Softwar	SALWAGXAG	688,312	154,555	87,475	28,759	75,832	11,516	152,115	9,117	136,712
ITX	22	303005-Intg Misc Computr Soft 15y	SALWAGXAG	519,852	116,728	66,066	21,721	57,273	8,697	114,886	6,885	103,253
ITX	23	303014-Intg CRS Computr Softwar	CUST	(96,713)	(51,941)	(24,956)	(9,986)	(3,384)	(842)	(4,106)	(4)	(26)
ITX	24	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	46,245	10,384	5,877	1,932	5,095	774	10,220	613	9,185
ITX	25	303004R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	105,484	23,686	13,406	4,407	11,621	1,765	23,312	1,397	20,951
ITX	26	303010-Intg Misc Computr Softwar	SALWAGXAG	18,156	4,077	2,307	759	2,000	304	4,013	240	3,606
ITX	27	303003-Intg Misc Computr Softwar	SALWAGXAG	28,981	6,507	3,683	1,211	3,193	485	6,405	384	5,756
ITX	28	TOTAL INTANGIBLE		1,310,317	263,996	153,859	48,803	151,631	22,698	306,844	18,632	279,437
ITX	29											
ITX	30	310001-Steam Prod Land Own in Fe	DPROD	(152)	(29)	(17)	(5)	(19)	(3)	(35)	(3)	(39)
ITX	31	310002-Steam Prod Land Rights	DPROD	13,214	2,493	1,439	414	1,633	244	3,075	227	3,350
ITX	32	310003-Steam Prod Water Rights	DPROD	370,163	69,832	40,308	11,588	45,739	6,833	86,142	6,359	93,855
ITX	33	310004-Steam Prod Land Rights-NM	DPROD	879	166	96	28	109	16	205	15	223
ITX	34	311000E-Steam Prod Str & Improv	DPROD	818,355	154,383	89,113	25,618	101,119	15,107	190,441	14,057	207,495
ITX	35	312000E-Steam Prod Boiler Plant E	DPROD	4,374,015	825,162	476,299	136,926	540,470	80,746	1,017,888	75,135	1,109,035
ITX	36	314000-Steam Prod Turbogen Unit	DPROD	1,580,533	298,169	172,109	49,478	195,297	29,177	367,810	27,150	400,745
ITX	37	315000E-Steam Prod Acc Elec Eq	DPROD	(329,386)	(62,139)	(35,868)	(10,311)	(40,700)	(6,081)	(76,652)	(5,658)	(83,516)
ITX	38	316000E-Steam Prod Misc Pwr Plt E	DPROD	(594,816)	(112,213)	(64,771)	(18,620)	(73,498)	(10,981)	(138,421)	(10,218)	(150,816)
ITX	39	317000-Steam Prod ARC	DPROD	0	0	0	0	0	0	0	0	0
ITX	40	TOTAL STEAM PRODUCTION		6,232,807	1,175,825	678,708	195,115	770,149	115,061	1,450,452	107,065	1,580,333
ITX	41											
ITX	42											
ITX	43											
ITX	44											
ITX	45											
ITX	46											
ITX	47											
ITX	48											
ITX	49											
ITX	50											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)	(q)	(r)
		(a)	(b)	(l)	(m)	(n)	(o)			
ITX	1	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**								
ITX	2	OPERATING REVENUES								
ITX	3	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	738,064	6,219,792	2,077,077	2,242,180			
ITX	4	OTHER OPERATING REVENUE	SCH REV, LN 29	99,905	1,249,383	147,532	121,216			
ITX	5	TOTAL OPERATING REVENUES	SCH REV, LN 31	837,969	7,469,175	2,224,609	2,363,396			
ITX	6	Less:								
ITX	7	O&M EXPENSE COST OF SALES	SCH O&M, LN 22	33,823	436,555	22,059	31,885			
ITX	8	O&M EXPENSE EXCL COST OF SALES	SCH O&M, LN 249	344,001	2,905,390	1,096,234	949,971			
ITX	9	DEPRECIATION EXPENSE	SCH DAX, LN 134	256,253	2,281,180	1,020,882	632,318			
ITX	10	AMORTIZATION EXPENSE	SCH DAX, LN 136	(3,770)	(37,070)	(14,751)	(6,492)			
ITX	11	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	53,023	513,246	193,961	134,149			
ITX	12									
ITX	13	**NET OPERATING INCOME BEFORE TAXES**		154,639	1,369,873	(93,777)	621,564			
ITX	14	Less:								
ITX	15	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.95%)		72,825	761,790	292,152	93,799			
ITX	16									
ITX	17	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		81,814	608,083	(385,929)	527,765			
ITX	18									
ITX	19	**SCHEDULE M ITEMS**								
ITX	20	Sched M: Plant Temporary								
ITX	21	303004-Intg Misc Computr Softwar	SALWAGXAG	2,097	13,231	8,240	8,664			
ITX	22	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,584	9,993	6,223	6,543			
ITX	23	303014-Intg CRS Computr Softwar	CUST	(989)	(480)	0	0			
ITX	24	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	141	889	554	582			
ITX	25	303004R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	321	2,028	1,263	1,328			
ITX	26	303010-Intg Misc Computr Softwar	SALWAGXAG	55	349	217	229			
ITX	27	303003-Intg Misc Computr Softwar	SALWAGXAG	88	557	347	365			
ITX	28	TOTAL INTANGIBLE		3,297	26,566	16,844	17,711			
ITX	29									
ITX	30	310001-Steam Prod Land Own in Fe	DPROD	(0)	(3)	(0)	(0)			
ITX	31	310002-Steam Prod Land Rights	DPROD	22	284	14	20			
ITX	32	310003-Steam Prod Water Rights	DPROD	609	7,956	386	558			
ITX	33	310004-Steam Prod Land Rights-NM	DPROD	1	19	1	1			
ITX	34	311000E-Steam Prod Str & Improv	DPROD	1,347	17,588	853	1,233			
ITX	35	312000E-Steam Prod Boiler Plant E	DPROD	7,200	94,006	4,558	6,589			
ITX	36	314000-Steam Prod Turbogen Unit	DPROD	2,602	33,969	1,647	2,381			
ITX	37	315000E-Steam Prod Acc Elec Eq	DPROD	(542)	(7,079)	(343)	(496)			
ITX	38	316000E-Steam Prod Misc Pwr Plt E	DPROD	(979)	(12,784)	(620)	(896)			
ITX	39	317000-Steam Prod ARC	DPROD	0	0	0	0			
ITX	40	TOTAL STEAM PRODUCTION		10,260	133,956	6,496	9,389			
ITX	41									
ITX	42									
ITX	43									
ITX	44									
ITX	45									
ITX	46									
ITX	47									
ITX	48									
ITX	49									
ITX	50									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
ITX	51	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
ITX	52	**SCHEDULE M ITEMS CONTINUED**										
ITX	53	340001-Other Prod Land Own in Fee	DPROD	(139)	(26)	(15)	(4)	(17)	(3)	(32)	(2)	(35)
ITX	54	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
ITX	55	341000E-Other Prod Str & Impr	DPROD	(1,109,643)	(209,335)	(120,832)	(34,737)	(137,112)	(20,485)	(258,228)	(19,061)	(281,351)
ITX	56	341045-Other Prod Str & Imp-Wind	ENERGY1	(3,615,427)	(356,566)	(258,075)	(78,061)	(372,516)	(38,929)	(1,036,439)	(75,394)	(1,321,977)
ITX	57	342000E-Other Prod Fuel Hldr	DPROD	(369,319)	(69,672)	(40,216)	(11,561)	(45,634)	(6,818)	(85,945)	(6,344)	(93,641)
ITX	58	343000-Other Prod Prime Mover	DPROD	1,038,087	195,836	113,040	32,497	128,270	19,164	241,576	17,832	263,208
ITX	59	344000E-Other Prod Generator	DPROD	(329,454)	(62,152)	(35,875)	(10,313)	(40,709)	(6,082)	(76,668)	(5,659)	(83,533)
ITX	60	344045-Other Prod Generator-Wind	ENERGY1	(73,911,171)	(7,289,369)	(5,275,898)	(1,595,817)	(7,615,452)	(795,830)	(21,188,199)	(1,541,293)	(27,025,543)
ITX	61	345000E-Other Prod Access Elect Equip	DPROD	(353,785)	(66,742)	(38,525)	(11,075)	(43,715)	(6,531)	(82,330)	(6,077)	(89,703)
ITX	62	345045-Other Prod Acc El Eq-Wind	DPROD	(1,556,374)	(293,611)	(169,478)	(48,721)	(192,312)	(28,731)	(362,188)	(26,735)	(394,620)
ITX	63	346000E-Other Prod Misc Pwr P	DPROD	(406,426)	(76,673)	(44,257)	(12,723)	(50,220)	(7,503)	(94,580)	(6,981)	(103,050)
ITX	64	346045-Other Prod Misc P Eq-Wind	ENERGY1	(1,272)	(125)	(91)	(27)	(131)	(14)	(365)	(27)	(465)
ITX	65	340145-Other Prod Wind Land Own	ENERGY1	(33)	(3)	(2)	(1)	(3)	(0)	(9)	(1)	(12)
ITX	66	TOTAL OTHER PRODUCTION		(80,614,957)	(8,228,439)	(5,870,224)	(1,770,545)	(8,369,551)	(891,761)	(22,943,408)	(1,669,742)	(29,130,722)
ITX	67											
ITX	68	TRANSMISSION										
ITX	69	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0
ITX	70	350001-Tran Land Owned in Fe	DTRAN	(267)	(52)	(29)	(8)	(33)	(5)	(60)	(5)	(67)
ITX	71	350002E-Transmission Land Right	DTRAN	(1,075,527)	(207,947)	(118,683)	(34,027)	(132,976)	(20,245)	(243,633)	(19,665)	(270,650)
ITX	72	350002ERN-Transmission Land Right Radial NM	DTRANRADNET	(93,945)	(13,614)	(7,621)	(2,475)	(12,829)	(740)	(38,002)	(8,558)	(6,849)
ITX	73	350011-Tran Fee Land - Prod	DPRODTI	(3)	(1)	(0)	(0)	(0)	(0)	(1)	(0)	(1)
ITX	74	352000-Transmission Str & Improv	DTRAN	(708,026)	(136,893)	(78,130)	(22,400)	(87,539)	(13,327)	(160,385)	(12,946)	(178,170)
ITX	75	352010-Tran Str & Impr-Prod	DPRODTI	(5,649)	(1,066)	(615)	(177)	(698)	(104)	(1,314)	(97)	(1,432)
ITX	76	352045-Tran Str & Impr-Wind	ENERGY1	(40,648)	(4,009)	(2,902)	(878)	(4,188)	(438)	(11,653)	(848)	(14,863)
ITX	77	353000E-Transmission Station	DTRAN	(6,896,195)	(1,333,341)	(760,985)	(218,177)	(852,635)	(129,810)	(1,562,154)	(126,091)	(1,735,383)
ITX	78	353010-Tran Station Equip Pro	DPRODTI	(84,549)	(15,950)	(9,207)	(2,647)	(10,447)	(1,561)	(19,676)	(1,452)	(21,438)
ITX	79	353045-Tran Station Equip-Wind	ENERGY1	(596,552)	(58,834)	(42,583)	(12,880)	(61,466)	(6,423)	(171,014)	(12,440)	(218,128)
ITX	80	354000E-Tran Towers & Fixture	DTRAN	(504,686)	(97,578)	(55,691)	(15,967)	(62,399)	(9,500)	(114,324)	(9,228)	(127,001)
ITX	81	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADNET	(44,083)	(6,388)	(3,576)	(1,161)	(6,020)	(347)	(17,832)	(4,016)	(3,214)
ITX	82	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADNET	(361,420)	(52,375)	(29,319)	(9,522)	(49,355)	(2,848)	(146,198)	(32,925)	(26,351)
ITX	83	355010-Tran Poles & Fixtures-Prod	DPRODTI	184,203	34,750	20,058	5,766	22,761	3,400	42,866	3,164	46,705
ITX	84	355045-Tran Poles & Fixtures-Wind	ENERGY1	(649,060)	(64,013)	(46,331)	(14,014)	(66,876)	(6,989)	(186,067)	(13,535)	(237,328)
ITX	85	356000E-Tran OH Conductor & D	DTRAN	(1,452,268)	(280,788)	(160,256)	(45,946)	(179,556)	(27,337)	(328,974)	(26,553)	(365,454)
ITX	86	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADNET	(126,853)	(18,383)	(10,290)	(3,342)	(17,323)	(1,000)	(51,313)	(11,556)	(9,249)
ITX	87	356010-Tran OH Cond & Device-Prod	DPRODTI	(547,851)	(103,353)	(59,657)	(17,150)	(67,695)	(10,114)	(127,492)	(9,411)	(138,908)
ITX	88	356045-Tran OH Cond & Device-Wind	ENERGY1	(26,624)	(2,626)	(1,900)	(575)	(2,743)	(287)	(7,632)	(555)	(9,735)
ITX	89	357000E-Tran Underground Cond	DTRAN	(862)	(167)	(95)	(27)	(107)	(16)	(195)	(16)	(217)
ITX	90	358000-Tran UG Conductor & Devic	DTRAN	(1,534)	(297)	(169)	(49)	(190)	(29)	(348)	(28)	(386)
ITX	91	359000-Transmission Road & Trai	DTRAN	(1,622)	(314)	(179)	(51)	(201)	(31)	(367)	(30)	(408)
ITX	92	355000E	DTRAN	(4,137,694)	(800,000)	(456,588)	(130,906)	(511,578)	(77,885)	(937,287)	(75,654)	(1,041,224)
ITX	93	TOTAL TRANSMISSION		(17,171,716)	(3,163,237)	(1,824,748)	(526,613)	(2,104,092)	(305,635)	(4,083,054)	(362,444)	(4,359,751)
ITX	94											
ITX	95											
ITX	96											
ITX	97											
ITX	98											
ITX	99											
ITX	100											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	51	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
ITX	52	**SCHEDULE M ITEMS CONTINUED**								
ITX	53	340001-Other Prod Land Own in Fee	DPROD	(0)	(3)	(0)	(0)			
ITX	54	340002-Other Prod Land Rights	DPROD	0	0	0	0			
ITX	55	341000E-Other Prod Str & Impr	DPROD	(1,827)	(23,848)	(1,156)	(1,672)			
ITX	56	341045-Other Prod Str & Imp-Wind	ENERGY1	(5,615)	(58,568)	(5,434)	(7,854)			
ITX	57	342000E-Other Prod Fuel Hldr	DPROD	(608)	(7,937)	(385)	(556)			
ITX	58	343000-Other Prod Prime Mover	DPROD	1,709	22,311	1,082	1,564			
ITX	59	344000E-Other Prod Generator	DPROD	(542)	(7,081)	(343)	(496)			
ITX	60	344045-Other Prod Generator-Wind	ENERGY1	(114,792)	(1,197,324)	(111,084)	(160,570)			
ITX	61	345000E-Other Prod Access Elect Equip	DPROD	(582)	(7,604)	(369)	(533)			
ITX	62	345045-Other Prod Acc El Eq-Wind	DPROD	(2,562)	(33,450)	(1,622)	(2,345)			
ITX	63	346000E-Other Prod Misc Pwr P	DPROD	(669)	(8,735)	(424)	(612)			
ITX	64	346045-Other Prod Misc P Eq-Wind	ENERGY1	(2)	(21)	(2)	(3)			
ITX	65	340145-Other Prod Wind Land Own	ENERGY1	(0)	(1)	(0)	(0)			
ITX	66	TOTAL OTHER PRODUCTION		(125,491)	(1,322,261)	(119,737)	(173,078)			
ITX	67									
ITX	68	TRANSMISSION								
ITX	69	105000-Held for Future Us	DTRAN	0	0	0	0			
ITX	70	350001-Tran Land Owned in Fe	DTRAN	(0)	(6)	(0)	(0)			
ITX	71	350002E-Transmission Land Right	DTRAN	(1,758)	(23,223)	(1,112)	(1,608)			
ITX	72	350002ERN-Transmission Land Right Radial NM	DTRANRADNET	(122)	(2,991)	(59)	(85)			
ITX	73	350011-Tran Fee Land - Prod	DPRODTI	(0)	(0)	(0)	(0)			
ITX	74	352000-Transmission Str & Improv	DTRAN	(1,158)	(15,288)	(732)	(1,059)			
ITX	75	352010-Tran Str & Impr-Prod	DPRODTI	(9)	(121)	(6)	(9)			
ITX	76	352045-Tran Str & Impr-Wind	ENERGY1	(63)	(658)	(61)	(88)			
ITX	77	353000E-Transmission Station	DTRAN	(11,274)	(148,902)	(7,133)	(10,311)			
ITX	78	353010-Tran Station Equip Pro	DPRODTI	(139)	(1,817)	(88)	(127)			
ITX	79	353045-Tran Station Equip-Wind	ENERGY1	(927)	(9,664)	(897)	(1,296)			
ITX	80	354000E-Tran Towers & Fixture	DTRAN	(825)	(10,897)	(522)	(755)			
ITX	81	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADNET	(57)	(1,404)	(28)	(40)			
ITX	82	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADNET	(468)	(11,507)	(226)	(327)			
ITX	83	355010-Tran Poles & Fixtures-Prod	DPRODTI	303	3,959	192	277			
ITX	84	355045-Tran Poles & Fixtures-Wind	ENERGY1	(1,008)	(10,514)	(975)	(1,410)			
ITX	85	356000E-Tran OH Conductor & D	DTRAN	(2,374)	(31,357)	(1,502)	(2,171)			
ITX	86	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADNET	(164)	(4,039)	(79)	(115)			
ITX	87	356010-Tran OH Cond & Device-Prod	DPRODTI	(902)	(11,774)	(571)	(825)			
ITX	88	356045-Tran OH Cond & Device-Wind	ENERGY1	(41)	(431)	(40)	(58)			
ITX	89	357000E-Tran Underground Cond	DTRAN	(1)	(19)	(1)	(1)			
ITX	90	358000-Tran UG Conductor & Devic	DTRAN	(3)	(33)	(2)	(2)			
ITX	91	359000-Transmission Road & Trai	DTRAN	(3)	(35)	(2)	(2)			
ITX	92	355000E	DTRAN	(6,765)	(89,341)	(4,280)	(6,186)			
ITX	93	TOTAL TRANSMISSION		(27,758)	(370,062)	(18,124)	(26,198)			
ITX	94									
ITX	95									
ITX	96									
ITX	97									
ITX	98									
ITX	99									
ITX	100									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
ITX	101	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
ITX	102	**SCHEDULE M ITEMS CONTINUED**										
ITX	103											
ITX	104	DISTRIBUTION										
ITX	105	360001E-Dist Land Owned in Fee	DDISPSUB	(293)	(74)	(51)	(11)	(45)	(8)	(94)	0	0
ITX	106	360004-Dist Land Rights-NM	DDISPSUB	(323,985)	(81,579)	(55,824)	(12,441)	(49,342)	(9,328)	(103,323)	0	0
ITX	107	361000E-Str & Improv	DDISPSUB	(593,066)	(149,333)	(102,188)	(22,774)	(90,323)	(17,075)	(189,137)	0	0
ITX	108	362000E-Other Eq	DDISPSUB	(2,419,671)	(609,269)	(416,922)	(92,915)	(368,512)	(69,665)	(771,667)	0	0
ITX	109	364000-Dist Poles, Towers & Fixt	PLT_364	(3,497,790)	(947,207)	(648,173)	(144,451)	(516,786)	(108,305)	(1,000,483)	0	0
ITX	110	365000-Dist OH Conductor & Devic	PLT_365	(3,187,900)	(863,289)	(590,747)	(131,653)	(471,001)	(98,710)	(911,845)	0	0
ITX	111	366000E-Dist Underground Cond	PLT_366	(127,220)	(34,127)	(23,353)	(5,204)	(18,874)	(3,902)	(36,951)	0	0
ITX	112	367000E-Dist UG Conductor & D	PLT_367	(350,003)	(93,888)	(64,248)	(14,318)	(51,926)	(10,735)	(101,658)	0	0
ITX	113	368000E-Dist Line Transformer	DDISTSLT	(121,881)	(53,154)	(36,373)	(8,106)	(13,181)	(6,078)	0	0	0
ITX	114	369000E-Distribution Services	CSERVICE	1,664	793	371	176	228	58	0	0	0
ITX	115	369010-Distribution Services O	CSERVICE	(187,522)	(89,299)	(41,796)	(19,879)	(25,692)	(6,480)	0	0	0
ITX	116	369020-Distribution Services U	CSERVICE	(144,784)	(68,947)	(32,270)	(15,348)	(19,837)	(5,003)	0	0	0
ITX	117	370000E-Distribution Meter	CMETERS	(71,708)	(24,367)	(11,356)	(6,977)	(8,112)	(846)	(16,429)	(171)	(1,057)
ITX	118	371000E-Dist Inst on Cust Premis	CUSTPREM	25,508	0	0	0	0	0	0	0	0
ITX	119	373000-Dist Street Light & Sg Sy	CLIGHT	(95,774)	0	0	0	0	0	0	0	0
ITX	120	TOTAL DISTRIBUTION		(11,094,426)	(3,013,740)	(2,022,931)	(473,901)	(1,633,404)	(336,078)	(3,131,587)	(171)	(1,057)
ITX	121											
ITX	122	GENERAL										
ITX	123	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX	124	389001-General Land Owned in Fe	SALWAGXAG	(68)	(15)	(9)	(3)	(8)	(1)	(15)	(1)	(14)
ITX	125	389002-General Land Rights	SALWAGXAG	270	61	34	11	30	5	60	4	54
ITX	126	390000-Genl Structures & Improv	SALWAGXAG	333,869	74,967	42,430	13,950	36,783	5,586	73,784	4,422	66,313
ITX	127	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(133,105)	(29,888)	(16,916)	(5,561)	(14,664)	(2,227)	(29,416)	(1,763)	(26,437)
ITX	128	390050-Genl Str & Imp-Call Center	CUST	45,046	24,192	11,624	4,651	1,576	392	1,912	2	12
ITX	129	391000-General Office Furn & E	SALWAGXAG	(322,337)	(72,378)	(40,965)	(13,468)	(35,512)	(5,393)	(71,236)	(4,269)	(64,022)
ITX	130	391004-General Info Sys Computer	SALWAGXAG	845,978	189,957	107,512	35,347	93,202	14,153	186,959	11,205	168,027
ITX	131	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX	132	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX	133	392010-General Transp Eq Grp	SALWAGXAG	15,595	3,502	1,982	652	1,718	261	3,446	207	3,097
ITX	134	392020-General Transp Eq Grp 2	SALWAGXAG	195,664	43,935	24,866	8,175	21,557	3,274	43,241	2,592	38,863
ITX	135	392030-General Transp Eq Trailer	SALWAGXAG	37,772	8,481	4,800	1,578	4,161	632	8,348	500	7,502
ITX	136	392040-General Transp Eq Grp 4	SALWAGXAG	248,677	55,838	31,603	10,390	27,397	4,160	54,957	3,294	49,392
ITX	137	393000-General Stores Equipmen	SALWAGXAG	(2,066)	(464)	(263)	(86)	(228)	(35)	(457)	(27)	(410)
ITX	138	394000-General Tools & Shop Equi	SALWAGXAG	(251,060)	(56,373)	(31,906)	(10,490)	(27,660)	(4,200)	(55,484)	(3,325)	(49,865)
ITX	139	395000-General Laboratory Equi	SALWAGXAG	(52,400)	(11,766)	(6,659)	(2,189)	(5,773)	(877)	(11,580)	(694)	(10,408)
ITX	140	396000-General Power Operated E	SALWAGXAG	55,827	12,536	7,095	2,333	6,151	934	12,338	739	11,088
ITX	141	397000-General Communication E	SALWAGXAG	(306,192)	(68,753)	(38,913)	(12,793)	(33,734)	(5,123)	(67,668)	(4,055)	(60,816)
ITX	142	397010-General Comm Eq Two Wa	SALWAGXAG	(233,462)	(52,422)	(29,670)	(9,755)	(25,721)	(3,906)	(51,595)	(3,092)	(46,370)
ITX	143	397020-General Comm Eq AE	SALWAGXAG	(292)	(66)	(37)	(12)	(32)	(5)	(64)	(4)	(58)
ITX	144	397030-General Comm Eq EM	SALWAGXAG	(84,791)	(19,039)	(10,776)	(3,543)	(9,342)	(1,419)	(18,739)	(1,123)	(16,841)
ITX	145	398000-General Miscellaneous E	SALWAGXAG	(13,170)	(2,957)	(1,674)	(550)	(1,451)	(220)	(2,911)	(174)	(2,616)
ITX	146	TOTAL GENERAL		379,755	99,348	54,160	18,636	38,451	5,992	75,882	4,435	66,492
ITX	147	Total Sched M: Plant Temporary		(100,958,220)	(12,866,247)	(8,831,176)	(2,508,505)	(11,146,816)	(1,389,724)	(28,324,870)	(1,902,226)	(31,565,268)
ITX	148											
ITX	149											
ITX	150											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	101	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
ITX	102	**SCHEDULE M ITEMS CONTINUED**								
ITX	103									
ITX	104	DISTRIBUTION								
ITX	105	360001E-Dist Land Owned in Fee	DDISPSUB	(1)	(8)	(1)	(1)			
ITX	106	360004-Dist Land Rights-NM	DDISPSUB	(739)	(8,978)	(1,042)	(1,388)			
ITX	107	361000E-Str & Improv	DDISPSUB	(1,352)	(16,435)	(1,907)	(2,541)			
ITX	108	362000E-Other Eq	DDISPSUB	(5,516)	(67,055)	(7,781)	(10,368)			
ITX	109	364000-Dist Poles, Towers & Fixt	PLT_364	(8,575)	(95,593)	(12,097)	(16,119)			
ITX	110	365000-Dist OH Conductor & Devic	PLT_365	(7,816)	(87,124)	(11,025)	(14,691)			
ITX	111	366000E-Dist Underground Cond	PLT_366	(309)	(3,483)	(436)	(581)			
ITX	112	367000E-Dist UG Conductor & D	PLT_367	(850)	(9,583)	(1,199)	(1,598)			
ITX	113	368000E-Dist Line Transformer	DDISTSLT	(481)	(2,925)	(679)	(905)			
ITX	114	369000E-Distribution Services	CSERVICE	17	22	0	0			
ITX	115	369010-Distribution Services O	CSERVICE	(1,952)	(2,425)	0	0			
ITX	116	369020-Distribution Services U	CSERVICE	(1,507)	(1,872)	0	0			
ITX	117	370000E-Distribution Meter	CMETERS	(654)	(1,738)	0	0			
ITX	118	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	25,508			
ITX	119	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	(95,774)	0			
ITX	120	TOTAL DISTRIBUTION		(29,733)	(297,198)	(131,942)	(22,684)			
ITX	121									
ITX	122	GENERAL								
ITX	123	105000-Held for Future Us	SALWAGXAG	0	0	0	0			
ITX	124	389001-General Land Owned in Fe	SALWAGXAG	(0)	(1)	(1)	(1)			
ITX	125	389002-General Land Rights	SALWAGXAG	1	5	3	3			
ITX	126	390000-Genl Structures & Improv	SALWAGXAG	1,017	6,418	3,997	4,202			
ITX	127	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(405)	(2,559)	(1,593)	(1,675)			
ITX	128	390050-Genl Str & Imp-Call Center	CUST	461	224	0	0			
ITX	129	391000-General Office Furn & E	SALWAGXAG	(982)	(6,196)	(3,859)	(4,057)			
ITX	130	391004-General Info Sys Computer	SALWAGXAG	2,577	16,262	10,127	10,649			
ITX	131	391005-Genl OffEq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0			
ITX	132	392000-General Transportation E	SALWAGXAG	0	0	0	0			
ITX	133	392010-General Transp Eq Grp	SALWAGXAG	48	300	187	196			
ITX	134	392020-General Transp Eq Grp 2	SALWAGXAG	596	3,761	2,342	2,463			
ITX	135	392030-General Transp Eq Trailer	SALWAGXAG	115	726	452	475			
ITX	136	392040-General Transp Eq Grp 4	SALWAGXAG	758	4,780	2,977	3,130			
ITX	137	393000-General Stores Equipmen	SALWAGXAG	(6)	(40)	(25)	(26)			
ITX	138	394000-General Tools & Shop Equi	SALWAGXAG	(765)	(4,826)	(3,005)	(3,160)			
ITX	139	395000-General Laboratory Equi	SALWAGXAG	(160)	(1,007)	(627)	(660)			
ITX	140	396000-General Power Operated E	SALWAGXAG	170	1,073	668	703			
ITX	141	397000-General Communication E	SALWAGXAG	(933)	(5,886)	(3,665)	(3,854)			
ITX	142	397010-General Comm Eq Two Wa	SALWAGXAG	(711)	(4,488)	(2,795)	(2,939)			
ITX	143	397020-General Comm Eq AE	SALWAGXAG	(1)	(6)	(3)	(4)			
ITX	144	397030-General Comm Eq EM	SALWAGXAG	(258)	(1,630)	(1,015)	(1,067)			
ITX	145	398000-General Miscellaneous E	SALWAGXAG	(40)	(253)	(158)	(166)			
ITX	146	TOTAL GENERAL		1,480	6,658	4,007	4,213			
ITX	147	Total Sched M: Plant Temporary		(167,945)	(1,822,342)	(242,456)	(190,646)			
ITX	148									
ITX	149									
ITX	150									

Southwestern Public Service Company

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
ITX	151	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
ITX	152	**SCHEDULE M ITEMS CONTINUED**										
ITX	153	Sched M: Non-Plant Temporary - Non Plant ADIT										
ITX	154	SchM-102 - Fuel Tax Credit - Inc Addback	ENERGY1	(98)	(10)	(7)	(2)	(10)	(1)	(28)	(2)	(36)
ITX	155	SchM-103 - Environmental Remediation	PRODPLT	766,747	116,394	71,710	20,950	88,277	11,739	195,288	14,354	229,679
ITX	156	SchM-107 - Pension Expense	SALWAGES	98,182	22,046	12,478	4,102	10,817	1,643	21,698	1,300	19,501
ITX	157	SchM-108 - Accrued Vacation Paid	SALWAGES	102,547	23,026	13,032	4,285	11,298	1,716	22,663	1,358	20,368
ITX	158	SchM-109 - Employee Incentive	SALWAGES	18,773	4,215	2,386	784	2,068	314	4,149	249	3,729
ITX	159	SchM-111 - Post Employment Benefits - FAS 106(Sh	SALWAGES	31,166	6,998	3,961	1,302	3,434	521	6,888	413	6,190
ITX	160	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(34,606)	(7,770)	(4,398)	(1,446)	(3,813)	(579)	(7,648)	(458)	(6,873)
ITX	161	SchM-116 - Bad Debt	OX_904	531,411	336,608	199,849	(371)	(1,501)	(167)	(3,006)	0	0
ITX	162	SchM-118 - Inventory Reserve	TOTPLT	4,953	987	602	169	603	97	1,194	76	1,048
ITX	163	SchM-127 - Litigation Reserve	TOTPLT	(230,532)	(45,920)	(28,010)	(7,887)	(28,085)	(4,515)	(55,589)	(3,536)	(48,765)
ITX	164	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0	0
ITX	165	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	2,848	640	362	119	314	48	629	38	566
ITX	166	SchM-136 - Performance Share Plan	NETPLT	0	0	0	0	0	0	0	0	0
ITX	167	SchM-137 - R&E Credit	NETPLT	0	0	0	0	0	0	0	0	0
ITX	168	SchM-138 - Rate Case Expense	NETPLT	(43,169)	(8,397)	(5,225)	(1,439)	(5,254)	(846)	(10,708)	(661)	(9,170)
ITX	169	SchM-146 - State Tax Deduction Cash Vs Accrual - 19	TOTPLT	0	0	0	0	0	0	0	0	0
ITX	170	SchM-168 - Reg Asset-NOx	ENERGY1	34,908	3,443	2,492	754	3,597	376	10,007	728	12,764
ITX	171	SchM-178 - Interest Income on Disputed Tax	NETPLT	0	0	0	0	0	0	0	0	0
ITX	172	SchM-179 - DSM/CIP	DPROD	0	0	0	0	0	0	0	0	0
ITX	173	SchM-186 - Deferred Fuel Costs	ENERGY1	0	0	0	0	0	0	0	0	0
ITX	174	SchM-187 - Reg Asset/Liability Transmission Attachn	DTRAN	0	0	0	0	0	0	0	0	0
ITX	175	SchM-188 - Contributions Carryover	NETPLT	0	0	0	0	0	0	0	0	0
ITX	176	SchM-192 - Texas Margin Tax	CLAIMREV	(147,801)	(28,670)	(17,475)	(5,035)	(17,213)	(2,644)	(35,980)	(2,273)	(33,211)
ITX	177	SchM-193 - Advertising	CUSTADVT	0	0	0	0	0	0	0	0	0
ITX	178	SchM-195 - Renewable Energy Standard	DPROD	0	0	0	0	0	0	0	0	0
ITX	179	SchM-202 - Interest Expense - Deferred Fuel Revenue	NETPLT	0	0	0	0	0	0	0	0	0
ITX	180	SchM-203 - Fed NOL Benefit	NETPLT	0	0	0	0	0	0	0	0	0
ITX	181	SchM-205 - State Only NOL	NETPLT	0	0	0	0	0	0	0	0	0
ITX	182	SchM-207 - Mark to Market Adjust	NETPLT	0	0	0	0	0	0	0	0	0
ITX	183	SchM-213 - Rate Refund Reserve	CLAIMREV	0	0	0	0	0	0	0	0	0
ITX	184	SchM-217 - Reg Asset - Texas Surcharge (DTL)	NETPLT	0	0	0	0	0	0	0	0	0
ITX	185	SchM-226 - Performance Recognition Award	SALWAGES	6,301	1,415	801	263	694	105	1,393	83	1,252
ITX	186	SchM-300 - Reg A/L - Emergency Spec Response	NETPLT	(324,185)	(63,060)	(39,235)	(10,810)	(39,453)	(6,351)	(80,411)	(4,966)	(68,865)
ITX	187	SchM-126 - Book Unamortized Cost of Reacquired De	TOTPLT	245,522	48,906	29,831	8,400	29,911	4,809	59,203	3,766	51,936
ITX	188	SchM-301 - Cares Act Payroll Deferral	SALWAGES	916,195	205,723	116,436	38,281	100,938	15,328	202,477	12,135	181,974
ITX	189	Total Sched M: Non-Plant Temporary		1,979,162	616,574	359,588	52,419	156,623	21,593	332,220	22,604	362,085
ITX	190	Total Sched M: Plant Temporary		(98,979,058)	(12,249,673)	(8,471,588)	(2,456,086)	(10,990,193)	(1,368,130)	(27,992,649)	(1,879,622)	(31,203,183)
ITX	191											
ITX	192	Sched M: Plant Permanent										
ITX	193	303003-Intg Misc Computr Softwar	SALWAGXAG	2,055	461	261	86	226	34	454	27	408
ITX	194	303004-Intg Misc Computr Softwar	SALWAGXAG	(265,624)	(59,644)	(33,757)	(11,098)	(29,264)	(4,444)	(58,702)	(3,518)	(52,758)
ITX	195	303005-Intg Misc Computr Soft 15y	SALWAGXAG	36,900	8,286	4,689	1,542	4,065	617	8,155	489	7,329
ITX	196	303014-Intg CRS Computr Softwar	CUST	(3,471)	(1,864)	(896)	(358)	(121)	(30)	(147)	(0)	(1)
ITX	197	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	(3,879)	(871)	(493)	(162)	(427)	(65)	(857)	(51)	(770)
ITX	198	303004R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	(2,972)	(667)	(378)	(124)	(327)	(50)	(657)	(39)	(590)
ITX	199	303010-Intg Misc Computr Softwar	SALWAGXAG	8,158	1,832	1,037	341	899	136	1,803	108	1,620
ITX	200	TOTAL INTANGIBLE		(228,834)	(52,468)	(29,536)	(9,775)	(24,950)	(3,801)	(49,952)	(2,985)	(44,762)

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	151	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
ITX	152	**SCHEDULE M ITEMS CONTINUED**								
ITX	153	Sched M: Non-Plant Temporary - Non Plant ADIT								
ITX	154	SchM-102 - Fuel Tax Credit - Inc Addback	ENERGY1	(0)	(2)	(0)	(0)			
ITX	155	SchM-103 - Environmental Remediation	PRODPLT	1,233	14,814	944	1,365			
ITX	156	SchM-107 - Pension Expense	SALWAGES	299	1,887	1,175	1,236			
ITX	157	SchM-108 - Accrued Vacation Paid	SALWAGES	312	1,971	1,228	1,291			
ITX	158	SchM-109 - Employee Incentive	SALWAGES	57	361	225	236			
ITX	159	SchM-111 - Post Employment Benefits - FAS 106(Sho	SALWAGES	95	599	373	392			
ITX	160	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(105)	(665)	(414)	(436)			
ITX	161	SchM-116 - Bad Debt	OX_904	0	0	0	0			
ITX	162	SchM-118 - Inventory Reserve	TOTPLT	10	106	37	23			
ITX	163	SchM-127 - Litigation Reserve	TOTPLT	(481)	(4,917)	(1,737)	(1,090)			
ITX	164	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0			
ITX	165	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	9	55	34	36			
ITX	166	SchM-136 - Performance Share Plan	NETPLT	0	0	0	0			
ITX	167	SchM-137 - R&E Credit	NETPLT	0	0	0	0			
ITX	168	SchM-138 - Rate Case Expense	NETPLT	(87)	(923)	(345)	(114)			
ITX	169	SchM-146 - State Tax Deduction Cash Vs Accrual - 15	TOTPLT	0	0	0	0			
ITX	170	SchM-168 - Reg Asset-NOx	ENERGY1	54	565	52	76			
ITX	171	SchM-178 - Interest Income on Disputed Tax	NETPLT	0	0	0	0			
ITX	172	SchM-179 - DSM/CIP	DPROD	0	0	0	0			
ITX	173	SchM-186 - Deferred Fuel Costs	ENERGY1	0	0	0	0			
ITX	174	SchM-187 - Reg Asset/Liability Transmission Attachn	DTRAN	0	0	0	0			
ITX	175	SchM-188 - Contributions Carryover	NETPLT	0	0	0	0			
ITX	176	SchM-192 - Texas Margin Tax	CLAIMREV	(328)	(2,985)	(1,262)	(725)			
ITX	177	SchM-193 - Advertising	CUSTADVT	0	0	0	0			
ITX	178	SchM-195 - Renewable Energy Standard	DPROD	0	0	0	0			
ITX	179	SchM-202 - Interest Expense - Deferred Fuel Revenue	NETPLT	0	0	0	0			
ITX	180	SchM-203 - Fed NOL Benefit	NETPLT	0	0	0	0			
ITX	181	SchM-205 - State Only NOL	NETPLT	0	0	0	0			
ITX	182	SchM-207 - Mark to Market Adjust	NETPLT	0	0	0	0			
ITX	183	SchM-213 - Rate Refund Reserve	CLAIMREV	0	0	0	0			
ITX	184	SchM-217 - Reg Asset - Texas Surcharge (DTL)	NETPLT	0	0	0	0			
ITX	185	SchM-226 - Performance Recognition Award	SALWAGES	19	121	75	79			
ITX	186	SchM-300 - Reg A/L - Emergency Spec Response	NETPLT	(656)	(6,930)	(2,592)	(857)			
ITX	187	SchM-126 - Book Unamortized Cost of Reacquired Da	TOTPLT	512	5,237	1,850	1,161			
ITX	188	SchM-301 - Cares Act Payroll Deferral	SALWAGES	2,791	17,611	10,968	11,532			
ITX	189	Total Sched M: Non-Plant Temporary		3,734	26,905	10,611	14,205			
ITX	190	Total Sched M: Plant Temporary		(164,211)	(1,795,437)	(231,845)	(176,441)			
ITX	191									
ITX	192	Sched M: Plant Permanent								
ITX	193	303003-Intg Misc Computr Softwar	SALWAGXAG	6	39	25	26			
ITX	194	303004-Intg Misc Computr Softwar	SALWAGXAG	(809)	(5,106)	(3,180)	(3,343)			
ITX	195	303005-Intg Misc Computr Soft 15y	SALWAGXAG	112	709	442	464			
ITX	196	303014-Intg CRS Computr Softwar	CUST	(35)	(17)	0	0			
ITX	197	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	(12)	(75)	(46)	(49)			
ITX	198	303004R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	(9)	(57)	(36)	(37)			
ITX	199	303010-Intg Misc Computr Softwar	SALWAGXAG	25	157	98	103			
ITX	200	TOTAL INTANGIBLE		(722)	(4,349)	(2,698)	(2,837)			

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
ITX	201	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
ITX	202	**SCHEDULE M ITEMS CONTINUED**										
ITX	203											
ITX	204	STEAM PRODUCTION										
ITX	205	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0	0
ITX	206	310002-Steam Prod Land Rights	DPROD	133	25	15	4	16	2	31	2	34
ITX	207	310003-Steam Prod Water Rights	DPROD	306	58	33	10	38	6	71	5	78
ITX	208	310004-Steam Prod Land Rights-NM	DPROD	9	2	1	0	1	0	2	0	2
ITX	209	311000E-Steam Prod Str & Improv	DPROD	44,588	8,412	4,855	1,396	5,509	823	10,376	766	11,305
ITX	210	312000E-Steam Prod Boiler Plant E	DPROD	367,550	69,339	40,024	11,506	45,416	6,785	85,533	6,314	93,193
ITX	211	314000-Steam Prod Turbogen Unit	DPROD	141,353	26,666	15,392	4,425	17,466	2,609	32,895	2,428	35,840
ITX	212	315000E-Steam Prod Acc Elec Eq	DPROD	9,340	1,762	1,017	292	1,154	172	2,174	160	2,368
ITX	213	316000E-Steam Prod Misc Pwr Plt E	DPROD	6,156	1,161	670	193	761	114	1,433	106	1,561
ITX	214	TOTAL STEAM PRODUCTION		569,436	107,425	62,007	17,826	70,362	10,512	132,515	9,782	144,381
ITX	215											
ITX	216	OTHER PRODUCTION										
ITX	217	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
ITX	218	341000E-Other Prod Str & Impr	DPROD	(55,177)	(10,409)	(6,008)	(1,727)	(6,818)	(1,019)	(12,840)	(948)	(13,990)
ITX	219	341045-Other Prod Str & Imp-Wind	ENERGY1	19,134	1,887	1,366	413	1,971	206	5,485	399	6,996
ITX	220	342000E-Other Prod Fuel Hldr	DPROD	407	77	44	13	50	8	95	7	103
ITX	221	343000-Other Prod Prime Mover	DPROD	30,086	5,676	3,276	942	3,718	555	7,001	517	7,628
ITX	222	344000E-Other Prod Generator	DPROD	21,632	4,081	2,356	677	2,673	399	5,034	372	5,485
ITX	223	344045-Other Prod Generator-Wind	ENERGY1	(5,628,686)	(555,120)	(401,785)	(121,529)	(579,953)	(60,606)	(1,613,582)	(117,377)	(2,058,123)
ITX	224	345000E-Other Prod Access Elect Equip	DPROD	4,643	876	506	145	574	86	1,080	80	1,177
ITX	225	345045-Other Prod Acc El Eq-Wind	ENERGY1	8,237	812	588	178	849	89	2,361	172	3,012
ITX	226	346000E-Other Prod Misc Pwr P	DPROD	717	135	78	22	89	13	167	12	182
ITX	227	346045-Other Prod Misc P Eq-Wind	ENERGY1	7	1	0	0	1	0	2	0	2
ITX	228	TOTAL OTHER PRODUCTION		(5,599,001)	(551,985)	(399,579)	(120,866)	(576,847)	(60,269)	(1,605,197)	(116,766)	(2,047,528)
ITX	229											
ITX	230	TRANSMISSION										
ITX	231	350001-Tran Land Owned in Fe	DTRAN	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
ITX	232	350002E-Transmission Land Right	DTRAN	698	135	77	22	86	13	158	13	176
ITX	233	350002ERN-Transmission Land Right Radial NM	DTRANRADNET	61	9	5	2	8	0	25	6	4
ITX	234	352000-Transmission Str & Improv	DTRAN	(51,374)	(9,933)	(5,669)	(1,625)	(6,352)	(967)	(11,637)	(939)	(12,928)
ITX	235	352010-Tran Str & Impr-Prod	DPRODTI	(904)	(171)	(98)	(28)	(112)	(17)	(210)	(16)	(229)
ITX	236	352045-Tran Str & Impr-Wind	ENERGY1	(14,285)	(1,409)	(1,020)	(308)	(1,472)	(154)	(4,095)	(298)	(5,223)
ITX	237	353000E-Transmission Station	DTRAN	(500,620)	(96,792)	(55,243)	(15,838)	(61,896)	(9,423)	(113,402)	(9,153)	(125,978)
ITX	238	353010-Tran Station Equip Pro	DPRODTI	(14,704)	(2,774)	(1,601)	(460)	(1,817)	(271)	(3,422)	(253)	(3,728)
ITX	239	353045-Tran Station Equip-Wind	ENERGY1	(180,462)	(17,798)	(12,882)	(3,896)	(18,594)	(1,943)	(51,733)	(3,763)	(65,986)
ITX	240	354000E-Tran Towers & Fixture	DTRAN	900,281	174,064	99,345	28,482	111,309	16,946	203,935	16,461	226,550
ITX	241	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADNET	78,638	11,396	6,379	2,072	10,739	620	31,810	7,164	5,733
ITX	242	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADNET	(87,998)	(12,752)	(7,138)	(2,318)	(12,017)	(693)	(35,596)	(8,016)	(6,416)
ITX	243	355010-Tran Poles & Fixtures-Prod	DPRODTI	2,015	380	219	63	249	37	469	35	511
ITX	244	355045-Tran Poles & Fixtures-Wind	ENERGY1	(40,972)	(4,041)	(2,925)	(885)	(4,222)	(441)	(11,746)	(854)	(14,982)
ITX	245	356000E-Tran OH Conductor & D	DTRAN	(356,731)	(68,972)	(39,365)	(11,286)	(44,106)	(6,715)	(80,808)	(6,523)	(89,769)
ITX	246	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADNET	(31,160)	(4,516)	(2,528)	(821)	(4,255)	(246)	(12,604)	(2,839)	(2,272)
ITX	247	356010-Tran OH Cond & Device-Prod	DPRODTI	854	161	93	27	106	16	199	15	217
ITX	248	356045-Tran OH Cond & Device-Wind	ENERGY1	(28,526)	(2,813)	(2,036)	(616)	(2,939)	(307)	(8,177)	(595)	(10,430)
ITX	249	357000E-Tran Underground Cond	DTRAN	(212)	(41)	(23)	(7)	(26)	(4)	(48)	(4)	(53)
ITX	250											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	201	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
ITX	202	**SCHEDULE M ITEMS CONTINUED**								
ITX	203									
ITX	204	STEAM PRODUCTION								
ITX	205	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0			
ITX	206	310002-Steam Prod Land Rights	DPROD	0	3	0	0			
ITX	207	310003-Steam Prod Water Rights	DPROD	1	7	0	0			
ITX	208	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0			
ITX	209	311000E-Steam Prod Str & Improv	DPROD	73	958	46	67			
ITX	210	312000E-Steam Prod Boiler Plant E	DPROD	605	7,899	383	554			
ITX	211	314000-Steam Prod Turbogen Unit	DPROD	233	3,038	147	213			
ITX	212	315000E-Steam Prod Acc Elec Eq	DPROD	15	201	10	14			
ITX	213	316000E-Steam Prod Misc Pwr Plt E	DPROD	10	132	6	9			
ITX	214	TOTAL STEAM PRODUCTION		937	12,238	593	858			
ITX	215									
ITX	216	OTHER PRODUCTION								
ITX	217	340002-Other Prod Land Rights	DPROD	0	0	0	0			
ITX	218	341000E-Other Prod Str & Impr	DPROD	(91)	(1,186)	(58)	(83)			
ITX	219	341045-Other Prod Str & Imp-Wind	ENERGY1	30	310	29	42			
ITX	220	342000E-Other Prod Fuel Hldr	DPROD	1	9	0	1			
ITX	221	343000-Other Prod Prime Mover	DPROD	50	647	31	45			
ITX	222	344000E-Other Prod Generator	DPROD	36	465	23	33			
ITX	223	344045-Other Prod Generator-Wind	ENERGY1	(8,742)	(91,182)	(8,460)	(12,228)			
ITX	224	345000E-Other Prod Access Elect Equip	DPROD	8	100	5	7			
ITX	225	345045-Other Prod Acc El Eq-Wind	ENERGY1	13	133	12	18			
ITX	226	346000E-Other Prod Misc Pwr P	DPROD	1	15	1	1			
ITX	227	346045-Other Prod Misc P Eq-Wind	ENERGY1	0	0	0	0			
ITX	228	TOTAL OTHER PRODUCTION		(8,696)	(90,689)	(8,416)	(12,165)			
ITX	229									
ITX	230	TRANSMISSION								
ITX	231	350001-Tran Land Owned in Fe	DTRAN	(0)	(0)	(0)	(0)			
ITX	232	350002E-Transmission Land Right	DTRAN	1	15	1	1			
ITX	233	350002ERN-Transmission Land Right Radial NM	DTRANRADNET	0	2	0	0			
ITX	234	352000-Transmission Str & Improv	DTRAN	(84)	(1,109)	(53)	(77)			
ITX	235	352010-Tran Str & Impr-Prod	DPRODTI	(1)	(19)	(1)	(1)			
ITX	236	352045-Tran Str & Impr-Wind	ENERGY1	(22)	(231)	(21)	(31)			
ITX	237	353000E-Transmission Station	DTRAN	(818)	(10,809)	(518)	(748)			
ITX	238	353010-Tran Station Equip Pro	DPRODTI	(24)	(316)	(15)	(22)			
ITX	239	353045-Tran Station Equip-Wind	ENERGY1	(280)	(2,923)	(271)	(392)			
ITX	240	354000E-Tran Towers & Fixture	DTRAN	1,472	19,439	931	1,346			
ITX	241	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADNET	102	2,504	49	71			
ITX	242	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADNET	(114)	(2,802)	(55)	(80)			
ITX	243	355010-Tran Poles & Fixtures-Prod	DPRODTI	3	43	2	3			
ITX	244	355045-Tran Poles & Fixtures-Wind	ENERGY1	(64)	(664)	(62)	(89)			
ITX	245	356000E-Tran OH Conductor & D	DTRAN	(583)	(7,702)	(369)	(533)			
ITX	246	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADNET	(40)	(992)	(19)	(28)			
ITX	247	356010-Tran OH Cond & Device-Prod	DPRODTI	1	18	1	1			
ITX	248	356045-Tran OH Cond & Device-Wind	ENERGY1	(44)	(462)	(43)	(62)			
ITX	249	357000E-Tran Underground Cond	DTRAN	(0)	(5)	(0)	(0)			
ITX	250									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
ITX	251	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
ITX	252	**SCHEDULE M ITEMS CONTINUED**										
ITX	253	TRANMISSION CONTINUED										
ITX	254	358000-Tran UG Conductor & Devic	DTRAN	(377)	(73)	(42)	(12)	(47)	(7)	(85)	(7)	(95)
ITX	255	355000E	DTRAN	(1,007,437)	(194,782)	(111,169)	(31,873)	(124,558)	(18,963)	(228,209)	(18,420)	(253,515)
ITX	256	359000-Transmission Road & Trai	DTRAN	(398)	(77)	(44)	(13)	(49)	(8)	(90)	(7)	(100)
ITX	257	TOTAL TRANSMISSION		(1,333,613)	(230,798)	(135,664)	(39,319)	(159,963)	(22,527)	(325,269)	(27,995)	(358,513)
ITX	258											
ITX	259	DISTRIBUTION										
ITX	260	360004-Dist Land Rights-NM	DDISPSUB	21	5	4	1	3	1	7	0	0
ITX	261	361000E-Str & Improv	DDISPSUB	(46,629)	(11,741)	(8,034)	(1,791)	(7,102)	(1,343)	(14,871)	0	0
ITX	262	362000E-Other Eq	DDISPSUB	(160,437)	(40,398)	(27,644)	(6,161)	(24,434)	(4,619)	(51,166)	0	0
ITX	263	364000-Dist Poles, Towers & Fixt	PLT_364	(158,980)	(43,052)	(29,460)	(6,566)	(23,489)	(4,923)	(45,473)	0	0
ITX	264	365000-Dist OH Conductor & Devic	PLT_365	(195,016)	(52,811)	(36,138)	(8,054)	(28,813)	(6,038)	(55,781)	0	0
ITX	265	366000E-Dist Underground Cond	PLT_366	(1,566)	(420)	(287)	(64)	(232)	(48)	(455)	0	0
ITX	266	367000E-Dist UG Conductor & D	PLT_367	(3,576)	(959)	(656)	(146)	(530)	(110)	(1,039)	0	0
ITX	267	368000E-Dist Line Transformer	DDISTSLT	13,816	6,025	4,123	919	1,494	689	0	0	0
ITX	268	369000E-Distribution Services	CSERVICE	(39)	(19)	(9)	(4)	(5)	(1)	0	0	0
ITX	269	369010-Distribution Services O	CSERVICE	(4,039)	(1,923)	(900)	(428)	(553)	(140)	0	0	0
ITX	270	369020-Distribution Services U	CSERVICE	(3,605)	(1,717)	(804)	(382)	(494)	(125)	0	0	0
ITX	271	370000E-Distribution Meter	CMETERS	(1,643)	(558)	(260)	(160)	(186)	(19)	(376)	(4)	(24)
ITX	272	371000E-Dist Inst on Cust Premis	CUSTPREM	2,055	0	0	0	0	0	0	0	0
ITX	273	373000-Dist Street Light & Sg Sy	CLIGHT	5,148	0	0	0	0	0	0	0	0
ITX	274	TOTAL DISTRIBUTION		(554,491)	(147,568)	(100,067)	(22,836)	(84,342)	(16,676)	(169,154)	(4)	(24)
ITX	275											
ITX	276	GENERAL										
ITX	277	389001-General Land Owned in Fe	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
ITX	278	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX	279	390000-Genl Structures & Improv	SALWAGXAG	(8,154)	(1,831)	(1,036)	(341)	(898)	(136)	(1,802)	(108)	(1,620)
ITX	280	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,108	249	141	46	122	19	245	15	220
ITX	281	390050-Genl Str & Imp-Call Center	CUST	4,120	2,213	1,063	425	144	36	175	0	1
ITX	282	391000-General Office Furn & E	SALWAGXAG	508	114	65	21	56	8	112	7	101
ITX	283	391004-General Info Sys Computer	SALWAGXAG	12,655	2,842	1,608	529	1,394	212	2,797	168	2,514
ITX	284	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX	285	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX	286	392010-General Transp Eq Grp	SALWAGXAG	6	1	1	0	1	0	1	0	1
ITX	287	392020-General Transp Eq Grp 2	SALWAGXAG	72	16	9	3	8	1	16	1	14
ITX	288	392030-General Transp Eq Trailer	SALWAGXAG	14	3	2	1	2	0	3	0	3
ITX	289	392040-General Transp Eq Grp 4	SALWAGXAG	91	20	12	4	10	2	20	1	18
ITX	290	393000-General Stores Equipmen	SALWAGXAG	(127)	(29)	(16)	(5)	(14)	(2)	(28)	(2)	(25)
ITX	291	394000-General Tools & Shop Equi	SALWAGXAG	(14,939)	(3,354)	(1,899)	(624)	(1,646)	(250)	(3,301)	(198)	(2,967)
ITX	292	395000-General Laboratory Equi	SALWAGXAG	(3,220)	(723)	(409)	(135)	(355)	(54)	(712)	(43)	(640)
ITX	293	396000-General Power Operated E	SALWAGXAG	20	5	3	1	2	0	5	0	4
ITX	294	397000-General Communication E	SALWAGXAG	(18,816)	(4,225)	(2,391)	(786)	(2,073)	(315)	(4,158)	(249)	(3,737)
ITX	295	397010-General Comm Eq Two Wa	SALWAGXAG	(14,347)	(3,221)	(1,823)	(599)	(1,581)	(240)	(3,171)	(190)	(2,850)
ITX	296	397020-General Comm Eq AE	SALWAGXAG	(18)	(4)	(2)	(1)	(2)	(0)	(4)	(0)	(4)
ITX	297	397030-General Comm Eq EM	SALWAGXAG	(5,211)	(1,170)	(662)	(218)	(574)	(87)	(1,152)	(69)	(1,035)
ITX	298	398000-General Miscellaneous E	SALWAGXAG	(809)	(182)	(103)	(34)	(89)	(14)	(179)	(11)	(161)
ITX	299	TOTAL GENERAL		(47,048)	(9,277)	(5,440)	(1,713)	(5,493)	(820)	(11,133)	(678)	(10,162)
ITX	300	Total Sched M: Plant Permanent		(7,193,551)	(884,670)	(608,279)	(176,682)	(781,233)	(93,580)	(2,028,190)	(138,646)	(2,316,608)

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	251	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
ITX	252	**SCHEDULE M ITEMS CONTINUED**								
ITX	253	TRANMISSION CONTINUED								
ITX	254	358000-Tran UG Conductor & Devic	DTRAN	(1)	(8)	(0)	(1)			
ITX	255	355000E	DTRAN	(1,647)	(21,752)	(1,042)	(1,506)			
ITX	256	359000-Transmission Road & Trai	DTRAN	(1)	(9)	(0)	(1)			
ITX	257	TOTAL TRANSMISSION		(2,145)	(27,784)	(1,487)	(2,149)			
ITX	258									
ITX	259	DISTRIBUTION								
ITX	260	360004-Dist Land Rights-NM	DDISPSUB	0	1	0	0			
ITX	261	361000E-Str & Improv	DDISPSUB	(106)	(1,292)	(150)	(200)			
ITX	262	362000E-Other Eq	DDISPSUB	(366)	(4,446)	(516)	(687)			
ITX	263	364000-Dist Poles, Towers & Fixt	PLT_364	(390)	(4,345)	(550)	(733)			
ITX	264	365000-Dist OH Conductor & Devic	PLT_365	(478)	(5,330)	(674)	(899)			
ITX	265	366000E-Dist Underground Cond	PLT_366	(4)	(43)	(5)	(7)			
ITX	266	367000E-Dist UG Conductor & D	PLT_367	(9)	(98)	(12)	(16)			
ITX	267	368000E-Dist Line Transformer	DDISTSLT	55	332	77	103			
ITX	268	369000E-Distribution Services	CSERVICE	(0)	(1)	0	0			
ITX	269	369010-Distribution Services O	CSERVICE	(42)	(52)	0	0			
ITX	270	369020-Distribution Services U	CSERVICE	(38)	(47)	0	0			
ITX	271	370000E-Distribution Meter	CMETERS	(15)	(40)	0	0			
ITX	272	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	2,055			
ITX	273	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	5,148	0			
ITX	274	TOTAL DISTRIBUTION		(1,393)	(15,361)	3,317	(385)			
ITX	275									
ITX	276	GENERAL								
ITX	277	389001-General Land Owned in Fe	SALWAGXAG	(0)	(0)	(0)	(0)			
ITX	278	389002-General Land Rights	SALWAGXAG	0	0	0	0			
ITX	279	390000-Genl Structures & Improv	SALWAGXAG	(25)	(157)	(98)	(103)			
ITX	280	390007-Genl Str & Imp Lease Bld	SALWAGXAG	3	21	13	14			
ITX	281	390050-Genl Str & Imp-Call Center	CUST	42	20	0	0			
ITX	282	391000-General Office Furn & E	SALWAGXAG	2	10	6	6			
ITX	283	391004-General Info Sys Computer	SALWAGXAG	39	243	151	159			
ITX	284	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0			
ITX	285	392000-General Transportation E	SALWAGXAG	0	0	0	0			
ITX	286	392010-General Transp Eq Grp	SALWAGXAG	0	0	0	0			
ITX	287	392020-General Transp Eq Grp 2	SALWAGXAG	0	1	1	1			
ITX	288	392030-General Transp Eq Trailer	SALWAGXAG	0	0	0	0			
ITX	289	392040-General Transp Eq Grp 4	SALWAGXAG	0	2	1	1			
ITX	290	393000-General Stores Equipmen	SALWAGXAG	(0)	(2)	(2)	(2)			
ITX	291	394000-General Tools & Shop Equi	SALWAGXAG	(46)	(287)	(179)	(188)			
ITX	292	395000-General Laboratory Equi	SALWAGXAG	(10)	(62)	(39)	(41)			
ITX	293	396000-General Power Operated E	SALWAGXAG	0	0	0	0			
ITX	294	397000-General Communication E	SALWAGXAG	(57)	(362)	(225)	(237)			
ITX	295	397010-General Comm Eq Two Wa	SALWAGXAG	(44)	(276)	(172)	(181)			
ITX	296	397020-General Comm Eq AE	SALWAGXAG	(0)	(0)	(0)	(0)			
ITX	297	397030-General Comm Eq EM	SALWAGXAG	(16)	(100)	(62)	(66)			
ITX	298	398000-General Miscellaneous E	SALWAGXAG	(2)	(16)	(10)	(10)			
ITX	299	TOTAL GENERAL		(114)	(963)	(613)	(644)			
ITX	300	Total Sched M: Plant Permanent		(12,132)	(126,907)	(9,302)	(17,322)			

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
ITX	301	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
ITX	302	**SCHEDULE M ITEMS CONTINUED**										
ITX	303											
ITX	304	Sched M: Non-Plant Permanent										
ITX	305	SchM-124 - Meals and Entertainment	SALWAGES	338,165	75,932	42,976	14,129	37,256	5,658	74,734	4,479	67,166
ITX	306	SchM-200 - Depletion on Royalty Income	SALWAGES	0	0	0	0	0	0	0	0	0
ITX	307	SchM-P - Schedule M - Plant Related Return-to-Accr	TOTPLT	0	0	0	0	0	0	0	0	0
ITX	308	Total Sched M: Non-Plant Permanent		338,165	75,932	42,976	14,129	37,256	5,658	74,734	4,479	67,166
ITX	309	Total Sched M: Plant Permanent		(6,855,386)	(808,738)	(565,303)	(162,552)	(743,977)	(87,923)	(1,953,456)	(134,167)	(2,249,442)
ITX	310											
ITX	311	NOL Carryforward	TOTPLT	(16,589,834)	(3,304,579)	(2,015,699)	(567,559)	(2,021,101)	(324,941)	(4,000,335)	(254,492)	(3,509,294)
ITX	312											
ITX	313	**SUBTOTAL SCHEDULE M ITEMS**		(122,424,277)	(16,362,990)	(11,052,589)	(3,186,197)	(13,755,271)	(1,780,994)	(33,946,440)	(2,268,281)	(36,961,919)
ITX	314											
ITX	315	**STATE TAXABLE INCOME**		(83,635,084)	(13,001,226)	(9,519,291)	(2,060,111)	(1,924,805)	(1,735,803)	(13,439,819)	(2,342,011)	(37,334,155)
ITX	316	State Income Tax @ 2.08%		(1,736,097)	(269,879)	(197,601)	(42,764)	(39,955)	(36,032)	(278,984)	(48,615)	(774,982)
ITX	317	**FEDERAL TAXABLE INCOME**		(81,898,987)	(12,731,347)	(9,321,690)	(2,017,347)	(1,884,850)	(1,699,771)	(13,160,835)	(2,293,395)	(36,559,173)
ITX	318	Federal Income Tax @ 21%		(17,198,787)	(2,673,583)	(1,957,555)	(423,643)	(395,819)	(356,952)	(2,763,775)	(481,613)	(7,677,426)
ITX	319	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0	0	0
ITX	320	Total Current Federal Income Tax Expense		(17,198,787)	(2,673,583)	(1,957,555)	(423,643)	(395,819)	(356,952)	(2,763,775)	(481,613)	(7,677,426)
ITX	321											
ITX	322	**DEFERRED INCOME TAX EXPENSE**										
ITX	323	Deferred Income Tax Plant Related										
ITX	324	303003-Intg Misc Computr Softwar	SALWAGXAG	5,757	1,293	732	241	634	96	1,272	76	1,144
ITX	325	303004-Intg Misc Computr Softwar	SALWAGXAG	(514,869)	(115,609)	(65,433)	(21,512)	(56,724)	(8,614)	(113,785)	(6,819)	(102,263)
ITX	326	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(300,313)	(67,433)	(38,166)	(12,548)	(33,086)	(5,024)	(66,368)	(3,978)	(59,648)
ITX	327	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	(10,249)	(2,301)	(1,303)	(428)	(1,129)	(171)	(2,265)	(136)	(2,036)
ITX	328	303004R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	(23,378)	(5,249)	(2,971)	(977)	(2,576)	(391)	(5,166)	(310)	(4,643)
ITX	329	303014-Intg CRS Computr Softwar	CUST	21,525	11,560	5,554	2,223	753	187	914	1	6
ITX	330	303010-Intg Misc Computr Softwar	SALWAGXAG	(26,187)	(5,880)	(3,328)	(1,094)	(2,885)	(438)	(5,787)	(347)	(5,201)
ITX	331	TOTAL INTANGIBLE		(847,714)	(183,620)	(104,914)	(34,096)	(95,012)	(14,355)	(191,186)	(11,512)	(172,642)
ITX	332											
ITX	333	310001-Steam Prod Land Own in Fe	DPROD	34	6	4	1	4	1	8	1	9
ITX	334	310002-Steam Prod Land Rights	DPROD	(3,149)	(594)	(343)	(99)	(389)	(58)	(733)	(54)	(799)
ITX	335	310003-Steam Prod Water Rights	DPROD	(82,478)	(15,559)	(8,981)	(2,582)	(10,191)	(1,523)	(19,194)	(1,417)	(20,912)
ITX	336	310004-Steam Prod Land Rights-NM	DPROD	(210)	(40)	(23)	(7)	(26)	(4)	(49)	(4)	(53)
ITX	337	311000E-Steam Prod Str & Improv	DPROD	(382,849)	(72,225)	(41,690)	(11,985)	(47,306)	(7,068)	(89,094)	(6,576)	(97,072)
ITX	338	312000E-Steam Prod Boiler Plant E	DPROD	(1,771,233)	(334,145)	(192,875)	(55,448)	(218,860)	(32,698)	(412,188)	(30,426)	(449,098)
ITX	339	314000-Steam Prod Turbogen Unit	DPROD	(717,323)	(135,324)	(78,111)	(22,455)	(88,635)	(13,242)	(166,930)	(12,322)	(181,878)
ITX	340	315000E-Steam Prod Acc Elec Eq	DPROD	28,615	5,398	3,116	896	3,536	528	6,659	492	7,255
ITX	341	316000E-Steam Prod Misc Pwr Plt E	DPROD	117,783	22,220	12,826	3,687	14,554	2,174	27,410	2,023	29,864
ITX	342	TOTAL STEAM PRODUCTION		(2,810,811)	(530,262)	(306,077)	(87,991)	(347,314)	(51,889)	(654,111)	(48,283)	(712,683)
ITX	343											
ITX	344											
ITX	345											
ITX	346											
ITX	347											
ITX	348											
ITX	349											
ITX	350											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)	(q)	(r)
		(a)	(b)	(l)	(m)	(n)	(o)			
ITX	301	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
ITX	302	**SCHEDULE M ITEMS CONTINUED**								
ITX	303									
ITX	304	Sched M: Non-Plant Permanent								
ITX	305	SchM-124 - Meals and Entertainment	SALWAGES	1,030	6,500	4,048	4,257			
ITX	306	SchM-200 - Depletion on Royalty Income	SALWAGES	0	0	0	0			
ITX	307	SchM-P - Schedule M - Plant Related Return-to-Accru	TOTPLT	0	0	0	0			
ITX	308	Total Sched M: Non-Plant Permanent		1,030	6,500	4,048	4,257			
ITX	309	Total Sched M: Plant Permanent		(11,102)	(120,407)	(5,254)	(13,065)			
ITX	310									
ITX	311	NOL Carryforward	TOTPLT	(34,585)	(353,851)	(124,973)	(78,425)			
ITX	312									
ITX	313	**SUBTOTAL SCHEDULE M ITEMS**		(209,897)	(2,269,695)	(362,072)	(267,931)			
ITX	314									
ITX	315	**STATE TAXABLE INCOME**		(128,083)	(1,661,612)	(748,001)	259,834			
ITX	316	State Income Tax @ 2.08%		(2,659)	(34,492)	(15,527)	5,394			
ITX	317	**FEDERAL TAXABLE INCOME**		(125,425)	(1,627,120)	(732,474)	254,440			
ITX	318	Federal Income Tax @ 21%		(26,339)	(341,695)	(153,820)	53,432			
ITX	319	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0			
ITX	320	Total Current Federal Income Tax Expense		(26,339)	(341,695)	(153,820)	53,432			
ITX	321									
ITX	322	**DEFERRED INCOME TAX EXPENSE**								
ITX	323	Deferred Income Tax Plant Related								
ITX	324	303003-Intg Misc Computr Softwar	SALWAGXAG	18	111	69	72			
ITX	325	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,568)	(9,897)	(6,164)	(6,481)			
ITX	326	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(915)	(5,773)	(3,595)	(3,780)			
ITX	327	303010R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	(31)	(197)	(123)	(129)			
ITX	328	303004R-Intg Misc Computr Softwar-Retail Allocated	SALWAGXAG	(71)	(449)	(280)	(294)			
ITX	329	303014-Intg CRS Computr Softwar	CUST	220	107	0	0			
ITX	330	303010-Intg Misc Computr Softwar	SALWAGXAG	(80)	(503)	(313)	(330)			
ITX	331	TOTAL INTANGIBLE		(2,428)	(16,602)	(10,406)	(10,941)			
ITX	332									
ITX	333	310001-Steam Prod Land Own in Fe	DPROD	0	1	0	0			
ITX	334	310002-Steam Prod Land Rights	DPROD	(5)	(68)	(3)	(5)			
ITX	335	310003-Steam Prod Water Rights	DPROD	(136)	(1,773)	(86)	(124)			
ITX	336	310004-Steam Prod Land Rights-NM	DPROD	(0)	(5)	(0)	(0)			
ITX	337	311000E-Steam Prod Str & Improv	DPROD	(630)	(8,228)	(399)	(577)			
ITX	338	312000E-Steam Prod Boiler Plant E	DPROD	(2,916)	(38,067)	(1,846)	(2,668)			
ITX	339	314000-Steam Prod Turbogen Unit	DPROD	(1,181)	(15,417)	(748)	(1,081)			
ITX	340	315000E-Steam Prod Acc Elec Eq	DPROD	47	615	30	43			
ITX	341	316000E-Steam Prod Misc Pwr Plt E	DPROD	194	2,531	123	177			
ITX	342	TOTAL STEAM PRODUCTION		(4,627)	(60,410)	(2,929)	(4,234)			
ITX	343									
ITX	344									
ITX	345									
ITX	346									
ITX	347									
ITX	348									
ITX	349									
ITX	350									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
ITX	351	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
ITX	352	**DEFERRED INCOME TAX EXPENSE CONTINUED**										
ITX	353											
ITX	354	340001-Other Prod Land Own in Fee	DPROD	31	6	3	1	4	1	7	1	8
ITX	355	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0	0
ITX	356	341000E-Other Prod Str & Impr	DPROD	249,244	47,020	27,141	7,802	30,798	4,601	58,002	4,281	63,196
ITX	357	341045-Other Prod Str & Imp-Wind	ENERGY1	804,632	79,356	57,436	17,373	82,905	8,664	230,665	16,779	294,213
ITX	358	342000E-Other Prod Fuel Hldr	DPROD	80,969	15,275	8,817	2,535	10,005	1,495	18,843	1,391	20,530
ITX	359	343000-Other Prod Prime Mover	DPROD	(370,811)	(69,954)	(40,379)	(11,608)	(45,819)	(6,845)	(86,292)	(6,370)	(94,019)
ITX	360	344000E-Other Prod Generator	DPROD	(24,708)	(4,661)	(2,691)	(773)	(3,053)	(456)	(5,750)	(424)	(6,265)
ITX	361	344045-Other Prod Generator-Wind	ENERGY1	16,449,488	1,622,304	1,174,191	355,161	1,694,876	177,118	4,715,593	343,026	6,014,738
ITX	362	345000E-Other Prod Access Elect Equip	DPROD	62,951	11,876	6,855	1,971	7,778	1,162	14,649	1,081	15,961
ITX	363	345045-Other Prod Acc El Eq-Wind	ENERGY1	346,379	34,161	24,725	7,479	35,689	3,730	99,297	7,223	126,653
ITX	364	346000E-Other Prod Misc Pwr P	DPROD	91,722	17,303	9,988	2,871	11,333	1,693	21,345	1,576	23,256
ITX	365	346045-Other Prod Misc P Eq-Wind	ENERGY1	283	28	20	6	29	3	81	6	104
ITX	366	340145-Other Prod Wind Land Own	ENERGY1	7	1	1	0	1	0	2	0	3
ITX	367	TOTAL OTHER PRODUCTION		17,690,187	1,752,714	1,266,107	382,818	1,824,547	191,165	5,066,442	368,570	6,458,377
ITX	368											
ITX	369	**TRANSMISSION**										
ITX	370	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0
ITX	371	350001-Tran Land Owned in Fe	DTRAN	59	11	7	2	7	1	13	1	15
ITX	372	350002E-Transmission Land Right	DTRAN	235,554	45,543	25,993	7,452	29,124	4,434	53,359	4,307	59,276
ITX	373	350002ERN-Transmission Land Right Radial NM	DTRANRADNET	20,575	2,982	1,669	542	2,810	162	8,323	1,874	1,500
ITX	374	350011-Tran Fee Land - Prod	DPRODTI	1	0	0	0	0	0	0	0	0
ITX	375	352000-Transmission Str & Improv	DTRAN	148,596	28,730	16,397	4,701	18,372	2,797	33,661	2,717	37,393
ITX	376	352010-Tran Str & Impr-Prod	DPRODTI	653	123	71	20	81	12	152	11	166
ITX	377	352045-Tran Str & Impr-Wind	ENERGY1	9,047	892	646	195	932	97	2,593	189	3,308
ITX	378	353000E-Transmission Station	DTRAN	1,447,290	279,825	159,706	45,788	178,941	27,243	327,846	26,462	364,201
ITX	379	353010-Tran Station Equip Pro	DTRAN	(4,846)	(937)	(535)	(153)	(599)	(91)	(1,098)	(89)	(1,220)
ITX	380	353045-Tran Station Equip-Wind	ENERGY1	132,770	13,094	9,477	2,867	13,680	1,430	38,061	2,769	48,547
ITX	381	354000E-Tran Towers & Fixture	DTRAN	112,298	21,712	12,392	3,553	13,884	2,114	25,438	2,053	28,259
ITX	382	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADNET	9,809	1,421	796	258	1,340	77	3,968	894	715
ITX	383	355000E	DTRAN	717,553	138,735	79,181	22,701	88,717	13,507	162,543	13,120	180,567
ITX	384	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADNET	62,677	9,083	5,084	1,651	8,559	494	25,353	5,710	4,570
ITX	385	355010-Tran Poles & Fixtures-Prod	DPRODTI	(32,839)	(6,195)	(3,576)	(1,028)	(4,058)	(606)	(7,642)	(564)	(8,326)
ITX	386	355045-Tran Poles & Fixtures-Wind	ENERGY1	144,456	14,247	10,312	3,119	14,884	1,555	41,411	3,012	52,820
ITX	387	356000E-Tran OH Conductor & D	DTRAN	255,510	49,401	28,195	8,084	31,591	4,810	57,879	4,672	64,297
ITX	388	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADNET	22,318	3,234	1,810	588	3,048	176	9,028	2,033	1,627
ITX	389	356010-Tran OH Cond & Device-Prod	DPRODTI	121,930	23,002	13,277	3,817	15,066	2,251	28,375	2,094	30,915
ITX	390	356045-Tran OH Cond & Device-Wind	ENERGY1	5,925	584	423	128	611	64	1,699	124	2,167
ITX	391	357000E-Tran Underground Cond	DTRAN	152	29	17	5	19	3	34	3	38
ITX	392	358000-Tran UG Conductor & Devic	DTRAN	270	52	30	9	33	5	61	5	68
ITX	393	359000-Transmission Road & Trai	DTRAN	285	55	31	9	35	5	65	5	72
ITX	394	TOTAL TRANSMISSION		3,410,043	625,627	361,404	104,309	417,076	60,540	811,123	71,402	870,976
ITX	395											
ITX	396											
ITX	397											
ITX	398											
ITX	399											
ITX	400											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	351	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
ITX	352	**DEFERRED INCOME TAX EXPENSE CONTINUED**								
ITX	353									
ITX	354	340001-Other Prod Land Own in Fee	DPROD	0	1	0	0			
ITX	355	340002-Other Prod Land Rights	DPROD	0	0	0	0			
ITX	356	341000E-Other Prod Str & Impr	DPROD	410	5,357	260	375			
ITX	357	341045-Other Prod Str & Imp-Wind	ENERGY1	1,250	13,035	1,209	1,748			
ITX	358	342000E-Other Prod Fuel Hldr	DPROD	133	1,740	84	122			
ITX	359	343000-Other Prod Prime Mover	DPROD	(610)	(7,969)	(386)	(559)			
ITX	360	344000E-Other Prod Generator	DPROD	(41)	(531)	(26)	(37)			
ITX	361	344045-Other Prod Generator-Wind	ENERGY1	25,548	266,474	24,722	35,736			
ITX	362	345000E-Other Prod Access Elect Equip	DPROD	104	1,353	66	95			
ITX	363	345045-Other Prod Acc El Eq-Wind	ENERGY1	538	5,611	521	752			
ITX	364	346000E-Other Prod Misc Pwr P	DPROD	151	1,971	96	138			
ITX	365	346045-Other Prod Misc P Eq-Wind	ENERGY1	0	5	0	1			
ITX	366	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0			
ITX	367	TOTAL OTHER PRODUCTION		27,483	287,045	26,546	38,372			
ITX	368									
ITX	369	**TRANSMISSION**								
ITX	370	105000-Held for Future Us	DTRAN	0	0	0	0			
ITX	371	350001-Tran Land Owned in Fe	DTRAN	0	1	0	0			
ITX	372	350002E-Transmission Land Right	DTRAN	385	5,086	244	352			
ITX	373	350002ERN-Transmission Land Right Radial NM	DTRANRADNET	27	655	13	19			
ITX	374	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0			
ITX	375	352000-Transmission Str & Improv	DTRAN	243	3,208	154	222			
ITX	376	352010-Tran Str & Impr-Prod	DPRODTI	1	14	1	1			
ITX	377	352045-Tran Str & Impr-Wind	ENERGY1	14	147	14	20			
ITX	378	353000E-Transmission Station	DTRAN	2,366	31,250	1,497	2,164			
ITX	379	353010-Tran Station Equip Pro	DTRAN	(8)	(105)	(5)	(7)			
ITX	380	353045-Tran Station Equip-Wind	ENERGY1	206	2,151	200	288			
ITX	381	354000E-Tran Towers & Fixture	DTRAN	184	2,425	116	168			
ITX	382	354000ERN-Tran Towers & Fixture Radial NM	DTRANRADNET	13	312	6	9			
ITX	383	355000E	DTRAN	1,173	15,493	742	1,073			
ITX	384	355000ERN-Tran Poles & Fixtures Radial NM	DTRANRADNET	81	1,996	39	57			
ITX	385	355010-Tran Poles & Fixtures-Prod	DPRODTI	(54)	(706)	(34)	(49)			
ITX	386	355045-Tran Poles & Fixtures-Wind	ENERGY1	224	2,340	217	314			
ITX	387	356000E-Tran OH Conductor & D	DTRAN	418	5,517	264	382			
ITX	388	356000ERN-Tran OH Conductor& D Radial NM	DTRANRADNET	29	711	14	20			
ITX	389	356010-Tran OH Cond & Device-Prod	DPRODTI	201	2,621	127	184			
ITX	390	356045-Tran OH Cond & Device-Wind	ENERGY1	9	96	9	13			
ITX	391	357000E-Tran Underground Cond	DTRAN	0	3	0	0			
ITX	392	358000-Tran UG Conductor & Devic	DTRAN	0	6	0	0			
ITX	393	359000-Transmission Road & Trai	DTRAN	0	6	0	0			
ITX	394	TOTAL TRANSMISSION		5,513	73,227	3,618	5,229			
ITX	395									
ITX	396									
ITX	397									
ITX	398									
ITX	399									
ITX	400									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
ITX	401	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
ITX	402	**DEFERRED INCOME TAX EXPENSE CONTINUED**										
ITX	403											
ITX	404	360001E-Dist Land Owned in Fee	DDISPSUB	65	16	11	3	10	2	21	0	0
ITX	405	360004-Dist Land Rights-NM	DDISPSUB	70,405	17,728	12,131	2,704	10,722	2,027	22,453	0	0
ITX	406	361000E-Str & Improv	DDISPSUB	127,409	32,081	21,953	4,892	19,404	3,668	40,632	0	0
ITX	407	362000E-Other Eq	DDISPSUB	477,141	120,143	82,214	18,322	72,668	13,737	152,167	0	0
ITX	408	364000-Dist Poles, Towers & Fixt	PLT_364	770,597	208,679	142,799	31,824	113,853	23,861	220,416	0	0
ITX	409	365000-Dist OH Conductor & Devic	PLT_365	700,873	189,798	129,878	28,945	103,552	21,702	200,473	0	0
ITX	410	366000E-Dist Underground Cond	PLT_366	28,011	7,514	5,142	1,146	4,156	859	8,136	0	0
ITX	411	367000E-Dist UG Conductor & D	PLT_367	76,360	20,484	14,017	3,124	11,329	2,342	22,179	0	0
ITX	412	368000E-Dist Line Transformer	DDISTSLT	(64,127)	(27,967)	(19,138)	(4,265)	(6,935)	(3,198)	0	0	0
ITX	413	369000E-Distribution Services	CSERVICE	(22)	(10)	(5)	(2)	(3)	(1)	0	0	0
ITX	414	369010-Distribution Services O	CSERVICE	33,933	16,159	7,563	3,597	4,649	1,173	0	0	0
ITX	415	369020-Distribution Services U	CSERVICE	23,265	11,079	5,185	2,466	3,188	804	0	0	0
ITX	416	370000E-Distribution Meter	CMETERS	1,156	393	183	112	131	14	265	3	17
ITX	417	371000E-Dist Inst on Cust Premis	CUSTPREM	(9,557)	0	0	0	0	0	0	0	0
ITX	418	373000-Dist Street Light & Sg Sy	CLIGHT	15,046	0	0	0	0	0	0	0	0
ITX	419	TOTAL DISTRIBUTION		2,250,554	596,097	401,935	92,867	336,722	66,990	666,742	3	17
ITX	420											
ITX	421	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX	422	389001-General Land Owned in Fe	SALWAGXAG	15	3	2	1	2	0	3	0	3
ITX	423	389002-General Land Rights	SALWAGXAG	(102)	(23)	(13)	(4)	(11)	(2)	(23)	(1)	(20)
ITX	424	390000-Genl Structures & Improv	SALWAGXAG	(101,403)	(22,769)	(12,887)	(4,237)	(11,172)	(1,696)	(22,410)	(1,343)	(20,140)
ITX	425	390007-Genl Str & Imp Lease Bld	SALWAGXAG	35,149	7,892	4,467	1,469	3,872	588	7,768	466	6,981
ITX	426	390050-Genl Str & Imp-Call Center	CUST	(14,107)	(7,577)	(3,640)	(1,457)	(494)	(123)	(599)	(1)	(4)
ITX	427	391000-General Office Furn & E	SALWAGXAG	59,327	13,321	7,540	2,479	6,536	993	13,111	786	11,783
ITX	428	391004-General Info Sys Computer	SALWAGXAG	(460,923)	(103,496)	(58,577)	(19,258)	(50,780)	(7,711)	(101,863)	(6,105)	(91,548)
ITX	429	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
ITX	430	391050-Genl Off Fum & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
ITX	431	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
ITX	432	392010-General Transp Eq Grp	SALWAGXAG	(10,340)	(2,322)	(1,314)	(432)	(1,139)	(173)	(2,285)	(137)	(2,054)
ITX	433	392020-General Transp Eq Grp 2	SALWAGXAG	(129,733)	(29,130)	(16,487)	(5,421)	(14,293)	(2,170)	(28,671)	(1,718)	(25,767)
ITX	434	392030-General Transp Eq Trailer	SALWAGXAG	(25,044)	(5,623)	(3,183)	(1,046)	(2,759)	(419)	(5,535)	(332)	(4,974)
ITX	435	392040-General Transp Eq Grp 4	SALWAGXAG	(164,882)	(37,023)	(20,954)	(6,889)	(18,165)	(2,759)	(36,438)	(2,184)	(32,749)
ITX	436	393000-General Stores Equipmen	SALWAGXAG	89	20	11	4	10	1	20	1	18
ITX	437	394000-General Tools & Shop Equi	SALWAGXAG	12,033	2,702	1,529	503	1,326	201	2,659	159	2,390
ITX	438	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
ITX	439	395000-General Laboratory Equi	SALWAGXAG	2,260	507	287	94	249	38	499	30	449
ITX	440	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
ITX	441	396000-General Power Operated E	SALWAGXAG	(37,016)	(8,312)	(4,704)	(1,547)	(4,078)	(619)	(8,180)	(490)	(7,352)
ITX	442	397000-General Communication E	SALWAGXAG	13,205	2,965	1,678	552	1,455	221	2,918	175	2,623
ITX	443	397010-General Comm Eq Two Wa	SALWAGXAG	10,068	2,261	1,280	421	1,109	168	2,225	133	2,000
ITX	444	397020-General Comm Eq AE	SALWAGXAG	13	3	2	1	1	0	3	0	2
ITX	445	397030-General Comm Eq EM	SALWAGXAG	3,657	821	465	153	403	61	808	48	726
ITX	446	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
ITX	447	398000-General Miscellaneous E	SALWAGXAG	568	128	72	24	63	10	126	8	113
ITX	448	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
ITX	449	TOTAL GENERAL		(807,167)	(185,651)	(104,427)	(34,593)	(87,866)	(13,391)	(175,863)	(10,505)	(157,521)
ITX	450	Total Deferred Income Tax Plant Related		18,885,093	2,074,904	1,514,028	423,314	2,048,153	239,059	5,523,147	369,676	6,286,525

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	401	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
ITX	402	**DEFERRED INCOME TAX EXPENSE CONTINUED**								
ITX	403									
ITX	404	360001E-Dist Land Owned in Fee	DDISPSUB	0	2	0	0			
ITX	405	360004-Dist Land Rights-NM	DDISPSUB	160	1,951	226	302			
ITX	406	361000E-Str & Improv	DDISPSUB	290	3,531	410	546			
ITX	407	362000E-Other Eq	DDISPSUB	1,088	13,223	1,534	2,045			
ITX	408	364000-Dist Poles, Towers & Fixt	PLT_364	1,889	21,060	2,665	3,551			
ITX	409	365000-Dist OH Conductor & Devic	PLT_365	1,718	19,155	2,424	3,230			
ITX	410	366000E-Dist Underground Cond	PLT_366	68	767	96	128			
ITX	411	367000E-Dist UG Conductor & D	PLT_367	185	2,091	262	349			
ITX	412	368000E-Dist Line Transformer	DDISTSLT	(253)	(1,539)	(357)	(476)			
ITX	413	369000E-Distribution Services	CSERVICE	(0)	(0)	0	0			
ITX	414	369010-Distribution Services O	CSERVICE	353	439	0	0			
ITX	415	369020-Distribution Services U	CSERVICE	242	301	0	0			
ITX	416	370000E-Distribution Meter	CMETERS	11	28	0	0			
ITX	417	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	(9,557)			
ITX	418	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	15,046	0			
ITX	419	TOTAL DISTRIBUTION		5,752	61,007	22,306	117			
ITX	420									
ITX	421	105000-Held for Future Us	SALWAGXAG	0	0	0	0			
ITX	422	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0			
ITX	423	389002-General Land Rights	SALWAGXAG	(0)	(2)	(1)	(1)			
ITX	424	390000-Genl Structures & Improv	SALWAGXAG	(309)	(1,949)	(1,214)	(1,276)			
ITX	425	390007-Genl Str & Imp Lease Bld	SALWAGXAG	107	676	421	442			
ITX	426	390050-Genl Str & Imp-Call Center	CUST	(144)	(70)	0	0			
ITX	427	391000-General Office Furn & E	SALWAGXAG	181	1,140	710	747			
ITX	428	391004-General Info Sys Computer	SALWAGXAG	(1,404)	(8,860)	(5,518)	(5,802)			
ITX	429	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)			
ITX	430	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0			
ITX	431	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)			
ITX	432	392010-General Transp Eq Grp	SALWAGXAG	(31)	(199)	(124)	(130)			
ITX	433	392020-General Transp Eq Grp 2	SALWAGXAG	(395)	(2,494)	(1,553)	(1,633)			
ITX	434	392030-General Transp Eq Trailer	SALWAGXAG	(76)	(481)	(300)	(315)			
ITX	435	392040-General Transp Eq Grp 4	SALWAGXAG	(502)	(3,169)	(1,974)	(2,075)			
ITX	436	393000-General Stores Equipmen	SALWAGXAG	0	2	1	1			
ITX	437	394000-General Tools & Shop Equi	SALWAGXAG	37	231	144	151			
ITX	438	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0			
ITX	439	395000-General Laboratory Equi	SALWAGXAG	7	43	27	28			
ITX	440	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0			
ITX	441	396000-General Power Operated E	SALWAGXAG	(113)	(712)	(443)	(466)			
ITX	442	397000-General Communication E	SALWAGXAG	40	254	158	166			
ITX	443	397010-General Comm Eq Two Wa	SALWAGXAG	31	194	121	127			
ITX	444	397020-General Comm Eq AE	SALWAGXAG	0	0	0	0			
ITX	445	397030-General Comm Eq EM	SALWAGXAG	11	70	44	46			
ITX	446	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0			
ITX	447	398000-General Miscellaneous E	SALWAGXAG	2	11	7	7			
ITX	448	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0			
ITX	449	TOTAL GENERAL		(2,560)	(15,314)	(9,494)	(9,982)			
ITX	450	Total Deferred Income Tax Plant Related		29,133	328,953	29,641	18,560			

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
ITX	451	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
ITX	452											
ITX	453	Deferred Income Tax Non-Plant ADIT										
ITX	454	SchM-102 - Fuel Tax Credit - Inc Addback	ENERGY1	81	8	6	2	8	1	23	2	30
ITX	455	SchM-103 - Environmental Remediation	PRODPLT	(170,139)	(25,828)	(15,912)	(4,649)	(19,588)	(2,605)	(43,334)	(3,185)	(50,965)
ITX	456	SchM-107 - Pension Expense	SALWAGES	(1,171,903)	(263,140)	(148,933)	(48,965)	(129,110)	(19,606)	(258,988)	(15,522)	(232,763)
ITX	457	SchM-108 - Accrued Vacation Paid	SALWAGES	(11,756)	(2,640)	(1,494)	(491)	(1,295)	(197)	(2,598)	(156)	(2,335)
ITX	458	SchM-109 - Employee Incentive	SALWAGES	27,613	6,200	3,509	1,154	3,042	462	6,102	366	5,484
ITX	459	SchM-111 - Post Employment Benefits - FAS 106(Sh	SALWAGES	136,858	30,730	17,393	5,718	15,078	2,290	30,245	1,813	27,183
ITX	460	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	15,791	3,546	2,007	660	1,740	264	3,490	209	3,136
ITX	461	SchM-113 - Retiree Medical - FAS 106	SALWAGES	0	0	0	0	0	0	0	0	0
ITX	462	SchM-116 - Bad Debt	OX_904	(113,051)	(71,609)	(42,515)	79	319	36	639	0	0
ITX	463	SchM-118 - Inventory Reserve	TOTPLT	2,629	524	319	90	320	51	634	40	556
ITX	464	SchM-127 - Litigation Reserve	TOTPLT	50,935	10,146	6,189	1,743	6,205	998	12,282	781	10,775
ITX	465	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0	0
ITX	466	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0	0
ITX	467	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	658	148	84	27	72	11	145	9	131
ITX	468	SchM-136 - Performance Share Plan	NETPLT	0	0	0	0	0	0	0	0	0
ITX	469	SchM-137 - R&E Credit	NETPLT	(617,181)	(120,053)	(74,696)	(20,579)	(75,110)	(12,091)	(153,085)	(9,454)	(131,104)
ITX	470	SchM-138 - Rate Case Expense	CLAIMREV	(157,565)	(30,564)	(18,630)	(5,368)	(18,350)	(2,818)	(38,357)	(2,423)	(35,405)
ITX	471	SchM-146 - State Tax Deduction Cash Vs Accrual - 19	TOTPLT	0	0	0	0	0	0	0	0	0
ITX	472	SchM-168 - Reg Asset-NOx	ENERGY1	(8,918)	(880)	(637)	(193)	(919)	(96)	(2,557)	(186)	(3,261)
ITX	473	SchM-178 - Interest Income on Disputed Tax	NETPLT	0	0	0	0	0	0	0	0	0
ITX	474	SchM-179 - DSM/CIP	DPROD	0	0	0	0	0	0	0	0	0
ITX	475	SchM-186 - Deferred Fuel Costs	ENERGY1	0	0	0	0	0	0	0	0	0
ITX	476	SchM-187 - Reg Asset/Liability Transmission Attachn	DTRAN	0	0	0	0	0	0	0	0	0
ITX	477	SchM-188 - Contributions Carryover	NETPLT	0	0	0	0	0	0	0	0	0
ITX	478	SchM-192 - Texas Margin Tax	CLAIMREV	116,268	22,553	13,747	3,961	13,541	2,080	28,304	1,788	26,126
ITX	479	SchM-193 - Advertising	CUSTADVT	0	0	0	0	0	0	0	0	0
ITX	480	SchM-195 - Renewable Energy Standard	DPROD	0	0	0	0	0	0	0	0	0
ITX	481	SchM-201 - State Tax Deduction Cash vs Accrual - Fi	NETPLT	0	0	0	0	0	0	0	0	0
ITX	482	SchM-202 - Interest Expense - Deferred Fuel Revenue	NETPLT	0	0	0	0	0	0	0	0	0
ITX	483	SchM-203 - Fed NOL Benefit	NETPLT	0	0	0	0	0	0	0	0	0
ITX	484	SchM-205 - State Only NOL	NETPLT	0	0	0	0	0	0	0	0	0
ITX	485	SchM-207 - Mark to Market Adjust	NETPLT	0	0	0	0	0	0	0	0	0
ITX	486	SchM-213 - Rate Refund Reserve	CLAIMREV	0	0	0	0	0	0	0	0	0
ITX	487	SchM-217 - Reg Asset - Texas Surcharge (DTL)	NETPLT	0	0	0	0	0	0	0	0	0
ITX	488	SchM-224 - Non Utility ADIT	NETPLT	0	0	0	0	0	0	0	0	0
ITX	489	SchM-226 - Performance Recognition Award	SALWAGES	(1,115)	(250)	(142)	(47)	(123)	(19)	(246)	(15)	(221)
ITX	490	TXGMT-Texas Gross Margin Tax	CLAIMREV	610,038	118,331	72,128	20,783	71,046	10,911	148,504	9,381	137,076
ITX	491	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(203,910)	(45,786)	(25,914)	(8,520)	(22,465)	(3,411)	(45,064)	(2,701)	(40,501)
ITX	492	SchM-300 - Reg A/L - Emergency Spec Response	NETPLT	72,151	14,035	8,732	2,406	8,781	1,413	17,896	1,105	15,327
ITX	493	SchM-257 - Texas R&E Credit	SALWAGES	(93,895)	(21,083)	(11,933)	(3,923)	(10,345)	(1,571)	(20,751)	(1,244)	(18,649)
ITX	494	SchM_NOL - NOL Excess ADIT	TOTPLT	300,696	59,897	36,535	10,287	36,633	5,890	72,507	4,613	63,607
ITX	495	SchM-126 - Book Unamortized Cost of Reacquired De	TOTPLT	(307,719)	(61,295)	(37,388)	(10,527)	(37,489)	(6,027)	(74,201)	(4,720)	(65,093)
ITX	496	Total Deferred Income Tax Non-Plant		(1,523,434)	(377,011)	(217,545)	(56,352)	(158,008)	(24,035)	(318,407)	(19,499)	(290,867)
ITX	497											
ITX	498	NOL Carryforward	TOTPLT	3,755,919	748,153	456,352	128,495	457,575	73,566	905,671	57,617	794,500
ITX	499											
ITX	500	**TOTAL DEFERRED INCOME TAX EXPENSE**		21,117,577	2,446,046	1,752,835	495,457	2,347,720	288,590	6,110,411	407,794	6,790,158

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	451	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**								
ITX	452									
ITX	453	Deferred Income Tax Non-Plant ADIT								
ITX	454	SchM-102 - Fuel Tax Credit - Inc Addback	ENERGY1	0	1	0	0			
ITX	455	SchM-103 - Environmental Remediation	PRODPLT	(274)	(3,287)	(209)	(303)			
ITX	456	SchM-107 - Pension Expense	SALWAGES	(3,570)	(22,527)	(14,029)	(14,751)			
ITX	457	SchM-108 - Accrued Vacation Paid	SALWAGES	(36)	(226)	(141)	(148)			
ITX	458	SchM-109 - Employee Incentive	SALWAGES	84	531	331	348			
ITX	459	SchM-111 - Post Employment Benefits - FAS 106(Sh	SALWAGES	417	2,631	1,638	1,723			
ITX	460	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	48	304	189	199			
ITX	461	SchM-113 - Retiree Medical - FAS 106	SALWAGES	0	0	0	0			
ITX	462	SchM-116 - Bad Debt	OX_904	0	0	0	0			
ITX	463	SchM-118 - Inventory Reserve	TOTPLT	5	56	20	12			
ITX	464	SchM-127 - Litigation Reserve	TOTPLT	106	1,086	384	241			
ITX	465	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0			
ITX	466	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0			
ITX	467	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	2	13	8	8			
ITX	468	SchM-136 - Performance Share Plan	NETPLT	0	0	0	0			
ITX	469	SchM-137 - R&E Credit	NETPLT	(1,249)	(13,194)	(4,934)	(1,632)			
ITX	470	SchM-138 - Rate Case Expense	CLAIMREV	(349)	(3,183)	(1,346)	(773)			
ITX	471	SchM-146 - State Tax Deduction Cash Vs Accrual - 1	TOTPLT	0	0	0	0			
ITX	472	SchM-168 - Reg Asset-NOx	ENERGY1	(14)	(144)	(13)	(19)			
ITX	473	SchM-178 - Interest Income on Disputed Tax	NETPLT	0	0	0	0			
ITX	474	SchM-179 - DSM/CIP	DPROD	0	0	0	0			
ITX	475	SchM-186 - Deferred Fuel Costs	ENERGY1	0	0	0	0			
ITX	476	SchM-187 - Reg Asset/Liability Transmission Attachn	DTRAN	0	0	0	0			
ITX	477	SchM-188 - Contributions Carryover	NETPLT	0	0	0	0			
ITX	478	SchM-192 - Texas Margin Tax	CLAIMREV	258	2,349	993	570			
ITX	479	SchM-193 - Advertising	CUSTADVT	0	0	0	0			
ITX	480	SchM-195 - Renewable Energy Standard	DPROD	0	0	0	0			
ITX	481	SchM-201 - State Tax Deduction Cash vs Accrual - Fi	NETPLT	0	0	0	0			
ITX	482	SchM-202 - Interest Expense - Deferred Fuel Revenue	NETPLT	0	0	0	0			
ITX	483	SchM-203 - Fed NOL Benefit	NETPLT	0	0	0	0			
ITX	484	SchM-205 - State Only NOL	NETPLT	0	0	0	0			
ITX	485	SchM-207 - Mark to Market Adjust	NETPLT	0	0	0	0			
ITX	486	SchM-213 - Rate Refund Reserve	CLAIMREV	0	0	0	0			
ITX	487	SchM-217 - Reg Asset - Texas Surcharge (DTL)	NETPLT	0	0	0	0			
ITX	488	SchM-224 - Non Utility ADIT	NETPLT	0	0	0	0			
ITX	489	SchM-226 - Performance Recognition Award	SALWAGES	(3)	(21)	(13)	(14)			
ITX	490	TXGMT-Texas Gross Margin Tax	CLAIMREV	1,352	12,322	5,210	2,992			
ITX	491	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(621)	(3,920)	(2,441)	(2,567)			
ITX	492	SchM-300 - Reg A/L - Emergency Spec Response	NETPLT	146	1,542	577	191			
ITX	493	SchM-257 - Texas R&E Credit	SALWAGES	(286)	(1,805)	(1,124)	(1,182)			
ITX	494	SchM_NOL - NOL Excess ADIT	TOTPLT	627	6,414	2,265	1,421			
ITX	495	SchM-126 - Book Unamortized Cost of Reacquired D	TOTPLT	(641)	(6,563)	(2,318)	(1,455)			
ITX	496	Total Deferred Income Tax Non-Plant		(3,998)	(27,622)	(14,954)	(15,138)			
ITX	497									
ITX	498	NOL Carryforward	TOTPLT	7,830	80,112	28,294	17,755			
ITX	499									
ITX	500	**TOTAL DEFERRED INCOME TAX EXPENSE**		32,965	381,443	42,980	21,178			

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
ITX	501	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**										
ITX	502											
ITX	503	ITC Amortized										
ITX	504	ITC Amortization	TOTPLT	(15,893)	(3,166)	(1,931)	(544)	(1,936)	(311)	(3,832)	(244)	(3,362)
ITX	505											
ITX	506	**TOTAL STATE, FEDERAL & DEFERRED INCOME TAXES & ITC**		2,166,800	(500,582)	(404,253)	28,506	1,910,011	(104,705)	3,063,819	(122,679)	(1,665,612)
ITX	507											
ITX	508	**TOTAL OPERATING DEDUCTIONS**		308,241,698	59,861,087	35,496,134	10,556,576	37,218,069	5,221,498	75,373,393	4,675,261	69,034,537
ITX	509											
ITX	510	**PROPOSED FEDERAL INCOME TAX**										
ITX	511	Rate Base times Pretax Claimed ROR	7.61%	140,544,426	26,856,616	16,779,109	4,629,641	16,967,186	2,701,743	35,101,213	2,170,455	30,575,126
ITX	512	Less: Synchronized Interest	SCH ITX, LN 15	36,013,355	6,881,787	4,299,509	1,186,307	4,347,702	692,300	8,994,398	556,161	7,834,625
ITX	513	Plus: Schedule M Items	SCH ITX	(122,424,277)	(16,362,990)	(11,052,589)	(3,186,197)	(13,755,271)	(1,780,994)	(33,946,440)	(2,268,281)	(36,961,919)
ITX	514	Plus: State Income Tax @ 2.08%	2.08%	(371,427)	74,975	29,622	5,338	(23,577)	4,742	(162,735)	(13,575)	(295,208)
ITX	515	Taxable Income		(17,521,779)	3,536,864	1,397,389	251,799	(1,112,210)	223,708	(7,676,890)	(640,411)	(13,926,210)
ITX	516	Federal Income Tax @ 21%		(3,679,574)	742,741	293,452	52,878	(233,564)	46,979	(1,612,147)	(134,486)	(2,924,504)
ITX	517	Impact of Production Tax Deduction	SCH ITX, LN 319	0	0	0	0	0	0	0	0	0
ITX	518	Total Current Federal Income Tax Expense		(3,679,574)	742,741	293,452	52,878	(233,564)	46,979	(1,612,147)	(134,486)	(2,924,504)
ITX	519	Plus:										
ITX	520	Deferred Income Taxes	SCH ITX, LN 500	21,117,577	2,446,046	1,752,835	495,457	2,347,720	288,590	6,110,411	407,794	6,790,158
ITX	521	ITC		(15,893)	(3,166)	(1,931)	(544)	(1,936)	(311)	(3,832)	(244)	(3,362)
ITX	522	**TOTAL STATE, FEDERAL & DEFERRED INCOME TAXES & ITC**		17,050,683	3,260,596	2,073,977	553,128	2,088,644	340,000	4,331,697	259,488	3,567,084
ITX	523											
ITX	524	**Tax Gross-up Factor**		1.2926557								
ITX	525	Total Income Tax Expense		22,040,664	4,214,829	2,680,938	715,005	2,699,897	439,503	5,599,393	335,429	4,611,012
ITX	526											
ITX	527	**TOTAL PROPOSED OPERATING DEDUCTIONS**		328,115,562	64,576,497	38,581,325	11,243,075	38,007,955	5,765,705	77,908,966	5,133,368	75,311,161
ITX	528											
ITX	529											
ITX	530											
ITX	531											
ITX	532											
ITX	533											
ITX	534											
ITX	535	**TAX RATES**										
ITX	536	STATE TAX RATE		2.08%								
ITX	537	FEDERAL TAX RATE - CURRENT		21.00%								
ITX	538	TAX GROSS-UP FACTOR		1.29265573								
ITX	539	EFFECTIVE TAX RATE (constant)		1.26582278								
ITX	540	**COMPOSITE COST OF DEBT**		1.95%								
ITX	541	EFFECTIVE TAX RATE		0.226399								
ITX	542											
ITX	543											
ITX	544											
ITX	545											
ITX	546											
ITX	547											
ITX	548											
ITX	549											
ITX	550											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS		SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)		(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	501	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
ITX	502										
ITX	503	ITC Amortized									
ITX	504	ITC Amortization	TOTPLT		(33)	(339)	(120)	(75)			
ITX	505										
ITX	506	**TOTAL STATE, FEDERAL & DEFERRED INCOME TAXES & ITC**			3,934	4,917	(126,486)	79,928			
ITX	507										
ITX	508	**TOTAL OPERATING DEDUCTIONS**			687,265	6,104,220	2,191,899	1,821,760			
ITX	509										
ITX	510	**PROPOSED FEDERAL INCOME TAX**									
ITX	511	Rate Base times Pretax Claimed ROR		7.61%	284,205	2,972,933	1,140,143	366,055			
ITX	512	Less: Synchronized Interest	SCH ITX, LN 15		72,825	761,790	292,152	93,799			
ITX	513	Plus: Schedule M Items	SCH ITX		(209,897)	(2,269,695)	(362,072)	(267,931)			
ITX	514	Plus: State Income Tax @ 2.08%		2.08%	31	(1,215)	10,087	90			
ITX	515	Taxable Income			1,452	(57,336)	475,832	4,236			
ITX	516	Federal Income Tax @ 21%			305	(12,041)	99,925	889			
ITX	517	Impact of Production Tax Deduction	SCH ITX, LN 319		0	0	0	0			
ITX	518	Total Current Federal Income Tax Expense			305	(12,041)	99,925	889			
ITX	519	Plus:									
ITX	520	Deferred Income Taxes	SCH ITX, LN 500		32,965	381,443	42,980	21,178			
ITX	521	ITC			(33)	(339)	(120)	(75)			
ITX	522	**TOTAL STATE, FEDERAL & DEFERRED INCOME TAXES & ITC**			33,268	367,848	152,872	22,082			
ITX	523										
ITX	524	**Tax Gross-up Factor**									
ITX	525	Total Income Tax Expense			43,004	475,501	197,611	28,544			
ITX	526										
ITX	527	**TOTAL PROPOSED OPERATING DEDUCTIONS**			726,334	6,574,803	2,515,996	1,770,376			
ITX	528										
ITX	529										
ITX	530										
ITX	531										
ITX	532										
ITX	533										
ITX	534										
ITX	535	**TAX RATES**									
ITX	536	STATE TAX RATE									
ITX	537	FEDERAL TAX RATE - CURRENT									
ITX	538	TAX GROSS-UP FACTOR									
ITX	539	EFFECTIVE TAX RATE (constant)									
ITX	540	**COMPOSITE COST OF DEBT**									
ITX	541	EFFECTIVE TAX RATE									
ITX	542										
ITX	543										
ITX	544										
ITX	545										
ITX	546										
ITX	547										
ITX	548										
ITX	549										
ITX	550										

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
S&W	1	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**										
S&W	2											
S&W	3	**COST OF SALES S&W EXPENSE**										
S&W	4	50170-Stm Gen Fuel	ENERGY1	0	0	0	0	0	0	0	0	0
S&W	5	TOTAL COST OF SALES		0	0	0	0	0	0	0	0	0
S&W	6											
S&W	7											
S&W	8	**STEAM PRODUCTION S&W EXPENSE**										
S&W	9	Steam Production Operation										
S&W	10	50000-Stm Prod Op & Supr	OX_PROD	986,575	186,118	107,431	30,884	121,905	18,213	229,588	16,947	250,147
S&W	11	50170-Stm Gen Fuel	ENERGY1	467,279	46,085	33,355	10,089	48,146	5,031	133,955	9,744	170,860
S&W	12	50180-Fuel Procurement-Labor	ENERGY1	0	0	0	0	0	0	0	0	0
S&W	13	50200-Steam Expenses Major	DPROD	2,130,121	401,849	231,955	66,682	263,206	39,323	495,706	36,590	540,094
S&W	14	50500-Stm Gen Elec Exp Major	DPROD	1,893,071	357,130	206,142	59,262	233,915	34,947	440,541	32,518	479,990
S&W	15	50600-Misc Steam Pwr Exp	DPROD	2,374,312	447,916	258,546	74,327	293,379	43,831	552,532	40,785	602,009
S&W	16	50700-Stm Pow Gen Rents	DPROD	8,226	1,552	896	258	1,016	152	1,914	141	2,086
S&W	17	Total Steam Production Operation		7,859,585	1,440,650	838,324	241,501	961,568	141,497	1,854,237	136,727	2,045,185
S&W	18											
S&W	19	Steam Production Maintenance										
S&W	20	51000-Stm Maint Super&Eng	MX_PROD	116,966	15,156	9,858	2,916	12,877	1,569	31,361	2,291	38,261
S&W	21	51100-Stm Maint of Structures	DPROD	344,238	64,941	37,485	10,776	42,535	6,355	80,109	5,913	87,282
S&W	22	51200-Stm Maint of Boiler Plt	ENERGY1	1,816,778	179,177	129,685	39,226	187,192	19,562	520,818	37,886	664,303
S&W	23	51300-Stm Maint of Elec Plant	ENERGY1	1,138,179	112,251	81,245	24,574	117,272	12,255	326,283	23,735	416,174
S&W	24	51400-Stm Maint of Misc Stm Plt	DPROD	1,839,993	347,116	200,362	57,600	227,357	33,967	428,189	31,607	466,532
S&W	25	Total Steam Production Maintenance		5,256,154	718,641	458,634	135,093	587,234	73,708	1,386,760	101,432	1,672,551
S&W	26	TOTAL STEAM PRODUCTION		13,115,739	2,159,291	1,296,958	376,594	1,548,801	215,205	3,240,997	238,158	3,717,736
S&W	27											
S&W	28	**COMBUSTION TURBINE PRODUCTION S&W EXPENSE**										
S&W	29	Combustion Turbine Production Operation										
S&W	30	54600-Oth Oper Super&Eng	OX_PROD	93,693	17,675	10,202	2,933	11,577	1,730	21,803	1,609	23,756
S&W	31	54600W-Oth Oper Super&Eng	ENERGY1	47,992	4,733	3,426	1,036	4,945	517	13,758	1,001	17,548
S&W	32	54800-Oth Oper Gen Exp	DPROD	86,268	16,275	9,394	2,701	10,660	1,593	20,076	1,482	21,873
S&W	33	54900-Oth Oper Misc Gen Exp	DPROD	59,354	11,197	6,463	1,858	7,334	1,096	13,812	1,020	15,049
S&W	34	55000-Oth Oper Rents	DPROD	1,388	262	151	43	172	26	323	24	352
S&W	35	Total Combustion Turbine Production Operation		288,695	50,142	29,637	8,571	34,687	4,960	69,772	5,135	78,579
S&W	36											
S&W	37	Combustion Turbine Production Maintenance										
S&W	38	55100-Oth Mtce Supervision&Eng	MX_PROD	119,875	15,533	10,103	2,989	13,197	1,608	32,141	2,348	39,213
S&W	39	55200-Oth Maint of Structures	DPROD	31,259	5,897	3,404	979	3,862	577	7,274	537	7,926
S&W	40	55300-Oth Mtc of Gen & Ele Plant	DPROD	249,832	47,131	27,205	7,821	30,870	4,612	58,139	4,292	63,345
S&W	41	55300W-Oth Mtc of Gen & Ele Plant	DPROD	7,134	1,346	777	223	882	132	1,660	123	1,809
S&W	42	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	3,833	723	417	120	474	71	892	66	972
S&W	43	Total Combustion Turbine Production Maintenance		411,933	70,630	41,906	12,131	49,285	6,999	100,107	7,365	113,264
S&W	44	TOTAL COMBUSTION TURBINE PRODUCTION		700,628	120,772	71,542	20,703	83,972	11,960	169,879	12,501	191,843
S&W	45											
S&W	46											
S&W	47											
S&W	48											
S&W	49											
S&W	50											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
S&W	1	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**								
S&W	2									
S&W	3	**COST OF SALES S&W EXPENSE**								
S&W	4	50170-Stm Gen Fuel	ENERGY1	0	0	0	0			
S&W	5	TOTAL COST OF SALES		0	0	0	0			
S&W	6									
S&W	7									
S&W	8	**STEAM PRODUCTION S&W EXPENSE**								
S&W	9	Steam Production Operation								
S&W	10	50000-Stm Prod Op & Supr	OX_PROD	1,624	21,203	1,028	1,486			
S&W	11	50170-Stm Gen Fuel	ENERGY1	726	7,570	702	1,015			
S&W	12	50180-Fuel Procurement-Labor	ENERGY1	0	0	0	0			
S&W	13	50200-Steam Expenses Major	DPROD	3,506	45,781	2,220	3,209			
S&W	14	50500-Stm Gen Elec Exp Major	DPROD	3,116	40,686	1,973	2,852			
S&W	15	50600-Misc Steam Pwr Exp	DPROD	3,908	51,029	2,474	3,577			
S&W	16	50700-Stm Pow Gen Rents	DPROD	14	177	9	12			
S&W	17	Total Steam Production Operation		12,894	166,445	8,406	12,151			
S&W	18									
S&W	19	Steam Production Maintenance								
S&W	20	51000-Stm Maint Super&Eng	MX_PROD	185	2,108	157	227			
S&W	21	51100-Stm Maint of Structures	DPROD	567	7,398	359	519			
S&W	22	51200-Stm Maint of Boiler Plt	ENERGY1	2,822	29,431	2,730	3,947			
S&W	23	51300-Stm Maint of Elec Plant	ENERGY1	1,768	18,438	1,711	2,473			
S&W	24	51400-Stm Maint of Misc Stm Plt	DPROD	3,029	39,545	1,918	2,772			
S&W	25	Total Steam Production Maintenance		8,370	96,920	6,875	9,937			
S&W	26	TOTAL STEAM PRODUCTION		21,264	263,365	15,281	22,089			
S&W	27									
S&W	28	**COMBUSTION TURBINE PRODUCTION S&W EXPENSE**								
S&W	29	Combustion Turbine Production Operation								
S&W	30	54600-Oth Oper Super&Eng	OX_PROD	154	2,014	98	141			
S&W	31	54600W-Oth Oper Super&Eng	ENERGY1	75	777	72	104			
S&W	32	54800-Oth Oper Gen Exp	DPROD	142	1,854	90	130			
S&W	33	54900-Oth Oper Misc Gen Exp	DPROD	98	1,276	62	89			
S&W	34	55000-Oth Oper Rents	DPROD	2	30	1	2			
S&W	35	Total Combustion Turbine Production Operation		471	5,951	323	467			
S&W	36									
S&W	37	Combustion Turbine Production Maintenance								
S&W	38	55100-Oth Mtce Supervision&Eng	MX_PROD	190	2,160	161	233			
S&W	39	55200-Oth Maint of Structures	DPROD	51	672	33	47			
S&W	40	55300-Oth Mtc of Gen & Ele Plant	DPROD	411	5,369	260	376			
S&W	41	55300W-Oth Mtc of Gen & Ele Plant	DPROD	12	153	7	11			
S&W	42	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	6	82	4	6			
S&W	43	Total Combustion Turbine Production Maintenance		671	8,437	466	673			
S&W	44	TOTAL COMBUSTION TURBINE PRODUCTION		1,142	14,388	789	1,140			
S&W	45									
S&W	46									
S&W	47									
S&W	48									
S&W	49									
S&W	50									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
S&W	51	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**										
S&W	52	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**										
S&W	53	55600-Load Dispatch	OX_PROD	359,231	67,769	39,118	11,246	44,388	6,632	83,598	6,171	91,083
S&W	54	55700-Purchased Power Other	MX_PROD	826,564	107,101	69,661	20,607	90,999	11,086	221,619	16,192	270,379
S&W	55	TOTAL SYSTEM CONTROL AND DISPATCH		1,185,796	174,870	108,778	31,852	135,387	17,718	305,217	22,363	361,462
S&W	56											
S&W	57	**TRANSMISSION SALARIES & WAGES EXPENSE**										
S&W	58	Operation										
S&W	59	56000-Trans Oper Super & Eng	SALWAGTO	1,729,700	332,004	189,745	54,504	213,783	32,167	396,841	33,755	432,172
S&W	60	56110-Load Disp-Reliability	DTRANLD	(41,221)	(7,970)	(4,549)	(1,304)	(5,097)	(776)	(9,338)	(754)	(10,373)
S&W	61	56111-Load Disp-Reliability	DTRANLD	0	0	0	0	0	0	0	0	0
S&W	62	56120-Load Disp-Monitor/Operate	DTRANLD	581,265	112,384	64,142	18,390	71,867	10,941	131,670	10,628	146,272
S&W	63	56150-Rel/Plan/Standards Dev	TRANPLT	4,531	857	491	142	560	82	1,066	100	1,116
S&W	64	56160-Trans Service Studies	TRANPLT	6,274	1,187	680	196	775	114	1,476	138	1,546
S&W	65	56170-Gen Interconn Studies	DTRAN	9,057	1,751	999	287	1,120	170	2,052	166	2,279
S&W	66	56200-Trans Oper Station Exp	PLT_353	364,431	70,415	40,200	11,526	45,057	6,856	82,613	6,652	91,726
S&W	67	56300-Trans Oper OH Lines	OHTRAN	13,371	2,537	1,450	419	1,660	240	3,195	328	3,187
S&W	68	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0	0	0
S&W	69	56600-Trans Oper Misc Exp	TRANPLT	412,650	78,039	44,722	12,896	50,957	7,485	97,057	9,086	101,652
S&W	70	56700-Trans Rents	TRANPLT	3,171	600	344	99	392	58	746	70	781
S&W	71	Total Transmission Operations		3,083,229	591,804	338,224	97,154	381,073	57,338	707,377	60,169	770,357
S&W	72	Maintenance										
S&W	73	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0	0	0
S&W	74	57000-Tran Mnt of Station Equip	PLT_353	132,814	25,662	14,651	4,201	16,421	2,499	30,108	2,424	33,429
S&W	75	57100-Trans Mt of Overhead Lines	OHTRAN	33,118	6,285	3,592	1,039	4,112	595	7,913	813	7,893
S&W	76	Total Transmission Maintenance		165,932	31,947	18,243	5,239	20,532	3,094	38,021	3,238	41,322
S&W	77	TOTAL TRANSMISSION EXPENSE		3,249,161	623,751	356,467	102,393	401,605	60,432	745,398	63,407	811,679
S&W	78											
S&W	79	**REGIONAL MARKET EXPENSE**										
S&W	80	57510-Operations Supervision	ENERGY1	45,495	4,487	3,248	982	4,688	490	13,042	949	16,635
S&W	81	57520-DA & RT Mkt Admin	ENERGY1	102,478	10,107	7,315	2,213	10,559	1,103	29,378	2,137	37,471
S&W	82	57550-Ancillary Serv Mkt Admin	ENERGY1	4,848	478	346	105	499	52	1,390	101	1,773
S&W	83	57560-Mkt Monitoring/Compliance	ENERGY1	9,081	896	648	196	936	98	2,603	189	3,321
S&W	84	57580-Regional Market Rents	ENERGY1	106	10	8	2	11	1	30	2	39
S&W	85	TOTAL REGIONAL MARKET EXPENSE		162,009	15,978	11,564	3,498	16,693	1,744	46,443	3,378	59,238
S&W	86											
S&W	87	**DISTRIBUTION SALARIES & WAGES EXPENSE**										
S&W	88	Distribution Operations:										
S&W	89	58000-Dist Oper Sup & Eng	SALWAGDO	1,189,573	316,856	179,412	70,745	134,025	22,886	256,475	1,148	7,078
S&W	90	58100-Dist Load Dispatching	DDISTLD	22,156	5,579	3,818	851	3,374	638	7,066	0	0
S&W	91	58200-Dist Op Station Exp	PLT_362	248,239	62,506	42,773	9,532	37,806	7,147	79,167	0	0
S&W	92	58300-Dist Oper Overhead Lines	OHDIST	298,939	80,953	55,396	12,346	44,167	9,256	85,507	0	0
S&W	93	58400-Dist Op UG Elec lines	UGDIST	12,770	3,426	2,344	522	1,895	392	3,709	0	0
S&W	94	58500-Dist Oper Streetlight	PLT_373	172,387	0	0	0	0	0	0	0	0
S&W	95	58600-Dist Oper Meter Exp	CMETERS	1,111,276	377,629	175,995	108,132	125,712	13,103	254,609	2,656	16,378
S&W	96	58700-Dist Oper Cust Install	PLT_371	194,450	0	0	0	0	0	0	0	0
S&W	97	58800-Dist Oper Misc Exp	DISTPLT	771,190	224,083	146,709	37,004	106,050	23,936	180,402	76	468
S&W	98	58900-Dist Rents	DISTPLT	5,636	1,638	1,072	270	775	175	1,318	1	3
S&W	99	Total Distribution Operation		4,026,617	1,072,669	607,519	239,403	453,804	77,533	868,253	3,880	23,927
S&W	100											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
S&W	51	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**								
S&W	52	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**								
S&W	53	55600-Load Dispatch	OX_PROD	591	7,721	374	541			
S&W	54	55700-Purchased Power Other	MX_PROD	1,310	14,894	1,111	1,606			
S&W	55	TOTAL SYSTEM CONTROL AND DISPATCH		1,901	22,614	1,486	2,148			
S&W	56									
S&W	57	**TRANSMISSION SALARIES & WAGES EXPENSE**								
S&W	58	Operation								
S&W	59	56000-Trans Oper Super & Eng	SALWAGTO	2,823	37,540	1,786	2,581			
S&W	60	56110-Load Disp-Reliability	DTRANLD	(67)	(890)	(43)	(62)			
S&W	61	56111-Load Disp-Reliability	DTRANLD	0	0	0	0			
S&W	62	56120-Load Disp-Monitor/Operate	DTRANLD	950	12,551	601	869			
S&W	63	56150-Rel/Plan/Standards Dev	TRANPLT	7	99	5	7			
S&W	64	56160-Trans Service Studies	TRANPLT	10	138	6	9			
S&W	65	56170-Gen Interconn Studies	DTRAN	15	196	9	14			
S&W	66	56200-Trans Oper Station Exp	PLT_353	596	7,868	377	545			
S&W	67	56300-Trans Oper OH Lines	OHTRAN	22	299	13	19			
S&W	68	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0			
S&W	69	56600-Trans Oper Misc Exp	TRANPLT	671	9,047	425	614			
S&W	70	56700-Trans Rents	TRANPLT	5	70	3	5			
S&W	71	Total Transmission Operations		5,031	66,917	3,183	4,601			
S&W	72	Maintenance								
S&W	73	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0			
S&W	74	57000-Tran Mnt of Station Equip	PLT_353	217	2,867	137	199			
S&W	75	57100-Trans Mt of Overhead Lines	OHTRAN	54	741	33	48			
S&W	76	Total Transmission Maintenance		271	3,608	171	247			
S&W	77	TOTAL TRANSMISSION EXPENSE		5,302	70,525	3,354	4,848			
S&W	78									
S&W	79	**REGIONAL MARKET EXPENSE**								
S&W	80	57510-Operations Supervision	ENERGY1	71	737	68	99			
S&W	81	57520-DA & RT Mkt Admin	ENERGY1	159	1,660	154	223			
S&W	82	57550-Ancillary Serv Mkt Admin	ENERGY1	8	79	7	11			
S&W	83	57560-Mkt Monitoring/Compliance	ENERGY1	14	147	14	20			
S&W	84	57580-Regional Market Rents	ENERGY1	0	2	0	0			
S&W	85	TOTAL REGIONAL MARKET EXPENSE		252	2,624	243	352			
S&W	86									
S&W	87	**DISTRIBUTION SALARIES & WAGES EXPENSE**								
S&W	88	Distribution Operations:								
S&W	89	58000-Dist Oper Sup & Eng	SALWAGDO	5,877	26,225	82,131	86,716			
S&W	90	58100-Dist Load Dispatching	DDISTLD	51	614	71	95			
S&W	91	58200-Dist Op Station Exp	PLT_362	566	6,879	798	1,064			
S&W	92	58300-Dist Oper Overhead Lines	OHDIST	733	8,170	1,034	1,378			
S&W	93	58400-Dist Op UG Elec lines	UGDIST	31	350	44	58			
S&W	94	58500-Dist Oper Streetlight	PLT_373	0	0	172,387	0			
S&W	95	58600-Dist Oper Meter Exp	CMETERS	10,134	26,929	0	0			
S&W	96	58700-Dist Oper Cust Install	PLT_371	0	0	0	194,450			
S&W	97	58800-Dist Oper Misc Exp	DISTPLT	2,474	19,478	21,153	9,356			
S&W	98	58900-Dist Rents	DISTPLT	18	142	155	68			
S&W	99	Total Distribution Operation		19,883	88,787	277,773	293,185			
S&W	100									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
S&W	101	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**										
S&W	102	Distribution Maintenance										
S&W	103	59000-Dist Mtc Super & Eng	SALWAGDM	10,772	2,861	1,950	441	1,579	324	3,099	0	2
S&W	104	59100-Dist Mt of Structures	PLT_362	3	1	1	0	0	0	1	0	0
S&W	105	59200-Dist Mt of Station Equip	PLT_362	145,490	36,634	25,069	5,587	22,158	4,189	46,399	0	0
S&W	106	59300-Dist Mtc of Overhead Lines	OHDIST	744,655	201,654	137,991	30,753	110,020	23,057	212,996	0	0
S&W	107	59400-Dist Mt of Undergrnd Line	UGDIST	10,270	2,755	1,885	420	1,524	315	2,983	0	0
S&W	108	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0	0	0
S&W	109	59600-Dist Mtc of Streetlights	PLT_373	9,705	0	0	0	0	0	0	0	0
S&W	110	59700-Dist Mtc of Meters	CMETERS	9,288	3,156	1,471	904	1,051	110	2,128	22	137
S&W	111	59800-Dist Mtce of Dist Plant	DISTPLT	(4)	(1)	(1)	(0)	(1)	(0)	(1)	(0)	(0)
S&W	112	Total Distribution Maintenance		930,178	247,060	168,366	38,105	136,331	27,995	267,605	22	138
S&W	113	TOTAL DISTRIBUTION		4,956,796	1,319,729	775,885	277,507	590,135	105,528	1,135,857	3,903	24,066
S&W	114											
S&W	115	**Customer Accounting Expense**										
S&W	116	90100-Cust Acct Supervise	SALWAGCA	7,972	4,267	2,050	820	278	69	337	4	24
S&W	117	90200-Cust Acct Meter Read	CMETRDG	914,146	489,349	235,114	94,084	31,880	7,930	38,684	455	2,809
S&W	118	90300-Cust Acct Recrds &Coll	CUSTREC	1,020,993	546,544	262,594	105,080	35,606	8,857	43,206	509	3,137
S&W	119	90500-Cust Acct Misc	CUSTREC	3,754	2,009	965	386	131	33	159	2	12
S&W	120	TOTAL CUSTOMER ACCOUNTING EXPENSE		1,946,865	1,042,170	500,724	200,371	67,894	16,889	82,387	970	5,982
S&W	121											
S&W	122	**CUSTOMER SERVICE EXPENSES**										
S&W	123	90800-Customer Asst Expense	CUSTASST	664,644	355,788	170,943	68,405	23,179	5,766	28,126	331	2,042
S&W	124	90805EE-Customer Assistance Other	CUSTASST	0	0	0	0	0	0	0	0	0
S&W	125	910000-Misc Cust Serv Expense	CUSTASST	2,012	1,077	518	207	70	17	85	1	6
S&W	126	TOTAL CUSTOMER SERVICE EXPENSE		666,656	356,865	171,461	68,612	23,249	5,783	28,211	332	2,048
S&W	127											
S&W	128	**SALES EXPENSES**										
S&W	129	91200-Economic Development	OX_902_3	67,308	36,030	17,311	6,927	2,347	584	2,848	34	207
S&W	130	916000-Misc Sales Expense	OX_902_3	208	111	53	21	7	2	9	0	1
S&W	131	TOTAL SALES EXPENSES		67,516	36,142	17,365	6,949	2,355	586	2,857	34	207
S&W	132											
S&W	133	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**										
S&W	134	92000-A&G Salaries	SALWAGXAG	10,165,291	2,282,529	1,291,869	424,730	1,119,923	170,068	2,246,505	134,639	2,019,022
S&W	135	92100-A&G Office & Supplies	SALWAGXAG	135,614	30,451	17,235	5,666	14,941	2,269	29,970	1,796	26,935
S&W	136	926000-Employee pensions and benefits	SALWAGXAG	8,736,346	1,961,672	1,110,269	365,025	962,494	146,162	1,930,712	115,712	1,735,206
S&W	137	92500-A&G Injuries & Damages	SALWAGXAG	258,270	57,992	32,823	10,791	28,454	4,321	57,077	3,421	51,297
S&W	138	92601-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0	0	0
S&W	139	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0	0	0
S&W	140	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0	0	0	0
S&W	141	92800-A&G Regulatory Comm Exp	CLAIMREV	539	104	64	18	63	10	131	8	121
S&W	142	93100-A&G Rents	SALWAGXAG	7,408	1,663	941	310	816	124	1,637	98	1,471
S&W	143	TOTAL ADMINISTRATIVE & GENERAL		19,303,467	4,334,412	2,453,201	806,540	2,126,691	322,953	4,266,033	255,674	3,834,053
S&W	144											
S&W	145	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		45,354,632	10,183,979	5,763,945	1,895,018	4,996,781	758,797	10,023,279	600,720	9,008,314
S&W	146											
S&W	147											
S&W	148											
S&W	149											
S&W	150											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
S&W	101	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**								
S&W	102	Distribution Maintenance								
S&W	103	59000-Dist Mtc Super & Eng	SALWAGDM	27	292	150	48			
S&W	104	59100-Dist Mt of Structures	PLT_362	0	0	0	0			
S&W	105	59200-Dist Mt of Station Equip	PLT_362	332	4,032	468	623			
S&W	106	59300-Dist Mtc of Overhead Lines	OHDIST	1,826	20,351	2,575	3,432			
S&W	107	59400-Dist Mt of Undergrnd Line	UGDIST	25	281	35	47			
S&W	108	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0			
S&W	109	59600-Dist Mtc of Streetlights	PLT_373	0	0	9,705	0			
S&W	110	59700-Dist Mtc of Meters	CMETERS	85	225	0	0			
S&W	111	59800-Dist Mtce of Dist Plant	DISTPLT	(0)	(0)	(0)	(0)			
S&W	112	Total Distribution Maintenance		2,293	25,181	12,933	4,150			
S&W	113	TOTAL DISTRIBUTION		22,177	113,968	290,706	297,335			
S&W	114									
S&W	115	**Customer Accounting Expense**								
S&W	116	90100-Cust Acct Supervise	SALWAGCA	81	39	0	0			
S&W	117	90200-Cust Acct Meter Read	CMETRDG	9,315	4,527	0	0			
S&W	118	90300-Cust Acct Recrds &Coll	CUSTREC	10,404	5,056	0	0			
S&W	119	90500-Cust Acct Misc	CUSTREC	38	19	0	0			
S&W	120	TOTAL CUSTOMER ACCOUNTING EXPENSE		19,838	9,641	0	0			
S&W	121									
S&W	122	**CUSTOMER SERVICE EXPENSES**								
S&W	123	90800-Customer Asst Expense	CUSTASST	6,773	3,291	0	0			
S&W	124	90805EE-Customer Assistance Other	CUSTASST	0	0	0	0			
S&W	125	910000-Misc Cust Serv Expense	CUSTASST	21	10	0	0			
S&W	126	TOTAL CUSTOMER SERVICE EXPENSE		6,793	3,301	0	0			
S&W	127									
S&W	128	**SALES EXPENSES**								
S&W	129	91200-Economic Development	OX_902_3	686	333	0	0			
S&W	130	916000-Misc Sales Expense	OX_902_3	2	1	0	0			
S&W	131	TOTAL SALES EXPENSES		688	334	0	0			
S&W	132									
S&W	133	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**								
S&W	134	92000-A&G Salaries	SALWAGXAG	30,965	195,399	121,689	127,953			
S&W	135	92100-A&G Office & Supplies	SALWAGXAG	413	2,607	1,623	1,707			
S&W	136	926000-Employee pensions and benefits	SALWAGXAG	26,613	167,932	104,583	109,966			
S&W	137	92500-A&G Injuries & Damages	SALWAGXAG	787	4,965	3,092	3,251			
S&W	138	92601-A&G Pen & Ben	SALWAGXAG	0	0	0	0			
S&W	139	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0			
S&W	140	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0			
S&W	141	92800-A&G Regulatory Comm Exp	CLAIMREV	1	11	5	3			
S&W	142	93100-A&G Rents	SALWAGXAG	23	142	89	93			
S&W	143	TOTAL ADMINISTRATIVE & GENERAL		58,802	371,056	231,080	242,973			
S&W	144									
S&W	145	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		138,159	871,816	542,939	570,884			
S&W	146									
S&W	147									
S&W	148									
S&W	149									
S&W	150									

Southwestern Public Service Company

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
AF	1	**ALLOCATION FACTOR Inputs TABLE**										
AF	2	**DEMAND**										
AF	3											
AF	4	DEMAND - PRODUCTION RELATED										
AF	5	Demand Production (AED-4CP)	DPROD	100.00%	18.87%	10.89%	3.13%	12.36%	1.85%	23.27%	1.72%	25.36%
AF	6	Purchased Capacity (AED-4CP)	DPURCH	100.00%	18.87%	10.89%	3.13%	12.36%	1.85%	23.27%	1.72%	25.36%
AF	7	Transmission Interconnect (AED-4CP)	DPRODTI	100.00%	18.87%	10.89%	3.13%	12.36%	1.85%	23.27%	1.72%	25.36%
AF	8	Production Load Dispatching (AED-4CP)	DPRODLD	100.00%	18.87%	10.89%	3.13%	12.36%	1.85%	23.27%	1.72%	25.36%
AF	9											
AF	10											
AF	11	DEMAND - TRANSMISSION RELATED										
AF	12	Demand Transmission System (AED-4CP)	DTRAN	100.00%	19.33%	11.03%	3.16%	12.36%	1.88%	22.65%	1.83%	25.16%
AF	13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	40,898,495	6,667,682	3,794,077	1,215,201	5,452,767	379,209	15,287,411	3,971,649	2,693,291
AF	14	Transmission Load Dispatching (AED-4CP)	DTRANLD	100.00%	19.33%	11.03%	3.16%	12.36%	1.88%	22.65%	1.83%	25.16%
AF	15	Demand Transmission Radial Lines - Depreciation Pla	DTRANRADDEP	7,141,728	1,741,313	886,982	299,762	1,372,374	90,126	1,485,236	787,464	240,249
AF	16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	33,756,767	4,891,873	2,738,368	889,334	4,609,784	266,024	13,654,964	3,075,181	2,461,151
AF	17											
AF	18											
AF	19											
AF	20	DEMAND - DISTRIBUTION RELATED										
AF	21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,051,300	264,716	181,145	40,370	160,111	30,268	335,274	0	0
AF	22											
AF	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,051,300	264,716	181,145	40,370	160,111	30,268	335,274	0	0
AF	24	Demand Distribution Primary Underground Lines (NC	DDISTPUL	1,051,300	264,716	181,145	40,370	160,111	30,268	335,274	0	0
AF	25											
AF	26	Demand Distribution Secondary Overhead Lines (NCI	DDISTSOL	606,993	264,716	181,145	40,370	65,646	30,268	0	0	0
AF	27	Demand Distribution Secondary Underground Lines (1	DDISTSUL	606,993	264,716	181,145	40,370	65,646	30,268	0	0	0
AF	28											
AF	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	606,993	264,716	181,145	40,370	65,646	30,268	0	0	0
AF	30											
AF	31	Distribution Load Dispatching (NCP)	DDISTLD	1,051,300	264,716	181,145	40,370	160,111	30,268	335,274	0	0
AF	32											
AF	33											
AF	34											
AF	35											
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Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AF	1	**ALLOCATION FACTOR Inputs TABLE**								
AF	2	**DEMAND**								
AF	3									
AF	4	DEMAND - PRODUCTION RELATED								
AF	5	Demand Production (AED-4CP)	DPROD	0.16%	2.15%	0.10%	0.15%			
AF	6	Purchased Capacity (AED-4CP)	DPURCH	0.16%	2.15%	0.10%	0.15%			
AF	7	Transmission Interconnect (AED-4CP)	DPRODTI	0.16%	2.15%	0.10%	0.15%			
AF	8	Production Load Dispatching (AED-4CP)	DPRODLD	0.16%	2.15%	0.10%	0.15%			
AF	9									
AF	10									
AF	11	DEMAND - TRANSMISSION RELATED								
AF	12	Demand Transmission System (AED-4CP)	DTRAN	0.16%	2.16%	0.10%	0.15%			
AF	13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	60,597	1,314,064	25,576	36,970			
AF	14	Transmission Load Dispatching (AED-4CP)	DTRANLD	0.16%	2.16%	0.10%	0.15%			
AF	15	Demand Transmission Radial Lines - Depreciation Pla	DTRANRADDEP	13,988	213,311	4,466	6,456			
AF	16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	43,683	1,074,780	21,110	30,514			
AF	17									
AF	18									
AF	19									
AF	20	DEMAND - DISTRIBUTION RELATED								
AF	21	Demand Distribution Primary Substation (NCP)	DDISPSUB	2,397	29,134	3,381	4,505			
AF	22									
AF	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	2,397	29,134	3,381	4,505			
AF	24	Demand Distribution Primary Underground Lines (NC	DDISTPUL	2,397	29,134	3,381	4,505			
AF	25									
AF	26	Demand Distribution Secondary Overhead Lines (NCI	DDISTSOL	2,397	14,567	3,381	4,505			
AF	27	Demand Distribution Secondary Underground Lines (?	DDISTSUL	2,397	14,567	3,381	4,505			
AF	28									
AF	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	2,397	14,567	3,381	4,505			
AF	30									
AF	31	Distribution Load Dispatching (NCP)	DDISTLD	2,397	29,134	3,381	4,505			
AF	32									
AF	33									
AF	34									
AF	35									
AF	36									
AF	37									
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SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
AF	51	**ALLOCATION FACTOR TABLE CONTINUED**										
AF	52											
AF	53	**ENERGY - PRODUCTION RELATED**										
AF	54	Energy @ Generation with losses (kWh)	ENEFUEL	7,921,793,977	781,274,048	565,470,333	171,039,593	816,223,616	85,296,963	2,270,949,672	165,195,638	2,896,595,717
AF	55	Energy @ Generation with losses(kWh)	ENERGY1	7,921,793,977	781,274,048	565,470,333	171,039,593	816,223,616	85,296,963	2,270,949,672	165,195,638	2,896,595,717
AF	56	Energy @ Meter (kWh Sales)	ENERGY2	7,323,367,793	692,380,064	501,130,667	151,578,571	725,501,793	75,816,355	2,053,489,266	159,467,717	2,813,231,236
AF	57	Case #19-00170-UT kWh Energy @ Generation with losses		6,716,755,881	650,626,248	490,726,527	158,284,930	781,806,347	71,500,487	1,840,440,755	155,464,643	2,407,890,961
AF	58	Net increase, New Mexico kWh @ Generation		606,611,912	41,753,816	10,404,140	(6,706,359)	(56,304,554)	4,315,868	213,048,511	4,003,074	405,340,275
AF	59			9.03%	6.42%	2.12%	-4.24%	-7.20%	6.04%	11.58%	2.57%	16.83%
AF	60	Positive increases in New Mexico kWh @ Generation		626,707,728			0	0	4,315,868	213,048,511	4,003,074	405,340,275
AF	61	% of Positive kWh increases							0.689%	33.995%	0.639%	64.678%
AF	62	LGS-T % of Positive kWh increases										65.32%
AF	63											
AF	64											
AF	65											
AF	66											
AF	67	**CUSTOMER**										
AF	68											
AF	69	369-Service Investment (Replacement Costs)	CSERVICE	29,339,496	13,971,594	6,539,305	3,110,174	4,019,799	1,013,884	0	0	0
AF	70	370-Meters (New Meter Cost)	CMETERS	26,649,857	9,056,025	4,220,578	2,593,148	3,014,743	314,230	6,105,844	63,692	392,765
AF	71											
AF	72	902-Meter Reading (Weighted Reads)	CMETRDG	1,386,091	741,984	356,496	142,656	48,338	12,024	58,656	691	4,259
AF	73	903-Customer Records & Collections (Wgtd Annual B	CUSTREC	1,386,091	741,984	356,496	142,656	48,338	12,024	58,656	691	4,259
AF	74	905-Miscellaneous Customer Accounts	CUSTCAM	1,386,091	741,984	356,496	142,656	48,338	12,024	58,656	691	4,259
AF	75	908-Customer Assistance	CUSTASST	1,386,091	741,984	356,496	142,656	48,338	12,024	58,656	691	4,259
AF	76	909-Advertisement	CUSTADVT	1,386,091	741,984	356,496	142,656	48,338	12,024	58,656	691	4,259
AF	77	910-Miscellaneous Customer Service	CUSTCSM	1,386,091	741,984	356,496	142,656	48,338	12,024	58,656	691	4,259
AF	78											
AF	79											
AF	80	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0	0	0	0	0
AF	81	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0	0	0	0	0
AF	82											
AF	83	Customer Deposits (Number of Customers)	CUSTDEP	113,382	61,832	29,708	11,888	4,028	1,002	4,888	5	31
AF	84											
AF	85											
AF	86	Number of Bills (Annual)	CUSTBILLS	1,381,572	741,984	356,496	142,656	48,338	12,024	58,656	60	370
AF	87	Number of Bills (Weighted)	CUSTWBILLS	1,386,091	741,984	356,496	142,656	48,338	12,024	58,656	691	4,259
AF	88	Number of Customers	CUST	115,131	61,832	29,708	11,888	4,028	1,002	4,888	5	31
AF	89	Major Acct Representatives Acct 908	MAJACCT	5,865,755,602	0	0	0	725,501,793	0	2,053,489,266	159,467,717	2,813,231,236
AF	90											
AF	91	Number of Services	CSERV	0								
AF	92											
AF	93											
AF	94											
AF	95											
AF	96											
AF	97											
AF	98											
AF	99											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)	(q)	(r)
		(a)	(b)	(l)	(m)	(n)	(o)			
AF	51	**ALLOCATION FACTOR TABLE CONTINUED**								
AF	52									
AF	53	**ENERGY - PRODUCTION RELATED**								
AF	54	Energy @ Generation with losses (kWh)	ENEFUEL	12,303,429	128,329,150	11,905,935	17,209,884			
AF	55	Energy @ Generation with losses(kWh)	ENERGY1	12,303,429	128,329,150	11,905,935	17,209,884			
AF	56	Energy @ Meter (kWh Sales)	ENERGY2	10,903,535	114,065,590	10,551,268	15,251,730			
AF	57	Case #19-00170-UT kWh Energy @ Generation with losses		11,520,352	119,766,191	13,359,432	15,369,008			
AF	58	Net increase, New Mexico kWh @ Generation		(616,817)	(5,700,601)	(2,808,164)	(117,278)			
AF	59			-5.35%	-4.76%	-21.02%	-0.76%			
AF	60	Positive increases in New Mexico kWh @ Generation		0	0	0	0			
AF	61	% of Positive kWh increases								
AF	62	LGS-T % of Positive kWh increases								
AF	63									
AF	64									
AF	65									
AF	66									
AF	67	**CUSTOMER**								
AF	68									
AF	69	369-Service Investment (Replacement Costs)	CSERVICE	305,366	379,374	0	0			
AF	70	370-Meters (New Meter Cost)	CMETERS	243,033	645,799	0	0			
AF	71									
AF	72	902-Meter Reading (Weighted Reads)	CMETRDG	14,124	6,864	0	0			
AF	73	903-Customer Records & Collections (Wgtd Annual E	CUSTREC	14,124	6,864	0	0			
AF	74	905-Miscellaneous Customer Accounts	CUSTCAM	14,124	6,864	0	0			
AF	75	908-Customer Assistance	CUSTASST	14,124	6,864	0	0			
AF	76	909-Advertisement	CUSTADVT	14,124	6,864	0	0			
AF	77	910-Miscellaneous Customer Service	CUSTCSM	14,124	6,864	0	0			
AF	78									
AF	79									
AF	80	371-Installation on Customer Premises	CUSTPREM	0	0	0	1			
AF	81	373-Street Lighting & Signal Systems	CLIGHT	0	0	1	0			
AF	82									
AF	83	Customer Deposits (Number of Customers)	CUSTDEP	0	0	0	0			
AF	84									
AF	85									
AF	86	Number of Bills (Annual)	CUSTBILLS	14,124	6,864	0	0			
AF	87	Number of Bills (Weighted)	CUSTWBILLS	14,124	6,864	0	0			
AF	88	Number of Customers	CUST	1,177	572	0	0			
AF	89	Major Acct Representatives Acct 908	MAJACCT	0	114,065,590	0	0			
AF	90									
AF	91	Number of Services	CSERV							
AF	92									
AF	93									
AF	94									
AF	95									
AF	96									
AF	97									
AF	98									
AF	99									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
AF	100											
AF	101	**ALLOCATION FACTOR TABLE CONTINUED**										
AF	102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**										
AF	103											
AF	104	**Plant**										
AF	105	Intangible Plant In Service	INTPLT	74,673,813	18,049,752	10,027,358	3,372,299	7,918,399	1,216,376	15,770,107	934,879	14,017,734
AF	106	Production Plant In Service	PRODPLT	1,187,466,221	180,260,739	111,057,392	32,445,878	136,715,208	18,180,787	302,444,369	22,230,182	355,704,804
AF	107	Transmission Plant in Service	TRANPLT	916,493,707	173,325,374	99,326,696	28,641,279	113,175,326	16,624,801	215,562,811	20,179,682	225,768,272
AF	108	Distribution Plant in Service	DISTPLT	625,233,626	181,672,993	118,942,937	30,000,570	85,978,473	19,406,196	146,259,203	61,576	379,718
AF	109	General Plant in Service	GENLPLT	170,427,718	39,149,951	22,028,537	7,294,336	18,564,085	2,828,654	37,160,314	2,220,052	33,290,505
AF	110	Intangible and General Plant in Service	INTGENLPLT	245,101,530	57,199,703	32,055,895	10,666,635	26,482,484	4,045,030	52,930,421	3,154,931	47,308,239
AF	111	Total Transmission and Distribution Plant	TDPLT	1,541,727,333	354,998,366	218,269,634	58,641,849	199,153,799	36,030,997	361,822,015	20,241,258	226,147,991
AF	112	Prod, Trans, and Distr Plant in Service	PTDPLT	2,729,193,554	535,259,105	329,327,026	91,087,727	335,869,007	54,211,784	664,266,383	42,471,440	581,852,795
AF	113	Total Electric Plant In Service	TOTPLT	2,974,295,085	592,458,808	361,382,921	101,754,362	362,351,491	58,256,814	717,196,804	45,626,371	629,161,033
AF	114	Net Electric Plant In Service	NETPLT	2,139,956,160	416,259,468	258,993,722	71,353,981	260,428,544	41,923,087	530,793,710	32,780,357	454,578,392
AF	115	Rate Base	RATEBASE	1,846,838,713	352,912,167	220,487,628	60,836,281	222,959,085	35,502,542	461,251,155	28,521,093	401,775,641
AF	116											
AF	117	**Transmission Plant in Service**										
AF	118	Account 352	PLT_352	32,454,689	6,273,662	3,580,931	1,026,690	4,012,625	610,809	7,353,445	593,105	8,167,531
AF	119	Account 353	PLT_353	322,300,669	62,274,292	35,552,750	10,193,850	39,848,090	6,063,644	73,062,586	5,883,376	81,121,454
AF	120	Transmission Overhead Accounts 354-356	OHTRAN	497,924,885	94,491,310	54,011,956	15,615,296	61,818,396	8,946,260	118,973,918	12,228,110	118,671,411
AF	121	Transmission Underground Accounts 357&358	UGTRAN	194,101	37,528	21,419	6,141	23,998	3,654	43,969	3,549	48,844
AF	122											
AF	123	**Distribution Plant in Service**										
AF	124	Acct 360-Land and Land Rights	PLT_360	15,556,537	3,917,112	2,680,476	597,368	2,369,237	447,889	4,961,199	0	0
AF	125	Acct 361-Structures & Improvements	PLT_361	18,565,349	4,674,727	3,198,911	712,906	2,827,474	534,516	5,920,752	0	0
AF	126	Acct 362-Station Equipment	PLT_362	145,515,339	36,640,540	25,073,084	5,587,759	22,161,763	4,189,543	46,406,892	0	0
AF	127	Acct 364-Towers and Fixtures	PLT_364	133,067,904	36,035,006	24,658,717	5,495,414	19,660,317	4,120,305	38,061,806	0	0
AF	128	Acct 365-Overhead Conductors & Devices	PLT_365	134,182,388	36,336,810	24,865,241	5,541,440	19,824,978	4,154,814	38,380,585	0	0
AF	129	Acct 366-Underground Conduit	PLT_366	7,615,965	2,042,981	1,398,010	311,559	1,129,887	233,598	2,212,044	0	0
AF	130	Acct 367 - Underground Conductor	PLT_367	15,193,432	4,075,635	2,788,953	621,543	2,254,063	466,015	4,412,907	0	0
AF	131	Acct 368-Line Transformers	PLT_368	76,065,057	33,172,740	22,700,072	5,058,912	8,226,359	3,793,029	0	0	0
AF	132	Acct 369-Services	PLT_369	33,645,732	16,022,243	7,499,096	3,566,662	4,609,796	1,162,695	0	0	0
AF	133	Acct 370-Meters	PLT_370	25,764,595	8,755,200	4,080,378	2,507,008	2,914,598	303,792	5,903,018	61,576	379,718
AF	134	Acct 371-Inst. on Customer Premises	PLT_371	4,915,732	0	0	0	0	0	0	0	0
AF	135	Acct 373-Street Lighting / Signal Systems	PLT_373	15,145,597	0	0	0	0	0	0	0	0
AF	136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	267,250,292	72,371,815	49,523,959	11,036,853	39,485,296	8,275,119	76,442,391	0	0
AF	137	Distribution Underground Lines Plant Accts 366 & 36	UGDIST	22,809,397	6,118,617	4,186,963	933,102	3,383,951	699,613	6,624,952	0	0
AF	138	Accounts 371&373	PLT_3713	20,061,329	0	0	0	0	0	0	0	0
AF	139											
AF	140	Accts 360-362-Distibution Substation	PLT_SUB	179,637,225	45,232,378	30,952,470	6,898,032	27,358,474	5,171,949	57,288,843	0	0
AF	141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	260,469,337	65,585,781	44,880,282	10,001,969	39,669,080	7,499,192	83,067,342	0	0
AF	142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	29,590,352	12,904,651	8,830,640	1,967,986	3,200,166	1,475,540	0	0	0
AF	143											
AF	144											
AF	145											
AF	146											
AF	147											
AF	148											
AF	149											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AF	100									
AF	101	**ALLOCATION FACTOR TABLE CONTINUED**								
AF	102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
AF	103									
AF	104	**Plant**								
AF	105	Intangible Plant In Service	INTPLT	256,921	1,376,905	844,798	888,285			
AF	106	Production Plant In Service	PRODPLT	1,908,896	22,942,516	1,462,061	2,113,391			
AF	107	Transmission Plant in Service	TRANPLT	1,489,716	20,093,364	943,118	1,363,266			
AF	108	Distribution Plant in Service	DISTPLT	2,005,548	15,791,390	17,149,357	7,585,663			
AF	109	General Plant in Service	GENLPLT	539,408	3,235,773	2,006,411	2,109,691			
AF	110	Intangible and General Plant in Service	INTGENLPLT	796,329	4,612,678	2,851,209	2,997,976			
AF	111	Total Transmission and Distribution Plant	TDPLT	3,495,265	35,884,754	18,092,476	8,948,929			
AF	112	Prod, Trans, and Distr Plant in Service	PTDPLT	5,404,161	58,827,270	19,554,536	11,062,320			
AF	113	Total Electric Plant In Service	TOTPLT	6,200,489	63,439,949	22,405,746	14,060,295			
AF	114	Net Electric Plant In Service	NETPLT	4,332,092	45,746,611	17,107,475	5,658,720			
AF	115	Rate Base	RATEBASE	3,734,623	39,066,141	14,982,167	4,810,190			
AF	116									
AF	117	**Transmission Plant in Service**								
AF	118	Account 352	PLT_352	53,062	700,730	33,571	48,527			
AF	119	Account 353	PLT_353	527,012	6,958,205	333,435	481,976			
AF	120	Transmission Overhead Accounts 354-356	OHTRAN	807,500	11,133,663	501,767	725,298			
AF	121	Transmission Underground Accounts 357&358	UGTRAN	317	4,191	201	290			
AF	122									
AF	123	**Distribution Plant in Service**								
AF	124	Acct 360-Land and Land Rights	PLT_360	35,462	431,109	50,027	66,658			
AF	125	Acct 361-Structures & Improvements	PLT_361	42,321	514,490	59,702	79,551			
AF	126	Acct 362-Station Equipment	PLT_362	331,713	4,032,576	467,947	623,521			
AF	127	Acct 364-Towers and Fixtures	PLT_364	326,231	3,636,677	460,214	613,217			
AF	128	Acct 365-Overhead Conductors & Devices	PLT_365	328,964	3,667,135	464,068	618,353			
AF	129	Acct 366-Underground Conduit	PLT_366	18,495	208,532	26,092	34,766			
AF	130	Acct 367 - Underground Conductor	PLT_367	36,897	416,010	52,051	69,356			
AF	131	Acct 368-Line Transformers	PLT_368	300,319	1,825,459	423,659	564,509			
AF	132	Acct 369-Services	PLT_369	350,185	435,056	0	0			
AF	133	Acct 370-Meters	PLT_370	234,960	624,347	0	0			
AF	134	Acct 371-Inst. on Customer Premises	PLT_371	0	0	0	4,915,732			
AF	135	Acct 373-Street Lighting / Signal Systems	PLT_373	0	0	15,145,597	0			
AF	136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	655,195	7,303,812	924,282	1,231,569			
AF	137	Distribution Underground Lines Plant Accts 366 & 36	UGDIST	55,393	624,542	78,143	104,122			
AF	138	Accounts 371&373	PLT_3713	0	0	15,145,597	4,915,732			
AF	139									
AF	140	Accts 360-362-Distibution Substation	PLT_SUB	409,497	4,978,175	577,676	769,731			
AF	141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	593,760	7,218,225	837,616	1,116,090			
AF	142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	116,828	710,129	164,809	219,602			
AF	143									
AF	144									
AF	145									
AF	146									
AF	147									
AF	148									
AF	149									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
AF	150											
AF	151	**ALLOCATION FACTOR TABLE CONTINUED**										
AF	152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**										
AF	153											
AF	154	**Production Expense**										
AF	155	O&M Expense Production Operation Accts 502-509	OX_PROD	11,728,597	2,212,611	1,277,160	367,158	1,449,230	216,515	2,729,390	201,470	2,973,795
AF	156	O&M Expense Production Maint Accts 511-514	MX_PROD	12,807,773	1,659,544	1,079,404	319,302	1,410,041	171,779	3,434,034	250,900	4,189,571
AF	157	Salaries and Wages Production Operation	SALWAGPO	7,859,585	1,440,650	838,324	241,501	961,568	141,497	1,854,237	136,727	2,045,185
AF	158	Salaries and Wages Production Maintenance	SALWAGPM	5,256,154	718,641	458,634	135,093	587,234	73,708	1,386,760	101,432	1,672,551
AF	159											
AF	160	**Transmission Expense**										
AF	161	O&M Accounts 561-567	OX_TRAN	5,071,705	973,824	556,486	159,844	626,887	94,346	1,163,271	98,994	1,266,887
AF	162	O&M Accounts 569-573	MX_TRAN	1,116,696	214,219	122,359	35,199	138,296	20,629	258,639	23,212	275,073
AF	163	Salaries & Wages Accounts 561-567	SALWAGTO	3,083,229	591,804	338,224	97,154	381,073	57,338	707,377	60,169	770,357
AF	164	Salaries & Wages Accounts 569-573	SALWAGTM	165,932	31,947	18,243	5,239	20,532	3,094	38,021	3,238	41,322
AF	165											
AF	166	**Distribution Expense**										
AF	167	Acct 580-Supervision	OX_580	1,471,703	392,004	221,963	87,524	165,811	28,314	317,303	1,420	8,756
AF	168	Acct 581-Load Dispatch	OX_581	124,027	31,230	21,370	4,763	18,889	3,571	39,554	0	0
AF	169	Acct 582-Station Equipment	OX_582	383,050	96,451	66,002	14,709	58,338	11,028	122,160	0	0
AF	170	Acct 583-Overhead Lines	OX_583	857,599	232,239	158,921	35,417	126,707	26,555	245,302	0	0
AF	171	Acct 584-Underground Lines	OX_584	236,792	63,519	43,466	9,687	35,130	7,263	68,776	0	0
AF	172	Acct 585-Street Lighting	OX_585	230,611	0	0	0	0	0	0	0	0
AF	173	Acct 586-Metering	OX_586	1,005,727	341,761	159,278	97,862	113,772	11,859	230,426	2,404	14,822
AF	174	Acct 587-Customer Installations	OX_587	238,910	0	0	0	0	0	0	0	0
AF	175	Acct 588-Miscellaneous	OX_588	2,968,634	862,591	564,746	142,444	408,229	92,141	694,444	292	1,803
AF	176	Acct 589-Rents	OX_589	1,079,187	313,577	205,302	51,783	148,403	33,496	252,451	106	655
AF	177	Acct 590-Supervision	MX_590	10,849	2,881	1,964	444	1,590	327	3,121	0	2
AF	178	Acct 592-Station Equipment	MX_592	253,896	63,931	43,748	9,750	38,668	7,310	80,971	0	0
AF	179	Acct 593-Overhead Lines	MX_593	2,566,736	695,076	475,640	106,001	379,226	79,476	734,171	0	0
AF	180	Acct 594-Underground Lines	MX_594	15,682	4,207	2,879	642	2,326	481	4,555	0	0
AF	181	Acct 595-Transformers	MX_595	0	0	0	0	0	0	0	0	0
AF	182	Acct 596-Street Lighting	MX_596	147,745	0	0	0	0	0	0	0	0
AF	183	Acct 597-Metering	MX_597	9,440	3,208	1,495	919	1,068	111	2,163	23	139
AF	184	Acct 598-Miscellaneous	MX_598	12	3	2	1	2	0	3	0	0
AF	185	O&M Accounts 581-589	OX_DIST	7,124,538	1,941,369	1,219,086	356,664	909,469	185,913	1,653,113	2,802	17,281
AF	186	O&M Accounts 591-598	MX_DIST	2,993,511	766,425	523,763	117,311	421,290	87,379	821,862	23	139
AF	187	Salaries & Wages Accounts 581-589	SALWAGDO	2,831,408	754,176	427,035	168,387	319,004	54,473	610,459	2,732	16,846
AF	188	Salaries & Wages Accounts 591-598	SALWAGDM	919,403	244,198	166,416	37,663	134,752	27,671	264,505	22	137
AF	189											
AF	190											
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Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AF	150									
AF	151	**ALLOCATION FACTOR TABLE CONTINUED**								
AF	152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
AF	153									
AF	154	**Production Expense**								
AF	155	O&M Expense Production Operation Accts 502-509	OX_PROD	19,306	252,071	12,223	17,669			
AF	156	O&M Expense Production Maint Accts 511-514	MX_PROD	20,301	230,783	17,220	24,892			
AF	157	Salaries and Wages Production Operation	SALWAGPO	12,894	166,445	8,406	12,151			
AF	158	Salaries and Wages Production Maintenance	SALWAGPM	8,370	96,920	6,875	9,937			
AF	159									
AF	160	**Transmission Expense**								
AF	161	O&M Accounts 561-567	OX_TRAN	8,276	110,088	5,235	7,567			
AF	162	O&M Accounts 569-573	MX_TRAN	1,820	24,454	1,143	1,653			
AF	163	Salaries & Wages Accounts 561-567	SALWAGTO	5,031	66,917	3,183	4,601			
AF	164	Salaries & Wages Accounts 569-573	SALWAGTM	271	3,608	171	247			
AF	165									
AF	166	**Distribution Expense**								
AF	167	Acct 580-Supervision	OX_580	7,271	32,444	101,610	107,283			
AF	168	Acct 581-Load Dispatch	OX_581	283	3,437	399	531			
AF	169	Acct 582-Station Equipment	OX_582	873	10,615	1,232	1,641			
AF	170	Acct 583-Overhead Lines	OX_583	2,103	23,438	2,966	3,952			
AF	171	Acct 584-Underground Lines	OX_584	575	6,484	811	1,081			
AF	172	Acct 585-Street Lighting	OX_585	0	0	230,611	0			
AF	173	Acct 586-Metering	OX_586	9,172	24,372	0	0			
AF	174	Acct 587-Customer Installations	OX_587	0	0	0	238,910			
AF	175	Acct 588-Miscellaneous	OX_588	9,522	74,978	81,426	36,017			
AF	176	Acct 589-Rents	OX_589	3,462	27,257	29,601	13,093			
AF	177	Acct 590-Supervision	MX_590	27	294	151	48			
AF	178	Acct 592-Station Equipment	MX_592	579	7,036	816	1,088			
AF	179	Acct 593-Overhead Lines	MX_593	6,293	70,148	8,877	11,828			
AF	180	Acct 594-Underground Lines	MX_594	38	429	54	72			
AF	181	Acct 595-Transformers	MX_595	0	0	0	0			
AF	182	Acct 596-Street Lighting	MX_596	0	0	147,745	0			
AF	183	Acct 597-Metering	MX_597	86	229	0	0			
AF	184	Acct 598-Miscellaneous	MX_598	0	0	0	0			
AF	185	O&M Accounts 581-589	OX_DIST	25,989	170,580	347,046	295,226			
AF	186	O&M Accounts 591-598	MX_DIST	6,996	77,842	157,493	12,988			
AF	187	Salaries & Wages Accounts 581-589	SALWAGDO	13,988	62,420	195,487	206,401			
AF	188	Salaries & Wages Accounts 591-598	SALWAGDM	2,267	24,889	12,783	4,102			
AF	189									
AF	190									
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Southwestern Public Service Company

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
AF	200											
AF	201	**ALLOCATION FACTOR TABLE CONTINUED**										
AF	202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**										
AF	203											
AF	204	**Customer Accounting Expense**										
AF	205	Account 902	OX_902	1,537,920	823,259	395,546	158,282	53,633	13,341	65,081	766	4,725
AF	206	Account 903	OX_903	2,408,552	1,289,314	619,468	247,887	83,995	20,894	101,924	1,200	7,400
AF	207	Account 904	OX_904	1,718,345	1,088,440	646,221	(1,200)	(4,855)	(541)	(9,720)	0	0
AF	208	Accounts 902 & 903	OX_902_3	3,946,472	2,112,573	1,015,014	406,169	137,628	34,235	167,005	1,966	12,125
AF	209	O&M Accounts 902-905	OX_CA	5,766,110	3,265,174	1,699,328	404,899	132,487	33,662	156,712	1,966	12,125
AF	210	Salaries & Wages Accounts 902-905	SALWAGCA	1,938,893	1,037,903	498,674	199,550	67,616	16,819	82,049	966	5,957
AF	211											
AF	212	**Customer Service Expense**										
AF	213	Account908	OX_908	0	0	0	0	0	0	0	0	0
AF	214	Account909	OX_909	30,896	16,539	7,946	3,180	1,077	268	1,307	15	95
AF	215	Account910	OX_910	0	0	0	0	0	0	0	0	0
AF	216	O&M Accounts 908-910	OX_CS	854,315	457,320	219,726	87,926	29,793	7,411	36,153	426	2,625
AF	217	Salaries & Wages Accounts 908-910	SALWAGCS	666,656	356,865	171,461	68,612	23,249	5,783	28,211	332	2,048
AF	218											
AF	219	Total Customer Operations Expense	OMXCUST	6,779,591	3,812,051	1,965,151	504,804	166,228	42,071	197,561	2,443	15,064
AF	220											
AF	221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	26,051,165	5,849,567	3,310,745	1,088,478	2,870,090	435,844	5,757,246	345,046	5,174,261
AF	222	Total Salaries and Wages Expense	SALWAGES	45,354,632	10,183,979	5,763,945	1,895,018	4,996,781	758,797	10,023,279	600,720	9,008,314
AF	223											
AF	224	Total O&M less Fuel and Purchased Power	OMXFPP	149,001,136	30,367,735	17,769,280	5,213,036	16,842,531	2,513,572	34,304,660	2,297,901	34,396,825
AF	225											
AF	226	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0	0	0
AF	227											
AF	228											
AF	229	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0	0	0	0
AF	230	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0	0	0	0
AF	231	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0	0	0	0
AF	232											
AF	233											
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Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AF	200									
AF	201	**ALLOCATION FACTOR TABLE CONTINUED**								
AF	202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**								
AF	203									
AF	204	**Customer Accounting Expense**								
AF	205	Account 902	OX_902	15,671	7,616	0	0			
AF	206	Account 903	OX_903	24,543	11,927	0	0			
AF	207	Account 904	OX_904	0	0	0	0			
AF	208	Accounts 902 & 903	OX_902_3	40,214	19,543	0	0			
AF	209	O&M Accounts 902-905	OX_CA	40,214	19,543	0	0			
AF	210	Salaries & Wages Accounts 902-905	SALWAGCA	19,757	9,602	0	0			
AF	211									
AF	212	**Customer Service Expense**								
AF	213	Account908	OX_908	0	0	0	0			
AF	214	Account909	OX_909	315	153	0	0			
AF	215	Account910	OX_910	0	0	0	0			
AF	216	O&M Accounts 908-910	OX_CS	8,705	4,231	0	0			
AF	217	Salaries & Wages Accounts 908-910	SALWAGCS	6,793	3,301	0	0			
AF	218									
AF	219	Total Customer Operations Expense	OMXCUST	49,945	24,272	0	0			
AF	220									
AF	221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	79,357	500,761	311,859	327,912			
AF	222	Total Salaries and Wages Expense	SALWAGES	138,159	871,816	542,939	570,884			
AF	223									
AF	224	Total O&M less Fuel and Purchased Power	OMXFPP	344,001	2,905,390	1,096,234	949,971			
AF	225									
AF	226	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0			
AF	227									
AF	228									
AF	229	Electric Plant in Service - Production Demand	DPROD	0	0	0	0			
AF	230	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0			
AF	231	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0			
AF	232									
AF	233									
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SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
AF	250											
AF	251	**REVENUES AND BILLING DETERMINANTS**										
AF	252											
AF	253	Sales of Electricity Revenue - Present	SALESREV	323,042,427	58,861,336	34,946,756	10,963,997	44,356,423	4,944,095	88,809,239	4,294,190	64,589,278
AF	254											
AF	255	Sales of Electricity Revenue - Claimed										
AF	256	Residential Service Sales Revenue	SREVRNM	416,259,468	416,259,468	0	0	0	0	0	0	0
AF	257	Residential with Space Heating Service Sales Revenue	SREVRSHNM	258,993,722	0	258,993,722	0	0	0	0	0	0
AF	258	Small General Service Sales Revenue	SREVSGSNM	71,353,981	0	0	71,353,981	0	0	0	0	0
AF	259	Secondary General Service Sales Revenue	SREVSGNM	260,428,544	0	0	0	260,428,544	0	0	0	0
AF	260	Irrigation Service Sales Revenue	SREVIRNM	41,923,087	0	0	0	0	41,923,087	0	0	0
AF	261	Primary General Service	SREVPGNM	530,793,710	0	0	0	0	0	530,793,710	0	0
AF	262	Large General Service Transmission Sales Revenue	SREVLGSTNM	32,780,357	0	0	0	0	0	0	32,780,357	0
AF	263	Large General Service Backbone Transmission Sales R	SREVLGSTBNM	454,578,392	0	0	0	0	0	0	0	454,578,392
AF	264	Small Municipal & School Service Sales Revenue	SREVSMSNM	4,332,092	0	0	0	0	0	0	0	0
AF	265	Large Municipal & School Service Sales Revenue	SREVLMSNM	45,746,611	0	0	0	0	0	0	0	0
AF	266	Street Lighting Service Sales Revenue	SREVLTGNM	17,107,475	0	0	0	0	0	0	0	0
AF	267	Area Lighting Service Sales Revenue	SREVALTGNM	5,658,720	0	0	0	0	0	0	0	0
AF	268			2,139,956,160								
AF	269											
AF	270	Claimed Rate Sales Revenue	CLAIMREV	410,824,969	79,689,230	48,573,996	13,996,249	47,845,339	7,347,850	100,008,826	6,317,642	92,313,027
AF	271											
AF	272											
AF	273	**PRESENT REVENUES FROM SALES INPUT**										
AF	274											
AF	275	Total Sales of Electricity Revenues		323,042,427	58,861,336	34,946,756	10,963,997	44,356,423	4,944,095	88,809,239	4,294,190	64,589,278
AF	276	Sales of Electricity Revenues Excl Cost of Fuel (Present)		323,042,427	58,861,336	34,946,756	10,963,997	44,356,423	4,944,095	88,809,239	4,294,190	64,589,278
AF	277											
AF	278											
AF	279	Fuel Adjustment - Present Fuel less Proposed Fuel		0	0	0	0	0	0	0	0	0
AF	280	Present Revenues less Fuel Adjustment		323,042,427	58,861,336	34,946,756	10,963,997	44,356,423	4,944,095	88,809,239	4,294,190	64,589,278
AF	281	**BILLING DETERMINANT INPUTS**										
AF	282	Number of Customer Bills	SCH AF, LN 86	1,381,572	741,984	356,496	142,656	48,338	12,024	58,656	60	370
AF	283	Annual kWh Sales @ Meter	SCH AF, LN 56	7,323,367,793	692,380,064	501,130,667	151,578,571	725,501,793	75,816,355	2,053,489,266	159,467,717	2,813,231,236
AF	284	Annual kW - Billed		731,685,565	0	0	0	726,691,259	294,397	4,601,995	97,543	370
AF	285											
AF	286											
AF	287	**RATE OF RETURN**										
AF	288	Rate of Return (Equalized)	SCH AF, LN 288	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%
AF	289											
AF	290											
AF	291	**PROPOSED REVENUES FROM SALES INPUT**										
AF	292	Annual kWh Sales - Proposed	SCH AF, LN 283	7,323,367,793	692,380,064	501,130,667	151,578,571	725,501,793	75,816,355	2,053,489,266	159,467,717	2,813,231,236
AF	293	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		410,824,969	69,832,082	42,164,564	13,253,697	52,083,332	6,035,861	113,612,985	6,246,309	93,951,282
AF	294											
AF	295											
AF	296											
AF	297											
AF	298											
AF	299											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AF	250									
AF	251	**REVENUES AND BILLING DETERMINANTS**								
AF	252									
AF	253	Sales of Electricity Revenue - Present	SALESREV	738,064	6,219,792	2,077,077	2,242,180			
AF	254									
AF	255	Sales of Electricity Revenue - Claimed								
AF	256	Residential Service Sales Revenue	SREVRNM	0	0	0	0			
AF	257	Residential with Space Heating Service Sales Revenue	SREVRSHNM	0	0	0	0			
AF	258	Small General Service Sales Revenue	SREVSGSNM	0	0	0	0			
AF	259	Secondary General Service Sales Revenue	SREVSGNM	0	0	0	0			
AF	260	Irrigation Service Sales Revenue	SREVIRNM	0	0	0	0			
AF	261	Primary General Service	SREVPGNM	0	0	0	0			
AF	262	Large General Service Transmission Sales Revenue	SREVLGSTNM	0	0	0	0			
AF	263	Large General Service Backbone Transmission Sales R	SREVLGSTBNM	0	0	0	0			
AF	264	Small Municipal & School Service Sales Revenue	SREVSMSNM	4,332,092	0	0	0			
AF	265	Large Municipal & School Service Sales Revenue	SREVLMSNM	0	45,746,611	0	0			
AF	266	Street Lighting Service Sales Revenue	SREVLTGNM	0	0	17,107,475	0			
AF	267	Area Lighting Service Sales Revenue	SREVALTGNM	0	0	0	5,658,720			
AF	268									
AF	269									
AF	270	Claimed Rate Sales Revenue	CLAIMREV	910,634	8,298,354	3,508,607	2,015,215			
AF	271									
AF	272									
AF	273	**PRESENT REVENUES FROM SALES INPUT**								
AF	274									
AF	275	Total Sales of Electricity Revenues		738,064	6,219,792	2,077,077	2,242,180			
AF	276	Sales of Electricity Revenues Excl Cost of Fuel (Present)		738,064	6,219,792	2,077,077	2,242,180			
AF	277									
AF	278									
AF	279	Fuel Adjustment - Present Fuel less Proposed Fuel		0	0	0	0			
AF	280	Present Revenues less Fuel Adjustment		738,064	6,219,792	2,077,077	2,242,180			
AF	281	**BILLING DETERMINANT INPUTS**								
AF	282	Number of Customer Bills	SCH AF, LN 86	14,124	6,864	-	-			
AF	283	Annual kWh Sales @ Meter	SCH AF, LN 56	10,903,535	114,065,590	10,551,268	15,251,730			
AF	284	Annual kW - Billed		0	0	0	0			
AF	285									
AF	286									
AF	287	**RATE OF RETURN**								
AF	288	Rate of Return (Equalized)	SCH AF, LN 288	7.61%	7.61%	7.61%	7.61%			
AF	289									
AF	290									
AF	291	**PROPOSED REVENUES FROM SALES INPUT**								
AF	292	Annual kWh Sales - Proposed	SCH AF, LN 283	10,903,535	114,065,590	10,551,268	15,251,730			
AF	293	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		907,728	7,925,422	2,446,747	2,364,959			
AF	294									
AF	295									
AF	296									
AF	297									
AF	298									
AF	299									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
AF	300											
AP	1	**ALLOCATION PROPORTIONS TABLE**										
AP	2	**DEMAND**										
AP	3											
AP	4	DEMAND - PRODUCTION RELATED										
AP	5	Demand Production (AED-4CP)	DPROD	1.00000	0.18865	0.10889	0.03130	0.12356	0.01846	0.23271	0.01718	0.25355
AP	6	Purchased Capacity (AED-4CP)	DPURCH	1.00000	0.18865	0.10889	0.03130	0.12356	0.01846	0.23271	0.01718	0.25355
AP	7	Transmission Interconnect (AED-4CP)	DPRODTI	1.00000	0.18865	0.10889	0.03130	0.12356	0.01846	0.23271	0.01718	0.25355
AP	8	Production Load Dispatching (AED-4CP)	DPRODLD	1.00000	0.18865	0.10889	0.03130	0.12356	0.01846	0.23271	0.01718	0.25355
AP	9											
AP	10											
AP	11	DEMAND - TRANSMISSION RELATED										
AP	12	Demand Transmission System (AED-4CP)	DTRAN	1.00000	0.19334	0.11035	0.03164	0.12364	0.01882	0.22652	0.01828	0.25164
AP	13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.16303	0.09277	0.02971	0.13332	0.00927	0.37379	0.09711	0.06585
AP	14	Transmission Load Dispatching (AED-4CP)	DTRANLD	1.00000	0.19334	0.11035	0.03164	0.12364	0.01882	0.22652	0.01828	0.25164
AP	15	Demand Transmission Radial Lines - Depreciation Pla	DTRANRADDEP	1.00000	0.24382	0.12420	0.04197	0.19216	0.01262	0.20797	0.11026	0.03364
AP	16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.14492	0.08112	0.02635	0.13656	0.00788	0.40451	0.09110	0.07291
AP	17											
AP	18											
AP	19											
AP	20	DEMAND - DISTRIBUTION RELATED										
AP	21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.25180	0.17231	0.03840	0.15230	0.02879	0.31891	0.00000	0.00000
AP	22											
AP	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.25180	0.17231	0.03840	0.15230	0.02879	0.31891	0.00000	0.00000
AP	24	Demand Distribution Primary Underground Lines (NC	DDISTPUL	1.00000	0.25180	0.17231	0.03840	0.15230	0.02879	0.31891	0.00000	0.00000
AP	25											
AP	26	Demand Distribution Secondary Overhead Lines (NCI	DDISTSOL	1.00000	0.43611	0.29843	0.06651	0.10815	0.04987	0.00000	0.00000	0.00000
AP	27	Demand Distribution Secondary Underground Lines (?	DDISTSUL	1.00000	0.43611	0.29843	0.06651	0.10815	0.04987	0.00000	0.00000	0.00000
AP	28											
AP	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.43611	0.29843	0.06651	0.10815	0.04987	0.00000	0.00000	0.00000
AP	30											
AP	31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.25180	0.17231	0.03840	0.15230	0.02879	0.31891	0.00000	0.00000
AP	32											
AP	33											
AP	34											
AP	35											
AP	36											
AP	37											
AP	38											
AP	39											
AP	40											
AP	41											
AP	42											
AP	43											
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AP	45											
AP	46											
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AP	49											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AF	300									
AP	1	**ALLOCATION PROPORTIONS TABLE**								
AP	2	**DEMAND**								
AP	3									
AP	4	DEMAND - PRODUCTION RELATED								
AP	5	Demand Production (AED-4CP)	DPROD	0.00165	0.02149	0.00104	0.00151			
AP	6	Purchased Capacity (AED-4CP)	DPURCH	0.00165	0.02149	0.00104	0.00151			
AP	7	Transmission Interconnect (AED-4CP)	DPRODTI	0.00165	0.02149	0.00104	0.00151			
AP	8	Production Load Dispatching (AED-4CP)	DPRODLD	0.00165	0.02149	0.00104	0.00151			
AP	9									
AP	10									
AP	11	DEMAND - TRANSMISSION RELATED								
AP	12	Demand Transmission System (AED-4CP)	DTRAN	0.00163	0.02159	0.00103	0.00150			
AP	13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	0.00148	0.03213	0.00063	0.00090			
AP	14	Transmission Load Dispatching (AED-4CP)	DTRANLD	0.00163	0.02159	0.00103	0.00150			
AP	15	Demand Transmission Radial Lines - Depreciation Pla	DTRANRADDEP	0.00196	0.02987	0.00063	0.00090			
AP	16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	0.00129	0.03184	0.00063	0.00090			
AP	17									
AP	18									
AP	19									
AP	20	DEMAND - DISTRIBUTION RELATED								
AP	21	Demand Distribution Primary Substation (NCP)	DDISPSUB	0.00228	0.02771	0.00322	0.00428			
AP	22									
AP	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	0.00228	0.02771	0.00322	0.00428			
AP	24	Demand Distribution Primary Underground Lines (NC	DDISTPUL	0.00228	0.02771	0.00322	0.00428			
AP	25									
AP	26	Demand Distribution Secondary Overhead Lines (NCI	DDISTSOL	0.00395	0.02400	0.00557	0.00742			
AP	27	Demand Distribution Secondary Underground Lines (1	DDISTSUL	0.00395	0.02400	0.00557	0.00742			
AP	28									
AP	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	0.00395	0.02400	0.00557	0.00742			
AP	30									
AP	31	Distribution Load Dispatching (NCP)	DDISTLD	0.00228	0.02771	0.00322	0.00428			
AP	32									
AP	33									
AP	34									
AP	35									
AP	36									
AP	37									
AP	38									
AP	39									
AP	40									
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AP	45									
AP	46									
AP	47									
AP	48									
AP	49									

Southwestern Public Service Company

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
AP	50											
AP	51	**ALLOCATION PROPORTIONS TABLE CONTI**										
AP	52											
AP	53	**ENERGY - PRODUCTION RELATED**										
AP	54	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.09862	0.07138	0.02159	0.10304	0.01077	0.28667	0.02085	0.36565
AP	55	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.09862	0.07138	0.02159	0.10304	0.01077	0.28667	0.02085	0.36565
AP	56	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.09454	0.06843	0.02070	0.09907	0.01035	0.28040	0.02178	0.38414
AP	57	Case #19-00170-UT kWh Energy @ Generation with l		1.00000	0.09687	0.07306	0.02357	0.11640	0.01065	0.27401	0.02315	0.35849
AP	58	Net increase, New Mexico kWh @ Generation		1.00000	0.06883	0.01715	-0.01106	-0.09282	0.00711	0.35121	0.00660	0.66820
AP	59											
AP	60											
AP	61											
AP	62	LGS-T % of Positive kWh increases										
AP	63											
AP	64	#REF!										
AP	65											
AP	66											
AP	67	**CUSTOMER**										
AP	68											
AP	69	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.47620	0.22288	0.10601	0.13701	0.03456	0.00000	0.00000	0.00000
AP	70	370-Meters (New Meter Cost)	CMETERS	1.00000	0.33982	0.15837	0.09730	0.11312	0.01179	0.22911	0.00239	0.01474
AP	71											
AP	72	902-Meter Reading (Weighted Reads)	CMETRDG	1.00000	0.53531	0.25720	0.10292	0.03487	0.00867	0.04232	0.00050	0.00307
AP	73	903-Customer Records & Collections (Wgtd Annual E	CUSTREC	1.00000	0.53531	0.25720	0.10292	0.03487	0.00867	0.04232	0.00050	0.00307
AP	74	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.53531	0.25720	0.10292	0.03487	0.00867	0.04232	0.00050	0.00307
AP	75	908-Customer Assistance	CUSTASST	1.00000	0.53531	0.25720	0.10292	0.03487	0.00867	0.04232	0.00050	0.00307
AP	76	909-Advertisement	CUSTADVT	1.00000	0.53531	0.25720	0.10292	0.03487	0.00867	0.04232	0.00050	0.00307
AP	77	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.53531	0.25720	0.10292	0.03487	0.00867	0.04232	0.00050	0.00307
AP	78											
AP	79											
AP	80	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	81	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	82											
AP	83	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.54534	0.26202	0.10485	0.03553	0.00884	0.04311	0.00004	0.00027
AP	84											
AP	85											
AP	86	Number of Bills (Annual)	CUSTBILLS	1.00000	0.53706	0.25804	0.10326	0.03499	0.00870	0.04246	0.00004	0.00027
AP	87	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.53531	0.25720	0.10292	0.03487	0.00867	0.04232	0.00050	0.00307
AP	88	Number of Customers	CUST	1.00000	0.53706	0.25804	0.10326	0.03499	0.00870	0.04246	0.00004	0.00027
AP	89	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	0.00000	0.12368	0.00000	0.35008	0.02719	0.47960
AP	90			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	91	Number of Services	CSERV	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	92											
AP	93											
AP	94											
AP	95											
AP	96											
AP	97											
AP	98											
AP	99											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AP	50									
AP	51	**ALLOCATION PROPORTIONS TABLE CONTI**								
AP	52									
AP	53	**ENERGY - PRODUCTION RELATED**								
AP	54	Energy @ Generation with losses (kWh)	ENEFUEL	0.00155	0.01620	0.00150	0.00217			
AP	55	Energy @ Generation with losses(kWh)	ENERGY1	0.00155	0.01620	0.00150	0.00217			
AP	56	Energy @ Meter (kWh Sales)	ENERGY2	0.00149	0.01558	0.00144	0.00208			
AP	57	Case #19-00170-UT kWh Energy @ Generation with l		0.00172	0.01783	0.00199	0.00229			
AP	58	Net increase, New Mexico kWh @ Generation		-0.00102	-0.00940	-0.00463	-0.00019			
AP	59									
AP	60									
AP	61									
AP	62	LGS-T % of Positive kWh increases								
AP	63									
AP	64	#REF!								
AP	65									
AP	66									
AP	67	**CUSTOMER**								
AP	68									
AP	69	369-Service Investment (Replacement Costs)	CSERVICE	0.01041	0.01293	0.00000	0.00000			
AP	70	370-Meters (New Meter Cost)	CMETERS	0.00912	0.02423	0.00000	0.00000			
AP	71									
AP	72	902-Meter Reading (Weighted Reads)	CMETRDG	0.01019	0.00495	0.00000	0.00000			
AP	73	903-Customer Records & Collections (Wgtd Annual E	CUSTREC	0.01019	0.00495	0.00000	0.00000			
AP	74	905-Miscellaneous Customer Accounts	CUSTCAM	0.01019	0.00495	0.00000	0.00000			
AP	75	908-Customer Assistance	CUSTASST	0.01019	0.00495	0.00000	0.00000			
AP	76	909-Advertisement	CUSTADVT	0.01019	0.00495	0.00000	0.00000			
AP	77	910-Miscellaneous Customer Service	CUSTCSM	0.01019	0.00495	0.00000	0.00000			
AP	78									
AP	79									
AP	80	371-Installation on Customer Premises	CUSTPREM	0.00000	0.00000	0.00000	1.00000			
AP	81	373-Street Lighting & Signal Systems	CLIGHT	0.00000	0.00000	1.00000	0.00000			
AP	82									
AP	83	Customer Deposits (Number of Customers)	CUSTDEP	0.00000	0.00000	0.00000	0.00000			
AP	84									
AP	85									
AP	86	Number of Bills (Annual)	CUSTBILLS	0.01022	0.00497	0.00000	0.00000			
AP	87	Number of Bills (Weighted)	CUSTWBILLS	0.01019	0.00495	0.00000	0.00000			
AP	88	Number of Customers	CUST	0.01022	0.00497	0.00000	0.00000			
AP	89	Major Acct Representatives Acct 908	MAJACCT	0.00000	0.01945	0.00000	0.00000			
AP	90			0.00000	0.00000	0.00000	0.00000			
AP	91	Number of Services	CSERV	0.00000	0.00000	0.00000	0.00000			
AP	92									
AP	93									
AP	94									
AP	95									
AP	96									
AP	97									
AP	98									
AP	99									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
AP	100											
AP	101	**ALLOCATION PROPORTIONS TABLE CONTI**										
AP	102	**INTERNALLY DEVELOPED ALLOCATION FA**										
AP	103											
AP	104	**Plant**										
AP	105	Intangible Plant In Service	INTPLT	1.00000	0.24171	0.13428	0.04516	0.10604	0.01629	0.21119	0.01252	0.18772
AP	106	Production Plant In Service	PRODPLT	1.00000	0.15180	0.09352	0.02732	0.11513	0.01531	0.25470	0.01872	0.29955
AP	107	Transmission Plant in Service	TRANPLT	1.00000	0.18912	0.10838	0.03125	0.12349	0.01814	0.23520	0.02202	0.24634
AP	108	Distribution Plant in Service	DISTPLT	1.00000	0.29057	0.19024	0.04798	0.13751	0.03104	0.23393	0.00010	0.00061
AP	109	General Plant in Service	GENLPLT	1.00000	0.22972	0.12925	0.04280	0.10893	0.01660	0.21804	0.01303	0.19534
AP	110	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.23337	0.13079	0.04352	0.10805	0.01650	0.21595	0.01287	0.19301
AP	111	Total Transmission and Distribution Plant	TDPLT	1.00000	0.23026	0.14157	0.03804	0.12918	0.02337	0.23469	0.01313	0.14668
AP	112	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.19612	0.12067	0.03338	0.12307	0.01986	0.24339	0.01556	0.21320
AP	113	Total Electric Plant In Service	TOTPLT	1.00000	0.19919	0.12150	0.03421	0.12183	0.01959	0.24113	0.01534	0.21153
AP	114	Net Electric Plant In Service	NETPLT	1.00000	0.19452	0.12103	0.03334	0.12170	0.01959	0.24804	0.01532	0.21242
AP	115	Rate Base	RATEBASE	1.00000	0.19109	0.11939	0.03294	0.12072	0.01922	0.24975	0.01544	0.21755
AP	116											
AP	117	**Transmission Plant in Service**										
AP	118	Account 352	PLT_352	1.00000	0.19331	0.11034	0.03163	0.12364	0.01882	0.22658	0.01827	0.25166
AP	119	Account 353	PLT_353	1.00000	0.19322	0.11031	0.03163	0.12364	0.01881	0.22669	0.01825	0.25169
AP	120	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.18977	0.10847	0.03136	0.12415	0.01797	0.23894	0.02456	0.23833
AP	121	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.19334	0.11035	0.03164	0.12364	0.01882	0.22652	0.01828	0.25164
AP	122											
AP	123	**Distribution Plant in Service**										
AP	124	Acct 360-Land and Land Rights	PLT_360	1.00000	0.25180	0.17231	0.03840	0.15230	0.02879	0.31891	0.00000	0.00000
AP	125	Acct 361-Structures & Improvements	PLT_361	1.00000	0.25180	0.17231	0.03840	0.15230	0.02879	0.31891	0.00000	0.00000
AP	126	Acct 362-Station Equipment	PLT_362	1.00000	0.25180	0.17231	0.03840	0.15230	0.02879	0.31891	0.00000	0.00000
AP	127	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.27080	0.18531	0.04130	0.14775	0.03096	0.28603	0.00000	0.00000
AP	128	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.27080	0.18531	0.04130	0.14775	0.03096	0.28603	0.00000	0.00000
AP	129	Acct 366-Underground Conduit	PLT_366	1.00000	0.26825	0.18356	0.04091	0.14836	0.03067	0.29045	0.00000	0.00000
AP	130	Acct 367 - Underground Conductor	PLT_367	1.00000	0.26825	0.18356	0.04091	0.14836	0.03067	0.29045	0.00000	0.00000
AP	131	Acct 368-Line Transformers	PLT_368	1.00000	0.43611	0.29843	0.06651	0.10815	0.04987	0.00000	0.00000	0.00000
AP	132	Acct 369-Services	PLT_369	1.00000	0.47620	0.22288	0.10601	0.13701	0.03456	0.00000	0.00000	0.00000
AP	133	Acct 370-Meters	PLT_370	1.00000	0.33982	0.15837	0.09730	0.11312	0.01179	0.22911	0.00239	0.01474
AP	134	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	135	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.27080	0.18531	0.04130	0.14775	0.03096	0.28603	0.00000	0.00000
AP	137	Distribution Underground Lines Plant Accts 366 & 36	UGDIST	1.00000	0.26825	0.18356	0.04091	0.14836	0.03067	0.29045	0.00000	0.00000
AP	138	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	139											
AP	140	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.25180	0.17231	0.03840	0.15230	0.02879	0.31891	0.00000	0.00000
AP	141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.25180	0.17231	0.03840	0.15230	0.02879	0.31891	0.00000	0.00000
AP	142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.43611	0.29843	0.06651	0.10815	0.04987	0.00000	0.00000	0.00000
AP	143											
AP	144											
AP	145											
AP	146											
AP	147											
AP	148											
AP	149											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)	(q)	(r)
		(a)	(b)	(l)	(m)	(n)	(o)			
AP	100									
AP	101	**ALLOCATION PROPORTIONS TABLE CONTI**								
AP	102	**INTERNALLY DEVELOPED ALLOCATION FA**								
AP	103									
AP	104	**Plant**								
AP	105	Intangible Plant In Service	INTPLT	0.00344	0.01844	0.01131	0.01190			
AP	106	Production Plant In Service	PRODPLT	0.00161	0.01932	0.00123	0.00178			
AP	107	Transmission Plant in Service	TRANPLT	0.00163	0.02192	0.00103	0.00149			
AP	108	Distribution Plant in Service	DISTPLT	0.00321	0.02526	0.02743	0.01213			
AP	109	General Plant in Service	GENLPLT	0.00317	0.01899	0.01177	0.01238			
AP	110	Intangible and General Plant in Service	INTGENLPLT	0.00325	0.01882	0.01163	0.01223			
AP	111	Total Transmission and Distribution Plant	TDPLT	0.00227	0.02328	0.01174	0.00580			
AP	112	Prod, Trans, and Distr Plant in Service	PTDPLT	0.00198	0.02155	0.00716	0.00405			
AP	113	Total Electric Plant In Service	TOTPLT	0.00208	0.02133	0.00753	0.00473			
AP	114	Net Electric Plant In Service	NETPLT	0.00202	0.02138	0.00799	0.00264			
AP	115	Rate Base	RATEBASE	0.00202	0.02115	0.00811	0.00260			
AP	116									
AP	117	**Transmission Plant in Service**								
AP	118	Account 352	PLT_352	0.00163	0.02159	0.00103	0.00150			
AP	119	Account 353	PLT_353	0.00164	0.02159	0.00103	0.00150			
AP	120	Transmission Overhead Accounts 354-356	OHTRAN	0.00162	0.02236	0.00101	0.00146			
AP	121	Transmission Underground Accounts 357&358	UGTRAN	0.00163	0.02159	0.00103	0.00150			
AP	122									
AP	123	**Distribution Plant in Service**								
AP	124	Acct 360-Land and Land Rights	PLT_360	0.00228	0.02771	0.00322	0.00428			
AP	125	Acct 361-Structures & Improvements	PLT_361	0.00228	0.02771	0.00322	0.00428			
AP	126	Acct 362-Station Equipment	PLT_362	0.00228	0.02771	0.00322	0.00428			
AP	127	Acct 364-Towers and Fixtures	PLT_364	0.00245	0.02733	0.00346	0.00461			
AP	128	Acct 365-Overhead Conductors & Devices	PLT_365	0.00245	0.02733	0.00346	0.00461			
AP	129	Acct 366-Underground Conduit	PLT_366	0.00243	0.02738	0.00343	0.00456			
AP	130	Acct 367 - Underground Conductor	PLT_367	0.00243	0.02738	0.00343	0.00456			
AP	131	Acct 368-Line Transformers	PLT_368	0.00395	0.02400	0.00557	0.00742			
AP	132	Acct 369-Services	PLT_369	0.01041	0.01293	0.00000	0.00000			
AP	133	Acct 370-Meters	PLT_370	0.00912	0.02423	0.00000	0.00000			
AP	134	Acct 371-Inst. on Customer Premises	PLT_371	0.00000	0.00000	0.00000	1.00000			
AP	135	Acct 373-Street Lighting / Signal Systems	PLT_373	0.00000	0.00000	1.00000	0.00000			
AP	136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	0.00245	0.02733	0.00346	0.00461			
AP	137	Distribution Underground Lines Plant Accts 366 & 36	UGDIST	0.00243	0.02738	0.00343	0.00456			
AP	138	Accounts 371&373	PLT_3713	0.00000	0.00000	0.75496	0.24504			
AP	139									
AP	140	Accts 360-362-Distibution Substation	PLT_SUB	0.00228	0.02771	0.00322	0.00428			
AP	141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	0.00228	0.02771	0.00322	0.00428			
AP	142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	0.00395	0.02400	0.00557	0.00742			
AP	143									
AP	144									
AP	145									
AP	146									
AP	147									
AP	148									
AP	149									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
AP	150											
AP	151	**ALLOCATION PROPORTIONS TABLE CONTI**										
AP	152	**INTERNALLY DEVELOPED ALLOCATION FA**										
AP	153											
AP	154	**Production Expense**										
AP	155	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.18865	0.10889	0.03130	0.12356	0.01846	0.23271	0.01718	0.25355
AP	156	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.12957	0.08428	0.02493	0.11009	0.01341	0.26812	0.01959	0.32711
AP	157	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.18330	0.10666	0.03073	0.12234	0.01800	0.23592	0.01740	0.26022
AP	158	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.13672	0.08726	0.02570	0.11172	0.01402	0.26384	0.01930	0.31821
AP	159											
AP	160	**Transmission Expense**										
AP	161	O&M Accounts 561-567	OX_TRAN	1.00000	0.19201	0.10972	0.03152	0.12360	0.01860	0.22936	0.01952	0.24980
AP	162	O&M Accounts 569-573	MX_TRAN	1.00000	0.19183	0.10957	0.03152	0.12384	0.01847	0.23161	0.02079	0.24633
AP	163	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.19194	0.10970	0.03151	0.12360	0.01860	0.22943	0.01952	0.24985
AP	164	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.19253	0.10994	0.03157	0.12374	0.01864	0.22914	0.01951	0.24903
AP	165											
AP	166	**Distribution Expense**										
AP	167	Acct 580-Supervision	OX_580	1.00000	0.26636	0.15082	0.05947	0.11267	0.01924	0.21560	0.00096	0.00595
AP	168	Acct 581-Load Dispatch	OX_581	1.00000	0.25180	0.17231	0.03840	0.15230	0.02879	0.31891	0.00000	0.00000
AP	169	Acct 582-Station Equipment	OX_582	1.00000	0.25180	0.17231	0.03840	0.15230	0.02879	0.31891	0.00000	0.00000
AP	170	Acct 583-Overhead Lines	OX_583	1.00000	0.27080	0.18531	0.04130	0.14775	0.03096	0.28603	0.00000	0.00000
AP	171	Acct 584-Underground Lines	OX_584	1.00000	0.26825	0.18356	0.04091	0.14836	0.03067	0.29045	0.00000	0.00000
AP	172	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	173	Acct 586-Metering	OX_586	1.00000	0.33982	0.15837	0.09730	0.11312	0.01179	0.22911	0.00239	0.01474
AP	174	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	175	Acct 588-Miscellaneous	OX_588	1.00000	0.29057	0.19024	0.04798	0.13751	0.03104	0.23393	0.00010	0.00061
AP	176	Acct 589-Rents	OX_589	1.00000	0.29057	0.19024	0.04798	0.13751	0.03104	0.23393	0.00010	0.00061
AP	177	Acct 590-Supervision	MX_590	1.00000	0.26560	0.18100	0.04096	0.14656	0.03010	0.28769	0.00002	0.00015
AP	178	Acct 592-Station Equipment	MX_592	1.00000	0.25180	0.17231	0.03840	0.15230	0.02879	0.31891	0.00000	0.00000
AP	179	Acct 593-Overhead Lines	MX_593	1.00000	0.27080	0.18531	0.04130	0.14775	0.03096	0.28603	0.00000	0.00000
AP	180	Acct 594-Underground Lines	MX_594	1.00000	0.26825	0.18356	0.04091	0.14836	0.03067	0.29045	0.00000	0.00000
AP	181	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	182	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	183	Acct 597-Metering	MX_597	1.00000	0.33982	0.15837	0.09730	0.11312	0.01179	0.22911	0.00239	0.01474
AP	184	Acct 598-Miscellaneous	MX_598	1.00000	0.29057	0.19024	0.04798	0.13751	0.03104	0.23393	0.00010	0.00061
AP	185	O&M Accounts 581-589	OX_DIST	1.00000	0.27249	0.17111	0.05006	0.12765	0.02609	0.23203	0.00039	0.00243
AP	186	O&M Accounts 591-598	MX_DIST	1.00000	0.25603	0.17497	0.03919	0.14073	0.02919	0.27455	0.00001	0.00005
AP	187	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.26636	0.15082	0.05947	0.11267	0.01924	0.21560	0.00096	0.00595
AP	188	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.26560	0.18100	0.04096	0.14656	0.03010	0.28769	0.00002	0.00015
AP	189											
AP	190											
AP	191											
AP	192											
AP	193											
AP	194											
AP	195											
AP	196											
AP	197											
AP	198											
AP	199											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AP	150									
AP	151	**ALLOCATION PROPORTIONS TABLE CONTI**								
AP	152	**INTERNALLY DEVELOPED ALLOCATION FA**								
AP	153									
AP	154	**Production Expense**								
AP	155	O&M Expense Production Operation Accts 502-509	OX_PROD	0.00165	0.02149	0.00104	0.00151			
AP	156	O&M Expense Production Maint Accts 511-514	MX_PROD	0.00159	0.01802	0.00134	0.00194			
AP	157	Salaries and Wages Production Operation	SALWAGPO	0.00164	0.02118	0.00107	0.00155			
AP	158	Salaries and Wages Production Maintenance	SALWAGPM	0.00159	0.01844	0.00131	0.00189			
AP	159									
AP	160	**Transmission Expense**								
AP	161	O&M Accounts 561-567	OX_TRAN	0.00163	0.02171	0.00103	0.00149			
AP	162	O&M Accounts 569-573	MX_TRAN	0.00163	0.02190	0.00102	0.00148			
AP	163	Salaries & Wages Accounts 561-567	SALWAGTO	0.00163	0.02170	0.00103	0.00149			
AP	164	Salaries & Wages Accounts 569-573	SALWAGTM	0.00163	0.02174	0.00103	0.00149			
AP	165									
AP	166	**Distribution Expense**								
AP	167	Acct 580-Supervision	OX_580	0.00494	0.02205	0.06904	0.07290			
AP	168	Acct 581-Load Dispatch	OX_581	0.00228	0.02771	0.00322	0.00428			
AP	169	Acct 582-Station Equipment	OX_582	0.00228	0.02771	0.00322	0.00428			
AP	170	Acct 583-Overhead Lines	OX_583	0.00245	0.02733	0.00346	0.00461			
AP	171	Acct 584-Underground Lines	OX_584	0.00243	0.02738	0.00343	0.00456			
AP	172	Acct 585-Street Lighting	OX_585	0.00000	0.00000	1.00000	0.00000			
AP	173	Acct 586-Metering	OX_586	0.00912	0.02423	0.00000	0.00000			
AP	174	Acct 587-Customer Installations	OX_587	0.00000	0.00000	0.00000	1.00000			
AP	175	Acct 588-Miscellaneous	OX_588	0.00321	0.02526	0.02743	0.01213			
AP	176	Acct 589-Rents	OX_589	0.00321	0.02526	0.02743	0.01213			
AP	177	Acct 590-Supervision	MX_590	0.00247	0.02707	0.01390	0.00446			
AP	178	Acct 592-Station Equipment	MX_592	0.00228	0.02771	0.00322	0.00428			
AP	179	Acct 593-Overhead Lines	MX_593	0.00245	0.02733	0.00346	0.00461			
AP	180	Acct 594-Underground Lines	MX_594	0.00243	0.02738	0.00343	0.00456			
AP	181	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000			
AP	182	Acct 596-Street Lighting	MX_596	0.00000	0.00000	1.00000	0.00000			
AP	183	Acct 597-Metering	MX_597	0.00912	0.02423	0.00000	0.00000			
AP	184	Acct 598-Miscellaneous	MX_598	0.00321	0.02526	0.02743	0.01213			
AP	185	O&M Accounts 581-589	OX_DIST	0.00365	0.02394	0.04871	0.04144			
AP	186	O&M Accounts 591-598	MX_DIST	0.00234	0.02600	0.05261	0.00434			
AP	187	Salaries & Wages Accounts 581-589	SALWAGDO	0.00494	0.02205	0.06904	0.07290			
AP	188	Salaries & Wages Accounts 591-598	SALWAGDM	0.00247	0.02707	0.01390	0.00446			
AP	189									
AP	190									
AP	191									
AP	192									
AP	193									
AP	194									
AP	195									
AP	196									
AP	197									
AP	198									
AP	199									

Southwestern Public Service Company

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
AP	200											
AP	201	**ALLOCATION PROPORTIONS TABLE CONTI**										
AP	202	**INTERNALLY DEVELOPED ALLOCATION FA**										
AP	203											
AP	204	**Customer Accounting Expense**										
AP	205	Account 902	OX_902	1.00000	0.53531	0.25720	0.10292	0.03487	0.00867	0.04232	0.00050	0.00307
AP	206	Account 903	OX_903	1.00000	0.53531	0.25720	0.10292	0.03487	0.00867	0.04232	0.00050	0.00307
AP	207	Account 904	OX_904	1.00000	0.63342	0.37607	-0.00070	-0.00283	-0.00031	-0.00566	0.00000	0.00000
AP	208	Accounts 902 & 903	OX_902_3	1.00000	0.53531	0.25720	0.10292	0.03487	0.00867	0.04232	0.00050	0.00307
AP	209	O&M Accounts 902-905	OX_CA	1.00000	0.56627	0.29471	0.07022	0.02298	0.00584	0.02718	0.00034	0.00210
AP	210	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.53531	0.25720	0.10292	0.03487	0.00867	0.04232	0.00050	0.00307
AP	211											
AP	212	**Customer Service Expense**										
AP	213	Account908	OX_908	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	214	Account909	OX_909	1.00000	0.53531	0.25720	0.10292	0.03487	0.00867	0.04232	0.00050	0.00307
AP	215	Account910	OX_910	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	216	O&M Accounts 908-910	OX_CS	1.00000	0.53531	0.25720	0.10292	0.03487	0.00867	0.04232	0.00050	0.00307
AP	217	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.53531	0.25720	0.10292	0.03487	0.00867	0.04232	0.00050	0.00307
AP	218											
AP	219	Total Customer Operations Expense	OMXCUST	1.00000	0.56228	0.28986	0.07446	0.02452	0.00621	0.02914	0.00036	0.00222
AP	220											
AP	221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.22454	0.12709	0.04178	0.11017	0.01673	0.22100	0.01324	0.19862
AP	222	Total Salaries and Wages Expense	SALWAGES	1.00000	0.22454	0.12709	0.04178	0.11017	0.01673	0.22100	0.01324	0.19862
AP	223											
AP	224	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.20381	0.11926	0.03499	0.11304	0.01687	0.23023	0.01542	0.23085
AP	225											
AP	226	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	227											
AP	228											
AP	229	Electric Plant in Service - Production Demand	DPROD									
AP	230	Electric Plant in Service - Transmission Interconnect	DPRODTI									
AP	231	Electric Plant in Service - Production Energy	ENERGY1									
AP	232											
AP	233											
AP	234											
AP	235											
AP	236											
AP	237											
AP	238											
AP	239											
AP	240											
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AP	242											
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AP	246											
AP	247											
AP	248											
AP	249											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AP	200									
AP	201	**ALLOCATION PROPORTIONS TABLE CONTI**								
AP	202	**INTERNALLY DEVELOPED ALLOCATION FA**								
AP	203									
AP	204	**Customer Accounting Expense**								
AP	205	Account 902	OX_902	0.01019	0.00495	0.00000	0.00000			
AP	206	Account 903	OX_903	0.01019	0.00495	0.00000	0.00000			
AP	207	Account 904	OX_904	0.00000	0.00000	0.00000	0.00000			
AP	208	Accounts 902 & 903	OX_902_3	0.01019	0.00495	0.00000	0.00000			
AP	209	O&M Accounts 902-905	OX_CA	0.00697	0.00339	0.00000	0.00000			
AP	210	Salaries & Wages Accounts 902-905	SALWAGCA	0.01019	0.00495	0.00000	0.00000			
AP	211									
AP	212	**Customer Service Expense**								
AP	213	Account908	OX_908	0.00000	0.00000	0.00000	0.00000			
AP	214	Account909	OX_909	0.01019	0.00495	0.00000	0.00000			
AP	215	Account910	OX_910	0.00000	0.00000	0.00000	0.00000			
AP	216	O&M Accounts 908-910	OX_CS	0.01019	0.00495	0.00000	0.00000			
AP	217	Salaries & Wages Accounts 908-910	SALWAGCS	0.01019	0.00495	0.00000	0.00000			
AP	218									
AP	219	Total Customer Operations Expense	OMXCUST	0.00737	0.00358	0.00000	0.00000			
AP	220									
AP	221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	0.00305	0.01922	0.01197	0.01259			
AP	222	Total Salaries and Wages Expense	SALWAGES	0.00305	0.01922	0.01197	0.01259			
AP	223									
AP	224	Total O&M less Fuel and Purchased Power	OMXFPP	0.00231	0.01950	0.00736	0.00638			
AP	225									
AP	226	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000			
AP	227									
AP	228									
AP	229	Electric Plant in Service - Production Demand	DPROD							
AP	230	Electric Plant in Service - Transmission Interconnect	DPRODTI							
AP	231	Electric Plant in Service - Production Energy	ENERGY1							
AP	232									
AP	233									
AP	234									
AP	235									
AP	236									
AP	237									
AP	238									
AP	239									
AP	240									
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AP	245									
AP	246									
AP	247									
AP	248									
AP	249									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
AP	250											
AP	251	**REVENUES AND BILLING DETERMINANTS**										
AP	252											
AP	253	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.18221	0.10818	0.03394	0.13731	0.01530	0.27492	0.01329	0.19994
AP	254											
AP	255	Sales of Electricity Revenue - Claimed										
AP	256	Residential Service Sales Revenue	SREVRNM	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	257	Residential with Space Heating Service Sales Revenue	SREVRSHNM	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	258	Small General Service Sales Revenue	SREVSGSNM	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	259	Secondary General Service Sales Revenue	SREVSGNM	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	260	Irrigation Service Sales Revenue	SREVIRNM	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	261	Primary General Service	SREVPGNM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
AP	262	Large General Service Transmission Sales Revenue	SREVLGSTNM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	263	Large General Service Backbone Transmission Sales R	SREVLGSTBNM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000
AP	264	Small Municipal & School Service Sales Revenue	SREVSMSNM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	265	Large Municipal & School Service Sales Revenue	SREVLMSNM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	266	Street Lighting Service Sales Revenue	SREVLTGNM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	267	Area Lighting Service Sales Revenue	SREVALTGNM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	268											
AP	269											
AP	270	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.19397	0.11824	0.03407	0.11646	0.01789	0.24343	0.01538	0.22470
AP	271											
AP	272											
AP	273	**PRESENT REVENUES FROM SALES INPUT**										
AP	274											
AP	275	Total Sales of Electricity Revenues		1.00000	0.18221	0.10818	0.03394	0.13731	0.01530	0.27492	0.01329	0.19994
AP	276	Sales of Electricity Revenues Excl Cost of Fuel (Prese		1.00000	0.18221	0.10818	0.03394	0.13731	0.01530	0.27492	0.01329	0.19994
AP	277											
AP	278											
AP	279	Present Revenues less Fuel Adjustment		1.00000	0.18221	0.10818	0.03394	0.13731	0.01530	0.27492	0.01329	0.19994
AP	280											
AP	281											
AP	282											
AP	283											
AP	284											
AP	285											
AP	286											
AP	287											
AP	288											
AP	289											
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AP	298											
AP	299											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AP	250									
AP	251	**REVENUES AND BILLING DETERMINANTS**								
AP	252									
AP	253	Sales of Electricity Revenue - Present	SALESREV	0.00228	0.01925	0.00643	0.00694			
AP	254									
AP	255	Sales of Electricity Revenue - Claimed								
AP	256	Residential Service Sales Revenue	SREVRNM	0.00000	0.00000	0.00000	0.00000			
AP	257	Residential with Space Heating Service Sales Revenue	SREVRSHNM	0.00000	0.00000	0.00000	0.00000			
AP	258	Small General Service Sales Revenue	SREVSGSNM	0.00000	0.00000	0.00000	0.00000			
AP	259	Secondary General Service Sales Revenue	SREVSGNM	0.00000	0.00000	0.00000	0.00000			
AP	260	Irrigation Service Sales Revenue	SREVIRNM	0.00000	0.00000	0.00000	0.00000			
AP	261	Primary General Service	SREVPGNM	0.00000	0.00000	0.00000	0.00000			
AP	262	Large General Service Transmission Sales Revenue	SREVLGSTNM	0.00000	0.00000	0.00000	0.00000			
AP	263	Large General Service Backbone Transmission Sales R	SREVLGSTBNM	0.00000	0.00000	0.00000	0.00000			
AP	264	Small Municipal & School Service Sales Revenue	SREVSMSNM	1.00000	0.00000	0.00000	0.00000			
AP	265	Large Municipal & School Service Sales Revenue	SREVLMSNM	0.00000	1.00000	0.00000	0.00000			
AP	266	Street Lighting Service Sales Revenue	SREVLTGNM	0.00000	0.00000	1.00000	0.00000			
AP	267	Area Lighting Service Sales Revenue	SREVALTGNM	0.00000	0.00000	0.00000	1.00000			
AP	268									
AP	269									
AP	270	Claimed Rate Sales Revenue	CLAIMREV	0.00222	0.02020	0.00854	0.00491			
AP	271									
AP	272									
AP	273	**PRESENT REVENUES FROM SALES INPUT**								
AP	274									
AP	275	Total Sales of Electricity Revenues		0.00228	0.01925	0.00643	0.00694			
AP	276	Sales of Electricity Revenues Excl Cost of Fuel (Prese		0.00228	0.01925	0.00643	0.00694			
AP	277									
AP	278									
AP	279	Present Revenues less Fuel Adjustment		0.00228	0.01925	0.00643	0.00694			
AP	280									
AP	281									
AP	282									
AP	283									
AP	284									
AP	285									
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AP	299									

Southwestern Public Service Company

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
AP	300											
ADA	1	**ALLOCATED DIRECT ASSIGNMENTS**										
ADA	2	**DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS**										
ADA	3											
ADA	4	**904 Uncollectible Accounts (Write-Offs)**										
ADA	5											
ADA	6	Residential Service Sales Revenue	SREVRNM	2,959,622	2,959,622	0	0	0	0	0	0	0
ADA	7	Residential with Space Heating Service Sales Revenue	SREVRSHNM	1,757,167	0	1,757,167	0	0	0	0	0	0
ADA	8	Small General Service Sales Revenue	SREVSGSNM	(3,263)	0	0	(3,263)	0	0	0	0	0
ADA	9	Secondary General Service Sales Revenue	SREVSGNM	(13,201)	0	0	0	(13,201)	0	0	0	0
ADA	10	Irrigation Service Sales Revenue	SREVIRNM	(1,471)	0	0	0	0	(1,471)	0	0	0
ADA	11	Primary General Service	SREVPGNM	(26,430)	0	0	0	0	0	(26,430)	0	0
ADA	12	Large General Service Transmission Sales Revenue	SREVLGSTNM	0	0	0	0	0	0	0	0	0
ADA	13	Large General Service Backbone Transmission Sales R	SREVLGSTBNM	0	0	0	0	0	0	0	0	0
ADA	14	Small Municipal & School Service Sales Revenue	SREVSMSNM	0	0	0	0	0	0	0	0	0
ADA	15	Large Municipal Primary Service Sales Revenue	SREVLMSNM	0	0	0	0	0	0	0	0	0
ADA	16	Street Lighting Service Sales Revenue	SREVLTGNM	0	0	0	0	0	0	0	0	0
ADA	17	Area Lighting Service Sales Revenue	SREVALTGNM	0	0	0	0	0	0	0	0	0
ADA	18											
ADA	19	Total Account 904	EXP_904	4,672,424	2,959,622	1,757,167	(3,263)	(13,201)	(1,471)	(26,430)	0	0
ADA	20											
ADA	21	Total Account 904	EXP_904	1.00000	0.63342	0.37607	-0.00070	-0.00283	-0.00031	-0.00566	0.00000	0.00000
ADA	22											
ADA	23											
ADA	24											
ADA	25											
ADA	26											
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ADA	42											
ADA	43											
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ADA	45											
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ADA	48											
ADA	49											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AP	300									
ADA	1	**ALLOCATED DIRECT ASSIGNMENTS**								
ADA	2	**DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS**								
ADA	3									
ADA	4	**904 Uncollectible Accounts (Write-Offs)**								
ADA	5									
ADA	6	Residential Service Sales Revenue	SREVRNM	0	0	0	0			
ADA	7	Residential with Space Heating Service Sales Revenue	SREVRSHNM	0	0	0	0			
ADA	8	Small General Service Sales Revenue	SREVSGSNM	0	0	0	0			
ADA	9	Secondary General Service Sales Revenue	SREVSGNM	0	0	0	0			
ADA	10	Irrigation Service Sales Revenue	SREVIRNM	0	0	0	0			
ADA	11	Primary General Service	SREVPGNM	0	0	0	0			
ADA	12	Large General Service Transmission Sales Revenue	SREVLGSTNM	0	0	0	0			
ADA	13	Large General Service Backbone Transmission Sales R	SREVLGSTBNM	0	0	0	0			
ADA	14	Small Municipal & School Service Sales Revenue	SREVSMSNM	0	0	0	0			
ADA	15	Large Municipal Primary Service Sales Revenue	SREVLMSNM	0	0	0	0			
ADA	16	Street Lighting Service Sales Revenue	SREVLTGNM	0	0	0	0			
ADA	17	Area Lighting Service Sales Revenue	SREVALTGNM	0	0	0	0			
ADA	18									
ADA	19	Total Account 904	EXP_904	0	0	0	0			
ADA	20									
ADA	21	Total Account 904	EXP_904	0.00000	0.00000	0.00000	0.00000			
ADA	22									
ADA	23									
ADA	24									
ADA	25									
ADA	26									
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ADA	48									
ADA	49									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
ADA	50											
ADA	51	**ALLOCATED DIRECT ASSIGNMENTS**										
ADA	52	**DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS**										
ADA	53											
ADA	54	**AVAILABLE**										
ADA	55											
ADA	56	Residential Service Sales Revenue	SREVRNM	0	0	0	0	0	0	0	0	0
ADA	57	Residential with Space Heating Service Sales Revenue	SREVRSHNM	0	0	0	0	0	0	0	0	0
ADA	58	Small General Service Sales Revenue	SREVSGSNM	0	0	0	0	0	0	0	0	0
ADA	59	Secondary General Service Sales Revenue	SREVSGNM	0	0	0	0	0	0	0	0	0
ADA	60	Irrigation Service Sales Revenue	SREVIRNM	0	0	0	0	0	0	0	0	0
ADA	61	Primary General Service	SREVPGNM	0	0	0	0	0	0	0	0	0
ADA	62	Large General Service Transmission Sales Revenue	SREVLGSTNM	0	0	0	0	0	0	0	0	0
ADA	63	Large General Service Backbone Transmission Sales R	SREVLGSTBNM	0	0	0	0	0	0	0	0	0
ADA	64	Small Municipal & School Service Sales Revenue	SREVSMSNM	0	0	0	0	0	0	0	0	0
ADA	65	Large Municipal Primary Service Sales Revenue	SREVLMSNM	0	0	0	0	0	0	0	0	0
ADA	66	Street Lighting Service Sales Revenue	SREVLTGNM	0	0	0	0	0	0	0	0	0
ADA	67	Area Lighting Service Sales Revenue	SREVALTGNM	0	0	0	0	0	0	0	0	0
ADA	68											
ADA	69	Total Available	SREVAVAIL	0	0	0	0	0	0	0	0	0
ADA	70											
ADA	71	Total Available	SREVAVAIL	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
ADA	72											
ADA	73											
ADA	74											
ADA	75											
ADA	76											
ADA	77											
ADA	78											
ADA	79											
ADA	80											
ADA	81											
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Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ADA	50									
ADA	51	**ALLOCATED DIRECT ASSIGNMENTS**								
ADA	52	**DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS**								
ADA	53									
ADA	54	**AVAILABLE**								
ADA	55									
ADA	56	Residential Service Sales Revenue	SREVRNM	0	0	0	0			
ADA	57	Residential with Space Heating Service Sales Revenue	SREVRSHNM	0	0	0	0			
ADA	58	Small General Service Sales Revenue	SREVSGSNM	0	0	0	0			
ADA	59	Secondary General Service Sales Revenue	SREVSGNM	0	0	0	0			
ADA	60	Irrigation Service Sales Revenue	SREVIRNM	0	0	0	0			
ADA	61	Primary General Service	SREVPGNM	0	0	0	0			
ADA	62	Large General Service Transmission Sales Revenue	SREVLGSTNM	0	0	0	0			
ADA	63	Large General Service Backbone Transmission Sales F	SREVLGSTBNM	0	0	0	0			
ADA	64	Small Municipal & School Service Sales Revenue	SREVSMSNM	0	0	0	0			
ADA	65	Large Municipal Primary Service Sales Revenue	SREVLMSNM	0	0	0	0			
ADA	66	Street Lighting Service Sales Revenue	SREVLTGNM	0	0	0	0			
ADA	67	Area Lighting Service Sales Revenue	SREVALTGNM	0	0	0	0			
ADA	68									
ADA	69	Total Available	SREVAVAIL	0	0	0	0			
ADA	70									
ADA	71	Total Available	SREVAVAIL	0.00000	0.00000	0.00000	0.00000			
ADA	72									
ADA	73									
ADA	74									
ADA	75									
ADA	76									
ADA	77									
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ADA	97									
ADA	98									
ADA	99									

SOUTHWESTERN PUBLIC SERVICE COMPANY
NEW MEXICO CLASS COST OF SERVICE STUDY
FOR THE TEST YEAR ENDED SEPTEMBER 30, 2020
CASE NO. 20-00238-UT

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL W/SPACE HTG SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
ADA	100											
RRW	1	**REVENUE REQUIREMENTS**										
RRW	2											
RRW	3	PRESENT RATES										
RRW	4	----------										
RRW	5	RATE BASE		1,846,838,713	352,912,167	220,487,628	60,836,281	222,959,085	35,502,542	461,251,155	28,521,093	401,775,641
RRW	6	NET OPER INC (PRESENT RATES)		72,635,748	10,744,133	6,237,059	2,283,887	14,268,157	842,195	26,437,199	605,110	9,128,002
RRW	7	RATE OF RETURN (PRES RATES)		3.93%	3.04%	2.83%	3.75%	6.40%	2.37%	5.73%	2.12%	2.27%
RRW	8	RELATIVE RATE OF RETURN		1.00	0.77	0.72	0.95	1.63	0.60	1.46	0.54	0.58
RRW	9	SALES REVENUE (PRE RATES)		323,042,427	58,861,336	34,946,756	10,963,997	44,356,423	4,944,095	88,809,239	4,294,190	64,589,278
RRW	10	REVENUE PRES RATES $/KWH		$0.0441	$0.0850	$0.0697	$0.0723	$0.0611	$0.0652	$0.0432	$0.0269	$0.0230
RRW	11	REVENUE REQUIRED - $/MO/CUST		$2,805.87	$951.96	$1,176.34	$922.27	$11,011.57	$4,934.23	$18,168.83	$0.00	$0.00
RRW	12	SALES REV REQUIRED $/KW		$0.44	$0.00	$0.00	$0.00	$0.06	$16.79	$19.30	$44.02	$0.00
RRW	13											
RRW	14	CLAIMED RATE OF RETURN										
RRW	15	----------										
RRW	16	CLAIMED RATE OF RETURN		7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%	7.61%
RRW	17	RETURN REQ FOR CLAIMED ROR		140,544,426	26,856,616	16,779,109	4,629,641	16,967,186	2,701,743	35,101,213	2,170,455	30,575,126
RRW	18	SALES REVENUE REQ CLAIMED ROR		410,824,969	79,689,230	48,573,996	13,996,249	47,845,339	7,347,850	100,008,826	6,317,642	92,313,027
RRW	19	REVENUE DEFICIENCY SALES REV		87,782,542	20,827,893	13,627,240	3,032,252	3,488,916	2,403,755	11,199,587	2,023,452	27,723,749
RRW	20	PERCENT INCREASE REQUIRED		27.17%	35.38%	38.99%	27.66%	7.87%	48.62%	12.61%	47.12%	42.92%
RRW	21	ANNUAL BOOKED KWH SALES		7,323,367,793	692,380,064	501,130,667	151,578,571	725,501,793	75,816,355	2,053,489,266	159,467,717	2,813,231,236
RRW	22	SALES REV REQUIRED $/KWH		$0.0561	$0.1151	$0.0969	$0.0923	$0.0659	$0.0969	$0.0487	$0.0396	$0.0328
RRW	23	REVENUE DEFICIENCY $/KWH		$0.0120	$0.0301	$0.0272	$0.0200	$0.0048	$0.0317	$0.0055	$0.0127	$0.0099
RRW	24											
RRW	25	PROPOSED REVENUES										
RRW	26	----------										
RRW	27	PROPOSED SALES REVENUES		410,824,969	69,832,082	42,164,564	13,253,697	52,083,332	6,035,861	113,612,985	6,246,309	93,951,282
RRW	28	REVENUE DEFICIENCY SALES REV		87,782,542	10,970,746	7,217,808	2,289,700	7,726,909	1,091,766	24,803,746	1,952,120	29,362,004
RRW	29	PERCENT INCREASE PROPOSED		21.37%	13.77%	14.86%	16.36%	16.15%	14.86%	24.80%	30.90%	31.81%
RRW	30	PROPOSED RATE OF RETURN		7.61%	5.45%	5.36%	6.67%	9.08%	4.75%	9.89%	7.42%	7.93%
RRW	31	RETURN REQ FOR PROPOSED REV		140,544,426	19,231,115	11,820,765	4,055,202	20,245,703	1,686,787	45,625,406	2,115,272	31,842,482
RRW	32	ANNUAL BOOKED KWH SALES		7,323,367,793	692,380,064	501,130,667	151,578,571	725,501,793	75,816,355	2,053,489,266	159,467,717	2,813,231,236
RRW	33	SALES REV REQUIRED $/KWH		$0.0561	$0.1009	$0.0841	$0.0874	$0.0718	$0.0796	$0.0553	$0.0392	$0.0334
RRW	34	REVENUE DEFICIENCY $/KWH		$0.0120	$0.0158	$0.0144	$0.0151	$0.0107	$0.0144	$0.0121	$0.0122	$0.0104
RRW	35											
RRW	36											
RRW	37											
RRW	38											
RRW	39											
RRW	40											
RRW	41											
RRW	42											
RRW	43											
RRW	44											
RRW	45											
RRW	46											
RRW	47											
RRW	48											
RRW	49											

Southwestern Public Service Company

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE			
		(a)	(b)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ADA	100									
RRW	1	**REVENUE REQUIREMENTS**								
RRW	2									
RRW	3	PRESENT RATES								
RRW	4	----------								
RRW	5	RATE BASE		3,734,623	39,066,141	14,982,167	4,810,190			
RRW	6	NET OPER INC (PRESENT RATES)		150,705	1,364,956	32,709	541,635			
RRW	7	RATE OF RETURN (PRES RATES)		4.04%	3.49%	0.22%	11.26%			
RRW	8	RELATIVE RATE OF RETURN		1.03	0.89	0.06	2.86			
RRW	9	SALES REVENUE (PRE RATES)		738,064	6,219,792	2,077,077	2,242,180			
RRW	10	REVENUE PRES RATES $/KWH		$0.0677	$0.0545	$0.1969	$0.1470			
RRW	11	REVENUE REQUIRED - $/MO/CUST		$627.07	$10,873.76	$0.00	$0.00			
RRW	12	SALES REV REQUIRED $/KW		$0.00	$0.00	$0.00	$0.00			
RRW	13									
RRW	14	CLAIMED RATE OF RETURN								
RRW	15	----------								
RRW	16	CLAIMED RATE OF RETURN		7.61%	7.61%	7.61%	7.61%			
RRW	17	RETURN REQ FOR CLAIMED ROR		284,205	2,972,933	1,140,143	366,055			
RRW	18	SALES REVENUE REQ CLAIMED ROR		910,634	8,298,354	3,508,607	2,015,215			
RRW	19	REVENUE DEFICIENCY SALES REV		172,570	2,078,561	1,431,530	(226,964)			
RRW	20	PERCENT INCREASE REQUIRED		23.38%	33.42%	68.92%	-10.12%			
RRW	21	ANNUAL BOOKED KWH SALES		10,903,535	114,065,590	10,551,268	15,251,730			
RRW	22	SALES REV REQUIRED $/KWH		$0.0835	$0.0728	$0.3325	$0.1321			
RRW	23	REVENUE DEFICIENCY $/KWH		$0.0158	$0.0182	$0.1357	($0.0149)			
RRW	24									
RRW	25	PROPOSED REVENUES								
RRW	26	----------								
RRW	27	PROPOSED SALES REVENUES		907,728	7,925,422	2,446,747	2,364,959			
RRW	28	REVENUE DEFICIENCY SALES REV		169,664	1,705,630	369,670	122,779			
RRW	29	PERCENT INCREASE PROPOSED		18.63%	20.55%	10.54%	6.09%			
RRW	30	PROPOSED RATE OF RETURN		7.55%	6.87%	2.13%	13.23%			
RRW	31	RETURN REQ FOR PROPOSED REV		281,957	2,684,433	318,687	636,617			
RRW	32	ANNUAL BOOKED KWH SALES		10,903,535	114,065,590	10,551,268	15,251,730			
RRW	33	SALES REV REQUIRED $/KWH		$0.0833	$0.0695	$0.2319	$0.1551			
RRW	34	REVENUE DEFICIENCY $/KWH		$0.0156	$0.0150	$0.0350	$0.0081			
RRW	35									
RRW	36									
RRW	37									
RRW	38									
RRW	39									
RRW	40									
RRW	41									
RRW	42									
RRW	43									
RRW	44									
RRW	45									
RRW	46									
RRW	47									
RRW	48									
RRW	49									

Southwestern Public Service Company

Comparison of Cost Classifications
For the Test Years Ended September 30th, 2020 and June 30th, 2019

Line No.	Customer Class	Customer Cost	Demand Cost	Energy Cost	Total
	Residential				
1	Case No. 20-00238-UT	$ 10,965,145	$ 56,785,804	$ 11,938,280	$ 79,689,229
2	Case No. 19-00170-UT	$ 10,294,927	$ 49,460,139	$ 6,453,529	$ 66,208,595
3	**Difference**	$ 670,218	$ 7,325,665	$ 5,484,751	$ 13,480,634
4		6.51%	14.81%	84.99%	20.36%
	Residential Space Heating Service				
5	Case No. 20-00238-UT	$ 5,211,521	$ 34,725,577	$ 8,636,898	$ 48,573,996
6	Case No. 19-00170-UT	$ 5,008,026	$ 30,251,399	$ 4,883,463	$ 40,142,888
7	**Difference**	$ 203,495	$ 4,474,178	$ 3,753,435	$ 8,431,108
8		4.06%	14.79%	76.86%	21.00%
	Small General Service				
9	Case No. 20-00238-UT	$ 2,396,352	$ 9,011,626	$ 2,588,270	$ 13,996,248
10	Case No. 19-00170-UT	$ 2,256,145	$ 7,758,501	$ 1,557,492	$ 11,572,138
11	**Difference**	$ 140,207	$ 1,253,125	$ 1,030,778	$ 2,424,110
12		6.21%	16.15%	66.18%	20.95%
	Secondary General Service				
13	Case No. 20-00238-UT	$ 1,726,175	$ 33,767,949	$ 12,351,215	$ 47,845,339
14	Case No. 19-00170-UT	$ 1,466,012	$ 35,796,400	$ 7,695,891	$ 44,958,303
15	**Difference**	$ 260,163	$ (2,028,451)	$ 4,655,324	$ 2,887,036
16		17.75%	-5.67%	60.49%	6.42%
	Irrigation Service				
17	Case No. 20-00238-UT	$ 296,812	$ 5,760,242	$ 1,290,797	$ 7,347,851
18	Case No. 19-00170-UT	$ 280,019	$ 5,248,216	$ 703,078	$ 6,231,313
19	**Difference**	$ 16,793	$ 512,026	$ 587,719	$ 1,116,538
20		6.00%	9.76%	83.59%	17.92%
	Primary General Service				
21	Case No. 20-00238-UT	$ 2,421,645	$ 63,222,607	$ 34,364,574	$ 100,008,826
22	Case No. 19-00170-UT	$ 2,184,779	$ 47,929,747	$ 17,855,526	$ 67,970,052
23	**Difference**	$ 236,866	$ 15,292,860	$ 16,509,048	$ 32,038,774
24		10.84%	31.91%	92.46%	47.14%
	LGS-T - 69kV				
25	Case No. 20-00238-UT	$ 25,128	$ 3,792,488	$ 2,500,026	$ 6,317,642
26	Case No. 19-00170-UT	$ 68,370	$ 3,278,935	$ 1,412,794	$ 4,760,099
27	**Difference**	$ (43,242)	$ 513,553	$ 1,087,232	$ 1,557,543
28		-63.25%	15.66%	76.96%	32.72%
	LGS-T - 115 kV				
29	Case No. 20-00238-UT	$ 154,956	$ 48,321,827	$ 43,836,244	$ 92,313,027
30	Case No. 19-00170-UT	$ 396,545	$ 42,237,584	$ 21,727,027	$ 64,361,156
31	**Difference**	$ (241,589)	$ 6,084,243	$ 22,109,217	$ 27,951,871
32		-60.92%	14.40%	101.76%	43.43%

Southwestern Public Service Company

Comparison of Cost Classifications
For the Test Years Ended September 30th, 2020 and June 30th, 2019

Line No.	Customer Class	Customer Cost	Demand Cost	Energy Cost	Total
	Small Municipal & School Service				
33	Case No. 20-00238-UT	$ 233,585	$ 490,855	$ 186,194	$ 910,634
34	Case No. 19-00170-UT	$ 220,298	$ 481,020	$ 113,635	$ 814,953
35	**Difference**	$ 13,287	$ 9,835	$ 72,559	$ 95,681
36		6.03%	2.04%	63.85%	11.74%
	Large Municipal & School Service				
37	Case No. 20-00238-UT	$ 295,693	$ 6,060,585	$ 1,942,077	$ 8,298,355
38	Case No. 19-00170-UT	$ 263,254	$ 6,186,112	$ 1,174,937	$ 7,624,303
39	**Difference**	$ 32,439	$ (125,527)	$ 767,140	$ 674,052
40		12.32%	-2.03%	65.29%	8.84%
	Street Lighting Service				
41	Case No. 20-00238-UT	$ 2,884,669	$ 443,754	$ 180,184	$ 3,508,607
42	Case No. 19-00170-UT	$ 1,812,995	$ 503,535	$ 132,175	$ 2,448,705
43	**Difference**	$ 1,071,674	$ (59,781)	$ 48,009	$ 1,059,902
44		59.11%	-11.87%	36.32%	43.28%
	Area Lighting Service				
45	Case No. 20-00238-UT	$ 1,140,951	$ 613,834	$ 260,430	$ 2,015,215
46	Case No. 19-00170-UT	$ 1,435,959	$ 579,280	$ 152,057	$ 2,167,296
47	**Difference**	$ (295,008)	$ 34,554	$ 108,373	$ (152,081)
48		-20.54%	5.96%	71.27%	-7.02%
	Total New Mexico Retail				
49	Case No. 20-00238-UT	$ 27,752,632	$ 262,997,148	$ 120,075,189	$ 410,824,969
50	Case No. 19-00170-UT	$ 25,687,329	$ 229,710,868	$ 63,861,604	$ 319,259,801
51	**Difference**	$ 2,065,303	$ 33,286,280	$ 56,213,585	$ 91,565,168
52		8.04%	14.49%	88.02%	28.68%

Southwestern Public Service Company

Revenue at Proposed Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class	Billing Units		Base Rate Revenue at Proposed Base Rates: Rate		Revenue - $
1	**Residential Service**					
2	**Residential Lighting**					
3	Service Availability Charge	741,858	Bills	$ 9.95	/ Month	$ 7,381,487
4	Energy Charge - Summer	267,322,715	kWh	$ 0.099925	/ kWh	$ 26,712,222
5	Energy Charge - Winter	424,914,007	kWh	$ 0.083271	/ kWh	$ 35,383,014
6	**Total**	**692,236,722**	**kWh**			**$ 69,476,723**
7	**Residential Heating**					
8	Service & Facility Charge	356,496	Bills	$ 9.95	/ Month	$ 3,547,135
9	Energy Charge - Summer	165,977,750	kWh	$ 0.099925	/ kWh	$ 16,585,327
10	Energy Charge - Winter	335,110,308	kWh	$ 0.066755	/ kWh	$ 22,370,289
11	**Total**	**501,088,058**	**kWh**			**$ 42,502,751**
7	**Residential TOU**					
8	Service Availability Charge	126	Bills	$ 10.95	/ Month	$ 1,380
9	Energy Charge - Off-Peak	169,219	kWh	$ 0.069364	/ kWh	$ 11,738
10	Energy Charge - On-Peak	16,732	kWh	$ 0.251874	/ kWh	$ 4,214
11	**Total**	**185,951**	**kWh**			**$ 17,332**
16	**Total Residential Service**					
17	Base Rate Revenue	1,193,510,731	kWh			$ 111,996,806

Southwestern Public Service Company

Revenue at Proposed Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class	Billing Units		Base Rate Revenue at Proposed Base Rates: Rate		Revenue - $
18	**Small Commercial Service**					
19	**SGS - Small General Service**					
20	Service Availability Charge	142,656	Bills	$ 16.80	/ Month	$ 2,396,621
21	Energy Charge - Summer	54,940,124	kWh	$ 0.080142	/ kWh	$ 4,403,011
22	Energy Charge - Winter	96,638,448	kWh	$ 0.066785	/ kWh	$ 6,453,999
23	**Total**	**151,578,571**	**kWh**			**$ 13,253,631**
24	**SGS - Unmetered**			$ 9.30	/ Month	$ -
25	**SGS - Small General Service TOU**					
26	Service Availability Charge	-	Bills	$ 17.80	/ Month	$ -
27	Energy Charge - Off-Peak	-	kWh	$ 0.053233	/ kWh	$ -
28	Energy Charge - On-Peak	-	kWh	$ 0.265288	/ kWh	$ -
29	**Total**		**kWh**			**$ -**
30	**Total Small Commercial Service**					
31	Base Rate Revenue	151,578,571	kWh			$ 13,253,631

Southwestern Public Service Company

Revenue at Proposed Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class	Billing Units		Base Rate Revenue at Proposed Base Rates: Rate		Revenue - $
32	**Commercial & Industrial Service**					
33	**SG - Secondary General Service**					
34	Service Availability Charge	48,326	Bills	$ 35.70	/ Month	$ 1,725,238
35	Demand Charge - Summer	707,968	kW-Mo	$ 21.02	/ kW-Mo	$ 14,881,486
36	Demand Charge - Winter	1,376,593	kW-Mo	$ 17.52	/ kW-Mo	$ 24,117,902
37	Energy Charge	725,314,667	kWh	$ 0.015522	/ kWh	$ 11,258,334
38	Power Factor Charge	113,869	kVar	$ 0.74	/ kVar	$ 84,263
39	Power Factor Credit	(14,738)	kVar	$ 0.74	/ kVar	$ (10,906)
40	**Total**	**725,314,667**	**kWh**			**$ 52,056,317**
41	**SG - Secondary General Service TOU**					
42	Service Availability Charge	12	Bills	$ 37.70	/ Month	$ 452
43	Energy Charge - Off-Peak	166,291	kWh	$ 0.015522	/ kWh	$ 2,581
44	Energy Charge - On-Peak	20,836	kWh	$ 0.179311	/ kWh	$ 3,736
45	Demand Charge	1,454	kW-Mo	$ 13.73	/ kW-Mo	$ 19,963
46	Power Factor Charge	0	kVar	$ 0.74	/ kVar	$ -
47	Power Factor Credit	0	kVar	$ 0.74	/ kVar	$ -
48	**Total**	**187,126**	**kWh**			**$ 26,732**

Southwestern Public Service Company

Revenue at Proposed Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class	Billing Units		Base Rate Revenue at Proposed Base Rates Rate		Revenue - $
49	**IR - Irrigation Service**					
50	Service Availability Charge	12,024	Bills	$ 24.70	/ Month	$ 296,993
51	Demand Charge - Summer	125,458	kW-Mo	$ 2.78	/ kW-Mo	$ 348,774
52	Demand Charge - Winter	168,939	kW-Mo	$ 2.32	/ kW-Mo	$ 391,939
53	Energy Charge	75,816,355	kWh	$ 0.065923	/ kWh	$ 4,998,042
54	**Total**	**75,816,355**	**kWh**			**$ 6,035,748**
55	**IR - Irrigation Service TOU**					
56	Service Availability Charge	-	Bills	$ 25.70	/ Month	$ -
57	Energy Charge - Off-Peak	-	kWh	$ 0.047722	/ kWh	$ -
58	Energy Charge - On-Peak	-	kWh	$ 0.281887	/ kWh	$ -
59	Demand Charge	-	kW-Mo	$ 2.21	/ kW-Mo	$ -
60	**Total**		**kWh**			**$ -**

Southwestern Public Service Company

Revenue at Proposed Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class	Billing Units		Base Rate Revenue at Proposed Base Rates: Rate		Revenue - $
61	**PG - Primary General Service**					
62	Service Availability Charge	58,656	Bills	$ 41.30	/ Month	$ 2,422,493
63	Demand Charge - Summer	1,540,524	kW-Mo	$ 19.90	/ kW-Mo	$ 30,656,428
64	Demand Charge - Winter	3,054,607	kW-Mo	$ 16.58	/ kW-Mo	$ 50,645,378
65	Energy Charge	2,053,489,266	kWh	$ 0.014377	/ kWh	$ 29,523,015
66	Power Factor Charge	644,822	kVar	$ 0.75	/kVar	$ 483,617
67	Power Factor Credit	(156,248)	kVar	$ 0.75	/kVar	$ (117,186)
68	**Total**	**2,053,489,266**	**kWh**			**$ 113,613,745**
69	**PG - Primary General Service TOU**					
70	Customer Months	-	Bills	$ 43.30	Bills	$ -
71	Energy Charge - Off-Peak	-	kWh	$ 0.014377	/ kWh	$ -
72	Energy Charge - On-Peak	-	kWh	$ 0.154460	/ kWh	$ -
73	Demand Charge	-	kW-Mo	$ 13.47	/ kW-Mo	$ -
74	Power Factor Charge	-	kVar	$ 0.75	/ kVar	$ -
75	Power Factor Credit	-	kVar	$ 0.75	/ kVar	$ -
76	**Total**		**kWh**			**$ -**

Southwestern Public Service Company

Revenue at Proposed Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class	Billing Units		Base Rate Revenue at Proposed Base Rates: Rate		Revenue - $
77	**LGS-T - Large General Service - Transmission**					
78	Service Availability Billing Charge	60	Bills	$ 1,102.80	/ Month	$ 66,168
79	Demand Charge - Summer	97,483	kW-Mo	$ 14.16	/ kW-Mo	$ 1,380,359
80	Demand Charge - Winter	199,702	kW-Mo	$ 11.80	/ kW-Mo	$ 2,356,486
81	Energy Charge	159,467,717	kWh	$ 0.013494	/ kWh	$ 2,151,857
82	Power Factor Charge	155,001	kVar	$ 0.70	/kVar	$ 108,501
83	Power Factor Credit	0	kVar	$ 0.70	/kVar	$ -
84	**Total**	**159,467,717**	**kWh**			**$ 6,063,371**
	LGS-T - Large General Service -					
85	**Backbone Transmission**					
86	Service Availability Billing Charge	370	Bills	$ 1,102.80	/ Month	$ 408,036
87	Demand Charge - Summer	1,528,808	kW-Mo	$ 14.06	/ kW-Mo	21,495,040
88	Demand Charge - Winter	2,911,571	kW-Mo	$ 11.72	/ kW-Mo	34,123,612
89	Energy Charge	2,813,231,236	kWh	$ 0.013412	/ kWh	37,731,057
90	Power Factor Charge	906,233	kVar	$ 0.70	/kVar	$ 634,363
91	Power Factor Credit	(369,686)	kVar	$ 0.70	/kVar	$ (258,780)
92	**Total**	**2,813,231,236**	**kWh**			**$ 94,133,329**
93	**Total Commercial & Industrial - General Service**					
94	**Total at Current Rates**	5,827,506,367	kWh			$ 271,929,242

Southwestern Public Service Company

Revenue at Proposed Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class	Billing Units		Base Rate Revenue at Proposed Base Rates Rate		Revenue - $
95	**Public Authority Service**					
96	**Large Municipal and School Service**					
97	Service Availability Charge	6,864	Bills	$ 43.10	/ Month	$ 295,838
98	Demand Charge - Summer	138,187	kW-Mo	$ 16.21	/ kW-Mo	$ 2,240,007
99	Demand Charge - Winter	254,785	kW-Mo	$ 13.50	/ kW-Mo	$ 3,439,600
100	Energy Charge	114,065,590	kWh	$ 0.017027	/ kWh	$ 1,942,195
101	Power Factor Charge	10,747	kVar	$ 0.82	/kVar	$ 8,812
102	Power Factor Credit	(1,351)	kVar	$ 0.82	/kVar	$ (1,108)
103	**Total**	**114,065,590**	**kWh**			**$ 7,925,344**
104	**Large Municipal and School Service TOU**					
105	Service Availability Charge	-	Bills	$ 45.10	/ Month	$ -
106	Energy Charge - Off-Peak	-	kWh	$ 0.017027	/ kWh	$ -
107	Energy Charge - On-Peak	-	kWh	$ 0.174159	/ kWh	$ -
108	Demand Charge	-	kW-Mo	$ 10.30	/ kW-Mo	$ -
109	Power Factor Charge	-	kVar	$ 0.82	/kVar	$ -
110	Power Factor Credit	-	kVar	$ 0.82	/kVar	$ -
111	**Total**		**kWh**			**$ -**

Southwestern Public Service Company

Revenue at Proposed Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class	Billing Units		Base Rate Revenue at Proposed Base Rates: Rate		Revenue - $
112	**Small Municipal and School Service**					
113	Service Availability Charge	14,124	Bills	$ 16.50	/ Month	$ 233,046
114	Energy Charge - Summer	3,714,890	kWh	$ 0.069516	/ kWh	$ 258,244
115	Energy Charge - Winter	7,188,645	kWh	$ 0.057930	/ kWh	$ 416,438
116	Total	10,903,535	kWh			$ 907,728
117	**Small Municipal and School Service TOU**					
118	Service Availability Charge	-	Bills	$ 17.50	/ Month	$ -
119	Energy Charge - Off-Peak	-	kWh	$ 0.046798	/ kWh	$ -
120	Energy Charge - On-Peak	-	kWh	$ 0.216174	/ kWh	$ -
121	**Total**		**kWh**			**$ -**
122	**SMS - Unmtered**			$ 8.90	/ Month	
123	**Total Public Authority Service**					
124	Base Rate Revenue	124,969,125	kWh			$ 8,833,072

Southwestern Public Service Company

Revenue at Proposed Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class				Billing Units		Base Rate Revenue at Proposed Base Rates: Rate		Revenue - $
125	**Street and Area Lighting Service**								
126	**Area Lights**								
127		7,000	MV	175 watt	29,370		$ 13.06	$	383,573
128		15,000	HPS	150 watt	108,023		$ 12.50	$	1,350,284
129		27,500	HPS	250 watt	632		$ 14.44		9,128
130		50,000	HPS	400 watt	8,517		$ 17.30		147,349
131		140,000	HPS	1,000 watt	9,319		$ 27.42	$	255,536
132		14,000	MTHL	175 watt	103		$ 13.88	$	1,428
133		20,500	MTHL	250 watt	168		$ 15.53		2,603
134		36,000	MTHL	400 watt	2,924		$ 17.33		50,674
135		110,000	MTHL	1,000 watt	5,636		$ 29.20	$	164,572
136		6,000	LED		0		$ 13.10	$	-
137		14,000	LED		0		$ 17.19	$	-
138		25,000	LED		0		$ 24.95	$	-
139		**Subtotal**			164,692	lights		$	2,365,147
					15,251,730	kWh			

Southwestern Public Service Company

Revenue at Proposed Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class			Billing Units		Base Rate Revenue at Proposed Base Rates: Rate		Revenue - $
140	**Street Lights**							
141	7,000	MV	175 watt	35,316		$ 14.62	$	516,320
142	20,000	MV	400 watt	9,984		$ 19.08		190,495
143	35,000	MV	700 watt	36		$ 26.42		951
144	50,000	MV	1,000 watt	120		$ 30.51	$	3,661
145	15,000	HPS	150 watt	26,448		$ 14.02	$	370,801
146	27,500	HPS	250 watt	25,632		$ 16.20		415,238
147	50,000	HPS	400 watt	3,552		$ 19.38	$	68,838
148	6,000	LED		34,644		$ 13.10	$	453,836
149	14,000	LED		19,920		$ 17.19		342,425
150	25,000	LED		3,384		$ 24.95	$	84,431
151	**Subtotal**			159,036	lights		$	2,446,996
152				10,551,268	kWh			
153	**Total Lighting Service**			323,728	Lights			
154	Base Rate Revenue			25,802,998	kWh		$	4,812,143
155	Increase in Miscellaneous Revenues						$	-
156	**Total Company**							
157	**Total NM Retail Revenue Requirement**			**7,323,367,793**	**kWh**		**$**	**410,824,895**

Attachment RML-6
Page 10 of 10
Case No. 20-00238-UT

Southwestern Public Service Company

Comparison of Rates for Service Under the Present and Proposed Schedules

Comparison of Present and Proposed Base Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class		(A) Rates Present	(B) Rates Proposed	(B-A) Change $	Change %
	Residential Service					
1	**Residential Lighting**					
2	Service Availability Charge	/ Month	$ 9.60	$ 9.95	$ 0.35	3.6%
3	Energy Charge - Summer	/ kWh	$ 0.083237	$ 0.099925	$ 0.016688	20.0%
4	Energy Charge - Winter	/ kWh	$ 0.069364	$ 0.083271	$ 0.013907	20.0%
5	**Residential Time of Use (TOU)**					
6	Service Availability Charge	/ Month	$ 10.60	$ 10.95	$ 0.35	3.3%
7	Optional Time of Use (TOU) - Off Peak	/ kWh	$ 0.057780	$ 0.069364	$ 0.011584	20.0%
8	Optional Time of Use (TOU) - On Peak Hours	/ kWh	$ 0.209810	$ 0.251874	$ 0.042064	20.0%
9	**Residential Heating**					
10	Service Availability Charge	/ Month	$ 9.60	$ 9.95	$ 0.35	3.6%
11	Energy Charge - Summer	/ kWh	$ 0.083237	$ 0.099925	$ 0.016688	20.0%
12	Energy Charge - Winter	/ kWh	$ 0.052845	$ 0.066755	$ 0.013910	26.3%
13	**Residential Heating Time of Use (TOU)**					
14	Service Availability Charge	/ Month	$ 10.60	$ 10.95	$ 0.35	3.3%
15	Optional Time of Use (TOU) - Off Peak	/ kWh	$ 0.057780	$ 0.069364	$ 0.011584	20.0%
16	Optional Time of Use (TOU) - On Peak Hours	/ kWh	$ 0.209810	$ 0.251874	$ 0.042064	20.0%

Southwestern Public Service Company

Comparison of Rates for Service Under the Present and Proposed Schedules

Comparison of Present and Proposed Base Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class		(A) Rates Present	(B) Rates Proposed	(B-A) Change $	Change %
17	**Small Commercial Service**					
18	**Small General Service**					
19	Service Availability Charge	/ Month	$ 15.30	$ 16.80	$ 1.50	9.8%
20	Service Availability Charge - unmetered	/ Month	$ 8.50	$ 9.30	$ 0.80	9.4%
21	Energy Charge - Summer	/ kWh	$ 0.064820	$ 0.080142	$ 0.015322	23.6%
22	Energy Charge - Winter	/ kWh	$ 0.054017	$ 0.066785	$ 0.012768	23.6%
23	**Small General Time of Use (TOU)**					
24	Service Availability Charge	/ Month	$ 16.30	$ 17.80	$ 1.50	9.2%
25	Optional Time of Use (TOU) - Off Peak	/ kWh	$ 0.043056	$ 0.053233	$ 0.010177	23.6%
26	Optional Time of Use (TOU) - On Peak Hours	/ kWh	$ 0.214570	$ 0.265288	$ 0.050718	23.6%

Southwestern Public Service Company

Comparison of Rates for Service Under the Present and Proposed Schedules

Comparison of Present and Proposed Base Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class		(A) Rates Present	(B) Rates Proposed	(B-A) Change $	Change %
27	**Commercial & Industrial Service**					
28	**Secondary General Service**					
29	Service Availability Charge	/ Month	$ 30.60	$ 35.70	$ 5.10	16.7%
30	Demand Charge - Summer	/ kW-Mo	$ 19.36	$ 21.02	$ 1.66	8.6%
31	Demand Charge - Winter	/ kW-Mo	$ 16.13	$ 17.52	$ 1.39	8.6%
32	Energy Charge	/ kWh	$ 0.009455	$ 0.015522	$ 0.006067	64.2%
33	Power Factor Charge	/ kVar	$ 0.66	$ 0.74	$ 0.08	12.1%
34	Power Factor Credit	/ kVar	$ (0.66)	$ (0.74)	$ (0.08)	12.1%
35	**Secondary General Time of Use (TOU)**					
36	Service Availability Charge	/ Month	$ 32.60	$ 37.70	$ 5.10	15.6%
37	Demand Charge	/ kW	$ 13.01	$ 13.73	$ 0.72	5.5%
38	Optional Time of Use (TOU) - Off Peak	/ kWh	$ 0.009455	$ 0.015522	$ 0.006067	64.2%
39	Optional Time of Use (TOU) - On Peak Hours	/ kWh	$ 0.160249	$ 0.179311	$ 0.019062	11.9%

Southwestern Public Service Company

Comparison of Rates for Service Under the Present and Proposed Schedules

Comparison of Present and Proposed Base Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class		(A) Rates Present	(B) Rates Proposed	(B-A) Change $	Change %
40	**Irrigation Service**					
41	Service Availability Charge	/ Month	$ 22.30	$ 24.70	$ 2.40	10.8%
42	Demand Charge - Summer	/ kW-Mo	$ 2.08	$ 2.78	$ 0.70	33.7%
43	Demand Charge - Winter	/ kW-Mo	$ 1.73	$ 2.32	$ 0.59	34.1%
44	Energy Charge	/ kWh	$ 0.054378	$ 0.065923	$ 0.011545	21.2%
45	**Irrigation Time of Use (TOU)**					
46	Service Availability Charge	/ Month	$ 23.30	$ 25.70	$ 2.40	10.3%
47	Demand Charge - Winter	/ kW-Mo	$ 1.65	$ 2.21	$ 0.56	33.9%
48	Demand Charge - Summer	/ kW-Mo	$ 1.65	$ 2.21	$ 0.56	33.9%
49	Optional Time of Use (TOU) - Off Peak	/ kWh	$ 0.036177	$ 0.047722	$ 0.011545	31.9%
50	Optional Time of Use (TOU) - On Peak Hours	/ kWh	$ 0.229333	$ 0.281887	$ 0.052554	22.9%

Southwestern Public Service Company

Comparison of Rates for Service Under the Present and Proposed Schedules

Comparison of Present and Proposed Base Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class		(A) Rates Present	(B) Rates Proposed	(B-A) Change $	Change %
51	**Primary General Service**					
52	Service Availability Charge	/ Month	$ 35.90	$ 41.30	$ 5.40	15.0%
53	Demand Charge - Summer	/ kW-Mo	$ 18.60	$ 19.90	$ 1.30	7.0%
54	Demand Charge - Winter	/ kW-Mo	$ 15.50	$ 16.58	$ 1.08	7.0%
55	Energy Charge	/ kWh	$ 0.004947	$ 0.014377	$ 0.009430	190.6%
56	Power Factor Charge	/ kVar	$ 0.68	$ 0.75	$ 0.07	10.3%
57	Power Factor Credit	/ kVar	$ (0.68)	$ (0.75)	$ (0.07)	10.3%
58	**Primary General Time of Use (TOU)**					
59	Service Availability Charge	/ Month	$ 37.90	$ 43.30	$ 5.40	14.2%
60	Demand Charge	/ kW-Mo	$ 12.59	$ 13.47	$ 0.88	7.0%
61	Optional Time of Use (TOU) - Off Peak	/ kWh	$ 0.004947	$ 0.014377	$ 0.009430	190.6%
62	Optional Time of Use (TOU) - On Peak Hours	/ kWh	$ 0.135905	$ 0.154460	$ 0.018555	13.7%

Southwestern Public Service Company

Comparison of Rates for Service Under the Present and Proposed Schedules

Comparison of Present and Proposed Base Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class		(A) Rates Present	(B) Rates Proposed	(B-A) Change $	Change %
63	**Large General Service - Transmission**					
64	Service Availability Charge	/ Month	$ 1,102.80	$ 1,102.80	$ -	0.0%
65	Demand Charge - Summer	/ kW-Mo	$ 12.74	$ 14.16	$ 1.42	11.1%
66	Demand Charge - Winter	/ kW-Mo	$ 10.61	$ 11.80	$ 1.19	11.2%
67	Energy Charge	/ kWh	$ 0.004758	$ 0.013494	$ 0.008736	183.6%
68	Power Factor Charge	/ kVar	$ 0.70	$ 0.70	$ -	0.0%
69	Power Factor Credit	/ kVar	$ (0.70)	$ (0.70)	$ -	0.0%
70	**Large General Service - Backbone Transmission**					
71	Service Availability Charge	/ Month	$ 1,102.80	$ 1,102.80	$ -	0.0%
72	Demand Charge - Summer	/ kW-Mo	$ 12.62	$ 14.06	$ 1.44	11.4%
73	Demand Charge - Winter	/ kW-Mo	$ 10.54	$ 11.72	$ 1.18	11.2%
74	Energy Charge	/ kWh	$ 0.004730	$ 0.013412	$ 0.008682	183.6%
75	Power Factor Charge	/ kVar	$ 0.70	$ 0.70	$ -	0.0%
76	Power Factor Credit	/ kVar	$ (0.70)	$ (0.70)	$ -	0.0%

Southwestern Public Service Company

Comparison of Rates for Service Under the Present and Proposed Schedules

Comparison of Present and Proposed Base Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class		(A) Rates Present	(B) Rates Proposed	(B-A) Change $	Change %
77	**Public Authority Service**					
78	**Large Municipal and School Service**					
79	Service Availability Charge	/ Month	$ 37.00	$ 43.10	$ 6.10	16.5%
80	Demand Charge - Summer	/ kW-Mo	$ 13.93	$ 16.21	$ 2.28	16.4%
81	Demand Charge - Winter	/ kW-Mo	$ 11.61	$ 13.50	$ 1.89	16.3%
82	Energy Charge	/ kWh	$ 0.009423	$ 0.017027	$ 0.007604	80.7%
83	Power Factor Charge	/ kVar	$ 0.66	$ 0.82	$ 0.16	24.2%
84	Power Factor Credit	/ kVar	$ (0.66)	$ (0.82)	$ (0.16)	24.2%
85	**Large Municipal and School Time of Use (TOU)**					
86	Service Availability Charge	/ Month	$ 39.00	$ 45.10	$ 6.10	15.6%
87	Demand Charge	/ kW-Mo	$ 8.86	$ 10.30	$ 1.44	16.3%
88	Optional Time of Use (TOU) - Off Peak	/ kWh	$ 0.009423	$ 0.017027	$ 0.007604	80.7%
89	Optional Time of Use (TOU) - On Peak Hours	/ kWh	$ 0.162753	$ 0.174159	$ 0.011406	7.0%

Southwestern Public Service Company

Comparison of Rates for Service Under the Present and Proposed Schedules

Comparison of Present and Proposed Base Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class		(A) Rates Present	(B) Rates Proposed	(B-A) Change $	Change %
90	**Small Municipal and School Service**					
91	Service Availability Charge	/ Month	$ 15.10	$ 16.50	$ 1.40	9.3%
92	Service Availability Charge - unmetered	/ Month	$ 8.50	$ 8.90	$ 0.40	4.7%
93	Energy Charge - Summer	/ kWh	$ 0.054072	$ 0.069516	$ 0.015444	28.6%
94	Energy Charge - Winter	/ kWh	$ 0.045060	$ 0.057930	$ 0.012870	28.6%
95	**Small Municipal and School Time of Use (TOU)**					
96	Service Availability Charge	/ Month	$ 16.10	$ 17.50	$ 1.40	8.7%
97	Optional Time of Use (TOU) - Off Peak	/ kWh	$ 0.036401	$ 0.046798	$ 0.010397	28.6%
98	Optional Time of Use (TOU) - On Peak Hours	/ kWh	$ 0.196869	$ 0.216174	$ 0.019305	9.8%

Southwestern Public Service Company

Comparison of Rates for Service Under the Present and Proposed Schedules

Comparison of Present and Proposed Base Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class		(A) Rates Present	(B) Rates Proposed	(B-A) Change $	Change %
99	**Street and Area Lighting Service**					
100	(MV = Mercury Vapor, HPS = High Pressure Sodium, MTHL = Metal Halide, LED = Light Emitting Diode)					
101	**Area Lights**					
102	Lumens					
103	7,000 MV	175 watt	$ 12.38	$ 13.06	$ 0.68	5.5%
104	15,000 HPS	150 watt	$ 11.85	$ 12.50	$ 0.65	5.5%
105	27,500 HPS	250 watt	$ 13.69	$ 14.44	$ 0.75	5.5%
106	50,000 HPS	400 watt	$ 16.40	$ 17.30	$ 0.90	5.5%
107	140,000 HPS	1,000 watt	$ 26.00	$ 27.42	$ 1.42	5.5%
108	14,000 MTHL	175 watt	$ 13.16	$ 13.88	$ 0.72	5.5%
109	20,500 MTHL	250 watt	$ 14.72	$ 15.53	$ 0.81	5.5%
110	36,000 MTHL	400 watt	$ 16.43	$ 17.33	$ 0.90	5.5%
111	110,000 MTHL	1,000 watt	$ 27.68	$ 29.20	$ 1.52	5.5%
112	6,000 LED	65 watt	$ 11.12	$ 13.10	$ 1.98	17.8%
113	14,000 LED	155 watt	$ 14.59	$ 17.19	$ 2.60	17.8%
114	25,000 LED	246 watt	$ 21.18	$ 24.95	$ 3.77	17.8%

Southwestern Public Service Company

Comparison of Rates for Service Under the Present and Proposed Schedules

Comparison of Present and Proposed Base Rates
For the Test Year Ended September 30th, 2020

Line No.	Customer Class		(A) Rates Present	(B) Rates Proposed	(B-A) Change $	Change %
115	**Street Lights**					
116	7,000 MV 175 watt		$ 12.41	$ 14.62	$ 2.21	17.8%
117	20,000 MV 400 watt		$ 16.20	$ 19.08	$ 2.88	17.8%
118	35,000 MV 700 watt		$ 22.43	$ 26.42	$ 3.99	17.8%
119	50,000 MV 1,000 watt		$ 25.90	$ 30.51	$ 4.61	17.8%
120	15,000 HPS 150 watt		$ 11.90	$ 14.02	$ 2.12	17.8%
121	27,500 HPS 250 watt		$ 13.75	$ 16.20	$ 2.45	17.8%
122	50,000 HPS 400 watt		$ 16.45	$ 19.38	$ 2.93	17.8%
123						
124	6,000 LED 65 watt		$ 11.12	$ 13.10	$ 1.98	17.8%
125	14,000 LED 155 watt		$ 14.59	$ 17.19	$ 2.60	17.8%
126	25,000 LED 246 watt		$ 21.18	$ 24.95	$ 3.77	17.8%
127	Customer Owned Lights	/ kWh	$ 0.058134	$ 0.060963	$ 0.002829	4.9%

SOUTHWESTERN PUBLIC SERVICE COMPANY

ORIGINAL RATE NO. 82

RESILIENCY SERVICE

X

APPLICABILITY: At the discretion of SPS, and in consultation with potential customers, Resiliency Service is an optional additional service available to Customers served under the following rates, and take service from a single metering point:

- Rate No. 6, Small General Service,
- Rate No. 13, Primary General Service,
- Rate No. 16, Large Municipal and School Service,
- Rate No. 34, Large General Service – Transmission,
- Rate No. 40, Secondary General Service, and
- Rate No. 73, General Service Time of Use Rate

This rate rider is subject to change or modification by order of the Commission or successor agency.

TERRITORY: Area served by Company in New Mexico.

PROGRAMS:

Battery Energy Storage: The Company will install, operate, and maintain on-site Battery Energy Storage Systems and Battery Backups to allow Customers to operate independently from the electric grid in the event of an emergency resulting in grid outage. Unless otherwise specified in the Customer Service Agreement, the Battery Energy Storage Systems must have dedicated metering for informational purposes and to quantify the Customer benefits during normal grid operations as determined in the Customer Service Agreement and the Company's applicable Parallel Generation tariff. The Company may also install, operate, and maintain additional equipment to accomplish automatic switching and control of Company or Customer owned Battery Energy Storage Systems interconnected to Customer systems or the Company's distribution system. Customers shall pay a monthly amount for the Battery Energy Storage Systems and additional metering, switching, and control facilities in accordance with this tariff.

292 **X**

Advice Notice No.

/s/ William A. Grant

REGIONAL VICE PRSIDENT –
RATES & REGULATORY AFFAIRS

SOUTHWESTERN PUBLIC SERVICE COMPANY

ORIGINAL RATE NO. 82

RESILIENCY SERVICE

X

On-site Generation: The Company will install, operate, and maintain on-site Generation Assets, including but not limited to Solar Photovoltaic and Natural Gas Back-Up Generation Assets, to power a Battery Energy Storage System or otherwise to allow Customers to operate independently from the electric grid in the event of an emergency resulting in grid outage. Unless otherwise specified in the Customer Service Agreement, the Generation Assets must have dedicated metering for informational purposes and to quantify the Customer benefits during normal grid operations as determined in the Customer Service Agreement and the Company's applicable Parallel Generation tariff. The Company may also install, operate, and maintain additional equipment to accomplish automatic switching and control of Company or Customer owned Generation Assets interconnected to Customer systems or the Company's distribution system. Customers shall pay a monthly amount for the Generation Asset and additional metering, switching and control facilities in accordance with this tariff.

Solar Generation Assets will not be installed, operated, or maintained by SPS under this service option unless Customers also receive a Battery Energy Storage System Resiliency Service Asset from this tariff or have an existing Customer-owned Battery Energy Storage System behind the meter interconnected in parallel to the Company's system.

Customer Service Agreement: Customers must sign a Customer Service Agreement prior to taking service from this tariff. The Customer Service Agreement provides Program Terms and Conditions, describes the agreed operation and maintenance of Resiliency Service Asset(s) being provided to Customers, and associated Rate, Program Charges, and Resiliency Charges as described below.

Customers elect to fund the Resiliency Service Assets according to this tariff. All Resiliency Service Assets are extraordinary or unusual, and extensive repairing or rebuilding of Company facilities may be necessary to accommodate Customers making application for service, therefore the Company reserves the right to require Customers to execute a contract with the Company for a definite character or period of service, and to otherwise protect the Company against possible losses.

X

Advice Notice No.

/s/ William A. Grant

REGIONAL VICE PRSIDENT –
RATES & REGULATORY AFFAIRS

SOUTHWESTERN PUBLIC SERVICE COMPANY

ORIGINAL RATE NO. 82

RESILIENCY SERVICE

X

Performance of Resiliency Assets: For Resiliency Service Assets consisting of Battery Energy Storage Assets or Generation Assets and related switching and controls, the Customer and Company shall include in the Customer Service Agreement an operational plan that is consistent with the terms of this tariff and best meets the Customer's objectives for the Resiliency Service Assets for the term of the Customer Service Agreement. To the extent practicable, the Company shall provide or arrange to provide Customer the benefits of any applicable warranties provided to the Company for the Resiliency Service Assets.

Permitting and Interconnection Costs: SPS will manage all permitting, interconnection agreement authorizations, and compliance associated with Company-owned Resiliency Service Assets. Costs associated with permitting, interconnection, and compliance for Resiliency Service Assets will be paid for by Customers through the Resiliency Charges set forth in this tariff, unless otherwise specified in the Customer Service Agreement.

Rate for Electric Service: Customers will be charged at the rates applicable to their service for their metered usage.

Minimum Customer Contribution in Aid of Construction: Customers must pay a minimum CIAC of 10 percent of the total cost of each Resiliency Service Asset and may contribute up to 100 percent of the total cost of each Resiliency Service Asset. The minimum CIAC may be waived if the credit of a Customer has been established satisfactorily to SPS.

Program Charges: The following Resiliency Service Asset charges will apply for the term specified in the Customer Service Agreement.

Stand Alone Back-Up Generator	$ 80 per month
All Other Resiliency Projects	$ 450 per month

X

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Advice Notice No.

/s/ William A. Grant

REGIONAL VICE PRSIDENT –
RATES & REGULATORY AFFAIRS

SOUTHWESTERN PUBLIC SERVICE COMPANY

ORIGINAL RATE NO. 82

RESILIENCY SERVICE

X

Resiliency Charges per Month: A fixed monthly Resiliency Charge for each Company-owned Resiliency Service Asset for the term specified in the Customer Service Agreement, or as long as the Customer receives service from Resiliency Service Permanent Assets.

Resiliency Charge = (C – CIAC) x I / 12 + O&M

C = Capital Cost of Company-owned Resiliency Service Asset

CIAC = Customer Contribution in Aid of Construction in accordance with this tariff

I = Annual average carrying charges for the applicable Company-owned Resiliency Service Asset

O&M = Monthly routine operation and maintenance in the Customer Service Agreement

Annual Average Carrying Charges: Annual average carrying charges for each Company-owned Resiliency Service Asset by asset type for 10-year Customer Service Agreements, as listed in the following table:

FERC Account	Description	Carrying Charge
363	Battery Energy Storage System	20.46%
multiple	On-site Generation	18.22%
multiple	Switching and Control Equipment	18.22%

* The Annual Average Carrying Charge will reflect the actual qualifying tax treatments and will be described in the executed Customer Service Agreement to reflect qualifying investment or production tax credits.

** Unless otherwise specified in the Customer Service Agreement, all Resiliency Service Assets will have a 10-year Carrying Charge.

292 **X**

Advice Notice No.

/s/ William A. Grant

REGIONAL VICE PRSIDENT –
RATES & REGULATORY AFFAIRS

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Non-Routine O&M: The Customer will be invoiced separately for all O&M of Company-owned Resiliency Service Assets not considered routine maintenance as required by the Customer Service Agreement. Non-routine O&M shall consist of any maintenance not defined as Routine O&M in the Customer Service Agreement.

Replacement Capital: In the event a Resiliency Service Asset fails or is damaged, of which the cost is not under warranty, the Customer will be responsible for any undepreciated value of the failed or damaged Resiliency Service Asset and the full cost of replacement if the Customer elects to have the Asset replaced. Customers may pay for the undepreciated value through a one-time payment, in which case their Resiliency Charge will be lowered by the original cost or partial cost of the Resiliency Service Asset times the original LARR. Alternatively, Customers may continue to pay the original Resiliency Charge for the term of the Customer Service Agreement. Customers may pay for replacement through a single upfront Customer Contribution in Aid of Construction, as an increased Resiliency Charge for the term of the original Customer Service Agreement, or Customers may sign a new Customer Service Agreement for the replacement asset.

Transfer of Asset Ownership: After the term or termination of a Customer Service Agreement, ownership of Resiliency Service Asset(s) will be transferred to the Customer or retained by the Company as specified below. After the term or termination of a Customer Service Agreement and pursuant to the terms of the Customer Service Agreement, Company shall transfer ownership to the Customer.

Additional Customer Service Agreements: Before ownership is transferred to the Customer, the Customer is required to pay the Company for any undepreciated value plus all removal net of salvage, retirement, and decommissioning costs borne by the Company for each Resiliency Service Asset prior to the title being transferred to the Customer. If Customer wishes to continue Company ownership of a Resiliency Service Asset after conclusion of the term or termination of a Customer Service Agreement, a new Customer Service Agreement must be signed by the Customer in accordance with this tariff. Upon

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the term or termination of a Customer Service Agreement, Customer may sign a new Customer Service Agreement for the Company to perform operation and maintenance of Resiliency Service Assets that have been transferred to the Customer.

Multiple Premise Provision: Multiple premises of the same Customer account may participate in the Program as a single Customer at the Company's discretion. The multiple premises together must qualify for a single rate for service provided by SPS and must be served through a single meter. In cases where multiple premises participate in this program, the Customer will be billed as a single Customer from the required single meter according to the applicable rate.

Customers with multiple premises that wish to participate in this Program are responsible for the cost of distribution and service modifications to take service from a single meter under the Multiple Premise Provision as an upfront Customer Contribution in Aid of Construction. When applicable, new or upgrading Customers will receive an Allowance according to Section 5 - Extension Rules of the Company's Rules and Regulations (Ex-1) based on the estimated load at the single metering point based on the rate at which the single metering point is billed regardless of the actual voltage of the single meter.

Existing premise metering points may remain in place or new premise metering points may be added at the Customer's request to provide premise-level consumption information to the Customer. Each non-revenue meter point will be assessed a monthly Meter Charge of $5.00.

All Generation Assets and Battery Energy Storage Systems will require dedicated metering points. Each non-revenue meter point will be assessed a monthly Meter Charge of $5.00.

Terms and Conditions of Service:

1. Prior to entering into a Customer Service Agreement under this Tariff, Company may require Customer to enter into a Design and Engineering Agreement with the Company. Customer shall be required to pay no more than 10 percent of the estimated cost of the

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planned Resiliency Service Assets as a condition of entering into the Design and Engineering Agreement. The Design and Engineering payment will be considered a CIAC if the Resiliency Service Assets are constructed. If the Resiliency Service Assets are not constructed, the Customer is responsible for actual Design and Engineering costs that exceed the initial payment and will be refunded if actual Design and Engineering costs do not exceed the initial payment. Any and all work relating to a Design and Engineering Agreement will at all times remain the proprietary property of the Company.

2. The Company will manage all permitting and compliance associated with Company-owned Resiliency Service Assets. Costs associated with permitting and compliance for Resiliency Service Assets will be paid for by the Customer through the Resiliency Charges set forth in this tariff unless otherwise specified in the Customer Service Agreement.

3. If, in the Company's sole judgement, the Company needs an easement over the Customer's property in order to furnish resiliency services to the Customer, the Customer shall provide the Company with an easement at no expense to the Company. If, in the Company's sole judgement, the Company needs an easement or easements over property not owned by Customer in order to furnish service to the Customer, the Customer shall obtain the easement(s) at no expense to the Company. At the option of the Company, periodic fees associated with easements, crossing permits, licenses, etc., may be equitably assessed and billed to the Customer(s) who benefit from such easements, crossing permits, licenses, and other comparable charges or fees.

4. The Company and Customer shall only enter into a Customer Service Agreement to install, operate and maintain Resiliency Service Assets upon mutual agreement of the parties. Neither Customer nor Company may compel the other to enter into a Customer Service Agreement under this tariff, and the Company shall have sole discretion to decline to provide any requested Resiliency Service Assets to any Customers under this tariff.

5. All wiring and equipment on the Customer's side of the point of connection shall be furnished, installed, and maintained at the Customer's expense in a manner approved by the public authorities having jurisdiction over the same and in accordance with the

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Company's requirements. Any inspection of the Customer's wiring and equipment by the Company is for the purpose of avoiding unnecessary interruptions of service to its Customers or damage to its property and for no other purpose, and shall not be construed to impose any liability on the Company, to the Customer, or any other person by reason thereof, and the Company shall not be liability or responsible for any loss, injury, or damage which may result from the use of, or defects in, the Customer's wiring or equipment. The Company may, however, at any time require the Customer to make such changes in their equipment or use thereof, as may be necessary to eliminate any hazardous condition or any injurious effect which the operation of Customer's equipment may have on the Company's employees, equipment, or service. The transformers, service connections, meters, and appurtenances used in furnishing electric service to the Customer including the Resiliency Service Assets, have a definite capacity, and therefore no material increase in load or equipment shall be made without first making arrangements with the Company for additional electric supply.

6. At the Company's sole discretion, in order to ensure safe and effective operation of Resiliency Service Assets, participation in this Program shall be conditioned upon Customer granting Company all rights necessary to control any Generation Asset or Battery Energy Storage System owned by Customer that is located behind the Customer's single meter and connected in parallel with Resiliency Service Assets owned by Company behind the Customer's single meter, and Company may require additional protective equipment to be installed at Customer's expense in order to integrate Customer-owned assets with Company-owned assets behind the Customer's single meter under this tariff.

7. All Resiliency Service Assets must adhere to the Company's existing rules and regulations, tariffs, and policies, unless otherwise required by this tariff, and must meet the Company's safety, power quality, and other electrical standards as determined by the Company.

8. All Customer-owned assets and facilities interconnected to the Company's distribution assets and facilities shall be the responsibility of the Customer and subject to engineering plan approval by the Company during the project Design and Engineering process.

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RESILIENCY SERVICE

9. After Resiliency Service Assets are installed at a Customer's premise, the Customer may not modify or interconnect additional generation, storage, or equipment without consulting the Company who may require the competition of addition design and engineering studies at the Customer's cost prior to any modifications.

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Advice Notice No.

/s/ William A. Grant

REGIONAL VICE PRSIDENT –
RATES & REGULATORY AFFAIRS

Attachment RML-9(USB) Workpapers

(Various Files on USB included in Attachment WAG 1(USB) to the Direct Testimony of William A. Grant)

(Filenames: Native format of Attachments RML-1 through RML-4; Attachment RML-9, WP 2021 Radial Line Summary; Attachment RML-9, WP Allocation Model.xlsx; Attachment RML-9, WP Present Revenue.xlsx; Attachment RML-9, WP Present to Proposed Rates.xlsx; Attachment RML-9, WP SPS JCOSS NM; and Attachment RML-9, WP Uncollectible Allocation)

Attachment RML-9(USB) is provided in

electronic format in

Attachment WAG-1(USB) to the

Direct Testimony of William A. Grant