

DOCKET NO.

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

**DIRECT TESTIMONY
of
RICHARD M. LUTH**

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(filename: LuthRDDirect.doc)

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
12-CP	12 Coincident Peak
ADIT	Accumulated Deferred Income Taxes
A&G	Administrative and General
AED 4-CP	Class Modified Average and Excess 4-Coincident Peak Demands
CCOSS	Class Cost of Service Study
Commission	Public Utility Commission of Texas
CP	Coincident Peak
CRS	Customer Resource System
CUSTACCTSS	Customer Accounting, Sales & Service
CUSTDEP	Customers in Customer Classes From Which Deposits are Required
DCRF	Distribution Cost Recovery Factor
DISTLT	Distribution Line Transformers
DISTPLT	Distribution Plant Allocator
DISTPRI	Distribution Primary Lines
DISTSEC	Distribution Secondary Lines
DISTSERV	Distribution Service Laterals
DISTSUB	Distribution Substations
DPROD	Production Demand Allocator
DPRODTI	Transmission Interconnect Allocator
DTRAN	Transmission Demand Allocator

<u>Acronym/Defined Term</u>	<u>Meaning</u>
DTRANRAD	Transmission Radial Allocator
EECRF	Energy Efficiency Cost Recovery Factor
ENEFUEL	Energy – Fuel Allocator
ERCOT	Electric Reliability Council of Texas
ETI	Entergy Texas, Inc.
FERC	Federal Energy Regulatory Commission
GSEC	Golden Spread Electric Cooperative, Inc.
IDR	Interval Demand Recording
JCOSS	Jurisdictional Cost of Service Study
kV	KiloVolt
kW	Kilowatt
kWh	Kilowatt-hour
LGS-T	Large General Service-Transmission
LIGHTING	Lighting
METERING	Metering
METREAD	Meter Reading
MW	Megawatt
NCP	Non-Coincident Peak
NERC	North American Electric Reliability Corporation
O&M	Operation and Maintenance
PCRF	Purchased Power Capacity Cost Recovery Factor

<u>Acronym/Defined Term</u>	<u>Meaning</u>
PG	Primary General Service
PRODENE	Production Energy
PRODPLT	Production Plant
PURA	Public Utility Regulatory Act
PURCHCAP	Purchased Capacity
RFP	Rate Filing Package
RSH	Residential Service with Electric Space Heating
Rule 25.238	16 TAC § 25.238
SAC	Service Availability Charge
SALWAGES	Salaries and Wages Allocator
SALWAGXAG	Salaries and Wages Excluding A&G Allocator
SPP	Southwest Power Pool, Inc.
SPS	Southwestern Public Service Company, a New Mexico corporation
SWEPCO	Southwestern Electric Power Company
TAC	Texas Administrative Code
TCRF	Transmission Cost Recovery Factor
TRANINTER	Transmission Interconnect
TRANPLT	Transmission Plant
TRANRAD	Transmission Radial Lines
TRANSYS	Transmission System
Test Year	April 1, 2016 through March 31, 2017

<u>Acronym/Defined Term</u>	<u>Meaning</u>
Update Period	April 1, 2017 through June 30, 2017
Updated Test Year	July 1, 2016 through June 30, 2017
Xcel Energy	Xcel Energy Inc.

LIST OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
RML-RD-1	Jurisdictional Allocation Factors (<i>Filenames: RML-RD-1-4.xlsx</i>)
RML-RD-2	Present Revenues (<i>Filenames: RML-RD-1-4.xlsx</i>)
RML-RD-3	Class Allocation Factor Basis (<i>Filename: RML-RD-1-4.xlsx</i>)
RML-RD-4	Comparison of Major Allocation Factors (<i>Filenames: RML-RD-1-4.xlsx</i>)
RML-RD-5	Class Cost of Service Study (<i>Filename: RML-RD-5.xlsm</i>)
RML-RD-6	TCRF, DCRF, & PCRF Baselines (<i>Filename: RML-RD-6.xlsx</i>)
RML-RD-7(CD)	Workpapers of Richard M. Luth (<i>Various native files provided on CD</i>)

**DIRECT TESTIMONY
OF
RICHARD M. LUTH**

1 **I. WITNESS IDENTIFICATION AND QUALIFICATIONS**

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

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

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

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

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

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

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

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

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

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

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

21 A. I have been employed by SPS and its affiliated companies since April 2008. Prior
22 to that, I had been a Rates Analyst and Economic Analyst with the Illinois

1 Commerce Commission since October 1990. At the Illinois Commerce
2 Commission, I reviewed cost of service, rates, and other matters involving the
3 regulation of investor-owned public utilities.

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

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

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

10 A. Yes. I have filed testimony with the Public Utility Commission of Texas
11 ("Commission") in numerous dockets on behalf of SPS regarding cost allocation
12 and rate design issues, including SPS's last five Texas base rate cases, which were
13 Docket Nos. 38147, 40824, 42004, 43695, and 45524. Additionally, I have
14 testified on behalf of SPS in numerous cases before the New Mexico Public
15 Regulation Commission regarding cost allocation and rate design. Finally, before
16 joining SPS, I testified before the Illinois Commerce Commission on numerous
17 occasions on various cost allocation, rate design, and tariff issues.

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A. I have a number of assignments in this testimony:

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

A. My testimony covers the three basic steps in determining the cost of service applicable to each retail customer class in Texas. 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

¹ The Test Year in this case is the period from April 1, 2016 through March 31, 2017. Under Public Utility Regulatory Act (“PURA”) § 36.112, SPS has opted to update the Test Year. The Update Period is the three-month period from April 1, 2017 through June 30, 2017. The Updated Test Year, which is the period being used to set rates in this proceeding, is the period from July 1, 2016 through June 30, 2017.

1 at present rates. Finally, I discuss the process and methods SPS uses to allocate
2 costs among SPS's retail customer classes in Texas.

3 Using load research and adjusted billing data, I developed jurisdictional
4 allocation factors that SPS witness Arthur P. Freitas used to calculate SPS's Texas
5 retail revenue requirement. Mr. Freitas determined that SPS's Texas retail
6 non-fuel revenue requirement, net of miscellaneous revenue, is \$618,013,431.
7 Because SPS's present Texas retail base rates recover only \$537,063,817, it is
8 necessary to increase revenue from Texas retail rates by \$80,949,614
9 (\$618,013,431 - \$537,063,817). SPS's current retail rates include \$14,572,439 in
10 annualized TCRF test year billings. However, the TCRF will expire on the
11 relate-back date of the rates established in this rate case. Consequently, the
12 incremental increase to retail customers over what is currently in rates is
13 \$66,377,121 (\$80,949,614 - \$14,572,439).

14 After receiving the Texas jurisdictional cost of service study ("JCOSS")
15 from Mr. Freitas, I developed appropriate class demand, energy, and customer
16 allocators, which I used to allocate the Texas retail jurisdictional costs to the
17 customer classes based on the CCOSS. A copy of the CCOSS is included in
18 Attachment RML-RD-5. I then provided the results of the CCOSS to SPS witness
19 Evan D. Evans, who uses that information to develop the revenue distribution
20 among the rate classes and to design rates, which is also affected, in part, by
21 revenue from present rates, which is presented in my testimony. In addition, the
22 CCOSS is used as the basis for determining the baselines for the PCRf, the
23 TCRF, and the DCRF.

1 I recommend that the Commission approve SPS's calculation of present
2 revenues, proposed cost allocation, and baselines for the PCRF, TCRF, and
3 DCRF.

4 **Q. Will your testimony and certain schedules you sponsor be updated to replace**
5 **estimated billing determinants for the Update Period (April 1, 2017 through**
6 **June 30, 2017) with the actual billing determinants for that period?**

7 A. Yes. As explained by SPS witness William A. Grant, SPS is using an Updated
8 Test Year in this case to determine its revenue requirement. Specifically, in
9 determining its proposed revenue requirement, SPS replaced the first 3 months of
10 the Test Year (April 2016 – June 2016) with the 3 months of the “Update Period”
11 (April 2017 – June 2017). This election necessarily requires that certain costs
12 provided in SPS's Application will be based on estimates.

13 SPS will file an update 45 days after filing its Application that will replace
14 the Update Period estimates with actual numbers. As discussed below, I have
15 relied on estimated Updated Test Year data for certain calculations in order to
16 match the period used to allocate costs with the period in which the costs were
17 incurred. When SPS files its update, I will update the calculations that affect
18 jurisdictional allocation, customer class cost allocation, and present revenues to
19 reflect the actual billing determinants for the Update Period.

20 **Q. Were Attachments RML-RD-1 through RML-RD-7 (CD), the RFP schedules**
21 **that you sponsor, and the portions of the Executive Summary that you**
22 **sponsor prepared by you or under your direct supervision and control?**

23 A. Yes.

1 **Q.** Do you incorporate the RFP schedules and the portion of the Executive
2 Summary shown to be sponsored or co-sponsored by you into your
3 testimony?

4 **A.** Yes.

1 **III. COMPLIANCE WITH AND IMPLEMENTATION OF**
2 **DOCKET NO. 45524 UNOPPOSED STIPULATION**

3 **Q. Did the Commission’s approval of the Unopposed Stipulation in SPS’s last**
4 **base rate case, Docket No. 45524, require any changes to SPS’s cost**
5 **allocation methodologies?**

6 A. Yes. In the Unopposed Stipulation approved by the Commission in Docket No.
7 45524, SPS agreed to: (1) work cooperatively with Commission Staff and the
8 Office of Public Utility Counsel to develop a Residential Service rate design that
9 moves towards the elimination of the Residential Service with Electric Space
10 Heating (“RSH”) rider; and (2) treat Large General Service – Transmission
11 (“LGS-T”) customers as a single class in its next rate case filing, this case, for
12 cost allocation and revenue distribution purposes.²

13 Mr. Evans explains SPS’s Residential Service rate design proposal in his
14 direct testimony. With this filing, SPS has combined Residential Service & RSH
15 consumption and load information to develop a single set of Residential Service
16 rates, rather than distinguishing between basic Residential Service and RSH.

17 In addition, consistent with the Docket No. 45524 stipulation, SPS treated
18 all LGS-T customers as a single class when allocating costs. Similar to
19 Residential Service, SPS combined LGS-T 69 kV (“kilovolt”) and 115 kV+
20 consumption and load information to develop a single allocation for LGS-T
21 customers. Previously, costs have been allocated to these two customer classes
22 separately.

² *Application of Southwestern Public Service Company for Authority to Change Rates*, Docket No. 45524, Unopposed Stipulation at 8-10 (Dec. 7, 2016), and Final Order at Finding of Fact Nos. 42 and 44, and Ordering Paragraph No. 1 (Jan. 26, 2017).

1 **Q. Other than these changes to SPS’s cost allocation methodologies, have you**
2 **used the same cost allocation methodologies in this case as you used in**
3 **Docket No. 45524?**

4 A. Yes. I have made no changes other than the two I just explained. Although I
5 have used all but these two of the same cost allocation methodologies again in this
6 case, I have modified how customer data is used to determine the allocation of
7 expenses associated with major customer account management. I discuss this
8 modification later in section VII of my testimony.

9 There also is a difference in the allocation of FERC Account Nos. 353 and
10 370 that concern the cost of retail meter investment at transmission voltage in
11 FERC Account No. 353. The method of allocating meter costs is not significantly
12 different from Docket No. 45524, but in this filing, the allocation of meter costs
13 includes FERC Account No. 353 for transmission-voltage retail meters. In
14 previous filings, FERC Account No. 353 was not part of the allocation of retail
15 meters.

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IV. RATE FILING PACKAGE SCHEDULES

- Q. Please list the RFP schedules that you sponsor or co-sponsor in this case.**
- A. I sponsor or co-sponsor the RFP schedules listed in Table RML-RD-1:

Table RML-RD-1

Schedule H	12.5a, 12.5f and 12.6a
Schedule O	1.1, 1.2, 1.3, 1.4, 1.7, 1.8, 1.9, 1.10, 3.1, 3.2, 3.3, 4.1, 4.2, 6.1, 6.2, 7.2, and 10.3
Schedule P	1.1, 1.2, 1.3, 1.4, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, and 13
Schedule Q	1, 1.1, 5.3, 7, and 8.5

- Q. Please list the RFP schedules that you will update as part of SPS’s October 2017 update filing?**
- A. As part of SPS’s update filing, I will update the following schedules to replace forecasted or estimated data for the Update Period with actual data:
- Schedule H – 12.5f, and 12.6a;
 - Schedule O – 1.1, 1.2, 1.3, 1.4, 1.7, 1.10, 3.1, 3.3, 4.1, 6.1, 6.2, and 7.2;
 - Schedule P – P, 1, 1.1, 1.2, 1.3, 1.4, 2, 3, 4, 5, 6, 7, 8, 10, 11, and 13; and
 - Schedule Q – 1, 7, and 8.5.

A. The H Schedules

- Q. What do the H schedules address?**
- A. The H schedules that I sponsor contain information regarding the SPS supply and load, as well as the demand and sales during the Test Year and Update Period. Schedule H-12.5a, which I co-sponsor with SPS witness Duane Ripperger, contains information regarding line losses and the systems own use. Schedule H-12.5f contains the unadjusted on-system wholesale and retail sales for the Test

1 Year and Update Period, with the retail sales broken out by jurisdiction. Schedule
2 H-12.5f also breaks the Texas retail sales into Residential, Commercial and
3 Industrial, Street Lights, and Other Public Authorities. Schedule H-12.6a contains
4 the minimum load and peak demand for each month of the Test Year and Update
5 Period and the three calendar years preceding the Test Year. This schedule
6 includes forecasted data for the Update Period. SPS witness Bennie F. Weeks
7 co-sponsors Schedule H-12.6a. For Schedule H-12.6a, I support the total system
8 peak demand information.

9 **B. The O Schedules**

10 **Q. What information is contained in the O-1 schedules that you sponsor?**

11 A. The O-1 schedules that I sponsor contain information regarding customer counts,
12 sales data, and demand data:

- 13 • Schedule O-1.1 contains Test Year and Update Period data by
14 customer class, including average number of customers, year-end
15 number of customers, Test Year and Update Period adjusted number
16 of customers, Test Year and Update Period kWh (“kilowatt-hour”) sales,
17 results of weather normalization, changes in customer
18 composition, other increases or decreases in sales, and total adjusted
19 kWh sales. This schedule includes forecasted data for the Update
20 Period.
- 21 • Schedule O-1.2 contains the same information as Schedule O-1.1,
22 except the information is broken out by month for the Test Year and
23 Update Period.
- 24 • Schedule O-1.3 contains unadjusted Test Year and Update Period data
25 by class for each month of the Test Year and Update Period for
26 coincident peaks (“CPs”) at the source and at the meter, non-
27 coincident peaks (“NCPs”) at the source and at the meter, energy sales
28 at the source, energy sales by voltage level at the meter, and monthly
29 class coincidence and load factors based on load research for the Test
30 Year, Update Period, and three previous years. I co-sponsor this
31 schedule with SPS witness Jannell E. Marks. On this schedule, I

- 1 support the underlying billing determinants (kWh) data used to prepare
2 the schedule.
- 3 • Schedule O-1.4 contains adjusted Test Year and Update Period data by
4 class for each month of the Test Year and Update Period for CPs at the
5 source and at the meter, NCPs at the source and at the meter, energy
6 sales at the source, energy sales by voltage level at the meter, and
7 monthly class coincidence and load factors based on load research for
8 the Test Year, Update Period, and three previous years. I co-sponsor
9 this schedule with Ms. Marks. This schedule includes forecasted data
10 for the Update Period. On this schedule, I support the underlying
11 billing determinants (kWh) data used to prepare the schedule.
 - 12 • Schedule O-1.7 contains data for the Texas retail jurisdiction only,
13 including adjusted kW billing demand, adjustments made to Test Year
14 and Update Period kW billing demand, and unadjusted kW billing
15 demands. This schedule includes forecasted data for the Update
16 Period.
 - 17 • Schedule O-1.8 contains a narrative explanation of all adjustments
18 made to the Test Year and Update Period.
 - 19 • Schedule O-1.9 contains total system and Texas retail peak demand by
20 class for the Test Year and Update Period and for each month of the
21 Test Year and Update Period. I co-sponsor this schedule with Ms.
22 Marks. On this schedule, I support the underlying billing determinants
23 (kWh) data used to prepare the schedule.
 - 24 • Schedule O-1.10 contains the unadjusted Test Year and Update Period
25 kWh for the entire system and for the Texas retail jurisdiction, along
26 with the percentage breakdown of class sales in each revenue class.

27 **Q. What information is contained in the O-3 schedules that you sponsor?**

28 A. The O-3 schedules provide information regarding the number of customers and
29 the adjustments to the customer information. The information is broken down by
30 class and by month. Schedules O-3.1 and O-3.3 include forecasted data for the
31 Update Period.

32 **Q. What information is contained in the O-4 schedules that you sponsor?**

33 A. The O-4 schedules reflect the revenue impact of adjustments made to kWh sales
34 and kW demand, including rate annualization adjustments, weather normalization

1 adjustments, customer adjustments, and other adjustments. Schedule O-4.1
2 includes forecasted data for the Update Period.

3 **Q. Please describe the O-6 schedules you sponsor.**

4 A. I sponsor two: Schedules O-6.1 and O-6.2. Schedule O-6.1 contains the
5 unadjusted kWh sales by month for the Test Year and Update Period. Schedule
6 O-6.2 contains adjusted kWh sales by month for the Test Year and Update Period.
7 Both of these schedules include forecasted data for the Update Period.

8 **Q. Please describe the O-7 schedule you sponsor.**

9 A. I sponsor Schedule O-7.2, which contains twelve years of monthly sales data,
10 including kWh sales at the meter by class and voltage level for the Texas
11 jurisdiction, kWh at the source by class and voltage level for the Texas retail
12 jurisdiction, total system kWh sales at the source and at the meter, and total
13 system off-system kWh sales at the source and at the meter.

14 **Q. What information is presented in the O-10 schedule you sponsor?**

15 A. I sponsor Schedule O-10.3, which contains information regarding the price of
16 electricity over a number of years, including both historical and forecasted
17 periods.

18 **C. The P Schedules**

19 **Q. In Table RML-RD-1, you also indicated that you sponsor a number of P**
20 **schedules. What is contained in Schedule P?**

21 A. Schedule P is SPS's class cost of service analysis. As noted in Table RML-RD-2
22 below, Schedule P-1 provides the rates of return by rate schedules and by classes:

Table RML-RD-2

Schedule P	Topic
1.1	Contains summaries of the rate of return and relative rates of return under proposed rate schedules using proposed classes.
1.2	Contains summaries of the rate of return and relative rate of return under existing rate schedules using proposed classes.
1.3	Contains summaries of the rate of return and relative rate of return under existing rate schedules using existing classes.
1.4	Contains summaries of the rate of return and relative rate of return under proposed rate schedules using existing classes.
1.5	Not applicable to SPS because SPS is an investor-owned utility.

2 **Q. What information appears in Schedule P-2?**

3 A. Schedule P-2 summarizes the allocation to customer classes of operation and
4 maintenance (“O&M”) expense by FERC account, depreciation expense, and any
5 other revenue deductions.

6 **Q. What information appears in Schedule P-3?**

7 A. Schedule P-3 summarizes the allocation to customer classes of rate base,
8 including gross plant or net plant by FERC account, accumulated depreciation,
9 construction work in progress by function, materials and supplies inventory, cash
10 working capital by function, prepayments by function, and any other rate base
11 items.

1 **Q. What information is contained in Schedules P-4 and P-5?**

2 A. Schedule P-4 contains a separation of expenses by classification (e.g., demand,
3 energy, and customer). Similarly, Schedule P-5 contains a separation of each
4 functional component of rate base by classification.

5 **Q. What does Schedule P-6 address?**

6 A. Schedule P-6 contains the return levels at present and proposed rates for unit
7 component costs by classification, and by both proposed and existing classes.

8 **Q. What is contained in Schedule P-7?**

9 A. Schedule P-7 contains the allocation factors used to allocate costs among
10 customer classes, along with supporting information and a narrative explanation
11 of how the allocation factors were derived.

12 **Q. What does Schedule P-8 address?**

13 A. Schedule P-8 contains a listing of classification factors, including the designation
14 of the classification factor and the percent of total costs assigned to each
15 classification. The schedule also contains a narrative explanation of the
16 derivation of the classification factors.

17 **Q. What is included in Schedule P-9?**

18 A. That schedule contains a listing of the demand and energy loss factors used in the
19 CCOSS, by class and by voltage level. I co-sponsor this schedule with Mr.
20 Ripperger. I utilize the information in this schedule to calculate loss adjusted
21 kWh.

22 **Q. What does Schedule P-10 contain?**

23 A. Schedule P-10 contains Test Year and Update Period adjusted payroll expense
24 reported by function and by FERC account.

- 1 **Q. Please explain what is included in Schedule P-11.**
- 2 A. Schedule P-11 contains a distribution plant study by FERC account. I co-sponsor
- 3 this schedule with SPS witness Melissa L. Ostrom. The study shows:
- 4 • the percentage split between primary and secondary cost components;
- 5 • the percentage split between demand and customer cost components;
- 6 • the numbers of transformers, and their respective original costs;
- 7 • the number of meters and their replacement cost by customer class and
- 8 type of meter; and
- 9 • the meter installation original or replacement cost by customer class
- 10 and type of meter.
- 11 **Q. What does Schedule P-12 contain?**
- 12 A. Schedule P-12 explains the rationale for selecting each allocation methodology
- 13 used in the cost of service.
- 14 **Q. What is included in Schedule P-13?**
- 15 A. Schedule P-13 contains a summary schedule showing the allocation factors that
- 16 differ from those approved in SPS's last base rate case, Docket No. 45524.
- 17 **D. The Q Schedules**
- 18 **Q. In Table RML-RD-1, you listed a number of Q schedules that you sponsor.**
- 19 **Please explain the general purpose of Q schedules.**
- 20 A. The Q schedules address rate design. I sponsor some of the Q schedules, and
- 21 other witnesses sponsor others.
- 22 **Q. What do Schedules Q-1 and Q-1.1 contain?**
- 23 A. Both schedules contain revenue summaries in tabular form by class and for the
- 24 entire system. Schedule Q-1 relies on forecasted data for the Update Period. I co-
- 25 sponsor both these schedules with Mr. Evans.

1 **Q. Please describe the Q-5 schedule that you sponsor.**

2 A. In Schedule Q-5.3, I provide a description of the method used to develop demand
3 estimates, including the sources of the data used to develop the estimates. I co-
4 sponsor this schedule with Ms. Marks. For this schedule, I provide the billing
5 determinants data that is used to develop the demand estimates.

6 **Q. What is Schedule Q-7?**

7 A. Schedule Q-7 is the proof of revenue statement showing the expected adjusted
8 billing units, the proposed rates, and the resulting base rate revenues. The proof
9 of revenue is broken out by class. This schedule relies on forecasted data for the
10 Update Period. I co-sponsor this schedule with Mr. Evans. I support the
11 calculation of revenues at present rates.

12 **Q. What does Schedule Q-8 address?**

13 A. Schedule Q-8 contains several sub-schedules that summarize rate design.
14 Schedule Q-8.5 contains estimated billing determinants for peak and off-peak
15 periods for all classes for which hourly demand data is available for customers
16 collectively accounting for over 50% of class sales. This schedule relies on
17 forecasted data for the Update Period.

1 **V. JURISDICTIONAL ALLOCATION FACTORS**

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

3 A. SPS maintains retail operations in Texas and New Mexico, and it has wholesale
4 operations regulated by FERC. Because a multi-jurisdictional utility such as SPS
5 incurs joint and common costs to provide electric service to its customers across
6 jurisdictions, it is necessary to allocate such costs among customer jurisdictions to
7 develop consistent, just, and reasonable rates. In determining the utility's revenue
8 requirement associated with a jurisdiction, the jurisdictional allocation factors are
9 multiplied by the utility's relevant costs to calculate the portion of such costs for
10 which the jurisdiction is responsible.

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

13 A. No. Mr. Freitas, whose testimony appears in the Revenue Requirement phase of
14 the case, supports the jurisdictional cost of service. I provide Mr. Freitas with the
15 Texas retail, New Mexico retail, and firm wholesale allocation factors for
16 production and transmission capacity. Those are based upon kW demand at the
17 SPS system peak. In addition, I provide Mr. Freitas with the Texas retail, New
18 Mexico retail, and firm wholesale shares of metered and line loss-adjusted shares
19 of energy consumed throughout the Update Period, measured in kWh. He uses
20 those fundamental allocation factors, as well as others he derives, to determine the
21 Texas retail jurisdictional revenue requirement.

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

2 A. SPS develops three main allocation factors for the allocation of costs to the three
3 customer jurisdictions of Texas retail, New Mexico retail, and firm wholesale
4 requirements service:

- 5 1. a production-related 12 Coincident Peak (“12-CP”) demand allocation
6 factor for the allocation of power production rate base, O&M,
7 depreciation, taxes, and other costs;
- 8 2. a transmission-related 12-CP demand allocation factor for the
9 allocation of transmission rate base, O&M, depreciation, taxes, and
10 other costs; and
- 11 3. a line loss-adjusted kWh energy allocation factor for the allocation of
12 production non-fuel energy costs including rate base, O&M,
13 depreciation, taxes, and other costs.

14 Please refer to Attachment RML-RD-1 for the jurisdictional allocation factors.

15 **Q. Are the methods and approaches used to allocate costs among its customer**
16 **jurisdictions the same as those used in SPS’s last base rate case, Docket**
17 **No. 45524, and approved by the Commission in SPS’s last fully litigated base**
18 **rate case, Docket No. 43695?**

19 A. Yes. SPS is not proposing any changes to the methods or approaches used to
20 allocate costs among jurisdictions from those used in Docket No. 45524, which
21 was resolved through settlement, or approved by the Commission in its Order on
22 Rehearing in Docket No. 43695.

23 **Q. Did you make any adjustments when developing the Updated Test Year**
24 **jurisdictional allocators?**

25 A. Yes. I adjusted the customer count to make it a year-end count, which affected
26 the kWh and kW contributions to system peak and non-coincident class peak. To
27 do this, I first determined estimated customer count at the close of the Update

1 Period. I then used the end of Update Period number to annualize the customer
2 count for each customer class.

3 **Q. Are there any factors that affected the Updated Test Year jurisdictional**
4 **allocators?**

5 A. Yes. The jurisdictional allocators for the Updated Test Year reflect a change in
6 SPS's firm power commitments to Golden Spread Electric Cooperative, Inc.
7 ("GSEC"). SPS's contractual obligation to provide GSEC with 300 megawatts
8 ("MW") of SPS-supplied power on a firm basis terminated as of June 1, 2017. As
9 a result, I adjusted SPS's Updated Test Year production load to eliminate GSEC
10 for all months of the Updated Test Year. In addition, SPS's contractual obligation
11 to provide firm production capacity to four New Mexico wholesale electric
12 cooperatives decreased by 35 to 80 MW per month, depending upon the month,
13 effective June 1, 2017.³ To reflect the lower level of SPS's production capacity
14 committed to firm wholesale requirements at the time SPS filed this base rate
15 application, the GSEC and New Mexico cooperatives reductions are annualized,
16 reducing wholesale production demand by a combined range of 335 to 380 MW
17 for the months of July 2016 through May of 2017, or 7.95% of the unadjusted 12-
18 CP Production Peak. Correspondingly, wholesale non-fuel energy is reduced by
19 600,059 megawatt-hours, or 11.04%.

20 **Q. Are the jurisdictional allocation factors adjusted for weather?**

21 A. Yes. Ms. Marks discusses how the SPS energy consumption and system peaks
22 were adjusted for the effects of weather on wholesale and retail customers. On a

³ Firm production capacity requirements to the New Mexico cooperatives are reduced by: 35 MW for the month of December; 36 MW for the months of October, January, and February; 38 MW for the month September; 40 MW for the months of November, March, and April; 43 MW for the month of May; and 80 MW for the months of June, July, and August.

1 12-CP basis, the weather adjustment represents a 1.69% increase in the
2 Production peaks and a 0.99% increase in the Transmission peaks that occurred
3 during the Updated Test Year. The weather adjustment currently represents a
4 0.07% reduction in kWh during the Updated Test Year among the three SPS
5 jurisdictions. At this time, it is expected that weather normalization will affect the
6 update to actual information for the last three months of the Updated Test Year.
7 The Updated Test Year currently has three months of forecasted information for
8 system peaks and most customer classes, which will be updated to actual data in
9 SPS's update filing. The forecasted information is based upon normal weather,
10 hence, no weather normalization is required. The updated actual data will almost
11 certainly reflect some weather abnormalities, and will require a weather
12 normalization adjustment.

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

15 A. As discussed in the direct testimony of Mr. Ripperger, SPS has prepared a new
16 line loss study for use in this case. I used the line loss factors from this new study
17 to establish the jurisdictional allocation factors. Those line loss factors are set
18 forth in Schedule O-6.3.

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

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

1 **VI. DEVELOPMENT OF PRESENT REVENUE**

2 **Q. Why is it necessary to calculate present revenue?**

3 A. It is necessary to calculate revenues at present rates to determine whether the
4 utility is recovering its cost of service under those rates. If the present revenues
5 are lower than the utility’s test year cost of service, the utility should be allowed
6 to increase rates.

7 **Q. Is the present revenue comparison developed by customer class?**

8 A. Yes. As reflected in my Attachment RML-RD-2, the present revenues are
9 calculated by class, and then aggregated to arrive at the Texas retail total at
10 present rates.

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

12 A. Billing determinants must be summarized for each class. Billing determinants are
13 metered kW for demand charges, metered kV-ampere for large demand-billed
14 customers, metered kWh for energy charges, and the number of bills in each class
15 for the service availability charge. The billing determinants are then multiplied
16 by the present rates set forth in SPS’s approved tariffs.

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

18 A. Updated Test Year billing determinants are obtained from the Xcel Energy
19 Customer Resource System (“CRS”), which is the retail customer billing system.
20 Those billing determinants are then adjusted to reflect normalized weather,
21 year-end customer count, and customer load changes during the Updated Test
22 Year.

1 **Q. Were there any other specific adjustments to Updated Test Year billing**
2 **information?**

3 A. Yes. There are four adjustments. First, the Updated Test Year was adjusted to
4 annualize load increases that occurred during the Updated Test Year for two
5 LGS-T customers. With the annualization of the load increases, billing
6 determinants for those customers are based upon their current loads on a
7 12-month basis for the Updated Test Year.

8 Second, billing determinants are adjusted to reflect normalized weather, as
9 calculated by Ms. Marks. Ms. Marks discusses the process of weather
10 normalization more thoroughly, but the end result of the adjustments is a decrease
11 to Texas retail Updated Test Year kWh sales of approximately 0.03%.
12 Weather-normalization is necessary to ensure that the billing determinants, and
13 hence the present revenues, are not skewed by unusual weather during the
14 Updated Test Year. Billing and allocation factors are based upon a
15 weather-normalized forecast for the Update Period. With the update to the actual
16 billing for the months of the Update Period, weather normalization will be
17 updated for those months as well.

18 Third, billing determinants were adjusted to Updated Test Year year-end
19 levels of customers in each customer class. This adjustment provides an
20 on-going level of billing determinants because it is based on SPS customer levels
21 in the last month of the Update Period.

22 Fourth, power factor billing determinants are adjusted to reflect: (1)
23 annualization of the last three months of Updated Test Year billing; and (2) the

1 stated plans of a few major customers who informed SPS about their intentions,
2 plans, and actions to correct their power factor issues by the end of calendar year
3 2017. The power factor adjustments appropriately reflect the expected, on-going
4 level of power factor billing during the time the rates set in this case will be in
5 effect because the adjusted level of Update Period power factor billing is based
6 upon the most recent period of actual billing, adjusted for known plans to
7 eliminate power factor billing by major customers. Billings applicable to major
8 customers significantly affect SPS's ability to recover Updated Test Year costs.
9 Knowledge of plans by major customers to correct power factors and eliminate
10 power factor billing should therefore be considered in determining Updated Test
11 Year revenue at present rates.

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

13 A Yes. Due to the billing cycle, a customer may receive 11, 12, or 13 bills in a
14 given 12-month period. However, customer class billing data is adjusted so that it
15 is applicable to the 12 months of the Updated Test Year. Billings that occurred
16 during the Updated Test Year for usage before July 1, 2016 are therefore
17 excluded, and conversely, billings that occurred after the Updated Test Year for
18 usage through June 30, 2017 will be included in the update to actual data.

19 **Q. Are revenues recorded in the Updated Test Year based upon the rates that**
20 **were charged in the Updated Test Year?**

21 A. No. SPS applied its current rates, which were established in Docket No. 45524, to
22 the Updated Test Year billings, even though those rates were not in effect during
23 the entirety of the Updated Test Year. SPS began billing the rates set in Docket

1 No. 45524 for consumption on and after December 10, 2016, but those final rates
2 related back to July 20, 2017. To provide the level of revenue at present rates,
3 SPS applied the rates it began billing on December 10, 2016 to adjusted Updated
4 Test Year billings. Using current rates, though not in effect at the start of the
5 Updated Test Year, is appropriate for determining revenue at present rates.

6 **Q. Please explain how Updated Test Year revenues are calculated.**

7 A. The applicable charge is applied to the Updated Test Year number of adjusted
8 customer bills, billing demands, and energy totals for each customer class to
9 determine annual revenues, which is then summed to determine Texas retail
10 revenues at present rates. The resulting present revenues, net of TCRF, total
11 \$537,037,817, as shown on Attachment RML-RD-2, page 12.

1 **VII. CLASS COST OF SERVICE STUDY**

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

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

8 **Q. Please summarize what the CCOSS presents.**

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

14 **Q. Does the customer class cost allocation follow the Commission's Order in**
15 **SPS's last fully litigated base rate case, Docket No. 43695?**

16 A. Generally, yes. However, based upon information that was more readily available
17 during the time of preparation for this general rate application, and based on
18 continued review of recent Commission orders, SPS is proposing a few changes
19 in the allocation of certain costs compared to the Commission's Order in Docket
20 No. 43695 in the areas of:

- 21 • Radial transmission lines,
- 22 • Uncollectible accounts, and
- 23 • Load dispatch expenses.

1 I made each of these proposed changes from the Commission's Order in Docket
2 No. 43695 in the CCOSS I presented in SPS's last base rate case, Docket No.
3 45524, which was resolved by agreement. The basis for each of these changes is
4 discussed later in this testimony.

5 As I mentioned earlier, SPS also is proposing to modify the method of
6 allocating expenses associated with major customer account management. The
7 assumptions and theory for the allocation of major customer account management
8 costs have not changed, but the application of customer data to develop the
9 allocator has been modified to better indicate the day-to-day activities of major
10 account representatives. The basis for this change is discussed in section VII of
11 this testimony.

12 Finally, as noted above, to comply with the Commission's Final Order
13 approving the Unopposed Stipulation in Docket No. 45524, costs allocated to
14 Residential Service and RSH are combined, as are 69 kV and 115 kV+ LGS-T
15 costs.

16 **A. Functionalization**

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

18 A. Texas retail costs are categorized into sixteen functions, as shown in Attachment
19 RML-RD-5 and listed in Table RML-RD-5, presented below in Section VI.B.,
20 Classification. These are the same functions used for customer class cost
21 allocation in SPS's last base rate case, Docket No. 45524, and in SPS's last fully
22 litigated base rate case, Docket No. 43695.

1 **B. Classification**

2 **Q. Please explain the second step of the CCOSS.**

3 A. The second step is to classify the costs into the three categories that reflect the
4 cost drivers. Those cost classifications are:

- 5 1. Customer costs – costs related to establishing and managing service to
6 customers;
- 7 2. Demand costs – costs that result from the kW demand imposed by
8 customers; and
- 9 3. Energy costs – costs associated with the energy or kWh consumed by
10 customers over the course of the Updated Test Year.

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

- 13 • Service Availability Charges (“SAC”) (sometimes described as
14 customer charges), which are typically fixed monthly amounts;
- 15 • Demand charges (sometimes described as capacity charges), which are
16 based on kW; and
- 17 • Energy charges, which are based on kWh.

18 The following table (next page) maps each of the sixteen functions to the type of
19 charge used to recover the costs associated with that function:

Table RML-RD-5

Function	Cost Classification		
	Customer	Demand	Energy
Production Demand (“DPROD”)		X	
Purchased Capacity (“PURCHCAP”)		X	
Transmission Interconnect (“TRANINTER”)		X	
Production Energy (“PRODENE”)			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		
Other (“CUSTOTH”)	X	X	X

2 **Q. This table shows that Customer Other costs are allocated to all three cost**
3 **classifications. Why is that?**

4 **A.** The Customer Other function captures costs and credits that are attributable to all
5 of the other cost functions. Customer deposits are the central item in that
6 function. The Customer Other function is credited across all three cost

1 classifications because customer deposits secure payment of customer bills which
2 result from the service SPS provides across all cost functions and classifications.

3 **C. Allocation**

4 **Q. What are the customer classes among which SPS allocates costs?**

5 A. In the CCOSS, SPS allocates costs among the following customer classes:

- 6 • Residential Service;
- 7 • Small General Service;
- 8 • Secondary General Service;
- 9 • Small Municipal & School Service;
- 10 • Large Municipal Service;
- 11 • Large School Service;
- 12 • Primary General Service (“PG”);
- 13 • Large General Service – Transmission (LGS-T);
- 14 • Municipal & State Street Lighting Service; and
- 15 • Guard & Flood Lighting Service.

16 The use of these classes is consistent with the Unanimous Stipulation in Docket
17 No. 45524.

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

19 A. The allocation factors for the demand and energy functions are based upon
20 customer class kW and kWh information from the Updated Test Year, adjusted
21 for line losses. Allocation factors for customer-related functions are based upon
22 customer class counts, weighted as applicable by replacement costs of meters,
23 service lines, meter reading time, and billing resources.

1 **Q. For cost allocation purposes, are any of the classes listed above further**
2 **broken down?**

3 A. Yes. For cost allocation purposes, SPS distinguished between Large Municipal
4 Service Primary and Large Municipal Service Secondary. SPS also distinguished
5 between Large School Service Primary and Large School Service Secondary.
6 Breaking these two rate classes into primary and secondary is appropriate for cost
7 allocation purposes to ensure that customers who do not use parts of the
8 distribution system are not charged for them. For both the Large Municipal and
9 Large School customer classes, secondary voltage distribution capacity costs are
10 allocated solely to secondary voltage customers because customers taking service
11 at primary voltage do not access the SPS secondary distribution system. It is
12 therefore appropriate to allocate secondary distribution system costs to customers
13 taking service at secondary voltage, but not to customers taking service at primary
14 voltage.

15 **Q. How did you calculate the unadjusted demand at the time of the monthly**
16 **peak?**

17 A. For those customer classes that do not have an Interval Data Recording (“IDR”)
18 meter installed at each service location, the class’s demand at the time of the
19 system peak is calculated by applying the monthly customer class load factors at
20 system peak to the monthly sales for that class. The customer class load factors at
21 system peak are determined through the use of load research, which is obtained
22 from IDR meters installed at a representative sample of customers in those
23 customer classes. Ms. Marks discusses load research in more detail in her direct

1 testimony. For those customer classes in which all customers have IDR meters,
2 such as the LGS-T class, the demand is based upon actual metered data at the time
3 of system peak.⁴

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

6 A. I calculated each class's demand at the time of the NCP by applying the monthly
7 class peak load factors derived from load research to the monthly energy sales by
8 customer class. The NCP represents the highest level of demand from each
9 customer class during the year, independent of the system peak, and is used to
10 allocate substation costs, primary voltage costs, and secondary voltage costs.

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

13 A. Yes. Because the calculated peak hour loads for the sample customer classes are
14 estimates, the sum of those demands, adjusted to generation level, will almost
15 never equal SPS's total system load. To account for this difference, the calculated
16 peaks for each of the sample classes are adjusted on a percentage basis so that the
17 sum of all customer class demands at peak equals the system load at the hour of
18 SPS's monthly system peak demand. To do that, each class's demand contribution
19 relative to the sum of customer class demands as calculated through load research
20 factors is applied to the total difference between the calculated peaks and the SPS
21 system peaks. Class peaks based upon readings from IDR meters for all
22 customers in the applicable customer class received no adjustment, as there is no

⁴ Several of the service agreement customers have IDR meters as well.

1 sampling error in those classes. Both the monthly system peak demand by class
2 and monthly class NCP demands are adjusted through this proportional allocation
3 process.

4 *1. Allocation of Production and Transmission Investment*

5 **Q. Are the class allocation methodologies for production and transmission**
6 **investment costs proposed by SPS the same as that approved by the**
7 **Commission in SPS's last fully litigated base rate case, Docket No. 43695?**

8 A. Generally, yes, with two exceptions for transmission station equipment and
9 transmission radial lines as discussed below.

10 **Q. How are production investment costs allocated to the customer classes?**

11 A. Steam and Other Production investment is allocated to customer classes using the
12 Production Demand ("DPROD") allocation factor, which is developed using the
13 line loss-adjusted Average and Excess 4 Coincident Peak Demand ("AED 4-CP")
14 at the monthly production peak for the four peak months of June through
15 September.

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

17 A. The majority of transmission investment is allocated to customer classes using the
18 Transmission Demand ("DTRAN") allocator, which is developed using the line
19 loss-adjusted AED 4-CP demands at the monthly transmission peak for the four
20 peak months of June through September. The Transmission Radial
21 ("DTRANRAD") allocator is used to allocate the costs of radial transmission
22 facilities in FERC Account Nos. 350 Land Rights, 354 Towers and Fixtures, 355
23 Poles & Fixtures, and 356 Overhead Conductor, all of which are direct assigned.

1 Finally, the costs of generation interconnection facilities in FERC Account No.
2 353 Station Equipment are allocated using the Transmission Interconnect
3 (“DPRODTI”) allocator, which applies to transmission facilities that interconnect
4 generation plant. The DPRODTI costs are allocated on an AED 4-CP basis at the
5 production system peak.

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

8 A. There are two separate AED 4-CP calculations – one that applies to production
9 investment costs, and another that applies to transmission investment costs, both
10 of which are included in my workpapers provided as Attachment RML-RD-7
11 (CD). There are separate AED 4-CP allocations for production and transmission
12 system costs because: (1) throughout the year, the production system can peak at
13 different times each month than the transmission system; and (2) the transmission
14 system peak is significantly larger than the production system peak. The
15 differences in the time of the production and transmission system peaks are
16 caused primarily by differences in demands by wholesale customers. SPS
17 provides production and transmission service to all retail customers, so the retail
18 production and transmission peak can be generally expected to occur at the same
19 time. Wholesale customers such as GSEC and the New Mexico electric
20 cooperatives take transmission service from SPS, but provide a significant
21 percentage or all of their production requirements from their own facilities or
22 purchased power arrangements. In addition, the usage characteristics of the loads
23 served by the wholesale transmission service customers vary from the usage

1 characteristics of SPS's retail load and the wholesale load for which SPS supplies
2 production requirements. The difference in the source of power supply and the
3 differences in the load characteristics for these wholesale transmission customers
4 can cause a difference in the date and time of the SPS production peak compared
5 to the transmission peak.

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

8 A. SPS's system load factor is based on the single, annual system coincident peak
9 demand, or 1 CP, in accordance with the final order in Docket No. 43695.

10 **Q. What is the proposed change to FERC Account No. 353, Station Equipment?**

11 A. I have split transmission-voltage retail meter costs for allocation to LGS-T from
12 other costs included in FERC Account No. 353, which is 1.16% of the account
13 balance for the Updated Test Year. Previously, FERC Account No. 353 costs
14 were allocated entirely by either the Transmission AED-4CP or Production
15 AED 4-CP allocation factors.

16 **Q. Why is SPS proposing to split retail meter costs from FERC Account No.**
17 **353?**

18 A. During the preparation of the CCROSS for this rate case, it was discovered that
19 retail transmission-voltage meter costs are recorded in FERC Account No. 353.
20 To more properly allocate the cost of metering LGS-T customers, it is appropriate
21 to split the cost of retail metering facilities from the remainder of costs included in
22 FERC Account No. 353, rather than allocate a share of distribution-voltage meter

1 costs in FERC Account No. 370 to LGS-T based upon the cost-weighted count of
2 transmission-voltage meters.

3 **Q. Are any distribution-voltage meter costs in Distribution FERC Account**
4 **No. 370 allocated to LGS-T?**

5 A. Yes. There are some distribution-voltage retail meters for LGS-T accounts, in
6 which the meters are installed on the low-voltage side of the substation serving an
7 LGS-T customer. In contrast to what SPS filed in Docket No. 45524, however,
8 there is no additional allocation of FERC Account No. 370 to LGS-T customers
9 based upon the transmission-voltage meter count. Instead, transmission-voltage
10 meter costs are split from other transmission-related costs in FERC Account No.
11 353 and allocated to the LGS-T customer class. As a result, the allocation of
12 Distribution FERC Account No. 370 to LGS-T in this filing is considerably lower
13 than in Docket No. 45524, from 4.15% in Docket No. 45524 to 1.02% in this
14 filing. However, there was no separate allocation of FERC Account No. 353
15 retail transmission-voltage meters in Docket No. 45524 as proposed in this filing.

16 **Q. How did the Commission's Order in Docket No. 43695 allocate radial line**
17 **costs?**

18 A. The Commission allocated radial line costs through AED 4-CP, which is the same
19 method used to allocate network transmission line costs.

20 **Q. Did you allocate the costs of radial transmission lines in this case through**
21 **AED 4-CP?**

22 A. No. SPS allocated radial line costs based upon a study of Texas retail
23 jurisdictional radial lines to determine the number of customers from each

1 customer class, that are located on radial transmission lines. This is the same
2 method that SPS used to allocate radial line costs in Docket No. 45524.

3 SPS's 2017 Radial Transmission Line Study, which is discussed in the
4 direct testimony of Mr. Ripperger, provides the basis for the direct allocation of
5 the cost of particular radial transmission line segments whose only purpose is to
6 provide electrical service to customers taking service from that line. As explained
7 by Mr. Ripperger, the 2017 SPS Radial Line Study provides the vehicle and
8 methodology to identify the radial line segments on the SPS transmission system,
9 the costs associated with these radial line segments, and which jurisdiction
10 benefits from each radial line segment. The allocation of the costs of Texas retail
11 radial line segments is based upon the overall number of customers taking service
12 from distribution feeder lines or substations connected to each radial transmission
13 line and the associated depreciated cost of each radial transmission line. Having
14 obtained more thorough information on customers served by radial lines prior to
15 the filing of this base rate application compared to the information available at the
16 time of filing Docket No. 43695, SPS recommends the Commission allocate
17 radial line costs using the direct allocation methodology described above.

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

21 **A.** Yes. The AED 4-CP method recommended by SPS takes into consideration the
22 differences in the consistency of demand and use among the customer classes, and
23 it is based upon customer demand and usage that the system was required to serve

1 during peak periods in the Updated Test Year. The direct assignment of retail
2 transmission meters and radial lines is appropriate because only those customer
3 classes who use those facilities are allocated the costs of those facilities.

4 *2. Allocation of Distribution Investment*

5 **Q. Earlier you stated that distribution investment costs are allocated to the**
6 **classes in this case in the same manner as used in SPS's last base rate case,**
7 **Docket No. 45524, and as approved by the Commission in SPS's last fully**
8 **litigated base rate case, Docket No. 43695. How are distribution investment**
9 **costs allocated to the classes?**

10 A. Most distribution investment is allocated based on an NCP basis.

11 **Q. What does an NCP allocation factor measure?**

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

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

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

1 distribution system. Individual allocation factors are presented in the CCOSS
2 depending on the type of investment included in each account.

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

5 A. Yes. Costs in FERC Account Nos. 369, 370, 371, and 373 are allocated using
6 customer information. However, costs in those distribution-related accounts
7 apply to customer or lighting-related functions rather than distribution functions
8 and are primarily recovered through SAC, rather than through kWh energy or kW
9 demand-based charges.

10 *3. Allocation of General Plant and Intangible Plant Investment*

11 **Q. You have stated that the costs for General Plant investment are allocated**
12 **among the classes in the same manner as used in SPS's last base rate case,**
13 **Docket No. 45524, and as approved by the Commission in SPS's last fully**
14 **litigated base rate case, Docket No. 43695. How are the costs for General**
15 **Plant investment allocated among the classes?**

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

1 **Q. What does the “Other” suffix indicate in the General and Intangible**
2 **accounts?**

3 A. “Other” indicates costs in those accounts not associated with the CRS or the Xcel
4 Energy Customer Call Center. Costs in those accounts associated with CRS or
5 the Call Center have a “CRS” or “Call Center” suffix.

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

8 A. Yes. Investment in the following accounts is based on the number of customers
9 in each class, which is reflected in the CUST allocation factor:

- 10 • Miscellaneous Intangible Plant – CRS;
- 11 • FERC Account No. 390 Structures & Improvements – Call Center;
- 12 • FERC Account No. 391 Office Furniture & Equipment – Call Center;
- 13 • FERC Account No. 394 Tools, Shop & Garage Equipment – Call
- 14 Center;
- 15 • FERC Account No. 395 Laboratory Equipment – Call Center;
- 16 • FERC Account No. 397 Communication Equipment – Call Center; and
- 17 • FERC Account No. 398 Miscellaneous Equipment – Call Center.

18 4. *Allocation of Other Rate Base Investment*

19 **Q. Are the costs associated with Other Rate Base Investment allocated among**
20 **the classes in the same manner as used in SPS’s last base rate case, Docket**
21 **No. 45524, and as approved by the Commission in SPS’s last fully litigated**
22 **base rate case, Docket No. 43695?**

23 A. Yes, as I explained earlier.

- 1 **Q. How are depreciation reserves allocated among customer classes?**
- 2 A. Depreciation reserves by FERC account are allocated among classes based upon
- 3 the allocation of related plant-in-service investment.
- 4 **Q. How are fuel inventories allocated to customer classes?**
- 5 A. SPS allocates fuel inventory using the Energy – Fuel (“ENEFUEL”) allocator,
- 6 which is based on kWh at the source.
- 7 **Q. How has SPS allocated materials and supplies included in rate base?**
- 8 A. SPS allocated materials and supplies based on the allocation of related plant
- 9 accounts. Thus, materials and supplies used for production plant are allocated
- 10 using the Production Plant (“PRODPLT”) allocator; those used for transmission
- 11 plant are allocated using the Transmission Plant (“TRANPLT”) allocator; and
- 12 those used for distribution plant are allocated using the distribution plant allocator
- 13 (“DISTPLT”).
- 14 **Q. How is cash working capital allocated?**
- 15 A. Cash working capital is allocated to classes based on an analysis of specific
- 16 components that encompass the leads and lags of expenses.
- 17 **Q. How are prepayments allocated?**
- 18 A. Prepayments are allocated among classes on the basis of associated rate base and
- 19 O&M expenses.
- 20 **Q. Please describe the allocation of accumulated deferred income taxes**
- 21 **(“ADIT”).**
- 22 A. ADIT amounts are allocated on the basis of the related difference in the financial
- 23 and tax accounting for the transactions that result in tax deferrals.

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

2 A. Customer deposits are allocated based on the number of customers in customer
3 classes from which deposits are required (“CUSTDEP”); customer advances for
4 construction are based on DISTPLT; and Statement of Financial Standard 106 and
5 112 liabilities are allocated based on salaries and wages (“SALWAGES”). Each
6 of these allocations is based upon the costs underlying the rate base item.

7 5. *Allocation of Revenue Credits*

8 **Q. Are Revenue Credits allocated to the customer classes in the same manner as**
9 **used in SPS’s last base rate case, Docket No. 45524, and that was approved**
10 **by the Commission in SPS’s last fully litigated base rate case, Docket No.**
11 **43695?**

12 A. Yes, as I explained earlier.

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

14 A. SPS has allocated most, but not all, of the revenue credits using internally derived
15 allocation factors. The following table (next page) sets forth the revenue credits
16 by FERC account and allocation factor:

Table RML-RD-6⁵

FERC Account	Description	Allocation Basis
450	Late Payment Revenue – Texas	SALESREV* (base rate revenue at current rates)
451.03	Misc. Service Revenue – Customer Connection – Texas	CUSTDIST* (customers at distribution service voltage)
451.04	Misc. Service Revenue – Return Check Charge – Texas	DISTPLT
451.06	Misc. Service Revenue – Other	DISTPLT
451.06	Misc. Service Revenue – Other Texas	DISTPLT
454	Rent from Electric Property – Texas	DISTPLT
454	Rent from Electric Property – Other	TOTPLT
456.00	Other Electric Revenues – EEI Mutual	TOTPLT
456.05	RTO PTP Firm Revenues	TRANPLT
456.06	Tariff Base Non-Firm PTP	TRANPLT
456.12	Sch 1 Sys Ctrl Disp Serv Revenue	TRANPLT
456.14	Sch 2 Ret Supp Voltage Ctr Revenue	DPROD*
456.42	Other – Texas	TOTPLT
456.42	Other	TOTPLT
456.69	Sch 11 Base Plan Revenues – PTP	TRANPLT
456.71	Schedule 1 Network Sys Cntrl Dispatch Service Revenue	TRANPLT
456.73	Schedule 11 Network Base Plan Revenues	TRANPLT
447	Wholesale Incremental Capacity Contracts	DPROD*

⁵ The factors with asterisks are externally derived allocation factors.

1 **Q. Are there any adjustments to Revenue Credits?**

2 A. Yes. As explained by Mr. Evans, SPS is proposing a 25% increase in the
3 Reconnection Fee because the cost of sending qualified personnel to reconnect
4 previously disconnected delinquent accounts has increased since the last time the
5 charge was adjusted in 2007 with the Commission's Order in Docket No. 32766.
6 The adjustment to the Reconnection Charge is included in the CCROSS, and
7 reduces the overall amount that must be recovered through other base rates by
8 \$112,328; as shown in Attachment RML-RD-5, Schedule REV, line no. 9 of the
9 CCROSS, Excel file row 896 in the "Cost of Service" worksheet tab.

10 6. *Allocation of Purchased Power Costs*

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

13 A. SPS allocated FERC Account No. 555 Purchased Power – Energy using an
14 ENERGY1 allocator, which is based on generation at the source. SPS allocated
15 FERC Account No. 555 Purchased Power – Demand using a DPURCH allocator,
16 which is based on the production AED 4-CP allocator. This is the same manner
17 in which SPS allocated non-fuel purchased power costs in SPS's last base rate
18 case, Docket No. 45524, and as the Commission approved in SPS's last fully
19 litigated base rate case, Docket No. 43695.

20 7. *O&M Expense*

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

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

1 energy at the generation level (i.e., energy recorded at the meter adjusted for line
2 and transformation losses). All other power production expenses other than
3 supervision and engineering accounts are allocated on the basis of the DPROD,
4 which, as explained above, is calculated on the basis of the AED 4-CP allocation
5 factor. Supervision and engineering accounts are allocated based upon the
6 allocation of the wages and salaries recorded in the related series of accounts.

7 **Q. Are there any differences in how Production O&M expenses are allocated**
8 **compared to what was approved by the Commission in SPS's last fully**
9 **litigated base rate case, Docket No. 43695?**

10 A. Yes. FERC Account No. 556, Load Dispatch, is allocated according to AED 4-
11 CP, rather than a 12-CP allocation. This change is based on a review of the
12 allocation methods used and accepted by the Commission for other non-ERCOT
13 utilities. For example, in the two recent fully litigated base rate cases for Entergy
14 Texas, Inc. ("ETI") and Southwestern Electric Power Company ("SWEPCO"),
15 load dispatching expenses for Production O&M were allocated on the same basis
16 as the underlying assets. SPS determined it would be appropriate to follow the
17 allocation methodology accepted by the Commission in the other cases.
18 Consequently, since SPS allocated PRODPLT in Service based on AED 4-CP, it
19 recommends the dispatch of that Plant in Service also be allocated through
20 AED 4-CP.

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

22 A. The majority of expenses booked in most O&M expense accounts are related to
23 the allocation of the associated plant-in-service account. FERC Account No. 565,

1 Wheeling expenses were allocated based on the DTRAN allocator, except
2 expenses for the Lamar HVDC tie, which is allocated through DPROD because
3 the tie is used to access power from outside the SPS transmission system.

4 The regional market expense included in FERC Account No. 575 is
5 allocated largely on the DTRAN allocator because the majority of those costs
6 represent charges from Southwest Power Pool, Inc. (“SPP”) that are based upon
7 transmission peaks. Smaller amounts for costs that SPS incurs are allocated
8 according to energy to mirror the day-to-day, hour-by-hour nature of regional
9 market monitoring by SPS employees. These allocations are consistent with the
10 Order in Docket No. 43695.

11 **Q. Are there any differences in how Transmission O&M expenses are allocated**
12 **in this filing compared to the method approved in Docket No. 43695?**

13 A. Yes. SPS recommends that two subparts of FERC Account No. 561, Load
14 Dispatch, be allocated based on AED 4-CP, rather than average load. This change
15 is based on a review of the allocation methods used and accepted by the
16 Commission for two other non-ERCOT utilities. For example, in the two recent
17 fully litigated base rate cases for ETI and SWEPCO, load dispatching expenses
18 for Transmission O&M were allocated on the same basis as the underlying assets.
19 SPS determined it would be appropriate to follow the allocation methodology
20 accepted by the Commission in the other cases. Consequently, since the
21 underlying Transmission plant is allocated based on AED 4-CP, SPS recommends
22 the dispatch of that plant also be allocated based on AED 4-CP.

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

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

4 **Q. Are there any differences in how Distribution O&M expenses are allocated**
5 **compared to the method approved in Docket No. 43695?**

6 A. Yes. SPS recommends that FERC Account No. 581, Load Dispatch, be allocated
7 based on NCP, rather than average load. This change is based on a review of the
8 allocation methods used and accepted by the Commission for two other
9 non-ERCOT utilities. For example, in the two recent fully litigated base rate cases
10 for ETI and SWEPCO, load dispatching expenses for Distribution O&M were
11 allocated on the same basis as the underlying assets. SPS determined it would be
12 appropriate to follow the methodology accepted by the Commission in the other
13 cases. Consequently, since Substation Plant in Service, FERC Account No. 361,
14 is allocated based on NCP, the dispatch of that plant should also be allocated
15 based on NCP.

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

17 A. The customer-related accounts are allocated primarily on the basis of number of
18 bills or number of customers. However, FERC Account No. 904, Uncollectible
19 Accounts, expense was allocated on the basis of the customer classes of former
20 customers whose accounts were written-off during the Updated Test Year as
21 uncollectible. This treatment of FERC Account No. 904 expense is a change from
22 that approved in Docket No. 43695. In addition, unamortized energy efficiency-
23 related expenses were based on production plant excluding transmission

1 customers not charged the current Energy Efficiency Cost Recovery Factor
2 (“EECRF”) because those customers are not required to participate in energy
3 efficiency programs funded through the EECRF.

4 **Q. Why has SPS allocated Uncollectible Accounts on the basis of the customer**
5 **classes associated with accounts that were written-off as uncollectible?**

6 A. SPS has allocated Uncollectible Accounts on the basis of the customer classes
7 associated with the accounts that were written off after reviewing those accounts
8 and concluded that an allocation based upon the customer classes of accounts that
9 are generally written-off is consistent with cost causation. The Order in Docket
10 No. 43695 allocated Uncollectible Accounts according to base rate revenues on
11 the basis that uncollectible accounts represent a system cost rather than a
12 customer class cost. SPS has concluded that an allocation based upon the
13 customer classes of accounts that are generally written-off is more consistent with
14 cost causation instead of considering uncollectible accounts as a system cost that
15 is generally allocated.

16 **Q. How did SPS allocate costs associated with the management of customer**
17 **accounts?**

18 A. Consistent with Docket Nos. 43695 and 45524, SPS allocated the share of costs
19 included in FERC Account No. 908 by limiting the allocation to those customer
20 classes that have account management directly serving customers in those
21 customer classes. Those customer classes are: Secondary General Service, PG,
22 LGS-T, and Large School Service.

1 **Q. Is there any difference in how the allocation is completed?**

2 A. Yes. Unlike SPS's proposal in Docket No. 45524, the allocation here is based
3 upon the Update Period kWh in each of those customer classes. In Docket
4 No. 45524, SPS allocated account management costs according to the number of
5 customers in each Commerical & Industrial demand-metered customer class, the
6 PG and LGS-T customer counts by a factor of 10.

7 **Q. Why has SPS allocated customer accounts management expense on the basis**
8 **of kWh in the customer classes that have customers directly served by major**
9 **account representatives?**

10 A. KWh better represents the percentage of time that major account representatives
11 expend servicing customers than weighting the PG and LGS-T counts by 10. For
12 example, as filed by SPS, the Docket No. 45524 allocation of major account
13 representative costs to LGS-T was 1.15% of the total cost. Major account
14 representatives spend far more than 1.15% of their collective time and costs on
15 LGS-T accounts. The 58.88% allocation of Major Account Representative costs
16 to LGS-T customers is a more reasonable approximation of the time and costs
17 spent by Major Account Representatives on LGS-T accounts than 1.15%. The
18 weighting of PG and LGS-T customer counts by a factor of 10 compared to
19 Secondary General Service considerably overweights the allocation to PG, and to
20 a lesser, though still significant degree to Secondary General Service.

21 8. *Allocation of Administrative and General Expenses*

22 **Q. How did SPS allocate A&G expenses?**

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

1 basis of allocated wages and salaries for accounts other than A&G. FERC
2 Account No. 924, Property Insurance, is allocated on the basis of total plant in
3 service. FERC Account No. 928, Regulatory Commission Expense, is allocated
4 according to total cost of service. FERC Account No. 935 Maintenance of
5 General Plant, is allocated on the basis of general plant. Finally, Contributions
6 and Dues are allocated on the basis of salaries and wages.

7 This is the same manner in which SPS allocated A&G expenses in SPS's
8 last base rate case, Docket No. 45524, and as the Commission approved in SPS's
9 last fully litigated base rate case, Docket No. 43695.

10 *9. Allocation of Depreciation and Amortization Expense*

11 **Q. How did SPS allocate depreciation and amortization expense?**

12 A. Similar to depreciation reserves, depreciation expense by account is allocated on
13 the basis of the associated plant by FERC account. This is the same manner in
14 which SPS allocated depreciation and amortization expense in SPS's last base rate
15 case, Docket No. 45524, and as the Commission approved in SPS's last fully
16 litigated base rate case, Docket No. 43695.

17 *10. Allocation of Tax Expense*

18 **Q. Has SPS allocated tax expense using the same method used in SPS's last base**
19 **rate case, Docket No. 45524, and that was approved by the Commission in**
20 **SPS's last fully litigated base rate case, Docket No. 43695?**

21 A. Yes.

1 **Q. How did SPS allocate income tax expense?**

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

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

5 A. Taxes other than income taxes are allocated based upon the underlying basis for
6 the tax.

7 **D. Summary of Customer Class Allocations**

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

9 A. Yes. Please refer to Attachment RML-RD-5 beginning at page 124 for a
10 summary of the Customer Related, Production, Transmission, Distribution, and
11 Production Energy revenue requirements for each rate class.

12 **Q. Have you analyzed the changes in class allocation factors as compared to**
13 **those SPS filed in Docket No. 45524 and proposed by SPS in this filing?**

14 A. Yes. Please refer to Attachment RML-RD-4 for a comparison of the major
15 proposed class allocation factors to those proposed by SPS in Docket No. 45524.

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

18 A. There are a variety of reasons customer class allocation factors can change from
19 one case to another. The overarching reason is a difference in test years.
20 Circumstances and inputs change from year to year, such as dates and times of
21 system peaks, general trends in improved efficiency in customer equipment,
22 changes in business conditions, and changes in the application in the use of
23 electricity. Revised allocation factors reflect the overall change in how the SPS

1 electrical system was used across jurisdictions and among customer classes during
2 the historical test year.

3 **Q. What does the final CCOSS reflect?**

4 A. The CCOSS shows the revenue requirement recoverable from each customer class
5 at cost of service, and is the basis for the development of rates, as discussed in
6 Mr. Evans's direct testimony.

1 **VIII. BASELINES**

2 **A. Transmission Cost Recovery Factor**

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

4 A. I discuss the TCRF for utilities outside the Electric Reliability Council of Texas
5 (“ERCOT”). PURA § 36.209 authorizes the Commission to allow an electric
6 utility outside ERCOT “to recover on an annual basis its reasonable and necessary
7 expenditures for transmission infrastructure improvement costs and changes in
8 wholesale transmission charges to the electric utility under a tariff approved by a
9 federal regulatory authority to the extent that the costs or charges have not
10 otherwise been recovered.”

11 **Q. Has the Commission adopted a rule governing the recovery of transmission**
12 **charges recoverable under PURA § 36.209?**

13 A. Yes. 16 Tex. Admin. Code § 25.239 (“TAC”) governs a utility’s application for a
14 TRCF.

15 **Q. Summing up all of the requirements in the rule, what TCRF components**
16 **need to be established in this base rate case?**

17 A. The following elements of transmission costs need to be established:

- 18 1. total transmission gross plant-in-service;
19 2. accumulated depreciation;
20 3. accumulated deferred federal income taxes;
21 4. the weighted average cost of capital;
22 5. depreciation expense;
23 6. property tax expense;
24 7. federal income tax expense;

1 8. wholesale transmission costs; and

2 9. jurisdictional allocation factors.

3 Revenue credit amounts also need to be established for a Texas retail
4 jurisdictional baseline.

5 **Q. What specific values does SPS ask the Commission to approve for purposes**
6 **of setting a TRCF?**

7 A. The values are set forth in Attachment RML-RD-6. To determine these baseline
8 values, I relied upon the jurisdictional allocation factors set forth in Mr. Freitas's
9 Attachment APF-RR-2 to determine the amounts to be allocated to the Texas
10 retail jurisdiction. I also relied on the functional allocators and the class
11 allocation factors set forth in my Attachment RML-RD-5.

12 **Q. How did you calculate the TCRF baseline values shown on Attachment**
13 **RML-RD-6?**

14 A. With one exception, the values included in the TCRF baseline are taken directly
15 from the CCOSS, which is attached as Attachment RML-RD-5. FERC Account
16 561.8 includes both SPP fees and North American Electric Reliability
17 Corporation ("NERC") fees. I created a workpaper to remove the NERC fees so
18 that the TCRF baseline includes only Regional Transmission Organization
19 administrative fees. This workpaper is included in Attachment RML-RD-7(CD).

20 **B. Distribution Cost Recovery Factor**

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

22 A. I discuss the DCRF for distribution-related costs. PURA § 36.210 authorizes the
23 Commission to approve a tariff or rate schedule "in which a nonfuel rate may be
24 periodically adjusted upward or downward, based on changes in the parts of the

1 utility's invested capital, as described by Section 36.053, that are categorized as
2 distribution plant, distribution-related intangible plant, and distribution-related
3 communication equipment and networks in accordance with [C]ommission rules
4”

5 **Q. Has the Commission adopted a rule governing the recovery of distribution**
6 **charges recoverable under PURA § 36.210?**

7 A. Yes. 16 TAC § 25.243 governs a utility's application for a DCRF.

8 **Q. What values does SPS ask the Commission to set for purposes of establishing**
9 **a DCRF?**

10 A. My Attachment RML-RD-6 sets forth the DCRF baseline values that SPS asks the
11 Commission to establish.

12 **Q. How did you calculate the DCRF baseline values included in Attachment**
13 **RML-RD-6?**

14 A. The values included in the DCRF baseline are taken from the CCOSS, which is
15 attached as Attachment RML-RD-5. For those General and Intangible plant items
16 where only a specific subset of accounts is allowed in the DCRF, I used a ratio of
17 allowed General and Intangible gross plant to total General and Intangible gross
18 plant to calculate the costs when the detail was not explicit in Attachment
19 RML-RD-4.

20 **C. Purchased Power Capacity Cost Recovery Factor**

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

22 A. I discuss the PCRf for purchased power capacity-related costs. PURA § 36.205
23 authorizes the Commission to approve a method for the adjustment of the cost of
24 purchased capacity.

1 **Q. Does the Commission have a rule allowing investor-owned generating**
2 **utilities, such as SPS, to recover purchased capacity costs through a PCRf?**

3 A. Yes. 16 TAC § 25.238 (“Rule 25.238”), allows a utility to apply for the
4 establishment of a PCRf if it meets all of four conditions:

- 5 1. the utility’s most recent comprehensive base-rate proceeding
6 established sufficient information to allow for the determination of
7 values for the parameters in Rule 25.238(h);
- 8 2. no more than two years have passed since the final order in the
9 utility’s most recent comprehensive base-rate proceeding;
- 10 3. the utility has not had a PCRf in effect within the last year; and
- 11 4. no PCRf has been in effect for the utility since the final order in
12 the utility’s most recent comprehensive base rate proceeding.⁶

13 If the utility satisfies those conditions, it may apply for a PCRf, and thereafter it
14 must file an annual application to adjust the PCRf.

15 **Q. What values does SPS ask the Commission to set for purposes of establishing**
16 **a PCRf?**

17 A. Attachment RML-RD-6 sets forth the PCRf baseline values that SPS asks the
18 Commission to establish for the elements of the Rule 25.238 formula.

19 **Q. How did you calculate the PCRf baseline values included in Attachment**
20 **RML-RD-6?**

21 A. The values included in the PCRf baseline are taken directly from the functional
22 cost of service study, attached as Attachment RML-RD-5. For the Intangible
23 plant items where only a specific subset of accounts is allowed in the PCRf, I
24 used a ratio of allowed Intangible gross plant to total General and Intangible gross

⁶ Rule 25.238(c)(1).

1 plant to calculate the costs when the detail was not explicit in Attachment
2 RML-RD-5.

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

4 **A. Yes.**

AFFIDAVIT

STATE OF TEXAS)
)
COUNTY OF POTTER)

RICHARD M. LUTH, first being sworn on his oath, states:

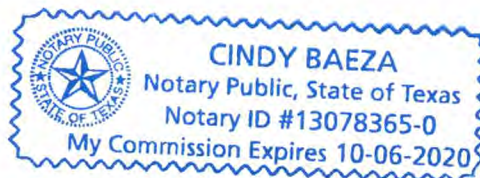
I am the witness identified in the preceding testimony. I have read the testimony and the accompanying attachment(s) and am familiar with the contents. Based upon my personal knowledge, the facts stated in the testimony are true. In addition, in my judgment and based upon my professional experience,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


RICHARD M. LUTH

Subscribed and sworn to before me this 17 day of August, 2017 by RICHARD M. LUTH.


Notary Public, State of Texas

My Commission Expires: 10-06-2020



Southwestern Public Service Company**Jurisdictional Allocation Factors****ENERGY @ METER ALLOCATION**

Line No	State	Energy (kWh)	Allocation
1	Texas	14,002,159,941	57.7587%
2	New Mexico	5,435,437,282	22.4211%
3	Total Wholesale	4,804,918,632	19.8202%
4	System	24,242,515,855	100.0000%

ENERGY @ SOURCE ALLOCATION (INPUT KWH)

	State	Energy (kWh)	Allocation
5	Texas	15,087,625,889	58.1715%
6	New Mexico	5,905,536,803	22.7692%
7	Total Wholesale	4,943,297,178	19.0593%
8	System	25,936,459,870	100.0000%

12 CP PRODUCTION DEMAND @ SOURCE ALLOCATION

	State	Demand (kW)	Allocation
9	Texas	2,104,984	56.2515%
10	New Mexico	823,448	22.0050%
11	Total Wholesale	813,660	21.7435%
12	System	3,742,092	100.0000%

12 CP TRANSMISSION DEMAND ALLOCATION

	State	Demand (kW)	Allocation
13	Texas	2,162,134	46.5845%
14	New Mexico	848,824	18.2884%
15	Total Wholesale	1,630,358	35.1271%
16	System	4,641,316	100.0000%

Southwestern Public Service Company

Present Revenues

Line Rate Class		Base Rate Revenue			Test Year at	Test Year at	Test Year at
No.	Present Rate	Billing Units	Rate	Revenue - \$	Present Rates	EECRF	Present Rates
<u>RESIDENTIAL SERVICE</u>							
RTX							
1	Service Availability Charge	2,011,440 Bills	\$ 10.00 / Month	\$ 20,114,400			
2	Energy Charge - Summer	731,296,270 kWh	\$ 0.078572 / kWh	\$ 57,459,411	\$ 20,197,672		
3	Energy Charge - Winter	1,004,451,841 kWh	\$ 0.068353 / kWh	\$ 68,657,297	\$ 27,438,611		
4	TCRF Charge	1,735,748,111 kWh	\$ 0.001879 / kWh	\$ 3,261,471			
5	Total	1,735,748,111 kWh		\$ 149,492,579	\$ 47,636,283	\$ 1,673,261	\$ 198,802,123
RTXTOU							
6	Service Availability Charge	504 Bills	\$ 10.50 / Month	\$ 5,292			
7	Energy Charge - All Hours	520,122 kWh	\$ 0.058183 / kWh	\$ 30,262			
8	Energy Charge - On-Peak Adder	54,250 kWh	\$ 0.124929 / kWh	\$ 6,777			
9	TCRF Charge	566,159 kWh	\$ 0.001879 / kWh	\$ 1,064			
10	Total	520,122		\$ 43,395	\$ 17,290	\$ 501	\$ 61,186
RSHTX							
11	Service Availability Charge	418,080 Bills	\$ 10.00 / Month	\$ 4,180,800			
12	Energy Charge - Summer	202,930,972 kWh	\$ 0.078572 / kWh	\$ 15,944,692	\$ 5,604,751		
13	Energy Charge - Winter	387,635,660 kWh	\$ 0.048582 / kWh	\$ 18,832,116	\$ 10,589,043		
14	TCRF Charge	590,566,632 kWh	\$ 0.001879 / kWh	\$ 1,109,675			
15	Total	590,566,632 kWh		\$ 40,067,283	\$ 16,193,794	\$ 569,306	\$ 56,830,383
16	Total Residential Service	2,326,834,865 kWh		\$ 189,603,257	\$ 63,847,366	\$ 2,243,068	\$ 255,693,691

Southwestern Public Service Company

Present Revenues

Line Rate Class	No.	Present Rate	Base Rate Revenue		Test Year at Present Rates FUEL	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REV
			Billing Units	Rate			
<u>COMMERCIAL & INDUSTRIAL SERVICE</u>							
<u>Small General Service</u>							
SGTX							
17	Service Availability Charge	390,480 Bills	\$ 11.25 / Month	\$ 4,392,900			
18	Energy Charge - Summer	119,508,477 kWh	\$ 0.063138 / kWh	7,545,526	\$ 3,300,705		
19	Energy Charge - Winter	167,321,057 kWh	\$ 0.053482 / kWh	8,948,665	\$ 4,570,709		
20	TCRF Charge	286,829,534 kWh	\$ 0.001539 / kWh	441,431			
21	Total	286,829,534 kWh		\$ 21,328,522	\$ 7,871,414	\$ 53,924	\$ 29,253,860
SGSTXTIOU							
22	Service Availability Charge	- Bills	\$ 12.25 / Month	\$ -			
23	Energy Charge - All Hours	- kWh	\$ 0.045384 / kWh	\$ -	\$ -		
24	Energy Charge - On-Peak Adder	- kWh	\$ 0.137365 / kWh	\$ -	\$ -		
25	TCRF Charge	- kWh	\$ 0.001539 / kWh	\$ -			
26	Total	-		\$ -	\$ -	\$ -	\$ -
27	Total Small General Service	286,829,534 kWh		\$ 21,328,522	\$ 7,871,414	\$ 53,924	\$ 29,253,860
<u>Secondary C&I Voltage</u>							
SGTX							
28	Service Availability Charge	142,608 Bills	\$ 25.60 / Month	\$ 3,650,765			
29	Demand Charge - Summer	2,261,690 kW-Mo	\$ 15.12 / kW-Mo	34,196,751			
30	Demand Charge - Winter	3,982,855 kW-Mo	\$ 13.06 / kW-Mo	52,016,083			
31	Energy Charge	2,111,879,548 kWh	\$ 0.007783 / kWh	16,436,759			
32	Power Factor Demand Adjustment - Summer	60,080 kW-Mo	\$ 15.12 / kW-Mo	908,412			
33	Power Factor Demand Adjustment - Winter	119,028 kW-Mo	\$ 13.06 / kW-Mo	1,554,505			
34	TCRF Charge	6,423,653 kW-Mo	\$ 0.46 / kW-Mo	2,974,151			
35	Total	2,111,879,548 kWh		\$ 111,737,426	\$ 57,940,311	\$ 1,091,842	\$ 170,769,579

Southwestern Public Service Company

Present Revenues

Line Rate Class		Base Rate Revenue			Test Year at	Test Year at	Test Year at
No.	Present Rate	Billing Units	Rate	Revenue - \$	Present Rates	EECRF	Present Rates
SGTXTOU							
36	Service Availability Charge	384 Bills	\$ 26.60 / Month	\$ 10,214			
37	Demand Charge	168,265 kW-Mo	\$ 10.68 / kW-Mo	1,797,072			
38	Energy Charge - On Peak Adder	333,118 kWh	\$ 0.131370 / kW-Mo	43,762			
39	Energy Charge - All Hours	67,369,104 kWh	\$ 0.007783 / kW-Mo	524,334			
40	Power Factor Demand Adjustment	36,663 kW-Mo	\$ 10.68 / kW-Mo	391,557			
41	TCRF Charge	204,928 kW-Mo	\$ 0.46 / kW-Mo	94,882			
42	Total	67,369,104		\$ 2,861,821	\$ 1,840,540	\$ 34,830	\$ 4,737,191
SGTXLLF							
43	Service Availability Charge	- Bills	\$ 26.60 / Month	-			
44	Demand Charge - All Hours	- kW-Mo	\$ 5.65 / kW-Mo	-			
45	Demand Charge - On Peak adder	- kW-Mo	\$ 21.12 / kW-Mo	-			
46	Energy Charge	- kWh	\$ 0.007783 / kWh	-			
47	Power Factor Demand Adjustment - Summer	- kW-Mo	\$ 5.65 / Kvar	-			
48	Power Factor Demand Adjustment - Winter	- kW-Mo	\$ 21.12 / Kvar	-			
49	TCRF Charge	- kW-Mo	\$ 0.46 / kW-Mo	-			
50	Total	-		\$ -	\$ -	\$ -	\$ -
Standby - Secondary							
51	Service Availability Charge	- Bills	\$ 25.60 / Month	\$ -			
52	Tran & Dist Standby Capacity Fee - Summer	- kW-Mo	\$ 8.24 / kW-Mo	-			
53	Tran & Dist Standby Capacity Fee - Winter	- kW-Mo	\$ 7.41 / kW-Mo	-			
54	Gen Standby Cap Reservation Fee - Summer	- kW-Mo	\$ 1.72 / kW-Mo	-			
55	Gen Standby Cap Reservation Fee - Winter	- kW-Mo	\$ 1.41 / kW-Mo	-			
56	Usage Demand Charge - Summer	- kW-Mo	\$ 15.12 / kW-Mo	-			
57	Usage Demand Charge - Winter	- kW-Mo	\$ 13.06 / kW-Mo	-			
58	Power Factor Demand Adjustment - Summer	- kW-Mo	\$ 9.96 / kW-Mo	-			
59	Power Factor Demand Adjustment - Winter	- kW-Mo	\$ 8.82 / kW-Mo	-			
60	Energy Charge	- kWh	\$ 0.007783 / kWh	-			
	TCRF Charge	- kW-Mo	\$ 0.463000 / kW-Mo	-			
61	Total	- kWh		\$ -	\$ -	\$ -	\$ -
62	Total Secondary Voltage	2,179,248,652 kWh		\$ 114,599,247	\$ 59,780,851	\$ 1,126,672	\$ 175,506,770

Southwestern Public Service Company

Present Revenues

Line Rate Class	Base Rate Revenue			Test Year at Present Rates	Test Year at Present Rates
	Billing Units	Rate	Revenue - \$		
No. Present Rate				FUEL	EECRF
Primary C&I Voltage					
PGTX					
63	Service Availability Charge	45,696 Bills	\$ 58.50 / Month	\$ 2,673,216	
64	Demand Charge - Summer	1,278,925 kW-Mo	\$ 12.76 / kW-Mo	16,319,078	
65	Demand Charge - Winter	2,595,474 kW-Mo	\$ 10.98 / kW-Mo	28,498,310	
66	Energy Charge	2,038,869,785 kWh	\$ 0.005960 / kWh	12,151,664	
67	Power Factor Demand Adjustment - Summer	90,718 kW-Mo	\$ 12.76 / kW-Mo	1,157,561	
68	Power Factor Demand Adjustment - Winter	177,849 kW-Mo	\$ 10.98 / kW-Mo	1,952,786	
69	TCRF Charge	4,142,966 kW-Mo	\$ 0.41 / kW-Mo	1,690,330	
70	Total	2,038,869,785 kWh		\$ 64,442,945	\$ 927,686
				\$ 54,854,952	\$ 120,225,583
PGTXTOU					
71	Service Availability Charge	- Bills	\$ 59.50 / Month	\$ -	
72	Demand Charge	- kW-Mo	\$ 8.82 / kW-Mo	-	
73	Energy Charge - On Peak Adder	- kWh	\$ 0.108932 / kWh	-	
74	Energy Charge - All Hours	- kWh	\$ 0.005960 / kWh	-	
75	Power Factor Demand Adjustment - Summer	- kW-Mo	\$ 8.82 / kW-Mo	-	
76	Power Factor Demand Adjustment - Winter	- kW-Mo	\$ 8.82 / kW-Mo	-	
77	TCRF Charge	- kW-Mo	\$ 0.41 / kW-Mo	-	
78	Total	-		\$ -	\$ -
PGTXLLF					
79	Service Availability Charge	12 Bills	\$ 59.50 / Month	\$ 714	
80	Demand Charge - All Hours	21,509 kW-Mo	\$ 5.26 / kW-Mo	113,137	
81	Demand Charge - On Peak adder	278 kW-Mo	\$ 20.30 / kW-Mo	5,643	
82	Energy Charge	978,227 kWh	\$ 0.005960 / kWh	5,830	
83	Power Factor Demand Adjustment - All Hours	3,050 kW-Mo	\$ 5.26 / kW-Mo	16,043	
84	Power Factor Demand Adjustment - On Peak add	140 kW-Mo	\$ 20.30 / kW-Mo	2,842	
85	TCRF Charge	24,977 kW-Mo	\$ 0.41 / kW-Mo	10,191	
86	Total	978,227		\$ 154,400	\$ 445
				\$ 26,305	\$ 181,150

Southwestern Public Service Company

Present Revenues

Line Rate Class	No.	Present Rate	Billing Units		Base Rate Revenue at Present Base Rates		Test Year at Present Rates FUEL	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REV
			Rate	Revenue - \$					
Standby - Primary									
87		Service Availability Charge	180 Bills	\$ 58.50 / Month	\$ 10,530				
88		Tran & Dist Standby Capacity Fee - Summer	2,841 kW-Mo	\$ 7.05 / kW-Mo	20,029				
89		Tran & Dist Standby Capacity Fee - Winter	8,818 kW-Mo	\$ 6.32 / kW-Mo	55,730				
90		Gen Standby Cap Reservation Fee - Summer	2,841 kW-Mo	\$ 1.45 / kW-Mo	4,119				
91		Gen Standby Cap Reservation Fee - Winter	8,818 kW-Mo	\$ 1.19 / kW-Mo	10,493				
92		Usage Demand Charge - Summer	2,594 kW-Mo	\$ 12.76 / kW-Mo	33,099				
93		Usage Demand Charge - Winter	3,755 kW-Mo	\$ 10.98 / kW-Mo	41,230				
94		Power Factor Demand Adjustment - Summer	- kW-Mo	\$ 8.50 / kW-Mo	-				
95		Power Factor Demand Adjustment - Winter	- kW-Mo	\$ 7.51 / kW-Mo	-				
96		Energy Charge	902,089 kWh	\$ 0.005960 / kWh	5,376				
97		TCRF Charge	18,008 kW-Mo	\$ 0.408000 / kW-Mo	7,347				
98		Total	902,089 kWh		\$ 187,953	\$ 24,278	\$ 410	\$ 212,641	
SAS-4									
99		First 3,500,000 kWh/Month	42,000,000 kWh	\$ 0.025510 / kWh	\$ 1,071,420				
100		All Additional Energy	99,852,495 kWh	\$ 0.019838 / kWh	1,980,874				
101		Power Factor Demand Adjustment - Summer	2,206 kW-Mo	\$ 12.76 / kW-Mo	28,149				
102		Power Factor Demand Adjustment - Winter	3,199 kW-Mo	\$ 10.98 / kW-Mo	35,125				
103		TCRF Charge	270,205 kW-Mo	\$ 0.41 / kW-Mo	110,244				
104		Total	141,852,495 kWh		\$ 3,225,812	\$ 3,818,760	\$ 64,543	\$ 7,109,115	
SAS-8									
105		Service Availability Charge	- Bills	\$ 58.50 / Month	-				
106		Demand Charge - Summer	- kW-Mo	\$ 12.76 / kW-Mo	-				
107		Demand Charge - Winter	- kW-Mo	\$ 10.98 / kW-Mo	-				
108		Energy Charge	- kWh	\$ 0.005960 / kWh	-				
109		Contract Rate - Energy Charge	48,722,580 kWh	\$ 0.008464 / kWh	412,388				
110		Power Factor Demand Adjustment - Summer	7,510 kW-Mo	\$ 12.76 / kW-Mo	95,828				
111		Power Factor Demand Adjustment - Winter	9,212 kW-Mo	\$ 10.98 / kW-Mo	101,148				
112		TCRF Charge	99,078 kW-Mo	\$ 0.41 / kW-Mo	40,424				
113		Total	48,722,580 kWh		\$ 649,788	\$ 1,310,644	\$ 22,169	\$ 1,982,601	
Total Primary Voltage									
114			2,231,325,176 kWh		\$ 68,660,898	\$ 60,034,939	\$ 1,015,253	\$ 129,711,090	

Southwestern Public Service Company

Present Revenues

Line Rate Class		Base Rate Revenue			Test Year at	Test Year at	Test Year at
No.	Present Rate	Billing Units	Rate	Revenue - \$	Present Rates	EECRF	Present Rates
Sub-Transmission C&I Voltage 69kV							
LGSTTX							
115	Service Availability Charge	120 Bills	\$ 710.00 / Month	\$ 85,200			
116	Demand Charge - Summer	594,156 kW-Mo	\$ 11.68 / kW-Mo	6,939,742			
117	Demand Charge - Winter	1,139,996 kW-Mo	\$ 8.13 / kW-Mo	9,268,167			
118	Energy Charge	1,155,539,930 kWh	\$ 0.004505 / kWh	5,205,707			
119	Energy Charge, Inside City Limits	- kWh	\$ 0.005798 / kWh	-			
120	Less: REC Opt-Out	935,461,051 kWh	\$ (0.000191) / kWh	(178,673)			
121	Power Factor Demand Adjustment - Summer	52,822 kW-Mo	\$ 11.68 / kW-Mo	616,961			
122	Power Factor Demand Adjustment - Winter	71,059 kW-Mo	\$ 8.13 / kW-Mo	577,710			
123	TCRF Charge	1,734,152 kW-Mo	\$ 0.43 / kW-Mo	742,217			
124	Total	1,155,539,930 kWh		\$ 23,257,031	\$ 29,217,453	\$ -	\$ 52,474,484
Standby 69-115 kV							
125	Service Availability Charge	12 Bills	\$ 710.00 / Month	\$ 8,520			
126	Transmission Standby Capacity Fee - Summer	40,000 kW-Mo	\$ 4.54 / kW-Mo	181,600			
127	Transmission Standby Capacity Fee - Winter	80,000 kW-Mo	\$ 3.19 / kW-Mo	255,200			
128	Gen Standby Cap Reservation Fee - Summer	40,000 kW-Mo	\$ 1.78 / kW-Mo	71,200			
129	Gen Standby Cap Reservation Fee - Winter	80,000 kW-Mo	\$ 1.25 / kW-Mo	100,000			
130	Usage Demand Charge - Summer	- kW-Mo	\$ 11.68 / kW-Mo	-			
131	Usage Demand Charge - Winter	- kW-Mo	\$ 8.13 / kW-Mo	-			
132	Less: REC Opt-Out	- kWh	\$ (0.000191) / kWh	-			
133	Energy Charge	7,282,382 kWh	\$ 0.004505 / kWh	32,807			
134	Power Factor Demand Adjustment - Summer	5,794 kW-Mo	\$ 6.32 / kW-Mo	36,618			
135	Power Factor Demand Adjustment - Winter	11,175 kW-Mo	\$ 4.44 / kW-Mo	49,617			
136	TCRF Charge	120,000 kW-Mo	\$ 0.43 / kW-Mo	51,360			
137	Total	7,282,382 kWh		\$ 786,922	\$ 184,140	\$ -	\$ 971,062
138	Total Sub-Transmission Voltage	1,162,822,312 kWh		\$ 24,043,953	\$ 29,401,593	\$ -	\$ 53,445,546

Southwestern Public Service Company

Present Revenues

Line Rate Class No. Present Rate	Billing Units	Base Rate Revenue at Present Base Rates		Test Year at Present Rates FUEL	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REV
		Rate	Revenue - \$			
Backbone Transmission C&I Voltage 115kV+						
LGSTBTX						
139	Service Availability Charge	471 Bills	\$ 710.00 / Month	\$ 334,410		
140	Demand Charge - Summer	2,760,327 kW-Mo	\$ 11.16 / kW-Mo	30,805,252		
141	Demand Charge - Winter	5,415,145 kW-Mo	\$ 7.81 / kW-Mo	42,292,281		
142	Energy Charge	5,046,187,214 kWh	\$ 0.004273 / kWh	21,562,358		
143	Energy Charge, Inside City Limits	173,125,220 kWh	\$ 0.005566 / kWh	963,615		
144	Less: REC Opt-Out	3,647,929,324 kWh	\$ (0.000190) / kWh	(693,107)		
145	Power Factor Demand Adjustment - Summer	82,293 kW-Mo	\$ 11.16 / kW-Mo	918,390		
146	Power Factor Demand Adjustment - Winter	92,227 kW-Mo	\$ 7.81 / kW-Mo	720,293		
147	TCRF Charge	8,175,472 kW-Mo	\$ 0.39 / kW-Mo	3,147,557		
148	Total	5,219,312,434 kWh		\$ 100,051,049	\$ -	\$ 231,021,600
Standby 115 kV +						
149	Service Availability Charge	132 Bills	\$ 710.00 / Month	\$ 93,720		
150	Transmission Standby Capacity Fee - Summer	119,344 kW-Mo	\$ 4.36 / kW-Mo	520,340		
151	Transmission Standby Capacity Fee - Winter	235,150 kW-Mo	\$ 3.06 / kW-Mo	719,559		
152	Gen Standby Cap Reservation Fee - Summer	119,344 kW-Mo	\$ 1.72 / kW-Mo	205,272		
153	Gen Standby Cap Reservation Fee - Winter	235,150 kW-Mo	\$ 1.19 / kW-Mo	279,829		
154	Usage Demand Charge - Summer	104,193 kW-Mo	\$ 11.16 / kW-Mo	1,162,794		
155	Usage Demand Charge - Winter	208,108 kW-Mo	\$ 7.81 / kW-Mo	1,625,323		
156	Less: REC Opt-Out	- kWh	\$ (0.000190) / kWh	-		
157	Energy Charge	171,120,430 kWh	\$ 0.004273 / kWh	731,198		
158	Power Factor Demand Adjustment - Summer	1,742 kW-Mo	\$ 11.16 / kW-Mo	19,441		
159	Power Factor Demand Adjustment - Winter	2,262 kW-Mo	\$ 7.81 / kW-Mo	17,666		
160	Power Factor Demand Adjustment - Summer	27 kW-Mo	\$ 6.08 / kW-Mo	164		
161	Power Factor Demand Adjustment - Winter	51 kW-Mo	\$ 4.25 / kW-Mo	217		
162	TCRF Charge	666,795 kW-Mo	\$ 0.39 / kW-Mo	256,716		
163	Total	171,120,430 kWh		\$ 5,632,239	\$ -	\$ 9,926,109
164	Total Backbone Transmission Voltage	5,390,432,864 kWh		\$ 105,683,288	\$ -	\$ 240,947,709
Total Commercial & Industrial Service, including						
165	Small General Service	##### kWh		\$ 292,353,217	\$ 2,195,849	\$ 628,864,974

Southwestern Public Service Company

Present Revenues

Line Rate Class No. Present Rate	Billing Units	Base Rate Revenue at Present Base Rates		Test Year at Present Rates	Test Year at Present Rates	Test Year at Present Rates
		Rate	Revenue - \$	FUEL	EECRF	TOTAL REV
<u>PUBLIC AUTHORITY SERVICE</u>						
<u>Small Municipal and School Service</u>						
SMSTX						
166	34,248 Bills	\$ 13.20 / Month	\$ 452,074			
167	6,022,216 kWh	\$ 0.045136 / kWh	\$ 271,819	\$ 166,328		
168	13,151,367 kWh	\$ 0.038897 / kWh	\$ 511,549	\$ 359,256		
169	19,173,584 kWh	\$ 0.009190 / kWh	\$ 176,205			
170	19,173,584 kWh		\$ 1,411,647	\$ 525,583	\$ 5,503	\$ 1,942,733
SMSTXTOU						
171	- Bills	\$ 14.20 / Month	\$ -			
172	- kWh	\$ 0.033458 / kWh	\$ -	\$ -		
173	- kWh	\$ 0.117987 / kWh	\$ -	\$ -		
174	kWh	\$ 0.009190 / kWh	\$ -			
175	-		\$ -	\$ -	\$ -	\$ -
Total Small Municipal and School Service						
176	19,173,584 kWh		\$ 1,411,647	\$ 525,583	\$ 5,503	\$ 1,942,733

Large Municipal and School Service

LMSTX SEC						
177	Service Availability Charge	\$ 25.90 / Month	\$ 284,071			
178	Demand Charge - Summer	\$ 10.87 / kW-Mo	\$ 1,863,713			
179	Demand Charge - Winter	\$ 8.90 / kW-Mo	\$ 2,811,600			
180	Energy Charge	\$ 0.007692 / kWh	\$ 1,171,203			
181	Power Factor Demand Adjustment - Summer	\$ 10.87 / kW-Mo	\$ 34,589			
182	Power Factor Demand Adjustment - Winter	\$ 8.90 / kW-Mo	\$ 46,263			
183	TCRF Charge	\$ 0.32 / kW-Mo	\$ 156,655			
184	Total		\$ 6,368,094	\$ 4,176,444	\$ 16,749	\$ 10,561,287

Southwestern Public Service Company

Present Revenues

Line Rate Class No. Present Rate	Billing Units	Base Rate Revenue at Present Base Rates		Test Year at Present Rates FUEL	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REV
		Rate	Revenue - \$			
LMSTXTOUT SEC						
185	Service Availability Charge	- Bills \$ 26.90 / Month	\$ -			
186	Demand Charge	- kW-Mo \$ 7.30 / kW-Mo	-			
187	Energy Charge - All Hours	- kW-Mo \$ 0.007692 / kW-Mo	-			
188	Energy Charge - On-Peak Adder	- kWh \$ 0.122527 / kWh	-			
189	Power Factor Demand Adjustment - Summer	- kW-Mo \$ 7.30 / kW-Mo	-			
190	Power Factor Demand Adjustment - Winter	- kW-Mo \$ 7.30 / kW-Mo	-			
191	TCRF Charge	- kW-Mo \$ 0.32 / kW-Mo	-			
192	Total		\$ -	\$ -	\$ -	\$ -
LMSTX PRI						
193	Service Availability Charge	144 Bills \$ 25.90 / Month	\$ 3,730			
194	Demand Charge - Summer	34,931 kW-Mo \$ 10.73 / kW-Mo	374,811			
195	Demand Charge - Winter	56,153 kW-Mo \$ 8.80 / kW-Mo	494,143			
196	Energy Charge	28,459,811 kWh \$ 0.007573 / kWh	215,526			
197	Power Factor Demand Adjustment - Summer	2,358 kW-Mo \$ 10.73 / kW-Mo	25,302			
198	Power Factor Demand Adjustment - Winter	2,498 kW-Mo \$ 8.80 / kW-Mo	21,982			
199	TCRF Charge	95,940 kW-Mo \$ 0.28 / kW-Mo	26,479			
200	Total		\$ 1,161,973	\$ 766,494	\$ 3,131	\$ 1,931,597
LMSTXTOUT PRI						
201	Service Availability Charge	- Bills \$ 26.90 / Month	\$ -			
202	Demand Charge	- kW-Mo \$ 7.34 / kW-Mo	-			
203	Energy Charge - All Hours	- kWh \$ 0.007692 / kWh	-			
204	Energy Charge - On-Peak Adder	- kWh \$ 0.122527 / kWh	-			
205	Power Factor Demand Adjustment - Summer	- kW-Mo \$ 7.34 / kW-Mo	-			
206	Power Factor Demand Adjustment - Winter	- kW-Mo \$ 7.34 / kW-Mo	-			
207	TCRF Charge	- kW-Mo \$ 0.28 / kW-Mo	-			
208	Total		\$ -	\$ -	\$ -	\$ -
209	Total Large Municipal Service	180,722,250 kWh	\$ 7,530,067	\$ 4,942,938	\$ 19,879	\$ 12,492,884

Southwestern Public Service Company

Present Revenues

Line Rate Class No. Present Rate	Billing Units		Base Rate Revenue at Present Base Rates		Test Year at Present Rates FUEL	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REV
		Rate		Revenue - \$			
LSSTX SEC							
210	Service Availability Charge	8,616 Bills	\$ 31.30 / Month	\$ 269,681			
211	Demand Charge - Summer	256,953 kW-Mo	\$ 13.66 / kW-Mo	\$ 3,509,972			
212	Demand Charge - Winter	429,864 kW-Mo	\$ 11.21 / kW-Mo	\$ 4,818,781			
213	Energy Charge	163,554,795 kWh	\$ 0.009577 / kWh	\$ 1,566,364			
214	Power Factor Demand Adjustment - Summer	7,039 kW-Mo	\$ 13.66 / kW-Mo	\$ 96,147			
215	Power Factor Demand Adjustment - Winter	6,613 kW-Mo	\$ 11.21 / kW-Mo	\$ 74,136			
216	TCRF Charge	700,469 kW-Mo	\$ 0.33 / kW-Mo	\$ 228,353			
217	Total	163,554,795 kWh		\$ 10,563,434	\$ 4,485,880	\$ 202,972	\$ 15,252,286
LSSTXTOU SEC							
218	Service Availability Charge	- Bills	\$ 32.30 / Month	\$ -			
219	Demand Charge	- / kW-M	\$ 9.67 / kW-Mo	\$ -			
220	Energy Charge - All Hours	- / kWh	\$ 0.009577 / kWh	\$ -			
221	Energy Charge - On-Peak Adder	- / kWh	\$ 0.142949 / kWh	\$ -			
222	Power Factor Demand Adjustment - Summer	- kW-Mo	\$ 9.67 / kW-Mo	\$ -			
223	Power Factor Demand Adjustment - Winter	- kW-Mo	\$ 9.67 / kW-Mo	\$ -			
224	TCRF Charge	- kW-Mo	\$ 0.33 / kW-Mo	\$ -			
225	Total	-		\$ -	\$ -	\$ -	\$ -
LSSTX PRI							
226	Service Availability Charge	48 Bills	\$ 31.30 / Month	\$ 1,502			
227	Demand Charge - Summer	3,518 kW-Mo	\$ 11.97 / kW-Mo	\$ 42,114			
228	Demand Charge - Winter	5,697 kW-Mo	\$ 9.85 / kW-Mo	\$ 56,119			
229	Energy Charge	2,822,673 kWh	\$ 0.008990 / kWh	\$ 25,376			
230	Power Factor Demand Adjustment - Summer	203 kW-Mo	\$ 11.97 / kW-Mo	\$ 2,433			
231	Power Factor Demand Adjustment - Winter	113 kW-Mo	\$ 9.85 / kW-Mo	\$ 1,110			
232	TCRF Charge	9,532 kW-Mo	\$ 0.30 / kW-Mo	\$ 2,812			
233	Total	2,822,673 kWh		\$ 131,466	\$ 75,999	\$ 3,503	\$ 210,968

Southwestern Public Service Company

Present Revenues

Line Rate Class	Billing Units	Base Rate Revenue at Present Base Rates		Test Year at Present Rates FUEL	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REV
		Rate	Revenue - \$			
LSSTXTOU PRI						
234	- Bills	\$ 32.30 / Month	\$ -			
235	- kW-Mo	\$ 7.59 / kW-Mo	-			
236	- kWh	\$ 0.008990 / kWh	-			
237	- kWh	\$ 0.140525 / kWh	-	\$ -		
238	- kW-Mo	\$ 7.59 / kW-Mo	-			
239	- kW-Mo	\$ 7.59 / kW-Mo	-			
240	- kW-Mo	\$ 0.30 / kW-Mo	-			
241	-		\$ -	\$ -	\$ -	-
242						
243	166,377,468 kWh		\$ 10,694,900	\$ 4,561,879	\$ 206,474	\$ 15,463,253
Total Large School Service						
244	366,273,302 kWh		\$ 19,636,614	\$ 10,030,400	\$ 231,857	\$ 29,898,871
Total Public Authority Service						

LIGHTING SERVICE

Area Lighting Service

Flood Litg.

245	Light Charge	46,397 Litg-Mo	various / Litg-Mo	\$ 1,262,583		
246	Energy Charge	11,478,199 kWh	\$ - / kWh	-		
247	TCRF Charge	11,478,199	\$ 0.000770	8,838		
248	Per Book - Base Rate Revenue	11,478,199 kWh		\$ 1,271,421	\$ 314,705	\$ 1,586,126

Guard Litg.

249	Light Charge	219,288 Litg-Mo	various / Litg-Mo	\$ 2,860,936		
250	Energy Charge	12,967,855 kWh	\$ - / kWh	-		
251	TCRF Charge	12,967,855	\$ 0.000770	9,985		
252	Per Book - Base Rate Revenue	12,967,855 kWh		\$ 2,870,921	\$ 355,548	\$ 3,226,469

Southwestern Public Service Company

Present Revenues

Line No.	Rate Class	Billing Units				Base Rate Revenue at Present Base Rates		Test Year at Present Rates		Test Year at Present Rates	
		Rate		Revenue - \$		FUEL		EECRF		TOTAL REV	
SA-810											
253	Light Charge	576	Ltg-Mo	various	/ Ltg-Mo	\$	4,931				
254	Energy Charge	50,220	kWh	\$	-	/ kWh	-				
255	TCRF Charge	50,220		\$	0.000770		39				
256	Per Book - Base Rate Revenue	50,220	kWh			\$	4,970	\$	1,377	\$	6,347
Total Area Lighting Service		24,496,274	kWh			\$	4,147,312	\$	671,631	\$	4,818,943
Street Lighting Service											
SL											
258	Light Charge	360,504	Ltg-Mo	various	/ Ltg-Mo	\$	3,905,676				
259	Energy Charge	33,789,682	kWh	\$	-	/ kWh	-				
260	TCRF Charge	33,789,682		\$	0.000710		23,991				
261	Per Book - Base Rate Revenue	33,789,682	kWh			\$	3,929,667	\$	926,434	\$	4,856,101
Total Street Lighting Service		33,789,682	kWh			\$	3,929,667	\$	926,434	\$	4,856,101
Sign Lighting Service											
SA-805											
263	Minimum Charge	-	Meters	\$	-	/ Meter	-				
264	Energy Charge	107,280	kWh	\$	0.032401	/ kWh	3,476				
265	TCRF Charge	107,280		\$	0.000710		76				
266	Per Book - Base Rate Revenue	107,280	kWh			\$	3,552	\$	2,941	\$	6,493
Total Sign Lighting Service		107,280	kWh			\$	3,552	\$	2,941	\$	6,493
Total Lighting Service		58,393,236	kWh			\$	8,080,531	\$	1,601,006	\$	9,681,537
Total Company Retail Base Rate Revenue:		##### kWh				\$	551,636,310	\$	367,831,990	\$	4,670,774
				ICRF		14,572,493					
						537,063,817					

Southwestern Public Service Company

Summary of Major External Allocation Factors

Demand - Production-Related

Allocation Factor Name	Cost of Service Item Allocated	Basis for Allocation
DPROD	Demand Production	AED 4-CP
DPURCH	Purchased Capacity	AED 4-CP
DPRODTI	Transmission Interconnect	AED 4-CP
DPRODLD	Production Load Dispatching	AED 4-CP

Demand - Transmission-Related

Allocation Factor Name	Cost of Service Item Allocated	Basis for Allocation
DTRAN	Demand Transmission System	AED 4-CP
DTRANRADGRS	Demand Transmission Radial Lines - Gross	Gross radial line plant, lines assigned by customer count
DTRANLD	Transmission Load Dispatching	AED 4-CP
DTRANRADDEP	Demand Transmission Radial Lines - Deprecial	Depreciation radial line plant, lines assigned by customer count
DTRANRADNET	Demand Transmission Radial Lines - Net	Net radial line plant, lines assigned by customer count

Demand - Distribution-Related

Allocation Factor Name	Cost of Service Item Allocated	Basis for Allocation
DDISPSUB	Demand Distribution Primary Substation	NCP
DDISTPOL	Demand Distribution Primary Overhead	NCP
DDISTPUL	Demand Distribution Primary Underground	NCP
DDISTSOL	Demand Distribution Secondary Overhead	NCP
DDISTSUL	Demand Distribution Secondary Underground Lines	NCP
DDISTSLT	Demand Distribution Line Transformers	NCP
DDISTLD	Demand Distribution Load Dispatching	NCP

Energy

Allocation Factor Name	Cost of Service Item Allocated	Basis for Allocation
ENEFUEL	Energy at Generation with losses	kWh
ENERGY1	Energy at Generation with losses	kWh
ENERGY2	Energy at Meter	kWh
ENETRKR	Energy Efficiency Tracker	kWh, less transmission voltage
INCITYREV	Franchise fees, gross receipts	In-city revenues
ENERGYREC	Other expenses - energy (RECs)	kWh, less REC opt-out kWh

Customer

Allocation Factor Name	Cost of Service Item Allocated	Basis for Allocation
TRANSMET	FERC 353 - Retail Meters	Large General Service - Transmission. Only customer class with retail meters for billing at transmission voltage
CSERVICE	FERC 369 - Service Investment	Replacement costs
CMETERS	FERC 370 - Meters	New meter costs
CMETRDG	FERC 902 - Meter Reading	Number of customers
CUSTREC	FERC 903 - Customer Records &	Weighted annual bills
CUSTCAM	FERC 905 - Miscellaneous Customer	Weighted annual bills
CUSTASST	FERC 908 - Customer Assistance	Weighted annual bills
CUSTADVT	FERC 909 - Advertisement	Weighted annual bills
CUSTCSM	FERC 910 - Miscellaneous Customer	Weighted annual bills
CUSTPREM	FERC 371 - Installation on Customer Premises	Direct-assigned to Guard & Flood Lighting Service
CLIGHT	FERC 373 - Street Lighting & Signal Systems	Direct-assigned to Municipal & State Street Lighting Service
CUSTDEP	Customer Deposits	Number of customers, less Municipals and Schools (do not pay customer deposits)
CUST	CRS/Call Center-related plant	Number of customers
MAJACCT	FERC 908 - Customer Assistance (Account Representatives)	KWh of customer classes with accounts that are assigned Account Representatives
CUSTDIST	FERC 451.03 - Customer Connection	Number of distribution-voltage customers

Southwestern Public Service Company

Comparison of Major Allocation Factors

Line	Rate Class	Production Demand Allocator	Transmission Demand Allocator	Primary Demand Allocator	Energy at Generation Allocator
<u>Allocation % from Docket 45524 Settlement</u>					
1	Residential General	23.00%	23.14%	33.50%	12.36%
2	Residential Space Heating	7.64%	7.73%	10.76%	5.59%
3	Small General Service	3.05%	3.08%	3.96%	2.05%
4	Secondary General	20.55%	20.86%	25.95%	15.90%
5	Small Municipal and School Service	0.11%	0.11%	0.20%	0.13%
6	Large Municipal Service	1.27%	1.30%	1.87%	1.26%
7	Large School Service	1.64%	1.66%	3.88%	1.30%
8	Primary General	12.27%	12.71%	18.94%	16.89%
9	Large General Service - Trans 69 kV	5.48%	5.38%	0.00%	7.96%
10	Large General Service - Trans 115+ kV	24.71%	23.76%	0.00%	36.10%
11	Street Lighting Service	0.16%	0.16%	0.54%	0.25%
12	Guard and Flood Lighting Service	0.12%	0.12%	0.39%	0.18%
13	Total Texas Retail	100.00%	100.00%	100.00%	100.00%
<u>Allocation % from Current Class COSS</u>					
1	Residential General	26.75%	26.40%	34.44%	12.97%
2	Residential Space Heating	7.14%	7.15%	8.83%	4.41%
3	Small General Service	3.06%	3.03%	4.36%	2.14%
4	Secondary General	18.59%	18.86%	25.55%	16.23%
5	Small Municipal and School Service	0.11%	0.11%	0.21%	0.14%
6	Large Municipal Service	1.28%	1.31%	2.32%	1.35%
7	Large School Service	1.50%	1.50%	3.39%	1.24%
8	Primary General	10.47%	11.25%	20.04%	16.34%
9	Large General Service - Trans 69 kV	5.73%	5.58%	0.00%	7.98%
10	Large General Service - Trans 115+ kV	25.11%	24.55%	0.00%	36.77%
11	Street Lighting Service	0.16%	0.16%	0.50%	0.25%
12	Guard and Flood Lighting Service	0.11%	0.11%	0.36%	0.18%
13	Total Texas Retail	100.00%	100.00%	100.00%	100.00%

Southwestern Public Service Company

Comparison of Major Allocation Factors

Line	Rate Class	Production Demand Allocator	Transmission Demand Allocator	Primary Demand Allocator	Energy at Generation Allocator
<u>Nominal Change from Docket 45524</u>					
1	Residential General	3.74%	3.26%	0.93%	0.60%
2	Residential Space Heating	-0.50%	-0.58%	-1.93%	-1.18%
3	Small General Service	0.01%	-0.04%	0.40%	0.09%
4	Secondary General	-1.96%	-2.01%	-0.40%	0.32%
5	Small Municipal and School Service	0.00%	0.00%	0.00%	0.01%
6	Large Municipal Service	0.01%	0.01%	0.45%	0.08%
7	Large School Service	-0.15%	-0.16%	-0.49%	-0.06%
8	Primary General	-1.80%	-1.46%	1.09%	-0.55%
9	Large General Service - Trans 69 kV	0.25%	0.19%	0.00%	0.02%
10	Large General Service - Trans 115+ kV	0.40%	0.79%	0.00%	0.68%
11	Street Lighting Service	0.00%	0.00%	-0.03%	0.00%
12	Guard and Flood Lighting Service	0.00%	0.00%	-0.03%	0.00%
13	Total Texas Retail	0.00%	0.00%	0.00%	0.00%
<u>Relative % Change from Docket 45524</u>					
1	Residential General	16.27%	14.10%	2.79%	4.88%
2	Residential Space Heating	-6.54%	-7.44%	-17.97%	-21.10%
3	Small General Service	0.46%	-1.44%	10.07%	4.32%
4	Secondary General	-9.55%	-9.63%	-1.55%	2.03%
5	Small Municipal and School Service	0.86%	1.35%	1.77%	6.68%
6	Large Municipal Service	0.75%	1.07%	24.15%	6.40%
7	Large School Service	-8.98%	-9.86%	-12.56%	-4.84%
8	Primary General	-14.64%	-11.50%	5.77%	-3.28%
9	Large General Service - Trans 69 kV	4.58%	3.62%	not applicable	0.20%
10	Large General Service - Trans 115+ kV	1.60%	3.32%	not applicable	1.87%
11	Street Lighting Service	-2.43%	-2.15%	-6.16%	0.22%
12	Guard and Flood Lighting Service	-2.94%	-2.65%	-6.64%	-0.29%
13	Total Texas Retail	0.00%	0.00%	0.00%	0.00%

SOUTHWESTERN PUBLIC SERVICE COMPANY

**TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017**

Excel Version

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
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	537,063,817	185,231,047	20,887,091	111,530,214	1,235,442
SUM 7	Other Operating Revenue	SCH REV, LN 27	85,236,400	29,154,369	2,736,200	16,402,011	107,089
SUM 8	TOTAL OPERATING REVENUE		622,300,217	214,385,416	23,623,291	127,932,225	1,342,531
SUM 9							
SUM 10	OPERATING EXPENSES						
SUM 11	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 227	339,192,716	117,474,635	12,215,254	60,722,576	650,201
SUM 12	Depreciation Expense	SCH DAX, LN 90	110,169,926	41,612,197	4,369,327	21,454,271	223,837
SUM 13	Amortization Expense	SCH DAX, LN 91	(19,051)	(6,380)	(357)	(4,914)	13
SUM 14	Taxes Other Than Income Taxes	SCH OTX, LN 21	47,848,942	21,523,587	1,973,022	11,065,509	132,946
SUM 15	Federal, State, & Deferred Income Taxes & ITC	SCH ITX, LN 353	27,864,887	5,872,401	1,190,672	8,976,521	90,727
SUM 16	TOTAL OPERATING EXPENSES		525,057,420	186,476,441	19,747,917	102,213,963	1,097,725
SUM 17							
SUM 18	OPERATING INCOME (RETURN)		97,242,797	27,908,975	3,875,374	25,718,263	244,806
SUM 19							
SUM 20							
SUM 21	DEVELOPMENT OF RATE BASE						
SUM 22	Electric Plant in Service	SCH PLT, LN 124	3,602,373,066	1,344,536,942	135,857,184	722,349,215	6,428,775
SUM 23	Less: Depreciation & Amortization Reserve	SCH D&A, LN 102	1,193,891,838	447,588,800	46,081,701	234,269,972	2,270,186
SUM 24	Plus: Plant Held for Future Use	SCH D&A, LN 117	0	0	0	0	0
SUM 25	Plus: Construction Work In Progress	SCH D&A, LN 120	0	0	0	0	0
SUM 26	Plus: Fuel Inventory	SCH RBO, LN 4	5,668,553	985,031	121,425	919,854	8,117
SUM 27	Plus: NOx Inventory	SCH RBO, LN 6	0	0	0	0	0
SUM 28	Plus: Utility Materials and Supplies	SCH RBO, LN 11	11,688,837	4,240,567	408,514	2,327,345	17,265
SUM 29	Plus: Cash Working Capital	SCH RBO, LN 12	(9,568,374)	(4,245,217)	(397,316)	(2,166,137)	(21,522)
SUM 30	Plus: Prepayments	SCH RBO, LN 13	93,468,740	35,660,025	4,243,968	16,212,570	266,465
SUM 31	Less: Deductions to Rate Base	SCH RBO, LN 36	622,224,980	234,203,686	23,833,158	124,586,111	1,074,493
SUM 32							
SUM 33	TOTAL NET RATE BASE		1,887,514,003	699,384,862	70,318,916	380,786,765	3,354,421
SUM 34							
SUM 35							
SUM 36	RATE OF RETURN (PRESENT)		5.15%	3.99%	5.51%	6.75%	7.30%
SUM 37							
SUM 38	INDEX RATE OF RETURN (PRESENT)		1.00	0.77	1.07	1.31	1.42
SUM 39							
SUM 40							
SUM 41							
SUM 42							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
SUM 1	SUMMARY AT PRESENT RATES												
SUM 2													
SUM 3	DEVELOPMENT OF RETURN												
SUM 4													
SUM 5	OPERATING REVENUE												
SUM 6	Base Sales of Electricity		7,346,933	10,463,735	66,802,362	125,529,391	3,909,152	4,128,450					
SUM 7	Other Operating Revenue		1,121,271	1,311,479	9,709,851	24,368,230	188,481	137,419					
SUM 8	TOTAL OPERATING REVENUE		8,468,204	11,775,214	76,512,213	149,897,621	4,097,633	4,265,869					
SUM 9													
SUM 10	OPERATING EXPENSES												
SUM 11	Operation and Maintenance Expense Incl Cost of Sales		4,484,858	5,213,781	40,118,688	93,781,011	2,096,224	2,435,486					
SUM 12	Depreciation Expense		1,577,829	2,003,805	12,428,501	24,576,471	970,046	953,642					
SUM 13	Amortization Expense		(346)	(468)	(2,351)	(4,559)	(14)	326					
SUM 14	Taxes Other Than Income Taxes		771,471	1,232,289	3,625,798	6,663,142	475,590	385,588					
SUM 15	Federal, State, & Deferred Income Taxes & ITC		334,411	888,710	5,280,118	5,043,958	96,613	110,755					
SUM 16	TOTAL OPERATING EXPENSES		7,168,223	9,318,117	61,450,755	130,060,023	3,658,460	3,885,797					
SUM 17													
SUM 18	OPERATING INCOME (RETURN)		1,299,982	2,457,097	15,061,458	19,837,598	459,173	380,072					
SUM 19													
SUM 20													
SUM 21	DEVELOPMENT OF RATE BASE												
SUM 22	Electric Plant in Service		52,956,239	67,641,804	413,763,890	813,371,068	25,586,680	19,881,269					
SUM 23	Less: Depreciation & Amortization Reserve		17,124,932	21,746,595	131,577,651	273,365,538	10,130,595	9,735,867					
SUM 24	Plus: Plant Held for Future Use		0	0	0	0	0	0					
SUM 25	Plus: Construction Work In Progress		0	0	0	0	0	0					
SUM 26	Plus: Fuel Inventory		76,269	70,207	926,001	2,536,930	14,350	10,370					
SUM 27	Plus: NX Inventory		0	0	0	0	0	0					
SUM 28	Plus: Utility Materials and Supplies		168,057	211,968	1,306,912	2,904,098	64,000	40,111					
SUM 29	Plus: Cash Working Capital		(151,321)	(227,680)	(853,783)	(1,368,716)	(82,022)	(54,661)					
SUM 30	Plus: Prepayments		1,224,666	1,499,928	10,571,727	21,087,279	1,008,488	1,693,623					
SUM 31	Less: Deductions to Rate Base		9,177,966	11,761,215	73,013,614	137,312,907	4,314,781	2,947,051					
SUM 32													
SUM 33	TOTAL NET RATE BASE		27,971,012	35,688,418	221,123,482	427,852,214	12,146,121	8,887,794					
SUM 34													
SUM 35													
SUM 36	RATE OF RETURN (PRESENT)		4.65%	6.88%	6.81%	4.64%	3.78%	4.28%					
SUM 37													
SUM 38	INDEX RATE OF RETURN (PRESENT)		0.90	1.34	1.32	0.90	0.73	0.83					
SUM 39													
SUM 40													
SUM 41													
SUM 42													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	GENERAL SERV										RESIDENTIAL SERVICE (v)	RESIDENTIAL SPACE HTG SERVICE (z)
			TRANSM 69 TO 115KV (s)	GENERAL SERV BACKBONE TRANSN 115KV+ (t)	MUNICIPAL PRIMARY SERVICE (u)	MUNICIPAL SECONDARY SERVICE (v)	SCHOOL PRIMARY SERVICE (w)	SCHOOL SECONDARY SERVICE (x)	RESIDENTIAL SERVICE (y)					
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	23,250,376	102,279,015	1,135,494	6,211,439	128,654	10,335,081	146,273,439	38,957,608				
SUM 7	Other Operating Revenue	SCH REV, LN 27	4,307,458	19,860,772	197,280	923,992	24,099	1,287,380	22,938,121	6,216,248				
SUM 8	TOTAL OPERATING REVENUE		27,557,834	122,139,787	1,332,774	7,135,431	152,753	11,622,461	169,211,560	45,173,856				
SUM 9														
SUM 10	OPERATING EXPENSES													
SUM 11	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 227	17,157,925	76,623,086	764,358	3,720,500	93,291	5,120,490	92,864,803	24,609,833				
SUM 12	Depreciation Expense	SCH DAX, LN 90	4,544,226	20,032,245	262,645	1,315,183	33,867	1,969,938	33,064,334	8,547,863				
SUM 13	Amortization Expense	SCH DAX, LN 91	(859)	(3,700)	(59)	(288)	(7)	(461)	(4,946)	(1,434)				
SUM 14	Taxes Other Than Income Taxes	SCH DTX, LN 21	1,151,994	5,511,148	102,549	668,921	15,757	1,216,532	17,166,366	4,357,220				
SUM 15	Federal, State, & Deferred Income Taxes & ITC	SCH ITX, LN 353	1,039,791	4,004,167	30,758	303,654	(1,801)	870,511	4,427,671	1,444,730				
SUM 16	TOTAL OPERATING EXPENSES		23,893,078	106,166,945	1,160,252	6,007,971	141,107	9,177,009	147,518,229	36,958,212				
SUM 17														
SUM 18	OPERATING INCOME (RETURN)		3,864,756	15,972,842	172,522	1,127,460	11,646	2,445,452	21,693,331	6,215,644				
SUM 19														
SUM 20														
SUM 21	DEVELOPMENT OF RATE BASE													
SUM 22	Electric Plant in Service	SCH PLT, LN 124	150,598,736	662,772,332	8,861,718	44,094,521	1,135,061	66,506,743	1,066,015,447	278,521,495				
SUM 23	Less: Depreciation & Amortization Reserve	SCH D&A, LN 102	50,531,758	222,833,781	2,840,511	14,284,421	365,139	21,381,457	355,479,539	92,109,261				
SUM 24	Plus: Plant Held for Future Use	SCH D&A, LN 117	0	0	0	0	0	0	0	0				
SUM 25	Plus: Construction Work In Progress	SCH D&A, LN 120	0	0	0	0	0	0	0	0				
SUM 26	Plus: Fuel Inventory	SCH RBO, LN 4	452,388	2,084,542	11,811	64,458	1,171	69,036	735,023	250,008				
SUM 27	Plus: NOx Inventory	SCH RBO, LN 6	0	0	0	0	0	0	0	0				
SUM 28	Plus: Utility Materials and Supplies	SCH RBO, LN 11	539,001	2,365,097	28,742	139,315	3,620	208,348	3,356,860	883,707				
SUM 29	Plus: Cash Working Capital	SCH RBO, LN 12	(250,964)	(1,117,752)	(22,935)	(128,387)	(3,272)	(224,407)	(3,385,453)	(859,764)				
SUM 30	Plus: Prepayments	SCH RBO, LN 13	3,863,823	17,223,456	204,511	1,020,155	27,202	1,472,725	28,497,400	7,162,625				
SUM 31	Less: Deductions to Rate Base	SCH RBO, LN 36	25,441,958	111,870,949	1,554,353	7,623,612	199,221	11,561,994	185,755,225	48,448,461				
SUM 32														
SUM 33	TOTAL NET RATE BASE		79,229,269	348,622,945	4,688,982	23,282,029	599,423	35,088,995	553,984,513	145,400,349				
SUM 34														
SUM 35														
SUM 36	RATE OF RETURN (PRESENT)		4.88%	4.58%	3.68%	4.84%	1.94%	6.97%	3.92%	4.27%				
SUM 37														
SUM 38	INDEX RATE OF RETURN (PRESENT)		0.95	0.89	0.71	0.94	0.38	1.35	0.76	0.83				
SUM 39														
SUM 40														
SUM 41														
SUM 42														

Attachment RML-RD-5.xlsm COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
SUM 43							
SUM 44							
SUM 45							
SUM 46							
SUM 47	EQUALIZED RETURN AT PROPOSED ROR						
SUM 48		Reference					
SUM 49	DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)						
SUM 50		SCHSUM, LN 33	1,887,514,003	699,384,862	70,318,916	380,786,765	3,354,421
SUM 51	RATE BASE						
SUM 52							
SUM 53	RATE OF RETURN			7.91%	7.91%	7.91%	7.91%
SUM 54							
SUM 55	RETURN (RATE BASE * ROR)		149,302,358	55,321,343	5,562,226	30,120,233	265,335
SUM 56							
SUM 57	LESS:						
SUM 58	OPERATING EXPENSES						
SUM 59	Operation and Maintenance Expense Incl Cost of Sales	SCH ORM, LN 227	339,192,716	117,474,635	12,215,254	60,722,576	630,201
SUM 60	Depreciation Expense	SCH SUM, LN 12	110,169,936	41,612,197	4,369,327	21,454,271	223,837
SUM 61	Amortization Expense	SCH DAX, LN 91	(19,051)	(6,380)	(357)	(4,914)	13
SUM 62	Taxes Other Than Income Taxes	SCH SUM, LN 14	47,848,942	21,523,387	1,973,022	11,065,509	132,946
SUM 63	Federal, State, & Deferred Income Tax & ITC	CALCULATED	56,642,601	21,025,531	2,123,137	11,409,862	102,075
SUM 64	TOTAL OPERATING EXPENSES		553,835,134	201,629,571	20,680,383	104,647,303	1,109,073
SUM 65							
SUM 66	EQUALS TOTAL COST OF SERVICE		703,137,492	256,950,914	26,242,609	134,767,537	1,374,407
SUM 67							
SUM 68	LESS:						
SUM 69	OTHER OPERATING REVENUES		85,236,400	29,154,369	2,736,200	16,402,011	107,089
SUM 70							
SUM 71	EQUALS:						
SUM 72	PROPOSED SALES OF ELECTRICITY @ EQUALIZED ROR		617,901,092	227,796,545	23,506,409	118,365,525	1,267,318
SUM 73							
SUM 74							
SUM 75	TOTAL COST OF SERVICE INCREASE/DECREASE		80,837,275	42,565,488	2,618,318	6,835,311	31,876
SUM 76							
SUM 77	TOTAL PROPOSED (EQUALIZED) RETAIL REVENUES		617,901,092	227,796,545	23,506,409	118,365,525	1,267,318
SUM 78							
SUM 79	REVENUE INCREASE TO RETAIL REVENUES (%)		15.05%	22.98%	12.54%	6.13%	2.38%
SUM 80			1.00	1.53	0.83	0.41	0.17
SUM 81							
SUM 82							
SUM 83	Current Rates including TCRF		551,636,310	189,603,257	21,328,522	114,599,347	1,411,647
SUM 84	TOTAL COST OF SERVICE INCREASE/DECREASE		66,264,782	38,193,288	2,177,887	3,766,278	(144,329)
SUM 85							
SUM 86	REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)		12.01%	20.14%	10.21%	3.29%	-10.22%
SUM 87							
SUM 88							
SUM 89							
SUM 90							
SUM 91							
SUM 92							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
SUM 43									
SUM 44									
SUM 45									
SUM 46									
SUM 47	EQUALIZED RETURN AT PROPOSED ROR	Reference							
SUM 48									
SUM 49	DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)								
SUM 50									
SUM 51	RATE BASE	SCH SUM, LN 33	27,971,012	35,688,418	221,123,482	427,852,214	12,146,121	8,887,794	
SUM 52			7.91%		7.91%		7.91%	7.91%	
SUM 53	RATE OF RETURN								
SUM 54									
SUM 55	RETURN (RATE BASE * ROR)		2,212,507	2,822,954	17,490,867	33,843,110	960,758	703,025	
SUM 56									
SUM 57	LESS:								
SUM 58	OPERATING EXPENSES								
SUM 59	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 227	4,484,858	5,213,781	40,118,688	93,781,011	2,096,224	2,435,486	
SUM 60	Depreciation Expense	SCH SUM, LN 12	1,577,829	2,003,805	12,428,501	24,576,471	970,046	953,642	
SUM 61	Amortization Expense	SCH DAX, LN 91	(346)	(468)	(2,351)	(4,559)	(14)	326	
SUM 62	Taxes Other Than Income Taxes	SCH SUM, LN 14	771,471	1,232,289	3,625,798	6,663,142	475,590	385,588	
SUM 63	Federal, State, & Deferred Income Tax & ITC	CALCULATED	838,841	1,070,950	6,623,058	12,785,987	373,882	289,278	
SUM 64	TOTAL OPERATING EXPENSES		7,672,652	9,520,356	62,793,694	137,802,052	3,915,728	4,064,321	
SUM 65									
SUM 66	EQUALS TOTAL COST OF SERVICE		9,885,159	12,343,310	80,284,562	171,645,162	4,876,486	4,767,345	
SUM 67	LESS:								
SUM 68	OTHER OPERATING REVENUES								
SUM 69			1,121,271	1,311,479	9,709,851	24,368,230	188,481	137,419	
SUM 70									
SUM 71	EQUALS:								
SUM 72	PROPOSED SALES OF ELECTRICITY @ EQUALIZED ROR		8,763,888	11,031,831	70,574,711	147,276,933	4,688,005	4,629,926	
SUM 73									
SUM 74									
SUM 75	TOTAL COST OF SERVICE INCREASE/DECREASE		1,416,955	568,096	3,772,349	21,747,542	778,853	501,476	
SUM 76									
SUM 77	TOTAL PROPOSED (EQUALIZED) RETAIL REVENUES		8,763,888	11,031,831	70,574,711	147,276,933	4,688,005	4,629,926	
SUM 78									
SUM 79	REVENUE INCREASE TO RETAIL REVENUES (%)		19.29%	5.43%	5.65%	17.32%	19.92%	12.15%	
SUM 80			1.28	0.36	0.38	1.15	1.32	0.81	
SUM 81									
SUM 82									
SUM 83	Current Rates including TCRF		7,530,067	10,694,900	68,660,898	129,727,241	3,933,219	4,147,312	
SUM 84	TOTAL COST OF SERVICE INCREASE/DECREASE		1,233,821	336,931	1,913,813	17,549,692	754,786	482,614	
SUM 85									
SUM 86	REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)		16.39%	3.15%	2.79%	13.53%	19.19%	11.64%	
SUM 87									
SUM 88									
SUM 89									
SUM 90									
SUM 91									
SUM 92									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.				LARGE TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV BACKONE TRANSN 115KV+ (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)		LARGE SCHOOL PRIMARY SERVICE (v)	LARGE SCHOOL SECONDARY SERVICE (s)		RESIDENTIAL SERVICE (v)	RESIDENTIAL SPACE HTG SERVICE (a)
			LARGE GENERAL SERV TRANSMISSION (s)	LARGE GENERAL SERV BACKONE (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)	LARGE SCHOOL PRIMARY SERVICE (v)									
SUM 43															
SUM 44															
SUM 45															
SUM 46															
SUM 47	EQUALIZED RETURN AT PROPOSED ROR														
SUM 48		Reference													
SUM 49	DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)														
SUM 50															
SUM 51	RATE BASE	SCH SUM, LN 33	79,229,269	348,622,945	4,688,982	599,423	7.91%	7.91%	23,282,029	7.91%	599,423	35,088,995	7.91%	553,984,513	145,400,349
SUM 52															
SUM 53	RATE OF RETURN														
SUM 54															
SUM 55	RETURN (RATE BASE * ROR)		6,267,035	27,576,075	370,899	47,414	7.91%	7.91%	1,841,609	7.91%	47,414	2,775,539	7.91%	43,820,175	11,501,168
SUM 56															
SUM 57	LESS:														
SUM 58	OPERATING EXPENSES														
SUM 59	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 227	17,157,925	76,623,086	764,358	93,291			3,720,500		93,291	5,120,490		92,864,803	24,609,833
SUM 60	Depreciation Expense	SCH SUM, LN 12	4,544,226	20,032,245	262,645	33,867			1,315,183		33,867	1,969,938		33,064,334	8,547,863
SUM 61	Amortization Expense	SCH DAX, LN 91	(859)	(3,700)	(59)	(7)			(288)		(7)	(461)		(4,946)	(1,434)
SUM 62	Taxes Other Than Income Taxes	SCH SUM, LN 14	1,151,994	5,511,148	102,549	15,757			668,921		15,757	1,216,532		17,166,366	4,357,220
SUM 63	Federal, State, & Deferred Income Tax & ITC	CALCULATED	2,367,734	10,418,253	140,417	17,971			698,424		17,971	1,052,978		16,659,046	4,366,485
SUM 64	TOTAL OPERATING EXPENSES		25,221,021	112,581,032	1,269,911	160,879			6,402,741		160,879	9,359,477		159,749,604	41,879,967
SUM 65															
SUM 66	EQUALS TOTAL COST OF SERVICE		31,488,056	140,157,107	1,640,810	208,294			8,244,350		208,294	12,135,016		203,569,779	53,381,135
SUM 67	LESS:														
SUM 68	OTHER OPERATING REVENUES		4,507,458	19,860,772	197,280	24,099			923,992		24,099	1,287,380		22,938,121	6,216,248
SUM 69															
SUM 70															
SUM 71	EQUALS:														
SUM 72	PROPOSED SALES OF ELECTRICITY @ EQUALIZED ROR		26,980,598	120,296,334	1,443,530	184,195			7,320,358		184,195	10,847,636		180,631,658	47,164,887
SUM 73															
SUM 74															
SUM 75	TOTAL COST OF SERVICE INCREASE/DECREASE		3,730,222	18,017,319	308,036	55,541			1,108,919		55,541	512,555		34,358,219	8,207,279
SUM 76															
SUM 77	TOTAL PROPOSED (EQUALIZED) RETAIL REVENUES		26,980,598	120,296,334	1,443,530	184,195			7,320,358		184,195	10,847,636		180,631,658	47,164,887
SUM 78															
SUM 79	REVENUE INCREASE TO RETAIL REVENUES (%)		16.04%	17.62%	27.13%	43.17%			17.85%		43.17%	4.96%		23.49%	21.07%
SUM 80			1.07	1.17	1.80	2.87			1.19		2.87	0.33		1.56	1.40
SUM 81															
SUM 82															
SUM 83	Current Rates including TCRF		24,043,953	105,683,288	1,161,973	131,466			6,368,094		131,466	10,563,434		149,535,974	40,067,283
SUM 84	TOTAL COST OF SERVICE INCREASE/DECREASE		2,936,645	14,613,046	281,557	52,729			952,264		52,729	284,202		31,095,684	7,097,604
SUM 85															
SUM 86	REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)		12.21%	13.83%	24.23%	40.11%			14.95%		40.11%	2.69%		20.79%	17.71%
SUM 87															
SUM 88															
SUM 89															
SUM 90															
SUM 91															
SUM 92															

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
SUM 93	RETURN AT PROPOSED RATES						
SUM 94							
SUM 95	DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS						
SUM 96							
SUM 97	OPERATING REVENUE						
SUM 98	Sales of Electricity	SCH AF, LN 274	617,900,285	227,913,799	23,521,070	118,476,456	1,268,295
SUM 99	Other Operating Revenue	SCH REV, LN 27	85,236,400	29,154,369	2,736,200	16,402,011	107,089
SUM 100	TOTAL OPERATING REVENUE		703,136,685	257,068,168	26,257,270	134,878,468	1,375,384
SUM 101							
SUM 102	OPERATING EXPENSES						
SUM 103	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 227	339,192,716	117,474,635	12,215,254	60,722,576	650,201
SUM 104	Depreciation Expense	SCH DAX, LN 90	110,169,926	41,612,197	4,360,327	21,454,271	223,837
SUM 105	Amortization Expense	SCH DAX, LN 91	(19,051)	(6,380)	(357)	(4,914)	13
SUM 106	Taxes Other Than Income Taxes	SCH OTX, LN 21	47,848,942	21,523,587	1,973,022	11,065,509	132,946
SUM 107	Federal, State, & Deferred Income Tax & ITC	SCH ITX, LN 385	56,642,601	21,025,531	2,123,137	11,409,862	102,075
SUM 108	TOTAL OPERATING EXPENSES		553,835,134	201,629,571	20,680,383	104,647,333	1,109,073
SUM 109							
SUM 110	OPERATING INCOME (RETURN) AT PROPOSED RATES		149,301,551	55,438,597	5,576,887	30,231,164	266,311
SUM 111							
SUM 112							
SUM 113	RATE BASE	SCH SUM, LN 33	1,887,514,003	699,384,862	70,318,916	380,786,765	3,354,421
SUM 114							
SUM 115							
SUM 116	RATE OF RETURN		7.91%	7.93%	7.93%	7.94%	7.94%
SUM 117	INDEX RATE OF RETURN		1.00	1.00	1.00	1.00	1.00
SUM 118							
SUM 119							
SUM 120							
SUM 121	PROPOSED TOTAL REVENUE INCREASE (\$)		80,836,488	42,682,752	2,633,979	6,946,242	32,853
SUM 122							
SUM 123	TOTAL PROPOSED RETAIL REVENUES	SCH SUM, LN 98	617,900,285	227,913,799	23,521,070	118,476,456	1,268,295
SUM 124							
SUM 125	PROPOSED TOTAL REVENUE INCREASE (%)		15.05%	23.04%	12.61%	6.23%	2.66%
SUM 126							
SUM 127							
SUM 128	TOTAL COST OF SERVICE INCREASE/DECREASE w/TCRF		66,263,975	38,310,542	2,192,548	3,877,209	(143,352)
SUM 129							
SUM 130	REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)		12.01%	20.21%	10.28%	3.38%	-10.15%
SUM 131							
SUM 132							
SUM 133							
SUM 134							
SUM 135							
SUM 136							
SUM 137							
SUM 138							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017												
SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	TOTAL MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q) (r)
SUM 93	RETURN AT PROPOSED RATES	Reference										
SUM 94												
SUM 95	DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS											
SUM 96												
SUM 97	OPERATING REVENUE											
SUM 98	Sales of Electricity	SCH AF, LN 274	8,773,001	11,040,941	70,679,139	146,906,592	4,689,889	4,631,103				
SUM 99	Other Operating Revenue	SCH REV, LN 27	1,121,271	1,311,479	9,709,851	24,368,230	188,481	137,419				
SUM 100	TOTAL OPERATING REVENUE		9,894,272	12,352,420	80,388,990	171,274,822	4,878,370	4,768,522				
SUM 101												
SUM 102	OPERATING EXPENSES											
SUM 103	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 227	4,484,858	5,213,781	40,118,688	93,781,011	2,096,224	2,435,486				
SUM 104	Depreciation Expense	SCH DAX, LN 90	1,577,829	2,003,805	12,428,501	24,576,471	970,046	953,642				
SUM 105	Amortization Expense	SCH DAX, LN 91	(346)	(468)	(2,351)	(4,559)	(14)	326				
SUM 106	Taxes Other Than Income Taxes	SCH OTX, LN 21	771,471	1,232,289	3,625,798	6,663,142	475,590	385,588				
SUM 107	Federal, State, & Deferred Income Tax & ITC	SCH ITX, LN 385	838,841	1,070,950	6,623,058	12,785,987	373,882	289,278				
SUM 108	TOTAL OPERATING EXPENSES		7,672,652	9,320,356	62,793,694	137,802,052	3,915,728	4,064,321				
SUM 109												
SUM 110	OPERATING INCOME (RETURN) AT PROPOSED RATES		2,221,620	2,832,064	17,595,295	33,472,770	962,642	704,202				
SUM 111												
SUM 112												
SUM 113	RATE BASE	SCH SUM, LN 33	27,971,012	35,688,418	221,123,482	427,852,214	12,146,121	8,887,794				
SUM 114												
SUM 115												
SUM 116	RATE OF RETURN		7.94%	7.94%	7.96%	7.82%	7.93%	7.92%				
SUM 117			1.00	1.00	1.01	0.99	1.00	1.00				
SUM 118	INDEX RATE OF RETURN											
SUM 119												
SUM 120												
SUM 121	PROPOSED TOTAL REVENUE INCREASE (\$)		1,426,068	577,206	3,876,777	21,377,201	780,737	502,653				
SUM 122												
SUM 123	TOTAL PROPOSED RETAIL REVENUES	SCH SUM, LN 98	8,773,001	11,040,941	70,679,139	146,906,592	4,689,889	4,631,103				
SUM 124												
SUM 125	PROPOSED TOTAL REVENUE INCREASE (%)		19.41%	5.52%	5.80%	17.03%	19.97%	12.18%				
SUM 126												
SUM 127												
SUM 128	TOTAL COST OF SERVICE INCREASE/DECREASE w/TCRF		1,242,934	346,041	2,018,241	17,179,351	756,670	483,791				
SUM 129												
SUM 130	REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)		16.51%	3.24%	2.94%	13.24%	19.24%	11.67%				
SUM 131												
SUM 132												
SUM 133												
SUM 134												
SUM 135												
SUM 136												
SUM 137												
SUM 138												

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.					LARGE TRANSMISSION 69 TO 115KV SERVICE	LARGE GENERAL SERV BACKPHONE TRANSN 115KV+ SERVICE	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE (v)	RESIDENTIAL SPACE HTG SERVICE (z)
			(s)	(t)	(u)	(v)	(w)								
SUM 93	RETURN AT PROPOSED RATES	Reference													
SUM 94															
SUM 95	DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS														
SUM 96															
SUM 97	OPERATING REVENUE														
SUM 98	Sales of Electricity	SCH AF, LN 274	26,346,145	120,560,447	1,300,482	7,472,519	140,282							173,983,513	53,930,286
SUM 99	Other Operating Revenue	SCH REV, LN 27	4,307,458	19,860,772	197,280	923,992	24,099							22,938,121	6,216,248
SUM 100	TOTAL OPERATING REVENUE		30,653,603	140,421,219	1,497,762	8,396,511	164,381							196,921,634	60,146,534
SUM 101															
SUM 102	OPERATING EXPENSES														
SUM 103	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 227	17,157,925	76,623,086	764,358	3,720,500	93,291							92,864,803	24,609,833
SUM 104	Depreciation Expense	SCH DAX, LN 90	4,544,226	20,032,245	262,645	1,315,183	33,867							33,064,334	8,547,863
SUM 105	Amortization Expense	SCH DAX, LN 91	(859)	(3,700)	(59)	(288)	(7)							(4,946)	(1,434)
SUM 106	Taxes Other Than Income Taxes	SCH DTX, LN 21	1,151,994	5,511,148	102,549	688,921	15,757							17,166,366	4,357,200
SUM 107	Federal, State, & Deferred Income Tax & ITC	SCH ITX, LN 385	2,367,734	10,418,253	140,417	688,424	17,971							16,659,046	4,366,485
SUM 108	TOTAL OPERATING EXPENSES		25,221,021	112,581,032	1,269,911	6,402,741	160,879							159,749,604	41,879,967
SUM 109															
SUM 110	OPERATING INCOME (RETURN) AT PROPOSED RATES		5,632,582	27,840,188	227,850	1,993,770	3,501							37,172,030	18,266,567
SUM 111															
SUM 112															
SUM 113	RATE BASE	SCH SUM, LN 33	79,229,269	348,622,945	4,688,982	23,282,029	599,423							553,984,513	145,400,349
SUM 114															
SUM 115															
SUM 116	RATE OF RETURN		7.11%	7.99%	4.86%	8.56%	0.58%							6.71%	12.56%
SUM 117	INDEX RATE OF RETURN		0.90	1.01	0.61	1.08	0.07							0.85	1.59
SUM 118															
SUM 119															
SUM 120															
SUM 121	PROPOSED TOTAL REVENUE INCREASE (\$)		3,095,769	18,281,432	164,988	1,261,080	11,628							27,710,074	14,972,678
SUM 122															
SUM 123	TOTAL PROPOSED RETAIL REVENUES	SCH SUM, LN 98	26,346,145	120,560,447	1,300,482	7,472,519	140,282							173,983,513	53,930,286
SUM 124															
SUM 125	PROPOSED TOTAL REVENUE INCREASE (%)		13.31%	17.87%	14.53%	20.30%	9.04%							18.94%	38.43%
SUM 126															
SUM 127															
SUM 128	TOTAL COST OF SERVICE INCREASE/DECREASE w/TCRF		2,302,192	14,877,159	138,509	1,104,425	8,816							24,447,539	13,863,003
SUM 129															
SUM 130	REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)		9.57%	14.08%	11.92%	17.34%	6.71%							16.35%	34.60%
SUM 131															
SUM 132															
SUM 133															
SUM 134															
SUM 135															
SUM 136															
SUM 137															
SUM 138															

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
PLT 1	DEVELOPMENT OF RATE BASE						
PLT 2							
PLT 3	ELECTRIC PLANT IN SERVICE						
PLT 4							
PLT 5	INTANGIBLE PLANT						
PLT 6	303004-Ing Misc Comput Softwar	SALWAGXAG	82,154,278	31,377,000	3,748,040	14,207,099	236,533
PLT 7	303005-Ing Misc Comput Soft 15y	SALWAGXAG	30,542,347	11,664,970	1,393,402	5,281,747	87,935
PLT 8	303014-Ing CRS Comput Softwar	CUST	11,413,008	9,051,035	1,454,409	532,598	127,562
PLT 9	TOTAL INTANGIBLE		124,109,632	52,093,005	6,595,851	20,021,444	452,030
PLT 10	PRODUCTION PLANT						
PLT 11	Steam Production						
PLT 12	310001-Steam Prod Land Own in Fe	DPROD	2,492,892	844,778	76,335	463,454	2,672
PLT 13	310002-Steam Prod Land Rights	DPROD	617,650	209,306	18,913	114,828	662
PLT 14	310003-Steam Prod Water Rights	DPROD	6,291,999	2,132,200	192,666	1,169,748	6,744
PLT 15	310004-Steam Prod Land Rights-NM	DPROD	40,683	13,786	1,246	7,353	44
PLT 16	311000E-Steam Prod Str & Improv	DPROD	132,619,234	44,941,324	4,060,916	24,655,282	142,148
PLT 17	312000E-Steam Prod Boiler Plant E	DPROD	557,602,551	188,957,487	17,074,275	103,664,101	597,668
PLT 18	314000-Steam Prod Turbogren Unit	DPROD	285,593,727	96,780,535	8,745,128	53,094,838	306,114
PLT 19	315000E-Steam Prod Acc Elec Eq	DPROD	44,048,935	14,927,077	1,348,817	8,189,154	47,214
PLT 20	316000E-Steam Prod Misc Pwr Plt E	DPROD	18,029,689	6,109,808	552,085	3,351,906	19,325
PLT 21	Total Steam Production		1,047,337,360	354,916,303	32,070,380	194,710,884	1,122,591
PLT 22	Other Production Combustion Equipment:						
PLT 23	340001-Other Prod Land Own in Fee	DPROD	85,836	29,088	2,628	15,958	92
PLT 24	340002-Other Prod Land Rights	DPROD	380	129	12	71	0
PLT 25	341000E-Other Prod Str & Impr	DPROD	8,213,751	2,783,434	251,512	1,527,022	8,804
PLT 26	342000E-Other Prod Fuel Hldr	DPROD	3,536,318	1,198,369	108,285	657,438	3,790
PLT 27	343000-Other Prod Prime Mover	DPROD	38,672,932	13,105,285	1,184,199	7,189,699	41,452
PLT 28	344000E-Other Prod Generator	DPROD	94,735,992	32,103,646	2,900,898	17,612,404	101,543
PLT 29	345000E-Other Prod Access Elect Equip	DPROD	18,292,638	6,198,915	560,136	3,400,791	19,607
PLT 30	346000E-Other Prod Misc Pwr P	DPROD	2,713,242	919,450	83,082	504,420	2,908
PLT 31	Total Other Production Combustion Equipment		166,251,089	56,338,315	5,090,753	30,907,893	178,197
PLT 32	TOTAL PRODUCTION PLANT		1,213,588,449	411,254,618	37,161,133	225,618,886	1,300,788
PLT 33	TRANSMISSION PLANT:						
PLT 34	105000-Held for Future Us	DTRAN	(2,610,922)	(876,005)	(79,164)	(492,314)	(2,915)
PLT 35	350001-Trans Land Owned in Fe	DTRAN	3,799,852	1,274,909	115,213	716,488	4,242
PLT 36	350002E-Transmission Land Right	DTRAN	56,770,163	19,047,268	1,721,292	10,704,543	63,383
PLT 37	350002E-Transmission Land Right	DTRAN	3,205,423	1,145,169	139,703	1,020,324	2,846
PLT 38	350002E-Transmission Land Right Radial TX	DTRAN	30,738,885	10,313,372	932,014	5,796,103	34,320
PLT 39	352000-Transmission Str & Improv	DTRAN	406,617	137,792	12,451	75,594	436
PLT 40	352010-Trans Str & Impr-Prod	DPRODIT	443,106,811	148,669,195	13,435,162	83,551,916	494,724
PLT 41	353000E-Transmission Station - Retail Meters	DTRAN	5,387,222	0	0	0	0
PLT 42	353010-Trans Station Equip Pro	DPRODIT	16,762,310	5,680,325	513,277	3,116,287	17,867
PLT 43	354000E-Trans Towers & Fixture	DTRAN	3,715,221	1,246,514	112,647	700,540	4,148
PLT 44	354000E-Trans Towers & Fixture Radial TX	DTRAN	209,773	74,944	9,143	66,773	186
PLT 45	355010-Trans Poles & Fixtures-Prod	DPRODIT	58,644	19,873	1,796	10,903	63
PLT 46							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	MUNI & STATE			GUARD & FLOOD LIGHTING SERVICE					
							STREET SERVICE (l)	LIGHTING SERVICE (m)	(n)						
PLT 1	DEVELOPMENT OF RATE BASE														
PLT 2															
PLT 3	ELECTRIC PLANT IN SERVICE														
PLT 4															
PLT 5	INTANGIBLE PLANT														
PLT 6	303004-Ing Misc Comput Softwar	SALWAGXAG	1,074,458	1,315,338	9,292,723	18,493,003	896,061			1,514,023					
PLT 7	303005-Ing Misc Comput Soft I5y	SALWAGXAG	399,449	489,001	3,454,739	6,875,110	333,127			562,866					
PLT 8	303014-Ing CRS Comput Softwar	CUST	41,389	32,271	171,007	2,738	0			0					
PLT 9	TOTAL INTANGIBLE		1,515,296	1,836,609	12,918,469	25,370,851	1,229,188			2,076,888					
PLT 10	PRODUCTION PLANT														
PLT 11	Steam Production														
PLT 12	310001-Steam Prod Land Own in Fee	DPROD	31,829	37,287	261,074	768,723	3,912			2,827					
PLT 13	310002-Steam Prod Land Rights	DPROD	7,886	9,238	64,685	190,462	969			700					
PLT 14	310003-Steam Prod Water Rights	DPROD	80,337	94,111	658,944	1,940,239	9,874			71,36					
PLT 15	310004-Steam Prod Land Rights-NM	DPROD	519	609	4,261	12,545	64			46					
PLT 16	311000E-Steam Prod Str & Improv	DPROD	1,693,291	1,983,628	13,888,843	40,895,263	208,124			150,405					
PLT 17	312000E-Steam Prod Boiler Plant E	DPROD	7,119,507	8,340,237	58,396,161	171,945,670	875,064			632,382					
PLT 18	314000E-Steam Prod Turbogren Unit	DPROD	3,646,480	4,271,715	29,909,435	88,067,396	448,192			323,894					
PLT 19	315000E-Steam Prod Acc Elec Eq	DPROD	562,420	658,854	4,613,122	13,583,194	69,127			49,956					
PLT 20	316000E-Steam Prod Misc Pwr Pft E	DPROD	230,204	269,676	1,888,199	5,559,743	28,295			20,448					
PLT 21	Total Steam Production		13,372,474	15,665,355	109,884,722	322,963,235	1,643,621			1,187,794					
PLT 22															
PLT 23	Other Production Combustion Equipment:														
PLT 24	340001-Other Prod Land Own in Fee	DPROD	1,096	1,284	8,989	26,469	135			97					
PLT 25	340002-Other Prod Land Rights	DPROD	5	6	40	117	1			0					
PLT 26	341000E-Other Prod Str & Impr	DPROD	104,874	122,856	860,203	2,532,842	12,890			9,315					
PLT 27	342000E-Other Prod Fuel Hldr	DPROD	46,152	52,894	370,349	1,090,480	5,550			4,011					
PLT 28	343000E-Other Prod Prime Mover	DPROD	493,779	578,443	4,050,108	11,925,418	60,691			43,859					
PLT 29	344000E-Other Prod Generator	DPROD	1,209,596	1,416,996	9,921,436	29,213,359	148,672			107,441					
PLT 30	345000E-Other Prod Access Elect Equip	DPROD	233,562	273,609	1,915,737	5,640,828	28,707			20,746					
PLT 31	346000E-Other Prod Misc Pwr P	DPROD	34,643	40,583	284,150	836,672	4,258			3,077					
PLT 32	Total Other Production Combustion Equipment		2,122,705	2,486,670	17,411,013	51,266,184	260,903			188,547					
PLT 33	TOTAL PRODUCTION PLANT		15,495,179	18,152,024	127,095,735	374,229,419	1,904,525			1,376,340					
PLT 34															
PLT 35	TRANSMISSION PLANT:														
PLT 36	050000-Held for Future Use	DTRAN	(34,272)	(39,151)	(293,608)	(786,520)	(4,048)			(2,925)					
PLT 37	350001E-Transmission Land Right	DTRAN	49,879	56,980	427,308	1,144,676	5,891			4,257					
PLT 38	350002E-Transmission Land Right	DTRAN	745,198	851,282	6,384,021	17,101,568	88,006			63,600					
PLT 39	350003E-Transmission Land Right Radial TX	DTRANADGRS	34,705	48,633	586,248	223,675	2,392			1,729					
PLT 40	352000E-Transmission Str & Improv	DTRAN	403,496	460,937	3,456,705	9,259,849	47,652			34,437					
PLT 41	352010E-Transmission Station	DPRODIT	5,192	6,082	42,584	125,387	638			461					
PLT 42	353000E-Transmission Station - Retail Meters	DTRAN	5,816,476	6,644,493	49,829,050	133,482,469	686,915			496,412					
PLT 43	353010E-Transmission Equip Pro	TRANSMET	0	0	0	5,387,222	0			0					
PLT 44	354000E-Transmission Station - Retail Meters	DPRODIT	214,022	250,719	1,755,470	5,168,927	26,306			19,010					
PLT 45	354000E-Transmission Station - Retail Meters	DTRAN	48,768	55,711	417,791	1,119,181	5,759			4,162					
PLT 46	355000E-Transmission Station - Retail Meters	DTRANADGRS	2,271	3,183	38,366	14,638	157			113					
PLT 47	355010E-Transmission Station - Retail Meters	DPRODIT	749	877	6,142	18,084	92			67					

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
47	ELECTRIC PLANT IN SERVICE CONTINUED						
PLT 48	355000E-1ran Poles & Fixture	DTRAN	451,227,905	151,393,947	13,681,397	85,083,224	503,791
PLT 49	355000E-1ran Poles & Fixtures Radial TX	DTRANADGRS	25,477,754	9,102,177	1,110,404	8,109,867	22,622
PLT 50	356010-1ran OH Cond & Device-Prod	DPRODIT	13,890	4,707	425	2,582	15
PLT 51	356000E-1ran OH Conductor & D	DTRAN	166,421,739	55,837,070	5,045,969	31,380,369	185,008
PLT 52	356000E-1ran OH Conductor & D Radial TX	DTRANADGRS	9,996,697	3,357,062	409,539	2,991,079	8,344
PLT 53	357000E-1ran Underground Cond	DTRAN	121,923	40,907	3,697	22,990	136
PLT 54	358000-1ran UG Conductor & Devic	DTRAN	234,081	78,538	7,097	44,138	261
PLT 55	359000-Transmission Road & Trai	DTRAN	247,474	83,031	7,504	46,664	276
PLT 56	TOTAL TRANSMISSION PLANT		1,214,691,463	406,630,796	37,179,565	232,948,080	1,340,654
PLT 57							
PLT 58	DISTRIBUTION PLANT						
PLT 59	360001E-Dist Land Owned in Fee	DDSPSUB	1,346,946	582,753	58,711	344,159	2,793
PLT 60	360005-Dist Land Rights-TX	DDSPSUB	2,906,363	993,516	100,094	586,745	4,762
PLT 61	361000E-Str & Improv	DDSPSUB	7,545,573	3,264,576	328,898	1,927,973	15,646
PLT 62	362000E-Other Eq	DDSPSUB	155,738,141	67,373,770	6,788,355	39,792,716	322,938
PLT 63	364000-Dist Poles, Towers & Fixt	DDSPSUB					
PLT 64	Primary	DDISTPOL	154,117,447	66,678,581	6,717,712	39,378,612	319,577
PLT 65	Secondary	DDISTPOL	17,677,723	9,627,432	969,941	5,685,708	46,142
PLT 66	Total Account 364	DDISTPOL	171,795,170	76,306,013	7,687,653	45,064,319	365,720
PLT 67	365000-Dist OH Conductor & Devic	DDISTPOL					
PLT 68	Primary	DDISTPOL	149,148,923	64,528,959	6,501,143	38,109,102	309,275
PLT 69	Secondary	DDISTPOL	17,107,819	9,317,058	938,672	5,502,490	44,655
PLT 70	Total Account 365	DDISTPOL	166,256,741	73,846,017	7,439,814	43,611,511	353,929
PLT 71	366000E-Dist Underground Cond						
PLT 72	Primary	DDISTPOL	16,364,131	7,079,906	713,284	4,181,206	33,933
PLT 73	Secondary	DDISTPOL	1,822,278	992,428	99,985	586,102	4,757
PLT 74	Total Account 366	DDISTPOL	18,186,410	8,072,334	813,269	4,767,307	38,689
PLT 75	367000E-Dist UG Conductor & D						
PLT 76	Primary	DDISTPOL	27,746,813	12,004,599	1,209,435	7,089,600	57,536
PLT 77	Secondary	DDISTPOL	3,089,832	1,682,748	169,533	993,786	8,065
PLT 78	Total Account 367	DDISTPOL	30,836,645	13,687,347	1,378,968	8,083,386	65,601
PLT 79	368000E-Dist Line Transformer						
PLT 80	Capacitors	DDISTPOL	7,390,228	3,197,366	322,127	1,888,280	15,324
PLT 81	Line Transformers	DDISTPOL	129,969,586	70,782,498	7,131,172	41,802,277	339,247
PLT 82	Total Account 368	DDISTPOL	137,359,814	73,979,865	7,453,299	43,690,557	354,571
PLT 83	369000E-Distribution Services	CSERVICE	(1)	(1)	(0)	(0)	(0)
PLT 84	369010-Distribution Services O	CSERVICE	30,568,951	20,810,724	3,563,527	5,392,432	340,249
PLT 85	369020-Distribution Services U	CSERVICE	25,573,493	17,409,917	2,981,190	4,511,222	284,647
PLT 86	370000E-Distribution Meier	CUSTOMERS	39,947,185	23,609,476	4,790,794	5,382,895	435,307
PLT 87	371000E-Dist Inst on Cust Premis	CUSTOMERS	8,130,469	0	0	0	0
PLT 88	372000-Dist Street Light & Sg Sy	CLIGHT	14,369,794	0	0	0	0
PLT 89	TOTAL DISTRIBUTION PLANT		809,951,693	379,942,309	43,384,574	203,155,221	2,584,852
PLT 90							
PLT 91	TOTAL PROD, TRANS, & DIST PLANT		3,238,231,605	1,197,827,723	117,725,272	661,721,988	5,226,294
PLT 92							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No.			GUARD & FLOOD LIGHTING (m)
								MUNI & STATE STREET LIGHTING SERVICE (l)		(n) (o) (p) (q) (r)
PLT 47	ELECTRIC PLANT IN SERVICE CONTINUED									
PLT 48	355000E-Trans Poles & Fixture	DTRAN	5,923,078	6,766,271	50,742,298	135,928,885	699,504		505,510	
PLT 49	355000E-Trans Poles & Fixtures Radial TX	DTRANADGRS	275,844	386,549	4,659,690	1,777,846	19,015		13,740	
PLT 50	356010-Trans OH Cond & Device-Prod	DPRODTH	177	208	1,455	4,283	22		16	
PLT 51	356000E-Trans OH Conductor & D	DTRAN	2,184,548	2,485,534	18,714,759	50,133,250	257,991		186,442	
PLT 52	356000E-Trans OH Conductor & D Radial TX	DTRANADGRS	101,737	142,567	1,718,585	655,705	7,013		5,067	
PLT 53	357000E-Trans Underground Cond	DTRAN	1,600	1,828	13,711	36,728	189		137	
PLT 54	358000E-Trans UG Conductor & Device	DTRAN	3,073	3,510	26,323	70,515	363		262	
PLT 55	359000E-Transmission Road & Trail	DTRAN	3,248	3,711	27,829	74,550	384		277	
PLT 56	TOTAL TRANSMISSION PLANT		15,779,789	18,139,921	138,554,726	360,940,919	1,844,240		1,332,772	
PLT 57										
PLT 58	DISTRIBUTION PLANT									
PLT 59	360001E-Dist Land Owned in Fee	DDSPSUB	31,268	45,720	269,868	0	6,776		4,897	
PLT 60	360005E-Dist Land Rights-TX	DDSPSUB	53,308	77,947	460,089	0	11,552		8,349	
PLT 61	361000E-Str & Improv	DDSPSUB	175,165	256,124	1,511,799	0	37,960		27,432	
PLT 62	362000E-Other Eq	DDSPSUB	3,615,352	5,286,319	31,203,022	0	783,475		566,193	
PLT 63	364000E-Dist Poles, Towers & Fixt	DDSTPOL	3,577,729	5,231,307	30,878,307	0	775,322		560,301	
PLT 64	Primary	DDSTPOL	414,215	741,439	0	0	111,945		80,899	
PLT 65	Secondary	DDSTPOL	3,991,944	5,972,746	30,878,307	0	887,268		641,200	
PLT 66	Total Account 364									
PLT 67	365000E-Dist OH Conductor & Device	DDISTPOL	3,462,388	5,062,657	29,882,835	0	750,327		542,238	
PLT 68	Primary	DDISTPOL	400,862	717,536	0	0	108,336		78,291	
PLT 69	Secondary	DDISTPOL	3,863,250	5,780,193	29,882,835	0	858,663		620,529	
PLT 70	Total Account 365									
PLT 71	366000E-Dist Underground Cond	DDISTPUL	379,882	555,458	3,278,647	0	82,323		59,493	
PLT 72	Primary	DDISTPUL	42,699	76,430	0	0	11,540		8,339	
PLT 73	Secondary	DDISTPUL	422,581	631,888	3,278,647	0	93,863		67,832	
PLT 74	Total Account 366									
PLT 75	367000E-Dist UG Conductor & D	DDISTPUL	644,123	941,828	5,559,232	0	139,587		100,875	
PLT 76	Primary	DDISTPUL	72,399	129,594	0	0	19,567		14,140	
PLT 77	Secondary	DDISTPUL	716,522	1,071,421	5,559,232	0	159,153		115,015	
PLT 78	Total Account 367									
PLT 79	368000E-Dist Line Transformer	DDISTPOL	171,559	250,851	1,480,674	0	37,178		26,868	
PLT 80	Capacitors	DDISTPOL	3,045,380	5,451,184	0	0	823,041		594,786	
PLT 81	Line Transformers	DDISTPOL	3,216,939	5,702,035	1,480,674	0	860,220		621,654	
PLT 82	Total Account 368									
PLT 83	369000E-Distribution Services	CDSERVICE	(0)	(0)	0	0	0		0	
PLT 84	369010-Distribution Services O	CDSERVICE	265,934	196,084	0	0	0		0	
PLT 85	369020-Distribution Services U	CDSERVICE	222,476	164,041	0	0	0		0	
PLT 86	370000E-Distribution Meter	CDSERVICE	519,594	580,001	4,221,827	407,291	0		0	
PLT 87	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0		8,130,469	
PLT 88	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	14,369,794		10,803,570	
PLT 89	TOTAL DISTRIBUTION PLANT		17,094,333	25,764,519	108,746,300	407,291	18,068,724		13,512,682	
PLT 90										
PLT 91	TOTAL PROD, TRANS, & DIST PLANT		48,369,302	62,056,465	374,396,762	735,577,629	21,817,489			
PLT 92										

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
PLT 93	ELECTRIC PLANT IN SERVICE CONTINUED						
PLT 94	GENERAL PLANT						
PLT 95	389001-General Land Owned in Fe	SALWAGXAG	669,022	255,518	30,522	115,695	1,926
PLT 96	389002-General Land Rights	SALWAGXAG	26,992	10,309	1,251	4,668	78
PLT 97	390000-General Structures & Improv	SALWAGXAG	35,059,988	13,390,383	1,599,506	6,062,992	100,942
PLT 98	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0
PLT 99	390007-Genl Str & Imp-Lease Bld	SALWAGXAG	5,157,357	1,969,738	235,289	891,872	14,849
PLT 100	390030-Genl Str & Imp-Call Center	CUST	6,126,821	4,858,848	780,767	285,913	68,479
PLT 101	391000-General Office Furn & E	SALWAGXAG	7,458,512	2,848,613	340,272	1,289,815	21,474
PLT 102	391004-General Info Sys Computer	SALWAGXAG	33,962,168	12,971,095	1,549,421	5,873,144	97,781
PLT 103	391005-Genl Off/Equip-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
PLT 104	391050-Genl Off/Furn & Eq-Call Center	CUST	489,996	388,589	62,442	22,866	5,477
PLT 105	392000-General Transportation E	SALWAGXAG	0	0	0	0	0
PLT 106	392010-General Transp Eq Gp	SALWAGXAG	1,153,519	440,561	52,626	199,480	3,321
PLT 107	392020-General Transp Eq Gp 2	SALWAGXAG	19,641,046	7,501,461	896,063	3,396,364	56,549
PLT 108	392030-General Transp Eq Trailer	SALWAGXAG	3,718,376	1,420,151	169,640	643,026	10,706
PLT 109	392040-General Transp Eq Gp 4	SALWAGXAG	28,627,778	10,933,743	1,306,056	4,950,657	82,423
PLT 110	393000-General Stores Equipment	SALWAGXAG	267,442	102,144	12,201	46,249	770
PLT 111	394000-General Tools & Shop Equi	SALWAGXAG	19,881,779	7,593,403	907,046	3,438,195	57,242
PLT 112	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0
PLT 113	395000-General Laboratory Equi	SALWAGXAG	6,741,075	2,574,604	307,541	1,165,747	19,408
PLT 114	395050-Genl Lab Equipment-Call Center	CUST	189	150	24	9	2
PLT 115	396000-General Power Operated E	SALWAGXAG	8,520,458	3,254,200	388,720	1,473,469	24,531
PLT 116	397000-General Comm Equip Two Wa	SALWAGXAG	38,835,319	14,832,286	1,771,744	6,715,867	111,812
PLT 117	397010-General Comm Equip Two Wa	SALWAGXAG	1,923,750	734,734	87,765	332,678	5,539
PLT 118	397030-Genl Comm Equip-Call Center	SALWAGXAG	19,516,351	7,453,836	890,374	3,375,001	56,190
PLT 119	397050-Genl Comm Equip-Miscellaneous E	CUST	524,039	415,603	66,783	24,456	5,857
PLT 120	398000-General Miscellaneous E	SALWAGXAG	1,716,267	655,490	78,299	296,797	4,941
PLT 121	398050-Genl Misc. Equipment-Call Center	CUST	13,562	10,755	1,728	633	152
PLT 122	TOTAL GENERAL PLANT		240,031,828	94,616,214	11,536,061	40,605,783	750,450
PLT 123							
PLT 124	TOTAL ELECTRIC PLANT IN SERVICE		3,602,373,066	1,344,536,942	135,857,184	722,349,215	6,428,775
PLT 125							
PLT 126							
PLT 127							
PLT 128							
PLT 129							
PLT 130							
PLT 131							
PLT 132							
PLT 133							
PLT 134							
PLT 135							
PLT 136							
PLT 137							
PLT 138							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No.			GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
PLT 93	ELECTRIC PLANT IN SERVICE CONTINUED														
PLT 94	GENERAL PLANT														
PLT 95	380001-General Land Owned in Fe	SALWAGXAG	8,750	10,711	75,675	150,598		7,297							12,329
PLT 96	380002-General Land Rights	SALWAGXAG	353	432	3,053	6,076		294							497
PLT 97	380003-General Structures & Improv	SALWAGXAG	458,534	561,331	3,965,743	7,892,035		382,401							646,121
PLT 98	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0		0							0
PLT 99	390007-Genl Str & Imp-Lease Bld	SALWAGXAG	67,451	82,572	583,365	1,160,926		56,252							95,045
PLT 100	390009-Genl Str & Imp-Call Center	CUST	22,219	17,324	91,801	1,470		0							0
PLT 101	390050-Genl Office Furn & E	SALWAGXAG	97,546	119,415	843,655	1,678,918		81,350							137,453
PLT 102	391004-General Info Sys Computer	SALWAGXAG	444,176	543,754	3,841,565	7,644,915		370,427							625,889
PLT 103	391005-Genl Off Eq-Comp 3 Yr. Life	SALWAGXAG	0	0	0	0		0							0
PLT 104	391050-Genl Off Furn & Eq-Call Center	CUST	1,777	1,385	7,342	118		0							0
PLT 105	392000-General Transportation E	SALWAGXAG	0	0	0	0		0							0
PLT 106	392010-General Transp Eq Grp	SALWAGXAG	15,086	18,469	130,478	259,658		12,581							21,258
PLT 107	392020-General Transp Eq Grp 2	SALWAGXAG	256,876	314,465	2,221,659	4,421,218		214,226							361,965
PLT 108	392030-General Transp Eq Trailer	SALWAGXAG	48,631	59,533	420,597	837,010		40,557							69,526
PLT 109	392040-General Transp Eq Grp 4	SALWAGXAG	374,410	458,347	3,238,176	6,444,139		312,245							527,582
PLT 110	393000-General Stores Equipment	SALWAGXAG	3,498	4,282	30,251	60,202		2,917							4,929
PLT 111	394000-General Tools & Shop Equi	SALWAGXAG	260,025	318,319	2,248,889	4,475,407		216,852							366,402
PLT 112	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0		0							0
PLT 113	395000-General Laboratory Equi	SALWAGXAG	88,163	107,929	762,504	1,517,422		73,525							124,231
PLT 114	395050-Genl Lab Equipment-Call Center	CUST	1	1	3	0		0							0
PLT 115	396000-General Power Operated E	SALWAGXAG	111,435	136,418	983,775	1,917,963		92,933							157,024
PLT 116	397000-General Communication E	SALWAGXAG	507,909	621,776	4,392,782	8,741,866		423,579							715,697
PLT 117	397010-General Comm Eq Two Wa	SALWAGXAG	25,160	30,800	217,601	433,038		20,982							35,453
PLT 118	397030-General Comm Eq EM	SALWAGXAG	255,245	312,468	2,207,555	4,393,149		212,866							359,667
PLT 119	397050-Genl Comm Equipment-Call Center	CUST	1,900	1,482	7,852	126		0							0
PLT 120	398000-General Miscellaneous E	SALWAGXAG	22,446	27,478	194,132	386,333		18,719							31,629
PLT 121	398050-Genl Misc. Equipment-Call Center	CUST	49	38	203	3		0							0
PLT 122	TOTAL GENERAL PLANT		3,071,641	3,748,730	26,448,659	52,422,587		2,540,003							4,291,699
PLT 123															
PLT 124	TOTAL ELECTRIC PLANT IN SERVICE		52,956,239	67,641,804	413,763,890	813,371,068		25,586,680							19,881,269
PLT 125															
PLT 126															
PLT 127															
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PLT 137															
PLT 138															

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
D&A 1	DEPRECIATION & AMORTIZATION RESERVE:						
D&A 2	INTANGIBLE						
D&A 3	303004-Ing Misc Comput Softwr	SALWAGXAG	46,210.095	17,648.918	2,108.195	7,991.201	133,045
D&A 3	303005-Ing Misc Comput Soft 15y	SALWAGXAG	1,151.230	430.687	52.521	190.084	3,315
D&A 4	303014-Ing CRS Comput Softwr	CUST	11,237.647	8,911.966	1,432.062	524.414	125,602
D&A 5	TOTAL INTANGIBLE		58,598.971	27,000.570	3,592.779	8,714.700	261,962
D&A 6							
D&A 7	PRODUCTION						
D&A 8	Steam Production						
D&A 9	310002-Steam Prod Land Rights	DPROD	327,359	110,934	10,024	60,860	351
D&A 10	310003-Steam Prod Water Rights	DPROD	1,613,030	546,615	40,392	299,879	1,729
D&A 11	310004-Steam Prod Land Rights-NM	DPROD	36,659	12,423	1,123	6,815	39
D&A 12	310005-Steam Prod Str & Improv	DPROD	65,313.722	22,133.179	1,990.963	12,142.490	70,007
D&A 13	312005-Steam Prod Boiler Plant E	DPROD	285,712.485	96,820.779	8,748.765	53,116.916	306,242
D&A 14	314000-Steam Prod Turbogen Unit	DPROD	148,330.089	50,265.338	4,541.996	27,576.103	138,988
D&A 15	315005-Steam Prod Acc Elec Eq	DPROD	24,016.354	8,138.539	735.402	4,464.889	25,742
D&A 16	316005-Steam Prod Misc Pwr Pft E	DPROD	10,528.404	3,567.812	322.389	1,957.340	11,285
D&A 17	Total Steam Production		535,878.103	181,595.618	16,409.053	99,625.300	574,382
D&A 18							
D&A 19	Other Production Combustion Equipment:						
D&A 20	340002-Other Prod Land Rights	DPROD	353	120	11	66	0
D&A 21	341000E-Other Prod Str & Impr	DPROD	1,859,809	630,243	56,949	345,758	1,993
D&A 22	342000E-Other Prod Fuel Hldr	DPROD	2,073,239	702,569	63,484	385,437	2,222
D&A 23	343000-Other Prod Prime Mover	DPROD	14,188.401	4,808.093	434.461	2,637.771	15,208
D&A 24	344000E-Other Prod Generator	DPROD	19,916.747	6,749.285	609.868	3,702.730	21,348
D&A 25	345000E-Other Prod Access Elect Equip	DPROD	4,251.769	1,440.818	130.193	790.448	4,597
D&A 26	346000E-Other Prod Misc Pwr P	DPROD	501,639	169,993	15,361	93,260	538
D&A 27	Total Other Production Combustion Equipment		42,791.958	14,501.119	1,310.327	7,955.469	45,867
D&A 28	TOTAL PRODUCTION		578,670.061	196,096.737	17,719.380	107,580.769	620,249
D&A 29							
D&A 30	TRANSMISSION						
D&A 31	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0
D&A 32	350001-Trans Land Owned in Fe	DTRAN	3,046	1,022	92	574	3
D&A 33	350002E-Transmission Land Right	DTRAN	6,038.442	2,025.991	183.088	1,138.605	6,742
D&A 34	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	340,930	105,099	12,480	96,557	250
D&A 35	352000-Transmission Str & Improv	DTRAN	7,063,256	2,363.832	214,161	1,331,843	7,886
D&A 36	352010-Trans Str & Impr-Prod	DPRODTI	46,030	15,598	1,409	8,557	49
D&A 37	353000E-Transmission Station	DTRAN	66,361.730	22,265.388	2,012.112	12,513.122	74,092
D&A 37	353000E-Transmission Station - Retail Meers	TRANSMET	806,815	0	0	0	0
D&A 38	353010-Trans Station Equip Pro	DPRODTI	7,008,985	2,375,169	214,621	1,303,043	7,513
D&A 39	354000E-Trans Towers & Fixture	DTRAN	1,195,923	401,251	36,261	225,502	1,335
D&A 40	354000ERT-Trans Towers & Fixture Radial TX	DTRANRADDEP	67,526	20,815	2,472	19,123	49
D&A 41	355010-Trans Poles & Fixtures-Prod	DPRODTI	6,241	2,115	191	1,160	7
D&A 42	355000E-Trans Poles & Fixture	DTRAN	73,431,848	24,637.522	2,226.481	13,846.259	81,986
D&A 43	355000ERT-Trans Poles & Fixtures Radial TX	DTRANRADDEP	4,146.194	1,278.075	151.768	1,174.200	3,034
D&A 44	356010-Trans OH Cond & Device-Prod	DPRODTI	1,375	466	42	256	1
D&A 45	356000E-Trans OH Conductor & D	DTRAN	38,826,918	13,027.032	1,177.247	7,321.177	43,350
D&A 46	356000ERT-Trans OH Conductor & D Radial TX	DTRANRADDEP	2,192,291	675,779	80,247	620,855	1,604

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017										
SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o) (p) (q) (r)
D&A 1	DEPRECIATION & AMORTIZATION RESERVE:									
D&A 2	INTANGIBLE									
D&A 3	303004-Ing Misc Comput Softwar	SALWAGXAG	604,361	739,851	5,226,966	10,401,935	504,016	851,607		
D&A 3	303005-Ing Misc Comput Soft 15y	SALWAGXAG	15,056	18,432	130,219	259,143	12,557	21,216		
D&A 4	303014-Ing CRS Comput Softwar	CUST	40,753	31,775	168,379	2,696	0	0		
D&A 5	TOTAL INTANGIBLE		660,170	790,057	5,325,565	10,663,773	516,572	872,823		
D&A 6										
D&A 7	PRODUCTION									
D&A 8	Steam Production									
D&A 9	310002-Steam Prod Land Rights	DPROD	4,180	4,896	34,283	100,947	514	371		
D&A 10	310003-Steam Prod Water Rights	DPROD	20,595	24,127	168,928	497,404	2,531	1,829		
D&A 11	310004-Steam Prod Land Rights-NM	DPROD	468	548	3,839	11,304	58	42		
D&A 12	311000E-Steam Prod Str & Improv	DPROD	833,930	976,918	6,840,124	20,140,532	102,499	74,073		
D&A 13	312000E-Steam Prod Boiler Plant E	DPROD	3,647,996	4,273,492	29,921,872	88,104,017	448,378	324,029		
D&A 14	314000-Steam Prod Tubogen Unit	DPROD	1,893,889	2,218,620	15,534,197	45,739,957	232,779	168,222		
D&A 15	315000E-Steam Prod Acc Elec Eq	DPROD	306,642	359,220	2,515,166	7,405,827	37,690	27,237		
D&A 16	316000E-Steam Prod Misc Pwr Pft E	DPROD	134,427	157,477	1,102,610	3,246,602	16,523	11,940		
D&A 17	Total Steam Production		6,842,128	8,015,297	56,121,020	165,246,589	840,971	607,744		
D&A 18										
D&A 19	Other Production Combustion Equipment:									
D&A 20	340002-Other Prod Land Rights	DPROD	5	5	37	109	1	0		
D&A 21	341000E-Other Prod Str & Impr	DPROD	23,746	27,818	194,773	573,502	2,919	2,109		
D&A 22	342000E-Other Prod Fuel Hldr	DPROD	26,471	31,010	217,125	639,316	3,254	2,351		
D&A 23	343000-Other Prod Prime Mover	DPROD	181,158	212,220	1,485,912	4,375,221	22,266	16,091		
D&A 24	344000E-Other Prod Generator	DPROD	254,298	297,901	2,085,825	6,141,648	31,256	22,588		
D&A 25	345000E-Other Prod Access Elect Equip	DPROD	54,287	63,595	445,276	1,311,101	6,672	4,822		
D&A 26	346000E-Other Prod Misc Pwr P	DPROD	6,405	7,903	52,535	154,688	787	569		
D&A 27	Total Other Production Combustion Equipment		546,371	640,053	4,481,482	13,195,585	67,155	48,531		
D&A 28	TOTAL PRODUCTION		7,388,498	8,655,350	60,602,502	178,442,174	908,126	656,274		
D&A 29										
D&A 30	TRANSMISSION									
D&A 31	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0		
D&A 32	350001-Trans Land Owned in Fe	DTRAN	40	46	343	918	5	3		
D&A 33	350002E-Transmission Land Right	DTRAN	79,264	90,548	679,046	1,819,034	9,361	6,765		
D&A 34	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	4,175	3,478	80,486	37,977	254	184		
D&A 35	352000-Transmission Str & Improv	DTRAN	92,716	105,915	794,290	2,127,751	10,950	7,913		
D&A 36	352010-Trans Str & Impr-Prod	DPRODTI	988	688	4,821	14,194	72	52		
D&A 37	353000E-Transmission Station	DTRAN	871,102	995,110	7,462,629	19,990,953	102,876	74,345		
D&A 38	353000E-Transmission Station - Retail Meters	TRANSMET	0	0	0	806,815	0	0		
D&A 39	353010-Trans Station Equip Pro	DPRODTI	89,491	104,836	734,032	2,161,333	10,999	7,949		
D&A 40	354000E-Trans Towers & Fixture	DTRAN	15,698	17,933	134,486	360,263	1,854	1,340		
D&A 41	355000ERT-Trans Towers & Fixture Radial TX	DTRANRADDEP	827	689	15,942	7,521	50	36		
D&A 42	355000E-Trans Poles & Fixtures-Prod	DPRODTI	80	93	654	1,925	10	7		
D&A 43	355000E-Trans Poles & Fixture	DTRAN	963,909	1,101,128	8,257,691	22,120,771	113,836	82,266		
D&A 44	355000ERT-Trans Poles & Fixtures Radial TX	DTRANRADDEP	50,774	42,292	978,891	461,830	3,094	2,236		
D&A 45	3560010-Trans OH Cond & Device-Prod	DPRODTI	18	21	144	424	2	2		
D&A 46	356000E-Trans OH Conductor & D	DTRAN	509,665	582,219	4,366,235	11,696,306	60,190	43,498		
D&A 46	356000ERT-Trans OH Conductor & D Radial TX	DTRANRADDEP	26,847	22,362	517,586	244,192	1,636	1,182		

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.										LARGE SCHOOL SECONDARY SERVICE (s)	LARGE SCHOOL PRIMARY SERVICE (v)	LARGE MUNICIPAL SECONDARY SERVICE (v)	RESIDENTIAL SERVICE (v)	RESIDENTIAL SPACE HTG SERVICE (a)
			LARGE TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV (s)	LARGE BACKONE TRANSN 115KV+ (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)	LARGE MUNICIPAL SECONDARY SERVICE (v)	LARGE SCHOOL PRIMARY SERVICE (v)	LARGE SCHOOL SECONDARY SERVICE (s)	LARGE MUNICIPAL SECONDARY SERVICE (v)	LARGE SCHOOL PRIMARY SERVICE (v)	LARGE SCHOOL SECONDARY SERVICE (s)					
D&A 1	DEPRECIATION & AMORTIZATION RESERVE:																
D&A 2	INTANGIBLE																
D&A 3	303004-Ing Misc Comput. Softwar	SALWAGXAG	1,905,419		8,496,515	100,869	503,492	13,434	776,417				14,106,797			3,542,121	
D&A 3	303005-Ing Misc Comput. Soft. 15y	SALWAGXAG	47,470		211,673	2,513	12,543	335	18,097				351,442			88,245	
D&A 4	303014-Ing CRS Comput. Softwar	CUST	484		2,211	528	40,224	176	31,599				7,378,683			1,533,283	
D&A 5	TOTAL INTANGIBLE		1,953,373		8,710,400	103,910	556,260	13,945	776,113				21,836,922			5,163,649	
D&A 6																	
D&A 7	PRODUCTION																
D&A 8	Steam Production																
D&A 9	310002-Steam Prod Land Rights	DPROD	18,751		82,195	759	3,421	92	4,805				87,561			23,372	
D&A 10	310003-Steam Prod Water Rights	DPROD	92,395		405,008	3,741	16,854	452	23,675				431,450			115,166	
D&A 11	310004-Steam Prod Land Rights-NM	DPROD	2,100		9,204	85	383	10	538				9,805			2,617	
D&A 12	311000E-Steam Prod Str & Improv	DPROD	3,741,214		16,399,317	151,479	682,451	18,300	958,618				17,469,972			4,663,207	
D&A 13	312000E-Steam Prod Boiler Plant E	DPROD	16,365,804		71,738,213	662,637	2,985,359	80,051	4,193,440				76,421,750			20,399,028	
D&A 14	314000-Steam Prod Turbine Unit	DPROD	8,496,448		37,243,509	344,014	1,549,875	41,559	2,177,061				39,675,008			10,590,331	
D&A 15	315000E-Steam Prod Acc Elec Eq	DPROD	1,375,673		6,030,154	55,700	250,343	6,229	352,491				6,423,842			1,714,697	
D&A 16	316000E-Steam Prod Misc Pwr Ph E	DPROD	603,074		2,643,528	24,418	110,909	2,950	154,527				2,816,115			751,697	
D&A 17	Total Steam Production		30,695,460		134,551,129	1,242,833	5,599,295	150,143	7,865,155				143,335,502			38,260,116	
D&A 18																	
D&A 19	Other Production Combustion Equipment:																
D&A 20	340002-Other Prod Land Rights	DPROD	20		89	1	4	0	5				94			25	
D&A 21	341000E-Other Prod Str & Impr	DPROD	106,531		466,971	4,313	19,433	521	27,297				497,458			132,785	
D&A 22	342000E-Other Prod Fuel Hldr	DPROD	118,757		520,560	4,808	21,663	581	30,429				554,545			148,023	
D&A 23	343000E-Other Prod Prime Mover	DPROD	812,721		3,562,499	32,906	148,252	3,975	208,245				3,795,083			1,013,010	
D&A 24	344000E-Other Prod Generator	DPROD	1,140,845		5,000,893	46,192	208,107	5,580	292,321				5,327,288			1,421,997	
D&A 25	345000E-Other Prod Access Elect Equip	DPROD	243,544		1,067,557	9,861	44,426	1,191	7,363				1,137,254			303,564	
D&A 26	346000E-Other Prod Misc Pwr P	DPROD	28,734		125,954	1,163	5,242	141	7,363				134,177			35,816	
D&A 27	Total Other Production Combustion Equipment		2,451,152		10,744,433	99,245	447,126	11,989	628,063				11,445,899			3,055,220	
D&A 28	TOTAL PRODUCTION		33,146,612		145,295,562	1,342,078	6,046,421	162,132	8,493,218				154,781,402			41,315,335	
D&A 29																	
D&A 30	TRANSMISSION																
D&A 31	102000-Plant Purchased or Sold	DTRAN	0		0	0	0	0	0				0			0	
D&A 32	350001-1-Tran Land Owned in Fe	DTRAN	170		748	7	33	1	45				804			218	
D&A 33	350002E-Transmission Land Right	DTRAN	336,675		1,482,358	14,128	65,136	1,664	88,984				1,594,013			431,978	
D&A 34	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	1,072		36,906	1,143	3,033	214	3,264				77,046			28,053	
D&A 35	352000-Transmission Str & Improv	DTRAN	393,814		1,733,937	16,526	76,191	1,947	103,969				1,864,541			505,291	
D&A 36	352010-Tran Str & Impr-Prod	DPRODTI	2,637		11,557	107	481	13	676				12,312			3,286	
D&A 37	353000E-Transmission Station	DTRAN	3,700,020		16,290,934	155,263	715,839	18,288	976,822				17,518,007			4,747,381	
D&A 38	353000E-Transmission Station - Retail Meters	TRANSMET	145,491		661,324	0	0	0	0				0			0	
D&A 38	353010-Tran Station Equip Pro	DPRODTI	401,479		1,759,853	16,256	73,236	1,964	102,872				1,874,748			500,421	
D&A 39	354000E-Tran Towers & Fixture	DTRAN	66,679		293,583	2,798	12,900	330	17,604				315,697			85,554	
D&A 40	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	212		7,309	226	601	42	646				15,259			5,556	
D&A 41	355010-Tran Poles & Fixture-Prod	DPRODTI	358		1,567	14	65	2	92				1,669			446	
D&A 42	355000E-Tran Poles & Fixture	DTRAN	4,094,216		18,026,555	171,805	792,104	20,237	1,080,891				19,384,359			5,253,163	
D&A 43	355000ERT-Tran Poles & Fixture Radial TX	DTRANRADDEP	13,031		448,800	13,896	36,879	2,597	39,696				936,930			341,144	
D&A 44	356010-Tran OH Cond & Device-Prod	DPRODTI	79		345	3	14	0	20				368			96	
D&A 45	356000E-Tran OH Conductor & D	DTRAN	2,164,807		9,531,499	90,841	418,233	10,700	571,519				10,249,434			2,777,597	
D&A 46	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	6,890		237,302	7,347	19,499	1,373	20,989				495,400			180,379	

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
D&A 47	DEPRECIATION & AMORTIZATION RESERVE CONTINUED						
D&A 48	357000E-Trans Underground Cond	DTRAN	69,300	23,251	2,101	13,067	77
D&A 49	358000-Trans LG Conductor & Dvce	DTRAN	127,392	42,742	3,863	24,021	142
D&A 50	359000-Transmission Road & Trai	DTRAN	167	56	5	31	0
D&A 51	TOTAL TRANSMISSION		207,734,430	69,267,202	6,318,641	39,637,953	228,122
D&A 52	DISTRIBUTION						
D&A 53	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0
D&A 54	360005-Dist Land Rights-TX	DDISPSUB	493,017	213,303	21,490	125,971	1,022
D&A 55	361000E-Sir & Improv	DDISPSUB	1,916,834	820,314	83,551	489,771	3,975
D&A 56	362000E-Other Eq	DDISPSUB	35,656,044	15,426,510	1,554,185	9,110,490	73,936
D&A 57	364000-Dist Poles, Towers & Fixt	PLT_364	51,333,136	22,800,565	2,297,104	13,465,412	109,279
D&A 58	365000-Dist OH Conductor & Dvce	PLT_365	45,009,031	19,991,596	2,014,107	11,806,510	95,816
D&A 59	366000E-Dist Underground Cond	PLT_366	7,131,247	3,165,320	318,899	1,869,354	15,171
D&A 60	367000E-Dist UC Conductor & D	PLT_367	8,731,047	3,875,417	390,439	2,288,719	18,574
D&A 61	368000E-Dist Line Transformer	PLT_368	49,429,493	26,621,958	2,682,100	15,722,226	127,394
D&A 62	369000E-Distribution Services	CSERVICE	3	2	0	0	0
D&A 63	369010-Distribution Services O	CSERVICE	12,095,589	8,237,156	1,410,491	2,134,395	134,675
D&A 64	369020-Distribution Services U	CSERVICE	10,795,662	7,352,192	1,258,954	1,905,085	120,206
D&A 65	370000E-Distribution Meter	CNMETERS	18,593,039	10,988,808	2,229,830	2,505,417	202,609
D&A 66	371000E-Dist Inst on Cust Premis	CUSTPREM	5,383,766	0	0	0	0
D&A 67	372000-Dist Street Light & Sg Sy	CLIGHT	6,236,207	0	0	0	0
D&A 68	TOTAL DISTRIBUTION		252,812,114	119,502,140	14,261,149	61,423,352	902,857
D&A 69	GENERAL						
D&A 70	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0
D&A 71	389002-General Land Rights	SALWAGXAG	8,680	3,315	396	1,501	25
D&A 72	390000-Genl Structures & Improv	SALWAGXAG	12,398,725	4,735,417	565,654	2,144,136	35,698
D&A 73	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0
D&A 74	390007-Genl Str & Imp-Lease Bld	SALWAGXAG	2,691,246	1,027,861	122,780	465,402	7,748
D&A 75	390050-Genl Str & Imp-Call Center	CUST	(1,700,838)	(1,348,838)	(216,748)	(79,372)	(19,010)
D&A 76	391000-General Office Furn & E	SALWAGXAG	2,444,672	933,688	111,531	422,762	7,039
D&A 77	391004-General Info Sys Computer	SALWAGXAG	14,737,043	5,628,486	672,333	2,548,595	42,430
D&A 78	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(1,839)	(702)	(84)	(318)	(5)
D&A 79	391050-Genl Off Furn & Eq-Call Center	CUST	(197,136)	(156,337)	(25,122)	(9,200)	(2,203)
D&A 80	392000-General Transportation E	SALWAGXAG	46,331	17,695	2,114	6,012	133
D&A 81	392010-General Transp Eq Grp	SALWAGXAG	290,637	111,002	13,259	50,260	837
D&A 82	392020-General Transp Eq Grp 2	SALWAGXAG	12,406,066	4,738,221	565,989	2,145,405	35,719
D&A 83	392030-General Transp Eq Trailer	SALWAGXAG	1,282,314	489,751	58,502	221,753	3,692
D&A 84	392040-General Transp Eq Grp 4	SALWAGXAG	12,990,012	4,961,246	592,630	2,246,388	37,400
D&A 85	393000-General Stores Equipmen	SALWAGXAG	155,362	59,337	7,088	26,867	447
D&A 86	394000-General Tools & Shop Equi	SALWAGXAG	3,638,590	1,389,678	166,000	629,228	10,476
D&A 87	394050-Genl Tool, Shop & Eq-Call Center	CUST	(0)	(0)	(0)	(0)	(0)
D&A 88	395000-General Laboratory Equi	SALWAGXAG	4,459,195	1,703,090	203,437	771,137	12,639
D&A 89	395050-Genl Lab Equipment-Call Center	SALWAGXAG	(164)	(63)	(7)	(28)	(0)
D&A 90	396000-General Power Operated E	SALWAGXAG	2,878,990	1,099,566	131,345	497,869	8,289
D&A 91							
D&A 92							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (b)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
D&A 47	DEPRECIATION & AMORTIZATION RESERVE CONTINUED								
D&A 48	357000E-Trans Underground Cond	DTRAN	910	1,039	7,793	20,876	107	78	
D&A 49	358000-Trans UG Conductor & Devic	DTRAN	1,672	1,910	14,326	38,376	197	143	
D&A 50	359000-Transmission Road & Trai	DTRAN	2	2	19	50	0	0	
D&A 51	TOTAL TRANSMISSION		2,707,778	3,070,310	24,049,423	61,911,509	315,495	227,998	
D&A 52	DISTRIBUTION								
D&A 53	360001E-Dist Land Owned in Fee		0	0	0	0	0	0	
D&A 54	360005-Dist Land Rights-TX		11,445	16,735	98,779	0	2,480	1,792	
D&A 55	361000E-Str & Improv		44,498	65,064	384,049	0	9,643	6,969	
D&A 56	362000E-Other Eq		827,730	1,210,296	7,143,891	0	179,376	129,629	
D&A 57	364000-Dist Poles, Towers & Fixt	PLT_364	1,192,810	1,784,682	9,226,571	0	265,119	191,593	
D&A 58	365000-Dist OH Conductor & Devic	PLT_365	1,045,859	1,564,814	8,089,882	0	232,457	167,900	
D&A 59	366000E-Dist Underground Cond	PLT_366	165,702	247,776	1,285,622	0	36,806	26,598	
D&A 60	367000E-Dist UG Conductor & D	PLT_367	202,875	303,361	1,574,034	0	45,062	32,565	
D&A 61	368000E-Dist Line Transformer	PLT_368	1,157,629	2,051,901	532,827	0	309,554	223,705	
D&A 62	369000E-Distribution Services	CSERVICE	0	0	0	0	0	0	
D&A 63	369010-Distribution Services O	CSERVICE	105,260	77,612	0	0	0	0	
D&A 64	369020-Distribution Services U	CSERVICE	93,951	69,274	0	0	0	0	
D&A 65	370000E-Distribution Meter	CMETERS	241,840	269,956	1,965,009	189,570	0	0	
D&A 66	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	5,383,766	
D&A 67	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	6,236,207	0	
D&A 68	TOTAL DISTRIBUTION		5,089,600	7,661,471	30,300,663	189,570	7,316,705	6,164,607	
D&A 69	GENERAL								
D&A 71	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	
D&A 72	389002-General Land Rights	SALWAGXAG	114	139	982	1,954	95	160	
D&A 73	390000-Genl Structures & Improv	SALWAGXAG	162,157	198,511	1,402,458	2,790,964	135,234	228,496	
D&A 74	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	
D&A 75	390007-Genl Str & Imp Lease Bld	SALWAGXAG	35,198	43,088	304,415	605,802	29,354	49,597	
D&A 76	390050-Genl Str & Imp-Call Center	CUST	(6,168)	(4,809)	(25,485)	(408)	0	0	
D&A 77	391000-General Office Furn & E	SALWAGXAG	31,973	39,141	276,524	550,298	26,664	45,053	
D&A 78	391004-General Info Sys Computer	SALWAGXAG	192,739	235,949	1,666,952	3,317,322	160,738	271,589	
D&A 79	391005-Genl Off Eq-Comp 3 Yr. Life	SALWAGXAG	(24)	(29)	(208)	(414)	(20)	(34)	
D&A 80	391050-Genl Off Furn & Eq-Call Center	CUST	(715)	(557)	(2,954)	(47)	0	0	
D&A 81	392000-General Transportation E	SALWAGXAG	606	742	5,241	10,429	505	854	
D&A 82	392010-General Transp Eq Grp	SALWAGXAG	3,801	4,653	32,875	65,423	3,170	5,356	
D&A 83	392020-General Transp Eq Grp 2	SALWAGXAG	162,253	198,628	1,403,288	2,792,617	135,314	228,632	
D&A 84	392030-General Transp Eq Trailer	SALWAGXAG	16,771	20,531	145,047	288,650	13,986	23,632	
D&A 85	392040-General Transp Eq Grp 4	SALWAGXAG	169,890	207,978	1,469,340	2,924,064	141,683	239,393	
D&A 86	393000-General Stores Equipmen	SALWAGXAG	2,032	2,487	17,573	34,972	1,695	2,863	
D&A 87	394000-General Tools & Shop Equi	SALWAGXAG	47,587	58,256	411,572	819,050	39,686	67,056	
D&A 88	394050-Genl Tool, Shop & Etc-Call Center	CUST	(0)	(0)	(0)	(0)	0	0	
D&A 89	395000-General Laboratory Equi	SALWAGXAG	58,320	71,394	504,393	1,003,769	48,637	82,179	
D&A 90	395050-Genl Lab Equipment-Call Center	SALWAGXAG	(2)	(3)	(19)	(37)	(2)	(3)	
D&A 91	396000-General Power Operated E	SALWAGXAG	37,653	46,094	325,651	648,063	31,401	53,057	
D&A 92									

ALL-STATE NIGHT-RIDE-SERVIS

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
D&A 93	DEPRECIATION & AMORTIZATION RESERVE CONTINUED						
D&A 94	397000-General Communication E	SALWAGXAG	23,966,577	9,153,501	1,093,402	4,144,587	69,003
D&A 95	397010-General Comm Eq Two Wa	SALWAGXAG	134,412	51,336	6,132	23,244	387
D&A 96	397030-General Comm Eq EM	SALWAGXAG	2,996,494	1,144,444	136,706	518,189	8,627
D&A 97	397050-Genl Comm Equipment-Call Center	CUST	(458,031)	(363,239)	(58,369)	(21,374)	(5,119)
D&A 98	398000-General Miscellaneous E	SALWAGXAG	917,305	330,344	41,849	138,631	2,641
D&A 99	398050-Genl Misc. Equipment-Call Center	CUST	(6,362)	(6,632)	(1,066)	(390)	(93)
D&A 100	TOTAL GENERAL		96,076,261	35,722,150	4,189,752	16,913,196	236,997
D&A 101							
D&A 102	TOTAL DEPRECIATION & AMORTIZATION RESERVE		1,193,891,838	447,588,800	46,081,701	234,269,972	2,270,186
D&A 103							
D&A 104	NET ELECTRIC PLANT IN SERVICE						
D&A 105	NET PRODUCTION PLANT						
D&A 106	Net Steam Production Plant		511,459,257	173,320,685	15,661,327	95,085,583	548,709
D&A 107	Net Other Production Plant		123,459,131	41,837,196	3,780,426	22,952,334	132,330
D&A 108	TOTAL NET PRODUCTION PLANT		634,918,388	215,157,881	19,441,753	118,037,917	680,539
D&A 109	NET TRANSMISSION PLANT		1,006,957,033	337,363,595	30,860,924	193,310,127	1,112,532
D&A 110	NET DISTRIBUTION PLANT		557,138,579	260,440,168	29,123,425	141,731,869	1,681,995
D&A 111	NET GENERAL & INTANGIBLE PLANT		209,466,228	83,986,498	10,349,381	34,999,331	683,522
D&A 112	TOTAL NET PLANT IN SERVICE		2,408,481,228	896,948,142	89,775,483	488,079,244	4,138,588
D&A 113							
D&A 114	PLANT HELD FOR FUTURE USE						
D&A 115	10500P-Held for Future Use- Production	PRODPLT	0	0	0	0	0
D&A 116	10500Q-Held for Future Use	TRANPLT	0	0	0	0	0
D&A 117	TOTAL PLANT HELD FOR FUTURE USE		0	0	0	0	0
D&A 118							
D&A 119							
D&A 120	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0
D&A 121							
D&A 122	TOTAL NET PLANT IN SERVICE		2,408,481,228	896,948,142	89,775,483	488,079,244	4,138,588
D&A 123							
D&A 124							
D&A 125							
D&A 126							
D&A 127							
D&A 128							
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D&A 138							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
D&A 93	DEPRECIATION & AMORTIZATION RESERVE CONTINUED								
D&A 94	397000-General Communication E	SALWAGXAG	313,448	383,719	2,710,933	5,394,898	261,405	441,681	
D&A 95	397010-General Comm Eq Two Wa	SALWAGXAG	1,758	2,152	15,204	30,256	1,466	2,477	
D&A 96	397030-General Comm Eq EM	SALWAGXAG	39,190	47,976	338,943	674,513	32,683	55,222	
D&A 97	397050-Genl Comm Equipment-Call Center	CUST	(1,661)	(1,295)	(6,863)	(110)	0	0	
D&A 98	398000-General Miscellaneous E	SALWAGXAG	11,997	14,687	103,759	206,486	10,005	16,905	
D&A 99	398050-Genl Misc. Equipment-Call Center	CUST	(30)	(24)	(125)	(2)	0	0	
D&A 100	TOTAL GENERAL		1,278,886	1,569,407	11,099,498	22,158,513	1,073,697	1,814,165	
D&A 101									
D&A 102	TOTAL DEPRECIATION & AMORTIZATION RESERVE		17,124,932	21,746,595	131,577,651	273,365,538	10,130,595	9,735,867	
D&A 103									
D&A 104	NET ELECTRIC PLANT IN SERVICE								
D&A 105	NET PRODUCTION PLANT		6,530,346	7,650,057	53,563,702	157,716,647	802,650	580,050	
D&A 106	Net Steam Production Plant		1,576,335	1,846,617	12,929,531	38,070,599	193,749	140,016	
D&A 107	Net Other Production Plant		8,106,681	9,466,674	66,493,233	195,787,245	996,399	720,066	
D&A 108	TOTAL NET PRODUCTION PLANT		13,072,011	15,069,612	114,953,303	299,029,440	1,528,745	1,104,774	
D&A 109	NET TRANSMISSION PLANT		12,004,734	18,103,048	78,445,637	217,721	10,752,019	4,638,962	
D&A 110	NET DISTRIBUTION PLANT		2,647,881	3,225,875	22,742,065	44,971,152	2,178,922	3,681,600	
D&A 111	NET GENERAL & INTANGIBLE PLANT		35,831,307	45,895,209	282,186,239	540,005,530	15,456,085	10,145,402	
D&A 112	TOTAL NET PLANT IN SERVICE								
D&A 113									
D&A 114	PLANT HELD FOR FUTURE USE								
D&A 115	0500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	
D&A 116	0500N-Held for Future Use	TRANPLT	0	0	0	0	0	0	
D&A 117	TOTAL PLANT HELD FOR FUTURE USE								
D&A 118									
D&A 119									
D&A 120	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	
D&A 121									
D&A 122	TOTAL NET PLANT IN SERVICE		35,831,307	45,895,209	282,186,239	540,005,530	15,456,085	10,145,402	
D&A 123									
D&A 124									
D&A 125									
D&A 126									
D&A 127									
D&A 128									
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D&A 135									
D&A 136									
D&A 137									
D&A 138									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.				LARGE TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV BACKPHONE TRANSN 115KV+ (t)	LARGE		LARGE MUNICIPAL SECONDARY SERVICE (v)	LARGE SCHOOL PRIMARY SERVICE (w)	LARGE SCHOOL SECONDARY SERVICE (x)	RESIDENTIAL SERVICE (y)	RESIDENTIAL SPACE HTG SERVICE (z)
			LARGE GENERAL SERV TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV BACKPHONE TRANSN 115KV+ (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)	LARGE MUNICIPAL SECONDARY SERVICE (v)									
D&A 93	DEPRECIATION & AMORTIZATION RESERVE CONTINUED														
D&A 94	397000-General Communication E	SALWAGXAG	988,234	4,406,665	52,315	261,133						6,967	376,751	7,316,402	1,837,099
D&A 95	397010-General Comm Eq Two Wa	SALWAGXAG	5,542	24,714	293	1,465						39	2,113	41,033	10,303
D&A 96	397030-General Comm Eq EM	SALWAGXAG	123,557	550,957	6,541	32,649						871	47,104	914,755	229,689
D&A 97	397050-Genl Comm Equipment-Call Center	CUST	(20)	(90)	(22)	(1,639)						(7)	(1,288)	(300,745)	(62,495)
D&A 98	398000-General Miscellaneous E	SALWAGXAG	37,824	168,662	2,002	9,995						267	14,420	280,031	70,314
D&A 99	398050-Genl Misc. Equipment-Call Center	CUST	(0)	(2)	(0)	(30)						(0)	(24)	(5,491)	(1,141)
D&A 100	TOTAL GENERAL		4,058,983	18,099,530	214,769	1,064,118						28,581	1,540,826	28,499,025	7,223,125
D&A 101															
D&A 102	TOTAL DEPRECIATION & AMORTIZATION RESERVE		50,531,758	222,833,781	2,840,511	14,284,421						365,139	21,381,457	355,479,539	92,109,261
D&A 103															
D&A 104	NET ELECTRIC PLANT IN SERVICE														
D&A 105	NET ELECTRIC PLANT IN SERVICE														
D&A 106	Net Steam Production Plant		29,296,732	128,419,915	1,186,199	5,344,147						143,301	7,506,756	136,804,003	36,516,682
D&A 107	Net Other Production Plant		7,071,822	30,998,776	286,332	1,290,003						34,591	1,812,026	33,022,578	8,814,618
D&A 108	TOTAL NET PRODUCTION PLANT		36,368,554	159,418,691	1,472,531	6,634,149						177,892	9,318,782	169,826,581	45,331,300
D&A 109	NET TRANSMISSION PLANT		55,421,387	243,608,024	2,318,881	10,753,131						281,794	14,787,817	264,929,807	72,433,788
D&A 110	NET DISTRIBUTION PLANT		39,261	178,460	1,793,270	10,211,464						252,007	17,851,041	208,428,758	52,011,410
D&A 111	NET GENERAL & INTANGIBLE PLANT		8,237,776	36,733,376	436,525	2,211,356						58,229	3,167,647	67,350,761	16,635,237
D&A 112	TOTAL NET PLANT IN SERVICE		100,066,978	439,938,551	6,021,207	29,810,100						769,922	45,125,287	710,535,908	186,412,234
D&A 113															
D&A 114	PLANT HELD FOR FUTURE USE														
D&A 115	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0						0	0	0	0
D&A 116	10500P-Held for Future Use	TRANPLT	0	0	0	0						0	0	0	0
D&A 117	TOTAL PLANT HELD FOR FUTURE USE														
D&A 118															
D&A 119															
D&A 120	TOTAL CONSTRUCTION WORK IN PROGRESS														
D&A 121															
D&A 122	TOTAL NET PLANT IN SERVICE		100,066,978	439,938,551	6,021,207	29,810,100						769,922	45,125,287	710,535,908	186,412,234
D&A 123															
D&A 124															
D&A 125															
D&A 126															
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D&A 137															
D&A 138															

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
RBO 1	ADDITIONS AND DEDUCTIONS TO RATE BASE						
RBO 2							
RBO 3	PLUS: ADDITIONS TO RATE BASE						
RBO 4	15100-Fuel Inventory	ENEUEL	5,668,553	985,031	121,425	919,854	8,117
RBO 5							
RBO 6	15810-NOx Inventory	ENERGY1	0	0	0	0	0
RBO 7	Utility Material and Supplies:						
RBO 8	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,596,542	2,574,277	232,613	1,412,276	8,142
RBO 9	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,886,186	631,421	57,733	361,724	2,082
RBO 10	15420-Plant Materials and Operating Supplies Dist	DISTPLT	2,206,108	1,034,869	118,169	553,345	7,040
RBO 11	Total Utility Material and Supplies		11,688,837	4,240,567	408,514	2,327,345	17,265
RBO 12	Cash Working Capital (Lead Lag)	SCH CWC, LN 46	(9,568,374)	(4,245,217)	(397,316)	(2,166,137)	(21,522)
RBO 13	Prepayments	SCH RBO, LN 62	93,468,740	35,660,025	4,245,968	16,212,570	266,465
RBO 14	TOTAL ADDITIONS TO RATE BASE		101,257,756	36,640,406	4,376,591	17,293,632	270,325
RBO 15							
RBO 16	LESS: DEDUCTIONS TO RATE BASE						
RBO 17	182300EE-Reg Asset EE & ICO Related	DPROD	0	0	0	0	0
RBO 18	182300REC-Reg Asset REC Related	ENERGY1	0	0	0	0	0
RBO 19	182300TXMTR-Reg Asset Texas Restructuring Meters	DPROD	(183,216)	(62,087)	(5,610)	(34,062)	(196)
RBO 20	18620-Deferred Rate Case Expenses	CLAIMREV	(4,405,620)	(1,624,184)	(167,600)	(843,943)	(9,036)
RBO 21	DEFPEN-Texas Deferred Pension Balance	SALWAGES	0	0	0	0	0
RBO 22	PROPTAXCWIP - Property Taxes on CWIP	NETPLT	0	0	0	0	0
RBO 23	Accumulated Deferred Income Taxes						
RBO 24	Account 190	SCH RBO, LN 172	(45,186,302)	(18,284,848)	(1,919,871)	(9,928,656)	(98,607)
RBO 25	Account 281	SCH RBO, LN 176	643,282	217,992	19,688	119,593	690
RBO 26	Account 282	SCH RBO, LN 281	619,565,541	231,546,744	22,918,880	127,406,672	1,036,593
RBO 27	Account 283	SCH RBO, LN 309	51,844,630	19,772,759	2,337,423	9,041,847	146,109
RBO 28	ADIT - NOL	SCH RBO, LN 311	(15,207,475)	(5,675,984)	(573,523)	(3,049,409)	(27,139)
RBO 29	Total Accumulated Deferred Income Taxes		611,462,675	227,379,663	22,782,607	123,590,046	1,057,446
RBO 30	23500-Customer Deposits	CUSTDEP	6,223,728	5,024,282	807,351	295,648	0
RBO 31							
RBO 32	25410-Reg Liability - Retiree Medical	SALWAGES	518,663	196,092	23,662	89,693	1,493
RBO 33	25430-Retiree Liability FAS 158/106	SALWAGES	8,608,750	3,287,921	392,748	1,488,728	24,786
RBO 34							
RBO 35	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0
RBO 36	TOTAL DEDUCTIONS TO RATE BASE		622,224,900	234,203,686	23,833,158	124,586,111	1,074,493
RBO 37							
RBO 38							
RBO 39	TOTAL RATE BASE		1,887,514,003	699,384,862	70,318,916	380,786,765	3,354,421
RBO 40							
RBO 41							
RBO 42							
RBO 43							
RBO 44							
RBO 45							
RBO 46							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (b)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (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		76,269	70,207	926,001	2,536,930	14,350	10,370					
RBO 5													
RBO 6	15810-NOx Inventory		0	0	0	0	0	0					
RBO 7	Utility Material and Supplies:												
RBO 8	15400-Plant Materials and Operating Supplies Prod		96,993	113,624	795,565	2,342,515	11,922	8,615					
RBO 9	15410-Plant Materials and Operating Supplies Trans		24,503	28,168	215,149	560,473	2,864	2,070					
RBO 10	15420-Plant Materials and Operating Supplies Dist		46,561	70,176	296,198	1,109	49,215	29,426					
RBO 11	Total Utility Material and Supplies		168,057	211,968	1,306,912	2,904,098	64,000	40,111					
RBO 12	Cash Working Capital (Lead Lag)		(151,321)	(227,680)	(853,783)	(1,368,716)	(82,022)	(54,661)					
RBO 13	Prepayments		1,224,666	1,499,928	10,571,727	21,087,279	1,008,488	1,693,623					
RBO 14	TOTAL ADDITIONS TO RATE BASE		1,317,670	1,554,423	11,950,857	25,159,591	1,004,816	1,689,443					
RBO 15													
RBO 16	LESS: DEDUCTIONS TO RATE BASE												
RBO 17	182300EE-Reg Asset EE & ICO Related		0	0	0	0	0	0					
RBO 18	182300REC-Reg Asset REC Related		0	0	0	0	0	0					
RBO 19	182300TXMTR-Reg Asset Texas Restructuring Meters		(2,339)	(2,740)	(19,188)	(56,498)	(288)	(208)					
RBO 20	18620-Deferred Rate Case Expenses		(62,486)	(78,657)	(303,196)	(1,050,081)	(33,425)	(33,011)					
RBO 21	DEFPEN-Texas Deferred Pension Balance		0	0	0	0	0	0					
RBO 22	PROPTAXCWIP - Property Taxes on CWIP		0	0	0	0	0	0					
RBO 23	Accumulated Deferred Income Taxes		0	0	0	0	0	0					
RBO 24	Account 190		(767,186)	(1,052,802)	(5,564,629)	(7,024,766)	(311,527)	(233,412)					
RBO 25	Account 281		8,213	9,622	67,369	198,366	1,010	730					
RBO 26	Account 282		9,423,515	12,187,637	73,790,163	134,914,430	4,117,603	2,223,504					
RBO 27	Account 283		682,431	837,570	5,862,449	11,709,005	549,869	905,169					
RBO 28	ADIT - NOL		(223,556)	(285,551)	(1,746,711)	(3,433,659)	(108,015)	(83,929)					
RBO 29	Total Accumulated Deferred Income Taxes		9,123,418	11,696,476	72,408,641	136,363,376	4,248,940	2,812,061					
RBO 30	23500-Customer Deposits		0	0	94,927	1,520	0	0					
RBO 31													
RBO 32	25410-Reg Liability - Retiree Medical		6,783	8,304	58,668	116,752	5,657	9,558					
RBO 33	25430-Retiree Liability FAS 158106		112,590	137,831	973,762	1,937,838	93,896	158,651					
RBO 34													
RBO 35	25200-Customer Advances for Construction		0	0	0	0	0	0					
RBO 36	TOTAL DEDUCTIONS TO RATE BASE		9,177,966	11,761,215	73,013,614	137,312,907	4,314,781	2,947,051					
RBO 37													
RBO 38													
RBO 39	TOTAL RATE BASE		27,971,012	35,688,418	221,123,482	427,852,214	12,146,121	8,887,794					
RBO 40													
RBO 41													
RBO 42													
RBO 43													
RBO 44													
RBO 45													
RBO 46													

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
RBO 47	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED						
RBO 48	Prepayments	TOTPLT	1,310,668	489,189	49,430	262,816	2,339
RBO 49	16510-Prepayments-Insurance	SALWAGES	91,381,798	34,901,246	4,169,018	15,802,832	263,100
RBO 50	16511-Prepayments-Pensions	TOTPLT	15,186	5,688	573	3,045	27
RBO 51	16516-Prepayments-Auto Licensing	TOTPLT	138,576	51,721	5,226	27,787	247
RBO 52	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0
RBO 53	16518-Prepayments-Pollution Emissions	PRODPLT	419,468	142,147	12,844	77,984	450
RBO 54	16519-Prepayments-Benefits	SALWAGES	5,095	1,946	232	881	15
RBO 55	16520-Prepayments-Energy Eff.	ENE TRKR	0	0	0	0	0
RBO 56	16521-Prepayments-Transmission	TRANPLT	158,890	53,190	4,863	30,471	175
RBO 57	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0
RBO 58	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0
RBO 59	16524-Prepaid Taxes Federal	TOTPLT	0	0	0	0	0
RBO 60	16526-Prepayments-Other Distribution Utility	SALWAGXAG	39,059	14,918	1,782	6,755	112
RBO 61	Total Prepayments		93,468,740	35,660,025	4,243,968	16,212,570	266,465
RBO 62	Accumulated Deferred Income Taxes						
RBO 63	Account 190						
RBO 64	INTANGIBLE						
RBO 65	303004-Ing Misc Comput Soft 15y	SALWAGXAG	(3,285)	(1,255)	(150)	(568)	(9)
RBO 66	303005-Ing Misc Comput Soft 15y	SALWAGXAG	(667)	(255)	(30)	(115)	(2)
RBO 67	TOTAL INTANGIBLE		(3,952)	(1,509)	(180)	(683)	(11)
RBO 68	PRODUCTION						
RBO 69	Steam Production						
RBO 70	310001-Steam Prod Land Own in Fe	DPROD	(2,570)	(871)	(79)	(478)	(3)
RBO 71	310002-Steam Prod Land Rights	DPROD	(6,518)	(2,209)	(200)	(1,212)	(7)
RBO 72	310003-Steam Prod Water Rights	DPROD	(18,343)	(6,216)	(562)	(3,410)	(20)
RBO 73	310004-Steam Prod Land Rights-NM	DPROD	(429)	(145)	(13)	(80)	(0)
RBO 74	311000E-Steam Prod Str & Improv	DPROD	(338,602)	(114,744)	(10,368)	(62,550)	(363)
RBO 75	312000E-Steam Prod Boiler Plant E	DPROD	(1,180,149)	(399,923)	(36,137)	(219,402)	(1,265)
RBO 76	314000E-Steam Prod Turbogen Unit	DPROD	(610,020)	(206,720)	(18,679)	(113,490)	(654)
RBO 77	315000E-Steam Prod Acc Elec Eq	DPROD	(95,425)	(32,337)	(2,922)	(17,741)	(102)
RBO 78	316000E-Steam Prod Misc Pwr Pnt E	DPROD	(37,911)	(12,847)	(1,161)	(7,048)	(41)
RBO 79	Total Steam Production		(2,289,965)	(776,012)	(70,121)	(425,728)	(2,455)
RBO 80	Other Production Combustion Equipment:						
RBO 81	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)
RBO 82	340002-Other Prod Fuel & Impr	DPROD	(146,571)	(49,669)	(4,488)	(27,249)	(157)
RBO 83	342000E-Other Prod Fuel Hldr	DPROD	(13,782)	(4,670)	(422)	(2,562)	(15)
RBO 84	343000-Other Prod Prime Mover	DPROD	(453,822)	(153,789)	(13,896)	(84,370)	(486)
RBO 85	344000E-Other Prod Generator	DPROD	(1,103,104)	(373,814)	(33,778)	(205,078)	(1,182)
RBO 86	345000E-Other Prod Access Elect Equip	DPROD	(214,064)	(72,541)	(6,555)	(39,297)	(229)
RBO 87	346000E-Other Prod Misc Pwr P	DPROD	(33,571)	(11,376)	(1,028)	(6,241)	(56)
RBO 88	Total Other Production Combustion Equipment		(1,964,915)	(663,860)	(60,167)	(365,286)	(2,106)
RBO 89	TOTAL PRODUCTION		(4,254,880)	(1,441,872)	(130,288)	(791,026)	(4,561)

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (b)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
RBO 47	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED												
RBO 48	Prepayments	TOTPLT	19,267	24,610	150,542	295,933	9,309	7,233					
RBO 49	16510-Prepayments-Insurance	SALWAGES	1,195,141	1,463,076	10,336,477	20,570,126	996,706	1,684,077					
RBO 50	16511-Prepayments-Positions	TOTPLT	223	285	1,744	3,429	108	84					
RBO 51	16515-Prepayments-Auto Licensing	TOTPLT	2,037	2,602	15,917	31,289	984	765					
RBO 52	16516-Prepayments-IT Related	SALWAGXAG			0	0	0	0					
RBO 53	16517-Prepayments-Brand Adv	PRODPLT	5,356	6,274	43,930	129,350	638	476					
RBO 54	16518-Prepayments-Pollution Emissions	SALWAGES	67	82	576	1,147	56	94					
RBO 55	16519-Prepayments-Benefits	ENETRKR	0	0	0	0	0	0					
RBO 56	16520-Prepayments-Energy Eff.	TRANPLT	2,064	2,373	18,124	47,214	241	174					
RBO 57	16521-Prepayments-Transmission	TOTPLT	0	0	0	0	0	0					
RBO 58	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0	0					
RBO 59	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0					
RBO 60	16524-Prepaid Taxes Federal	TOTPLT	0	0	0	0	0	0					
RBO 61	16526-Prepayments-Other Distribution Utility	SALWAGXAG	511	625	4,418	8,792	426	720					
RBO 62	Total Prepayments		1,224,666	1,499,928	10,571,727	21,087,279	1,008,488	1,693,623					
RBO 63													
RBO 64	Accumulated Deferred Income Taxes												
RBO 65	Account 190												
RBO 66	INTANGIBLE												
RBO 67	303004-Ing Misc Computr Softwar	SALWAGXAG	(43)	(53)	(372)	(739)	(36)	(61)					
RBO 68	303005-Ing Misc Computr Soft 15y	SALWAGXAG	(9)	(11)	(75)	(150)	(7)	(12)					
RBO 69	TOTAL INTANGIBLE		(52)	(63)	(447)	(890)	(43)	(73)					
RBO 70	PRODUCTION												
RBO 71	Steam Production												
RBO 72	310001-Steam Prod Land Own in Fe	DPROD	(33)	(38)	(269)	(792)	(4)	(3)					
RBO 73	310002-Steam Prod Land Rights	DPROD	(83)	(97)	(683)	(2,010)	(10)	(7)					
RBO 74	310003-Steam Prod Water Rights	DPROD	(234)	(274)	(1,921)	(5,656)	(29)	(21)					
RBO 75	310004-Steam Prod Land Rights-NM	DPROD	(5)	(6)	(45)	(132)	(1)	(0)					
RBO 76	311000E-Steam Prod Str & Improv	DPROD	(4,323)	(5,065)	(35,461)	(104,413)	(531)	(384)					
RBO 77	312000E-Steam Prod Boiler Plant E	DPROD	(15,068)	(17,652)	(123,594)	(363,918)	(1,852)	(1,338)					
RBO 78	314000-Steam Prod Turbogren Unit	DPROD	(7,789)	(9,124)	(63,886)	(188,109)	(957)	(692)					
RBO 79	315000E-Steam Prod Acc Elec Eq	DPROD	(1,218)	(1,427)	(9,994)	(29,426)	(150)	(108)					
RBO 80	316000E-Steam Prod Misc Pwr Plt E	DPROD	(484)	(567)	(3,970)	(11,690)	(59)	(43)					
RBO 81	Total Steam Production		(29,238)	(34,252)	(239,822)	(706,147)	(3,594)	(2,597)					
RBO 82													
RBO 83	Other Production Combustion Equipment:												
RBO 84	340001-Other Prod Land Own in Fee	DPROD	(0)	(0)	(0)	(0)	(0)	(0)					
RBO 85	341000E-Other Prod Str & Impr	DPROD	(1,871)	(2,192)	(15,350)	(45,197)	(230)	(166)					
RBO 86	342000E-Other Prod Fuel Hldr	DPROD	(176)	(206)	(1,443)	(4,250)	(22)	(16)					
RBO 87	343000-Other Prod Prime Mover	DPROD	(5,794)	(6,788)	(47,528)	(139,943)	(712)	(515)					
RBO 88	344000E-Other Prod Generator	DPROD	(14,085)	(16,499)	(115,525)	(340,160)	(1,731)	(1,251)					
RBO 89	345000E-Other Prod Access Elect Equip	DPROD	(2,733)	(3,202)	(22,418)	(66,010)	(336)	(243)					
RBO 90	346000E-Other Prod Misc Pwr P	DPROD	(429)	(502)	(3,516)	(10,352)	(53)	(38)					
RBO 91	Total Other Production Combustion Equipment		(25,086)	(29,390)	(205,780)	(605,913)	(3,084)	(2,228)					
RBO 92	TOTAL PRODUCTION		(43,274)	(53,642)	(445,602)	(1,312,060)	(6,677)	(4,825)					

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
RBO 93	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED						
RBO 94	TRANSMISSION						
RBO 95	350001-Trans Land Owned in Fee	DTRAN	(771)	(259)	(23)	(145)	(1)
RBO 96	350002E-Transmission Land Right	DTRAN	(26,638)	(8,988)	(808)	(5,023)	(30)
RBO 97	350002E-Transmission Land Right Radial TX	DTRANADNET	(1,504)	(557)	(68)	(483)	(1)
RBO 98	352000-Transmission Str & Improv	DTRAN	(426,424)	(143,072)	(12,929)	(80,466)	(476)
RBO 99	352010-Trans Str & Impr-Prod	DPRODITI	(2,310)	(783)	(71)	(429)	(2)
RBO 100	353000E-Transmission Station	DTRAN	(6,221,719)	(2,087,483)	(188,645)	(1,173,163)	(6,946)
RBO 101	353010-Trans Station Equip Pro	DPRODITI	(95,223)	(32,269)	(2,916)	(17,703)	(102)
RBO 102	354000E-Trans Towers & Fixture	DTRAN	(629,045)	(211,054)	(19,073)	(118,612)	(702)
RBO 103	354000E-Trans Towers & Fixture Radial TX	DTRANADNET	(35,518)	(13,155)	(1,614)	(11,640)	(33)
RBO 104	355010-Trans Poles & Fixtures-Prod	DPRODITI	(756)	(256)	(23)	(141)	(3)
RBO 105	355000E-Trans Poles & Fixture	DTRAN	(4,567,188)	(1,532,356)	(138,478)	(861,182)	(5,099)
RBO 106	355000E-Trans Poles & Fixtures Radial TX	DTRANADNET	(257,877)	(95,513)	(11,721)	(84,509)	(240)
RBO 107	356010-Trans OH Cond & Device-Prod	DPRODITI	(179)	(61)	(5)	(33)	(0)
RBO 108	356000E-Trans OH OH Conductor & D	DTRAN	(1,684,462)	(565,163)	(51,073)	(317,621)	(1,881)
RBO 109	356000E-Trans OH OH Conductor & D Radial TX	DTRANADNET	(95,110)	(35,227)	(4,323)	(31,169)	(88)
RBO 110	357000E-Trans Underground Cond	DTRAN	(1,234)	(414)	(37)	(233)	(1)
RBO 111	358000-Trans UG Conductor & Device	DTRAN	(2,369)	(795)	(72)	(447)	(3)
RBO 112	359000-Transmission Road & Trail	DTRAN	(2,505)	(840)	(76)	(472)	(3)
RBO 113	TOTAL TRANSMISSION		(14,050,813)	(4,728,194)	(431,957)	(2,703,422)	(15,610)
RBO 114	DISTRIBUTION						
RBO 115	360001E-Dist Land Owned in Fee	DDISPSUB	(152)	(66)	(7)	(39)	(0)
RBO 116	360005-Dist Land Rights-TX	DDISPSUB	(1,960)	(848)	(85)	(501)	(4)
RBO 117	361000E-Str & Improv	DDISPSUB	(221,944)	(96,022)	(9,674)	(56,706)	(460)
RBO 118	362000E-Other Eq	DDISPSUB	(1,141,654)	(1,141,654)	(115,019)	(674,231)	(5,472)
RBO 119	364000-Dist Poles, Towers & Fix	PLT_364	(2,638,761)	(2,214,832)	(223,139)	(1,308,022)	(10,615)
RBO 120	365000-Dist OH Conductor & Device	PLT_365	(4,986,468)	(2,038,218)	(205,346)	(1,203,718)	(9,769)
RBO 121	366000E-Dist Underground Cond	PLT_366	(399,103)	(177,148)	(17,847)	(104,619)	(849)
RBO 122	367000E-Dist UG Conductor & D	PLT_367	(1,306,648)	(579,977)	(58,431)	(342,519)	(2,780)
RBO 123	368000E-Dist Line Transformer	PLT_368	(3,636,576)	(1,958,603)	(197,325)	(1,156,700)	(9,387)
RBO 124	369000E-Distribution Services	CSERVICE	43,276	29,461	5,045	7,634	482
RBO 125	369010-Distribution Services O	CSERVICE	(532,266)	(362,356)	(62,048)	(93,883)	(5,924)
RBO 126	369020-Distribution Services U	CSERVICE	(675,704)	(460,095)	(78,769)	(119,196)	(7,521)
RBO 127	370000E-Distribution Meter	CNMETERS	(823,287)	(486,577)	(98,735)	(110,938)	(8,971)
RBO 128	371000E-Dist Inst on Cust Premis	CUSTPREM	(49,390)	0	0	0	0
RBO 129	373000-Dist Street Light & Sg Sy	CLIGHT	(122,110)	0	0	0	0
RBO 130	TOTAL DISTRIBUTION		(19,939,938)	(9,486,846)	(1,061,381)	(5,163,449)	(61,271)
RBO 131	GENERAL						
RBO 132	389001-General Land Owned in Fee	SALWAGXAG	27	10	1	5	0
RBO 133	390001-Genl Structures & Improv	SALWAGXAG	(253,529)	(96,830)	(11,567)	(43,843)	(730)
RBO 134	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(4,954)	(1,892)	(226)	(857)	(14)
RBO 135	391000-General Office Furn & E	SALWAGXAG	(8,722)	(3,331)	(398)	(1,598)	(25)
RBO 136	391004-General Info Sys Computer	SALWAGXAG	(24,223)	(9,251)	(1,105)	(4,189)	(70)
RBO 137	391005-Genl OH Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	TOTAL MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
RBO 93	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED												
RBO 94	TRANSMISSION												
RBO 95	350001- Tran Land Owned in Fee		(10)										(1)
RBO 96	350002E-Transmission Land Right		(350)										(30)
RBO 97	350002E-Transmission Land Right Radial TX		(16)										(1)
RBO 98	350002E-Transmission Land Right Radial TX		(5,597)										(478)
RBO 99	352010- Tran Str & Impr-Prod		(29)										(3)
RBO 100	353000E-Transmission Station		(81,670)										(6,970)
RBO 101	353010- Tran Station Equip Pro		(1,216)										(108)
RBO 102	354000E- Tran Towers & Fixture		(8,257)										(705)
RBO 103	354000E- Tran Towers & Fixture Radial TX		(371)										(19)
RBO 104	355010- Tran Poles & Fixtures-Prod		(10)										(1)
RBO 105	355000E- Tran Poles & Fixtures		(59,951)										(5,117)
RBO 106	355000E- Tran Poles & Fixtures Radial TX		(2,694)										(130)
RBO 107	356010- Tran OH Cond & Device-Prod		(2)										(0)
RBO 108	356000E- Tran OH Conductor & D		(22,111)										(1,887)
RBO 109	356000E- Tran OH Conductor & D Radial TX		(994)										(51)
RBO 110	357000E- Tran Underground Cond		(16)										(2)
RBO 111	358000E- Tran UG Conductor & Devic		(31)										(3)
RBO 112	359000E-Transmission Road & Trai		(33)										(3)
RBO 113	TOTAL TRANSMISSION		(183,359)										(15,516)
RBO 114	DISTRIBUTION												
RBO 115	360001E-Dist Land Owned in Fee		(4)										(1)
RBO 116	360001E-Dist Land Rights-TX		(46)										(7)
RBO 117	361000E-Str & Impr		(5,152)										(807)
RBO 118	362000E-Other Eq		(61,257)										(9,593)
RBO 119	364000E-Dist Poles, Towers & Flxt		(115,869)										(18,611)
RBO 120	365000E-Dist OH Conductor & Devic		(106,629)										(17,127)
RBO 121	366000E-Dist Underground Cond		(30,361)										(2,060)
RBO 122	367000E-Dist UG Conductor & D		(85,168)										(4,874)
RBO 123	368000E-Dist Line Transformer		(376)										(16,458)
RBO 124	369000E-Distribution Services		(4,630)										(0)
RBO 125	369010-Distribution Services O		(5,878)										(0)
RBO 126	369020-Distribution Services U		(10,709)										(0)
RBO 127	370000E-Distribution Meter		(0)										(0)
RBO 128	371000E-Dist Inst on Cust Premis		(0)										(0)
RBO 129	373000E-Dist Street Light & Sg Sy		(0)										(0)
RBO 130	TOTAL DISTRIBUTION		(434,600)										(118,356)
RBO 131	GENERAL												
RBO 132	389001-General Land Owned in Fee		(0)										(0)
RBO 133	390000-Genl Structures & Improv		(3,316)										(4,672)
RBO 134	390007-Genl Str & Imp Lease Bld		(65)										(91)
RBO 135	391000-General Office Furn & E		(114)										(161)
RBO 136	391004-General Info Sys Computer		(317)										(446)
RBO 137	391005-Genl Off Eq-Comp 3 Yr Life		(0)										(0)
RBO 138	391005-Genl Off Eq-Comp 3 Yr Life		(0)										(0)

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
RBO 139	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED						
RBO 140	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
RBO 141	392010-General Transp Eq Grp	SALWAGXAG	(8)	(8)	(3)	(1)	(0)
RBO 142	392020-General Transp Eq Grp 2	SALWAGXAG	(130)	(50)	(6)	(23)	(0)
RBO 143	392030-General Transp Eq Trailer	SALWAGXAG	(25)	(9)	(1)	(4)	(0)
RBO 144	392040-General Transp Eq Grp 4	SALWAGXAG	(190)	(73)	(9)	(33)	(1)
RBO 145	393000-General Stores Equipmen	SALWAGXAG	(762)	(291)	(35)	(132)	(2)
RBO 146	394000-General Tools & Shop Equi	SALWAGXAG	(59,574)	(22,753)	(2,718)	(10,302)	(172)
RBO 147	395000-General Laboratory Equi	SALWAGXAG	(19,204)	(7,335)	(876)	(3,321)	(55)
RBO 148	396000-General Power Operated E	SALWAGXAG	(57)	(22)	(3)	(10)	(0)
RBO 149	397000-General Communication E	SALWAGXAG	(96,382)	(37,575)	(4,488)	(17,013)	(283)
RBO 149	397010-General Comm Eq Two Wa	SALWAGXAG	(5,795)	(2,213)	(264)	(1,002)	(17)
RBO 150	397030-General Comm Eq EM	SALWAGXAG	(58,794)	(22,455)	(2,682)	(10,167)	(169)
RBO 151	398000-General Miscellaneous E	SALWAGXAG	(4,922)	(1,880)	(225)	(851)	(14)
RBO 152	TOTAL GENERAL		(539,244)	(205,952)	(24,601)	(93,253)	(1,553)
RBO 153							
RBO 154	SchM-102 - Fuel Tax Credit - Inc Adbck	SALWAGXAG	(694)	(265)	(32)	(120)	(2)
RBO 155	SchM-103 - Environmental Remediation	PRODPILT	(17,712)	(6,002)	(542)	(3,293)	(19)
RBO 156	SchM-105 - Unbilled Revenue	OX 904	0	0	0	0	0
RBO 157	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0
RBO 158	SchM-109 - Employee Incentive	SALWAGES	(656,558)	(250,758)	(29,953)	(113,540)	(1,890)
RBO 159	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,989,142)	(1,141,636)	(136,371)	(516,918)	(8,606)
RBO 160	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(172,218)	(65,775)	(7,857)	(28,782)	(496)
RBO 161	SchM-116 - Bad Debt	OX 904	0	0	0	0	0
RBO 162	SchM-118 - Inventory Reserve	TOTPLT	(65,653)	(24,497)	(2,475)	(13,161)	(117)
RBO 163	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,974)	(1,518)	(181)	(687)	(11)
RBO 164	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0
RBO 165	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0
RBO 166	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0
RBO 167	SchM-137 - R&E Credit	TOTPLT	(2,440,343)	(914,184)	(92,373)	(491,143)	(4,371)
RBO 168	SchM-174 - New Hire Retention Credit	SALWAGES	(6,422)	(2,453)	(293)	(1,111)	(18)
RBO 169	SchM-192 - Texas Margin Tax	NETPLT	(29,589)	(11,019)	(1,103)	(5,996)	(51)
RBO 170	SchM-203 - Fed NOL Benefit	TOTPLT	0	0	0	0	0
RBO 171	SchM-226 - Performance Recognition Award	SALWAGES	(6,199)	(2,368)	(283)	(1,072)	(18)
RBO 172	Total Account 190		(45,186,302)	(18,284,848)	(1,915,671)	(9,926,656)	(98,607)
RBO 173							
RBO 174	Account 281						
RBO 175	311000E-Stream Prod Str & Improv	PRODPILT	643,282	217,992	19,698	119,593	690
RBO 176	Total Account 281		643,282	217,992	19,698	119,593	690
RBO 177							
RBO 178	Account 282						
RBO 179	105000Held for Future Us	DTRAN	0	0	0	0	0
RBO 180							
RBO 181	INTANGIBLE						
RBO 182	303004-Ing Misc Computr Softwar	SALWAGXAG	470,585	179,730	21,469	81,379	1,355
RBO 182	303005-Ing Misc Computr Soft 15y	SALWAGXAG	74,635	28,505	3,405	12,907	215
RBO 183	303014-Ing CRS Computr Softwar	CUST	4,247	3,368	198	541	47
RBO 184	TOTAL INTANGIBLE		549,467	211,603	25,415	94,484	1,617

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
RBO 139	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED								
RBO 140	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO 141	392010-General Transp Eq Grp	SALWAGXAG	(0)	(0)	(1)	(2)	(0)	(0)	(0)
RBO 142	392020-General Transp Eq Grp 2	SALWAGXAG	(2)	(2)	(15)	(20)	(1)	(2)	(2)
RBO 143	392030-General Transp Eq Trailer	SALWAGXAG	(0)	(0)	(3)	(6)	(0)	(0)	(0)
RBO 144	392040-General Transp Eq Grp 4	SALWAGXAG	(2)	(3)	(22)	(43)	(2)	(4)	(4)
RBO 145	393000-General Stores Equipmen	SALWAGXAG	(10)	(12)	(86)	(171)	(8)	(14)	(14)
RBO 146	394000-General Tools & Shop Equi	SALWAGXAG	(779)	(954)	(6,739)	(13,410)	(650)	(1,098)	(1,098)
RBO 147	395000-General Laboratory Equi	SALWAGXAG	(251)	(307)	(2,172)	(4,323)	(209)	(354)	(354)
RBO 148	396000-General Power Operated E	SALWAGXAG	(1)	(1)	(6)	(13)	(1)	(1)	(1)
RBO 149	397000-General Communication E	SALWAGXAG	(1,287)	(1,575)	(11,128)	(22,146)	(1,073)	(1,813)	(1,813)
RBO 149	397010-General Comm Eq Two Wa	SALWAGXAG	(76)	(93)	(656)	(1,305)	(63)	(107)	(107)
RBO 150	397030-General Comm Eq EM	SALWAGXAG	(769)	(941)	(6,650)	(13,235)	(641)	(1,084)	(1,084)
RBO 151	398000-General Miscellaneous E	SALWAGXAG	(64)	(79)	(557)	(1,108)	(54)	(91)	(91)
RBO 152	TOTAL GENERAL		(7,053)	(8,634)	(60,996)	(121,384)	(5,882)	(9,938)	(9,938)
RBO 153									
RBO 154	SCHM-102 - Fuel Tax Credit - Inc Adlback	SALWAGXAG	(9)	(11)	(78)	(156)	(8)	(13)	(13)
RBO 155	SCHM-103 - Environmental Remediation	PRODPLT	(226)	(265)	(1,855)	(5,462)	(28)	(20)	(20)
RBO 156	SCHM-105 - Unbilled Revenue	OX 904	0	0	0	0	0	0	0
RBO 157	SCHM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0
RBO 158	SCHM-109 - Employee Incentive	SALWAGES	(8,587)	(10,512)	(74,265)	(147,792)	(7,161)	(12,100)	(12,100)
RBO 159	SCHM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(39,094)	(47,858)	(338,111)	(672,859)	(32,603)	(55,087)	(55,087)
RBO 160	SCHM-112 - Post Employment Benefits FAS 112	SALWAGES	(2,252)	(2,757)	(19,480)	(38,767)	(1,878)	(3,174)	(3,174)
RBO 161	SCHM-116 - Bad Debt	OX 904	0	0	0	0	0	0	0
RBO 162	SCHM-118 - Inventory Reserve	TOTPLT	(965)	(1,232)	(7,539)	(14,819)	(466)	(362)	(362)
RBO 163	SCHM-119 - Electric Vehicle Credit	SALWAGXAG	(52)	(64)	(450)	(895)	(43)	(73)	(73)
RBO 164	SCHM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
RBO 165	SCHM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0
RBO 166	SCHM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0
RBO 167	SCHM-137 - R&E Credit	TOTPLT	(36,006)	(45,991)	(281,328)	(553,031)	(17,397)	(13,518)	(13,518)
RBO 168	SCHM-174 - New Hire Retention Credit	SALWAGES	(84)	(103)	(726)	(1,446)	(70)	(118)	(118)
RBO 169	SCHM-192 - Texas Margin Tax	NETPLT	(440)	(564)	(3,467)	(6,634)	(190)	(125)	(125)
RBO 170	SCHM-203 - Fed NOI Benefit	TOTPLT	0	0	0	0	0	0	0
RBO 171	SCHM-226 - Performance Recognition Award	SALWAGES	(81)	(99)	(701)	(1,395)	(68)	(114)	(114)
RBO 172	Total Account 190		(767,186)	(1,052,802)	(5,564,629)	(7,024,766)	(311,527)	(233,412)	(233,412)
RBO 173									
RBO 174	Account 281								
RBO 175	311000E-Steam Prod Sr & Improv	PRODPLT	8,213	9,622	67,369	198,366	1,010	730	730
RBO 176	Total Account 281		8,213	9,622	67,369	198,366	1,010	730	730
RBO 177									
RBO 178	Account 282								
RBO 179	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
RBO 180									
RBO 181	INTANGIBLE								
RBO 182	303004-Ing Misc Computr Softwar	SALWAGXAG	6,155	7,534	53,229	105,929	5,133	8,672	8,672
RBO 182	303005-Ing Misc Computr Soft Lys	SALWAGXAG	976	1,195	8,442	16,800	814	1,375	1,375
RBO 183	303014-Ing CRS Computr Softwar	CUST	15	12	64	1	0	0	0
RBO 184	TOTAL INTANGIBLE		7,146	8,741	61,735	122,731	5,947	10,048	10,048

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.				LARGE TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV BACKLOG (t)	LARGE MUNICIPAL		LARGE SCHOOL PRIMARY SERVICE (w)	LARGE SCHOOL SECONDARY SERVICE (x)	RESIDENTIAL SERVICE (y)	RESIDENTIAL SPACE HTG SERVICE (z)
			LARGE TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV BACKLOG (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)	LARGE MUNICIPAL SECONDARY SERVICE (v)								
RBO 139	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED													
RBO 140	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO 141	392010-General Transp Ea Grp	SALWAGXAG	(0)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(2)	(1)
RBO 142	392020-General Transp Ea Grp 2	SALWAGXAG	(5)	(24)	(0)	(0)	(24)	(0)	(1)	(0)	(2)	(40)	(10)	(0)
RBO 143	392030-General Transp Ea Trailer	SALWAGXAG	(1)	(5)	(0)	(0)	(5)	(0)	(0)	(0)	(0)	(8)	(2)	(0)
RBO 144	392040-General Transp Ea Grp 4	SALWAGXAG	(8)	(35)	(0)	(0)	(35)	(0)	(2)	(0)	(3)	(15)	(38)	(15)
RBO 145	393000-General Stores Equipmen	SALWAGXAG	(31)	(140)	(2)	(8)	(140)	(0)	(649)	(17)	(936)	(233)	(30)	(30)
RBO 146	394000-General Tools & Shop Equi	SALWAGXAG	(2,456)	(10,954)	(130)	(42)	(10,954)	(0)	(209)	(6)	(302)	(18,186)	(4,566)	(1,472)
RBO 147	395000-General Laboratory Equi	SALWAGXAG	(792)	(3,531)	(42)	(302)	(3,531)	(0)	(1)	(0)	(1)	(5,863)	(1,472)	(1,472)
RBO 148	396000-General Power Operated E	SALWAGXAG	(2)	(10)	(0)	(1)	(10)	(0)	(1,072)	(29)	(1,547)	(30,034)	(7,541)	(444)
RBO 149	397000-General Communication E	SALWAGXAG	(4,057)	(18,089)	(215)	(63)	(18,089)	(0)	(924)	(17)	(924)	(17,948)	(4,507)	(377)
RBO 150	397030-General Comm Ea Two Wa	SALWAGXAG	(239)	(1,066)	(13)	(54)	(1,066)	(0)	(5875)	(157)	(8,477)	(164,618)	(41,334)	(41,334)
RBO 151	397030-General Comm Ea EM	SALWAGXAG	(2,424)	(10,810)	(128)	(641)	(10,810)	(0)	(11)	(0)	(11)	(77)	(1,503)	(377)
RBO 152	398000-General Miscellaneous E	SALWAGXAG	(203)	(905)	(11)	(54)	(905)	(0)	(11)	(0)	(11)	(77)	(1,503)	(377)
RBO 153	TOTAL GENERAL		(22,235)	(99,149)	(1,177)	(5875)	(99,149)	(0)	(11)	(0)	(11)	(77)	(1,503)	(377)
RBO 154	SCHM-102 - Fuel Tax Credit - Inc Adback	SALWAGXAG	(29)	(128)	(2)	(8)	(128)	(0)	(185)	(0)	(11)	(212)	(63)	(53)
RBO 155	SCHM-103 - Environmental Remediation	PRODPILT	(1,015)	(4,447)	(41)	(185)	(4,447)	(0)	(0)	(0)	(0)	(260)	(4,738)	(1,265)
RBO 156	SCHM-105 - Unbilled Revenue	OX 904	0	0	0	0	0	0	0	0	0	0	0	0
RBO 157	SCHM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0	0	0	0
RBO 158	SCHM-109 - Employee Incentive	SALWAGES	(27,072)	(120,719)	(1,433)	(7,154)	(120,719)	(0)	(32,569)	(191)	(10,321)	(200,431)	(50,327)	(50,327)
RBO 159	SCHM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(123,254)	(549,605)	(6,525)	(1876)	(549,605)	(0)	(869)	(50)	(2,707)	(912,511)	(229,125)	(912,511)
RBO 160	SCHM-112 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(7,101)	(31,665)	(376)	(1,876)	(31,665)	(0)	(0)	(0)	(0)	(52,574)	(13,201)	(13,201)
RBO 161	SCHM-116 - Bad Debt	OX 904	0	0	0	0	0	0	(803)	(21)	(1,212)	(19,422)	(5,075)	(5,075)
RBO 162	SCHM-118 - Inventory Reserve	TOTPLT	(2,744)	(12,075)	(161)	(43)	(12,075)	(0)	(0)	(0)	(0)	(62)	(1,213)	(305)
RBO 163	SCHM-119 - Electric Vehicle Credit	SALWAGXAG	(164)	(731)	(9)	(43)	(731)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO 164	SCHM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0	0	0	0	0
RBO 165	SCHM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0	0	0	0	0	0
RBO 166	SCHM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0	0	0	0	0
RBO 167	SCHM-137 - R&E Credit	TOTPLT	(102,396)	(450,635)	(6,025)	(29,981)	(450,635)	(0)	(0)	(0)	(0)	(45,220)	(724,810)	(189,374)
RBO 168	SCHM-174 - New Hire Retention Credit	SALWAGES	(265)	(1,181)	(14)	(70)	(1,181)	(0)	(366)	(772)	(101)	(1,961)	(492)	(492)
RBO 169	SCHM-192 - Texas Margin Tax	NETPLT	(1,229)	(5,405)	(74)	(366)	(5,405)	(0)	(0)	(0)	(554)	(8,729)	(2,290)	(2,290)
RBO 170	SCHM-203 - Fed NOL Benefit	TOTPLT	0	0	0	0	0	0	(68)	(2)	(97)	(1,893)	(475)	(475)
RBO 171	SCHM-226 - Performance Recognition Award	SALWAGES	(256)	(1,140)	(14)	(68)	(1,140)	(0)	(646,600)	(16,003)	(1,036,798)	(14,538,360)	(3,746,468)	(3,746,468)
RBO 172	Total Account 190		(1,300,737)	(5,724,029)	(120,586)	(646,600)	(5,724,029)	(0)	0	0	0	0	0	0
RBO 173														
RBO 174	Account 281													
RBO 175	311000E-Steam Prod Str & Improv	PRODPILT	36,848	161,519	1,492	6,722	161,519	180	9,442	180	9,442	172,064	45,928	45,928
RBO 176	Total Account 281		36,848	161,519	1,492	6,722	161,519	180	9,442	180	9,442	172,064	45,928	45,928
RBO 177														
RBO 178	Account 282													
RBO 179	105000Held for Future Us	DTRAN	0	0	0	0	0	0	0	0	0	0	0	0
RBO 180														
RBO 181	INTANGIBLE													
RBO 182	303004-Ing Misc Comput Softwar	SALWAGXAG	19,404	86,525	1,027	5,127	86,525	137	7,398	137	7,398	143,658	36,072	36,072
RBO 183	303005-Ing Misc Comput Soft 15y	SALWAGXAG	3,077	13,723	163	813	13,723	22	1,173	22	1,173	22,784	5,721	5,721
RBO 184	303014-Ing CRS Comput Softwar	CUST	0	1	0	15	1	0	2,789	0	12	2,789	579	579
RBO 184	TOTAL INTANGIBLE		22,482	100,249	1,190	5,956	100,249	159	8,583	159	8,583	169,231	42,372	42,372

Attachment RML-RD-5.xlsm COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
RBO 185	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED						
RBO 186	PRODUCTION						
RBO 187	Steam Production						
RBO 188	310001-Steam Prod Land Own in Fe	DPROD		7,090	2,403	217	1,318
RBO 189	310002-Steam Prod Land Rights	DPROD		141,315	47,888	4,327	26,272
RBO 190	310003-Steam Prod Water Rights	DPROD		84,828	28,746	2,598	15,770
RBO 191	310004-Steam Prod Land Rights-NM	DPROD		9,308	3,154	285	1,730
RBO 192	310005-Steam Prod Str & Improv	DPROD		22,009,476	7,458,458	673,949	4,091,790
RBO 193	312000E-Steam Prod Turbine Plant E	DPROD		75,888,360	25,716,658	2,323,768	14,108,434
RBO 194	314000E-Steam Prod Turbine Unit	DPROD		37,926,627	12,852,381	1,161,346	7,050,954
RBO 195	315000E-Steam Prod Acc Elec Eq	DPROD		5,639,003	1,910,916	172,671	1,048,349
RBO 196	316000E-Steam Prod Misc Pwr Plt E	DPROD		2,336,612	791,819	71,549	434,400
RBO 197	Total Steam Production			144,042,620	48,812,423	4,410,710	26,779,018
RBO 198	Other Production Combustion Equipment:						
RBO 199	340001-Other Prod Land Own in Fee	DPROD		773	262	24	144
RBO 200	340002-Other Prod Land Rights	DPROD		0	0	0	0
RBO 201	341000E-Other Prod Str & Impr	DPROD		1,054,827	357,454	32,300	196,103
RBO 202	342000E-Other Prod Fuel Hldr	DPROD		407,733	138,171	12,485	75,882
RBO 203	343000E-Other Prod Prime Mover	DPROD		7,618,981	2,581,881	233,300	1,416,448
RBO 204	344000E-Other Prod Generator	DPROD		21,771,019	7,377,651	666,648	4,047,458
RBO 205	345000E-Other Prod Access Elect Equip	DPROD		4,171,201	1,413,515	127,726	775,470
RBO 206	346000E-Other Prod Misc Pwr P	DPROD		649,260	220,018	19,881	120,704
RBO 207	Texas Gross Margin Tax in Provision			2,910,215	986,199	89,113	541,089
RBO 208	Total Other Production Combustion Equipment			38,584,010	13,075,151	1,181,476	717,368
RBO 209	TOTAL PRODUCTION			182,626,630	61,887,574	5,592,186	33,952,186
RBO 210	TRANSMISSION						
RBO 211	102000-Plant Purchased or Sold	DTRAN		0	0	0	0
RBO 212	105000-Held for Future Us	DTRAN		118	40	22	0
RBO 213	350001-Trans Land Owned in Fe	DTRAN		(8,812)	(2,957)	(267)	(10)
RBO 214	350002E-Transmission Land Right	DTRAN		4,929,996	1,654,090	149,479	929,597
RBO 215	350002E-Transmission Land Right Radial TX	DTRANRADNET		278,363	103,100	12,652	91,223
RBO 216	352000-Transmission Str & Improv	DTRAN		6,489,072	2,177,184	196,751	1,223,575
RBO 217	352010-Trans Str & Impr-Prod	DPRODITI		76,104	25,790	2,330	14,149
RBO 218	353000E-Transmission Station	DTRAN		94,678,461	31,766,089	2,870,686	17,852,506
RBO 219	353010-Trans Station Equip Pro	DPRODITI		3,137,300	1,063,152	96,067	583,257
RBO 220	354000E-Trans Towers & Fixture	DTRAN		946,571	317,589	28,700	178,485
RBO 221	354000E-Trans Towers & Fixture Radial TX	DTRANRADNET		53,446	19,796	2,429	17,515
RBO 222	355010-Trans Poles & Fixtures-Prod	DPRODITI		6,488	2,199	199	1,206
RBO 223	355000E-Trans Poles & Fixtures	DTRAN		90,098,576	30,229,467	2,731,822	16,988,926
RBO 224	355000E-Trans Poles & Fixtures Radial TX	DTRANRADNET		5,087,250	1,884,220	231,225	1,667,156
RBO 225	356010-Trans OH Cond & Device-Prod	DPRODITI		1,537	521	47	286
RBO 226	356000E-Trans OH Conductor & D	DTRAN		33,230,129	11,149,223	1,007,550	6,265,650
RBO 227	356000E-Trans OH Conductor & D Radial TX	DTRANRADNET		1,876,278	694,938	85,280	614,880
RBO 228	357000E-Trans Underground Cond	DTRAN		24,345	8,168	738	4,590
RBO 229	358000E-Trans UG Conductor & Devis	DTRANRADNET		46,740	17,312	2,124	15,317
RBO 230	359000-Transmission Road & Trai	DTRAN		49,414	16,579	1,498	9,318
RBO 231	Recoverable Meters			(191,324)	(64,192)	(5,801)	(36,076)
RBO 232	TOTAL TRANSMISSION			240,810,054	81,062,308	7,413,514	46,420,119

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
RBO 185	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED								
RBO 186	PRODUCTION								
RBO 187	Steam Production								
RBO 188	310001- Steam Prod Land Own in Fe	DPROD	91	106	743	2,186	11	8	
RBO 189	310002- Steam Prod Land Rights	DPROD	1,804	2,114	14,800	43,577	222	160	
RBO 190	310003- Steam Prod Water Rights	DPROD	1,083	1,269	8,884	26,158	133	96	
RBO 191	310004- Steam Prod Land Rights-NM	DPROD	119	139	975	2,870	15	11	
RBO 192	311000E- Steam Prod Str & Improv	DPROD	281,018	329,203	2,304,991	6,786,974	34,540	24,961	
RBO 193	312000E- Steam Prod Boiler Plant E	DPROD	968,948	1,135,086	7,947,576	23,401,390	119,094	86,066	
RBO 194	314000- Steam Prod Turbogren Unit	DPROD	484,250	587,281	3,971,950	11,695,282	59,520	43,013	
RBO 195	315000E- Steam Prod Acc Elec Eq	DPROD	71,999	84,344	590,557	1,738,877	8,849	6,395	
RBO 196	316000E- Steam Prod Misc Pwr Plt E	DPROD	29,834	34,949	244,707	720,532	3,667	2,650	
RBO 197	Total Steam Production		1,839,146	2,154,491	15,085,182	44,417,847	226,051	163,360	
RBO 198	Other Production Combustion Equipment:								
RBO 199	340001- Other Prod Land Own in Fe	DPROD	10	12	81	238	1	1	
RBO 200	340002- Other Prod Land Rights	DPROD	0	0	0	0	0	0	
RBO 201	341000E- Other Prod Str & Impr	DPROD	13,468	15,777	110,469	325,273	1,655	1,196	
RBO 202	342000E- Other Prod Fuel Hldr	DPROD	5,206	6,099	42,701	125,731	640	462	
RBO 203	343000- Other Prod Prime Mover	DPROD	97,280	113,959	797,915	2,349,435	11,957	8,641	
RBO 204	344000E- Other Prod Generator	DPROD	277,974	325,636	2,280,018	6,713,442	34,166	24,691	
RBO 205	345000E- Other Prod Access Elect Equip	DPROD	53,258	62,390	436,838	1,286,257	6,546	4,731	
RBO 206	346000E- Other Prod Misc Pwr P	DPROD	8,290	9,711	67,995	200,210	1,019	736	
RBO 207	Texas Gross Margin Tax in Provision	DPROD	37,158	43,529	304,779	897,411	4,567	3,300	
RBO 208	Total Other Production Combustion Equipment		492,643	577,113	4,040,796	11,897,997	60,551	43,758	
RBO 209	TOTAL PRODUCTION		2,331,789	2,731,604	19,125,978	56,315,844	286,602	207,118	
RBO 210	TRANSMISSION								
RBO 211	102000- Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	
RBO 212	105000- Held for Future Use	DTRAN	2	2	13	36	0	0	
RBO 213	330001- Tran Land Owned in Fe	DTRAN	(116)	(132)	(991)	(2,654)	(14)	(10)	
RBO 214	330002E- Transmission Land Right	DTRAN	64,714	73,926	554,397	1,485,123	7,643	5,523	
RBO 215	350002E- Transmission Land Right Radial TX	DTRANRADNET	2,908	4,594	46,946	16,323	208	150	
RBO 216	352000- Transmission Str & Improv	DTRAN	85,179	97,305	729,721	1,954,782	10,060	7,270	
RBO 217	352010- Tran Str & Impr-Prod	DPRODITI	972	1,138	7,970	23,468	119	86	
RBO 218	353000E- Transmission Station	DTRAN	1,242,804	1,419,726	10,646,954	28,521,148	146,773	106,068	
RBO 219	353010- Tran Station Equip Pro	DPRODITI	40,057	46,926	328,561	967,437	4,923	3,558	
RBO 220	354000E- Tran Towers & Fixture	DTRAN	12,425	14,194	106,445	285,147	1,467	1,060	
RBO 221	354000E- Tran Towers & Fixture Radial TX	DTRANRADNET	558	882	9,014	3,134	40	29	
RBO 222	355010- Tran Poles & Fixtures-Prod	DPRODITI	83	97	679	2,001	10	7	
RBO 223	355000E- Tran Poles & Fixtures	DTRAN	1,182,686	1,351,050	10,131,928	27,141,493	139,673	100,937	
RBO 224	355000E- Tran Poles & Fixtures Radial TX	DTRANRADNET	53,146	83,956	857,957	298,320	3,797	2,743	
RBO 225	356010- Tran OH Cond & Device-Prod	DPRODITI	20	23	161	474	2	2	
RBO 226	356000E- Tran OH Conductor & D	DTRAN	436,198	498,294	3,736,855	10,010,317	51,514	37,228	
RBO 227	356000E- Tran OH Conductor & D Radial TX	DTRANRADNET	19,601	30,964	316,431	110,026	1,400	1,012	
RBO 228	357000E- Tran Underground Cond	DTRAN	320	365	2,738	7,334	38	27	
RBO 229	358000E- Tran UG Conductor & Devic	DTRANRADNET	488	771	7,883	2,741	35	25	
RBO 230	359000E- Transmission Road & Trai	DTRAN	(2,511)	741	5,557	14,886	77	55	
RBO 231	Recoverable Meters	DTRAN	(2,511)	(2,869)	(21,515)	(57,635)	(297)	(214)	
RBO 232	TOTAL TRANSMISSION		3,140,183	3,621,953	27,467,704	70,783,900	367,469	265,558	

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
RBO 231	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED						
RBO 232	DISTRIBUTION						
RBO 233	360001E-Dist Land Owned in Fee	DDSPSUB	869	376	38	222	2
RBO 234	360005-Dist Land Rights-TX	DDSPSUB	324,140	140,238	14,129	82,821	672
RBO 235	360005E-Str & Improv	DDSPSUB	2,730,124	1,181,182	119,001	697,575	5,661
RBO 236	362001E-Other Eq	DDSPSUB	34,308,090	14,843,321	1,495,430	8,766,074	71,141
RBO 237	364000E-Dist Poles, Towers & Fixt	PLT_364	38,606,762	17,147,910	1,727,612	10,127,103	82,187
RBO 238	365000E-Dist OH Conductor & Devic	PLT_365	32,424,393	14,401,896	1,450,957	8,505,380	69,025
RBO 239	366000E-Dist Underground Cond	PLT_366	2,301,363	1,021,497	102,913	603,269	4,896
RBO 240	367000E-Dist UG Conductor & D	PLT_367	9,615,178	4,267,853	429,976	2,520,481	20,455
RBO 241	368000E-Dist Line Transformer	PLT_368	23,952,096	12,900,227	1,298,668	7,618,534	61,828
RBO 242	369000E-Distribution Services	CSERVICE	(230,476)	(156,903)	(26,867)	(40,656)	(2,565)
RBO 243	369010-Distribution Services O	CSERVICE	3,366,920	2,292,131	302,493	593,932	37,476
RBO 244	369020-Distribution Services U	CSERVICE	4,302,704	2,929,194	501,581	759,007	47,801
RBO 245	370000E-Distribution Meter	CMEETERS	5,922,498	3,500,298	710,274	798,058	64,538
RBO 246	371000E-Dist Inst on Cust Premis	CUSTPREM	562,205	0	0	0	0
RBO 247	373000E-Dist Street Light & Sg Sy	CLIGHT	2,321,495	0	0	0	0
RBO 248	TOTAL DISTRIBUTION		160,508,360	74,469,221	8,217,207	41,031,801	463,207
RBO 249	GENERAL						
RBO 250	105000-Held for Future Us	SALWAGXAG	2	1	0	0	0
RBO 251	389001-General Land Owned in Fe	SALWAGXAG	380	145	17	66	1
RBO 252	389002-General Land Rights	SALWAGXAG	6,596	2,519	301	1,141	19
RBO 253	390000-Genl Structures & Improv	SALWAGXAG	3,883,752	1,483,313	177,184	671,625	11,182
RBO 254	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(26,286)	(10,039)	(1,199)	(4,346)	(76)
RBO 255	390050-Genl Str & Imp-Call Center	CUST	832,538	660,240	106,094	38,851	9,305
RBO 256	391000-General Office Furn & E	SALWAGXAG	1,341,505	512,358	61,202	231,989	3,862
RBO 257	391004-General Info Sys Computer	SALWAGXAG	3,657,290	1,396,821	166,853	632,462	10,530
RBO 258	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
RBO 259	391050-Genl Off Furn & Eq-Call Center	CUST	66,583	52,803	8,485	3,107	744
RBO 260	392000-General Transportation E	SALWAGXAG	0	0	0	0	0
RBO 261	392010-General Transp Eq Grp	SALWAGXAG	173,538	66,279	7,917	30,010	500
RBO 262	392020-General Transp Eq Grp 2	SALWAGXAG	2,954,834	1,128,533	134,805	510,985	8,507
RBO 263	392030-General Transp Eq Trailer	SALWAGXAG	559,399	213,650	25,521	96,738	1,611
RBO 264	392040-General Transp Eq Grp 4	SALWAGXAG	4,306,815	1,644,892	196,485	744,786	12,400
RBO 265	393000-General Stores Equipmen	SALWAGXAG	49,271	18,818	2,248	6,520	142
RBO 266	394000-General Tools & Shop Equi	SALWAGXAG	3,675,342	1,403,715	167,676	635,594	10,582
RBO 267	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0
RBO 268	395000-General Laboratory Equi	SALWAGXAG	1,241,906	474,318	56,658	214,765	3,576
RBO 269	395030-Genl Lab Equipment-Call Center	SALWAGXAG	26	10	1	4	0
RBO 270	396000-General Power Opened E	SALWAGXAG	1,281,833	489,568	58,480	221,670	3,691
RBO 271	397000-General Communication E	SALWAGXAG	6,302,182	2,406,978	287,518	1,089,849	18,145
RBO 272	397010-General Comm Eq Two Wa	SALWAGXAG	374,789	143,142	17,099	64,813	1,079
RBO 273	397030-General Comm Eq EM	SALWAGXAG	3,801,944	1,452,088	173,462	657,428	10,946
RBO 274	397050-Genl Comm Equipment-Call Center	CUST	71,211	56,474	9,075	3,323	796
RBO 275	398000-General Miscellaneous E	SALWAGXAG	316,742	120,973	14,450	54,775	912
RBO 276	398050-Genl Misc. Equipment-Call Center	CUST	1,843	1,461	235	86	21
RBO 277	TOTAL GENERAL		34,874,035	13,719,040	1,670,558	5,908,082	108,474

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
RBO 231	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED												
RBO 232	DISTRIBUTION												
RBO 233	360001E-Dist Land Owned in Fee	DISPSUB	20	30	174	0	0	4	3				
RBO 234	360005-Dist Land Rights-TX	DISPSUB	7,525	11,002	64,943	0	0	1,631	1,178				
RBO 235	361000E-Str & Improv	DISPSUB	63,378	92,670	546,996	0	0	13,734	9,925				
RBO 236	362000E-Other Eq	DISPSUB	796,438	1,164,541	6,873,821	0	0	172,594	124,729				
RBO 237	364000-Dist OH Conductor & Fict	PLT_364	897,092	1,342,228	6,939,144	0	0	199,392	144,094				
RBO 238	365000-Dist OH Conductor & Fict	PLT_365	753,434	1,127,288	5,827,931	0	0	167,462	121,019				
RBO 239	366000E-Dist Underground Cond	PLT_366	53,475	79,961	414,890	0	0	11,878	8,584				
RBO 240	367000E-Dist UG Conductor & D	PLT_367	223,419	334,080	1,733,425	0	0	49,626	35,863				
RBO 241	368000E-Dist Line Transformer	PLT_368	560,953	994,291	2,581,192	0	0	150,001	108,401				
RBO 242	369000E-Distribution Services	CSEVICE	(2,005)	(1,478)	0	0	0	0	0				
RBO 243	369010-Distribution Services O	CSEVICE	29,290	21,597	0	0	0	0	0				
RBO 244	369020-Distribution Services U	CSEVICE	37,431	27,600	0	0	0	0	0				
RBO 245	370000E-Distribution Meter	CSEVICE	77,034	85,990	625,920	0	0	0	0				
RBO 246	371000E-Dist on Cust Premis	CUSTPREM	0	0	0	0	0	0	562,205				
RBO 247	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	0	2,321,495	0				
RBO 248	TOTAL DISTRIBUTION		3,497,485	5,279,801	23,285,436	0	60,384	3,087,816	1,116,002				
RBO 249	GENERAL												
RBO 250	105000-Held for Future Us	SALWACXAG	0	0	0	0	1	0	0				
RBO 251	389001-General Land Owned in Fe	SALWACXAG	5	6	43	85	4	4	7				
RBO 252	389002-General Land Rights	SALWACXAG	86	106	746	1,485	72	72	122				
RBO 253	390000-Genl Structures & Improv	SALWACXAG	50,794	62,181	499,303	874,236	42,360	71,574	71,574				
RBO 254	390007-Genl Str & Imp Lease Bld	SALWACXAG	(344)	(421)	(2,973)	(5,917)	(287)	(484)	(484)				
RBO 255	390050-Genl Str & Imp-Call Center	CUST	3,019	2,354	12,474	200	0	0	0				
RBO 256	391000-General Office Furn & E	SALWACXAG	17,545	21,478	151,742	301,974	14,632	24,723	24,723				
RBO 257	391004-General Info Sys Computer	SALWACXAG	47,832	58,555	413,687	823,259	39,890	67,400	67,400				
RBO 258	391005-Genl Off Eq-Comp 3 Yr Life	SALWACXAG	0	0	0	0	0	0	0				
RBO 259	391050-Genl Off Furn & Eq-Call Center	CUST	241	188	998	16	0	0	0				
RBO 260	392000-General Transportation E	SALWACXAG	0	0	0	0	0	0	0				
RBO 261	392010-General Transp Eq Grp	SALWACXAG	2,270	2,778	19,629	39,063	1,883	3,198	3,198				
RBO 262	392020-General Transp Eq Grp 2	SALWACXAG	38,645	47,309	334,230	665,136	32,229	54,455	54,455				
RBO 263	392030-General Transp Eq Trailer	SALWACXAG	7,316	8,956	63,275	125,921	6,101	10,309	10,309				
RBO 264	392040-General Transp Eq Grp 4	SALWACXAG	56,327	68,955	487,157	969,468	46,975	79,370	79,370				
RBO 265	393000-General Stores Equipment	SALWACXAG	644	789	5,573	11,091	537	908	908				
RBO 266	394000-General Tools & Shop Equi	SALWACXAG	48,068	58,844	415,729	827,323	40,087	67,733	67,733				
RBO 267	394050-Genl Tool Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0				
RBO 268	395000-General Laboratory Equi	SALWACXAG	16,242	19,884	140,476	279,554	13,546	22,887	22,887				
RBO 269	395050-Genl Lab Equipment-Call Center	SALWACXAG	0	0	3	6	0	0	0				
RBO 270	396000-General Power Operated E	SALWACXAG	16,765	20,523	144,992	288,542	13,981	23,623	23,623				
RBO 271	397000-General Communication E	SALWACXAG	82,423	100,902	712,859	1,418,627	68,738	116,143	116,143				
RBO 272	397010-General Comm Eq Two Wa	SALWACXAG	4,902	6,001	42,394	84,365	4,088	6,907	6,907				
RBO 273	397030-General Comm Eq EM	SALWACXAG	49,724	60,871	480,050	855,821	41,468	70,066	70,066				
RBO 274	397050-Genl Comm Equipment-Call Center	CUST	258	201	1,067	17	0	0	0				
RBO 275	398000-General Miscellaneous E	SALWACXAG	4,143	5,071	35,828	71,299	3,455	5,837	5,837				
RBO 276	398050-Genl Misc. Equipment-Call Center	CUST	7	5	28	0	0	0	0				
RBO 277	TOTAL GENERAL		446,913	545,537	3,849,310	7,631,573	369,769	624,778	624,778				

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
RBO 277	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED						
RBO 278							
RBO 279	105000-Held for Future Us						
RBO 280		DTRAN		(4)	(1)	(0)	(0)
RBO 281	Total Account 282		619,368,541	231,340,744	22,918,880	127,406,672	1,036,393
RBO 282	Account 283						
RBO 283							
RBO 284							
RBO 285	105000-Held for Future Us						
RBO 286		DTRAN		0	0	0	0
RBO 287	INTANGIBLE						
RBO 288	303004-Intg Misc Computr Softwar	SALWAGXAG	11,486,637	4,387,066	524,043	1,986,406	33,071
RBO 289	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,333,114	891,081	106,441	403,470	6,717
RBO 290	303014-Intg CBS Computr Softwar	CLUST	70,713	56,079	9,011	3,300	790
RBO 291	TOTAL INTANGIBLE		13,890,464	5,334,226	639,496	2,393,176	40,579
RBO 292	GENERAL						
RBO 293	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0
RBO 294	391005-Genl Off Eqp-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
RBO 295	393000-General Stores Equipmen	SALWAGXAG	435	166	20	75	1
RBO 296	394000-General Tools & Shop Equi	SALWAGXAG	32,348	12,355	1,476	5,594	93
RBO 297	395000-General Laboratory Equi	SALWAGXAG	10,968	4,189	500	1,897	32
RBO 298	397000-General Communication E	SALWAGXAG	56,189	21,460	2,563	9,717	162
RBO 299	397010-General Comm Eqp Two Wa	SALWAGXAG	3,310	1,264	151	572	10
RBO 300	398000-General Miscellaneous E	SALWAGXAG	33,579	12,825	1,532	5,807	97
RBO 301	TOTAL GENERAL		138,641	53,333	6,371	24,148	402
RBO 302	NON-PLANT						
RBO 303	SchM-107 - Pension Expense	SALWAGES	33,393,073	12,753,742	1,523,458	5,774,729	96,143
RBO 304	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	314,408	117,349	11,857	63,045	561
RBO 305	SchM-138 - Rate Case Expense	CLAIMREV	4,107,044	1,514,110	156,242	786,748	8,424
RBO 306	TOTAL NON-PLANT		37,814,525	14,385,201	1,691,557	6,624,522	105,128
RBO 307							
RBO 308	Total Account 283						
RBO 309			51,844,630	19,772,759	2,337,423	9,041,847	146,109
RBO 310							
RBO 311	ADIT - NOL		(15,207,475)	(5,675,984)	(573,523)	(3,049,409)	(27,139)
RBO 312	Total Accumulated Deferred Income Taxes	TOTPLT	611,462,675	227,379,663	22,782,607	123,590,046	1,057,446
RBO 313							
RBO 314							
RBO 315							
RBO 316							
RBO 317							
RBO 318							
RBO 319							
RBO 320							
RBO 321							
RBO 322							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017												
SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)
RBO 277	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED											
RBO 278												
RBO 279	105000-Held for Future Us											
RBO 280												
RBO 281	Total Account 282		9,423,515	12,187,637	73,790,163	134,914,430	4,117,603	2,223,504				
RBO 282												
RBO 283	Account 283											
RBO 284												
RBO 285	105000-Held for Future Us											
RBO 286												
RBO 287	INTANGIBLE											
RBO 288	303004-Int Misc Computr Softwar		150,229	183,908	1,299,289	2,585,653	125,285	211,687				
RBO 289	303005-Int Misc Computr Soft 15y		30,514	37,355	263,906	525,186	25,447	42,997				
RBO 290	303014-Int CBS Computr Softwar		256	200	1,060	17	0	0				
RBO 291	TOTAL INTANGIBLE		180,999	221,462	1,564,254	3,110,856	150,733	254,684				
RBO 292	GENERAL											
RBO 293	391004-General Info Sys Computer		0	0	0	0	0	0				
RBO 294	391005-Genl Off Eq-Comp 3 Yr Life		0	0	0	0	0	0				
RBO 295	393000-General Stores Equipmen		6	7	49	98	5	8				
RBO 296	394000-General Tools & Shop Equi		423	518	3,659	7,282	353	596				
RBO 297	395000-General Laboratory Equi		143	176	1,241	2,469	120	202				
RBO 298	397000-General Communication E		735	900	6,356	12,648	613	1,036				
RBO 299	397010-General Comm Eq Two Wa		43	53	374	745	36	61				
RBO 300	397030-General Comm Eq EM		439	538	3,798	7,559	366	619				
RBO 301	398000-General Miscellaneous E		37	45	318	633	31	52				
RBO 302	TOTAL GENERAL		1,826	2,236	15,795	31,433	1,523	2,573				
RBO 303	NON-PLANT											
RBO 304	SCHM-107 - Pension Expense		436,733	534,643	3,777,193	7,516,811	364,220	615,402				
RBO 305	SCHM-128 - Book Unamort. Cost Of Reacquired Debt		4,622	5,904	36,113	70,989	2,233	1,735				
RBO 306	SCHM-138 - Rate Case Expense		58,252	73,326	469,094	978,915	31,160	30,774				
RBO 307	TOTAL NON-PLANT		499,606	613,872	4,282,399	8,566,716	397,613	647,911				
RBO 308												
RBO 309	Total Account 283		682,431	837,570	5,862,449	11,709,005	549,869	905,169				
RBO 310												
RBO 311	ADIT - NOL											
RBO 312			(223,556)	(285,551)	(1,746,711)	(3,433,659)	(108,015)	(83,929)				
RBO 313	Total Accumulated Deferred Income Taxes		9,123,418	11,896,476	72,408,641	136,363,376	4,248,940	2,812,061				
RBO 314												
RBO 315												
RBO 316												
RBO 317												
RBO 318												
RBO 319												
RBO 320												
RBO 321												
RBO 322												

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
CWC 1	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL						
CWC 2	CASH WORKING CAPITAL (LEAD LAG)						
CWC 3	SPS CWC-Fossil Fuel for Generation	ENERGY1	109,845,741	19,088,018	2,352,985	17,825,011	157,289
CWC 4	Multiplied by Factor of 0.012685		0.012685	0.012685			
CWC 5	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,393,386	242,130	29,847	226,109	1,995
CWC 6							
CWC 7	SPS CWC-Fuel Oil for Generation	ENERGY1	126,223	21,994	2,704	20,483	181
CWC 8	Multiplied by Factor of 0.074575		0.074575	0.074575			
CWC 9	SPS CWC-Fuel Oil for Generation - CWC Amount		9,413	1,636	202	1,527	13
CWC 10							
CWC 11	SPS CWC-Gas for Generation	ENERGY1	82,215,518	14,286,683	1,761,123	13,341,369	117,725
CWC 12	Multiplied by Factor of 0.000685		0.000685	0.000685			
CWC 13	SPS CWC-Gas for Generation - CWC Amount		56,312	9,785	1,206	9,138	81
CWC 14							
CWC 15	Total O&M Expense	CALCULATED	269,256,896	95,346,286	10,161,307	47,945,716	571,814
CWC 16	Multiplied by Factor of -0.001200		(0.001200)	(0.001200)			
CWC 17	Total O&M Expense CWC Amount		(323,104)	(114,414)	(12,193)	(57,534)	(686)
CWC 18							
CWC 19	SPS CWC-Payroll	SALWAGES	5,166,243	1,973,132	235,694	893,408	14,874
CWC 20	Multiplied by Factor of 0.039479		0.039479	0.039479			
CWC 21	SPS CWC-Payroll - CWC Amount		203,960	77,898	9,305	35,271	587
CWC 22							
CWC 23	SPS CWC-Property Tax	CALCULATED	22,729,045	8,464,577	847,219	4,606,046	39,245
CWC 24	Multiplied by Factor of -0.406795		(0.406795)	(0.406795)			
CWC 25	SPS CWC-Property Tax - CWC Amount		(9,246,051)	(3,443,344)	(344,644)	(1,873,714)	(15,965)
CWC 26							
CWC 27	SPS CWC-Purchased Power Capacity	DPURCH	60,419,732	20,474,728	1,850,105	11,232,655	64,761
CWC 28	Multiplied by Factor of 0.001041		0.001041	0.001041			
CWC 29	SPS CWC-Purchased Power Capacity - CWC Amount		62,903	21,316	1,926	11,694	67
CWC 30							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
CWC	1 ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL												
CWC	2 CASH WORKING CAPITAL (LEAD LAG)												
CWC	3 SPS CWC-Fossil Fuel for Generation	ENERGY1	1,477,945	1,360,485	17,944,128	49,160,855	278,071	200,953					
CWC	4 Multiplied by Factor of 0.012685		0.012685	0.012685		0.012685							
CWC	5 SPS CWC-Fossil Fuel for Generation - CWC Amount		18,748	17,258	227,620	623,602	3,527	2,549					
CWC	6												
CWC	7 SPS CWC-Fuel Oil for Generation	ENERGY1	1,698	1,563	20,619	56,490	320	231					
CWC	8 Multiplied by Factor of 0.074575		0.074575	0.074575		0.074575							
CWC	9 SPS CWC-Fuel Oil for Generation - CWC Amount		127	117	1,538	4,213	24	17					
CWC	10												
CWC	11 SPS CWC-Gas for Generation	ENERGY1	1,106,188	1,018,273	13,430,523	36,795,102	208,126	150,406					
CWC	12 Multiplied by Factor of 0.000685		0.000685	0.000685		0.000685							
CWC	13 SPS CWC-Gas for Generation - CWC Amount		758	697	9,199	25,202	143	103					
CWC	14												
CWC	15 Total O&M Expense	CALCULATED	3,585,379	4,192,204	32,236,574	70,890,747	1,977,316	2,349,554					
CWC	16 Multiplied by Factor of -0.001200		(0.001200)	(0.001200)	(38,663)	(85,068)	(2,373)	(2,819)					
CWC	17 Total O&M Expense CWC Amount		(4,302)	(5,031)									
CWC	18												
CWC	19 SPS CWC-Payroll	SALWAGES	67,567	82,715	584,370	1,162,926	56,348	95,209					
CWC	20 Multiplied by Factor of 0.039479		0.039479	0.039479		0.039479							
CWC	21 SPS CWC-Payroll - CWC Amount		2,668	3,266	23,071	45,912	2,225	3,759					
CWC	22												
CWC	23 SPS CWC-Property Tax	CALCULATED	338,143	433,117	2,663,016	5,096,079	145,860	95,743					
CWC	24 Multiplied by Factor of -0.406795		(0.406795)	(0.406795)	(1,083,300)	(2,073,057)	(59,335)	(38,948)					
CWC	25 SPS CWC-Property Tax - CWC Amount		(137,555)	(176,190)									
CWC	26												
CWC	27 SPS CWC-Purchased Power Capacity	DPURCH	771,443	983,717	6,327,590	18,631,391	94,819	68,523					
CWC	28 Multiplied by Factor of 0.001041		0.001041	0.001041		0.001041							
CWC	29 SPS CWC-Purchased Power Capacity - CWC Amount		803	941	6,588	19,397	99	71					
CWC	30												

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.						LARGE SCHOOL PRIMARY SERVICE (w)	LARGE MUNICIPAL SECONDARY SERVICE (v)	LARGE SCHOOL SECONDARY SERVICE (s)	RESIDENTIAL SERVICE (y)	RESIDENTIAL SPACE HTG SERVICE (z)
			LARGE TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV BACKPHONE TRANSM 115KV+ (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)	LARGE MUNICIPAL SECONDARY SERVICE (v)	LARGE SCHOOL PRIMARY SERVICE (w)	LARGE SCHOOL SECONDARY SERVICE (s)					
CWC 1	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL												
CWC 2	CASH WORKING CAPITAL (LEAD LAG)												
CWC 3	SPS CWC-Fossil Fuel for Generation	ENERGY1	8,766,414	40,394,441	228,871	1,249,074	22,700	1,337,785	14,243,348	4,844,070			
CWC 4	Multiplied by Factor of 0.012685												
CWC 5	SPS CWC-Fossil Fuel for Generation - CWC Amount		111,201	512,401	2,903	15,844	288	16,970	180,676	61,454			
CWC 6	SPS CWC-Fuel Oil for Generation	ENERGY1	10,073	46,417	263	1,435	26	1,537	16,367	5,567			
CWC 7	SPS CWC-Fuel Oil for Generation												
CWC 8	Multiplied by Factor of 0.074575												
CWC 9	SPS CWC-Fuel Oil for Generation - CWC Amount		751	3,462	20	107	2	115	1,221	415			
CWC 10	SPS CWC-Fuel Oil for Generation	ENERGY1	6,561,341	30,233,761	171,302	934,886	16,990	1,001,283	10,660,625	3,626,058			
CWC 11	SPS CWC-Gas for Generation												
CWC 12	Multiplied by Factor of 0.000685												
CWC 13	SPS CWC-Gas for Generation - CWC Amount		4,494	20,708	117	640	12	686	7,302	2,484			
CWC 14	Total O&M Expense	CALCULATED	12,937,596	57,953,152	604,403	2,980,976	74,396	4,117,808	75,469,944	19,876,342			
CWC 15	Multiplied by Factor of -0.001200		(15,525)	(69,543)	(725)	(3,577)	(89)	(4,941)	(90,563)	(23,851)			
CWC 16	Total O&M Expense CWC Amount												
CWC 17	SPS CWC-Payroll	SALWAGES	213,024	949,902	11,277	56,290	1,502	81,213	1,577,126	396,006			
CWC 18	Multiplied by Factor of 0.039479												
CWC 19	SPS CWC-Payroll - CWC Amount		8,410	37,502	445	2,222	59	3,206	62,264	15,634			
CWC 20	SPS CWC-Property Tax	CALCULATED	944,341	4,151,738	56,823	281,320	7,266	425,851	6,705,389	1,759,188			
CWC 21	Multiplied by Factor of -0.406795		(384,153)	(1,688,904)	(23,115)	(114,440)	(2,956)	(173,234)	(2,727,715)	(715,628)			
CWC 22	SPS CWC-Property Tax - CWC Amount												
CWC 23	SPS CWC-Purchased Power Capacity	DPURCH	3,460,883	15,170,508	140,128	631,315	16,928	886,788	16,160,938	4,313,791			
CWC 24	Multiplied by Factor of 0.001041												
CWC 25	SPS CWC-Purchased Power Capacity - CWC Amount		3,603	15,794	146	657	18	923	16,825	4,491			
CWC 26													
CWC 27													
CWC 28													
CWC 29													
CWC 30													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
CWC 31	SPS CWC-Purchased Power Energy	ENERGY1	211,261,809	36,711,203	4,525,399	34,282,113	302,508
CWC 32	Multiplied by Factor of 0.001041		0.001041	0.001041			
CWC 33	SPS CWC-Purchased Power Energy - CWC Amount		219,944	38,220	4,711	35,691	315
CWC 34							
CWC 35	SPS CWC-Sales Tax	CALCULATED	97,599	36,347	3,638	19,778	169
CWC 36	Multiplied by Factor of -0.002521		(0.002521)	(0.002521)			
CWC 37	SPS CWC-Sales Tax - CWC Amount		(246)	(92)	(9)	(50)	(0)
CWC 38							
CWC 39	SPS CWC-Franchise Fee	CALCULATED	10,490,500	5,816,930	468,464	2,917,547	41,428
CWC 40	Multiplied by Factor of -0.042164		(0.042164)	(0.042164)			
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		(442,325)	(245,267)	(19,752)	(123,017)	(1,747)
CWC 42							
CWC 39	SPS CWC-Gross Receipts	CALCULATED	9,594,148	5,319,907	428,436	2,668,260	37,889
CWC 40	Multiplied by Factor of -0.185096		(0.185096)	(0.185096)			
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,775,837)	(984,693)	(79,302)	(493,884)	(7,013)
CWC 42							
CWC 39	SPS CWC-Federal Income Tax	CALCULATED	(28,032,074)	(14,990,392)	(949,538)	(2,437,126)	(13,928)
CWC 40	Multiplied by Factor of -0.002603		(0.002603)	(0.002603)			
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		72,960	39,016	2,471	6,343	36
CWC 42							
CWC 39	SPS CWC-State Income Tax	CALCULATED	(745,643)	(398,739)	(25,257)	(64,827)	(370)
CWC 40	Multiplied by Factor of -0.002603		(0.002603)	(0.002603)			
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		1,941	1,038	66	169	1
CWC 42							
CWC 39	SPS CWC-Payroll Tax Adjustment	CALCULATED	(228,593)	(87,306)	(10,429)	(39,531)	(658)
CWC 40	Multiplied by Factor of 0.039479		0.039479	0.039479			
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		(9,025)	(3,447)	(412)	(1,561)	(26)
CWC 42							
CWC 43	SPS CWC-Franchise Tax	INCITYREV	1,030,623	571,475	46,023	286,630	4,070
CWC 44	Multiplied by Factor of 0.201233		0.201233	0.201233			
CWC 45	SPS CWC-Federal Income Tax - CWC Amount		207,395	115,000	9,261	57,679	819
CWC 46	TOTAL CASH WORKING CAPITAL REQUIREMENT		(9,568,374)	(4,245,217)	(397,316)	(2,166,137)	(21,522)
REV 1	OPERATING REVENUES						

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No.			(m)	(n)	(o)	(p)	(q)	(r)
CWC 31	SPS CWC-Purchased Power Energy	ENERGY1	2,842,471	2,616,564	34,511,205	94,549,057	534,803			386,485					
CWC 32	Multiplied by Factor of 0.001041		0.001041	0.001041		0.001041									
CWC 33	SPS CWC-Purchased Power Energy - CWC Amount		2,959	2,724	35,929	98,435	557			402					
CWC 34															
CWC 35	SPS CWC-Sales Tax	CALCULATED	1,452	1,860	11,435	21,883	626			411					
CWC 36	Multiplied by Factor of -0.002521		(0.002521)	(0.002521)	(29)	(0.002521)	(2)								
CWC 37	SPS CWC-Sale Tax - CWC Amount		(4)	(5)		(35)									
CWC 38															
CWC 39	SPS CWC-Franchise Fee	CALCULATED	191,845	375,156	205,183	226,533	143,766			103,647					
CWC 40	Multiplied by Factor of -0.042164		(0.042164)	(0.042164)	(8,651)	(9,552)	(6,062)			(4,370)					
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		(8,089)	(15,818)											
CWC 42															
CWC 39	SPS CWC-Gross Receipts	CALCULATED	175,453	343,101	187,651	207,177	131,482			94,791					
CWC 40	Multiplied by Factor of -0.185096		(0.185096)	(0.185096)	(34,733)	(38,348)	(24,337)			(17,545)					
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		(32,476)	(63,507)											
CWC 42															
CWC 39	SPS CWC-Federal Income Tax	CALCULATED	(511,814)	(222,916)	(1,734,428)	(6,794,986)	(287,739)			(89,208)					
CWC 40	Multiplied by Factor of -0.002603		(0.002603)	(0.002603)	4,514	17,686	749			232					
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		1,332	580											
CWC 42															
CWC 39	SPS CWC-State Income Tax	CALCULATED	(13,614)	(5,929)	(46,135)	(180,744)	(7,654)			(2,373)					
CWC 40	Multiplied by Factor of -0.002603		(0.002603)	(0.002603)	120	470	20			6					
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		35	15											
CWC 42															
CWC 39	SPS CWC-Payroll Tax Adjustment	CALCULATED	(2,990)	(3,660)	(25,857)	(51,457)	(2,493)			(4,213)					
CWC 40	Multiplied by Factor of 0.039479		0.039479	0.039479	(1,021)	(2,031)	(98)								
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		(118)	(144)											
CWC 42															
CWC 43	SPS CWC-Franchise Tax	INCITYREV	18,848	36,857	20,158	22,255	14,124			10,183					
CWC 44	Multiplied by Factor of 0.201233		0.201233	0.201233	4,056	0.201233	2,842			2,049					
CWC 45	SPS CWC-Federal Income Tax - CWC Amount		3,793	7,417		4,479	(82,022)			(54,661)					
CWC 46	TOTAL CASH WORKING CAPITAL REQUIREMENT		(151,321)	(227,680)	(853,783)	(1,368,716)									

REV 1 OPERATING REVENUES

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET NO.					LARGE TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV BACKPHONE TRANSN 115KV+ (t)	LARGE MUNICIPAL		LARGE SCHOOL PRIMARY SERVICE (w)	LARGE SCHOOL SECONDARY SERVICE (x)	RESIDENTIAL SERVICE (y)	RESIDENTIAL SPACE HTG SERVICE (z)
			LARGE GENERAL SERV TRANSMISSION (s)	LARGE GENERAL SERV BACKPHONE (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)	LARGE MUNICIPAL SECONDARY SERVICE (v)	LARGE SCHOOL PRIMARY SERVICE (w)	LARGE SCHOOL SECONDARY SERVICE (x)							
CWC 31	SPS CWC-Purchased Power Energy	ENERGY1	16,860,085	77,688,972	440,179	2,402,292	43,657	2,572,907	27,393,648	9,317,555					
CWC 32	Multiplied by Factor of 0.001041														
CWC 33	SPS CWC-Purchased Power Energy - CWC Amount		17,553	80,882	458	2,501	45	2,679	28,519	9,700					
CWC 34															
CWC 35	SPS CWC-Sales Tax	CALCULATED	4,055	17,828	244	1,208	31	1,829	28,793	7,554					
CWC 36	Multiplied by Factor of -0.002521														
CWC 37	SPS CWC-Sales Tax - CWC Amount		(10)	(45)	(1)	(3)	(0)	(5)	(73)	(19)					
CWC 38															
CWC 39	SPS CWC-Franchise Fee	CALCULATED	0	226,533	18,127	173,718	3,669	371,487	4,661,573	1,155,356					
CWC 40	Multiplied by Factor of -0.042164					(764)	(155)	(15,664)	(196,552)	(48,715)					
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		0	(9,552)											
CWC 42															
CWC 39	SPS CWC-Gross Receipts	CALCULATED	0	207,177	16,578	158,875	3,356	339,746	4,263,269	1,056,638					
CWC 40	Multiplied by Factor of -0.185096					(3,069)	(621)	(62,886)	(789,114)	(195,579)					
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		0	(38,348)											
CWC 42															
CWC 39	SPS CWC-Federal Income Tax	CALCULATED	(1,153,945)	(5,641,041)	(116,329)	(395,485)	(20,521)	(202,395)	(12,108,268)	(2,882,124)					
CWC 40	Multiplied by Factor of -0.002603														
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		3,003	14,682	303	1,029	53	527	31,515	7,501					
CWC 42															
CWC 39	SPS CWC-State Income Tax	CALCULATED	(30,695)	(150,050)	(3,094)	(10,520)	(546)	(5,384)	(322,076)	(76,663)					
CWC 40	Multiplied by Factor of -0.002603														
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		80	391	8	27	1	14	838	200					
CWC 42															
CWC 39	SPS CWC-Payroll Tax Adjustment	CALCULATED	(9,426)	(42,031)	(499)	(2,491)	(66)	(3,593)	(69,784)	(17,522)					
CWC 40	Multiplied by Factor of 0.039479														
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		(372)	(1,659)	(20)	(98)	(3)	(142)	(2,755)	(692)					
CWC 42															
CWC 43	SPS CWC-Franchise Tax	INCLTYREV	0	22,255	1,781	17,067	360	36,496	457,969	113,506					
CWC 44	Multiplied by Factor of 0.201233														
CWC 45	SPS CWC-Federal Income Tax - CWC Amount		0	4,479	358	3,434	73	7,344	92,158	22,841					
CWC 46	TOTAL CASH WORKING CAPITAL REQUIREMENT		(250,964)	(1,117,752)	(22,935)	(128,387)	(3,272)	(224,407)	(3,385,453)	(859,764)					
REV 1	OPERATING REVENUES														

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
REV 2	3 SALES REVENUES						
REV 3	4 Sales of Electricity Revenues		537,063,817	185,231,047	20,887,091	111,530,214	1,235,442
REV 4	5 TOTAL SALES OF ELECTRICITY		537,063,817	185,231,047	20,887,091	111,530,214	1,235,442
REV 5							
REV 6	Revenue Credits:						
REV 7	8 45000JP-Late Payment Revenue	SALESREV	1,294,579	446,495	50,348	268,841	2,978
REV 8	9 45103-Customer Connection	CUSTDIST	449,311	356,410	57,271	20,973	5,023
REV 9	45103-Customer Connection - Increase	CUSTDIST	112,328	89,102	14,318	5,243	1,256
REV 10	45104-Other Electric Operating Revenues - Misc service revenues	DISTPLT	136,759	64,153	7,325	34,302	436
REV 11	45106-Other Electric Operating Revenues - Misc service revenues	DISTPLT	173,088	81,194	9,271	43,415	552
REV 12	45110-Non-Recoverable Discounts	DISTPLT	0	0	0	0	0
REV 13	45111-Other Electric Operating Revenues - Misc service revenues	DISTPLT	0	0	0	0	0
REV 14	45400-Rentals - Texas	DISTPLT	1,007,181	472,461	53,949	252,625	3,214
REV 15	45400-Rentals - Other	TOTPLT	4,270,302	1,593,832	161,047	856,282	7,621
REV 16	456-Other Electric Revenue						
REV 17	456.122PROD - Funded Upgrades Credit Distribution	TRANPLT	349,365	116,953	10,693	67,000	386
REV 18	456.122PTP - Z2 Point-to-Point Revenue	TRANPLT	(1,968,371)	(658,933)	(60,248)	(377,485)	(2,172)
REV 19	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	TRANPLT	1,728,018	578,472	52,892	331,392	1,907
REV 20	45606-Tariff-Base Non-Firm PTP	TRANPLT	456,572	152,842	13,975	87,559	504
REV 21	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	TRANPLT	882,839	295,540	27,022	169,307	974
REV 22	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	DPDOD	61,918	20,982	1,896	11,511	66
REV 23	45612TX-Other Miscellaneous Revenue - Texas	TOTPLT	116,161	43,355	4,381	23,293	207
REV 24	45669-Schedule 11 Base Plan Revenues PTP	TRANPLT	104,444	38,982	3,939	20,943	186
REV 25	45671-Sch 1 Network Sys Cntrl Dispatch Svc Rev	TRANPLT	0	0	0	0	0
REV 26	45673-Schedule 11 Network Base Plan Revenues	TRANPLT	76,061,908	25,462,527	2,328,121	14,586,812	83,949
REV 27	Total Revenue Credits		85,236,400	29,154,369	2,736,200	16,402,011	107,089
REV 28							
REV 29	Total Operating Revenues		622,300,217	214,385,416	23,623,291	127,932,225	1,342,531
REV 30							
REV 31							
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							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
REV 2	SALES REVENUES								
REV 3	4 Sales of Electricity Revenues		7,346,933	10,463,735	66,802,362	125,529,391	3,909,152	4,128,450	
REV 4	5 TOTAL SALES OF ELECTRICITY		7,346,933	10,463,735	66,802,362	125,529,391	3,909,152	4,128,450	
REV 5									
REV 6									
REV 7	Revenue Credits:								
REV 8	4500LP-Late Payment Revenue	SALESREV	17,710	25,223	161,025	302,586	9,423	9,952	
REV 9	45103-Customer Connection	CUSTDIST	1,630	1,271	6,734	0	0	0	
REV 10	45103-Customer Connection - Increase	CUSTDIST	407	318	1,683	0	0	0	
REV 11	45104-Other Electric Operating Revenues - Misc service revenues	DISTPLT	2,886	4,350	18,362	69	3,051	1,824	
REV 12	45106-Other Electric Operating Revenues - Misc service revenues	DISTPLT	3,653	5,506	23,239	87	3,861	2,309	
REV 13	45110-Non-Recoverable Discounts	DISTPLT	0	0	0	0	0	0	
REV 14	45111-Other Electric Operating Revenues - Misc service revenues	DISTPLT	0	0	0	0	0	0	
REV 15	45400-Rentals - Texas	DISTPLT	21,257	32,038	135,227	506	22,469	13,434	
REV 16	45400-Rentals - Other	TOTPLT	62,775	80,184	400,481	964,181	30,331	23,568	
REV 17	456-Other Electric Revenue								
REV 18	456-122PROD - Funded Upgrades Credit Distribution	TRANPLT	4,539	5,217	39,851	103,812	530	383	
REV 19	456-122PTP - Z2 Point-to-Point Revenue	TRANPLT	(25,571)	(29,395)	(224,524)	(584,894)	(2,989)	(2,160)	
REV 20	45605-Tariff-Base Non-Firm PTP	TRANPLT	22,448	25,806	197,108	513,474	2,624	1,896	
REV 21	45606-Tariff-Base Non-Firm PTP	TRANPLT	5,931	6,818	52,079	135,668	693	501	
REV 22	45612S-ch1-Schedule 1 - Scheduling System Control & Dispatch	TRANPLT	11,469	13,184	100,702	262,332	1,340	969	
REV 23	45612S-ch2-Schedule 2 - Reactive Supply & Voltage Control	DPROD	791	926	6,484	19,093	97	70	
REV 24	45642OT-Other Miscellaneous Revenue	TOTPLT	1,708	2,181	13,342	26,228	825	641	
REV 25	45642TX-Other Miscellaneous Revenue - Texas	TOTPLT	1,535	1,961	11,996	23,582	742	576	
REV 26	45671-Sch 1 Network Sys Cntrl Dispatch Svc Rev	TRANPLT	0	0	0	0	0	0	
REV 27	45673-Schedule 11 Network Base Plan Revenues	TRANPLT	988,103	1,135,891	8,676,061	22,601,505	115,483	83,456	
REV 28	27 Total Revenue Credits		1,121,271	1,311,479	9,709,851	24,368,230	188,481	137,419	
REV 29	Total Operating Revenues		8,468,204	11,775,214	76,512,213	149,897,621	4,097,633	4,265,869	
REV 30									
REV 31									
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									

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
O&M 1	OPERATION & MAINTENANCE EXPENSE						
O&M 2							
O&M 3	COST OF SALES						
O&M 4							
O&M 5	Steam Production Fuel	ENEFUEL	0	0	0	0	0
O&M 6	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0
O&M 7							
O&M 8	Other Power Supply						
O&M 9	55509-Pwr Pwr Variable O&M	ENERGY1	9,516,088	1,653,621	203,842	1,544,205	13,626
O&M 10	55501-Purchased Power-Demand	DPURCH	60,419,732	20,474,728	1,850,105	11,232,655	64,761
O&M 11	Total Other Power Supply		69,935,820	22,128,350	2,053,947	12,776,860	78,387
O&M 12							
O&M 13	TOTAL COST OF SALES		69,935,820	22,128,350	2,053,947	12,776,860	78,387
O&M 14							
O&M 15							
O&M 16							
O&M 17	PRODUCTION EXPENSE						
O&M 18							
O&M 19	Steam Production Operation						
O&M 20	50000-Stm Prod Op & Supr	SALWAGRO	1,174,829	393,268	35,704	217,718	1,270
O&M 21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	24,663,383	4,285,784	528,310	4,002,204	35,316
O&M 22	50170-Stm Gen Fuel	ENEFUEL	(1,317,479)	(228,940)	(28,221)	(213,791)	(1,887)
O&M 23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0
O&M 24	50200-Steam Expenses Major	DPROD	5,862,633	1,986,699	179,519	1,089,924	6,284
O&M 25	50500-Stm Gen Elec Exp Major	DPROD	5,936,779	1,977,938	178,727	1,085,118	6,256
O&M 26	50600-Misc Steam Pwr Exp	DPROD	7,411,114	2,511,440	226,935	1,377,893	7,944
O&M 27	50700-Stm Pow Gen Rents	DPROD	2,865,208	970,947	87,735	532,672	3,071
O&M 28	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0
O&M 29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0
O&M 30	Total Steam Production Operation		46,496,467	11,897,136	1,208,708	8,091,648	58,254
O&M 31							
O&M 32	Steam Production Maintenance						
O&M 33	51000-Stm Maint Super&Eng	SALWAGPM	929,538	233,378	23,915	161,126	1,174
O&M 34	51100-Stm Maint of Structures	DPROD	3,028,651	1,026,334	92,740	563,658	3,346
O&M 35	51200-Stm Maint of Boiler Pft	ENERGY1	10,368,126	1,801,681	222,094	1,682,468	14,846
O&M 36	51300-Stm Maint of Elec Plant	ENERGY1	6,329,736	1,099,929	135,589	1,027,150	9,064
O&M 37	51400-Stm Maint of Misc Stm Pft	DPROD	7,392,259	2,505,051	226,357	1,374,298	7,923
O&M 38	Total Steam Production Maintenance		28,048,332	6,666,372	700,695	4,808,099	36,254
O&M 39							
O&M 40	Total Steam Production O&M		74,544,799	18,563,509	1,909,403	12,899,747	94,508
O&M 41							
O&M 42							
O&M 43							
O&M 44							
O&M 45							
O&M 46							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017													
SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	DOCKET No.				(m)			
						TRANSMISSION (k)	STREET LIGHTING SERVICE (l)	MUNI & STATE STREET LIGHTING SERVICE (n)	GUARD & FLOOD LIGHTING SERVICE (o)				
O&M 1	OPERATION & MAINTENANCE EXPENSE												
O&M 2													
O&M 3	COST OF SALES												
O&M 4													
O&M 5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0	0	0
O&M 6													
O&M 7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0	0	0
O&M 8													
O&M 9	Other Power Supply												
O&M 10	55509-Pwr Variable O&M	ENERGY1	128,036	117,861	1,554,525	4,258,873	24,090	17,409					
O&M 11	55501-Purchased Power-Demand	DPURCH	771,443	903,717	6,327,590	18,631,391	94,819	68,523					
O&M 12	Total Other Power Supply		899,480	1,021,578	7,882,115	22,890,264	118,908	85,931					
O&M 13													
O&M 14	TOTAL COST OF SALES		899,480	1,021,578	7,882,115	22,890,264	118,908	85,931					
O&M 15													
O&M 16													
O&M 17	PRODUCTION EXPENSE												
O&M 18													
O&M 19	Steam Production Operation												
O&M 20	50000-Sum Prod Op & Supr	SALWAGPO	15,020	17,497	124,759	366,367	1,872	1,353					
O&M 21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	331,639	305,466	4,028,949	11,037,961	62,435	45,120					
O&M 22	50170-Sum Gen Fuel	ENEFUEL	(17,726)	(16,318)	(215,220)	(589,630)	(3,335)	(2,410)					
O&M 23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0					
O&M 24	50200-Steam Expenses-Major	DPROD	74,854	87,689	613,977	1,807,837	9,200	6,649					
O&M 25	50500-Sum Gen Elec Exp Major	DPROD	74,524	87,303	611,270	1,799,864	9,160	6,620					
O&M 26	50600-Misc Steam Pwr Exp	DPROD	94,626	110,850	776,145	2,285,336	11,631	8,405					
O&M 27	50700-Sum Pow Gen Rents	DPROD	36,583	42,856	300,065	883,533	4,496	3,249					
O&M 28	50900-Sum Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0					
O&M 29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0					
O&M 30	Total Steam Production Operation		609,721	635,343	6,239,946	17,591,267	95,459	68,985					
O&M 31													
O&M 32	Steam Production Maintenance												
O&M 33	51000-Sum Maint Super&Eng	SALWAGPM	12,208	12,632	126,332	355,441	1,934	1,398					
O&M 34	51100-Sum Maint of Structures	DPROD	38,670	45,300	317,182	933,933	4,753	3,435					
O&M 35	51200-Sum Maint of Boiler Plt	ENERGY1	139,500	128,413	1,893,711	4,640,198	26,247	18,968					
O&M 36	51300-Sum Maint of Elec Plant	ENERGY1	85,165	78,397	1,034,014	2,832,848	16,024	11,580					
O&M 37	51400-Sum Maint of Misc Sum Plt	DPROD	94,385	110,568	774,171	2,279,521	11,601	8,384					
O&M 38	Total Steam Production Maintenance		369,928	375,311	3,945,410	11,041,941	60,558	43,764					
O&M 39													
O&M 40	Total Steam Production O&M		979,649	1,010,654	10,185,355	28,633,208	156,017	112,749					
O&M 41													
O&M 42													
O&M 43													
O&M 44													
O&M 45													
O&M 46													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.					LARGE SCHOOL PRIMARY SERVICE (v)	LARGE SCHOOL SECONDARY SERVICE (s)	RESIDENTIAL SERVICE (v)	RESIDENTIAL SPACE HTG SERVICE (a)
			LARGE GENERAL TRANS 69 TO 115KV (s)	LARGE GENERAL SERV BACKONE TRANS 115KV+ (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)	LARGE MUNICIPAL SECONDARY SERVICE (v)	LARGE SCHOOL PRIMARY SERVICE (v)				
O&M 1	OPERATION & MAINTENANCE EXPENSE										
O&M 2											
O&M 3	COST OF SALES										
O&M 4											
O&M 5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0
O&M 6	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0	0	0
O&M 7											
O&M 8											
O&M 9	Other Power Supply	ENERGY1	759,447	3,499,426	19,827	108,209	1,967	115,894	1,233,921	419,700	
O&M 10	55509-Pwr Variable O&M	DPURCH	3,460,883	15,170,508	140,128	631,315	16,928	886,788	16,160,938	4,313,791	
O&M 11	55501-Purchased Power-Demand		4,220,330	18,669,934	159,956	739,524	18,895	1,002,683	17,394,859	4,733,491	
O&M 12	Total Other Power Supply										
O&M 13											
O&M 14	TOTAL COST OF SALES		4,220,330	18,669,934	159,956	739,524	18,895	1,002,683	17,394,859	4,733,491	
O&M 15											
O&M 16											
O&M 17	PRODUCTION EXPENSE										
O&M 18											
O&M 19	Steam Production Operation	SALWAGRO	67,957	298,410	2,718	12,303	327	17,170	310,191	83,077	
O&M 20	50000-Stm Prod Op & Supr	ENEFUEL	1,968,301	9,069,660	51,388	280,451	5,097	300,369	3,198,023	1,087,761	
O&M 21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	(105,143)	(484,487)	(2,745)	(14,981)	(272)	(16,045)	(170,833)	(58,066)	
O&M 22	50170-Stm Gen Fuel	ENEFUEL	0	0	0	0	0	0	0	0	
O&M 23	50180-Fuel Procurement-Labor	ENEFUEL	335,816	1,472,021	13,597	61,258	1,643	86,047	1,568,124	418,575	
O&M 24	50200-Steam Expenses Major	DPROD	334,335	1,465,530	13,537	60,987	1,635	85,667	1,561,209	416,729	
O&M 25	50600-Stm Gen Elec Exp Major	DPROD	424,514	1,860,822	17,188	77,437	2,076	108,774	1,982,309	529,132	
O&M 26	50600-Misc Steam Pwr Exp	DPROD	164,121	719,412	6,645	29,938	803	42,053	766,380	204,567	
O&M 27	50700-Stm Pow Gen Rents	DPROD	0	0	0	0	0	0	0	0	
O&M 28	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0	0	
O&M 29	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0	0	
O&M 30	Total Steam Production Operation		3,180,899	14,401,368	102,328	507,393	11,309	624,035	9,215,402	2,681,735	
O&M 31											
O&M 32	Steam Production Maintenance	SALWAGPM	64,380	291,061	2,039	10,169	224	12,408	180,504	52,874	
O&M 33	51000-Stm Maint Super&Eng	DPROD	173,483	760,450	7,024	31,646	849	44,452	810,097	216,237	
O&M 34	51100-Stm Maint of Structures	ENERGY1	827,445	3,812,753	21,603	117,898	2,143	126,271	1,344,402	457,279	
O&M 35	51200-Stm Maint of Boiler Pft	ENERGY1	565,156	2,327,692	13,188	71,977	1,308	77,089	820,760	279,170	
O&M 36	51300-Stm Maint of Elec Plant	DPROD	423,434	1,856,088	17,144	77,240	2,071	108,497	1,977,265	527,786	
O&M 37	51400-Stm Maint of Misc Stm Pft		1,993,898	9,048,043	60,999	308,929	6,594	368,716	5,133,028	1,533,345	
O&M 38	Total Steam Production Maintenance		5,183,797	23,449,411	163,327	816,322	17,903	992,751	14,348,429	4,215,080	
O&M 39											
O&M 40	Total Steam Production O&M										
O&M 41											
O&M 42											
O&M 43											
O&M 44											
O&M 45											
O&M 46											

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
O&M 47	OPERATION & MAINTENANCE EXPENSE CONTINUED						
O&M 48							
O&M 49	PRODUCTION EXPENSE CONTINUED						
O&M 50							
O&M 51	Other Production Operation						
O&M 52	54600-Oth Oper Super&Eng	SALWAGRO	28,930	9,684	879	5,361	31
O&M 53	54800-Oth Oper Gen Exp	DPROD	214,284	72,616	6,562	39,838	230
O&M 54	54900-Oth Oper Misc Gen Exp	DPROD	140,140	47,490	4,291	26,054	150
O&M 55	55000-Oth Oper Rents	DPROD	138,663	46,989	4,246	25,779	149
O&M 56	Total Other Production Operation		522,017	176,779	15,978	97,031	560
O&M 57							
O&M 58	Other Production Maintenance						
O&M 59	55100-Oth Mice Supervision&Eng	SALWAGPM	1,018	255	26	176	1
O&M 60	55200-Oth Maint of Structures	DPROD	81,318	27,557	2,490	15,118	87
O&M 61	55300-Oth Mtc of Gen & Ele Plant	DPROD	1,419,486	481,028	43,466	263,897	1,521
O&M 62	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	27,714	9,391	849	5,152	30
O&M 63	Total Other Production Maintenance		1,529,535	518,232	46,831	284,344	1,640
O&M 64							
O&M 65	Total Other Production O&M		2,051,553	695,011	62,809	381,375	2,199
O&M 66							
O&M 67							
O&M 68	System Control and Dispatch						
O&M 69	55600-Load Dispatch	DPRODLD	663,450	224,827	20,315	123,342	711
O&M 70	55700-Purchased Power Other	DPROD	470,043	159,286	14,393	87,386	504
O&M 71	55700REC - REC Costs	ENERGYREC	2,681,904	662,544	81,672	620,520	5,459
O&M 72	Total System Control and Dispatch		3,815,397	1,046,656	116,380	831,248	6,674
O&M 73							
O&M 74	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		80,411,749	20,305,176	2,088,592	14,112,370	103,381
O&M 75							
O&M 76	TRANSMISSION EXPENSE						
O&M 77							
O&M 78	Transmission Operations:						
O&M 79	56000-Trans Oper Super & Eng	SALWAGTO	3,443,619	1,153,687	104,649	652,326	3,827
O&M 80	56111-Load Disp-Reliability	DTRANLD	38,077	12,775	1,155	7,180	43
O&M 81	56120-Load Disp-Monitor Operate	DTRANLD	1,922,054	644,879	58,277	362,421	2,146
O&M 82	56140-Load Disp-Sch Con/Disp Serv	DTRAN	2,061,288	691,594	62,499	388,675	2,301
O&M 83	56150-Rel/Plan/Standards Dev	DTRAN	12,528	4,203	380	2,362	14
O&M 84	56160-Trans Service Studies	DTRAN	164,443	55,173	4,986	31,007	184
O&M 85	56170-Gen Interconn Studies	DTRAN	(29,988)	(10,061)	(909)	(5,654)	(33)
O&M 86	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,738,763	590,092	53,326	331,631	1,964
O&M 87	56200-Trans Oper Station Exp	PLT_353	253,199	83,999	7,591	47,166	279
O&M 88	56300-Trans Oper OH Lines	OHTRAN	130,034	43,780	4,035	25,421	144
O&M 89	56520AUC - 22 Direct Assigned Upgrade Charge	TRANPLT	23,995	8,032	734	4,602	26
O&M 90	56522Sch11 - 22 Schedule 11 Charges	TRANPLT	967,511	323,885	29,614	185,545	1,068
O&M 91	56600-Trans Oper Misc Exp	TRANPLT	815,324	272,988	24,956	156,359	900
O&M 92	Total Transmission Operations	TRANPLT	819,670	274,393	25,089	157,193	905
O&M 93			12,380,519	4,149,371	376,381	2,346,234	13,766

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
O&M 47	OPERATION & MAINTENANCE EXPENSE CONTINUED								
O&M 48									
O&M 49	PRODUCTION EXPENSE CONTINUED								
O&M 50									
O&M 51	Other Production Operation								
O&M 52	54600-Oh Oper Super&Eng		370	431	3,072	9,022	46	33	
O&M 53	54600-Oh Oper Gen Exp		2,736	3,205	22,441	66,078	336	243	
O&M 54	54900-Oh Oper Misc Gen Exp		1,789	2,096	14,677	43,215	220	159	
O&M 55	55000-Oh Oper Rents		1,770	2,074	14,522	42,759	218	157	
O&M 56	Total Other Production Operation		6,666	7,806	54,712	161,073	820	593	
O&M 57									
O&M 58	Other Production Maintenance								
O&M 59	55100-Oh Mtrc Supervision&Eng		13	14	138	389	2	2	
O&M 60	55200-Oh Maint of Structures		1,038	1,216	8,516	25,076	128	92	
O&M 61	55300-Oh Mtrc of Gen & Ele Plant		18,124	21,232	148,659	437,721	2,228	1,610	
O&M 62	55400-Oh Mtrc Misc Gen Pfr Mjr		354	415	2,902	8,546	43	31	
O&M 63	Total Other Production Maintenance		19,530	22,876	160,216	471,732	2,401	1,735	
O&M 64									
O&M 65	Total Other Production O&M		26,195	30,682	214,928	632,805	3,221	2,328	
O&M 66									
O&M 67									
O&M 68	System Control and Dispatch								
O&M 69	55600-Load Dispatch		8,471	9,923	69,481	204,585	1,041	752	
O&M 70	55700-Purchased Power Other		6,002	7,031	49,226	144,945	738	533	
O&M 71	55700REC - REC Costs		51,459	47,374	635,348	560,900	9,652	6,975	
O&M 72	Total System Control and Dispatch		65,931	64,328	754,056	910,431	11,431	8,261	
O&M 73									
O&M 74	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		1,071,776	1,105,665	11,154,339	30,176,444	170,669	123,337	
O&M 75									
O&M 76	TRANSMISSION EXPENSE								
O&M 77									
O&M 78	Transmission Operations:								
O&M 79	56000-Trans Oper Super & Eng		45,016	51,530	388,650	1,034,803	5,299	3,830	
O&M 80	56111-Load Disp-Reliability		500	571	4,282	11,470	59	43	
O&M 81	56120-Load Disp-Monitor Operate		25,230	28,822	216,142	579,004	2,980	2,153	
O&M 82	56140-Load Disp-Sch/Con/Disp Serv		27,058	30,910	231,800	620,947	3,195	2,309	
O&M 83	56150-Rel/Plan/Standards Dev		164	188	1,409	3,774	19	14	
O&M 84	56160-Trans Service Studies		2,159	2,466	18,492	49,537	255	184	
O&M 85	56170-Gen Intercomt Studies		(394)	(450)	(3,372)	(9,034)	(46)	(34)	
O&M 86	56180-Rel/Plan/Standards Dev Serv		23,087	26,373	197,780	529,814	2,726	1,970	
O&M 87	56200-Trans Oper Station Exp		3,282	3,752	28,073	78,388	388	280	
O&M 88	56300-Trans Oper OH Lines		1,691	1,951	15,112	37,564	196	142	
O&M 89	56522DALUC - Z2 Direct Assigned Upgrade Charge		312	358	2,737	7,130	36	26	
O&M 90	56522Sc111 - Z2 Schedule 11 Charges		12,569	14,449	110,360	287,492	1,469	1,062	
O&M 91	56600-Trans Oper Misc Exp		10,592	12,176	93,001	242,271	1,238	895	
O&M 92	Total Transmission Operations		161,912	185,336	1,397,962	3,716,722	19,060	13,774	

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL SERV										RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
			TRANSMISSION 69 TO 115KV		GENERAL SERV BACKONE		MUNICIPAL PRIMARY		MUNICIPAL SECONDARY		SCHOOL PRIMARY			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	
O&M 47	OPERATION & MAINTENANCE EXPENSE CONTINUED													
O&M 48	O&M													
O&M 49	PRODUCTION EXPENSE CONTINUED													
O&M 50	O&M													
O&M 51	Other Production Operation	SALWAGPO	1,673	7,348	67	303	8	423	7,638	2,046				
O&M 53	54800-Oth Oper Gen Exp	DPROD	12,274	53,804	497	2,239	60	3,145	57,316	15,299				
O&M 54	54900-Oth Oper Misc Gen Exp	DPROD	8,027	35,187	325	1,464	39	2,057	37,484	10,006				
O&M 55	55000-Oth Oper Rents	DPROD	7,943	34,816	322	1,449	2,035	37,089	9,900					
O&M 56	Total Other Production Operation		29,918	131,155	1,211	5,455	146	7,660	139,528	37,251				
O&M 57	O&M													
O&M 58	Other Production Maintenance	SALWAGPM	70	319	2	11	0	14	198	58				
O&M 59	55100-Oth Mtrc Supervision&Eng	DPROD	4,658	20,418	189	850	23	1,194	21,751	5,806				
O&M 60	55200-Oth Maint of Structures	DPROD	81,309	356,412	3,292	14,832	398	20,834	379,681	101,347				
O&M 61	55300-Oth Mtrc of Gen & Ele Plant	DPROD	1,587	6,959	64	290	7,413	407	1,979	5,006				
O&M 62	55400-Oth Mtrc Misc Gen Plt Mjr	DPROD	87,625	384,107	3,547	15,982	429	22,448	409,042	109,190				
O&M 63	Total Other Production Maintenance													
O&M 64	O&M													
O&M 65	Total Other Production O&M		117,543	515,262	4,758	21,437	575	30,108	548,571	146,440				
O&M 66	O&M													
O&M 67	O&M													
O&M 68	System Control and Dispatch													
O&M 69	55600-Load Dispatch	DPRODLD	38,003	166,583	1,539	6,932	186	9,738	177,458	47,368				
O&M 70	55700-Purchased Power Other	DPROD	26,924	118,021	1,090	4,911	132	6,899	125,726	33,560				
O&M 71	55790REC - REC Costs	ENERGYREC	64,739	496,161	8,104	43,355	804	46,571	494,386	168,158				
O&M 72	Total System Control and Dispatch		129,666	780,765	10,733	55,199	1,121	63,207	797,570	249,086				
O&M 73	O&M													
O&M 74	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		5,431,006	24,745,438	178,817	892,959	19,599	1,086,066	15,694,570	4,610,606				
O&M 75	O&M													
O&M 76	TRANSMISSION EXPENSE													
O&M 77	O&M													
O&M 78	Transmission Operations:													
O&M 79	56000-Trans Oper Super & Eng	SALWAGTO	191,475	843,328	8,021	36,994	954	50,576	907,159	246,528				
O&M 80	56111-Load Disp-Reliability	DTRANLD	2,123	9,347	89	411	10	560	10,051	2,724				
O&M 81	56120-Load Disp-Monitor/Operate	DTRANLD	107,165	471,839	4,497	20,733	530	28,292	507,379	137,500				
O&M 82	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	114,928	506,019	4,823	22,235	568	30,341	544,134	147,460				
O&M 83	56150-Rel/Plan/Standards Dev	DTRAN	699	3,075	29	135	3	184	3,307	896				
O&M 84	56160-Trans Service Studies	DTRAN	9,169	40,369	385	1,774	45	2,421	43,409	11,764				
O&M 85	56170-Gen Interconn Studies	DTRAN	(1,672)	(7,362)	(70)	(323)	(8)	(441)	(7,916)	(2,145)				
O&M 86	56180-Rel/Plan/Standards Dev Serv	DTRAN	96,060	431,753	4,115	18,972	485	25,888	464,274	125,818				
O&M 87	56200-Trans Oper Station Exp	PLT_353	14,496	63,892	585	2,697	69	3,683	66,097	17,902				
O&M 88	56300-Trans Oper OH Lines	OHTRAN	6,948	30,615	301	1,390	37	1,914	34,332	9,448				
O&M 89	56522DAUC - 22 Direct Assigned Upgrade Charge	TRANPLT	1,319	5,811	56	256	7	352	6,308	1,725				
O&M 90	56522Sch11 - 22 Schedule 11 Charges	TRANPLT	53,175	234,317	2,238	10,331	272	14,177	254,343	69,542				
O&M 91	56600-Trans Oper Misc Exp	TRANPLT	44,811	197,460	1,886	8,706	229	11,947	214,335	58,603				
O&M 92	56700-Trans Rents	TRANPLT	45,049	198,512	1,896	8,752	230	12,011	215,478	58,915				
O&M 93	Total Transmission Operations		687,744	3,028,978	28,850	133,062	3,432	181,905	3,262,691	886,680				
O&M 94	O&M													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
O&M 93	OPERATION & MAINTENANCE EXPENSE CONTINUED						
O&M 94							
O&M 95	TRANSMISSION EXPENSE CONTINUED						
O&M 96							
O&M 97	Wheeling:						
O&M 98	56500DC-Wheeling Lamar DC Tie	DPROD	0	0	0	0	0
O&M 99	56500S1-Wheeling Schedule 1	DTRAN	0	0	0	0	0
O&M 100	56500S2-Wheeling Schedule 2	DTRAN	55,250	18,537	1,675	10,418	62
O&M 101	56500S7&8-Wheeling Schedule 7&8	DTRAN	5,865	1,968	178	1,106	7
O&M 102	56500S9-Wheeling Schedule 9	DTRAN	110,754	37,160	3,358	20,884	124
O&M 103	56500S11-Wheeling Schedule 11	DTRAN	68,438,556	22,962,195	2,075,082	12,904,727	76,411
O&M 104	56500S12-Wheeling Schedule 12	DTRAN	1,040,376	349,062	31,545	196,173	1,162
O&M 105	56500MISC-Wheeling Miscellaneous	DTRAN	2,066	693	63	390	2
O&M 106	Total Wheeling		69,652,867	23,369,615	2,111,901	13,133,697	77,767
O&M 107							
O&M 108							
O&M 109	Transmission Maintenance						
O&M 110	56800-Trans Mtce Super & Eng	SALWAGTM	65,145	21,645	1,960	12,197	72
O&M 111	57000-Tran Mt of Station Equip	PLT_353	2,025,982	672,123	60,739	377,401	2,233
O&M 112	57100-Trans Mt of Overhead Lines	OHTRAN	597,566	201,187	18,542	116,820	660
O&M 113	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0
O&M 114	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0
O&M 115	Total Transmission Maintenance		2,688,693	894,955	81,241	506,418	2,964
O&M 116							
O&M 117	TOTAL TRANSMISSION EXPENSE		84,722,079	28,413,941	2,569,523	15,986,349	94,497
O&M 118							
O&M 119							
O&M 120	REGIONAL MARKET EXPENSE						
O&M 121	57510-Operations Supervision	ENERGY1	99,653	17,317	2,135	16,171	143
O&M 122	57520-DA & RT Mkt Admin	ENERGY1	95,409	16,579	2,044	15,482	137
O&M 123	57550-Auxiliary Serv Mkt Admin	ENERGY1	12,896	2,241	276	2,093	18
O&M 124	57560-Mkt Monitoring/Compliance	ENERGY1	9,430	1,639	202	1,530	14
O&M 125	57570-Mkt Fac/Mon/Camp Serv	DTRAN	3,785,246	1,270,009	114,770	713,743	4,226
O&M 126	57580-Regional Market Rents	ENERGY1	0	0	0	0	0
O&M 127	TOTAL REGIONAL MARKET EXPENSE		4,002,634	1,307,784	119,427	749,020	4,537
O&M 128							
O&M 129							
O&M 130							
O&M 131							
O&M 132							
O&M 133							
O&M 134							
O&M 135							
O&M 136							
O&M 137							
O&M 138							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
O&M 93	OPERATION & MAINTENANCE EXPENSE CONTINUED												
O&M 94													
O&M 95	TRANSMISSION EXPENSE CONTINUED												
O&M 96													
O&M 97	Wheeling												
O&M 98	56500DC-Wheeling Lamar DC Tie	DPROD	0	0	0	0	0	0	0	0	0	0	0
O&M 99	56500S1-Wheeling Schedule 1	DTRAN	0	0	0	0	0	0	0	0	0	0	0
O&M 100	56500S2-Wheeling Schedule 2	DTRAN	725	828	6,213	16,644	86	62	62	62	62	62	62
O&M 101	56500S7&8-Wheeling Schedule 7&8	DTRAN	77	88	660	1,767	9	7	7	7	7	7	7
O&M 102	56500S9-Wheeling Schedule 9	DTRAN	1,454	1,661	12,455	33,364	172	124	124	124	124	124	124
O&M 103	56500S11-Wheeling Schedule 11	DTRAN	898,364	1,026,253	7,696,177	20,616,581	106,095	76,672	76,672	76,672	76,672	76,672	76,672
O&M 104	56500S12-Wheeling Schedule 12	DTRAN	13,657	15,601	116,994	313,405	1,613	1,166	1,166	1,166	1,166	1,166	1,166
O&M 105	56500M1SC-Wheeling Miscellaneous	DTRAN	27	31	232	622	3	2	2	2	2	2	2
O&M 106	Total Wheeling		914,304	1,044,461	7,832,730	20,982,383	107,978	78,032	78,032	78,032	78,032	78,032	78,032
O&M 107													
O&M 108	Transmission Maintenance												
O&M 109													
O&M 110	56800-Trans Mtee Super & Eng	SALWAGTM	845	967	7,259	20,030	100	72	72	72	72	72	72
O&M 111	57000-Trans Mnt of Station Equip	PLT_353	26,260	30,026	224,627	627,223	3,106	2,244	2,244	2,244	2,244	2,244	2,244
O&M 112	57100-Trans Mnt of Overhead Lines	OHTAN	7,771	8,966	69,447	172,621	901	651	651	651	651	651	651
O&M 113	57200-Trans Mnt of Underground Lines	UGTRAN	0	0	0	0	0	0	0	0	0	0	0
O&M 114	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0	0	0	0
O&M 115	Total Transmission Maintenance		34,875	39,959	301,333	819,874	4,106	2,967	2,967	2,967	2,967	2,967	2,967
O&M 116													
O&M 117	TOTAL TRANSMISSION EXPENSE		1,111,091	1,269,756	9,532,026	25,516,979	131,143	94,773	94,773	94,773	94,773	94,773	94,773
O&M 118													
O&M 119													
O&M 120	REGIONAL MARKET EXPENSE												
O&M 121	57510-Operations Supervision	ENERGY1	1,341	1,234	16,279	44,599	252	182	182	182	182	182	182
O&M 122	57520-DA & RT Mkt Admin	ENERGY1	1,284	1,182	15,586	42,700	242	175	175	175	175	175	175
O&M 123	57550-Ancillary Serv Mkt Admin	ENERGY1	174	160	2,107	5,772	33	24	24	24	24	24	24
O&M 124	57560-Mkt Monitoring/Compliance	ENERGY1	127	117	1,540	4,220	24	17	17	17	17	17	17
O&M 125	57570-Mkt Fac/Mon/Comp Serv	DTRAN	49,697	56,761	425,665	1,140,276	5,868	4,241	4,241	4,241	4,241	4,241	4,241
O&M 126	57580-Regional Market Repts	ENERGY1	0	0	0	0	0	0	0	0	0	0	0
O&M 127	TOTAL REGIONAL MARKET EXPENSE		52,612	59,453	461,177	1,237,567	6,418	4,638	4,638	4,638	4,638	4,638	4,638
O&M 128													
O&M 129													
O&M 130													
O&M 131													
O&M 132													
O&M 133													
O&M 134													
O&M 135													
O&M 136													
O&M 137													
O&M 138													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.				LARGE TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV BACKPHONE TRANSM 115KV+ (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)		LARGE MUNICIPAL SECONDARY SERVICE (v)	LARGE SCHOOL PRIMARY SERVICE (w)	LARGE SCHOOL SECONDARY SERVICE (x)	RESIDENTIAL SERVICE (y)	RESIDENTIAL SPACE HTG SERVICE (z)
			LARGE TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV BACKPHONE TRANSM 115KV+ (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)	LARGE MUNICIPAL SECONDARY SERVICE (v)									
O&M 93	OPERATION & MAINTENANCE EXPENSE CONTINUED														
O&M 94															
O&M 95	TRANSMISSION EXPENSE CONTINUED														
O&M 96															
O&M 97	Wheeling:														
O&M 98	56500LDC-Wheeling Lamar DC Tie	DPROD	0	0	0	0	0	0	0	0	0	0	0	0	0
O&M 99	56500S1-Wheeling Schedule 1	DTRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
O&M 100	56500S2-Wheeling Schedule 2	DTRAN	3,080	13,563	129	596	15	813	14,585	3,952	14,585	3,952	14,585	3,952	3,952
O&M 101	56500S7&8-Wheeling Schedule 7&8	DTRAN	327	1,440	14	63	2	86	1,548	420	1,548	420	1,548	420	420
O&M 102	56500S9-Wheeling Schedule 9	DTRAN	6,175	27,189	259	1,195	31	1,630	29,237	7,923	29,237	7,923	29,237	7,923	7,923
O&M 103	56500S11-Wheeling Schedule 11	DTRAN	3,815,814	16,800,767	160,122	738,242	18,861	1,007,392	18,066,242	4,895,953	18,066,242	4,895,953	18,066,242	4,895,953	4,895,953
O&M 104	56500S12-Wheeling Schedule 12	DTRAN	58,007	255,399	2,434	11,222	287	15,314	274,636	74,426	274,636	74,426	274,636	74,426	74,426
O&M 105	56500MSC-Wheeling Miscellaneous	DTRAN	115	507	5	22	1	30	545	148	545	148	545	148	148
O&M 106	Total Wheeling		3,883,518	17,098,865	162,963	751,340	19,195	1,025,266	18,386,793	4,982,822	18,386,793	4,982,822	18,386,793	4,982,822	4,982,822
O&M 107															
O&M 108															
O&M 109	Transmission Maintenance														
O&M 110	56800-Trans Mtrc Super & Eng	SALWAGTM	3,704	16,325	151	694	18	949	17,026	4,619	17,026	4,619	17,026	4,619	4,619
O&M 111	57000-Tran Mtr of Station Equip	PLT_353	115,993	511,230	4,684	21,576	552	29,473	528,877	143,246	528,877	143,246	528,877	143,246	143,246
O&M 112	57100-Trans Mtr of Overhead Lines	OHTRAN	31,931	140,690	1,382	6,389	171	8,795	157,772	43,416	157,772	43,416	157,772	43,416	43,416
O&M 113	57200-Trans Mtr of Underground Lines	UCTRAN	0	0	0	0	0	0	0	0	0	0	0	0	0
O&M 114	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
O&M 115	Total Transmission Maintenance		151,628	668,246	6,216	28,659	741	39,217	703,674	191,281	703,674	191,281	703,674	191,281	191,281
O&M 116															
O&M 117	TOTAL TRANSMISSION EXPENSE		4,722,890	20,796,089	198,030	913,061	23,368	1,246,388	22,353,158	6,060,784	22,353,158	6,060,784	22,353,158	6,060,784	6,060,784
O&M 118															
O&M 119															
O&M 120	REGIONAL MARKET EXPENSE														
O&M 121	57510-Operations Supervision	ENERGY1	7,953	36,646	208	1,133	21	1,214	12,922	4,395	12,922	4,395	12,922	4,395	4,395
O&M 122	57520-DA & RT Mkt Admin	ENERGY1	7,614	35,085	199	1,085	20	1,162	12,371	4,208	12,371	4,208	12,371	4,208	4,208
O&M 123	57550-Ancillary Serv Mkt Admin	ENERGY1	1,029	4,743	27	147	3	157	1,672	569	1,672	569	1,672	569	569
O&M 124	57560-Mkt Monitoring/Compliance	ENERGY1	753	3,468	20	107	2	115	1,223	416	1,223	416	1,223	416	416
O&M 125	57570-Mtr Fac/Mon/Comp Serv	DTRAN	211,048	929,228	8,856	40,831	1,043	55,718	999,220	270,789	999,220	270,789	999,220	270,789	270,789
O&M 126	57580-Regional Market Rents	ENERGY1	0	0	0	0	0	0	0	0	0	0	0	0	0
O&M 127	TOTAL REGIONAL MARKET EXPENSE		228,397	1,009,170	9,309	43,303	1,088	58,365	1,027,408	280,376	1,027,408	280,376	1,027,408	280,376	280,376
O&M 128															
O&M 129															
O&M 130															
O&M 131															
O&M 132															
O&M 133															
O&M 134															
O&M 135															
O&M 136															
O&M 137															
O&M 138															

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
O&M 139	OPERATION & MAINTENANCE EXPENSE CONTINUED						
O&M 140							
O&M 141	DISTRIBUTION EXPENSES						
O&M 142							
O&M 143	Operation						
O&M 144	58000-Dist Oper Sup & Eng	SALWAGDO	2,469,418	1,062,479	152,477	482,810	11,256
O&M 145	58100-Dist Load Dispatching	DDISTLD	301,230	130,326	13,130	76,967	625
O&M 146	58200-Dist Op Station Exp	PLT_362	203,808	88,177	8,884	52,075	423
O&M 147	58300-Dist Overhead Lines	OHDIST	683,238	303,473	30,574	179,223	1,454
O&M 148	58400-Dist Op UG Elec Lines	UGDIST	324,456	144,015	14,509	85,051	690
O&M 149	58500-Dist Oper Streetlight	PLT_373	558,120	0	0	0	0
O&M 150	58600-Dist Oper Meter Exp	CMETERS	1,782,147	1,053,280	213,730	240,145	19,420
O&M 151	58700-Dist Oper Cust Install	PLT_371	742,527	0	0	0	0
O&M 152	58800-Dist Oper Misc Exp	DISTPLT	5,688,831	2,668,588	304,719	1,426,895	18,155
O&M 153	58900-Dist Rents	DISTPLT	1,271,065	596,247	68,084	318,813	4,056
O&M 154	Total Distribution Operation		14,024,838	6,046,585	806,106	2,841,780	56,079
O&M 155							
O&M 156	Maintenance						
O&M 157	59000-Dist Mic Super & Eng	SALWAGDM	53,285	23,310	2,356	13,741	113
O&M 158	59100-Dist Mt of Structures	PLT_361	17,598	7,614	767	4,486	36
O&M 159	59200-Dist Mt of Station Equip	PLT_362	1,327,838	574,486	57,878	339,277	2,753
O&M 160	59300-Dist Mt of Overhead Lines	OHDIST	8,768,354	3,894,627	392,375	2,300,064	18,666
O&M 161	59400-Dist Mt of Underground Line	UGDIST	123,725	54,917	5,533	32,433	263
O&M 162	59500-Dist Mt of Line Transform	PLT_368	77,117	41,534	4,184	24,529	199
O&M 163	59600-Dist Mt of Streetlights	PLT_373	152,764	0	0	0	0
O&M 164	59700-Dist Mt of Meters	CMETERS	9,880	5,839	1,185	1,331	108
O&M 165	59800-Dist Mt of Dist Plant	DISTPLT	1,250	587	67	314	4
O&M 166	Total Distribution Maintenance		10,531,810	4,602,914	464,345	2,716,184	22,143
O&M 167							
O&M 168	TOTAL DISTRIBUTION EXPENSES		24,556,648	10,640,500	1,270,451	5,557,964	78,222
O&M 169							
O&M 170	TOTAL OPER & MAINT PROD,TRAN & DIST EXCL COST OF FUEL		193,693,110	60,676,401	6,047,993	36,405,702	280,638
O&M 171							
O&M 172	CUSTOMER ACCOUNTS EXPENSES						
O&M 173							
O&M 174	90100-Cust Actt Supervise	SALWAGCA	22,359	17,704	2,845	1,042	250
O&M 175	90200-Cust Actt Meter Read	CMETRDG	3,152,863	2,500,364	401,783	147,131	35,239
O&M 176	90300-Cust Actt Recrds & Call	CUSTREC	6,198,978	4,903,024	787,866	288,513	69,102
O&M 177	903DIST-Cust Actt Recrds & Call-Distribution	CUSTREC	0	0	0	0	0
O&M 178	90400-Cust Actt Uncollect	EXP_904	3,487,337	2,970,267	22,629	135,762	1,503
O&M 179	904001-Uncollectable Accounts - Non Commodity	EXP_904	134,917	114,913	875	5,252	58
O&M 180	DEPINT - Customer Deposit Interest Expense	CUSTDEP	26,959	21,763	3,487	1,281	0
O&M 181	TOTAL CUSTOMER ACCTS EXPENSE		13,023,414	10,528,034	1,219,465	578,980	106,151
O&M 182							
O&M 183							
O&M 184							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
O&M 139	OPERATION & MAINTENANCE EXPENSE CONTINUED								
O&M 140									
O&M 141	DISTRIBUTION EXPENSES								
O&M 142									
O&M 143	Operation								
O&M 144	5800-Dist Oper Sup & Eng	SALWAGDO	40,672	57,781	292,151	7,141	124,914	257,937	
O&M 145	58100-Dist Load Dispatching	DDISTLD	6,993	10,225	60,353	0	1,515	1,095	
O&M 146	58200-Dist Op Station Exp	PLT_362	4,731	6,918	40,834	0	1,025	741	
O&M 147	58300-Dist Oper Overhead Lines	OHDIST	15,876	23,754	122,805	0	3,529	2,550	
O&M 148	58400-Dist Op LG Elec Lines	UGDIST	7,539	11,273	58,493	0	1,675	1,210	
O&M 149	58500-Dist Oper Streetlight	PLT_373	0	0	0	0	558,120	0	
O&M 150	58600-Dist Oper Meter Exp	CMETERS	23,180	25,875	188,347	18,170	0	0	
O&M 151	58700-Dist Oper Cust Install	PLT_371	0	0	0	0	0	742,527	
O&M 152	58800-Dist Oper Misc Exp	DISTPLT	120,065	180,961	763,798	2,861	126,909	75,881	
O&M 153	58900-Dist Rents	DISTPLT	36,826	40,432	170,657	639	28,355	16,954	
O&M 154	Total Distribution Operation		245,683	357,220	1,697,437	28,811	846,042	1,098,895	
O&M 155									
O&M 156	Maintenance								
O&M 157	59000-Dist Mic Super & Eng	SALWAGDM	1,219	1,821	9,507	1	1,021	195	
O&M 158	59100-Dist Mt of Structures	PLT_361	409	597	3,526	0	89	64	
O&M 159	59200-Dist Mt of Station Equip	PLT_362	30,825	45,072	266,040	0	6,680	4,827	
O&M 160	59300-Dist Mt of Overhead Lines	OHDIST	203,747	304,846	1,576,016	0	45,286	32,727	
O&M 161	59400-Dist Mt of Underground Line	UGDIST	2,875	4,299	22,305	0	639	461	
O&M 162	59500-Dist Mt of Line Transform	PLT_368	1,806	3,201	831	0	483	349	
O&M 163	59600-Dist Mt of Streetlights	PLT_373	0	0	0	0	152,764	0	
O&M 164	59700-Dist Mt of Meters	CMETERS	129	143	1,044	101	0	0	
O&M 165	59800-Dist Mtce of Dist Plant	DISTPLT	26	40	168	1	28	17	
O&M 166	Total Distribution Maintenance		241,036	360,020	1,879,437	103	206,989	38,640	
O&M 167									
O&M 168	TOTAL DISTRIBUTION EXPENSES		486,919	717,240	3,576,874	28,913	1,053,031	1,137,536	
O&M 169									
O&M 170	TOTAL OPER & MAINT PROD,TRAN & DIST EXCL COST OF FUEL		2,722,399	3,152,114	24,724,416	56,961,902	1,361,261	1,360,284	
O&M 171									
O&M 172									
O&M 173	CUSTOMER ACCOUNTS EXPENSES								
O&M 174	90100-Cust Act Supervise	SALWAGCA	81	63	342	34	0	0	
O&M 175	90200-Cust Act Meter Read	CMETRDG	11,434	8,915	47,241	756	0	0	
O&M 176	90300-Cust Act Rec'ds & Coll	CUSTREC	22,421	17,481	95,873	14,700	0	0	
O&M 177	903DIST-Cust Act Rec'ds & Coll-Distribution	CUSTREC	0	0	0	0	0	0	
O&M 178	90400-Cust Act Uncollect	EXP_904	9,664	11,961	100,337	227,725	3,727	3,761	
O&M 179	904001-Uncollectable Accounts - Non Commodity	EXP_904	374	463	3,882	8,810	144	146	
O&M 180	DEPINT - Customer Deposit Interest Expense	CUSTDEP	0	0	411	7	0	0	
O&M 181	TOTAL CUSTOMER ACCTS EXPENSE		43,973	38,883	248,085	252,033	3,872	3,907	
O&M 182									
O&M 183									
O&M 184									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.					LARGE SCHOOL PRIMARY SERVICE (v)	LARGE SCHOOL SECONDARY SERVICE (v)	LARGE SCHOOL SECONDARY SERVICE (v)	RESIDENTIAL SERVICE (v)	RESIDENTIAL SPACE HTG SERVICE (a)
			LARGE TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV (t)	LARGE BACKPHONE TRANSM 115KV+ (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)	LARGE MUNICIPAL SECONDARY SERVICE (v)					
O&M 139	OPERATION & MAINTENANCE EXPENSE CONTINUED											
O&M 140												
O&M 141	DISTRIBUTION EXPENSES											
O&M 142												
O&M 143	Operation											
O&M 144	58000-Dist Oper Sup & Eng		1,288	5,853		6,454	34,218	1,161	56,619	860,363	202,116	
O&M 145	58100-Dist Load Dispatching		0	0		1,386	5,607	188	10,037	103,735	26,591	
O&M 146	58200-Dist Op Station Exp		0	0		6,791	3,794	127	6,791	70,186	17,991	
O&M 147	58300-Dist Overhead Lines		0	0		2,819	13,057	383	23,371	241,554	61,919	
O&M 148	58400-Dist Op UG Elec Lines		0	0		1,343	6,196	182	11,091	114,631	29,384	
O&M 149	58500-Dist Oper Streetlight		0	0		0	0	0	0	0	0	
O&M 150	58600-Dist Oper Meter Exp		3,277	14,894		3,680	19,501	1,227	24,649	872,065	181,214	
O&M 151	58700-Dist Oper Cust Install		0	0		0	0	0	0	0	0	
O&M 152	58800-Dist Oper Misc Exp		516	2,345		17,434	102,631	2,480	178,482	2,137,993	530,595	
O&M 153	58900-Dist Rents		115	524		3,895	22,931	554	39,878	477,695	118,552	
O&M 154	Total Distribution Operation		5,195	23,615		37,949	207,934	6,302	350,918	4,878,222	1,168,364	
O&M 155												
O&M 156	Maintenance											
O&M 157	59000-Dist Mtr Super & Eng		0	1		218	1,001	30	1,791	18,557	4,754	
O&M 158	59100-Dist Mt of Structures		0	0		81	328	11	586	6,060	1,553	
O&M 159	59200-Dist Mt of Station Equip		0	0		6,108	24,717	829	44,243	457,271	117,216	
O&M 160	59300-Dist Mt of Overhead Lines		0	0		36,183	167,564	4,909	299,938	3,099,985	794,642	
O&M 161	59400-Dist Mt of Underground Line		0	0		512	2,363	69	4,229	43,712	11,705	
O&M 162	59500-Dist Mt of Line Transform		0	0		19	1,787	3	3,199	33,059	8,474	
O&M 163	59600-Dist Mt of Streetlights		0	0		0	0	0	0	0	0	
O&M 164	59700-Dist Mt of Meter Plant		18	83		20	108	7	137	4,834	1,065	
O&M 165	59800-Dist Mt of Dist Plant		0	1		4	23	1	39	470	117	
O&M 166	Total Distribution Maintenance		18	84		43,145	197,890	5,858	354,162	3,663,948	938,966	
O&M 167												
O&M 168	TOTAL DISTRIBUTION EXPENSES		5,214	23,699		81,084	405,825	12,159	705,080	8,542,170	2,107,329	
O&M 169												
O&M 170	TOTAL OPER & MAINT PROD,TRAN & DIST EXCL COST OF FUEL		10,387,507	46,574,396		467,250	2,255,148	56,215	3,095,899	47,617,306	13,059,095	
O&M 171												
O&M 172	CUSTOMER ACCOUNTS EXPENSES											
O&M 173												
O&M 174	90100-Cust Act Supervise		6	28		1	80	0	63	14,658	3,046	
O&M 175	90200-Cust Act Meter Read		136	620		148	11,285	49	8,865	2,070,182	430,182	
O&M 176	90300-Cust Act Recrd & Coll		2,640	12,060		291	22,130	97	17,384	4,059,470	843,554	
O&M 177	903DIST-Cust Act Recrd & Coll-Distribution		0	0		0	0	0	0	0	0	
O&M 178	90400-Cust Act Uncollect		41,342	186,383		1,484	8,169	163	11,798	2,310,096	660,170	
O&M 179	904001-Uncollectable Accounts - Non Commodity		1,599	7,211		58	316	6	456	89,373	25,541	
O&M 180	DEPINT - Customer Deposit Interest Expense		1	5		0	0	0	0	18,019	3,744	
O&M 181	TOTAL CUSTOMER ACCTS EXPENSE		45,725	206,308		1,992	41,981	316	38,567	8,561,798	1,966,237	
O&M 182												
O&M 183												
O&M 184												

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
O&M 185	OPERATION & MAINTENANCE EXPENSE CONTINUED						
O&M 186	CUSTOMER SERVICE EXPENSES						
O&M 188	90800EE-Customer Assistance Hst EE Amort	ENETRKR	1,676,890	527,454	65,019	492,554	4,346
O&M 189	90800EE-Customer Assistance Swtch	PRODPLT	738,330	250,202	22,608	137,263	791
O&M 190	908-Customer Assistance - Major Acct Rep	MAJACCT	694,833	0	0	136,045	0
O&M 191	90800-Customer Asst Expense	CUSTASST	1,581,532	1,250,888	201,006	73,698	17,630
O&M 192	90900-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0
O&M 193	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0
O&M 194	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0
O&M 195	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0
O&M 196	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0
O&M 197	90915-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0
O&M 198	TOTAL CUSTOMER SERVICE EXPENSE		4,691,585	2,028,554	288,634	839,470	22,767
O&M 199							
O&M 200	SALES EXPENSES						
O&M 201	91200-Economic Development	OX_902_3	88,714	70,230	11,285	4,133	990
O&M 202	SALES EXPENSES TOTAL		88,714	70,230	11,285	4,133	990
O&M 203							
O&M 204	TOTAL CUSTOMER OPERATIONS EXPENSE		17,803,713	12,636,819	1,519,415	1,422,583	129,909
O&M 205							
O&M 206	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		211,496,822	73,303,220	7,567,407	37,828,285	410,547
O&M 207							
O&M 208	ADMINISTRATIVE & GENERAL EXPENSE						
O&M 209	92000-A&G Salaries	SALWAGXAG	13,424,079	5,127,029	612,433	2,321,462	38,650
O&M 210	92100-A&G Office & Supplies	SALWAGXAG	10,885,078	3,851,771	449,101	1,744,032	29,036
O&M 211	92200-A&G Admin Transfer Crdt	SALWAGXAG	(6,563,664)	(2,506,846)	(299,447)	(1,135,067)	(18,898)
O&M 212	92300-A&G Outside Services	SALWAGXAG	5,228,639	1,996,963	238,541	904,199	15,054
O&M 213	92400-A&G Property Insurance	TOTPLT	1,812,684	676,560	68,362	363,480	3,235
O&M 214	92500-A&G Injuries & Damages	SALWAGXAG	2,636,927	1,007,116	120,302	456,009	7,592
O&M 215	92600-Employee pensions and benefits	SALWAGXAG	19,026,764	7,266,849	868,038	3,290,335	54,780
O&M 216	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0
O&M 217	92603-SPS Deferred Pension Exp	SALWAGXAG	(1,166,775)	(445,624)	(53,231)	(201,773)	(3,359)
O&M 218	92800R-Regulatory Commission Expense TX	CLAIMREV	5,259,872	1,930,114	200,088	1,007,584	10,788
O&M 219	92800R-Regulatory Commission Expense Misc	CLAIMREV	129,834	47,865	4,939	24,871	266
O&M 220	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(580,964)	(221,886)	(26,505)	(100,467)	(1,673)
O&M 221	93020-A&G Misc General Exp	SALWAGXAG	172,623	65,929	7,875	29,852	497
O&M 222	93100-A&G Rents	GENIPLT	5,494,187	2,165,709	264,054	929,442	17,177
O&M 223	93500-A&G Maint of Gen PLT	GENIPLT	229,945	90,640	11,051	38,899	719
O&M 224	Recoverable Contributions and Donations	SALWAGES	2,570,844	981,877	117,287	444,581	7,402
O&M 225	TOTAL A&G EXPENSE		57,760,073	22,043,066	2,593,899	10,117,431	161,267
O&M 226							
O&M 227	TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)		339,192,716	117,474,635	12,215,254	60,722,576	650,201
O&M 228							
O&M 229	TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)		269,256,896	95,346,286	10,161,307	47,945,716	571,814
O&M 230							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
O&M 185	OPERATION & MAINTENANCE EXPENSE CONTINUED												
O&M 186	CUSTOMER SERVICE EXPENSES												
O&M 188	90800EE-Customer Assistance Hist EE Amort	ENETRR	40,840	37,594	495,845	0	7,684	5,553					
O&M 189	90804EE-Customer Assistance Svcns/Schich	PRODRJT	9,427	11,043	77,323	227,676	1,159	837					
O&M 190	908-Customer Assistance - Major Acct Rep	MAJACCT	0	10,387	139,296	409,104	0	0					
O&M 191	90800-Customer Asst Expense	CUSTASST	5,720	4,460	24,460	3,750	0	0					
O&M 192	90900-Informational and instruction advertising expense	CUSTADVT	0	0	0	0	0	0					
O&M 193	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0					
O&M 194	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0					
O&M 195	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0					
O&M 196	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0					
O&M 197	90915-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0					
O&M 198	TOTAL CUSTOMER SERVICE EXPENSE		55,987	63,484	736,925	640,531	8,843	6,390					
O&M 199													
O&M 200	SALES EXPENSES												
O&M 201	91200-Economic Development	OX_902_3	321	250	1,358	147	0	0					
O&M 202	SALES EXPENSES TOTAL		321	250	1,358	147	0	0					
O&M 203													
O&M 204	TOTAL CUSTOMER OPERATIONS EXPENSE		100,281	102,618	986,368	892,710	12,714	10,297					
O&M 205													
O&M 206	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		2,822,679	3,254,732	25,710,783	57,854,612	1,373,975	1,370,581					
O&M 207													
O&M 208	ADMINISTRATIVE & GENERAL EXPENSE												
O&M 209	92000-A&G Salaries	SALWAGXAG	175,567	214,927	1,518,439	3,021,773	146,417	242,393					
O&M 210	92100-A&G Office & Supplies	SALWAGXAG	131,898	161,468	1,140,754	2,270,160	109,998	185,858					
O&M 211	92200-A&G Admin Transfer Cdt	SALWAGXAG	(85,843)	(105,088)	(742,436)	(1,477,487)	(71,590)	(120,962)					
O&M 212	92300-A&G Outside Services	SALWAGXAG	68,383	83,714	591,428	1,176,972	57,029	96,359					
O&M 213	92400-A&G Property Insurance	TOTPLT	26,647	34,037	208,203	409,282	12,875	10,004					
O&M 214	92500-A&G Injuries & Damages	SALWAGXAG	34,487	42,219	298,271	593,575	28,761	48,596					
O&M 215	926000-Employee pensions and benefits	SALWAGXAG	248,842	304,630	2,152,176	4,282,942	207,526	350,645					
O&M 216	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0					
O&M 217	92603-SPS Deferred Pension Exp	SALWAGXAG	(15,260)	(18,681)	(131,978)	(262,642)	(12,726)	(21,503)					
O&M 218	92800R-Regulatory Commission Expense TX	CLAIMREV	74,602	93,908	600,766	1,253,692	39,907	39,412					
O&M 219	92804R-Regulatory Commission Expense Misc	CLAIMREV	1,841	2,318	14,829	30,946	985	973					
O&M 220	92900-A&G Duplicate Chrg Cdt	SALWAGXAG	(7,598)	(9,302)	(65,715)	(130,776)	(6,337)	(10,707)					
O&M 221	93020-A&G Misc General Exp	SALWAGXAG	2,258	2,764	19,526	38,857	1,883	3,181					
O&M 222	93100-A&G Rents	GENPLT	70,308	85,806	605,394	1,199,922	58,139	98,234					
O&M 223	93500-A&G Maint of Gen PLT	GENPLT	2,943	3,591	25,337	50,220	2,433	4,111					
O&M 224	Recoverable Contributions and Donations	SALWAGES	33,623	41,161	290,796	578,699	28,040	47,378					
O&M 225	TOTAL A&G EXPENSE		762,699	937,472	6,525,790	13,036,135	603,341	978,973					
O&M 226													
O&M 227	TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)		4,484,858	5,213,781	40,118,688	93,781,011	2,096,224	2,435,486					
O&M 228													
O&M 229	TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)		3,585,379	4,192,204	32,236,574	70,890,747	1,977,316	2,349,554					
O&M 230													

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
DAX 1	DEPRECIATION AND AMORTIZATION EXPENSE						
DAX 2	INTANGIBLE						
DAX 3	303004-Ing Misc Comput Softwar	SALWAGXAG	12,776,244	4,873,602	582,877	2,209,421	36,784
DAX 3	303005-Ing Misc Comput Soft 15y	SALWAGXAG	698,791	266,888	31,880	120,843	2,012
DAX 4	303014-Ing CRS Comput Softwar	CUST	92,947	73,712	11,845	4,337	1,039
DAX 5	TOTAL INTANGIBLE		13,567,982	5,220,202	625,602	2,334,601	39,835
DAX 6							
DAX 7	PRODUCTION						
DAX 8	Steam Production						
DAX 9	310002-Steam Prod Land Rights	DPROD	20,623	6,989	632	3,834	22
DAX 10	310003-Steam Prod Water Rights	DPROD	303,324	102,789	9,288	56,391	325
DAX 11	310004-Steam Prod Land Rights-NM	DPROD	551	187	17	102	1
DAX 12	310005-Steam Prod Str & Improv	DPROD	4,135,866	1,401,541	126,644	768,900	4,433
DAX 13	312005-Steam Prod Boiler Plant E	DPROD	16,774,816	5,684,563	513,659	3,118,612	17,980
DAX 14	314000-Steam Prod Turbogen Unit	DPROD	7,615,592	2,580,733	233,196	1,415,818	8,163
DAX 15	315005-Steam Prod Acc Elec Eq	DPROD	1,345,426	455,931	41,198	230,129	1,442
DAX 16	316005-Steam Prod Misc Pwr Pht E	DPROD	478,947	162,303	14,666	89,041	513
DAX 17	Total Steam Production		30,675,145	10,395,036	939,300	5,702,828	32,879
DAX 18	Other Production Combustion Equipment:						
DAX 19	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
DAX 20	341005-Other Prod Land Rights	DPROD	199,650	67,656	6,113	37,117	214
DAX 21	342005-Other Prod Fuel Hldr	DPROD	68,574	23,238	2,100	12,749	74
DAX 22	343000-Other Prod Prime Mover	DPROD	926,582	313,995	28,373	172,261	993
DAX 23	344005-Other Prod Generator	DPROD	2,291,512	776,536	70,168	426,016	2,456
DAX 24	345005-Other Prod Access Elect Equip	DPROD	452,066	153,194	13,843	84,044	465
DAX 25	346005-Other Prod Misc Pwr P	DPROD	73,281	24,833	2,244	13,624	79
DAX 26	Total Other Production Combustion Equipment		4,011,665	1,359,452	122,841	745,810	4,300
DAX 27	TOTAL PRODUCTION		34,686,810	11,754,488	1,062,140	6,448,638	37,179
DAX 28							
DAX 29	TRANSMISSION						
DAX 30	350002E-Transmission Land Right	DTRAN	708,256	237,631	21,475	133,548	791
DAX 31	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	39,990	14,287	1,743	12,729	36
DAX 32	352000-Transmission Str & Improv	DTRAN	514,904	172,758	15,612	97,080	575
DAX 33	352010-Trans Str & Impr-Prod	DPRODTI	7,716	2,615	236	1,434	8
DAX 34	353005E-Transmission Station - Retail Meers	DTRAN	9,252,596	3,104,389	280,542	1,744,663	10,330
DAX 35	353005E-Transmission Station Equip Pro	TRANSMET	112,492	0	0	0	0
DAX 36	353010-Trans Station Equip Pro	DPRODTI	387,879	131,443	11,877	72,111	416
DAX 37	354000E-Trans Towers & Fixture	DTRAN	51,523	17,287	1,562	9,715	58
DAX 38	354000ERT-Trans Towers & Fixture Radial TX	DTRANRADGRS	2,909	1,039	127	926	3
DAX 39	355000E-Trans Poles & Fixtures-Prod	DPRODTI	1,567	531	48	291	2
DAX 40	355000E-Trans Poles & Fixtures Radial TX	DTRAN	11,445,785	3,840,238	347,040	2,158,209	12,779
DAX 41	356000E-Trans OH Cond & Device-Prod	DTRANRADGRS	646,265	230,885	28,166	205,714	574
DAX 42	356000E-Trans OH Conductor & D	DPRODTI	414	140	13	77	0
DAX 43	356000ERT-Trans OH Conductor & D Radial TX	DTRAN	4,570,082	1,533,333	138,567	861,732	5,102
DAX 44	357000E-Trans Underground Cond	DTRANRADGRS	258,041	92,188	11,246	82,138	229
DAX 45	358000-Trans UG Conductor & Devic	DTRAN	1,578	529	48	298	2
DAX 46	359000-Transmission Road & Trai	DTRAN	5,073	1,702	154	957	6
DAX 47	359000-Transmission Road & Trai	DTRAN	4,151	1,393	126	783	5
DAX 48	TOTAL TRANSMISSION		28,011,220	9,382,387	858,582	5,382,414	30,914

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
DAX 1	DEPRECIATION AND AMORTIZATION EXPENSE												
DAX 2	INTANGIBLE												
DAX 3	303004-Int Misc Comput Softwar	SALWAGXAG	167,095	204,555	1,445,160	2,875,944	139,351	235,454					
DAX 4	303005-Int Misc Comput Soft 15y		9,139	11,188	79,042	157,298	7,622	12,878					
DAX 5	303014-Int CRS Comput Softwar	CUST	337	263	1,393	22	0	0					
DAX 6	TOTAL INTANGIBLE		176,571	216,006	1,525,595	3,033,265	146,973	248,332					
DAX 7	PRODUCTION												
DAX 8	Steam Production												
DAX 9	310002-Steam Prod Land Rights		263	308	2,160	6,360	32	23					
DAX 10	310003-Steam Prod Water Rights		3,873	4,537	31,766	93,535	476	344					
DAX 11	310004-Steam Prod Land Rights-NM		7	8	58	170	1	1					
DAX 12	311000E-Steam Prod Str & Improv		52,807	61,861	433,138	1,275,361	6,491	4,691					
DAX 13	312000E-Steam Prod Boiler Plant E		214,182	250,906	1,756,780	5,172,783	26,325	19,024					
DAX 14	314000-Steam Prod Tubogen Unit		97,236	113,909	797,560	2,348,390	11,951	8,637					
DAX 15	315000E-Steam Prod Acc Elec Eq		17,178	20,124	140,903	414,884	2,111	1,526					
DAX 16	316000E-Steam Prod Misc Pwr Pft E		7,164	7,164	50,159	147,691	752	543					
DAX 17	Total Steam Production		391,662	458,818	3,212,522	9,459,172	48,140	34,789					
DAX 18	Other Production Combustion Equipment:												
DAX 19	340002-Other Prod Land Rights		0	0	0	0	0	0					
DAX 20	341000E-Other Prod Str & Impr		2,549	2,986	20,909	61,565	313	226					
DAX 21	342000E-Other Prod Fuel Hldr		876	1,026	7,182	21,146	108	78					
DAX 22	343000-Other Prod Prime Mover		11,831	13,859	97,038	285,726	1,454	1,051					
DAX 23	344000E-Other Prod Generator		29,258	34,275	239,984	706,625	3,596	2,599					
DAX 24	345000E-Other Prod Access Elec Equip		5,772	6,762	47,344	139,402	709	513					
DAX 25	346000E-Other Prod Misc Pwr P		936	1,096	7,675	22,597	115	83					
DAX 26	Total Other Production Combustion Equipment		51,221	60,004	420,131	1,237,061	6,296	4,550					
DAX 27	TOTAL PRODUCTION		442,884	518,822	3,632,653	10,696,233	54,435	39,339					
DAX 28	TRANSMISSION												
DAX 29	350002E-Transmission Land Right		9,297	10,620	79,646	213,356	1,098	793					
DAX 30	350002ERT-Transmission Land Right Radial TX		433	607	7,314	2,791	30	22					
DAX 31	352000-Transmission Str & Improv		6,759	7,721	57,903	155,111	798	577					
DAX 32	352010-Trans Str & Impr-Prod		99	115	808	2,379	12	9					
DAX 33	353000E-Transmission Station		121,455	138,745	1,040,490	2,787,272	14,344	10,366					
DAX 34	353000E-Transmission Station - Retail Meters		0	0	0	112,492	0	0					
DAX 35	353010-Trans Station Equip Pro		4,952	5,802	40,622	119,609	609	440					
DAX 36	354000E-Trans Towers & Fixture		676	773	5,794	15,521	80	58					
DAX 37	354000ERT-Trans Towers & Fixture Radial TX		31	44	532	203	2	2					
DAX 38	355010-Trans Poles & Fixtures-Prod		20	23	164	483	2	2					
DAX 39	355000E-Trans Poles & Fixtures		150,244	171,632	1,387,122	3,447,953	17,744	12,823					
DAX 40	355000ERT-Trans Poles & Fixtures Radial TX		6,997	9,805	118,197	45,097	482	349					
DAX 41	356010-Trans OH Cond & Device-Prod		5	6	43	128	1	0					
DAX 42	356000E-Trans OH Conductor & D		59,990	68,529	513,923	1,376,702	7,085	5,120					
DAX 43	356000ERT-Trans OH Conductor & D Radial TX		2,794	3,915	47,194	18,006	193	139					
DAX 44	357000E-Trans Underground Cond		21	24	177	475	2	2					
DAX 45	358000-Trans UG Conductor & Devic		67	76	570	1,528	8	6					
DAX 46	359000-Transmission Road & Trai		54	62	467	1,251	6	5					
DAX 47	TOTAL TRANSMISSION		363,894	418,500	3,200,966	8,300,356	42,495	30,710					

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL SERV										RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE	
			TRANSMISSION 69 TO 115KV	GENERAL SERV BACKPHONE	MUNICIPAL PRIMARY SERVICE	MUNICIPAL SECONDARY SERVICE	SCHOOL PRIMARY SERVICE	SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE					
(a)															
DAX 1	DEPRECIATION AND AMORTIZATION EXPENSE														
DAX 2	INTANGIBLE														
DAX 3	303004-Ing Misc Comput. Softwar	SALWAGXAG	526,813	2,349,131	27,888	139,206	3,714	200,841	3,900,271						979,332
DAX 3	303005-Ing Misc Comput. Soft 15y	SALWAGXAG	28,814	128,485	1,525	7,614	203	10,985	213,324						53,564
DAX 4	303014-Ing CRS Comput. Softwar	CLST	4	18	4	333	1	261	61,030						12,682
DAX 5	TOTAL INTANGIBLE		555,631	2,477,634	29,418	147,153	3,919	212,087	417,4624						1,045,578
DAX 6															
DAX 7	PRODUCTION														
DAX 8	Steam Production														
DAX 9	310002-Steam Prod Land Rights	DPDOD	1,181	5,178	48	215	6	303	5,516						1,472
DAX 10	310003-Steam Prod Water Rights	DPDOD	17,375	76,160	703	3,169	85	4,452	81,132						21,656
DAX 11	310004-Steam Prod Land Rights-NM	DPDOD	32	138	1	6	0	8	147						
DAX 12	311000E-Steam Prod Str & Improv	DPDOD	236,905	1,038,455	9,592	43,215	1,159	60,703	1,106,252						295,289
DAX 13	312000E-Steam Prod Boiler Plant E	DPDOD	960,873	4,211,910	38,905	175,277	4,700	246,206	4,486,891						1,197,672
DAX 14	314000-Steam Prod Turbine Unit	DPDOD	486,226	1,912,164	17,662	79,574	2,134	111,775	2,037,002						543,731
DAX 15	315000E-Steam Prod Acc Elec Eq	DPDOD	77,067	337,817	3,120	14,058	377	19,747	359,872						96,059
DAX 16	316000E-Steam Prod Misc Pwr Ph E	DPDOD	27,434	120,257	1,111	5,004	134	7,030	128,108						34,195
DAX 17	Total Steam Production		1,757,093	7,702,079	71,143	320,519	8,595	450,223	8,204,921						21,990,115
DAX 18	Other Production Combustion Equipment:														
DAX 19	340002-Other Prod Land Rights	DPDOD	0	0	0	0	0	0	0						0
DAX 20	341000E-Other Prod Str & Impr	DPDOD	11,436	50,129	463	2,086	56	2,930	53,402						14,254
DAX 21	342000E-Other Prod Fuel Hldr	DPDOD	3,928	17,218	159	717	19	1,006	18,342						4,896
DAX 22	343000-Other Prod Prime Mover	DPDOD	53,075	232,651	2,149	9,682	260	13,600	247,840						663,155
DAX 23	344000E-Other Prod Generator	DPDOD	131,259	575,365	5,315	23,944	642	33,633	612,929						616,607
DAX 24	345000E-Other Prod Access Elect Equip	DPDOD	25,895	113,507	1,048	4,724	127	6,635	120,918						32,276
DAX 25	346000E-Other Prod Misc Pwr P	DPDOD	4,198	18,400	170	766	21	1,076	19,601						5,232
DAX 26	Total Other Production Combustion Equipment		229,791	1,007,270	9,304	41,917	1,124	58,880	1,073,031						296,421
DAX 27	TOTAL PRODUCTION		1,986,884	8,709,349	80,447	362,436	9,719	509,103	9,277,952						24,765,536
DAX 28															
DAX 29	TRANSMISSION														
DAX 30	350002E-Transmission Land Right	DTRAN	39,489	173,867	1,657	7,640	195	10,425	186,964						50,667
DAX 31	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	493	2,298	73	360	19	587	10,591						3,696
DAX 32	352000-Transmission Str & Improv	DTRAN	28,709	126,402	1,205	5,554	142	7,579	135,923						36,835
DAX 33	352010-Trans Str & Impr-Prod	DPDODTI	442	1,937	18	81	2	113	2,064						
DAX 34	353000E-Transmission Station	DTRAN	515,881	2,271,391	21,648	99,807	2,550	136,195	2,442,478						661,912
DAX 35	353000E-Transmission Station - Retail Meters	TRANSMET	20,285	92,206	0	0	0	0	0						0
DAX 36	353010-Trans Station Equip Pro	DPDODTI	22,218	97,391	900	4,053	109	5,693	103,749						27,693
DAX 37	354000E-Trans Towers & Fixture	DTRAN	2,873	12,648	121	556	14	758	13,601						3,686
DAX 38	355000E-RT-Trans Towers & Fixture Radial TX	DTRANRADGRS	36	167	5	26	1	23	770						269
DAX 39	355010-Trans Poles & Fixtures-Prod	DPDODTI	90	393	4	16	0	419	112						419
DAX 40	355000E-Trans Poles & Fixtures	DTRAN	638,163	2,809,790	26,779	123,465	3,154	168,478	3,021,430						818,808
DAX 41	356000E-RT-Trans Poles & Fixtures Radial TX	DTRANRADGRS	7,965	37,131	1,186	5,811	311	9,494	171,154						59,731
DAX 42	356010-Trans OH Cond. & Device-Prod	DPDODTI	24	104	1	4	0	6	111						30
DAX 43	356000E-Trans OH Conductor & D	DTRAN	254,806	1,121,895	10,692	49,297	1,259	67,270	1,206,399						326,934
DAX 44	356000E-RT-Trans OH Conductor & D Radial TX	DTRANRADGRS	3,180	14,826	474	2,320	124	3,791	68,338						23,849
DAX 45	357000E-Trans Underground Cond	DTRAN	88	387	4	17	0	23	113						417
DAX 46	358000-Trans UG Conductor & Devic	DTRAN	283	1,245	12	55	1	75	1,339						363
DAX 47	359000-Transmission Road & Trail	DTRAN	231	1,019	10	45	1	61	1,096						297
DAX 48	TOTAL TRANSMISSION		1,335,257	6,765,099	64,788	299,106	7,885	410,615	7,366,842						2,015,545

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
DAX 47	DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED						
DAX 48	DISTRIBUTION						
DAX 49	360005-Dist Land Rights-TX	DDISPSUB	29,704	12,852	1,295	7,590	62
DAX 50	361000E-Str & Improv	DDISPSUB	135,775	58,743	5,918	34,682	282
DAX 51	362000E-Other Eq	DDISPSUB	3,205,538	1,386,878	139,725	819,053	6,647
DAX 52	364000-Dist Poles, Towers & Fixt	PLT_364	4,797,208	2,130,769	214,670	1,286,376	10,212
DAX 53	365000-Dist OH Conductor & Devic	PLT_365	4,889,445	2,171,738	218,798	1,282,571	10,409
DAX 54	366000E-Dist Underground Cond	PLT_366	355,381	157,741	15,892	93,158	756
DAX 55	367000E-Dist UG Conductor & D	PLT_367	773,969	343,539	34,611	202,885	1,647
DAX 56	368000E-Dist Line Transformer	PLT_368	3,601,712	1,939,826	195,433	1,145,610	9,297
DAX 57	369010-Distribution Services O	CSERVICE	893,602	608,346	104,170	157,633	9,946
DAX 58	369020-Distribution Services U	CSERVICE	745,870	507,773	86,949	131,573	8,302
DAX 59	370000E-Distribution Meter	CNETERS	1,118,087	660,809	134,000	150,663	12,184
DAX 60	371000E-Dist Inst on Cust Premis	CUSTPREM	359,806	0	0	0	0
DAX 61	373000-Dist Street Light & Sg Sy	CLIGHT	507,943	0	0	0	0
DAX 62	TOTAL DISTRIBUTION		21,413,060	9,979,013	1,151,550	5,283,884	69,743
DAX 63	GENERAL						
DAX 64	389002-General Land Rights	SALWAGXAG	667	255	30	115	2
DAX 65	390000-Genl Structures & Improv	SALWAGXAG	898,620	343,208	40,997	155,400	2,587
DAX 66	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0
DAX 67	390007-Genl Str & Imp-Lease Bld	SALWAGXAG	58,104	22,191	2,651	10,048	167
DAX 68	390050-Genl Str & Imp-Call Center	CUST	76,060	60,319	9,693	3,540	850
DAX 69	391000-General Office Furn & E	SALWAGXAG	287,562	109,828	13,119	49,729	828
DAX 70	391004-General Info Sys Computer	SALWAGXAG	6,442,652	2,460,628	293,926	1,114,140	18,549
DAX 71	391005-Genl Off Eq-Comp 3 Yr Life	CUST	0	0	0	0	0
DAX 72	391050-Genl Off Furn & Eq-Call Center	CUST	14,717	11,672	1,875	687	164
DAX 73	392010-General Transp Eq Grp	CUST	27,055	21,456	3,448	1,263	302
DAX 74	392020-General Transp Eq Grp 2	CUST	413,331	327,790	52,673	19,288	4,620
DAX 75	392030-General Transp Eq Trailer	CUST	56,824	45,064	7,241	2,652	635
DAX 76	392040-General Transp Eq Grp 4	CUST	512,794	406,669	65,348	23,930	5,731
DAX 77	393000-General Stores Equipmen	SALWAGXAG	6,784	2,591	310	1,173	20
DAX 78	394000-General Tools & Shop Equi	SALWAGXAG	569,773	217,612	25,984	98,532	1,640
DAX 79	394050-Genl Tool, Shop & Eq-Call Center	CUST	(2,770)	(2,197)	(353)	(129)	(31)
DAX 80	395000-General Laboratory Equi	SALWAGXAG	187,767	71,714	8,566	32,471	541
DAX 81	395050-Genl Lab Equipment-Call Center	SALWAGXAG	5	2	0	1	0
DAX 82	396000-General Power Operated E	SALWAGXAG	110,747	42,297	5,052	19,152	319
DAX 83	397000-General Communication E	SALWAGXAG	1,484,922	567,133	67,745	256,790	4,275
DAX 84	397010-General Comm Eq Two Wa	SALWAGXAG	90,122	34,420	4,112	15,585	259
DAX 85	397030-General Comm Eq EM	SALWAGXAG	1,058,275	404,185	48,281	183,010	3,047
DAX 86	397050-Genl Comm Equipment-Call Center	CUST	133,045	105,510	16,954	6,209	1,487
DAX 87	398000-General Miscellaneous E	SALWAGXAG	65,270	24,928	2,978	11,287	188
DAX 88	398050-Genl Misc. Equipment-Call Center	CUST	(1,472)	(1,167)	(188)	(69)	(16)
DAX 89	TOTAL GENERAL		12,490,853	5,276,107	670,452	2,004,813	46,166
DAX 90	40740TX-Amortization of Regulatory Credits	TOTPLT	0	0	0	0	0
DAX 91	40730-Amortization of Regulatory Debits	GENPLT	34,888	13,756	1,677	5,904	109
DAX 92	40740-Amortization of Regulatory Credits	TOTPLT	(53,949)	(20,136)	(2,035)	(10,818)	(96)
DAX 93	TOTAL DEPRECIATION EXPENSE		110,160,926	41,612,197	4,360,327	21,454,271	223,837
DAX 94	TOTAL AMORTIZATION EXPENSE		110,150,875	41,605,818	4,360,327	21,449,356	223,850
DAX 95	TOTAL DEPRECIATION & AMORTIZATION EXPENSE						

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
DAX 47	DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED												
DAX 48	DISTRIBUTION												
DAX 49	360005-Dist Land Rights-TX	DDSPSUB	690	1,008	5,951	0	0	149	108				
DAX 50	361000E-Str & Improv	DDSPSUB	3,152	4,609	27,203	0	0	683	494				
DAX 51	362000E-Other Eq	DDSPSUB	74,415	108,808	642,252	0	0	16,126	11,654				
DAX 52	364000-Dist Poles, Towers & Fitr	PLT_364	111,471	166,783	862,246	0	0	24,776	17,905				
DAX 53	365000-Dist OH Conductor & Devic	PLT_365	113,614	169,990	878,824	0	0	25,252	18,249				
DAX 54	366000E-Dist Underground Cond	PLT_366	8,258	12,348	64,068	0	0	1,834	1,326				
DAX 55	367000E-Dist UG Conductor & D	PLT_367	17,984	26,892	139,531	0	0	3,995	2,887				
DAX 56	368000E-Dist Line Transformer	PLT_368	84,351	149,513	38,825	0	0	22,556	16,300				
DAX 57	369010-Distribution Services O	CSESERVICE	7,774	5,732	0	0	0	0	0				
DAX 58	369020-Distribution Services U	CSESERVICE	6,489	4,784	0	0	0	0	0				
DAX 59	370000E-Distribution Meter	CMETERS	14,543	16,234	118,165	11,400	0	0	0				
DAX 60	371000E-Dist Int on Cust Premis	CUSTPREM	0	0	0	0	0	507,943	358,806				
DAX 61	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	0	603,315	0				
DAX 62	TOTAL DISTRIBUTION		442,740	686,700	2,777,066	11,400	0	507,943	427,728				
DAX 63													
DAX 64	GENERAL												
DAX 65	380002-General Land Rights	SALWAGXAG	9	11	75	150	7	12	12				
DAX 66	390000-Genl Structures & Improv	SALWAGXAG	11,753	14,387	101,646	202,280	9,801	16,561	16,561				
DAX 67	390005-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0	0	0				
DAX 68	390007-Genl Str & Imp Lease Bld	SALWAGXAG	760	930	6,572	13,079	634	1,071	1,071				
DAX 69	390050-Genl Str & Imp-Call Center	CUST	276	215	1,140	18	0	0	0				
DAX 70	391000-General Office Furn & E	SALWAGXAG	3,761	4,604	32,527	64,730	3,136	5,299	5,299				
DAX 71	391004-General Info Sys Computer	SALWAGXAG	84,261	103,151	728,748	1,450,247	70,270	118,732	118,732				
DAX 72	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0				
DAX 73	391050-Genl Off Furn & Eq-Call Center	CUST	53	42	221	4	0	0	0				
DAX 74	392010-General Transp Eq Grp	CUST	76	76	405	6	0	0	0				
DAX 75	392020-General Transp Eq Grp 2	CUST	1,499	1,169	6,193	99	0	0	0				
DAX 76	392030-General Transp Eq Trailer	CUST	206	161	851	14	0	0	0				
DAX 77	392040-General Transp Eq Grp 4	CUST	1,860	1,450	7,683	123	0	0	0				
DAX 78	393000-General Stores Equipment	SALWAGXAG	89	109	767	1,527	74	125	125				
DAX 79	394000-General Tools & Shop Equi	SALWAGXAG	7,452	9,122	64,449	128,257	6,215	10,500	10,500				
DAX 80	394050-Genl Tool, Shop & Eq-Call Center	CUST	(10)	(8)	(42)	(1)	0	0	0				
DAX 81	395000-General Laboratory Equi	SALWAGXAG	2,456	3,006	21,239	42,267	2,048	3,460	3,460				
DAX 82	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	1	1	0	0	0				
DAX 83	396000-General Power Operated E	SALWAGXAG	1,448	1,773	12,527	24,929	1,208	2,041	2,041				
DAX 84	397000-General Communication E	SALWAGXAG	19,421	23,774	167,964	334,257	16,196	27,366	27,366				
DAX 85	397010-General Comm Eq Two Wa	SALWAGXAG	1,179	1,443	10,194	20,287	983	1,661	1,661				
DAX 86	397030-General Comm Eq EM	SALWAGXAG	13,841	16,944	119,705	238,219	11,543	19,503	19,503				
DAX 87	397050-Genl Comm Equipment-Call Center	CUST	482	376	1,993	32	0	0	0				
DAX 88	398000-General Miscellaneous E	SALWAGXAG	854	1,045	7,383	14,692	712	1,203	1,203				
DAX 89	398050-Genl Misc. Equipment-Call Center	CUST	(5)	(4)	(22)	(0)	0	0	0				
DAX 90	TOTAL GENERAL		151,740	183,776	1,292,220	2,535,217	122,827	207,534	207,534				
DAX 91	40740TX-Amortization of Regulatory Credits	TOTPLT	0	0	0	0	0	0	0				
DAX 92	40730-Amortization of Regulatory Debits	GENPLT	447	545	3,845	7,622	369	624	624				
DAX 93	40740-Amortization of Regulatory Credits	TOTPLT	(793)	(1,013)	(6,197)	(12,181)	(383)	(298)	(298)				
DAX 94													
DAX 95	TOTAL DEPRECIATION EXPENSE		1,577,482	2,003,805	12,428,501	24,576,471	970,046	953,642	953,642				
DAX 96	TOTAL AMORTIZATION EXPENSE		(346)	(468)	(2,351)	(4,559)	(14)	(326)	(326)				
DAX 97	TOTAL DEPRECIATION & AMORTIZATION EXPENSE		1,577,482	2,003,337	12,426,150	24,571,912	970,032	953,316	953,316				

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
OTX 1	OTHER OPERATING EXPENSES						
OTX 2							
OTX 3	TAXES OTHER THAN INCOME TAXES						
OTX 4							
OTX 5	408101-Tax Other Than Income Tax - Payroll	SALARIES	5,166,243	1,973,132	235,694	893,408	14,874
OTX 6	40831-Payroll Taxes	NETPLT	0	0	0	0	0
OTX 7	40812-Property Tax KS	NETPLT	0	0	0	0	0
OTX 8	40815-Property Tax NM	NETPLT	0	0	0	0	0
OTX 9	40817-Property Tax OK	NETPLT	0	0	0	0	0
OTX 10	408100-Tax Other Than Income Tax - Property	NETPLT	22,729,045	8,464,577	847,219	4,606,046	39,245
OTX 11	40832-Sales and Use Tax	NETPLT	0	0	0	0	0
OTX 12	40833-Other Taxes	TOTPLT	0	0	0	0	0
OTX 13	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	10,490,500	5,816,930	468,464	2,917,547	41,428
OTX 14	408102GR-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	9,594,148	5,319,907	428,436	2,668,360	37,889
OTX 15	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	NETPLT	97,599	36,347	3,638	19,778	169
OTX 16	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0
OTX 17							
OTX 18	Payroll Tax Adjustment	SALARIES	(228,593)	(87,306)	(10,429)	(39,531)	(658)
OTX 19	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		37,260,843	15,670,310	1,500,921	8,128,183	91,350
OTX 20							
OTX 21	TOTAL TAXES OTHER THAN INCOME		47,848,942	21,523,587	1,973,022	11,065,509	132,946
OTX 22							
OTX 23							
OTX 24							
OTX 25							
OTX 26							
OTX 27							
OTX 28							
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OTX 46							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
OTX 1	OTHER OPERATING EXPENSES												
OTX 2													
OTX 3	TAXES OTHER THAN INCOME TAXES												
OTX 4													
OTX 5	408101-Tax Other Than Income Tax - Payroll	SALWAGES	67,567	82,715	584,370	1,162,926	56,348	95,209					
OTX 6	40831-Payroll Taxes	SALWAGES	0	0	0	0	0	0					
OTX 7	40812-Property Tax KS	NETPLT	0	0	0	0	0	0					
OTX 8	40815-Property Tax NM	NETPLT	0	0	0	0	0	0					
OTX 9	40817-Property Tax OK	NETPLT	0	0	0	0	0	0					
OTX 10	408100-Tax Other Than Income Tax - Property	NETPLT	338,143	433,117	2,663,016	5,096,079	145,860	95,743					
OTX 11	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0					
OTX 12	40833-Other Taxes	TOTPLT	0	0	0	0	0	0					
OTX 13	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	191,845	375,156	205,183	226,533	143,766	103,647					
OTX 14	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	175,453	343,101	187,651	207,177	131,482	94,791					
OTX 15	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	NETPLT	1,452	1,860	11,435	21,883	626	411					
OTX 16	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0					
OTX 17													
OTX 18	Payroll Tax Adjustment	SALWAGES	(2,990)	(3,660)	(25,857)	(51,457)	(2,493)	(4,213)					
OTX 19	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		578,174	855,273	3,409,180	6,414,726	331,198	281,530					
OTX 20													
OTX 21	TOTAL TAXES OTHER THAN INCOME		771,471	1,232,289	3,625,798	6,663,142	475,590	385,588					
OTX 22													
OTX 23													
OTX 24													
OTX 25													
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OTX 44													
OTX 45													
OTX 46													

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
1	DEVELOPMENT OF PRESENT INCOME TAX EXPENSE						
ITX 2	OPERATING REVENUES						
ITX 3	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	537,063,817	185,231,047	20,887,091	111,530,214	1,235,442
ITX 4	OTHER OPERATING REVENUE	SCH REV, LN 27	85,236,400	29,154,369	2,736,300	16,402,011	107,089
ITX 5	TOTAL OPERATING REVENUES	SCH REV, LN 29	622,300,217	214,385,416	23,623,291	127,932,225	1,342,531
ITX 6	Less:						
ITX 7	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 227	339,192,716	117,474,635	12,215,254	60,722,576	630,201
ITX 8	DEPRECIATION EXPENSE	SCH DAX, LN 90	110,169,926	41,612,197	4,369,327	21,454,271	223,837
ITX 9	AMORTIZATION EXPENSE	SCH DAX, LN 91	(19,051)	(6,380)	(357)	(4,914)	13
ITX 10	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	47,848,942	21,521,587	1,973,022	11,065,509	132,946
ITX 11	NET OPERATING INCOME BEFORE TAXES		125,107,684	33,781,376	5,066,046	34,694,784	335,533
ITX 12	Less:						
ITX 13	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 2.38%)		44,922,833	16,645,360	1,673,590	9,062,725	79,835
ITX 14							
ITX 15							
ITX 16	SUBTOTAL NOI BEFORE SCHEDULE M ITEMS		80,184,851	17,136,016	3,392,455	25,632,059	255,698
ITX 17							
ITX 18	SCHEDULE M ITEMS						
ITX 19	Sched M: Plant Temporary						
ITX 20	303004-Ing Misc Comput Softwar	SALWAGXAG	(10,217,087)	(3,902,189)	(466,124)	(1,766,861)	(29,416)
ITX 21	303005-Ing Misc Comput Soft 15y	SALWAGXAG	(1,765,912)	(674,451)	(80,564)	(305,383)	(5,084)
ITX 22	303014-Ing CRS Comput Softwar	CUST	(61,332)	(48,639)	(7,816)	(2,882)	(686)
ITX 23	TOTAL INTANGIBLE		(12,044,331)	(4,625,279)	(554,504)	(2,075,105)	(35,186)
ITX 24	310001-Steam Prod Land Own in Fe	DPROD	134	45	4	25	0
ITX 25	310002-Steam Prod Land Rights	DPROD	(5,420)	(1,837)	(166)	(1,008)	(6)
ITX 26	310003-Steam Prod Water Rights	DPROD	58,719	19,898	1,798	10,916	63
ITX 27	310004-Steam Prod Land Rights-NM	DPROD	440	149	13	82	0
ITX 28	311000E-Steam Prod Str & Improv	DPROD	(854,597)	(289,601)	(26,168)	(158,878)	(916)
ITX 29	312000E-Steam Prod Boiler Plant E	DPROD	(9,050,406)	(3,066,955)	(277,131)	(1,682,564)	(9,701)
ITX 30	314000-Steam Prod Turbogen Unit	DPROD	(2,268,151)	(768,619)	(69,453)	(421,673)	(2,431)
ITX 31	315000E-Steam Prod Acc Elec Eq	DPROD	(302,822)	(102,619)	(9,273)	(56,298)	(325)
ITX 32	316000E-Steam Prod Misc Pwr Pl E	DPROD	(176,005)	(59,644)	(5,389)	(32,721)	(189)
ITX 33	317000-Steam Prod ARC	DPROD	(2)	(1)	(0)	(0)	(0)
ITX 34	Total Steam Production		(12,598,108)	(4,269,192)	(385,765)	(2,342,119)	(13,563)
ITX 35							
ITX 36	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0
ITX 37	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
ITX 38	341000E-Other Prod Str & Impr	DPROD	(313,612)	(106,275)	(9,603)	(58,304)	(336)
ITX 39	342000E-Other Prod Fuel Hldr	DPROD	(6,209)	(2,104)	(190)	(1,154)	(7)
ITX 40	343000-Other Prod Prime Mover	DPROD	(639,751)	(216,796)	(19,590)	(118,936)	(686)
ITX 41	344000E-Other Prod Generator	DPROD	631,519	214,006	19,338	117,406	677
ITX 42	345000E-Other Prod Access Elect Equip	DPROD	7,678	2,602	235	1,427	8
ITX 43	346000E-Other Prod Misc Pwr P	DPROD	1,485	503	45	276	2
ITX 44	347000-Other Prod ARC	DPROD	0	0	0	0	0
ITX 45	Total Other Production Combustion Equipment		(318,880)	(108,064)	(9,765)	(59,285)	(342)
ITX 46							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
ITX 1	DEVELOPMENT OF PRESENT INCOME TAX EXPENSE												
ITX 2	OPERATING REVENUES												
ITX 3	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	7,346,933	10,463,735	66,802,362	125,529,391	3,909,152	4,128,450					
ITX 4	OTHER OPERATING REVENUE	SCH REV, LN 27	1,121,271	1,311,479	9,709,851	24,568,230	188,481	137,419					
ITX 5	TOTAL OPERATING REVENUES	SCH REV, LN 29	8,468,204	11,775,214	76,512,213	149,897,621	4,097,633	4,265,869					
ITX 6	Less:												
ITX 7	ORM EXPENSE INCL COST OF SALES	SCH O&M, LN 227	4,484,858	5,213,781	40,118,688	93,781,011	2,096,224	2,435,486					
ITX 8	DEPRECIATION EXPENSE	SCH DAX, LN 90	1,577,829	2,003,805	12,428,501	24,576,471	970,046	953,642					
ITX 9	AMORTIZATION EXPENSE	SCH DAX, LN 91	(346)	(468)	(2,351)	(4,559)	(14)	326					
ITX 10	TAXES OTHER THAN INCOME TAXES	SCH DTX, LN 21	771,471	1,232,289	3,625,798	6,663,142	475,590	385,588					
ITX 11	NET OPERATING INCOME BEFORE TAXES		1,634,393	3,325,807	20,341,576	24,881,556	555,786	490,827					
ITX 12	Less:												
ITX 13	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 2.38%)		665,710	849,384	5,262,739	10,182,883	289,078	211,530					
ITX 14													
ITX 15													
ITX 16	SUBTOTAL, NOI BEFORE SCHEDULE M ITEMS		988,683	2,476,423	15,078,837	14,698,673	266,709	279,297					
ITX 17													
ITX 18	SCHEDULE M ITEMS												
ITX 19	Sched M: Plant Temporary												
ITX 20	303004-Ing Misc Comput Softw	SALWAGXAG	(133,625)	(163,582)	(1,155,686)	(2,299,876)	(111,438)	(188,291)					
ITX 21	303005-Ing Misc Comput Soft 15y	SALWAGXAG	(23,096)	(28,273)	(199,748)	(397,508)	(19,261)	(32,544)					
ITX 22	303014-Ing CRS Comput Softw	CUST	(222)	(173)	(919)	(15)	0	0					
ITX 23	TOTAL INTANGIBLE		(156,943)	(192,028)	(1,356,353)	(2,697,399)	(130,699)	(220,835)					
ITX 24	310001-Steam Prod Land Own in Fe	DPROD	2	2	14	41	0	0					
ITX 25	310002-Steam Prod Land Rights	DPROD	(69)	(81)	(568)	(1,671)	(9)	(6)					
ITX 26	310003-Steam Prod Water Rights	DPROD	750	878	6,149	18,107	92	67					
ITX 27	310004-Steam Prod Land Rights-NM	DPROD	6	7	46	136	1	0					
ITX 28	311000E-Steam Prod Str & Improv	DPROD	(10,912)	(12,782)	(89,500)	(263,529)	(1,341)	(969)					
ITX 29	312000E-Steam Prod Boiler Plant E	DPROD	(115,556)	(135,370)	(947,824)	(2,790,837)	(14,203)	(10,264)					
ITX 30	314000-Steam Prod Turbogren Unit	DPROD	(28,960)	(33,925)	(237,537)	(699,421)	(3,559)	(2,572)					
ITX 31	315000E-Steam Prod Acc Elec Eq	DPROD	(3,866)	(4,529)	(31,714)	(93,380)	(475)	(343)					
ITX 32	316000E-Steam Prod Misc Pwr Pnt E	DPROD	(2,247)	(2,633)	(18,433)	(54,274)	(276)	(200)					
ITX 33	317000-Steam Prod ARC	DPROD	(0)	(0)	(0)	(0)	(0)	(0)					
ITX 34	Total Steam Production		(160,854)	(188,434)	(1,319,365)	(3,884,828)	(19,771)	(14,288)					
ITX 35													
ITX 36	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0					
ITX 37	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0					
ITX 38	341000E-Other Prod Str & Impr	DPROD	(4,004)	(4,691)	(32,844)	(96,707)	(492)	(356)					
ITX 39	342000E-Other Prod Fuel Hldr	DPROD	(8,168)	(9,569)	(65,000)	(191,151)	(10)	(7)					
ITX 40	343000E-Other Prod Prime Mover	DPROD	8,063	9,446	(66,999)	(197,278)	(1,004)	(726)					
ITX 41	344000E-Other Prod Generator	DPROD	98	115	66,137	194,739	991	716					
ITX 42	345000E-Other Prod Access Elect Equip	DPROD	19	22	804	2,368	12	9					
ITX 43	346000E-Other Prod Misc Pwr P	DPROD	0	0	156	458	2	0					
ITX 44	347000-Other Prod ARC	DPROD	(4,072)	(4,770)	(33,397)	(98,335)	(500)	(362)					
ITX 45	Total Other Production Combustion Equipment												
ITX 46													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	GENERAL SERV				MUNICIPAL		SCHOOL		SCHOOL SECONDARY SERVICE (k)	RESIDENTIAL SERVICE (j)	RESIDENTIAL SPACE HTG SERVICE (i)	
			TRANSMISSION 69 TO 115KV (s)	GENERAL SERV BACKONE TRANSN 115KV+ (t)	PRIMARY SERVICE (u)	SECONDARY SERVICE (v)	PRIMARY SERVICE (w)							
ITX 1	DEVELOPMENT OF PRESENT INCOME TAX EXPENSE													
ITX 2	OPERATING REVENUES													
ITX 3	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	23,250,376	102,279,015	1,135,494	6,211,439	128,654	10,335,081				146,273,439	38,957,608	
ITX 4	OTHER OPERATING REVENUE	SCH REV, LN 27	4,597,458	19,860,772	197,280	923,992	24,099	1,287,380				22,938,121	6,216,248	
ITX 5	TOTAL OPERATING REVENUES	SCH REV, LN 29	27,757,834	122,139,787	1,332,774	7,135,431	152,753	11,622,461				169,211,560	45,173,856	
ITX 6	Less:													
ITX 7	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 227	17,157,925	76,623,086	764,358	3,720,500	93,291	5,120,490				92,864,803	24,609,833	
ITX 8	DEPRECIATION EXPENSE	SCH DAX, LN 90	4,544,226	20,032,245	262,645	1,315,183	33,867	1,969,938				33,064,334	8,547,863	
ITX 9	AMORTIZATION EXPENSE	SCH DAX, LN 91	(859)	(3,700)	(59)	(288)	(7)	(461)				(4,946)	(1,434)	
ITX 10	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	1,151,994	5,511,148	102,549	668,921	15,757	1,216,532				17,166,366	4,357,220	
ITX 11	NET OPERATING INCOME BEFORE TAXES		4,904,547	19,977,009	203,279	1,431,114	9,845	3,315,962				26,121,002	7,660,374	
ITX 12	Less:													
ITX 13	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 2.38%)		1,885,657	8,297,226	111,598	554,112	14,266	835,118				13,184,831	3,460,528	
ITX 14														
ITX 15														
ITX 16	SUBTOTAL NOI BEFORE SCHEDULE M ITEMS		3,018,890	11,679,783	91,682	877,001	(4,421)	2,480,844				12,936,171	4,199,846	
ITX 17														
ITX 18	SCHEDULE M ITEMS													
ITX 19	Sched M: Plant Temporary													
ITX 20	303004-Ing Misc Comput Softwar	SALWAGXAG	(421,290)	(1,878,586)	(22,302)	(111,322)	(2,970)	(160,611)				(3,119,024)	(783,166)	
ITX 21	303005-Ing Misc Comput Soft 15y	SALWAGXAG	(72,815)	(324,693)	(3,855)	(19,241)	(513)	(27,760)				(539,089)	(135,362)	
ITX 22	303014-Ing CRS Comput Softwar	CUST	(3)	(12)	(3)	(220)	(1)	(172)				(40,271)	(8,368)	
ITX 23	TOTAL INTANGIBLE		(494,108)	(2,203,291)	(26,160)	(130,783)	(3,485)	(188,544)				(3,698,384)	(926,896)	
ITX 24	310001-Steam Prod Land Own in Fe	DPROD	8	34	0	1	0	2				36	10	
ITX 25	310002-Steam Prod Land Rights	DPROD	(310)	(1,361)	(13)	(57)	(2)	(80)				(1,450)	(387)	
ITX 26	310003-Steam Prod Water Rights	DPROD	3,363	14,743	136	614	16	862				15,706	4,192	
ITX 27	310004-Steam Prod Land Rights-NM	DPROD	25	110	1	5	0	6				118	31	
ITX 28	31100E-Steam Prod Str & Improv	DPROD	(48,952)	(214,577)	(1,982)	(8,930)	(239)	(12,543)				(228,586)	(61,016)	
ITX 29	31200E-Steam Prod Boiler Plant E	DPROD	(518,413)	(2,272,424)	(20,990)	(94,566)	(2,536)	(132,834)				(2,420,783)	(646,172)	
ITX 30	31400E-Steam Prod Turbogen Unit	DPROD	(129,921)	(569,499)	(5,260)	(23,700)	(635)	(33,290)				(606,680)	(161,939)	
ITX 31	31500E-Steam Prod Acc Elec Eq	DPROD	(17,346)	(76,034)	(702)	(3,164)	(85)	(4,445)				(80,988)	(21,621)	
ITX 32	31600E-Steam Prod Misc Pwr Plt E	DPROD	(10,082)	(44,192)	(408)	(1,839)	(49)	(2,583)				(47,077)	(12,566)	
ITX 33	31700E-Steam Prod ARC	DPROD	(0)	(0)	(0)	(0)	(0)	(0)				(0)	(0)	
ITX 34	Total Steam Production		(721,628)	(3,163,200)	(29,218)	(131,635)	(3,530)	(184,904)				(3,369,714)	(899,468)	
ITX 35														
ITX 36	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0				0	0	
ITX 37	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0				0	0	
ITX 38	34100E-Other Prod Str & Impr	DPROD	(17,964)	(78,743)	(727)	(3,277)	(89)	(4,603)				(83,884)	(22,391)	
ITX 39	34200E-Other Prod Fuel Hldr	DPROD	(356)	(1,559)	(14)	(65)	(2)	(91)				(1,661)	(443)	
ITX 40	34300E-Other Prod Prime Mover	DPROD	(36,645)	(160,632)	(1,484)	(6,685)	(179)	(9,390)				(171,119)	(45,676)	
ITX 41	34400E-Other Prod Generator	DPROD	36,174	158,565	1,465	6,599	177	9,269				168,917	45,089	
ITX 42	34500E-Other Prod Access Elect Equip	DPROD	440	1,928	18	80	2	113				2,054	548	
ITX 43	34600E-Other Prod Misc Pwr P	DPROD	85	373	3	16	0	22				397	106	
ITX 44	34700E-Other Prod ARC	DPROD	0	0	0	0	0	0				0	0	
ITX 45	Total Other Production Combustion Equipment		(18,266)	(80,069)	(740)	(3,332)	(89)	(4,680)				(85,296)	(22,768)	
ITX 46														

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
47	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
ITX 48	SCHEDULE M ITEMS CONTINUED						
ITX 49	105000-Held for Future Us	DTRAN	21,098	7,079	640	3,978	24
ITX 50	350001-Trans Land Owned in Fee	DTRAN	(1,330)	(446)	(40)	(251)	(1)
ITX 51	350002E-Trans Land Right	DTRAN	(1,637,359)	(549,359)	(49,645)	(308,739)	(1,828)
ITX 52	350002E-RT-Trans Land Right Radial TX	DTRANADNET	(92,450)	(34,242)	(4,202)	(30,297)	(86)
ITX 53	352000-Transmission Str & Improv	DTRAN	(2,292,959)	(769,323)	(69,523)	(432,359)	(2,560)
ITX 54	352010-Trans Str & Imp-Prod	DPRODIT	4,184	1,418	128	778	4
ITX 55	353000E-Transmission Station	DTRAN	(34,023,002)	(11,415,244)	(1,031,590)	(6,415,354)	(37,986)
ITX 56	353010-Trans Station Equip Pro	DPRODIT	172,519	58,462	5,283	32,073	185
ITX 57	354000E-Trans Towers & Fixture	DTRAN	(70,724)	(23,729)	(2,144)	(13,369)	(79)
ITX 58	354000E-RT-Trans Towers & Fixture Radial TX	DTRANADNET	(3,993)	(1,479)	(182)	(1,309)	(4)
ITX 59	355010-Trans Poles & Fixture-Prod	DPRODIT	(4,500)	(1,525)	(138)	(837)	(5)
ITX 60	355000E-Trans Poles & Fixture	DTRAN	(16,707,104)	(5,605,492)	(506,566)	(3,150,280)	(18,653)
ITX 61	355000E-RT-Trans Poles & Fixture Radial TX	DTRANADNET	(943,336)	(349,394)	(42,876)	(309,143)	(877)
ITX 62	356010-Trans OH Cond & Device-Prod	DPRODIT	(1,066)	(361)	(33)	(196)	(1)
ITX 63	356000E-Trans OH Cond & Device	DTRAN	(6,140,500)	(2,060,233)	(186,182)	(1,157,848)	(6,556)
ITX 64	356000E-RT-Trans OH Cond & D Radial TX	DTRANADNET	(346,712)	(128,416)	(15,759)	(113,622)	(322)
ITX 65	357000E-Trans Underground Cond	DTRAN	(4,550)	(1,527)	(138)	(858)	(5)
ITX 66	358000-Trans UG Conductor & Devic	DTRAN	(26,847)	(9,008)	(814)	(5,062)	(30)
ITX 67	359000-Transmission Road & Trai	DTRAN	(3,936)	(1,321)	(119)	(742)	(4)
ITX 68	TOTAL TRANSMISSION		(62,102,566)	(20,884,138)	(1,903,901)	(11,903,406)	(69,086)
ITX 69	DISTRIBUTION						
ITX 70	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0
ITX 71	360005-Dist Land Rights-TX	DDISPSUB	(24,059)	(10,409)	(1,049)	(6,147)	(50)
ITX 72	361000E-Str & Improv	DDISPSUB	(16,786)	(7,262)	(732)	(4,289)	(35)
ITX 73	362000E-Other Eq	DDISPSUB	(14,021,838)	(6,066,518)	(611,188)	(3,582,726)	(29,076)
ITX 74	364000E-Dist Poles, Towers & Fix	PLT_364	(2,330,071)	(1,034,944)	(104,268)	(611,211)	(4,960)
ITX 75	365000-Dist OH Conductor & Devic	PLT_365	(12,758,945)	(5,667,122)	(570,949)	(3,346,853)	(27,161)
ITX 76	366000E-Dist Underground Cond	PLT_366	(273,685)	(121,480)	(12,239)	(71,743)	(582)
ITX 77	367000E-Dist UG Conductor & D	PLT_367	126,415	56,111	5,653	33,138	269
ITX 78	368000E-Dist Line Transformer	PLT_368	(755,710)	(407,013)	(41,006)	(240,371)	(1,951)
ITX 79	369000E-Distribution Services	CSERVICE	31,947	21,749	3,724	5,635	356
ITX 80	369010-Distribution Services O	CSERVICE	(1,365,837)	(829,834)	(159,220)	(240,937)	(15,203)
ITX 81	369020-Distribution Services U	CSERVICE	(1,254,899)	(854,310)	(146,288)	(221,367)	(13,968)
ITX 82	370000E-Distribution Meter	CMETERS	(466,051)	(275,444)	(55,893)	(62,801)	(5,079)
ITX 83	371000E-Dist Inst on Cust Premis	CUSTPREM	177,594	0	0	0	0
ITX 84	373000-Dist Street Light & Sg Sy	CLIGHT	(390,558)	0	0	0	0
ITX 85	TOTAL DISTRIBUTION		(33,322,484)	(15,296,478)	(1,693,454)	(8,349,671)	(97,439)
ITX 86							
ITX 87	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0
ITX 88	389001-General Land Owned in Fee	SALWAGXAG	0	0	0	0	0
ITX 89	389002-General Land Rights	SALWAGXAG	666	255	30	115	2
ITX 90	390000-Genl Structures & Improv	SALWAGXAG	331,793	126,721	15,137	57,378	955
ITX 91	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(85,528)	(32,666)	(3,902)	(14,791)	(246)
ITX 92	391000-General Office Furn & E	SALWAGXAG	(660,021)	(252,081)	(30,111)	(114,139)	(1,900)

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
ITX 47	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED												
ITX 48	SCHEDULE M ITEMS CONTINUED												
ITX 49	105000-Held for Future Use		277	316	2,373	6,356	33	24					
ITX 50	350001-Trans Land Owned in Fe		(17)	(20)	(150)	(401)	(2)	(1)					
ITX 51	350002E-Transmission Land Right		(21,493)	(24,553)	(184,127)	(493,241)	(2,538)	(1,834)					
ITX 52	350002ERT-Transmission Land Right Radial TX		(966)	(1,526)	(15,592)	(5,421)	(69)	(50)					
ITX 53	352000-Transmission Str & Improv		(30,099)	(34,383)	(257,852)	(690,736)	(3,555)	(2,569)					
ITX 54	352010-Trans Str & Impr-Prod		53	63	438	1,290	7	5					
ITX 55	353000E-Transmission Station		(446,606)	(510,183)	(3,826,016)	(10,249,164)	(52,743)	(38,116)					
ITX 56	353010-Trans Station Equip Pro		2,203	2,580	18,067	53,199	271	196					
ITX 57	354000E-Trans Towers & Fixture		(928)	(1,061)	(7,953)	(21,305)	(110)	(79)					
ITX 58	354000ERT-Trans Towers & Fixture Radial TX		(42)	(66)	(673)	(234)	(3)	(2)					
ITX 59	355010-Trans Poles & Fixtures-Prod		(57)	(67)	(471)	(1,388)	(7)	(5)					
ITX 60	355000E-Trans Poles & Fixtures		(219,307)	(250,527)	(1,878,778)	(5,032,885)	(25,900)	(18,717)					
ITX 61	355000ERT-Trans Poles & Fixtures Radial TX		(9,855)	(15,568)	(159,092)	(553,318)	(704)	(509)					
ITX 62	356010-Trans OH Cond & Device-Prod		(14)	(16)	(112)	(329)	(2)	(1)					
ITX 63	356000E-Trans OH Conductor & D		(80,604)	(92,078)	(690,523)	(1,849,778)	(9,519)	(6,879)					
ITX 64	356000ERT-Trans OH Conductor & D Radial TX		(3,622)	(5,722)	(58,472)	(20,331)	(259)	(187)					
ITX 65	357000E-Trans Underground Cond		(60)	(68)	(512)	(1,371)	(7)	(5)					
ITX 66	358000-Trans UG Conductor & Devic		(352)	(403)	(3,019)	(8,088)	(42)	(30)					
ITX 67	359000-Transmission Road & Trai		(52)	(59)	(443)	(1,186)	(6)	(4)					
ITX 68	TOTAL TRANSMISSION		(811,540)	(933,340)	(7,062,906)	(18,370,330)	(95,155)	(68,765)					
ITX 69	DISTRIBUTION												
ITX 70	360001E-Dist Land Owned in Fee		0	0	0	0	0	0					
ITX 71	360005-Dist Land Rights-TX		(559)	(817)	(4,820)	0	(121)	(87)					
ITX 72	361000E-Str & Improv		(390)	(570)	(3,363)	0	(84)	(61)					
ITX 73	362000E-Other Eq		(325,507)	(475,952)	(2,809,355)	0	(70,540)	(50,977)					
ITX 74	364000-Dist Poles, Towers & Fixt		(54,143)	(61,009)	(418,805)	0	(12,034)	(8,697)					
ITX 75	365000-Dist OH Conductor & Devic		(296,475)	(443,586)	(2,293,281)	0	(65,896)	(47,621)					
ITX 76	366000E-Dist Underground Cond		(6,359)	(9,509)	(49,340)	0	(1,413)	(1,021)					
ITX 77	367000E-Dist UG Conductor & D		2,937	4,392	22,790	0	652	472					
ITX 78	368000E-Dist Line Transformer		(17,699)	(31,371)	(8,146)	0	(4,733)	(3,420)					
ITX 79	369000E-Distribution Services		278	205	0	0	0	0					
ITX 80	369010-Distribution Services O		(11,882)	(8,761)	0	0	0	0					
ITX 81	369020-Distribution Services U		(10,917)	(8,050)	0	0	0	0					
ITX 82	370000E-Distribution Meter		(6,062)	(6,767)	(49,255)	(4,752)	0	0					
ITX 83	371000E-Dist on Cust Premis		0	0	0	0	0	177,594					
ITX 84	373000-Dist Street Light & Sg Sy		0	0	0	0	(390,558)	0					
ITX 85	TOTAL DISTRIBUTION		(726,777)	(1,061,794)	(5,613,575)	(4,752)	(544,726)	66,181					
ITX 86	105000-Held for Future Use		0	0	0	0	0	0					
ITX 88	380001-General Land Owned in Fe		0	0	0	0	0	0					
ITX 89	380002-General Land Rights		9	11	75	150	7	12					
ITX 90	390000-Genl Structures & Improv		4,339	5,312	37,530	74,687	3,619	6,115					
ITX 91	390007-Genl Str & Imp Lease Bld		(1,119)	(1,369)	(9,674)	(19,252)	(933)	(1,576)					
ITX 92	391000-General Office Bldg & E		(8,632)	(10,567)	(74,657)	(148,571)	(7,199)	(12,164)					

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
ITX 93	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
ITX 94	391004-General Info Sys Computer	SALWAGXAG	(1,484,947)	(567,142)	(67,746)	(256,795)	(4,275)
ITX 95	391005-Genl OffEq-Cmpo 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
ITX 96	392000-General Transportation E	SALWAGXAG	0	0	0	0	0
ITX 97	392010-General Transp Eq Grp	SALWAGXAG	17,582	6,715	802	3,041	51
ITX 98	392020-General Transp Eq Grp 2	SALWAGXAG	531,062	202,835	24,229	91,841	1,529
ITX 99	392030-General Transp Eq Trailer	SALWAGXAG	100,779	38,490	4,598	17,428	290
ITX 100	392040-General Transp Eq Grp 4	SALWAGXAG	776,035	296,389	35,404	134,201	2,234
ITX 101	393000-General Stores Equipmen	SALWAGXAG	(21,180)	(8,089)	(966)	(3,663)	(61)
ITX 102	394000-General Tools & Shop Equi	SALWAGXAG	(1,499,316)	(572,631)	(68,402)	(259,280)	(4,317)
ITX 103	395000-General Laboratory Equi	SALWAGXAG	(534,271)	(204,053)	(24,375)	(92,393)	(1,538)
ITX 104	396000-General Power Operated E	SALWAGXAG	230,970	88,214	10,537	39,942	665
ITX 105	397000-General Communication E	SALWAGXAG	(2,643,870)	(1,009,767)	(120,619)	(457,210)	(7,612)
ITX 106	397010-General Comm Eq Two Wa	SALWAGXAG	(152,597)	(59,281)	(6,962)	(26,389)	(439)
ITX 107	397030-General Comm Eq EM	SALWAGXAG	(1,584,531)	(605,176)	(72,289)	(274,016)	(4,562)
ITX 108	398000-General Miscellaneous E	SALWAGXAG	(136,934)	(52,299)	(6,247)	(23,680)	(394)
ITX 109	TOTAL GENERAL		(6,814,289)	(2,602,566)	(310,881)	(1,178,408)	(19,619)
ITX 110	Total Sched M: Plant Temporary		(127,200,669)	(47,785,707)	(4,858,270)	(25,907,594)	(255,175)
ITX 111	Sched M: Non-Plant Temporary						
ITX 112	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(356)	(133)	(13)	(71)	(1)
ITX 113	SchM-103 - Environmental Remediation	PRODPLT	(9,430)	(3,196)	(289)	(1,753)	(10)
ITX 114	SchM-107 - Pension Expense	SALWAGES	(1,428,660)	(545,645)	(65,178)	(247,061)	(4,113)
ITX 115	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0
ITX 116	SchM-109 - Employee Incentive	SALWAGES	1,394,469	532,586	63,618	241,148	4,015
ITX 117	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(522,282)	(199,474)	(23,828)	(90,319)	(1,304)
ITX 118	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(139,419)	(53,248)	(6,361)	(24,110)	(401)
ITX 119	SchM-116 - Bad Debt	OX 904	0	0	0	0	0
ITX 120	SchM-118 - Inventory Reserve	TOTPLT	0	0	0	0	0
ITX 121	SchM-127 - Litigation Reserve	RATEBASE	(0)	(0)	(0)	(0)	(0)
ITX 122	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	211,604	78,978	7,980	42,431	378
ITX 123	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0
ITX 124	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0
ITX 125	SchM-136 - Performance Share Plan	CLAIMREV	0	0	0	0	0
ITX 126	SchM-138 - Rate Case Expense	TOTPLT	(2,027,240)	(747,366)	(77,121)	(388,339)	(4,158)
ITX 127	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0
ITX 128	NOL Carryforward - Tax Effect of Bonus Depreciation	SALWAGES	7,348	2,806	335	1,271	21
ITX 129	Total Sched M: Non-Plant Temporary	TOTPLT	(2,513,965)	(934,690)	(100,856)	(466,804)	(5,773)
ITX 130							
ITX 131	Sched M: Plant Permanent						
ITX 132	303004-Ing Misc Comput Softwar	SALWAGXAG	(321,556)	(122,811)	(14,670)	(55,607)	(926)
ITX 133	303005-Ing Misc Comput Soft 15y	SALWAGXAG	(63,579)	(24,283)	(2,901)	(10,995)	(183)
ITX 134	303014-Ing CBS Comput Softwar	CLUST	(385,944)	(638)	(103)	(38)	(9)
ITX 135	TOTAL INTANGIBLE			(147,733)	(17,673)	(66,640)	(1,118)
ITX 136	310001-Steam Prod Land Own in Fe	DPROD	(357)	(121)	(11)	(66)	(0)
ITX 137	310002-Steam Prod Land Rights	DPROD	123	42	4	23	0
ITX 138	310003-Steam Prod Water Rights	DPROD	3	1	0	1	0
ITX 139	310004-Steam Prod Land Rights-NM	DPROD	12	4	0	2	0

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
ITX 93	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED								
ITX 94	391004-General Info Sys Computer	SALWAGXAG	(19,421)	(23,775)	(167,967)	(334,263)	(16,196)	(27,366)	
ITX 95	391005-Genl Off Eq-Comp 3 Yr. Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	
ITX 96	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	
ITX 97	392010-General Transp Eq Grp	SALWAGXAG	230	282	1,989	3,958	192	324	
ITX 98	392020-General Transp Eq Grp 2	SALWAGXAG	6,946	8,503	60,072	119,547	5,793	9,787	
ITX 99	392030-General Transp Eq Trailer	SALWAGXAG	1,318	1,614	11,399	22,685	1,099	1,857	
ITX 100	392040-General Transp Eq Grp 4	SALWAGXAG	10,149	12,425	87,780	174,686	8,464	14,302	
ITX 101	393000-General Stores Equipmen	SALWAGXAG	(277)	(339)	(2,396)	(4,768)	(231)	(390)	
ITX 102	394000-General Tools & Shop Equi	SALWAGXAG	(19,609)	(24,005)	(169,592)	(337,497)	(16,333)	(27,631)	
ITX 103	395000-General Laboratory Equi	SALWAGXAG	(6,987)	(8,554)	(60,433)	(120,265)	(5,827)	(9,846)	
ITX 104	396000-General Power Operated E	SALWAGXAG	3,021	3,698	26,126	51,992	2,519	4,257	
ITX 105	397000-General Communication E	SALWAGXAG	(34,578)	(42,330)	(290,056)	(595,138)	(28,837)	(48,724)	
ITX 106	397010-General Comm Eq Two Wa	SALWAGXAG	(1,996)	(2,443)	(17,261)	(34,350)	(1,664)	(2,812)	
ITX 107	397030-General Comm Eq EM	SALWAGXAG	(20,723)	(25,369)	(179,231)	(356,679)	(17,283)	(29,201)	
ITX 108	398000-General Miscellaneous E	SALWAGXAG	(1,791)	(2,192)	(15,489)	(30,824)	(1,494)	(2,524)	
ITX 109	TOTAL GENERAL		(89,121)	(109,101)	(770,785)	(1,533,903)	(74,324)	(125,581)	
ITX 110	Total Sched M: Plant Temporary		(1,949,306)	(2,489,466)	(16,156,381)	(26,589,546)	(865,175)	(363,649)	
ITX 111	Sched M: Non-Plant Temporary								
ITX 112	SCHM-102 - Fuel Tax Credit - Inc Adback	TOTPLT	(5)	(7)	(41)	(80)	(3)	(2)	
ITX 113	SCHM-103 - Environmental Remediation	PRODPLT	(120)	(141)	(988)	(2,908)	(15)	(11)	
ITX 114	SCHM-107 - Pension Expense	SALWAGES	(18,685)	(22,874)	(161,600)	(321,593)	(15,582)	(26,329)	
ITX 115	SCHM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	
ITX 116	SCHM-109 - Employee Incentive	SALWAGES	18,238	22,326	157,733	313,896	15,210	25,699	
ITX 117	SCHM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(6,831)	(8,362)	(59,077)	(117,566)	(5,697)	(9,625)	
ITX 118	SCHM-112 - Post Employment Benefits FAS 112	SALWAGES	(1,823)	(2,232)	(15,770)	(31,383)	(1,521)	(2,569)	
ITX 119	SCHM-116 - Bad Debt	OX_904	0	0	0	0	0	0	
ITX 120	SCHM-118 - Inventory Reserve	TOTPLT	0	0	0	0	0	0	
ITX 121	SCHM-127 - Litigation Reserve	RATEBASE	(0)	(0)	(0)	(0)	(0)	(0)	
ITX 122	SCHM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	3,111	3,973	24,305	47,778	1,503	1,168	
ITX 123	SCHM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	
ITX 124	SCHM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	
ITX 125	SCHM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	
ITX 126	SCHM-138 - Rate Case Expense	CLAIMREV	(28,753)	(36,194)	(231,545)	(483,193)	(15,381)	(15,190)	
ITX 127	SCHM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	
ITX 128	SCHM-226 - Performance Recognition Award	SALWAGES	96	118	831	1,654	80	135	
ITX 129	NOL Carryforward - Tax Effect of Bonus Depreciation	TOTPLT	0	0	0	0	0	0	
ITX 130	Total Sched M: Non-Plant Temporary		(34,773)	(43,392)	(286,152)	(593,396)	(21,405)	(26,724)	
ITX 131	Sched M: Plant Permanent								
ITX 132	303004-Ing Misc Computr Softwr	SALWAGXAG	(4,205)	(5,148)	(36,372)	(72,383)	(3,507)	(5,926)	
ITX 133	303005-Ing Misc Computr Soft 15y	SALWAGXAG	(832)	(1,018)	(7,192)	(14,312)	(693)	(1,172)	
ITX 134	303014-Ing CBS Computr Softwr	CUST	(3)	(2)	(12)	(0)	0	0	
ITX 135	TOTAL INT'ANGIBLE		(5,040)	(6,169)	(43,576)	(86,694)	(4,201)	(7,098)	
ITX 136	310001-Steam Prod Land Own in Fe	DPROD	(5)	(5)	(37)	(110)	(1)	(0)	
ITX 137	310002-Steam Prod Land Rights	DPROD	2	2	38	38	0	13	
ITX 138	310003-Steam Prod Water Rights	DPROD	0	0	0	0	0	0	
ITX 139	310004-Steam Prod Land Rights-NM	DPROD	0	0	1	4	0	0	

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
ITX 139	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
ITX 140	311000E-Stream Prod Str & Improv	DPROD	90,907	30,806	2,784	16,901	97
ITX 141	312000E-Stream Prod Boiler Plant E	DPROD	301,079	102,028	9,219	55,974	323
ITX 142	314000-Stream Prod Turbogens Unit	DPROD	140,502	47,613	4,302	26,121	151
ITX 143	315000E-Stream Prod Acc Elec Eq	DPROD	19,352	6,558	593	3,598	21
ITX 144	316000E-Stream Prod Misc Pwr Plt E	DPROD	8,598	2,914	263	1,399	9
ITX 145	Total Steam Production		560,219	188,844	17,154	104,151	600
ITX 146							
ITX 147	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
ITX 148	341000E-Other Prod Str & Improv	DPROD	(50,122)	(16,985)	(1,535)	(9,318)	(54)
ITX 149	342000E-Other Prod Fuel Hldr	DPROD	(517)	(175)	(16)	(96)	(1)
ITX 150	343000-Other Prod Prime Mover	DPROD	(23,884)	(8,094)	(731)	(4,440)	(26)
ITX 151	344000E-Other Prod Generator	DPROD	15,452	5,236	473	2,873	17
ITX 152	345000E-Other Prod Access Elect Equip	DPROD	6,018	2,039	184	1,119	6
ITX 153	346000E-Other Prod Misc Pwr P	DPROD	738	250	23	137	1
ITX 154	Total Other Production Combustion Equipment		(52,316)	(17,728)	(1,602)	(9,726)	(56)
ITX 155							
ITX 156	105000-Field for Future Us	DTRAN	34,855	11,694	1,057	6,572	39
ITX 157	350001-1-Tran Land Owned in Fe	DTRAN	0	0	0	0	0
ITX 158	350002E-Transmission Land Right	DTRAN	1,041	349	32	196	1
ITX 159	350002ERT-Transmission Land Right Radial TX	DTRANADNET	59	22	3	19	0
ITX 160	352000-Transmission Str & Improv	DTRAN	(60,695)	(20,364)	(1,840)	(11,445)	(68)
ITX 161	352010-1-Tran Str & Impe-Prod	DPRODITI	279	95	9	52	0
ITX 162	353000E-Transmission Station	DTRAN	(901,785)	(302,563)	(27,342)	(170,040)	(1,007)
ITX 163	354000E-1-Tran Towers & Fixture	DPRODITI	11,511	3,901	352	2,140	12
ITX 164	354000ERT-1-Tran Towers & Fixture Radial TX	DTRAN	(802,715)	(269,323)	(24,359)	(151,359)	(896)
ITX 165	355010-1-Tran Poles & Fixtures-Prod	DTRANADNET	(45,324)	(16,787)	(2,060)	(14,853)	(42)
ITX 166	355000E-1-Tran Poles & Fixtures	DPRODITI	(2)	(1)	(0)	(0)	(0)
ITX 167	355000ERT-1-Tran Poles & Fixtures Radial TX	DTRAN	(268,589)	(90,116)	(8,144)	(50,645)	(300)
ITX 168	356010-1-Tran OH Cond & Device-Prod	DTRANADNET	(15,165)	(5,617)	(689)	(4,970)	(14)
ITX 169	356000E-1-Tran OH Conductor & D	DPRODITI	(1)	(0)	(0)	(0)	(0)
ITX 170	356000ERT-1-Tran OH Conductor & D Radial TX	DTRAN	(98,550)	(33,065)	(2,988)	(18,583)	(110)
ITX 171	357000E-1-Tran Underground Cond	DTRANADNET	(5,564)	(2,061)	(253)	(1,824)	(5)
ITX 172	358000-1-Tran UG Conductor & Device	DTRAN	(73)	(25)	(2)	(14)	(0)
ITX 173	359000-Transmission Road & Trail	DTRAN	(177,331)	(59,497)	(5,377)	(33,437)	(198)
ITX 174	TOTAL TRANSMISSION		(2,228,072)	(783,365)	(71,583)	(448,194)	(2,387)
ITX 175	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0
ITX 176	360005-Dist Land Rights-TX	DDISPSUB	14	6	1	4	0
ITX 177	361000E-Str & Improv	DDISPSUB	1,578	683	69	403	3
ITX 178	362000E-Other Eq	DDISPSUB	(442,263)	(191,344)	(19,277)	(113,003)	(917)
ITX 179	364000-Dist Poles, Towers & Fix	PLT_364	67,689	30,065	3,029	17,756	144
ITX 180	365000-Dist OH Conductor & Device	PLT_365	(50,395)	(22,384)	(2,255)	(13,219)	(107)
ITX 181	366000E-Dist Underground Cond	PLT_366	4,541	2,016	203	1,190	10
ITX 182	367000E-Dist UG Conductor & D	PLT_367	35,949	15,956	1,608	9,423	76
ITX 183	368000E-Dist Line Transformer	PLT_368	22,446	12,089	1,218	7,140	58
ITX 184	369000E-Distribution Services	CSERVICE	99	67	12	17	1

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
ITX 139	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED								
ITX 140	311000E-Steam Prod Str & Improv	DPROD	1,161	1,360	9,520	28,033	143	103	
ITX 141	312000E-Steam Prod Boiler Plant E	DPROD	3,844	4,503	31,531	92,843	472	341	
ITX 142	314000E-Steam Prod Tubogogen Unit	DPROD	1,794	2,102	14,714	43,326	220	159	
ITX 143	315000E-Steam Prod Acc Eleq	DPROD	247	289	2,027	5,967	30	22	
ITX 144	316000E-Steam Prod Misc Pwr Pft E	DPROD	110	129	900	2,651	13	10	
ITX 145	Total Steam Production		7,153	8,379	58,670	172,753	879	635	
ITX 146									
ITX 147	340002E-Other Prod Land Rights	DPROD	0	0	0	0	0	0	
ITX 148	341000E-Other Prod Str & Impr	DPROD	(640)	(750)	(5,249)	(15,456)	(79)	(57)	
ITX 149	342000E-Other Prod Fuel Hldr	DPROD	(7)	(8)	(54)	(160)	(1)	(1)	
ITX 150	343000E-Other Prod Prime Mover	DPROD	(305)	(357)	(2,501)	(7,365)	(37)	(27)	
ITX 151	344000E-Other Prod Generator	DPROD	197	231	1,618	4,765	24	18	
ITX 152	345000E-Other Prod Access Elect Equip	DPROD	77	90	630	1,856	9	7	
ITX 153	346000E-Other Prod Misc Pwr P	DPROD	9	11	77	228	1	1	
ITX 154	Total Other Production Combustion Equipment		(666)	(782)	(5,479)	(16,132)	(82)	(59)	
ITX 155									
ITX 156	105000E-Held for Future Us	DTRAN	458	523	3,920	10,500	54	39	
ITX 157	350001E-Transmission Land Right	DTRAN	0	0	0	0	0	0	
ITX 158	350002E-Transmission Land Right Radial TX	DTRAN	14	16	117	314	2	1	
ITX 159	350003E-Transmission Land Right Radial TX	DTRAN	1	1	10	3	0	0	
ITX 160	352010E-Transmission Str & Improv	DTRAN	(797)	(910)	(6,825)	(18,284)	(94)	(68)	
ITX 161	352010E-Transmission Str & Improv	DPROD	4	4	29	86	0	0	
ITX 162	353000E-Transmission Station	DTRAN	(11,837)	(13,522)	(101,409)	(271,656)	(1,398)	(1,010)	
ITX 163	353010E-Transmission Equip Pro	DPROD	147	172	1,206	3,550	18	13	
ITX 164	354000E-Transmission Towers & Fixture	DTRAN	(10,537)	(12,037)	(90,268)	(241,812)	(1,244)	(899)	
ITX 165	355010E-Transmission Poles & Fixture	DTRAN	(473)	(748)	(7,644)	(2,658)	(34)	(24)	
ITX 166	355000E-Transmission Poles & Fixture	DPROD	(0)	(0)	(0)	(0)	(0)	(0)	
ITX 167	355000E-Transmission Poles & Fixture	DTRAN	(3,526)	(4,028)	(30,204)	(80,910)	(416)	(301)	
ITX 168	356010E-Transmission OH Cond & Device	DTRAN	(158)	(250)	(2,558)	(889)	(11)	(8)	
ITX 169	356000E-Transmission OH Cond & Device	DPROD	(0)	(0)	(0)	(0)	(0)	(0)	
ITX 170	356000E-Transmission OH Cond & Device	DTRAN	(1,294)	(1,478)	(11,082)	(29,687)	(153)	(110)	
ITX 171	357000E-Transmission OH Cond & Device	DTRAN	(58)	(92)	(938)	(326)	(4)	(3)	
ITX 172	358000E-Transmission Road & Trail	DTRAN	(2,328)	(2,659)	(19,942)	(53,419)	(275)	(199)	
ITX 173	TOTAL TRANSMISSION		(30,387)	(35,010)	(365,600)	(885,219)	(3,556)	(2,570)	
ITX 174									
ITX 175	360001E-Dist Land Owned in Fee	DISPSUB	0	0	0	0	0	0	
ITX 176	360005E-Dist Land Rights-TX	DISPSUB	0	0	3	0	0	0	
ITX 177	361000E-Str & Improv	DISPSUB	37	54	316	8	8	6	
ITX 178	362000E-Other Eq	DISPSUB	(10,267)	(15,012)	(88,610)	(22,225)	(1,608)	(1,608)	
ITX 179	364000E-Dist Poles, Towers & Fixt	PLT_364	1,573	2,353	12,166	350	253	253	
ITX 180	365000E-Dist OH Cond & Device	PLT_365	(1,171)	(1,752)	(9,058)	(2,600)	(188)	(188)	
ITX 181	366000E-Dist Underground Cond	PLT_366	106	158	819	0	23	17	
ITX 182	367000E-Dist UG Cond & Device	PLT_367	835	1,249	6,481	0	186	134	
ITX 183	368000E-Dist Line Transformer	PLT_368	526	932	242	0	141	102	
ITX 184	369000E-Distribution Services	CSE-SERVICE	1	1	0	0	0	0	

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
ITX 185	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
ITX 186							
ITX 187	369010-Distribution Services O	CSERVICE	1,060	721	124	187	12
ITX 188	369020-Distribution Services U	CSERVICE	506	344	59	89	6
ITX 189	370000E-Distribution Meter	CMETERS	2,618	1,548	314	353	29
ITX 190	371000E-Dist Inst on Cust Premis	CUSTPREM	13,775	0	0	0	0
ITX 191	373000-Dist Street Light & Sg Sy	CLIGHT	2,230	0	0	0	0
ITX 192	TOTAL DISTRIBUTION		(334,153)	(150,232)	(14,898)	(89,560)	(886)
ITX 193							
ITX 194	389002-General Land Rights	SALWAGXAG	0	0	0	0	0
ITX 195	390000-Genl Structures & Improv	SALWAGXAG	13,690	5,229	625	2,367	39
ITX 196	390007-Genl Str & Imp Lease Bid	SALWAGXAG	(10,225)	(3,905)	(466)	(1,768)	(29)
ITX 197	391000-General Office Furn & E	SALWAGXAG	984	376	45	170	3
ITX 198	391004-General Info Sys Computer	SALWAGXAG	20,528	7,840	937	3,550	59
ITX 199	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
ITX 200	392000-General Transportation E	SALWAGXAG	0	0	0	0	0
ITX 201	392010-General Transp Eq Grp	SALWAGXAG	10	4	0	2	0
ITX 202	392020-General Transp Eq Grp 2	SALWAGXAG	178	68	8	31	1
ITX 203	392030-General Transp Eq Trailer	SALWAGXAG	34	13	2	6	0
ITX 204	392040-General Transp Eq Grp 4	SALWAGXAG	261	100	12	45	1
ITX 205	393000-General Stores Equipmen	SALWAGXAG	(527)	(201)	(24)	(91)	(2)
ITX 206	394000-General Tools & Shop Equi	SALWAGXAG	(37,010)	(14,135)	(1,688)	(6,400)	(107)
ITX 207	395000-General Laboratory Equi	SALWAGXAG	(13,285)	(5,074)	(606)	(2,297)	(38)
ITX 208	396000-General Power Operated E	SALWAGXAG	78	30	4	13	0
ITX 209	397000-General Communication E	SALWAGXAG	(65,744)	(25,109)	(2,999)	(11,369)	(189)
ITX 209	397010-General Comm Eq Two Wa	SALWAGXAG	(3,795)	(1,449)	(173)	(656)	(11)
ITX 210	397030-General Comm Eq EM	SALWAGXAG	(39,401)	(15,048)	(1,798)	(6,814)	(113)
ITX 211	398000-General Miscellaneous E	SALWAGXAG	(3,405)	(1,300)	(155)	(589)	(10)
ITX 212	TOTAL GENERAL		(137,626)	(52,563)	(6,279)	(23,800)	(396)
ITX 213	Total Sched M: Plant Permanent		(2,677,888)	(961,778)	(94,880)	(533,869)	(4,243)
ITX 214							
ITX 215	Sched M: Non-Plant Permanent						
ITX 216	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0
ITX 217	SchM-124 - Meals and Entertainment	SALWAGES	384,735	146,941	17,552	66,533	1,108
ITX 218	SchM-216 - Penn Difference	TOTPLT	0	0	0	0	0
ITX 219	Total Sched M: Non-Plant Permanent		384,735	146,941	17,552	66,533	1,108
ITX 220							
ITX 221	Schedule M NOL	TOTPLT	(29,014,346)	(10,829,212)	(1,094,225)	(5,817,968)	(51,779)
ITX 222							
ITX 223	SUBTOTAL SCHEDULE M ITEMS		(161,022,134)	(60,364,446)	(6,130,678)	(32,660,102)	(295,863)
ITX 224							
ITX 225	TAXABLE INCOME		(80,837,283)	(43,228,430)	(2,738,223)	(7,028,043)	(40,165)
ITX 226	State Income Tax @ 0%		(745,643)	(398,739)	(25,257)	(64,827)	(370)
ITX 227	Federal Income Tax @ 35%		(28,032,074)	(14,990,392)	(940,538)	(2,437,126)	(13,928)
ITX 228	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0
ITX 229	Total Current Federal Income Tax Expense		(28,032,074)	(14,990,392)	(940,538)	(2,437,126)	(13,928)
ITX 230							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
ITX 185	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED												
ITX 186		CSERVICE	9	7	0	0	0	0	0	0	0	0	0
ITX 187	369010-Distribution Services O		4	3	0	0	0	0	0	0	0	0	0
ITX 188	369020-Distribution Services U		34	38	277	27	0	0	0	0	0	0	0
ITX 189	370000E-Distribution Meter		0	0	0	0	0	0	0	0	0	0	0
ITX 190	371000E-Dist Dist on Cust Premis		0	0	0	0	0	0	0	0	0	0	0
ITX 191	373000-Dist Street Light & Sg Sy		0	0	0	0	0	0	0	0	0	0	0
ITX 192	TOTAL DISTRIBUTION		(8,313)	(11,969)	(77,364)	27	452	18,490	0	0	0	0	0
ITX 193													
ITX 194	389002-General Land Rights		0	0	0	0	0	0	0	0	0	0	0
ITX 195	390000-Genl Structures & Improv		179	219	1,549	3,082	149	252	0	0	0	0	0
ITX 196	390007-Genl Str & Imp Lease Bld		(134)	(164)	(1,157)	(2,302)	(112)	(188)	0	0	0	0	0
ITX 197	391000-General Office Furn & E		13	16	111	222	11	18	0	0	0	0	0
ITX 198	391004-General Info Sys Computer		268	329	2,322	4,621	224	378	0	0	0	0	0
ITX 199	391005-Genl Off Eq-Comp 3 Yr Life		0	0	0	0	0	0	0	0	0	0	0
ITX 200	392000-General Transportation E		0	0	0	0	0	0	0	0	0	0	0
ITX 201	392010-General Transp Eq Grp		0	0	1	2	0	0	0	0	0	0	0
ITX 202	392020-General Transp Eq Grp 2		2	3	20	40	2	3	0	0	0	0	0
ITX 203	392030-General Transp Eq Trailer		0	0	4	8	0	1	0	0	0	0	0
ITX 204	392040-General Transp Eq Grp 4		3	4	29	59	3	5	0	0	0	0	0
ITX 205	393000-General Stores Equipmen		(7)	(8)	(60)	(119)	(6)	(10)	0	0	0	0	0
ITX 206	394000-General Tools & Shop Equi		(484)	(593)	(4,186)	(8,331)	(404)	(682)	0	0	0	0	0
ITX 207	395000-General Laboratory Equi		(174)	(213)	(1,503)	(2,990)	(145)	(245)	0	0	0	0	0
ITX 208	396000-General Power Operated E		(860)	(1,053)	(7,436)	(14,799)	(717)	(1,212)	0	0	0	0	0
ITX 209	397000-General Communication E		(50)	(61)	(429)	(854)	(41)	(70)	0	0	0	0	0
ITX 210	397010-General Comm Eq Two Wa		(515)	(631)	(4,457)	(8,869)	(430)	(726)	0	0	0	0	0
ITX 211	398000-General Miscellaneous E		(45)	(55)	(385)	(766)	(37)	(63)	0	0	0	0	0
ITX 212	TOTAL GENERAL		(1,800)	(2,203)	(15,567)	(30,980)	(1,501)	(2,536)	0	0	0	0	0
ITX 213	Total Sched M: Plant Permanent		(39,055)	(47,754)	(348,916)	(646,246)	(8,008)	6,862	0	0	0	0	0
ITX 214													
ITX 215	Sched M: Non-Plant Permanent		0	0	0	0	0	0	0	0	0	0	0
ITX 216	SchM-21B-Deferred revenue (ITC Grant Accounting)		5,032	6,160	43,519	86,604	4,196	7,090	0	0	0	0	0
ITX 217	SchM-124 - Meals and Entertainment		0	0	0	0	0	0	0	0	0	0	0
ITX 218	SchM-216 - Perm Difference		5,032	6,160	43,519	86,604	4,196	7,090	0	0	0	0	0
ITX 219	Total Sched M: Non-Plant Permanent												
ITX 220													
ITX 221	Schedule M NOL		(426,522)	(544,803)	(3,332,550)	(6,551,079)	(206,081)	(160,128)	0	0	0	0	0
ITX 222													
ITX 223	SUBTOTAL SCHEDULE M ITEMS		(2,444,624)	(3,119,256)	(20,080,481)	(34,293,663)	(1,096,473)	(536,549)	0	0	0	0	0
ITX 224													
ITX 225	TAXABLE INCOME		(1,475,941)	(642,833)	(5,001,643)	(19,594,989)	(829,765)	(257,252)	0	0	0	0	0
ITX 226	State Income Tax @ 0%		(13,614)	(5,929)	(46,135)	(180,744)	(7,654)	(2,373)	0	0	0	0	0
ITX 227	Federal Income Tax @ 35%		(511,814)	(222,916)	(1,734,428)	(6,794,986)	(287,739)	(89,208)	0	0	0	0	0
ITX 228	Impair of Production Tax Deduction		0	0	0	0	0	0	0	0	0	0	0
ITX 229	Total Current Federal Income Tax Expense		(511,814)	(222,916)	(1,734,428)	(6,794,986)	(287,739)	(89,208)	0	0	0	0	0
ITX 230													

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
ITX 231	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
ITX 232	DEFERRED INCOME TAX EXPENSE						
ITX 233	Deferred Income Tax Plant Related						
ITX 234	303004-Ing Misc Comput Software	SALWACXAG	3,671,112	1,402,100	167,483	634,853	10,570
ITX 235	303005-Ing Misc Comput Soft Isy	SALWACXAG	634,353	242,277	28,940	109,700	1,826
ITX 236	303014-Ing CRS Comput Softwar	CUST	22,058	17,483	2,811	1,029	247
ITX 237	TOTAL INTANGIBLE		4,327,523	1,661,870	199,235	745,582	12,643
ITX 238	310001-Steam Prod Land Own in Fe						
ITX 239	310002-Steam Prod Land Rights		(48)	(16)	(1)	(9)	(0)
ITX 240	310003-Steam Prod Water Rights		1,947	660	60	362	2
ITX 241	310004-Steam Prod Land Rights-NM		(21,105)	(7,152)	(646)	(3,924)	(23)
ITX 242	310005-Steam Prod Str & Improv		(159)	(54)	(5)	(30)	(0)
ITX 243	312000E-Steam Prod Boiler Plant E		301,070	102,025	9,219	55,972	323
ITX 244	314000-Steam Prod Turbogen Unit		3,230,552	1,094,753	98,922	600,593	3,463
ITX 245	315000E-Steam Prod Acc Elec Eq		800,302	271,202	24,506	148,784	858
ITX 246	316000E-Steam Prod Misc Pwr Pht E		106,792	36,189	3,270	19,854	114
ITX 247	Total Steam Production		62,155	21,063	1,903	11,555	67
ITX 248	340001-Other Prod Land Own in Fe		4,481,506	1,518,670	137,228	833,158	4,804
ITX 249	340002-Other Prod Land Rights		0	0	0	0	0
ITX 250	341000E-Other Prod Str & Impr		112,500	38,123	3,445	20,915	121
ITX 251	342000E-Other Prod Fuel Hldr		2,193	743	67	408	2
ITX 252	343000-Other Prod Prime Mover		226,892	77,566	7,009	42,553	245
ITX 253	344000E-Other Prod Generator		(227,823)	(77,203)	(6,976)	(42,355)	(244)
ITX 254	345000E-Other Prod Access Elect Equip		(3,088)	(1,046)	(95)	(574)	(3)
ITX 255	346000E-Other Prod Misc Pwr P		(564)	(191)	(17)	(105)	(1)
ITX 256	Total Other Production Combustion Equipment		112,110	37,991	3,433	20,842	120
ITX 257							
ITX 258	105000-Field for Future Us		(7,591)	(2,547)	(230)	(1,431)	(8)
ITX 259	350001-1-Tran Land Owned in Fe		480	161	15	90	1
ITX 260	350002E-Transmission Land Right		588,458	197,437	17,842	110,559	657
ITX 261	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	33,226	12,306	1,510	10,889	31
ITX 262	352000-Transmission Str & Improv		824,478	276,625	24,988	155,463	921
ITX 263	352010-1-Tran Str & Imp-Prod		(1,510)	(512)	(46)	(281)	(2)
ITX 264	353000E-Transmission Station		12,232,751	4,104,613	370,932	2,306,788	13,659
ITX 265	353010-1-Tran Station Equip Pro		(62,236)	(21,090)	(1,906)	(11,570)	(67)
ITX 266	354000E-1-Tran Towers & Fixture		25,446	8,538	772	4,798	28
ITX 267	354000ERT-1-Tran Towers & Fixture Radial TX	DTRANRADNET	1,437	532	65	471	1
ITX 268	355010-1-Tran Poles & Fixtures-Prod		1,618	548	50	301	2
ITX 269	355000E-1-Tran Poles & Fixtures Radial TX		6,004,680	2,014,663	182,064	1,132,238	6,704
ITX 270	355000ERT-1-Tran Poles & Fixtures Radial TX	DTRANRADNET	339,043	125,575	15,410	111,109	315
ITX 271	356010-1-Tran OH Cond & Device-Prod		383	130	12	71	0
ITX 272	356000E-1-Tran OH Conductor & D		2,206,942	740,463	66,915	416,140	2,464
ITX 273	356000ERT-1-Tran OH Conductor & D Radial TX	DTRANRADNET	124,611	46,154	5,664	40,837	116
ITX 274	357000E-1-Tran Underground Cond		1,635	549	50	308	2
ITX 275	358000-1-Tran UG Conductor & Devis		9,656	3,240	293	1,821	11
ITX 276	359000-Transmission Road & Trai		1,413	474	43	266	2
ITX 277	TOTAL TRANSMISSION		22,325,921	7,507,859	684,452	4,279,266	24,836

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
ITX 231	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED												
ITX 232	DEFERRED INCOME TAX EXPENSE												
ITX 233	Deferred Income Tax Plant Related	SALWAGXAG	48,013	58,777	415,251	826,371	40,041	67,655					
ITX 234	303004-Ing Misc Computr Softwar	SALWAGXAG	8,296	10,156	71,754	142,793	6,919	11,691					
ITX 235	303005-Ing Misc Computr Soft 15y	CUST		62	331	5	0	0					
ITX 236	TOTAL INTANGIBLE		56,389	68,995	487,335	969,169	46,960	79,346					
ITX 237													
ITX 238	310001-Stream Prod Land Own in Fee	DPROD	(1)	(1)	(5)	(15)	(0)	(0)					
ITX 239	310002-Stream Prod Land Rights	DPROD	25	29	204	600	3	2					
ITX 240	310003-Stream Prod Water Rights	DPROD	(269)	(316)	(2,210)	(6,508)	(33)	(24)					
ITX 241	310004-Stream Prod Land Rights-NM	DPROD	(2)	(2)	(17)	(49)	(0)	(0)					
ITX 242	311000E-Stream Prod Str & Improv	DPROD	3,844	4,503	31,530	92,840	472	341					
ITX 243	312000E-Stream Prod Boiler Plant E	DPROD	41,248	48,320	338,327	996,193	5,070	3,664					
ITX 244	314000-Stream Prod Tubogen Unit	DPROD	10,218	11,970	83,813	246,786	1,256	908					
ITX 245	315000E-Stream Prod Acc Elec Eq	DPROD	1,364	1,597	11,184	32,931	168	121					
ITX 246	316000E-Stream Prod Misc Pwr Pft E	DPROD	794	930	6,509	19,166	98	70					
ITX 247	Total Steam Production		57,220	67,031	469,336	1,381,944	7,033	5,083					
ITX 248	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0					
ITX 249	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0					
ITX 250	341000E-Other Prod Str & Impr	DPROD	1,436	1,683	11,782	34,691	177	128					
ITX 251	342000E-Other Prod Fuel Hldr	DPROD	28	33	230	676	3	2					
ITX 252	343000-Other Prod Prime Mover	DPROD	2,923	3,424	23,971	70,583	359	260					
ITX 253	344000E-Other Prod Generator	DPROD	(2,909)	(3,408)	(23,859)	(70,253)	(359)	(258)					
ITX 254	345000E-Other Prod Access Elec Equip	DPROD	(39)	(46)	(323)	(952)	(5)	(4)					
ITX 255	346000E-Other Prod Misc Pwr P	DPROD	(7)	(8)	(59)	(174)	(1)	(1)					
ITX 256	Total Other Production Combustion Equipment		1,431	1,677	11,741	34,571	176	127					
ITX 257													
ITX 258	105000-Held for Future Us	DTRAN	(100)	(114)	(854)	(2,287)	(12)	(9)					
ITX 259	350001-TRAN Land Owned in Fee	DTRAN	6	7	54	144	1	1					
ITX 260	350002E-Transmission Land Right	DTRAN	7,724	8,824	66,174	177,268	912	659					
ITX 261	350002ERT-Transmission Land Right Radial TX	DTRANRADNET											
ITX 262	352000-Transmission Str & Improv	DTRAN	10,823	12,363	92,716	248,368	1,278	924					
ITX 263	352010-TRAN Str & Impr-Prod	DPRODITI	(19)	(23)	(158)	(465)	(2)	(2)					
ITX 264	353000E-Transmission Station	DTRAN	160,587	183,448	1,375,732	3,685,322	18,965	13,705					
ITX 265	353010-TRAN Station Equip Pro	DPRODITI	(795)	(931)	(6,518)	(19,191)	(98)	(71)					
ITX 266	354000E-TRAN Towers & Fixture	DTRAN	334	382	2,862	7,666	39	29					
ITX 267	354000ERT-TRAN Towers & Fixture Radial TX	DTRANRADNET											
ITX 268	355010-TRAN Poles & Fixtures-Prod	DPRODITI	15	24	242	84	1	1					
ITX 269	355000E-TRAN Poles & Fixtures	DTRAN	21	24	169	499	3	2					
ITX 270	355000ERT-TRAN Poles & Fixtures Radial TX	DTRANRADNET	78,821	90,042	675,249	1,800,863	9,309	6,727					
ITX 271	356010-TRAN OH Cond & Device-Prod	DPRODITI	5	6	40	118	1	0					
ITX 272	356000E-TRAN OH Conductor & D	DTRAN	28,970	33,094	248,179	664,824	3,421	2,472					
ITX 273	356000ERT-TRAN OH Conductor & D Radial TX	DTRANRADNET	1,302	2,056	21,015	7,307	93	67					
ITX 274	357000E-TRAN Underground Cond	DTRAN	21	25	184	493	3	2					
ITX 275	358000-TRAN UG Conductor & Devic	DTRAN	127	145	1,086	2,909	15	11					
ITX 276	359000-Transmission Road & Trai	DTRAN	19	21	159	426	2	2					
ITX 277	TOTAL TRANSMISSION		291,750	335,536	2,538,115	6,604,177	34,208	24,721					

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
ITX 277	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
ITX 278	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0
ITX 279	360005-Dist Land Rights-TX	DDISPSUB	8,636	3,736	376	2,207	18
ITX 280	361000E-Str & Improv	DDISPSUB	5,925	2,564	258	1,514	12
ITX 281	362000E-Other Eq	DDISPSUB	5,040,741	2,180,866	219,717	1,287,962	10,452
ITX 282	364000E-Dist Poles, Towers & Fixt	PLT_364	836,699	371,636	37,441	219,478	1,781
ITX 283	365000E-Dist OH Conductor & Devic	PLT_365	4,983,434	2,035,817	205,104	1,202,300	9,757
ITX 284	366000E-Dist Underground Cond	PLT_366	98,389	43,672	4,400	25,791	209
ITX 285	367000E-Dist UG Conductor & D	PLT_367	(45,434)	(20,166)	(2,032)	(11,910)	(97)
ITX 286	368000E-Dist Line Transformer	PLT_368	271,030	145,973	14,706	86,208	700
ITX 287	369000E-Distribution Services O	CSERVICE	(11,511)	(7,836)	(1,342)	(2,031)	(128)
ITX 288	369010-Distribution Services O	CSERVICE	491,353	334,504	57,279	86,676	5,469
ITX 289	369020-Distribution Services U	CSERVICE	451,465	307,348	52,629	79,639	5,025
ITX 290	370000E-Distribution Meter	CMEETERS	167,461	98,972	20,083	22,565	1,825
ITX 291	371000E-Dist Inst on Cust Premis	CUSTPREM	(64,010)	0	0	0	0
ITX 292	373000E-Dist Street Light & Sg Sy	CLIGHT	140,293	0	0	0	0
ITX 293	TOTAL DISTRIBUTION		11,974,473	5,497,064	608,621	3,000,400	35,024
ITX 294	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0
ITX 295	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0
ITX 296	389002-General Land Rights	SALWAGXAG	(240)	(92)	(11)	(42)	(1)
ITX 297	390000E-Genl Structures & Improv	SALWAGXAG	(119,661)	(45,702)	(5,459)	(20,693)	(345)
ITX 298	390007-Genl Str & Imp Lease Bid	SALWAGXAG	30,717	11,732	1,401	5,312	88
ITX 299	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0
ITX 300	391000-General Office Furn & E	SALWAGXAG	237,150	90,574	10,819	41,011	683
ITX 301	391004-General Info Sys Computer	SALWAGXAG	535,164	204,394	24,415	92,547	1,541
ITX 302	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
ITX 303	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0
ITX 304	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
ITX 305	392010-General Transp Eq Grp	SALWAGXAG	(6,578)	(2,512)	(300)	(1,137)	(19)
ITX 306	392020-General Transp Eq Grp 2	SALWAGXAG	(195,572)	(74,694)	(6,922)	(33,821)	(563)
ITX 307	392030-General Transp Eq Trailer	SALWAGXAG	(37,110)	(14,173)	(1,693)	(6,418)	(107)
ITX 308	392040-General Transp Eq Grp 4	SALWAGXAG	(285,761)	(109,140)	(13,037)	(49,417)	(823)
ITX 309	393000-General Stores Equipmen	SALWAGXAG	7,654	2,923	349	1,324	22
ITX 310	394000-General Tools & Shop Equi	SALWAGXAG	541,965	206,991	24,726	93,723	1,560
ITX 311	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0
ITX 312	395000-General Laboratory Equi	SALWAGXAG	193,074	73,740	8,808	33,389	556
ITX 313	395050-Genl Lab Equipment-Call Center	CUST	(0)	(0)	(0)	(0)	(0)
ITX 314	396000-General Power Operated E	SALWAGXAG	(85,051)	(32,483)	(3,880)	(14,708)	(245)
ITX 315	397000-General Communication E	SALWAGXAG	955,603	364,971	43,597	165,254	2,751
ITX 316	397010-General Comm Eq Two Wa	SALWAGXAG	55,161	21,067	2,517	9,539	159
ITX 317	397030-General Comm Eq EM	SALWAGXAG	572,706	218,732	26,128	99,039	1,649
ITX 318	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0
ITX 319	398000-General Miscellaneous E	SALWAGXAG	49,485	18,900	2,258	8,558	142
ITX 320	398050-Genl Misc. Equipment-Call Center	CUST	(0)	(0)	(0)	(0)	(0)
ITX 321	TOTAL GENERAL		2,448,707	935,229	111,715	423,460	7,050
ITX 322	Total Deferred Income Tax Plant Related		45,670,239	17,158,702	1,744,683	9,302,708	84,477

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)		
ITX 277	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED										
ITX 278	360001E-Dist Land Owned in Fee	DISPSUB	0	0	0	0	0	0	0	0	0
ITX 279	360005-Dist Land Rights-TX	DISPSUB	200	293	1,730	0	43	31	31	31	31
ITX 280	361000E-Str & Improv	DISPSUB	138	201	1,187	0	30	22	22	22	22
ITX 281	362000E-Other Eq	DISPSUB	117,017	171,101	1,009,941	0	25,359	18,326	18,326	18,326	18,326
ITX 282	364000-Dist Poles, Towers & Fict	PLT_364	19,442	29,089	150,388	0	4,321	3,123	3,123	3,123	3,123
ITX 283	365000-Dist OH Conductor & Devic	PLT_365	106,504	159,351	823,822	0	23,672	17,107	17,107	17,107	17,107
ITX 284	366000E-Dist Underground Cond	PLT_366	2,286	3,419	17,738	0	508	367	367	367	367
ITX 285	367000E-Dist UG Conductor & D	PLT_367	(1,056)	(1,579)	(8,191)	0	(234)	(169)	(169)	(169)	(169)
ITX 286	368000E-Dist Line Transformer	PLT_368	6,347	11,251	2,922	0	1,697	1,227	1,227	1,227	1,227
ITX 287	369000E-Distribution Services	CSEVICE	(100)	(74)	0	0	0	0	0	0	0
ITX 288	369010-Distribution Services O	CSEVICE	4,275	3,152	0	0	0	0	0	0	0
ITX 289	369020-Distribution Services U	CSEVICE	3,928	2,896	0	0	0	0	0	0	0
ITX 290	370000E-Distribution Meter	CMEFERS	2,178	2,431	17,698	0	1,707	0	0	0	0
ITX 291	371000E-Dist Inst on Cust Premis	CUSTREM	0	0	0	0	0	0	0	0	0
ITX 292	373000-Dist Street Light & Sg Sy	CLIGHT	261,159	381,531	2,017,235	1,707	140,293	(64,010)	(64,010)	(64,010)	(64,010)
ITX 293	TOTAL DISTRIBUTION						195,689	(23,978)	(23,978)	(23,978)	(23,978)
ITX 294	105000-Held for Future Us	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX 295	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX 296	389002-General Land Rights	SALWAGXAG	(3)	(4)	(27)	(54)	(3)	(4)	(4)	(4)	(4)
ITX 297	390000-General Structures & Improv	SALWAGXAG	(1,565)	(1,916)	(13,535)	(26,936)	(1,305)	(2,205)	(2,205)	(2,205)	(2,205)
ITX 298	390007-Genl Str & Imp Lease Bld	SALWAGXAG	402	492	3,474	6,914	335	566	566	566	566
ITX 299	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0	0	0	0	0
ITX 300	391000-General Office Bldg & E	SALWAGXAG	3,102	3,797	26,825	53,383	2,587	4,370	4,370	4,370	4,370
ITX 301	391004-General Info Sys Computer	SALWAGXAG	6,999	8,568	60,534	120,466	5,837	9,863	9,863	9,863	9,863
ITX 302	391005-Genl Off Equip 3 Yr Life	CUST	0	0	0	0	0	0	0	0	0
ITX 303	391050-Genl Off Equip & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
ITX 304	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
ITX 305	392010-General Transp Eq Grp	SALWAGXAG	(86)	(105)	(744)	(1,481)	(72)	(121)	(121)	(121)	(121)
ITX 306	392020-General Transp Eq Grp 2	SALWAGXAG	(2,558)	(3,131)	(22,122)	(44,023)	(2,133)	(3,604)	(3,604)	(3,604)	(3,604)
ITX 307	392030-General Transp Eq Trailer	SALWAGXAG	(485)	(594)	(4,198)	(8,354)	(405)	(684)	(684)	(684)	(684)
ITX 308	392040-General Transp Eq Grp 4	SALWAGXAG	(3,737)	(4,575)	(32,323)	(64,325)	(3,117)	(5,266)	(5,266)	(5,266)	(5,266)
ITX 309	393000-General Stores Equipmen	SALWAGXAG	100	123	866	1,723	83	141	141	141	141
ITX 310	394000-General Tools & Shop Equip	SALWAGXAG	7,088	8,677	61,303	121,997	5,911	9,988	9,988	9,988	9,988
ITX 311	394050-Genl Tool Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0	0
ITX 312	395000-General Laboratory Equip	SALWAGXAG	2,525	3,091	21,839	43,461	2,106	3,558	3,558	3,558	3,558
ITX 313	395050-Genl Lab Equipment-Call Center	CUST	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
ITX 314	396000-General Power Operated E	SALWAGXAG	(1,112)	(1,362)	(9,620)	(19,145)	(928)	(1,567)	(1,567)	(1,567)	(1,567)
ITX 315	397000-General Communication E	SALWAGXAG	12,498	15,300	108,091	215,107	10,423	17,611	17,611	17,611	17,611
ITX 316	397010-General Comm Eq Two Wa	SALWAGXAG	721	883	6,239	12,417	602	1,017	1,017	1,017	1,017
ITX 317	397030-General Comm Eq EM	SALWAGXAG	7,490	9,169	64,781	128,917	6,247	10,554	10,554	10,554	10,554
ITX 318	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
ITX 319	398000-General Miscellaneous E	SALWAGXAG	647	792	5,597	11,139	540	912	912	912	912
ITX 320	398050-Genl Misc. Equipment-Call Center	CUST	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
ITX 321	TOTAL GENERAL		32,026	39,205	276,981	551,206	26,708	45,127	45,127	45,127	45,127
ITX 322	Total Deferred Income Tax Plant Related		699,975	893,976	5,801,742	9,542,775	310,775	130,426	130,426	130,426	130,426

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
ITX 323	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
ITX 324	Deferred Income Tax Non-Plant	SALWAGXAG		128		6	22
ITX 325	SchM-102 - Fuel Tax Credit - Inc Addback	PRODPLT	3,396	1,148	104		630
ITX 326	SchM-103 - Environmental Remediation	SALWAGES	514,948	196,673	23,493		89,051
ITX 327	SchM-107 - Pension Expense	SALWAGES		0	0		0
ITX 328	SchM-108 - Accrued Vacation Paid	SALWAGES	(900,935)	(191,321)	(22,854)		(86,628)
ITX 329	SchM-109 - Employee Incentive	SALWAGES	187,448	71,592	8,552		32,416
ITX 330	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	50,071	19,123	2,284		8,659
ITX 331	SchM-112 - Post Employment Benefits FAS 112	OX_904	0	0	0		0
ITX 332	SchM-116 - Bad Debt	TOTPLT	(3)	(1)	(0)		(1)
ITX 333	SchM-118 - Inventory Reserve	TOTPLT	(75,993)	(28,363)	(2,866)		(136)
ITX 334	SchM-127 - Litigation Reserve	TOTPLT	0	0	0		0
ITX 335	SchM-128 - Book Unamort. Cost Of Rerquired Debt	TOTPLT	0	0	0		0
ITX 336	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0		0
ITX 337	SchM-134 - Non-Qualified Pension Plans - 190	TOTPLT	(914,638)	(341,376)	(34,494)		(1,632)
ITX 338	SchM-137 - R&E Credit	TOTPLT	728,412	271,870	27,471		146,061
ITX 339	SchM-138 - Rate Case Expense	NETPLT	112,397	41,858	4,190		22,777
ITX 340	SchM-192 - Texas Margin Tax	SALWAGES	(2,640)	(1,008)	(120)		(457)
ITX 341	SchM-226 - Performance Recognition Award	SALWAGES	(387,694)	(148,071)	(17,687)		(67,045)
ITX 342	SchM-257 - Texas R&E Credit	SALWAGES	1,030,623	393,623	47,019		178,228
ITX 343	TXGMT-Texas Gross Margin Tax	SALWAGES	745,510	285,795	35,096		125,072
ITX 344	Total Deferred Income Tax Non-Plant						
ITX 345		TOTPLT	10,328,980	3,855,152	389,539		2,071,171
ITX 346	NOL Carryforward						
ITX 347							
ITX 348	TOTAL DEFERRED INCOME TAX EXPENSE		56,744,729	21,299,649	2,169,318		11,498,952
ITX 349							
ITX 350	367000E-Dist UC Conductor & D	TOTPLT	0	0	0		0
ITX 351	ITC Amortization	TOTPLT	(102,125)	(38,117)	(3,851)		(182)
ITX 352							
ITX 353	TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC		27,864,887	5,872,401	1,190,672		8,976,521
ITX 354							
ITX 355	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0		0
ITX 356							
ITX 357	TOTAL OPERATING DEDUCTIONS		525,057,420	186,476,441	19,747,917		102,213,963
ITX 358							
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ITX 368							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
ITX 323	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED												
ITX 324	Deferred Income Tax Non-Plant		2	2	2	14	29	1	2				
ITX 325	SchM-102 - Fuel Tax Credit - Inc. Adback		43	51	355	355	1,044	5	4				
ITX 326	SchM-103 - Environmental Remediation		6,735	8,245	58,247	58,247	115,915	5,617	9,490				
ITX 327	SchM-107 - Pension Expense		0	0	0	0	0	0	0				
ITX 328	SchM-108 - Accrued Vacation Paid		6,552	(8,020)	(56,662)	(56,662)	(112,761)	(5,464)	(9,232)				
ITX 329	SchM-111 - Employee Incentive		2,452	3,001	21,203	21,203	42,195	2,045	3,454				
ITX 330	SchM-112 - Post Employment Benefits - FAS 106(Short Term)		655	802	5,664	5,664	11,271	546	923				
ITX 331	SchM-112 - Post Employment Benefits FAS 112		0	0	0	0	0	0	0				
ITX 332	SchM-116 - Bad Debt		0	0	0	0	0	0	0				
ITX 333	SchM-118 - Inventory Reserve		0	0	0	0	0	0	0				
ITX 334	SchM-127 - Litigation Reserve		0	0	0	0	0	0	0				
ITX 335	SchM-128 - Book Unamort. Cost Of Required Debt		(1,117)	(1,427)	(8,728)	(8,728)	(17,158)	(540)	(419)				
ITX 336	SchM-130 - Deferred Compensation Plan Reserve		0	0	0	0	0	0	0				
ITX 337	SchM-134 - Non-Qualified Pension Plans - 190		0	0	0	0	0	0	0				
ITX 338	SchM-137 - R&E Credit		(13,446)	(17,174)	(105,054)	(105,054)	(206,514)	(6,496)	(5,048)				
ITX 339	SchM-138 - Rate Case Expense		10,708	13,677	83,664	83,664	164,466	5,174	4,020				
ITX 340	SchM-192 - Texas Margin Tax		1,672	2,142	13,169	13,169	25,200	721	473				
ITX 341	SchM-226 - Performance Recognition Award		(35)	(42)	(299)	(299)	(594)	(29)	(49)				
ITX 342	SchM-257 - Texas R&E Credit		(5,070)	(6,207)	(43,853)	(43,853)	(87,270)	(4,229)	(7,145)				
ITX 343	TXGMT-Texas Gross Margin Tax		13,479	16,501	116,577	116,577	231,994	11,241	18,993				
ITX 344	Total Deferred Income Tax Non-Plant		9,526	11,549	84,296	84,296	167,817	8,593	15,468				
ITX 345	NOL Carryforward		151,840	183,947	1,186,373	1,186,373	2,332,155	73,364	57,005				
ITX 346													
ITX 347	TOTAL DEFERRED INCOME TAX EXPENSE		861,341	1,099,473	7,072,411	7,072,411	12,042,747	392,731	202,899				
ITX 349													
ITX 350	367000E-Dist UG Conductor & D		0	0	0	0	0	0	0				
ITX 351	ITC Amortization		(1,501)	(1,918)	(11,730)	(11,730)	(23,058)	(725)	(564)				
ITX 352													
ITX 353	TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC		334,411	888,710	5,280,118	5,280,118	5,043,958	96,613	110,755				
ITX 354													
ITX 355	Amortization of Excess DFIT - Depreciation		0	0	0	0	0	0	0				
ITX 356													
ITX 357	TOTAL OPERATING DEDUCTIONS		7,168,223	9,318,117	61,450,755	61,450,755	130,060,023	3,638,460	3,885,797				
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	GENERAL SERV				GENERAL SERV TRANSM 115KV+	MUNICIPAL		SCHOOL PRIMARY SERVICE (w)	SCHOOL SECONDARY SERVICE (k)	RESIDENTIAL SERVICE (v)	RESIDENTIAL SPACE HTG SERVICE (c)
			TRANSMISSION 69 TO 115KV (s)	BACKPHONE (t)	PRIMARY SERVICE (u)	SECONDARY SERVICE (v)							
ITX 323	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED												
ITX 324	Deferred Income Tax Non-Plant												
ITX 325	SchM-102 - Fuel Tax Credit - Inc Adback	SALWAGXAG	5	23	0	1	0	2	39	10			
ITX 326	SchM-103 - Environmental Remediation	PRODPLT	194	850	8	35	1	50	906	242			
ITX 327	SchM-107 - Pension Expense	SALWAGES	21,233	94,682	1,124	5,611	150	8,095	157,201	39,472			
ITX 328	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0			
ITX 329	SchM-109 - Employee Incentive	SALWAGES	(20,655)	(92,105)	(1,093)	(5,458)	(146)	(7,875)	(152,923)	(38,396)			
ITX 330	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	7,729	34,466	409	2,042	54	2,947	57,223	14,368			
ITX 331	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	2,065	9,206	109	546	15	787	15,285	3,838			
ITX 332	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0			
ITX 333	SchM-118 - Inventory Reserve	TOTPLT	(0)	(1)	(0)	(0)	(0)	(0)	(1)	(0)			
ITX 334	SchM-127 - Litigation Reserve	TOTPLT	0	0	0	0	0	0	0	0			
ITX 335	SchM-128 - Book Unamort. Cost Of Recquired Debt	TOTPLT	(3,177)	(13,981)	(187)	(930)	(24)	(1,403)	(22,488)	(5,875)			
ITX 336	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0			
ITX 337	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0	0			
ITX 338	SchM-137 - R&E Credit	TOTPLT	(38,237)	(168,277)	(2,250)	(11,196)	(288)	(16,886)	(270,660)	(70,716)			
ITX 339	SchM-138 - Rate Case Expense	TOTPLT	30,452	134,015	1,792	8,916	230	13,448	215,552	56,318			
ITX 340	SchM-192 - Texas Margin Tax	NETPLT	4,670	20,531	281	1,391	36	2,106	33,159	8,699			
ITX 341	SchM-226 - Performance Recognition Award	SALWAGES	(109)	(485)	(6)	(29)	(1)	(41)	(806)	(202)			
ITX 342	SchM-257 - Texas R&E Credit	SALWAGES	(15,986)	(71,284)	(846)	(4,224)	(113)	(6,094)	(118,353)	(29,718)			
ITX 343	TXGMT-Texas Gross Margin Tax	SALWAGES	42,497	189,498	2,250	11,229	300	16,201	314,624	79,000			
ITX 344	Total Deferred Income Tax Non-Plant		30,680	137,137	1,591	7,935	214	11,336	228,757	57,037			
ITX 345													
ITX 346	NOL Carryforward	TOTPLT	431,807	1,900,348	25,409	126,431	3,255	190,693	3,056,555	798,597			
ITX 347													
ITX 348	TOTAL DEFERRED INCOME TAX EXPENSE		2,228,700	9,814,047	150,433	710,909	19,298	1,080,175	16,888,236	4,411,413			
ITX 349													
ITX 350	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0	0			
ITX 351	ITC Amortization	TOTPLT	(4,269)	(18,789)	(251)	(1,250)	(32)	(1,885)	(30,221)	(7,896)			
ITX 352													
ITX 353	TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC		1,039,791	4,004,167	30,758	303,654	(1,801)	870,511	4,427,671	1,444,730			
ITX 354													
ITX 355	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0	0	0	0			
ITX 356													
ITX 357	TOTAL OPERATING DEDUCTIONS		23,893,078	106,166,945	1,160,252	6,007,971	141,107	9,177,009	147,518,229	38,958,212			
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
ITX 369	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
ITX 370							
ITX 371	PROPOSED FEDERAL INCOME TAX						
ITX 372	Ratio Base Times Pretax Claimed ROR		149,302,358	55,321,343	5,562,226	30,120,233	265,335
ITX 373	Less: Synchronized Interest	SCH ITX, LN 13	44,922,833	16,645,360	1,673,590	9,062,725	79,635
ITX 374	Plus: Schedule M Items		(161,022,134)	(60,364,446)	(6,130,678)	(32,660,102)	(295,663)
ITX 375	Plus: State Income Tax @ .92%		(522,471)	(200,054)	(20,681)	(107,022)	(1,018)
ITX 376	Taxable Income		(56,120,138)	(21,488,409)	(2,221,362)	(11,495,571)	(109,345)
ITX 377	Federal Income Tax @ 35%		(19,642,048)	(7,520,943)	(777,477)	(4,023,450)	(38,271)
ITX 378	Impact of Production Tax Deduction	SCH ITX, LN 228	0	0	0	0	0
ITX 379	Total Current Federal Income Tax Expense		(19,642,048)	(7,520,943)	(777,477)	(4,023,450)	(38,271)
ITX 380	Plus:						
ITX 381	Deferred Income Taxes		56,744,729	21,298,649	2,160,318	11,498,952	105,208
ITX 382	ITC	SCH ITX, LN 348	(102,125)	(38,117)	(3,851)	(20,478)	(182)
ITX 383	TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC		36,478,084	13,540,535	1,367,310	7,346,001	65,737
ITX 384	Tax Gross-up Factor		1,552,784				
ITX 385	Total Income Tax Expense		56,642,601	21,025,531	2,123,137	11,409,862	102,075
ITX 386							
ITX 387	TOTAL PROPOSED OPERATING DEDUCTIONS		553,835,134	201,629,571	20,680,383	104,647,303	1,109,073
ITX 388							
ITX 389	TAX RATES						
ITX 390	STATE TAX RATE		0.92%				
ITX 391	FEDERAL TAX RATE - CURRENT		35.00%				
ITX 392	TAX GROSS-UP FACTOR		1.55278442				
ITX 393	EFFECTIVE TAX RATE - CITY		1.53846154				
ITX 394	COMPOSITE COST OF DEBT		2.38%				
ITX 395							
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
ITX 369	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED												
ITX 370													
ITX 371	PROPOSED FEDERAL INCOME TAX												
ITX 372	Raw Base times Pretax Claimed ROR												
ITX 373	Less: Synchronized Interest												
ITX 374	Plus: Schedule M Items	7.91%	2,212,507	2,822,954	17,400,867	33,843,110	960,758	703,025					
ITX 375	Plus: State Income Tax @ .92%		665,710	849,384	5,262,739	10,182,883	289,078	211,530					
ITX 376	Federal Income Tax @ 35%	0.92%	(2,444,624)	(3,119,256)	(20,080,481)	(34,293,663)	(1,096,473)	(536,549)					
ITX 377	Impact of Production Tax Deduction		(8,282)	(10,568)	(72,430)	(98,083)	(3,918)	(416)					
ITX 378	Total Current Federal Income Tax Expense		(889,546)	(1,135,118)	(7,779,922)	(10,535,352)	(420,874)	(44,638)					
ITX 379	Plus:		(311,341)	(397,291)	(2,722,973)	(3,687,373)	(147,306)	(15,623)					
ITX 380	Deferred Income Taxes		(311,341)	(397,291)	(2,722,973)	(3,687,373)	(147,306)	(15,623)					
ITX 381	ITC		861,341	1,099,473	7,072,411	12,042,747	392,731	202,899					
ITX 382	TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC		(1,501)	(1,918)	(11,730)	(23,058)	(725)	(564)					
ITX 383			540,217	689,696	4,265,278	8,234,232	240,781	186,296					
ITX 384	Tax Gross-up Factor												
ITX 385	Total Income Tax Expense		838,841	1,070,950	6,623,058	12,785,987	373,882	289,278					
ITX 386			7,672,652	9,520,356	62,793,694	137,802,052	3,915,728	4,064,321					
ITX 387	TOTAL PROPOSED OPERATING DEDUCTIONS												
ITX 388													
ITX 389	TAX RATES												
ITX 390	STATE TAX RATE												
ITX 391	FEDERAL TAX RATE - CURRENT												
ITX 392	TAX GROSS-UP FACTOR												
ITX 393	EFFECTIVE TAX RATE - CITYX												
ITX 394	COMPOSITE COST OF DEBT												
ITX 395													
ITX 396													
ITX 397													
ITX 398													
ITX 399													
ITX 400													
ITX 401													
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ITX 411													
ITX 412													
ITX 413													
ITX 414													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET NO.				LARGE TRANSMISSION 69 TO 115KV SERVICE (s)	LARGE GENERAL SERV BACKPHONE TRANSN 115KV+ SERVICE (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)		LARGE MUNICIPAL SECONDARY SERVICE (v)		LARGE SCHOOL PRIMARY SERVICE (w)		LARGE SCHOOL SECONDARY SERVICE (x)		RESIDENTIAL SPACE HTG SERVICE (y)		
			GENERAL SERV 69 TO 115KV SERVICE (s)	GENERAL SERV BACKPHONE TRANSN 115KV+ SERVICE (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)	LARGE MUNICIPAL SECONDARY SERVICE (v)			LARGE SCHOOL PRIMARY SERVICE (w)	LARGE SCHOOL SECONDARY SERVICE (x)	RESIDENTIAL SERVICE (y)	RESIDENTIAL SPACE HTG SERVICE (z)							
ITX 369	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED																		
ITX 370																			
ITX 371	PROPOSED FEDERAL INCOME TAX																		
ITX 372	Rate Base times Pretax Claimed ROR	7.91%	6,367,035	27,576,075	370,899	1,841,609	47,414	2,775,539	43,820,175	11,501,168									
ITX 373	Less: Synchronized Interest		1,885,657	8,297,226	111,598	554,112	14,266	835,118	13,184,831	3,460,528									
ITX 374	Plus: Schedule M Items		(6,346,569)	(27,947,093)	(427,146)	(2,017,478)	(54,755)	(3,064,501)	(47,853,298)	(12,511,148)									
ITX 375	State Income Tax @ .92%	0.92%	(18,127)	(79,956)	(1,548)	(6,733)	(199)	(10,369)	(158,818)	(41,236)									
ITX 376	Federal Income Tax @ .35%		(1,947,064)	(8,588,288)	(166,297)	(723,249)	(21,408)	(1,113,711)	(17,059,136)	(4,429,273)									
ITX 377	Impact of Production Tax Deduction		(881,472)	(3,005,901)	(58,204)	(253,137)	(7,493)	(389,799)	(5,970,698)	(1,550,245)									
ITX 378	Total Current Federal Income Tax Expense		(881,472)	(3,005,901)	(58,204)	(253,137)	(7,493)	(389,799)	(5,970,698)	(1,550,245)									
ITX 379	Plus:																		
ITX 380	Deferred Income Taxes		2,228,700	9,814,047	150,433	710,909	19,298	1,080,175	16,888,236	4,411,413									
ITX 381	ITC		(4,269)	(18,789)	(251)	(1,250)	(32)	(1,885)	(30,221)	(7,806)									
ITX 382	TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC		1,524,831	6,709,401	90,429	449,788	11,574	678,123	10,728,499	2,812,036									
ITX 383																			
ITX 384	Tax Gross-up Factor																		
ITX 385	Total Income Tax Expense																		
ITX 386																			
ITX 387	TOTAL PROPOSED OPERATING DEDUCTIONS		2,367,734	10,418,253	140,417	698,424	17,971	1,052,978	16,659,046	4,366,485									
ITX 388			25,221,021	112,581,032	1,269,911	6,402,741	160,879	9,359,477	159,749,604	41,879,967									
ITX 389	TAX RATES																		
ITX 390	STATE TAX RATE																		
ITX 391	FEDERAL TAX RATE - CURRENT																		
ITX 392	TAX GROSS-UP FACTOR																		
ITX 393	EFFECTIVE TAX RATE - CITY																		
ITX 394	COMPOSITE COST OF DEBT																		
ITX 395																			
ITX 396																			
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ITX 411																			
ITX 412																			
ITX 413																			
ITX 414																			
ITX 415																			

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
S&W 1	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR						
S&W 2							
S&W 3	COST OF SALES S&W EXPENSE						
S&W 4	50100-Stream Gen Fuel	ENERGY1	0	0	0	0	0
S&W 5	TOTAL COST OF SALES		0	0	0	0	0
S&W 6							
S&W 7	STEAM PRODUCTION OPERATIONS S&W EXPENSE						
S&W 8	50000-Stm Prod Op & Supr	OX_PROD	1,072,247	363,358	32,833	199,342	1,149
S&W 9	50170-Stm Gen Fuel	ENEFUEL	323,031	56,133	6,920	52,419	463
S&W 10	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0
S&W 11	50200-Stream Expenses Major	DPROD	3,581,174	1,213,570	109,659	665,777	3,838
S&W 12	50300-Stm Gen Elec Exp Major	DPROD	3,653,855	1,238,199	111,884	679,289	3,916
S&W 13	50600-Misc Steam Per Exp	DPROD	4,166,002	1,411,753	127,567	774,503	4,465
S&W 14	50700-Stm Pwr Gen Rents	DPROD	118,687	40,220	3,634	22,065	127
S&W 15	TOTAL STEAM PRODUCTION OPERATIONS		12,914,995	4,323,233	392,496	2,393,396	13,959
S&W 16							
S&W 17	STEAM PRODUCTION MAINTENANCE S&W EXPENSE						
S&W 18	51000-Stm Maint Super&Eng	MX_PROD	842,718	199,906	21,031	144,405	1,090
S&W 19	51100-Stm Maint of Structures	DPROD	1,164,659	394,674	35,663	216,522	1,248
S&W 20	51200-Stm Maint of Boiler Plt	ENERGY1	3,885,607	675,206	83,233	630,530	5,564
S&W 21	51300-Stm Maint of Elec Plant	ENERGY1	2,506,898	435,627	53,700	406,802	3,590
S&W 22	51400-Stm Maint of Misc Stm Plt	DPROD	4,595,742	1,557,382	140,726	854,396	4,926
S&W 23	TOTAL STEAM PRODUCTION MAINTENANCE		12,995,625	3,262,794	334,352	2,252,655	16,418
S&W 24							
S&W 25	COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE						
S&W 26	54600-Oth Oper Super&Eng	OX_PROD	13,026	4,414	399	2,422	14
S&W 27	54800-Oth Oper Gen Exp	DPROD	211,636	71,718	6,480	39,345	227
S&W 28	54900-Oth Oper Misc Gen Exp	DPROD	36,871	12,495	1,129	6,855	40
S&W 29	55000-Oth Oper Rents	DPROD	7,387	2,503	226	1,373	8
S&W 30	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		268,920	91,130	8,235	49,995	288
S&W 31							
S&W 32	COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE						
S&W 33	55100-Oth Mirc Supervision&Eng	MX_PROD	360	85	9	62	0
S&W 34	55200-Oth Maint of Structures	DPROD	41,207	13,964	1,262	7,661	44
S&W 35	55300-Oth Mirc of Gen & Ele Plant	DPROD	312,797	105,999	9,578	58,152	335
S&W 36	55400-Oth Mirc Misc Gen Plt Mjr	DPROD	13,528	4,584	414	2,515	14
S&W 37	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		367,892	124,633	11,263	68,390	394
S&W 38							
S&W 39	SYSTEM CONTROL AND DISPATCH S&W EXPENSE						
S&W 40	55600-Load Dispatch	DPRODLD	564,097	191,158	17,273	104,871	605
S&W 41	55700-Purchased Power Other	MX_PROD	839,316	199,099	20,946	143,822	1,086
S&W 42	TOTAL SYSTEM CONTROL AND DISPATCH		1,403,413	390,257	38,219	248,693	1,690
S&W 43							
S&W 44	TOTAL PRODUCTION S&W EXPENSE		27,950,845	8,192,047	784,565	5,013,129	32,750
S&W 45							
S&W 46							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (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	50100-Steam Gen Fuel	ENERGY1	0	0	0	0	0	0	0
S&W 5	TOTAL COST OF SALES		0	0	0	0	0	0	0
S&W 6									
S&W 7	STEAM PRODUCTION OPERATIONS S&W EXPENSE								
S&W 8	50000-Sum Prod Op & Supr	OX_PROD	13,691	16,038	112,293	330,645	1,683	1,216	
S&W 9	50170-Sum Gen Fuel	ENEFUEL	4,346	4,001	52,770	144,571	818	591	
S&W 10	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	
S&W 11	50200-Steam Expenses Major	DPROD	45,725	53,565	375,046	1,104,312	5,620	4,061	
S&W 12	50500-Sum Gen Elec Exp Major	DPROD	46,653	54,652	382,658	1,126,725	5,734	4,144	
S&W 13	50600-Misc Steam Pwr Exp	DPROD	53,192	62,312	436,294	1,284,653	6,538	4,725	
S&W 14	50700-Sum Pwr Gen Rents	DPROD	1,515	1,775	12,430	36,599	186	135	
S&W 15	TOTAL STEAM PRODUCTION OPERATIONS		165,121	192,343	1,371,491	4,027,504	20,579	14,872	
S&W 16									
S&W 17	STEAM PRODUCTION MAINTENANCE S&W EXPENSE								
S&W 18	51000-Sum Maint Super&Eng	MX_PROD	11,116	11,270	118,678	332,083	1,822	1,317	
S&W 19	51100-Sum Maint of Structures	DPROD	14,870	17,420	121,971	359,141	1,828	1,321	
S&W 20	51200-Sum Maint of Boiler Plt	ENERGY1	52,280	48,125	634,743	1,738,982	9,836	7,108	
S&W 21	51300-Sum Maint of Elec Plant	ENERGY1	33,730	31,049	409,521	1,121,949	6,346	4,586	
S&W 22	51400-Sum Maint of Misc Sum Plt	DPROD	58,679	68,740	481,299	1,417,171	7,212	5,212	
S&W 23	TOTAL STEAM PRODUCTION MAINTENANCE		170,675	176,604	1,766,213	4,969,326	27,044	19,544	
S&W 24									
S&W 25	COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE								
S&W 26	54600-Oh Oper Super&Eng	OX_PROD	166	195	1,364	4,017	20	15	
S&W 27	54800-Oh Oper Gen Exp	DPROD	2,702	3,166	22,164	65,261	332	240	
S&W 28	54900-Oh Oper Misc Gen Exp	DPROD	471	551	3,861	11,370	58	42	
S&W 29	55000-Oh Oper Rents	DPROD	94	110	774	2,278	12	8	
S&W 30	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		3,434	4,022	28,163	82,926	422	305	
S&W 31									
S&W 32	COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE								
S&W 33	55100-Oh Mtrc Supervision&Eng	MX_PROD	5	5	51	142	1	1	
S&W 34	55200-Oh Maint of Structures	DPROD	526	616	4,315	12,707	65	47	
S&W 35	55300-Oh Mtrc of Gen & Ele Plant	DPROD	3,994	4,679	32,758	96,456	491	355	
S&W 36	55400-Oh Mtrc Misc Gen Pwr Mjr	DPROD	173	202	1,417	4,171	21	15	
S&W 37	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		4,697	5,502	38,541	113,476	578	417	
S&W 38									
S&W 39	SYSTEM CONTROL AND DISPATCH S&W EXPENSE								
S&W 40	55600-Load Dispatch	DPRODLD	7,202	8,437	59,076	173,948	885	640	
S&W 41	55700-Purchased Power Other	MX_PROD	11,071	11,225	118,199	330,743	1,814	1,311	
S&W 42	TOTAL SYSTEM CONTROL AND DISPATCH		18,274	19,662	177,275	504,691	2,700	1,951	
S&W 43									
S&W 44	TOTAL PRODUCTION S&W EXPENSE		362,201	398,134	3,381,683	9,697,924	51,322	37,089	
S&W 45									
S&W 46									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL SERV										RESIDENTIAL SPACE HTG SERVICE
			TRANSMISSION 69 TO 115KV	GENERAL SERV BACKHOME	GENERAL SERV TRANS 115KV+	MUNICIPAL PRIMARY SERVICE	MUNICIPAL SECONDARY SERVICE	SCHOOL PRIMARY SERVICE	SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
1 DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR													
S&W 2													
3 COST OF SALES S&W EXPENSE													
S&W 4	ENERGY1	0	0	0	0	0	0	0	0	0	0	0	
S&W 5		0	0	0	0	0	0	0	0	0	0	0	
S&W 6													
7 STEAM PRODUCTION OPERATIONS S&W EXPENSE													
S&W 8	OX_PROD	61,419	269,226	2,487	11,204	300	15,738	286,802	76,555				
S&W 9	ENEFUEL	25,780	118,791	673	3,673	67	3,934	41,886	14,242				
S&W 10	ENEFUEL	0	0	0	0	0	0	0	0				
S&W 11	DPROD	205,132	899,180	8,306	37,419	1,003	52,561	957,884	255,685				
S&W 12	DPROD	209,295	917,429	8,474	38,178	1,024	53,628	977,325	260,874				
S&W 13	DPROD	238,631	1,046,022	9,662	43,530	1,167	61,145	1,114,313	297,440				
S&W 14	DPROD	6,798	29,801	275	1,240	33	1,742	31,746	8,474				
S&W 15		747,056	3,280,448	29,877	135,244	3,595	188,748	3,409,957	913,276				
S&W 16													
17 STEAM PRODUCTION MAINTENANCE S&W EXPENSE													
S&W 18	MX_PROD	59,960	272,124	1,832	9,284	198	11,072	153,900	46,006				
S&W 19	DPROD	66,712	292,429	2,701	12,169	326	17,094	311,520	83,153				
S&W 20	ENERGY1	310,097	1,428,885	8,096	44,184	803	47,322	503,834	171,372				
S&W 21	ENERGY1	200,067	921,882	5,223	28,506	518	30,531	325,062	110,565				
S&W 22	DPROD	263,247	1,153,923	10,659	48,020	1,288	67,452	1,229,259	328,122				
S&W 23		900,084	4,069,242	28,511	142,164	3,133	173,471	2,523,575	739,218				
S&W 24													
COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE													
S&W 25	OX_PROD	746	3,271	30	136	4	191	3,484	930				
S&W 26	DPROD	12,123	53,139	491	2,211	59	3,106	56,608	15,110				
S&W 27	DPROD	2,112	9,258	86	385	10	541	9,862	2,632				
S&W 28	DPROD	423	1,855	17	77	2	108	1,976	527				
S&W 29		15,404	67,522	624	2,810	75	3,947	71,930	19,200				
S&W 30													
COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE													
S&W 31	MX_PROD	26	116	1	4	0	5	66	20				
S&W 32	DPROD	2,360	10,346	96	431	12	605	11,022	2,942				
S&W 33	DPROD	17,917	78,539	725	3,268	88	4,591	83,666	22,333				
S&W 34	DPROD	775	3,397	31	141	4	199	3,618	966				
S&W 35		21,078	92,398	853	3,844	103	5,399	98,372	26,260				
S&W 36													
S&W 37													
S&W 38													
SYSTEM CONTROL AND DISPATCH S&W EXPENSE													
S&W 39	DPROD	32,312	141,636	1,308	5,894	158	8,279	150,883	40,275				
S&W 40	MX_PROD	59,718	271,025	1,825	9,247	197	11,028	153,279	45,820				
S&W 41		92,030	412,662	3,133	15,141	355	19,307	304,162	86,095				
S&W 42													
S&W 43													
S&W 44		1,775,652	7,922,272	62,998	299,203	7,261	390,872	6,407,997	1,784,050				
S&W 45													
S&W 46													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
S&W 47	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR						
S&W 48	TRANSMISSION SALARIES & WAGES EXPENSE						
S&W 49	Operation	SALWAGTO	2,552,533	855,154	77,569	483,528	2,837
S&W 50	56000-Trans Oper Super & Eng	DTRANLD	16,660	5,590	505	3,141	19
S&W 51	56111-Load Disp-Reliability	DTRANLD	1,340,717	449,831	40,651	252,895	1,497
S&W 52	56120-Load Disp-Monitor/Operate	DTRAN	8,227	2,760	249	1,551	9
S&W 53	56150-Rel/Plan/Standards Dev	DTRAN	40,371	13,545	1,224	7,612	45
S&W 54	56160-Trans Service Studies	DTRAN	292	98	9	55	0
S&W 55	56170-Gen Interconn Studies	PLT_353	182,443	60,526	5,470	33,986	201
S&W 56	56200-Trans Oper Station Exp	OHTRAN	44,180	14,874	1,371	8,637	49
S&W 57	56300-Trans Oper OH Lines	TRANPLT	617,807	206,817	18,910	118,480	682
S&W 58	56600-Trans Oper Misc Exp	TRANPLT	35,501	11,884	1,087	6,808	39
S&W 59	56700-Trans Rents		4,838,731	1,621,081	147,045	916,603	5,378
S&W 60	Total Transmission Operations						
S&W 61	Maintenance						
S&W 62	56800-Trans Mtrc Super & Eng	SALWAGTM	63,546	21,114	1,912	11,897	70
S&W 63	57000-Trans Mnt of Station Equip	PLT_353	1,342,313	445,315	40,243	250,047	1,479
S&W 64	57100-Trans Mnt of Overhead Lines	OHTRAN	153,701	51,748	4,769	30,047	170
S&W 65	Total Transmission Maintenance		1,559,560	518,176	46,924	291,992	1,719
S&W 66							
S&W 67	TOTAL TRANSMISSION EXPENSE		6,398,291	2,130,256	193,969	1,208,595	7,097
S&W 68							
S&W 69	REGIONAL MARKET EXPENSE						
S&W 70	57510-Operations Supervision	ENERGY1	87,733	15,246	1,879	14,237	126
S&W 71	57520-DA & RT Mtr Admin	ENERGY1	95,409	16,579	2,044	15,482	137
S&W 72	57550-Auxiliary Serv Mtr Admin	ENERGY1	12,896	2,241	276	2,093	18
S&W 73	57560-Mtr Monitoring/Compliance	ENERGY1	9,430	1,639	202	1,530	14
S&W 74	TOTAL REGIONAL MARKET EXPENSE		205,468	35,704	4,401	33,342	294
S&W 75							
S&W 76	DISTRIBUTION SALARIES & WAGES EXPENSE						
S&W 77	Distribution Operations:						
S&W 78	58000-Dist Oper Sup & Eng	SALWAGDO	1,835,710	789,824	113,348	343,894	8,367
S&W 79	58100-Dist Load Dispatching	DDSTILD	151,249	65,438	6,593	38,646	314
S&W 80	58200-Dist Op Station Exp	PLT_362	70,973	30,706	3,094	18,134	147
S&W 81	58300-Dist Oper Overhead Lines	OHDIST	1,143,267	507,803	51,160	299,895	2,434
S&W 82	58400-Dist Op UG Elec Lines	UGDIST	150,663	66,874	6,737	39,494	321
S&W 83	58500-Dist Oper Streetlight	PLT_373	291,510	0	0	0	0
S&W 84	58600-Dist Oper Meter Exp	CMETERS	1,884,566	1,113,811	226,013	253,946	20,536
S&W 85	58700-Dist Oper Cust Install	PLT_371	701,593	0	0	0	0
S&W 86	58800-Dist Oper Misc Exp	DISTPLT	2,676,881	1,255,705	143,385	671,426	8,543
S&W 87	58900-Dist Rents	DISTPLT	48,091	22,559	2,576	12,062	153
S&W 88	Total Distribution Operation		8,954,503	3,852,720	552,906	1,677,497	40,815
S&W 89							
S&W 90							
S&W 91							
S&W 92							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
47	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR								
S&W 48	TRANSMISSION SALARIES & WAGES EXPENSE								
S&W 49	Operation		33,367	38,196	288,082	767,033	3,928	2,830	
S&W 50	56000-Trans Oper Super & Eng	SALWAGTO			1,874	5,019	26	19	
S&W 51	56111-Load Disp-Reliability	DTRANLD	219	250	150,769	403,881	2,078	1,502	
S&W 52	56120-Load Disp-Monitor/Operate	DTRANLD	17,599	20,104	925	2,478	13	9	
S&W 53	56150-Rel/Plan/Standards Dev	DTRAN	108	123	4,540	12,161	63	45	
S&W 54	56160-Trans Service Studies	DTRAN	530	605		88	0	0	
S&W 55	56170-Gen Intercomt Studies	DTRAN	4	4	20,228	56,482	280	202	
S&W 56	56200-Trans Oper Station Exp	PLT_353	2,365	2,704	5,134	12,762	67	48	
S&W 57	56300-Trans Oper OH Lines	OHTRAN	575	663	70,471	183,579	938	678	
S&W 58	56600-Trans Oper Misc Exp	TRANPLT	8,026	9,226	4,049	10,549	54	39	
S&W 59	56700-Trans Rents	TRANPLT	461	530	546,104	1,454,033	7,446	5,381	
S&W 60	Total Transmission Operations		63,253	72,406					
S&W 61	Maintenance								
S&W 62	56800-Trans Mtee Super & Eng	SALWAGTM	824	943	7,080	19,538	97	70	
S&W 63	57000-Trans Mnt of Station Equip	PLT_353	17,399	19,893	148,827	415,567	2,058	1,487	
S&W 64	57100-Trans Mnt of Overhead Lines	OHTRAN	1,999	2,306	17,863	44,400	232	167	
S&W 65	Total Transmission Maintenance		20,221	23,143	173,770	479,504	2,387	1,725	
S&W 66									
S&W 67	TOTAL TRANSMISSION EXPENSE		83,474	95,549	719,874	1,933,538	9,833	7,106	
S&W 68									
S&W 69	REGIONAL MARKET EXPENSE								
S&W 70	57510-Operations Supervision	ENERGY1	1,180	1,087	14,332	39,265	222	161	
S&W 71	57520-DA & RT Mkt Admin	ENERGY1	1,284	1,182	15,586	42,700	242	175	
S&W 72	57550-Auxiliary Serv Mkt Admin	ENERGY1	174	160	2,107	5,772	33	24	
S&W 73	57560-Mkt Monitoring/Compliance	ENERGY1	127	117	1,540	4,220	24	17	
S&W 74	TOTAL REGIONAL MARKET EXPENSE		2,765	2,545	33,565	91,956	520	376	
S&W 75									
S&W 76	DISTRIBUTION SALARIES & WAGES EXPENSE								
S&W 77	Distribution Operations:								
S&W 78	58000-Dist Oper Sup & Eng	SALWAGDO	30,235	42,953	217,179	5,308	92,858	191,745	
S&W 79	58100-Dist Load Dispatching	DDISTLD	3,511	5,134	30,304	0	761	550	
S&W 80	58200-Dist Op Station Exp	PLT_362	1,648	2,409	14,220	0	357	258	
S&W 81	58300-Dist Oper Overhead Lines	OHDIST	26,566	39,748	205,490	0	5,905	4,267	
S&W 82	58400-Dist Op UG Elec Lines	UGDIST	3,501	5,235	27,162	0	778	562	
S&W 83	58500-Dist Oper Streetlight	PLT_373	0	0	0	0	291,510	0	
S&W 84	58600-Dist Oper Meter Exp	CMETERS	24,513	27,362	199,171	19,215	0	0	
S&W 85	58700-Dist Oper Cust Install	PLT_371	0	0	0	0	0	701,593	
S&W 86	58800-Dist Oper Misc Exp	DISTPLT	56,497	85,151	339,405	1,346	59,717	35,706	
S&W 87	58900-Dist Rents	DISTPLT	1,015	1,530	6,457	24	1,073	641	
S&W 88	Total Distribution Operations		147,484	209,522	1,059,386	25,893	452,958	935,322	
S&W 89									
S&W 90									
S&W 91									
S&W 92									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	DOCKET No.					LARGE TRANSMISSION 69 TO 115KV	LARGE GENERAL SERV BACKPHONE TRANS 115KV+	LARGE MUNICIPAL		LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
S&W 47	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR														
S&W 48	TRANSMISSION SALARIES & WAGES EXPENSE														
S&W 49	Operation														
S&W 50	56000-Trans Oper Super & Eng														
S&W 51	56111-Load Disp-Reliability														
S&W 52	56120-Load Disp-Monitor/Operate														
S&W 53	56150-Ref/Plan/Standards Dev														
S&W 54	56160-Trans Service Studies														
S&W 55	56170-Gen Interconn Studies														
S&W 56	56200-Trans Oper Station Exp														
S&W 57	56300-Trans Oper OH Lines														
S&W 58	56500-Trans Oper Misc Exp														
S&W 59	56700-Trans Rents														
S&W 60	Total Transmission Operations														
S&W 61	Maintenance														
S&W 62	56800-Trans Mtrc Super & Eng														
S&W 63	57000-Trans Mnt of Station Equip														
S&W 64	57100-Trans Mnt of Overhead Lines														
S&W 65	Total Transmission Maintenance														
S&W 66															
S&W 67	TOTAL TRANSMISSION EXPENSE														
S&W 68															
S&W 69	REGIONAL MARKET EXPENSE														
S&W 70	57510-Operations Supervision														
S&W 71	57520-DA & RT Mtr Admin														
S&W 72	57550-Ancillary Serv Mtr Admin														
S&W 73	57560-Mtr Monitoring/Compliance														
S&W 74	TOTAL REGIONAL MARKET EXPENSE														
S&W 75															
S&W 76	DISTRIBUTION SALARIES & WAGES EXPENSE														
S&W 77	Distribution Operations:														
S&W 78	58000-Dist Oper Sup & Eng														
S&W 79	58100-Dist Load Dispatching														
S&W 80	58200-Dist Op Station Exp														
S&W 81	58300-Dist Oper Overhead Lines														
S&W 82	58400-Dist Op UG Elec Lines														
S&W 83	58500-Dist Oper Streetlight														
S&W 84	58600-Dist Oper Meter Exp														
S&W 85	58700-Dist Oper Cust Install														
S&W 86	58800-Dist Oper Misc Exp														
S&W 87	58900-Dist Rents														
S&W 88	Total Distribution Operation														
S&W 89															
S&W 90															
S&W 91															
S&W 92															

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
S&W 93	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR						
S&W 94	Distribution Maintenance						
S&W 95	59000-Dist Mic Super & Eng	SALWAGDM	52,924	23,153	2,340	13,648	112
S&W 96	59000-Dist Mic of Station Equip	PLT_362	750,333	324,630	32,706	191,718	1,556
S&W 97	59300-Dist Mic of Overhead Lines	OHDIST	2,820,220	1,252,653	126,202	739,784	6,004
S&W 98	59300-Dist Mic of Underground Lines	UGDIST	95,917	42,574	4,289	25,143	204
S&W 99	59500-Dist Mt of Line Transfomr	PLT_368	60,948	32,826	3,307	19,386	157
S&W 100	59500-Dist Mt of Line Transfomr	PLT_373	53,406	0	0	0	0
S&W 101	59600-Dist Mic of Streetlights	CMETERS	8,545	5,050	1,025	1,151	93
S&W 102	59700-Dist Mic of Meters	DISTPLT	(32)	(15)	(2)	(8)	(0)
S&W 103	59800-Dist Mice of Dist Plant		3,842,261	1,680,871	169,867	990,822	8,126
S&W 104	Total Distribution Maintenance						
S&W 105			12,796,765	5,533,591	722,773	2,668,320	48,941
S&W 106	TOTAL DISTRIBUTION						
S&W 107							
S&W 108	Customer Accounting Expense						
S&W 109	90100-Cust Actt Supervise	SALWAGCA	16,187	12,817	2,060	754	181
S&W 110	90200-Cust Actt Meter Read	CMETRDG	1,989,611	1,577,852	253,545	92,847	22,238
S&W 111	90300-Cust Actt Rerds & Call	CUSTREC	3,024,790	2,392,429	384,439	140,780	33,718
S&W 112	903DIST-Cust Actt Rerds & Call-Distribution	CUSTREC	0	0	0	0	0
S&W 113	TOTAL CUSTOMER ACCOUNTING EXPENSE		5,030,588	3,983,098	640,043	234,381	56,137
S&W 114							
S&W 115	CUSTOMER SERVICE EXPENSES						
S&W 116	90800-Customer Asst Expense- Major Account Rep	MAJACCT	645,683	0	0	126,422	0
S&W 117	90800-Customer Asst Expense	CUSTASST	823,978	651,718	104,724	38,350	9,185
S&W 118	90800-Customer Assistance SwerSwitch	PRODPLT	5,246	1,778	161	975	6
S&W 119	TOTAL CUSTOMER SERVICE EXPENSE		1,474,908	653,495	104,885	165,747	9,191
S&W 120							
S&W 121	SALES EXPENSES						
S&W 122	91200-Economic Development	OX_902_3	78,685	62,291	10,010	3,665	878
S&W 123	TOTAL SALES EXPENSES		78,685	62,291	10,010	3,665	878
S&W 124							
S&W 125	ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP						
S&W 126	92000-A&G Salaries	SALWAGXAG	13,449,589	5,136,772	613,597	2,325,864	38,723
S&W 127	92100-A&G Office & Supplies	SALWAGXAG	202,053	77,170	9,218	34,941	582
S&W 128	92500-A&G Injuries & Damages	SALWAGXAG	473,684	180,913	21,610	81,915	1,364
S&W 129	92600-Employee pensions and benefits	SALWAGXAG	19,027,046	7,266,957	868,051	3,290,384	54,781
S&W 130	92601-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0
S&W 131	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0
S&W 132	92603-SPS Deferred Pension Exp	SALWAGXAG	(1,166,775)	(445,624)	(53,231)	(201,773)	(3,359)
S&W 133	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0
S&W 134	93100-A&G Rents	SALWAGXAG	129,167	49,332	5,893	22,337	372
S&W 135	TOTAL ADMINISTRATIVE & GENERAL		32,114,765	12,265,520	1,465,139	5,553,669	92,462
S&W 136							
S&W 137	TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE		86,050,314	32,865,004	3,925,785	14,880,848	247,750
S&W 138							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET NO.			(m)	(n)	(p)	(q)	(r)
							MUNI & STATE STREET LIGHTING SERVICE (l)							
S&W 93	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR													
S&W 94														
S&W 95	Distribution Maintenance													
S&W 96	59000-Dist Mic Super & Eng	SALWAGDM	1,211	1,809	9,443	1	1,014	194						
S&W 97	59200-Dist Mt of Station Equip	PLT_362	17,418	25,469	150,334	0	3,775	2,728						
S&W 98	59300-Dist Mic of Overhead Lines	OHDIST	65,532	98,050	506,904	0	14,566	10,526						
S&W 99	59400-Dist Mt of Undergrnd Line	UGDIST	2,229	3,333	17,292	0	495	358						
S&W 100	59500-Dist Mt of Line Transform	PLT_368	1,427	2,530	657	0	382	276						
S&W 101	59600-Dist Mic of Streetlights	PLT_373	0	0	0	0	53,406	0						
S&W 102	59700-Dist Mic of Meters	CMETERS	111	124	903	87	0	0						
S&W 103	59800-Dist Mtr of Dist Plant	DISTPLT	(1)	(1)	(4)	(0)	(1)	(0)						
S&W 104	Total Distribution Maintenance		87,929	131,313	685,528	88	73,636	14,081						
S&W 105														
S&W 106	TOTAL DISTRIBUTION		235,413	340,835	1,744,914	25,981	526,594	949,403						
S&W 107														
S&W 108	Customer Accounting Expense													
S&W 109	90100-Cust Act Supervise		59	46	247	25	0	0						
S&W 110	90200-Cust Act Meter Read	SALWAGCA	7,215	5,626	29,811	477	0	0						
S&W 111	90300-Cust Act Recrds & Coll	CUSTREC	10,940	8,530	46,781	7,173	0	0						
S&W 112	903DIST-Cust Act Recrds & Coll-Distribution		0	0	0	0	0	0						
S&W 113	TOTAL CUSTOMER ACCOUNTING EXPENSE		18,214	14,201	76,840	7,675	0	0						
S&W 114														
S&W 115	CUSTOMER SERVICE EXPENSES													
S&W 116	90800-Customer Ast Expense - Major Account Rep	MAJACCT	0	9,652	129,443	380,166	0	0						
S&W 117	90800-Customer Ast Expense	CUSTASST	2,980	2,324	12,744	1,954	0	0						
S&W 118	90804EE-Customer Assistance SaversSwitch	PRODPLT	67	78	549	1,618	8	6						
S&W 119	TOTAL CUSTOMER SERVICE EXPENSE		3,047	12,054	142,736	383,738	8	6						
S&W 120														
S&W 121	SALES EXPENSES													
S&W 122	91200-Economic Development	OX_902_3	285	222	1,204	130	0	0						
S&W 123	TOTAL SALES EXPENSES		285	222	1,204	130	0	0						
S&W 124														
S&W 125	ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP													
S&W 126	92000-AS&G Salaries	SALWAGXAG	175,901	215,336	1,521,324	3,027,515	146,695	247,863						
S&W 127	92100-AS&G Office & Supplies	SALWAGXAG	2,643	3,235	22,855	45,482	2,204	3,724						
S&W 128	92500-AS&G Injuries & Damages	SALWAGXAG	6,195	7,584	53,580	106,627	5,167	6,730						
S&W 129	92600-Employee pensions and benefits	SALWAGXAG	248,846	304,634	2,152,208	4,283,006	207,529	350,650						
S&W 130	92601-AS&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0						
S&W 131	92602-AS&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0						
S&W 132	92603-SPS Deferred Pension Exp	SALWAGXAG	(15,260)	(18,681)	(131,978)	(262,642)	(12,726)	(21,503)						
S&W 133	93020-AS&G Misc General Exp	SALWAGXAG	0	0	0	0	0	0						
S&W 134	93100-AS&G Rents	SALWAGXAG	1,689	2,068	14,610	29,076	1,409	2,380						
S&W 135	TOTAL ADMINISTRATIVE & GENERAL		420,014	514,176	3,632,600	7,229,063	350,277	591,844						
S&W 136														
S&W 137	TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE		1,125,413	1,377,716	9,733,416	19,370,005	998,555	1,585,823						
S&W 138														

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
AF 1	ALLOCATION FACTOR Inputs TABLE						
AF 2	DEMAND						
AF 3							
AF 4	DEMAND - PRODUCTION RELATED						
AF 5	Demand Production (AED 4-CP)	DPDOD	100.00%	33.89%	3.06%	18.59%	0.11%
AF 6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	33.89%	3.06%	18.59%	0.11%
AF 7	Transmission Interconnect (AED 4-CP)	DPDODI	100.00%	33.89%	3.06%	18.59%	0.11%
AF 8	Production Load Dispatching (AED 4-CP)	DPDODL	100.00%	33.89%	3.06%	18.59%	0.11%
AF 9							
AF 10							
AF 11	DEMAND - TRANSMISSION RELATED						
AF 12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	33.55%	3.03%	18.86%	0.11%
AF 13	Demand Transmission Radial Lines - Gross Plant	DTRANADGRS	36,982,494	13,212,358	1,611,818	11,771,960	32,838
AF 14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	33.55%	3.03%	18.86%	0.11%
AF 15	Demand Transmission Radial Lines - Depreciation Plant	DTRANADDEP	7,810,453	2,407,591	285,885	2,211,915	5,716
AF 16	Demand Transmission Radial Lines - Net Plant	DTRANADNET	29,172,040	10,804,766	1,325,923	9,560,045	27,122
AF 17							
AF 18							
AF 19							
AF 20	DEMAND - DISTRIBUTION RELATED						
AF 21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,955,274	845,945	85,227	499,593	4,054
AF 22							
AF 23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,955,274	845,945	85,227	499,593	4,054
AF 24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,955,274	845,945	85,227	499,593	4,054
AF 25							
AF 26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,553,309	845,945	85,227	499,593	4,054
AF 27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,553,309	845,945	85,227	499,593	4,054
AF 28							
AF 29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,553,309	845,945	85,227	499,593	4,054
AF 30							
AF 31	Distribution Load Dispatching (NCP)	DDISTLD	1,955,274	845,945	85,227	499,593	4,054
AF 32							
AF 33	AED 4-CP Distribution	AED4CPDIST	100.00%	48.02%	4.34%	26.98%	0.16%
AF 34							
AF 35							
AF 36							
AF 37							
AF 38							
AF 39							
AF 40							
AF 41							
AF 42							
AF 43							
AF 44							
AF 45							
AF 46							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
AF 1	1 ALLOCATION FACTOR Inputs TABLE								
AF 2	2 DEMAND								
AF 3	3								
AF 4	4 DEMAND - PRODUCTION RELATED								
AF 5	5 Demand Production (AED 4-CP)		1.28%	1.50%	10.47%	30.84%	0.16%	0.11%	
AF 6	6 Purchased Capacity (AED 4-CP)		1.28%	1.50%	10.47%	30.84%	0.16%	0.11%	
AF 7	7 Transmission Interconnect (AED 4-CP)		1.28%	1.50%	10.47%	30.84%	0.16%	0.11%	
AF 8	8 Production Load Dispatching (AED 4-CP)								
AF 9	9								
AF 10	10								
AF 11	11 DEMAND - TRANSMISSION RELATED								
AF 12	12 Demand Transmission System (AED 4-CP)		1.31%	1.50%	11.25%	30.12%	0.16%	0.11%	
AF 13	13 Demand Transmission Radial Lines - Gross Plant		400,405	561,099	6,763,821	2,580,651	27,601	19,944	
AF 14	14 Transmission Load Dispatching (AED 4-CP)		1.31%	1.50%	11.25%	30.12%	0.16%	0.11%	
AF 15	15 Demand Transmission Radial Lines - Depreciation Plant		95,647	79,669	1,844,000	869,979	5,829	4,212	
AF 16	16 Demand Transmission Radial Lines - Net Plant		304,758	481,430	4,919,821	1,710,672	21,772	15,732	
AF 17	17								
AF 18	18								
AF 19	19								
AF 20	20 DEMAND - DISTRIBUTION RELATED								
AF 21	21 Demand Distribution Primary Substation (NCP)		45,390	66,369	391,750	0	9,836	7,108	
AF 22	22 Demand Distribution Primary Overhead Lines (NCP)		45,390	66,369	391,750	0	9,836	7,108	
AF 23	23 Demand Distribution Primary Underground Lines (NCP)		45,390	66,369	391,750	0	9,836	7,108	
AF 24	24 Demand Distribution Primary Underground Lines (NCP)								
AF 25	25								
AF 26	26 Demand Distribution Secondary Overhead Lines (NCP)		36,396	65,149	0	0	9,836	7,108	
AF 27	27 Demand Distribution Secondary Underground Lines (NCP)		36,396	65,149	0	0	9,836	7,108	
AF 28	28								
AF 29	29 Demand Distribution Line Transformers (NCP)		36,396	65,149	0	0	9,836	7,108	
AF 30	30								
AF 31	31 Distribution Load Dispatching (NCP)		45,390	66,369	391,750	0	9,836	7,108	
AF 32	32								
AF 33	33 AED 4-CP Distribution		1.88%	2.15%	16.09%	0.00%	0.22%	0.16%	
AF 34	34								
AF 35	35								
AF 36	36								
AF 37	37								
AF 38	38								
AF 39	39								
AF 40	40								
AF 41	41								
AF 42	42								
AF 43	43								
AF 44	44								
AF 45	45								
AF 46	46								

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.				LARGE				LARGE				LARGE				RESIDENTIAL SPACE HTG SERVICE (z)
			LARGE GENERAL SERV 69 TO 115KV	LARGE GENERAL SERV BACKONE TRANSN 115KV+	LARGE GENERAL SERV PRIMARY	LARGE MUNICIPAL SECONDARY	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	
AF 1	1 ALLOCATION FACTOR INPUT TABLE																		
AF 2	2 DEMAND																		
AF 3	3																		
AF 4	4 DEMAND - PRODUCTION RELATED																		
AF 5	5 Demand Production (AED 4-CP)																		
AF 6	6 Purchased Capacity (AED 4-CP)																		
AF 7	7 Transmission Interconnect (AED 4-CP)																		
AF 8	8 Production Load Dispatching (AED 4-CP)																		
AF 9	9																		
AF 10	10																		
AF 11	11 DEMAND - TRANSMISSION RELATED																		
AF 12	12 Demand Transmission System (AED 4-CP)																		
AF 13	13 Demand Transmission Radial Lines - Gross Plant																		
AF 14	14 Demand Transmission Load Dispatching (AED 4-CP)																		
AF 15	15 Demand Transmission Radial Lines - Depreciation Plant																		
AF 16	16 Demand Transmission Radial Lines - Net Plant																		
AF 17	17																		
AF 18	18																		
AF 19	19																		
AF 20	20 DEMAND - DISTRIBUTION RELATED																		
AF 21	21 Demand Distribution Primary Substation (NCP)																		
AF 22	22 Demand Distribution Primary Overhead Lines (NCP)																		
AF 23	23 Demand Distribution Primary Underground Lines (NCP)																		
AF 24	24 Demand Distribution Primary Underground Lines (NCP)																		
AF 25	25																		
AF 26	26 Demand Distribution Secondary Overhead Lines (NCP)																		
AF 27	27 Demand Distribution Secondary Underground Lines (NCP)																		
AF 28	28																		
AF 29	29 Demand Distribution Line Transformers (NCP)																		
AF 30	30																		
AF 31	31 Distribution Load Dispatching (NCP)																		
AF 32	32																		
AF 33	33 AED 4-CP Distribution																		
AF 34	34																		
AF 35	35																		
AF 36	36																		
AF 37	37																		
AF 38	38																		
AF 39	39																		
AF 40	40																		
AF 41	41																		
AF 42	42																		
AF 43	43																		
AF 44	44																		
AF 45	45																		
AF 46	46																		

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
AF 47	ALLOCATION FACTOR TABLE CONTINUED						
AF 48							
AF 49	ENERGY - PRODUCTION RELATED						
AF 50	Energy @ Generation with losses (kWh)	ENERGYEL	15,087,625,889	2,621,793,760	323,189,193	2,448,316,124	21,604,104
AF 51	Energy @ Generation with losses (kWh)	ENERGY1	15,087,625,889	2,621,793,760	323,189,193	2,448,316,124	21,604,104
AF 52	Energy @ Meter (kWh Sales)	ENERGY2	14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584
AF 53	Energy Efficiency Tracker (energy, excl. transmission)	ENERTRK	8,335,242,161	2,621,793,760	323,189,193	2,448,316,124	21,604,104
AF 54	Present In-City Revenues (incl. fuel, EEGR)	INCTYREV	352,194,332	195,289,999	15,727,590	97,949,914	1,390,861
AF 55	Energy @ Meter, less REC Opt-out	ENERGYREC	9,418,769,566	2,326,834,865	286,829,534	2,179,248,652	19,173,584
AF 56							
AF 57		Secondary Line - 1.126764%					
AF 58		Sec Line Transf - 1.123468%					
AF 59		Primary - 1.104580%					
AF 60		Subtransmission - 1.035491%					
AF 61		Transmission - 1.029285%					
AF 62							
AF 63	CUSTOMER						
AF 64							
AF 65	369-Service Investment (Replacement Costs)	CSERVICE	60,982,460	41,515,627	7,108,934	10,757,445	678,768
AF 66	370-Meters (New Meter Cost)	CMETERS	48,360,654	28,581,982	5,799,806	6,516,612	536,989
AF 67							
AF 68	902-Meter Reading (Customer Count)	CMETRDG	255,347	202,502	32,540	11,916	2,854
AF 69	903-Customer Records & Collections (Wgrd Annual Bills)	CUSTREC	3,072,322	2,430,024	390,480	142,992	34,248
AF 70	905-Miscellaneous Customer Accounts	CUSTCAM	3,072,322	2,430,024	390,480	142,992	34,248
AF 71	908-Customer Assistance	CUSTASST	3,072,322	2,430,024	390,480	142,992	34,248
AF 72	909-Advertisement	CUSTADVT	3,072,322	2,430,024	390,480	142,992	34,248
AF 73	910-Miscellaneous Customer Service	CUSTCSM	3,072,322	2,430,024	390,480	142,992	34,248
AF 74							
AF 75							
AF 76	377-Installation on Customer Premises	CUSTPREM	1	0	0	0	0
AF 77	378-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0
AF 78							
AF 79	Customer Deposits (Number of Customers)	CUSTDEP	250,845	202,502	32,540	11,916	0
AF 80							
AF 81							
AF 82	Number of Bills (Annual)	CUSTBILLS	3,064,167	2,430,024	390,480	142,992	34,248
AF 83	Number of Bills (Weighted)	CUSTWBILLS	3,072,322	2,430,024	390,480	142,992	34,248
AF 84	Number of Customers	CUST	255,347	202,502	32,540	11,916	2,854
AF 85	Transmission Meters (Transmission Customers)	TRANSMET	61	0	0	0	0
AF 86							
AF 87	Major Acct Representatives Acct 908	MAJACCT	11,130,206,472	0	0	2,179,248,652	0
AF 88	Number of Customers (Distribution Only)	CUSTDIST	255,286	202,502	32,540	11,916	2,854
AF 89							
AF 90							
AF 91							
AF 92							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No.			(m)	(n)	(p)	(q)	(r)
							TOTAL	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
AF 47	ALLOCATION FACTOR TABLE CONTINUED													
AF 48														
AF 49	ENERGY - PRODUCTION RELATED													
AF 50	Energy @ Generation with losses (kWh)	ENERGY1	202,999,973	186,866,447	2,464,677,164	6,752,383,729	38,193,876	27,601,520						
AF 51	Energy @ Generation with losses (kWh)	ENERGY2	202,999,973	186,866,447	2,464,677,164	6,752,383,729	38,193,876	27,601,520						
AF 52	Energy @ Meter (kWh Sales)	ENETRKR	180,722,250	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274						
AF 53	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	202,999,973	186,866,447	2,464,677,164	0	38,193,876	27,601,520						
AF 54	Present In-City Revenues (incl. fuel, EECRF)	INCYTRV	6,440,761	12,594,997	6,888,545	7,605,335	4,826,618	3,479,712						
AF 55	Energy @ Meter, less REC opt-out	ENERGYREC	180,722,250	166,377,468	2,231,325,177	1,969,864,801	33,896,962	24,496,274						
AF 56														
AF 57														
AF 58														
AF 59														
AF 60														
AF 61														
AF 62														
AF 63	CUSTOMER													
AF 64														
AF 65	369-Service Investment (Replacement Costs)	CSERVICE	530,516	391,170	0	-	0	0	0					
AF 66	370-Meters (New Meter Cost)	CMETERS	629,028	702,158	5,111,006	493,073	0	0	0					
AF 67														
AF 68	902-Meter Reading (Customer Count)	CMETRDG	926	722	3,826	61	0	0	0					
AF 69	903-Customer Records & Collections (Wgrid Annual Bills)	CUSTREC	11,112	8,664	47,516	7,286	0	0	0					
AF 70	905-Miscellaneous Customer Accounts	CUSTCAM	11,112	8,664	47,516	7,286	0	0	0					
AF 71	906-Customer Assistance	CUSTASST	11,112	8,664	47,516	7,286	0	0	0					
AF 72	909-Advertisement	CUSTADVT	11,112	8,664	47,516	7,286	0	0	0					
AF 73	910-Miscellaneous Customer Service	CUSTCSM	11,112	8,664	47,516	7,286	0	0	0					
AF 74														
AF 75														
AF 76	371-Installation on Customer Premises	CUSTPREM	0	0	0	0	0	0	1					
AF 77	373-Street Lighting & Signal Systems	CLIGHT	0	0	0	0	1	0	0					
AF 78														
AF 79	Customer Deposits (Number of Customers)	CUSTDEP	0	0	3,826	61	0	0	0					
AF 80														
AF 81														
AF 82	Number of Bills (Annual)	CUSTBILLS	11,112	8,664	45,912	735	0	0	0					
AF 83	Number of Bills (Weighted)	CUSTWBILLS	11,112	8,664	47,516	7,286	0	0	0					
AF 84	Number of Customers	CUST	926	722	3,826	61	0	0	0					
AF 85	Transmission Meters (Transmission Customers)	TRANSMET	0	0	0	61	0	0	0					
AF 86														
AF 87	Major Act Representatives Acct 908	MAJACT	0	166,377,468	2,231,325,177	6,553,255,176	0	0	0					
AF 88	Number of Customers (Distribution Only)	CUSTDIST	926	722	3,826	0	0	0	0					
AF 89														
AF 90														
AF 91														
AF 92														

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.				LARGE SCHOOL PRIMARY SERVICE (v)	LARGE SCHOOL SECONDARY SERVICE (w)	LARGE SCHOOL SECONDARY SERVICE (x)	RESIDENTIAL SERVICE (y)	RESIDENTIAL SPACE HTG SERVICE (z)
			LARGE GENERAL SERV 69 TO 115KV (s)	LARGE GENERAL SERV TRANS 115KV+ (t)	LARGE BACKONE (u)	LARGE MUNICIPAL PRIMARY SERVICE (v)					
AF 47	ALLOCATION FACTOR TABLE CONTINUED										
AF 48											
AF 49	ENERGY - PRODUCTION RELATED										
AF 50	Energy @ Generation with losses (kWh)	ENEFUEL	1,204,092.039	5,548,291.690	31,436.138	171,563.836	3,117.868	183,748.579	1,956,364.539	665,429.221	
AF 51	Energy @ Generation with losses (kWh)	ENERGY1	1,204,092.039	5,548,291.690	31,436.138	171,563.836	3,117.868	183,748.579	1,956,364.539	665,429.221	
AF 52	Energy @ Meter (kWh Sales)	ENERGY2	1,162,822.312	5,390,432.864	28,459.811	152,262.440	2,822.673	163,554.795	1,736,268.233	590,566.632	
AF 53	Energy Efficiency Tracker (energy, excl. transmission)	ENERTRK	0	0	0	171,563.836	3,117.868	183,748.579	1,956,364.539	665,429.221	
AF 54	Present In-City Revenues (incl. fuel, EECRF)	INCYREV	0	7,605.335	608.564	5,832.197	123.178	12,471.819	156,501.571	38,788.427	
AF 55	Energy @ Meter, less REC opt-out	ENERGYREC	227,361.261	1,742,503.540	28,459.811	152,262.440	2,822.673	163,554.795	1,736,268.233	590,566.632	
AF 56											
AF 57											
AF 58											
AF 59											
AF 60											
AF 61											
AF 62											
AF 63	CUSTOMER										
AF 64											
AF 65	369-Service Investment (Replacement Costs)	CSERVICE	0	0	0	530,516	0	391,170	34,372.959	7,142.667	
AF 66	370-Meters (New Meter Cost)	CMETERS	88,915	404,158	99,857	529,171	33,286	688,872	23,664.518	4,917.464	
AF 67											
AF 68	902-Meter Reading (Customer Count)	CMETRDG	11	50	12	914	4	718	167,662	34,840	
AF 69	903-Customer Records & Collections (Wgrid Annual Bills)	CUSTREC	1,308	5,977	144	10,968	48	8,616	2,011,944	418,080	
AF 70	906-Miscellaneous Customer Accounts	CUSTCAM	1,308	5,977	144	10,968	48	8,616	2,011,944	418,080	
AF 71	908-Customer Assistance	CUSTASST	1,308	5,977	144	10,968	48	8,616	2,011,944	418,080	
AF 72	909-Advertisement	CUSTADVT	1,308	5,977	144	10,968	48	8,616	2,011,944	418,080	
AF 73	910-Miscellaneous Customer Service	CUSTCSM	1,308	5,977	144	10,968	48	8,616	2,011,944	418,080	
AF 74											
AF 75											
AF 76	371-Installation on Customer Premises	CUSTPREM	0	0	0	0	0	0	0	0	
AF 77	373-Street Lighting & Signal Systems	CLIGHT	0	0	0	0	0	0	0	0	
AF 78											
AF 79	Customer Deposits (Number of Customers)	CUSTDEP	11	50	0	0	0	0	167,662	34,840	
AF 80											
AF 81											
AF 82	Number of Bills (Annual)	CUSTBILLS	132	603	144	10,968	48	8,616	2,011,944	418,080	
AF 83	Number of Bills (Weighted)	CUSTWBILLS	1,308	5,977	144	10,968	48	8,616	2,011,944	418,080	
AF 84	Number of Customers	CUST	11	50	12	914	4	718	167,662	34,840	
AF 85	Transmission Meters (Transmission Customers)	TRANSMET	11	50	0	0	0	0	0	0	
AF 86											
AF 87	Major Acct Representatives Acct 908	MAJACCT	1,162,822.312	5,390,432.864	0	0	2,822.673	163,554.795	0	0	
AF 88	Number of Customers (Distribution Only)	CUSTDIST	0	0	12	914	4	718	167,662	34,840	
AF 89											
AF 90											
AF 91											
AF 92											

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
AF 93	ALLOCATION FACTOR TABLE CONTINUED						
AF 94	INTERNALLY DEVELOPED ALLOCATION FACTORS						
AF 95							
AF 96	Plant						
AF 97	Intangible Plant In Service	INTPLT	124,109,632	52,093,005	6,595,851	20,021,444	452,030
AF 98	Production Plant In Service	PRODPLT	1,213,588,449	411,254,618	37,161,133	225,616,686	1,300,788
AF 99	Transmission Plant In Service	TRANPLT	1,214,691,463	406,630,796	37,179,565	232,948,080	1,340,654
AF 100	Distribution Plant In Service	DISTPLT	809,951,693	379,942,309	43,384,574	203,155,221	2,584,852
AF 101	General Plant In Service	GENPLT	240,031,828	94,616,214	11,536,061	40,605,783	730,450
AF 102	Intangible and General Plant in Service	INTGENPLT	364,141,460	146,709,219	18,131,912	60,627,227	1,202,480
AF 103	Total Transmission and Distribution Plant	TDPPLT	2,024,643,157	786,573,105	80,564,139	436,103,302	3,925,506
AF 104	Prod, Trans, and Distr Plant in Service	PTDPLT	3,238,231,605	1,197,827,723	117,725,272	661,721,988	5,226,294
AF 105	Total Electric Plant In Service	TOTPLT	3,602,373,066	1,344,536,942	135,857,184	722,349,215	6,428,775
AF 106	Net Electric Plant In Service	NETPLT	2,408,481,228	896,948,142	89,775,483	488,079,244	4,158,588
AF 107	Rate Base	RATEBASE	1,887,514,003	699,384,862	70,316,916	380,786,765	3,354,421
AF 108							
AF 109	Transmission Plant in Service						
AF 110	Account 352	PLT_352	30,738,885	10,313,372	932,014	5,796,103	34,320
AF 111	Account 353	PLT_353	465,256,343	154,340,520	13,948,439	86,668,204	512,691
AF 112	Transmission Overhead Accounts 354-356	OHTRAN	656,521,624	221,036,294	20,371,319	128,345,337	724,977
AF 113	Transmission Underground Accounts 357&358	UGTRAN	603,478	202,476	18,298	113,791	674
AF 114							
AF 115	Distribution Plant in Service						
AF 116	Acct 360-Land and Land Rights	PLT_360	3,643,309	1,576,270	158,806	930,903	7,555
AF 117	Acct 361-Structures & Improvements	PLT_361	7,545,573	3,264,576	328,888	1,927,973	15,646
AF 118	Acct 362-Station Equipment	PLT_362	155,738,141	67,373,770	6,788,355	39,792,716	322,938
AF 119	Acct 364-Towers and Fixtures	PLT_364	171,795,170	76,306,013	7,687,653	45,064,319	365,720
AF 120	Acct 365-Overhead Conductors & Devices	PLT_365	166,256,741	73,846,017	7,439,814	43,611,511	353,929
AF 121	Acct 366-Underground Conduit	PLT_366	18,186,410	8,072,334	813,269	4,767,307	38,089
AF 122	Acct 367 - Underground Conductor	PLT_367	30,836,645	13,687,347	1,378,968	8,083,386	65,601
AF 123	Acct 368-Line Transformers	PLT_368	137,359,814	73,979,865	7,453,299	43,690,557	354,571
AF 124	Acct 369-Services	PLT_369	56,142,443	38,220,641	6,544,717	9,903,655	624,896
AF 125	Acct 370-Meters	PLT_370	39,947,185	23,609,476	4,790,794	5,382,895	435,307
AF 126	Acct 371-Inst. on Customer Premises	PLT_371	81,304,669	0	0	0	0
AF 127	Acct 373-Street Lighting / Signal Systems	PLT_373	14,369,794	0	0	0	0
AF 128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	338,051,911	150,152,030	15,127,468	88,675,830	719,649
AF 129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	49,023,035	21,759,680	2,192,237	12,850,693	104,290
AF 130	Accounts 371&373	PLT_3713	22,500,262	0	0	0	0
AF 131							
AF 132	Accts 360-362-Distribution Substation	PLT_SUB	166,927,023	72,220,616	7,276,059	42,651,592	346,139
AF 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	347,377,314	150,292,045	15,141,574	88,758,519	720,320
AF 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	39,697,652	21,619,666	2,178,131	12,768,004	103,619
AF 135							
AF 136							
AF 137							
AF 138							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
AF 93	ALLOCATION FACTOR TABLE CONTINUED								
AF 94	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AF 95									
AF 96	Plant								
AF 97	Inaugible Plant In Service	INTPLT	1,515,296	1,836,609	12,918,469	25,370,851	1,229,188	2,076,888	
AF 98	Production Plant In Service	PRODPLT	15,495,179	18,152,024	127,095,735	374,229,419	1,904,525	1,376,340	
AF 99	Transmission Plant In Service	TRANPLT	15,779,789	18,139,921	138,554,726	360,940,919	1,844,240	1,332,772	
AF 100	Distribution Plant In Service	DISTPLT	17,094,333	25,764,519	108,746,300	407,291	18,068,724	10,803,570	
AF 101	General Plant In Service	GENPLT	3,071,641	3,748,730	26,448,659	52,422,587	2,540,003	4,291,699	
AF 102	Inaugible and General Plant in Service	INTGENPLT	4,586,937	5,385,340	39,367,128	77,793,439	3,769,191	6,368,587	
AF 103	Total Transmission and Distribution Plant	TDTPLT	32,874,123	43,904,440	247,301,026	361,348,210	19,912,964	12,136,342	
AF 104	Prod. Trans. and Distr. Plant in Service	PTDPLT	48,369,302	62,956,465	374,396,762	735,577,629	21,817,489	13,512,682	
AF 105	Total Electric Plant In Service	TOTPLT	52,956,239	67,641,804	413,763,890	813,371,068	25,586,680	19,881,269	
AF 106	Net Electric Plant In Service	NETPLT	35,881,307	45,895,209	282,186,239	540,005,530	15,456,085	10,145,402	
AF 107	Rate Base	RATEBASE	27,971,012	35,688,418	221,123,482	427,852,214	12,146,121	8,887,794	
AF 108									
AF 109	Transmission Plant in Service								
AF 110	Account 352	PLT_352	403,496	460,937	3,456,705	9,259,849	47,652	34,437	
AF 111	Account 353	PLT_353	6,030,498	6,895,212	51,384,520	144,038,617	713,220	515,422	
AF 112	Transmission Overhead Accounts 354-356	OHTRAN	8,537,172	9,850,898	76,299,085	189,651,873	989,552	715,116	
AF 113	Transmission Underground Accounts 357&358	UGTRAN	7,922	9,049	67,863	181,793	936	676	
AF 114									
AF 115	Distribution Plant in Service								
AF 116	Act 360-Land and Land Rights	PLT_360	84,577	123,667	729,958	0	18,328	13,245	
AF 117	Act 361-Structures & Improvements	PLT_361	175,165	256,124	1,511,799	0	37,960	27,432	
AF 118	Act 362-Station Equipment	PLT_362	3,615,352	5,286,319	31,303,022	0	783,475	566,193	
AF 119	Act 364-Towers and Fixtures	PLT_364	3,991,944	5,972,746	30,878,307	0	887,268	641,200	
AF 120	Act 365-Overhead Conductors & Devices	PLT_365	3,863,250	5,780,193	29,882,835	0	858,663	620,529	
AF 121	Act 366-Underground Conduit	PLT_366	422,581	631,888	3,278,647	0	93,863	67,832	
AF 122	Act 367 - Underground Conductor	PLT_367	716,522	1,071,421	5,559,232	0	159,153	115,015	
AF 123	Act 368-Line Transformers	PLT_368	3,216,939	5,702,035	1,480,674	0	860,220	621,654	
AF 124	Act 369-Services	PLT_369	488,410	360,124	0	0	0	0	
AF 125	Act 370-Meers	PLT_370	519,594	580,001	4,221,827	407,291	0	8,130,469	
AF 126	Act 371-Inst. on Customer Premises	PLT_371	0	0	0	0	0	0	
AF 127	Act 373-Street Lighting / Signal Systems	PLT_373	0	0	0	0	14,369,794	0	
AF 128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	7,855,194	11,752,939	60,761,142	0	1,745,931	1,261,730	
AF 129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1,139,103	1,703,310	8,837,879	0	253,016	182,847	
AF 130	Accounts 371&373	PLT_3713	0	0	0	0	14,369,794	8,130,469	
AF 131									
AF 132	Accts 360-362-Distribution Substation	PLT_SUB	3,875,094	5,666,110	33,444,778	0	839,764	606,871	
AF 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	8,064,122	11,791,249	69,599,021	0	1,747,559	1,262,906	
AF 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	930,175	1,664,999	0	0	251,388	181,670	
AF 135									
AF 136									
AF 137									
AF 138									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.					LARGE 69 TO 115KV					LARGE SCHOOL SECONDARY SERVICE					RESIDENTIAL SPACE HTG SERVICE				
			GENERAL SERV TRANSMISSION 69 TO 115KV	LARGE GENERAL SERV BACKONE TRANSM 115KV+	LARGE GENERAL SERV PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	LARGE SCHOOL SECONDARY SERVICE
AF 93	ALLOCATION FACTOR TABLE CONTINUED																					
AF 94	INTERNALLY DEVELOPED ALLOCATION FACTORS																					
AF 95																						
AF 96	Plant																					
AF 97	Inaugible Plant In Service	INTPLT	69,515,166	20,723,446	246,535	1,268,762	32,941	1,803,668	41,897,313	10,195,692												
AF 98	Production Plant In Service	PRODPLT	304,714,253	304,714,253	2,814,609	12,680,570	340,024	17,812,000	324,607,963	86,646,635												
AF 99	Transmission Plant In Service	TRANPLT	66,759,992	294,180,927	2,809,701	12,970,088	341,219	17,798,702	319,322,360	87,308,436												
AF 100	Distribution Plant In Service	DISTPLT	73,446	333,845	2,482,204	14,612,129	353,063	25,411,456	304,398,395	75,543,913												
AF 101	General Plant In Service	GENPLT	9,002,727	42,819,860	508,669	2,562,972	67,813	3,680,917	75,789,395	18,826,819												
AF 102	Inaugible and General Plant in Service	INTGENPLT	14,250,133	63,543,306	755,204	3,831,734	100,754	5,484,585	117,686,708	29,022,511												
AF 103	Total Transmission and Distribution Plant	TOTPLT	66,833,438	294,514,773	5,291,906	27,562,217	694,282	623,720,756	162,852,349													
AF 104	Prod, Trans, and Distr Plant in Service	PTDPLT	136,348,604	599,229,026	8,106,515	40,262,787	1,034,307	61,022,158	948,328,739	249,498,984												
AF 105	Total Electric Plant In Service	TOTPLT	150,598,736	662,772,332	8,861,718	44,094,321	1,135,061	66,506,743	1,066,015,447	278,521,495												
AF 106	Net Electric Plant In Service	NETPLT	100,066,978	430,098,551	6,021,207	29,810,100	769,922	45,125,287	710,535,908	186,412,234												
AF 107	Rate Base	RATEBASE	79,229,269	348,622,945	4,688,982	23,282,029	599,423	35,088,995	553,984,513	145,400,349												
AF 108																						
AF 109	Transmission Plant in Service																					
AF 110	Account 352	PLT_352	1,713,856	7,545,993	71,918	331,578	8,471	452,466	8,114,375	2,198,996												
AF 111	Account 353	PLT_353	26,637,185	117,401,432	1,075,591	4,954,907	126,810	6,768,402	121,453,794	32,895,726												
AF 112	Transmission Overhead Accounts 354-356	OHTTRAN	35,080,976	154,570,896	1,518,349	7,018,923	188,142	9,662,756	173,337,316	47,698,978												
AF 113	Transmission Underground Accounts 357&358	UCTRAN	33,647	148,146	1,412	6,510	166	8,883	159,305	43,172												
AF 114																						
AF 115	Distribution Plant in Service																					
AF 116	Acct 360-Land and Land Rights	PLT_360	0	0	16,759	67,818	2,274	121,394	1,254,655	321,615												
AF 117	Acct 361-Structures & Improvements	PLT_361	0	0	34,709	140,457	4,709	251,415	2,598,487	666,089												
AF 118	Acct 362-Station Equipment	PLT_362	0	0	716,373	2,896,379	97,190	5,189,129	53,631,904	13,747,866												
AF 119	Acct 364-Towers and Fixtures	PLT_364	0	0	708,918	3,283,026	96,178	5,876,567	60,736,876	15,569,137												
AF 120	Acct 365-Overhead Conductors & Devices	PLT_365	0	0	686,063	3,177,186	93,078	5,687,115	58,778,807	15,067,210												
AF 121	Acct 366-Underground Conduit	PLT_366	0	0	75,273	347,308	10,212	621,676	6,425,291	1,647,043												
AF 122	Acct 367 - Underground Conductor	PLT_367	0	0	127,631	588,291	17,316	1,054,106	10,894,642	2,792,705												
AF 123	Acct 368-Line Transformers	PLT_368	0	0	33,994	3,182,945	4,612	5,697,423	58,885,345	15,094,520												
AF 124	Acct 369-Services	PLT_369	0	0	0	488,410	0	360,124	31,644,868	6,575,773												
AF 125	Acct 370-Meters	PLT_370	73,446	333,845	82,485	437,109	27,495	552,506	19,547,520	4,061,956												
AF 126	Acct 371-Inst. on Customer Premises	PLT_371	0	0	0	0	0	0	0	0												
AF 127	Acct 372-Street Lighting / Signal Systems	PLT_372	0	0	0	0	0	0	0	0												
AF 128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	0	0	1,394,981	6,460,212	189,256	11,563,682	119,515,683	30,636,347												
AF 129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	0	0	202,904	936,199	27,528	1,675,782	17,319,933	4,439,748												
AF 130	Accounts 371&373	PLT_3713	0	0	0	0	0	0	0	0												
AF 131																						
AF 132	Accts 360-362-Distribution Substation	PLT_SUB	0	0	767,840	3,107,254	104,172	5,561,938	57,485,045	14,735,571												
AF 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	0	0	1,597,885	6,466,236	216,784	11,574,465	119,627,130	30,664,915												
AF 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	0	0	0	930,175	0	1,664,999	17,208,486	4,411,180												
AF 135																						
AF 136																						
AF 137																						
AF 138																						

Attachment RML-RD-5\ism COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
AF 139	ALLOCATION FACTOR TABLE CONTINUED						
AF 140	INTERNALLY DEVELOPED ALLOCATION FACTORS						
AF 141							
AF 142	Production Expense						
AF 143	OSM Expense Production Operation Accts 502-509	OX_PROD	21,975,735	7,447,024	672,916	4,085,517	23,555
AF 144	OSM Expense Production Maint Accts 511-514	MX_PROD	27,118,794	6,432,995	676,780	4,646,973	35,080
AF 145	Salaries and Wages Production Operation	SALWAGPO	12,914,995	4,323,233	392,496	2,393,396	13,959
AF 146	Salaries and Wages Production Maintenance	SALWAGPM	12,995,625	3,262,794	334,352	2,252,655	16,418
AF 147							
AF 148	Transmission Expense						
AF 149	OSM Accounts 561-567	OX_TRAN	8,936,900	2,995,684	271,732	1,693,908	9,939
AF 150	OSM Accounts 569-573	MX_TRAN	2,623,548	873,310	79,281	494,221	2,892
AF 151	Salaries & Wages Accounts 561-567	SALWAGTO	2,286,198	765,926	69,476	433,076	2,541
AF 152	Salaries & Wages Accounts 569-573	SALWAGTM	1,496,014	497,062	45,012	280,094	1,649
AF 153							
AF 154	Distribution Expense						
AF 155	Acct 580-Supervision	OX_580	2,469,418	1,062,479	152,477	462,610	11,256
AF 156	Acct 581-Lead Dispatch	OX_581	301,230	130,326	13,130	76,967	625
AF 157	Acct 582-Station Equipment	OX_582	203,808	88,177	8,884	52,075	423
AF 158	Acct 583-Overhead Lines	OX_583	683,238	303,473	30,574	179,223	1,454
AF 159	Acct 584-Underground Lines	OX_584	324,456	144,015	14,509	85,051	690
AF 160	Acct 585-Street Lighting	OX_585	558,120	0	0	0	0
AF 161	Acct 586-Meeting	OX_586	1,782,147	1,053,280	213,730	240,145	19,420
AF 162	Acct 587-Customer Installations	OX_587	742,527	0	0	0	0
AF 163	Acct 588-Miscellaneous	OX_588	5,688,831	2,668,588	304,719	1,426,895	18,155
AF 164	Acct 589-Rents	MX_589	1,271,065	596,247	68,084	318,813	4,056
AF 165	Acct 590-Supervision	MX_590	53,285	23,310	2,356	13,741	113
AF 166	Acct 592-Station Equipment	MX_592	1,327,838	574,486	57,878	339,277	2,753
AF 167	Acct 593-Overhead Lines	MX_593	8,768,354	3,894,627	392,375	2,300,064	18,666
AF 168	Acct 594-Underground Lines	MX_594	123,725	54,917	5,533	32,433	263
AF 169	Acct 595-Transformers	MX_595	77,117	41,534	4,184	24,529	199
AF 170	Acct 596-Street Lighting	MX_596	152,764	0	0	0	0
AF 171	Acct 597-Meeting	MX_597	9,880	5,839	1,185	1,331	108
AF 172	Acct 598-Miscellaneous	MX_598	1,250	587	67	314	4
AF 173	OSM Accounts 581-589	OX_DIST	11,555,420	4,984,106	653,629	2,379,170	44,824
AF 174	OSM Accounts 591-598	MX_DIST	10,478,525	4,575,604	461,989	2,702,443	22,030
AF 175	Salaries & Wages Accounts 581-589	SALWAGDO	7,118,793	3,062,897	439,558	1,333,603	32,448
AF 176	Salaries & Wages Accounts 591-598	SALWAGDM	3,789,338	1,657,719	167,527	977,175	8,014
AF 177							
AF 178							
AF 179							
AF 180							
AF 181							
AF 182							
AF 183							
AF 184							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No.			(m)	(n)	(o)	(p)	(q)	(r)
							MUNI & STATE STREET LIGHTING SERVICE (l)								
AF 139	ALLOCATION FACTOR TABLE CONTINUED														
AF 140	INTERNALLY DEVELOPED ALLOCATION FACTORS														
AF 141															
AF 142	Production Expense														
AF 143	O&M Expense Production Operation Accts 502-509	OX_PROD	280,588	328,698	2,301,457	6,776,569		34,487		24,923					
AF 144	O&M Expense Production Maint Accts 511-514	MX_PROD	357,720	362,679	3,819,078	10,686,500		58,624		42,366					
AF 145	Salaries and Wages Production Operation	SALWAGPO	165,121	192,343	1,371,491	4,027,504		20,579		14,872					
AF 146	Salaries and Wages Production Maintenance	SALWAGPM	170,675	176,604	1,766,213	4,969,326		27,044		19,544					
AF 147															
AF 148	Transmission Expense														
AF 149	O&M Accounts 561-567	OX_TRAN	116,896	133,806	1,009,311	2,681,918		13,760		9,944					
AF 150	O&M Accounts 569-573	MX_TRAN	34,031	38,992	294,075	799,844		4,006		2,895					
AF 151	Salaries & Wages Accounts 561-567	SALWAGTO	29,886	34,210	258,023	687,000		3,518		2,542					
AF 152	Salaries & Wages Accounts 569-573	SALWAGTM	19,397	22,200	166,689	459,967		2,289		1,654					
AF 153															
AF 154	Distribution Expense														
AF 155	Act 580-Supervision	OX_580	40,672	57,781	292,151	7,141		124,914		257,937					
AF 156	Act 581-Load Dispatch	OX_581	6,993	10,225	60,353	0		1,515		1,095					
AF 157	Act 582-Station Equipment	OX_582	4,731	6,918	40,834	0		1,025		741					
AF 158	Act 583-Overhead Lines	OX_583	15,876	23,754	122,805	0		3,529		2,550					
AF 159	Act 584-Underground Lines	OX_584	7,539	11,273	58,493	0		1,675		1,210					
AF 160	Act 585-Street Lighting	OX_585	0	0	0	0		556,120		0					
AF 161	Act 586-Metering	OX_586	23,180	25,875	188,347	18,170		0		0					
AF 162	Act 587-Customer Installations	OX_587	0	0	0	0		0		742,527					
AF 163	Act 588-Miscellaneous	OX_588	120,065	180,961	763,798	2,861		126,909		75,881					
AF 164	Act 589-Rents	OX_589	26,826	40,432	170,657	639		28,355		16,954					
AF 165	Act 590-Supervision	MX_590	1,219	1,821	9,507	1		1,021		195					
AF 166	Act 592-Station Equipment	MX_592	30,825	45,072	266,040	0		6,680		4,827					
AF 167	Act 593-Overhead Lines	MX_593	203,747	304,846	1,576,016	0		45,286		32,727					
AF 168	Act 594-Underground Lines	MX_594	2,875	4,299	22,305	0		639		461					
AF 169	Act 595-Transformers	MX_595	1,806	3,201	831	0		483		349					
AF 170	Act 596-Street Lighting	MX_596	0	0	0	0		152,764		0					
AF 171	Act 597-Metering	MX_597	129	143	1,044	101		0		0					
AF 172	Act 598-Miscellaneous	MX_598	26	40	168	1		28		17					
AF 173	O&M Accounts 581-589	OX_DIST	205,211	299,439	1,405,286	21,670		721,128		840,958					
AF 174	O&M Accounts 591-598	MX_DIST	239,816	338,199	1,869,930	101		205,968		38,445					
AF 175	Salaries & Wages Accounts 581-589	SALWAGDO	117,249	166,569	842,208	20,585		360,100		743,577					
AF 176	Salaries & Wages Accounts 591-598	SALWAGDM	86,718	129,504	676,085	87		72,622		13,887					
AF 177															
AF 178															
AF 179															
AF 180															
AF 181															
AF 182															
AF 183															
AF 184															

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL SERV TRANSMISSION 69 TO 115KV	GENERAL SERV BACKONE TRANSM 115KV+	MUNICIPAL PRIMARY SERVICE	MUNICIPAL SECONDARY SERVICE	SCHOOL PRIMARY SERVICE	SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE						
(a)											(b)	(c)	(d)	(e)	(f)	
139 ALLOCATION FACTOR TABLE CONTINUED																
140 INTERNALLY DEVELOPED ALLOCATION FACTORS																
AF 141																
AF 142	Production Expense															
AF 143	O&M Expense Production Operation Accts 502-509	OX_PROD	1,258,785	5,517,785	50,967	229,621	6,157	322,541	5,878,021	1,569,003						
AF 144	O&M Expense Production Maint Accts 511-514	MX_PROD	1,929,518	8,756,982	58,960	298,761	6,370	356,309	4,952,524	1,480,471						
AF 145	Salaries and Wages Production Operation	SALWAGPO	747,056	3,280,448	29,877	135,244	3,595	189,748	3,409,957	913,276						
AF 146	Salaries and Wages Production Maintenance	SALWAGPM	900,084	4,069,242	28,511	142,164	3,133	173,471	2,523,575	739,218						
AF 147																
AF 148	Transmission Expense															
AF 149	O&M Accounts 561-567	OX_TRAN	496,269	2,185,649	20,829	96,068	2,478	131,329	2,355,531	640,152						
AF 150	O&M Accounts 569-573	MX_TRAN	147,924	651,921	6,066	27,965	723	38,268	686,648	186,662						
AF 151	Salaries & Wages Accounts 561-567	SALWAGTO	127,119	559,881	5,325	24,560	633	33,577	602,258	163,669						
AF 152	Salaries & Wages Accounts 569-573	SALWAGTM	85,064	374,903	3,459	15,939	410	21,790	390,988	106,075						
AF 153																
AF 154	Distribution Expense															
AF 155	Act 580-Supervision	OX_580	1,288	5,853	6,454	34,218	1,161	56,619	860,363	202,116						
AF 156	Act 581-Load Dispatch	OX_581	0	0	1,386	5,607	188	10,037	103,735	26,591						
AF 157	Act 582-Station Equipment	OX_582	0	0	937	3,974	127	6,791	70,186	17,991						
AF 158	Act 583-Overhead Lines	OX_583	0	0	2,819	13,057	383	23,371	241,554	61,919						
AF 159	Act 584-Underground Lines	OX_584	0	0	1,343	6,196	182	11,091	114,631	29,384						
AF 160	Act 585-Street Lighting	OX_585	0	0	0	0	0	0	0	0						
AF 161	Act 586-Metering	OX_586	3,277	14,894	3,680	19,501	1,227	24,649	872,065	181,214						
AF 162	Act 587-Customer Installations	OX_587	0	0	0	0	0	0	0	0						
AF 163	Act 588-Miscellaneous	OX_588	516	2,345	17,434	102,631	2,480	178,482	2,137,993	530,595						
AF 164	Act 589-Rents	OX_589	115	524	3,895	22,931	554	39,878	477,695	118,552						
AF 165	Act 590-Supervision	MX_590	0	1	218	1,001	30	1,791	18,557	4,754						
AF 166	Act 592-Station Equipment	MX_592	0	0	6,108	24,717	829	44,243	457,271	117,216						
AF 167	Act 593-Overhead Lines	MX_593	0	0	36,183	167,564	4,909	299,938	3,099,985	794,642						
AF 168	Act 594-Underground Lines	MX_594	0	0	512	2,363	69	4,229	43,712	11,205						
AF 169	Act 595-Transformers	MX_595	0	0	19	1,787	3	3,199	33,059	8,474						
AF 170	Act 596-Street Lighting	MX_596	0	0	0	0	0	0	0	0						
AF 171	Act 597-Metering	MX_597	18	83	20	108	7	137	4,834	1,005						
AF 172	Act 598-Miscellaneous	MX_598	0	1	4	23	1	29	470	117						
AF 173	O&M Accounts 581-589	OX_DIST	3,908	17,762	31,495	173,716	5,140	294,299	4,017,859	966,247						
AF 174	O&M Accounts 591-598	MX_DIST	18	83	42,927	196,889	5,828	352,371	3,645,392	934,212						
AF 175	Salaries & Wages Accounts 581-589	SALWAGDO	3,712	16,873	18,606	98,644	3,348	163,221	2,480,239	582,657						
AF 176	Salaries & Wages Accounts 591-598	SALWAGDM	16	71	15,519	71,199	2,109	127,396	1,319,647	338,072						

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
AF 185	ALLOCATION FACTOR TABLE CONTINUED						
AF 186	INTERNALLY DEVELOPED ALLOCATION FACTORS						
AF 187							
AF 188	Customer Accounting Expense						
AF 189	Account 902	OX_902	3,152,863	2,500,364	401,783	147,131	35,239
AF 190	Account 903	OX_903	6,198,978	4,903,024	787,866	286,313	69,102
AF 191	Account 904	OX_904	3,622,254	3,085,180	23,505	141,014	1,561
AF 192	Accounts 902 & 903	OX_902_3	9,351,841	7,403,388	1,189,649	435,644	104,341
AF 193	O&M Accounts 902-905	OX_CA	12,974,096	10,488,567	1,213,153	576,658	105,902
AF 194	Salaries & Wages Accounts 902-905	SALWAGCA	5,014,401	3,970,281	637,984	233,627	55,956
AF 195							
AF 196	Customer Service Expense						
AF 197	Account908	OX_908	4,691,585	2,028,554	288,634	839,470	22,767
AF 198	Account909	OX_909	0	0	0	0	0
AF 199							
AF 200	O&M Accounts 908-910	OX_CS	4,691,585	2,028,554	288,634	839,470	22,767
AF 201	Salaries & Wages Accounts 908-910	SALWAGCS	1,474,908	653,495	104,885	165,747	9,191
AF 202							
AF 203	Total Customer Operations Expense	OMXCUST	17,803,713	12,626,819	1,519,415	1,422,583	129,909
AF 204							
AF 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	53,935,550	20,599,484	2,460,646	9,327,179	155,287
AF 206	Total Salaries and Wages Expense	SALWAGES	86,050,314	32,865,004	3,925,785	14,880,848	247,750
AF 207							
AF 208	Total O&M less Fuel and Purchased Power	OMXFPP	245,910,992	91,289,442	9,661,218	44,157,393	538,385
AF 209							
AF 210							
AF 211							
AF 212	Electric Plant in Service - Production Demand	DPROD	7,447,860	2,523,893	228,060	1,384,634	7,983
AF 213	Electric Plant in Service - Transmission Interconnect	DPRODTI	30,957	10,491	948	5,755	33
AF 214	Electric Plant in Service - Production Energy	ENERGY1	2,933,084	509,685	62,829	475,961	4,200
AF 215	Impact of Production Tax Deduction	PRODTAXD	10,411,901	3,044,068	291,837	1,866,350	12,216
AF 216							
AF 217							
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
AF 185	ALLOCATION FACTOR TABLE CONTINUED												
AF 186	INTERNALLY DEVELOPED ALLOCATION FACTORS												
AF 187													
AF 188	Customer Accounting Expense												
AF 189	Account 902	OX_902	11,434	8,915	47,241	756	0	0					
AF 190	Account 903	OX_903	22,421	17,481	95,873	14,700	0	0					
AF 191	Account 904	OX_904	10,038	12,424	104,219	236,536	3,872	3,907					
AF 192	Accounts 902 & 903	OX_902_3	33,854	26,396	143,114	15,456	0	0					
AF 193	O&M Accounts 902-905	OX_CA	43,892	38,820	247,333	251,992	3,872	3,907					
AF 194	Salaries & Wages Accounts 902-905	SALWAGCA	18,155	14,156	76,592	7,650	0	0					
AF 195													
AF 196	Customer Service Expense												
AF 197	Account 908	OX_908	55,987	63,484	736,925	640,531	8,843	6,390					
AF 198	Account 909	OX_909	0	0	0	0	0	0					
AF 199													
AF 200	O&M Accounts 908-910	OX_CS	55,987	63,484	736,925	640,531	8,843	6,390					
AF 201	Salaries & Wages Accounts 908-910	SALWAGCS	3,047	12,054	142,736	383,738	8	6					
AF 202													
AF 203	Total Customer Operations Expense	OMXCUST	100,281	102,618	986,368	892,710	12,714	10,297					
AF 204													
AF 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	705,399	863,540	6,100,816	12,140,942	588,278	993,979					
AF 206	Total Salaries and Wages Expense	SALWAGES	1,125,413	1,377,716	9,733,416	19,370,005	938,555	1,585,823					
AF 207													
AF 208	Total O&M less Fuel and Purchased Power	OMXPPP	3,271,266	3,903,055	28,422,845	60,442,417	1,918,216	2,306,845					
AF 209													
AF 210													
AF 211													
AF 212	Electric Plant in Service - Production Demand	DPROD	95,095	111,400	779,994	2,296,667	11,688	8,447					
AF 213	Electric Plant in Service - Transmission Interconnect	DPRODTI	395	463	3,242	9,546	49	35					
AF 214	Electric Plant in Service - Production Energy	ENERGY1	39,464	36,327	479,141	1,312,685	7,425	5,366					
AF 215	Impact of Production Tax Deduction	PRODTAXD	134,954	148,190	1,362,377	3,618,898	19,162	13,848					
AF 216													
AF 217													
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.				LARGE TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)		LARGE MUNICIPAL SECONDARY SERVICE (v)	LARGE SCHOOL PRIMARY SERVICE (w)	LARGE SCHOOL SECONDARY SERVICE (x)	RESIDENTIAL SERVICE (y)	RESIDENTIAL SPACE HTG SERVICE (z)
			LARGE TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)	LARGE MUNICIPAL SECONDARY SERVICE (v)	LARGE SCHOOL PRIMARY SERVICE (w)	LARGE SCHOOL SECONDARY SERVICE (x)							
AF 185	ALLOCATION FACTOR TABLE CONTINUED														
AF 186	INTERNALLY DEVELOPED ALLOCATION FACTORS														
AF 187															
AF 188	Customer Accounting Expense														
AF 189	Account 902		136	620	148	11,285	49	8,865						2,070,182	430,182
AF 190	Account 903		2,640	12,060	291	221,130	97	17,384						4,059,470	843,554
AF 191	Account 904		42,942	193,594	1,552	8,485	169	12,255						2,399,469	685,711
AF 192	Accounts 902 & 903		2,776	12,680	439	33,415	146	26,250						6,129,652	1,273,736
AF 193	O&M Accounts 902-905		45,717	206,274	1,991	41,901	316	38,505						8,529,121	1,959,447
AF 194	Salaries & Wages Accounts 902-905		1,374	6,276	235	17,920	78	14,077						3,287,203	683,078
AF 195															
AF 196	Customer Service Expense														
AF 197	Account 908		115,558	524,973	8,111	47,876	1,035	62,449						1,636,754	401,800
AF 198	Account 909		0	0	0	0	0	0						0	0
AF 199															
AF 200	O&M Accounts 908-910														
AF 201	Salaries & Wages Accounts 908-910		115,558	524,973	8,111	47,876	1,035	62,449						1,636,754	401,800
AF 202			66,109	315,629	51	2,996	178	11,876						540,994	112,501
AF 203	Total Customer Operations Expense		161,309	731,401	10,107	90,174	1,352	101,265						10,246,699	2,380,120
AF 204															
AF 205	Salaries & Wages Excluding Admin & Gen		2,223,969	9,916,972	117,732	587,666	15,680	847,860						16,465,187	4,134,297
AF 206	Total Salaries and Wages Expense		3,548,184	15,821,821	187,834	937,579	25,016	1,352,700						26,269,029	6,595,975
AF 207															
AF 208	Total O&M less Fuel and Purchased Power		11,074,439	49,367,978	555,760	2,715,506	69,572	3,833,483						72,442,755	18,846,687
AF 209															
AF 210															
AF 211															
AF 212	Electric Plant in Service - Production Demand		426,618	1,870,048	17,273	77,821	2,087	109,313						1,992,137	531,755
AF 213	Electric Plant in Service - Transmission Interconnect		1,773	7,773	72	323	9	454						8,280	2,210
AF 214	Electric Plant in Service - Production Energy		234,079	1,078,606	6,111	33,353	606	35,721						380,324	129,362
AF 215	Impact of Production Tax Deduction		662,471	2,956,427	23,456	111,497	2,702	145,489						2,380,741	663,327
AF 216															
AF 217															
AF 218															
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AF 230															

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
AF 231	REVENUES AND BILLING DETERMINANTS						
AF 232	AF 231	SALESREV	537,063,817	185,231,047	20,887,091	111,530,214	1,235,442
AF 233	Sales of Electricity Revenue - Present		0	0	0	0	0
AF 234	AF 233	SREVSGTX	20,887,091	0	20,887,091	0	0
AF 235	Small General Service Sales Revenue		111,530,214	0	0	111,530,214	0
AF 236	Secondary General Service Sales Revenue		1,235,442	0	0	0	1,235,442
AF 237	Small Municipal & School Service Sales Revenue		66,802,362	0	0	0	0
AF 238	Primary General Service		23,250,376	0	0	0	0
AF 239	Large General Service Transmission Sales Revenue		102,279,015	0	0	0	0
AF 240	Large General Service Backbone Transmission Sales Rev		3,909,152	0	0	0	0
AF 241	Muni & State Street Lighting Service Sales Revenue		4,128,450	0	0	0	0
AF 242	Guard & Flood Lighting Service Sales Revenue		1,135,494	0	0	0	0
AF 243	Large Municipal Primary Service Sales Revenue		6,211,439	0	0	0	0
AF 244	Large Municipal Secondary Service Sales Revenue		128,654	0	0	0	0
AF 245	Large School Primary Service Sales Revenue		10,335,081	0	0	0	0
AF 246	Large School Secondary Service Sales Revenue		146,273,439	0	0	0	0
AF 247	Residential Service Sales Revenue		38,957,608	0	0	0	0
AF 248	Residential Space Heating Service Sales Revenue						
AF 249	AF 247	SREVSRHTX					
AF 250	AF 248						
AF 251	Claimed Rate Sales Revenue		617,901,092	227,796,545	23,506,409	118,365,525	1,267,318
AF 252	AF 251	CLAIMREV					
AF 253	AF 252						
AF 254	PRESENT REVENUES FROM SALES INPUT						
AF 255	AF 254		217,059,708	8,781,287	12,945,395	100,989,104	908,267
AF 256	Total Sales of Electricity Revenues		537,063,817	185,231,047	20,887,091	111,530,214	1,235,442
AF 257	Sales of Electricity Revenues Excl Cost of Gas (Present)		0	0	0	0	0
AF 258	AF 257		0	0	0	0	0
AF 259	AF 258		0	0	0	0	0
AF 260	AF 259		0	0	0	0	0
AF 261	AF 260		0	0	0	0	0
AF 262	BILLING DETERMINANT INPUTS						
AF 263	Number of Customer Bills		3,064,167	2,430,024	390,480	142,992	34,248
AF 264	Annual kWh Sales @ Meter		14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584
AF 265	Annual kW - Billed		22,297,626	0	0	6,412,810	0
AF 266	AF 265						
AF 267	AF 266						
AF 268	RATE OF RETURN						
AF 269	Rate of Return (Equalized)		7.91%	7.91%	7.91%	7.91%	7.91%
AF 270	AF 269	SCH AF LN 269					
AF 271	AF 270						
AF 272	PROPOSED REVENUES FROM SALES INPUT						
AF 273	Annual kWh Sales - Proposed		14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584
AF 274	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		617,900,285	227,913,799	23,521,070	118,476,456	1,268,295
AF 275	AF 274	SCH AF LN 264					
AF 276	AF 275						

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017																
SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No.			(m)	(n)	(o)	(p)	(q)	(r)	
							MUNI & STATE STREET LIGHTING SERVICE (f)	GUARD & FLOOD LIGHTING SERVICE (g)								
AF 231	REVENUES AND BILLING DETERMINANTS															
AF 232	AF 233 Sales of Electricity Revenue - Present	SALESREV	7,346,933	10,463,735	66,802,362	125,529,391	3,909,152	4,128,450								
AF 234	AF 234 Small General Service Sales Revenue	SREVSGSTX	0	0	0	0	0	0								
AF 235	AF 235 Secondary General Service Sales Revenue	SREVSMTX	0	0	0	0	0	0								
AF 236	AF 236 Small Municipal & School Service Sales Revenue	SREVPGTX	0	0	0	0	0	0								
AF 237	AF 237 Primary General Service	SREVPGTX	0	0	66,802,362	0	0	0								
AF 238	AF 238 Large General Service Transmission Sales Revenue	SREVLGSTTX	0	0	0	23,250,376	0	0								
AF 239	AF 240 Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	0	0	0	102,279,015	0	0								
AF 241	AF 241 Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	0	0	0	0	3,909,152	0								
AF 242	AF 242 Guard & Flood Lighting Service Sales Revenue	SREVLTG	0	0	0	0	0	4,128,450								
AF 243	AF 243 Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,135,494	0	0	0	0	0								
AF 244	AF 244 Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	6,211,439	0	0	0	0	0								
AF 245	AF 245 Large School Primary Service Sales Revenue	SREVLSPSTX	0	128,654	0	0	0	0								
AF 246	AF 246 Large School Secondary Service Sales Revenue	SREVLSSSTX	0	10,335,081	0	0	0	0								
AF 247	AF 247 Residential Service Sales Revenue	SREVRSTX	0	0	0	0	0	0								
AF 248	AF 248 Residential Space Heating Service Sales Revenue	SREVRSTX	0	0	0	0	0	0								
AF 249	AF 249 Residential Space Heating Service Sales Revenue	SREVRSTX	0	0	0	0	0	0								
AF 250	AF 250 Residential Space Heating Service Sales Revenue	SREVRSTX	0	0	0	0	0	0								
AF 251	AF 251 Claimed Rate Sales Revenue	CLAIMREV	8,763,888	11,031,831	70,574,711	147,276,933	4,688,005	4,629,926								
AF 252	AF 252 Claimed Rate Sales Revenue	CLAIMREV	8,763,888	11,031,831	70,574,711	147,276,933	4,688,005	4,629,926								
AF 253	AF 253 Claimed Rate Sales Revenue	CLAIMREV	8,763,888	11,031,831	70,574,711	147,276,933	4,688,005	4,629,926								
AF 254	PRESENT REVENUES FROM SALES INPUT															
AF 255	AF 255 Total Sales of Electricity Revenues		6,569,844	8,781,287	61,520,465	8,781,287	2,775,852	5,006,919								
AF 256	AF 256 Total Sales of Electricity Revenues		7,346,933	10,463,735	66,802,362	125,529,391	3,909,152	4,128,450								
AF 257	AF 257 Sales of Electricity Revenues Excl Cost of Gas (Present)		7,346,933	10,463,735	66,802,362	125,529,391	3,909,152	4,128,450								
AF 258	AF 258 Sales of Electricity Revenues Excl Cost of Gas (Present)		0	0	0	0	0	0								
AF 259	AF 259 Sales of Electricity Revenues Excl Cost of Gas (Present)		0	0	0	0	0	0								
AF 260	AF 260 Sales of Electricity Revenues Excl Cost of Gas (Present)		0	0	0	0	0	0								
AF 261	AF 261 Sales of Electricity Revenues Excl Cost of Gas (Present)		0	0	0	0	0	0								
AF 262	BILLING DETERMINANT INPUTS															
AF 263	AF 263 Number of Customer Bills	SCH AF, LN 82	11,112	8,664	45,912	735	-	-								
AF 264	AF 264 Annual kWh Sales @ Meter	SCH AF, LN 52	180,722,250	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274								
AF 265	AF 265 Annual kWh - Billed		578,449	696,033	3,913,916	10,696,419	0	0								
AF 266	AF 266 Annual kWh - Billed		578,449	696,033	3,913,916	10,696,419	0	0								
AF 267	AF 267 Annual kWh - Billed		578,449	696,033	3,913,916	10,696,419	0	0								
AF 268	RATE OF RETURN															
AF 269	AF 269 Rate of Return (Equalized)		7.91%	7.91%	7.91%	7.91%	7.91%	7.91%								
AF 270	AF 270 Rate of Return (Equalized)		7.91%	7.91%	7.91%	7.91%	7.91%	7.91%								
AF 271	AF 271 Rate of Return (Equalized)		7.91%	7.91%	7.91%	7.91%	7.91%	7.91%								
AF 272	PROPOSED REVENUES FROM SALES INPUT															
AF 273	AF 273 Annual kWh Sales - Proposed		180,722,250	166,377,468	2,231,325,177	6,553,255,176	33,896,962	24,496,274								
AF 274	AF 274 Sales of Electricity Revenues Excl Cost of Gas (Proposed)		8,773,001	11,040,941	70,679,139	146,906,592	4,689,889	4,631,103								
AF 275	AF 275 Sales of Electricity Revenues Excl Cost of Gas (Proposed)		8,773,001	11,040,941	70,679,139	146,906,592	4,689,889	4,631,103								
AF 276	AF 276 Sales of Electricity Revenues Excl Cost of Gas (Proposed)		8,773,001	11,040,941	70,679,139	146,906,592	4,689,889	4,631,103								

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
AP 1	Allocation Factors						
AP 2	DEMAND						
AP 3							
AP 4	DEMAND - PRODUCTION RELATED						
AP 5	Demand Production (AED 4-CP)	DPDROD	1.00000	0.33887	0.03062	0.18591	0.00107
AP 6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.33887	0.03062	0.18591	0.00107
AP 7	Transmission Interconnect (AED 4-CP)	DPDODTI	1.00000	0.33887	0.03062	0.18591	0.00107
AP 8	Production Load Dispatching (AED 4-CP)	DPDODLD	1.00000	0.33887	0.03062	0.18591	0.00107
AP 9							
AP 10							
AP 11	DEMAND - TRANSMISSION RELATED						
AP 12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.33552	0.03032	0.18856	0.00112
AP 13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.35726	0.04358	0.31831	0.00089
AP 14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.33552	0.03032	0.18856	0.00112
AP 15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.30825	0.03660	0.28320	0.00073
AP 16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.37038	0.04545	0.32771	0.00093
AP 17							
AP 18							
AP 19							
AP 20	DEMAND - DISTRIBUTION RELATED						
AP 21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.43265	0.04359	0.25551	0.00207
AP 22							
AP 23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.43265	0.04359	0.25551	0.00207
AP 24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.43265	0.04359	0.25551	0.00207
AP 25							
AP 26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.54461	0.05487	0.32163	0.00261
AP 27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.54461	0.05487	0.32163	0.00261
AP 28							
AP 29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.54461	0.05487	0.32163	0.00261
AP 30							
AP 31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.43265	0.04359	0.25551	0.00207
AP 32							
AP 33	AED 4-CP Distribution	AED4CPDIST	1.00000	0.48016	0.04339	0.26985	0.00160
AP 34							
AP 35							
AP 36							
AP 37							
AP 38							
AP 39							
AP 40							
AP 41							
AP 42							
AP 43							
AP 44							
AP 45							
AP 46							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
AP 1	Allocation Factors								
AP 2	DEMAND								
AP 3									
AP 4	DEMAND - PRODUCTION RELATED								
AP 5	Demand Production (AED 4-CP)	DPDOD	0.01277	0.01496	0.10473	0.30837	0.00157	0.00113	
AP 6	Purchased Capacity (AED 4-CP)	DPURCH	0.01277	0.01496	0.10473	0.30837	0.00157	0.00113	
AP 7	Transmission Interconnect (AED 4-CP)	DPDODTI	0.01277	0.01496	0.10473	0.30837	0.00157	0.00113	
AP 8	Production Load Dispatching (AED 4-CP)	DPDODLD	0.01277	0.01496	0.10473	0.30837	0.00157	0.00113	
AP 9									
AP 10									
AP 11	DEMAND - TRANSMISSION RELATED								
AP 12	Demand Transmission System (AED 4-CP)	DTRAN	0.01313	0.01500	0.11245	0.30124	0.00155	0.00112	
AP 13	Demand Transmission Radial Lines - Gross Plant	DTRANADGRS	0.01083	0.01517	0.18289	0.06978	0.00075	0.00054	
AP 14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	0.01313	0.01500	0.11245	0.30124	0.00155	0.00112	
AP 15	Demand Transmission Radial Lines - Depreciation Plant	DTRANADDEP	0.01225	0.01020	0.23609	0.11139	0.00075	0.00054	
AP 16	Demand Transmission Radial Lines - Net Plant	DTRANADNET	0.01045	0.01650	0.16865	0.05864	0.00075	0.00054	
AP 17									
AP 18									
AP 19									
AP 20	DEMAND - DISTRIBUTION RELATED								
AP 21	Demand Distribution Primary Substation (NCP)	DDISPSUB	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	
AP 22									
AP 23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	
AP 24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	
AP 25									
AP 26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	0.02343	0.04194	0.00000	0.00000	0.00633	0.00458	
AP 27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	0.02343	0.04194	0.00000	0.00000	0.00633	0.00458	
AP 28									
AP 29	Demand Distribution Line Transformers (NCP)	DDISTSLT	0.02343	0.04194	0.00000	0.00000	0.00633	0.00458	
AP 30									
AP 31	Distribution Load Dispatching (NCP)	DDISTLD	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	
AP 32									
AP 33	AED 4-CP Distribution	AED4CPDIST	0.01879	0.02146	0.16053	0.00000	0.00222	0.00160	
AP 34									
AP 35									
AP 36									
AP 37									
AP 38									
AP 39									
AP 40									
AP 41									
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AP 46									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.					RESIDENTIAL SPACE HTG SERVICE				
			LARGE TRANSMISSION 69 TO 115KV	LARGE GENERAL SERV BACKONE TRANSM 115KV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	(v)	(s)	(y)	(z)
AP 1	Allocation Factors											
AP 2	DEMAND											
AP 3												
AP 4	DEMAND - PRODUCTION RELATED											
AP 5	Demand Production (AED 4-CP)			0.25109	0.00232	0.01045	0.00028	0.01468	0.26748	0.07140		
AP 6	Purchased Capacity (AED 4-CP)			0.25109	0.00232	0.01045	0.00028	0.01468	0.26748	0.07140		
AP 7	Transmission Interconnect (AED 4-CP)			0.25109	0.00232	0.01045	0.00028	0.01468	0.26748	0.07140		
AP 8	Production Load Dispatching (AED 4-CP)											
AP 9												
AP 10												
AP 11	DEMAND - TRANSMISSION RELATED											
AP 12	Demand Transmission System (AED 4-CP)			0.24549	0.00234	0.01079	0.00028	0.01472	0.26398	0.07154		
AP 13	Demand Transmission Radial Lines - Gross Plant			0.05728	0.00184	0.00899	0.00048	0.01469	0.26484	0.09242		
AP 14	Transmission Load Dispatching (AED 4-CP)			0.05728	0.00234	0.01079	0.00028	0.01472	0.26398	0.07154		
AP 15	Demand Transmission Radial Lines - Depreciation Plant			0.00314	0.00335	0.00889	0.00063	0.00957	0.22597	0.08228		
AP 16	Demand Transmission Radial Lines - Net Plant			0.01478	0.00143	0.00902	0.00044	0.01606	0.27524	0.09514		
AP 17												
AP 18												
AP 19												
AP 20	DEMAND - DISTRIBUTION RELATED											
AP 21	Demand Distribution Primary Substation (NCP)			0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828		
AP 22	Demand Distribution Primary Overhead Lines (NCP)			0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828		
AP 23	Demand Distribution Primary Underground Lines (NCP)			0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828		
AP 24	Demand Distribution Primary Underground Lines (NCP)											
AP 25												
AP 26	Demand Distribution Secondary Overhead Lines (NCP)			0.00000	0.00000	0.02343	0.00000	0.04194	0.43349	0.11112		
AP 27	Demand Distribution Secondary Underground Lines (NCP)			0.00000	0.00000	0.02343	0.00000	0.04194	0.43349	0.11112		
AP 28												
AP 29	Demand Distribution Line Transformers (NCP)			0.00000	0.00000	0.02343	0.00000	0.04194	0.43349	0.11112		
AP 30												
AP 31	Distribution Load Dispatching (NCP)			0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828		
AP 32												
AP 33	AED 4-CP Distribution			0.00000	0.00335	0.01544	0.00039	0.02107	0.37778	0.10238		
AP 34												
AP 35												
AP 36												
AP 37												
AP 38												
AP 39												
AP 40												
AP 41												
AP 42												
AP 43												
AP 44												
AP 45												
AP 46												

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
47	ALLOCATION PROPORTIONS TABLE CONTINUED						
48	ENERGY - PRODUCTION RELATED						
49	Energy @ Generation with losses (KWh)	ENERGUEL	1.00000	0.17377	0.02142	0.16227	0.00143
50	Energy @ Generation with losses (KWh)	ENERGY1	1.00000	0.17377	0.02142	0.16227	0.00143
51	Energy @ Meter (KWh Sales)	ENERGY2	1.00000	0.16618	0.02048	0.15564	0.00137
52	Energy Efficiency Tracker (energy, excl. transmission)	ENERTRK	1.00000	0.31454	0.03877	0.29373	0.00259
53	Present In-City Revenues (incl. fuel, EEGR)	INCYTRV	1.00000	0.55450	0.04466	0.27811	0.00395
54	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.24704	0.03045	0.23137	0.00204
55							
56							
57	Sec Line Transf - 1.123468%						
58							
59	Subtransmission - 1.035491%						
60	Transmission - 1.02285%						
61							
62	CUSTOMER						
63							
64							
65	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.68078	0.11657	0.17640	0.01113
66	370-Meters (New Meter Cost)	CMETERS	1.00000	0.59102	0.11983	0.13475	0.01090
67							
68	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.73305	0.12743	0.04657	0.01118
69	903-Customer Records & Collections (Wgrid Annual Bills)	CUSTREC	1.00000	0.79094	0.12710	0.04654	0.01115
70	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.79094	0.12710	0.04654	0.01115
71	908-Customer Assistance	CUSTASST	1.00000	0.79094	0.12710	0.04654	0.01115
72	909-Advertisement	CUSTADVT	1.00000	0.79094	0.12710	0.04654	0.01115
73	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.79094	0.12710	0.04654	0.01115
74							
75							
76	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000
77	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000
78							
79	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.80728	0.12972	0.04750	0.00000
80							
81							
82	Number of Bills (Annual)	CUSTBILLS	1.00000	0.79305	0.12743	0.04657	0.01118
83	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.79094	0.12710	0.04654	0.01115
84	Number of Customers	CUST	1.00000	0.79305	0.12743	0.04657	0.01118
85	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000
86							
87	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	0.19590	0.00000
88	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.79324	0.12746	0.04668	0.01118
89							
90							
91							
92							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
AP 47	ALLOCATION PROPORTIONS TABLE CONTINUED												
AP 48													
AP 49	ENERGY - PRODUCTION RELATED												
AP 50	Energy @ Generation with losses (kWh)	ENEFUEL	0.01345	0.01239	0.16336	0.44754	0.00253	0.00183					
AP 51	Energy @ Generation with losses (kWh)	ENERGY1	0.01345	0.01239	0.16336	0.44754	0.00253	0.00183					
AP 52	Energy @ Meter (kWh Sales)	ENERGY2	0.01291	0.01188	0.15936	0.46802	0.00242	0.00175					
AP 53	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	0.02435	0.02242	0.29569	0.00000	0.00458	0.00331					
AP 54	Present In-City Revenues (incl. fuel, EECRF)	INCYTRV	0.01829	0.03576	0.01956	0.02159	0.01370	0.00988					
AP 55	Energy @ Meter, less REC opt-out	ENERGYREC	0.01919	0.01766	0.23690	0.20914	0.00360	0.00260					
AP 56													
AP 57													
AP 58	Sec Line Transf - 1.123468%												
AP 59													
AP 60	Subtransmission - 1.035491%												
AP 61	Transmission - 1.029285%												
AP 62													
AP 63	CUSTOMER												
AP 64													
AP 65	369-Service Investment (Replacement Costs)	CSEVICE	0.00870	0.00641	0.00000	0.00000	0.00000	0.00000					
AP 66	370-Meters (New Meter Cost)	CMETERS	0.01301	0.01452	0.10569	0.01020	0.00000	0.00000					
AP 67													
AP 68	902-Meter Reading (Customer Count)	CMETRDG	0.00363	0.00283	0.01498	0.00024	0.00000	0.00000					
AP 69	903-Customer Records & Collections (Wgrid Annual Bills)	CUSTREC	0.00362	0.00282	0.01547	0.00237	0.00000	0.00000					
AP 70	905-Miscellaneous Customer Accounts	CUSTCAM	0.00362	0.00282	0.01547	0.00237	0.00000	0.00000					
AP 71	906-Customer Assistance	CUSTASST	0.00362	0.00282	0.01547	0.00237	0.00000	0.00000					
AP 72	909-Advertisement	CUSTADVT	0.00362	0.00282	0.01547	0.00237	0.00000	0.00000					
AP 73	910-Miscellaneous Customer Service	CUSTCSM	0.00362	0.00282	0.01547	0.00237	0.00000	0.00000					
AP 74													
AP 75													
AP 76	371-Installation on Customer Premises	CUSTPREM	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000					
AP 77	373-Street Lighting & Signal Systems	CLIGHT	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000					
AP 78													
AP 79	Customer Deposits (Number of Customers)	CUSTDEP	0.00000	0.00000	0.01525	0.00024	0.00000	0.00000					
AP 80													
AP 81													
AP 82	Number of Bills (Annual)	CUSTBILL5	0.00363	0.00283	0.01498	0.00024	0.00000	0.00000					
AP 83	Number of Bills (Weighted)	CUSTWBILL5	0.00362	0.00282	0.01547	0.00237	0.00000	0.00000					
AP 84	Number of Customers	CUST	0.00363	0.00283	0.01498	0.00024	0.00000	0.00000					
AP 85	Transmission Meters (Transmission Customers)	TRANSMET	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000					
AP 86													
AP 87	Major Act Representatives Acct 908	MAJACCT	0.00000	0.01495	0.20047	0.58878	0.00000	0.00000					
AP 88	Number of Customers (Distribution Only)	CUSTDIST	0.00363	0.00283	0.01499	0.00000	0.00000	0.00000					
AP 89													
AP 90													
AP 91													
AP 92													

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
AP 93	ALLOCATION PROPORTIONS TABLE CONTINUED						
AP 94	INTERNALLY DEVELOPED ALLOCATION FACTORS						
AP 95							
AP 96	Plant						
AP 97	Inaugible Plant In Service	INTPLT	1.00000	0.41973	0.05315	0.16132	0.00364
AP 98	Production Plant In Service	PRODPLT	1.00000	0.33887	0.03062	0.18591	0.00107
AP 99	Transmission Plant In Service	TRANPLT	1.00000	0.33476	0.03061	0.19178	0.00110
AP 100	Distribution Plant In Service	DISTPLT	1.00000	0.46909	0.05356	0.25082	0.00319
AP 101	General Plant In Service	GENPLT	1.00000	0.39418	0.04806	0.16917	0.00313
AP 102	Inaugible and General Plant in Service	INTGENPLT	1.00000	0.40289	0.04979	0.16649	0.00330
AP 103	Total Transmission and Distribution Plant	TOTPLT	1.00000	0.38850	0.03979	0.21540	0.00194
AP 104	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.36990	0.03635	0.20435	0.00161
AP 105	Total Electric Plant In Service	TOTPLT	1.00000	0.37324	0.03771	0.20052	0.00178
AP 106	Not Electric Plant In Service	NETPLT	1.00000	0.37241	0.03727	0.20265	0.00173
AP 107	Rate Base	RATEBASE	1.00000	0.37053	0.03725	0.20174	0.00178
AP 108			0.00000	0.00000	0.00000	0.00000	0.00000
AP 109	Transmission Plant in Service						
AP 110	Account 352	PLT_352	1.00000	0.33552	0.03032	0.18856	0.00112
AP 111	Account 353	PLT_353	1.00000	0.33175	0.02998	0.18628	0.00110
AP 112	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.33668	0.03103	0.19549	0.00110
AP 113	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.33552	0.03032	0.18856	0.00112
AP 114							
AP 115	Distribution Plant in Service		0.00000	0.00000	0.00000	0.00000	0.00000
AP 116	Acct 360-Land and Land Rights	PLT_360	1.00000	0.43265	0.04359	0.25551	0.00207
AP 117	Acct 361-Structures & Improvements	PLT_361	1.00000	0.43265	0.04359	0.25551	0.00207
AP 118	Acct 362-Station Equipment	PLT_362	1.00000	0.43265	0.04359	0.25551	0.00207
AP 119	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.44417	0.04475	0.26231	0.00213
AP 120	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.44417	0.04475	0.26231	0.00213
AP 121	Acct 366-Underground Conduit	PLT_366	1.00000	0.44387	0.04472	0.26214	0.00213
AP 122	Acct 367 - Underground Conductor	PLT_367	1.00000	0.44387	0.04472	0.26214	0.00213
AP 123	Acct 368-Line Transformers	PLT_368	1.00000	0.53858	0.05426	0.31807	0.00238
AP 124	Acct 369-Services	PLT_369	1.00000	0.68078	0.11657	0.17640	0.01113
AP 125	Acct 370-Meters	PLT_370	1.00000	0.59102	0.11993	0.13475	0.01090
AP 126	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000
AP 127	Acct 372-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000
AP 128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.44417	0.04475	0.26231	0.00213
AP 129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.44387	0.04472	0.26214	0.00213
AP 130	Accounts 371&373	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000
AP 131							
AP 132	Accts 360-362-Distribution Substation	PLT_SUB	1.00000	0.43265	0.04359	0.25551	0.00207
AP 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.43265	0.04359	0.25551	0.00207
AP 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.54461	0.05487	0.32163	0.00261
AP 135							
AP 136							
AP 137							
AP 138							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (p) (q) (r)
AP 93	ALLOCATION PROPORTIONS TABLE CONTINUED								
AP 94	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AP 95									
AP 96	Plant								
AP 97	Inaugible Plant In Service	INTPLT	0.01221	0.01480	0.10409	0.20442	0.00990	0.01673	
AP 98	Production Plant In Service	PRODPLT	0.01277	0.01496	0.10473	0.30837	0.00157	0.00113	
AP 99	Transmission Plant In Service	TRANPLT	0.01299	0.01493	0.11407	0.29715	0.00152	0.00110	
AP 100	Distribution Plant In Service	DISTPLT	0.02111	0.03181	0.13426	0.00050	0.02231	0.01334	
AP 101	General Plant In Service	GENPLT	0.01280	0.01562	0.11019	0.21840	0.01058	0.01788	
AP 102	Inaugible and General Plant in Service	INTGENPLT	0.01260	0.01534	0.10811	0.21364	0.01035	0.01749	
AP 103	Total Transmission and Distribution Plant	TOTPLT	0.01624	0.02169	0.12215	0.17848	0.00984	0.00599	
AP 104	Prod. Trans. and Distr. Plant in Service	PTDPLT	0.01494	0.01916	0.11562	0.22715	0.00674	0.00417	
AP 105	Total Electric Plant In Service	TOTPLT	0.01470	0.01878	0.11486	0.22579	0.00710	0.00552	
AP 106	Net Electric Plant In Service	NETPLT	0.01488	0.01906	0.11716	0.22421	0.00642	0.00421	
AP 107	Rate Base	RATEBASE	0.01482	0.01891	0.11715	0.22667	0.00643	0.00471	
AP 108			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 109	Transmission Plant in Service								
AP 110	Account 352	PLT_352	0.01313	0.01500	0.11245	0.30124	0.00155	0.00112	
AP 111	Account 353	PLT_353	0.01296	0.01482	0.11087	0.30959	0.00153	0.00111	
AP 112	Transmission Overhead Accounts 354-356	OHTRAN	0.01300	0.01500	0.11622	0.28887	0.00151	0.00109	
AP 113	Transmission Underground Accounts 357&358	UGTRAN	0.01313	0.01500	0.11245	0.30124	0.00155	0.00112	
AP 114									
AP 115	Distribution Plant in Service								
AP 116	Act 360-Land and Land Rights	PLT_360	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 117	Act 361-Structures & Improvements	PLT_361	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	
AP 118	Act 362-Station Equipment	PLT_362	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	
AP 119	Act 364-Towers and Fixtures	PLT_364	0.02324	0.03477	0.17974	0.00000	0.00516	0.00373	
AP 120	Act 365-Overhead Conductors & Devices	PLT_365	0.02324	0.03477	0.17974	0.00000	0.00516	0.00373	
AP 121	Act 366-Underground Conduit	PLT_366	0.02324	0.03475	0.18028	0.00000	0.00516	0.00373	
AP 122	Act 367 - Underground Conductor	PLT_367	0.02324	0.03475	0.18028	0.00000	0.00516	0.00373	
AP 123	Act 368-Line Transformers	PLT_368	0.02342	0.04151	0.01078	0.00000	0.00626	0.00453	
AP 124	Act 369-Services	PLT_369	0.00870	0.00641	0.00000	0.00000	0.00000	0.00000	
AP 125	Act 370-Meers	PLT_370	0.01301	0.01452	0.10569	0.01020	0.00000	0.00000	
AP 126	Act 371-Inst. on Customer Premises	PLT_371	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 127	Act 373-Street Lighting / Signal Systems	PLT_373	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	0.02324	0.03477	0.17974	0.00000	0.00516	0.00373	
AP 129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	0.02324	0.03475	0.18028	0.00000	0.00516	0.00373	
AP 130	Accounts 371&373	PLT_3713	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 131									
AP 132	Accts 360-362-Distribution Substation	PLT_SUB	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	
AP 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364	
AP 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	0.02343	0.04194	0.00000	0.00000	0.00633	0.00458	
AP 135									
AP 136									
AP 137									
AP 138									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.					LARGE TRANSMISSION 69 TO 115KV SERVICE (s)	LARGE GENERAL SERV BACKONE TRANSN 115KV+ SERVICE (t)	LARGE MUNICIPAL PRIMARY SERVICE			LARGE MUNICIPAL SECONDARY SERVICE (v)	LARGE SCHOOL PRIMARY SERVICE (w)	LARGE SCHOOL SECONDARY SERVICE (x)	RESIDENTIAL SERVICE (y)	RESIDENTIAL SPACE HTG SERVICE (z)
AP 93	ALLOCATION PROPORTIONS TABLE CONTINUED																
AP 94	INTERNALLY DEVELOPED ALLOCATION FACTORS																
AP 95																	
AP 96	Plant																
AP 97	Inaugible Plant In Service	INTPLT	0.03745	0.16698	0.00199	0.01022	0.00027	0.01453	0.32758	0.08215							
AP 98	Production Plant In Service	PRODPLT	0.05728	0.25109	0.00232	0.01045	0.00028	0.01468	0.26748	0.07140							
AP 99	Transmission Plant In Service	TRANPLT	0.05496	0.24219	0.00231	0.01068	0.00028	0.01465	0.26288	0.07188							
AP 100	Distribution Plant In Service	DISTPLT	0.00009	0.00041	0.00306	0.01804	0.00044	0.03137	0.37582	0.09327							
AP 101	General Plant In Service	GENPLT	0.04001	0.17839	0.00212	0.01068	0.00028	0.01534	0.31575	0.07843							
AP 102	Inaugible and General Plant in Service	INTGENPLT	0.03913	0.17450	0.00207	0.01052	0.00028	0.01506	0.32319	0.07970							
AP 103	Total Transmission and Distribution Plant	TOTPLT	0.03301	0.14547	0.00261	0.01362	0.00034	0.02134	0.30806	0.08044							
AP 104	Prod, Trans, and Distr Plant in Service	TDPLT	0.04211	0.18505	0.00250	0.01243	0.00032	0.01884	0.29285	0.07705							
AP 105	Total Electric Plant In Service	TOTPLT	0.04181	0.18398	0.00246	0.01224	0.00032	0.01846	0.29592	0.07732							
AP 106	Net Electric Plant In Service	NETPLT	0.04155	0.18266	0.00250	0.01238	0.00032	0.01874	0.29501	0.07740							
AP 107	Rate Base	RATEBASE	0.04198	0.18470	0.00248	0.01233	0.00032	0.01859	0.29350	0.07703							
AP 108			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000							
AP 109	Transmission Plant in Service																
AP 110	Account 352	PLT_352	0.05576	0.24549	0.00234	0.01079	0.00028	0.01472	0.26598	0.07154							
AP 111	Account 353	PLT_353	0.05725	0.25234	0.00231	0.01065	0.00027	0.01455	0.26105	0.07070							
AP 112	Transmission Overhead Accounts 354-356	OHTRAN	0.05343	0.23544	0.00231	0.01069	0.00029	0.01472	0.26402	0.07265							
AP 113	Transmission Underground Accounts 357&358	UCTRAN	0.05576	0.24549	0.00234	0.01079	0.00028	0.01472	0.26398	0.07154							
AP 114																	
AP 115	Distribution Plant in Service																
AP 116	Acct 360-Land and Land Rights	PLT_360	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000							
AP 117	Acct 361-Structures & Improvements	PLT_361	0.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828							
AP 118	Acct 362-Station Equipment	PLT_362	0.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828							
AP 119	Acct 364-Towers and Fixtures	PLT_364	0.00000	0.00000	0.00413	0.01911	0.00056	0.03421	0.35354	0.09063							
AP 120	Acct 365-Overhead Conductors & Devices	PLT_365	0.00000	0.00000	0.00413	0.01911	0.00056	0.03421	0.35354	0.09063							
AP 121	Acct 366-Underground Conduit	PLT_366	0.00000	0.00000	0.00414	0.01910	0.00056	0.03418	0.35330	0.09056							
AP 122	Acct 367 - Underground Conductor	PLT_367	0.00000	0.00000	0.00414	0.01910	0.00056	0.03418	0.35330	0.09056							
AP 123	Acct 368-Line Transformers	PLT_368	0.00000	0.00000	0.00025	0.02317	0.00003	0.04148	0.42869	0.10989							
AP 124	Acct 369-Services	PLT_369	0.00000	0.00000	0.00000	0.00870	0.00000	0.06641	0.56365	0.11713							
AP 125	Acct 370-Meters	PLT_370	0.00184	0.00836	0.00206	0.01094	0.00069	0.01383	0.48933	0.10168							
AP 126	Acct 371-Inst. on Customer Premises	PLT_371	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000							
AP 127	Acct 372-Street Lighting / Signal Systems	PLT_372	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000							
AP 128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	0.00000	0.00000	0.00413	0.01911	0.00056	0.03421	0.35354	0.09063							
AP 129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	0.00000	0.00000	0.00414	0.01910	0.00056	0.03418	0.35330	0.09056							
AP 130	Accounts 371&373	PLT_3713	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000							
AP 131																	
AP 132	Accts 360-362-Distribution Substation	PLT_SUB	0.00000	0.00000	0.00460	0.01861	0.00062	0.03332	0.34437	0.08828							
AP 133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000							
AP 134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	0.00000	0.00000	0.00000	0.00243	0.00000	0.04194	0.43349	0.11112							
AP 135																	
AP 136																	
AP 137																	
AP 138																	

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
AP 139	ALLOCATION PROPORTIONS TABLE CONTINUED						
AP 140	INTERNALLY DEVELOPED ALLOCATION FACTORS						
AP 141							
AP 142	Production Expense						
AP 143	OSM Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.33887	0.03062	0.18591	0.00107
AP 144	OSM Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.23722	0.02486	0.17136	0.00129
AP 145	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.33475	0.03059	0.18532	0.00108
AP 146	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.25107	0.02573	0.17334	0.00126
AP 147							
AP 148	Transmission Expense						
AP 149	OSM Accounts 561-567	OX_TRAN	1.00000	0.33520	0.03041	0.18554	0.00111
AP 150	OSM Accounts 569-573	MX_TRAN	1.00000	0.33287	0.03022	0.18838	0.00110
AP 151	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.33502	0.03059	0.18943	0.00111
AP 152	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.33236	0.03009	0.18723	0.00110
AP 153			0.00000	0.00000	0.00000	0.00000	0.00000
AP 154	Distribution Expense						
AP 155	Acct 580-Supervision	OX_580	1.00000	0.43026	0.06175	0.18734	0.00456
AP 156	Acct 581-Load Dispatch	OX_581	1.00000	0.43265	0.04359	0.25551	0.00207
AP 157	Acct 582-Station Equipment	OX_582	1.00000	0.43265	0.04359	0.25551	0.00207
AP 158	Acct 583-Overhead Lines	OX_583	1.00000	0.44417	0.04475	0.26231	0.00213
AP 159	Acct 584-Underground Lines	OX_584	1.00000	0.44387	0.04472	0.26214	0.00213
AP 160	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000
AP 161	Acct 586-Metering	OX_586	1.00000	0.59102	0.11993	0.13475	0.01090
AP 162	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000
AP 163	Acct 588-Miscellaneous	OX_588	1.00000	0.46909	0.05356	0.25082	0.00319
AP 164	Acct 589-Rents	OX_589	1.00000	0.46909	0.05356	0.25082	0.00319
AP 165	Acct 590-Supervision	MX_590	1.00000	0.43747	0.04421	0.25787	0.00211
AP 166	Acct 592-Station Equipment	MX_592	1.00000	0.43265	0.04359	0.25551	0.00207
AP 167	Acct 593-Overhead Lines	MX_593	1.00000	0.44417	0.04475	0.26231	0.00213
AP 168	Acct 594-Underground Lines	MX_594	1.00000	0.44387	0.04472	0.26214	0.00213
AP 169	Acct 595-Transformers	MX_595	1.00000	0.53858	0.05426	0.31807	0.00238
AP 170	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000
AP 171	Acct 597-Metering	MX_597	1.00000	0.59102	0.11993	0.13475	0.01090
AP 172	Acct 598-Miscellaneous	MX_598	1.00000	0.46909	0.05356	0.25082	0.00319
AP 173	OSM Accounts 581-589	OX_DIST	1.00000	0.43132	0.06566	0.20589	0.00388
AP 174	OSM Accounts 591-598	MX_DIST	1.00000	0.43705	0.04409	0.25790	0.00210
AP 175	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.43026	0.06175	0.18734	0.00456
AP 176	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.43747	0.04421	0.25787	0.00211
AP 177			0.00000	0.00000	0.00000	0.00000	0.00000
AP 178							
AP 179							
AP 180							
AP 181							
AP 182							
AP 183							
AP 184							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
AP 139	ALLOCATION PROPORTIONS TABLE CONTINUED												
AP 140	INTERNALLY DEVELOPED ALLOCATION FACTORS												
AP 141													
AP 142	Production Expense												
AP 143	O&M Expense Production Operation Accts 502-509	OX_PROD	0.01277	0.01496	0.10473	0.30837	0.00157	0.00113					
AP 144	O&M Expense Production Maint Accts 511-514	MX_PROD	0.01319	0.01337	0.14063	0.39406	0.00216	0.00156					
AP 145	Salaries and Wages Production Operation	SALWAGPO	0.01279	0.01489	0.10619	0.31185	0.00159	0.00115					
AP 146	Salaries and Wages Production Maintenance	SALWAGPM	0.01313	0.01359	0.13591	0.38238	0.00208	0.00150					
AP 147													
AP 148	Transmission Expense												
AP 149	O&M Accounts 561-567	OX_TRAN	0.01308	0.01497	0.11294	0.30009	0.00154	0.00111					
AP 150	O&M Accounts 569-573	MX_TRAN	0.01297	0.01486	0.11209	0.30487	0.00153	0.00110					
AP 151	Salaries & Wages Accounts 561-567	SALWAGTO	0.01307	0.01496	0.11286	0.30050	0.00154	0.00111					
AP 152	Salaries & Wages Accounts 569-573	SALWAGTM	0.01297	0.01484	0.11142	0.30746	0.00153	0.00111					
AP 153			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 154	Distribution Expense												
AP 155	Act 580-Supervision	OX_580	0.01647	0.02340	0.11831	0.02889	0.05058	0.04445					
AP 156	Act 581-Load Dispatch	OX_581	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364					
AP 157	Act 582-Station Equipment	OX_582	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364					
AP 158	Act 583-Overhead Lines	OX_583	0.02324	0.03477	0.17974	0.00000	0.00516	0.00373					
AP 159	Act 584-Underground Lines	OX_584	0.02324	0.03475	0.18028	0.00000	0.00516	0.00373					
AP 160	Act 585-Street Lighting	OX_585	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000					
AP 161	Act 586-Metering	OX_586	0.01301	0.01452	0.10569	0.01020	0.00000	0.00000					
AP 162	Act 587-Customer Installations	OX_587	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000					
AP 163	Act 588-Miscellaneous	OX_588	0.02111	0.03181	0.13426	0.00050	0.02231	0.01334					
AP 164	Act 589-Rents	OX_589	0.02111	0.03181	0.13426	0.00050	0.02231	0.01334					
AP 165	Act 590-Supervision	MX_590	0.02288	0.03418	0.17842	0.00002	0.01916	0.00366					
AP 166	Act 592-Station Equipment	MX_592	0.02321	0.03394	0.20036	0.00000	0.00503	0.00364					
AP 167	Act 593-Overhead Lines	MX_593	0.02324	0.03477	0.17974	0.00000	0.00516	0.00373					
AP 168	Act 594-Underground Lines	MX_594	0.02324	0.03475	0.18028	0.00000	0.00516	0.00373					
AP 169	Act 595-Transformers	MX_595	0.00000	0.00000	0.01078	0.00000	0.00626	0.00453					
AP 170	Act 596-Street Lighting	MX_596	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000					
AP 171	Act 597-Metering	MX_597	0.01301	0.01452	0.10569	0.01020	0.00000	0.00000					
AP 172	Act 598-Miscellaneous	MX_598	0.02111	0.03181	0.13426	0.00050	0.02231	0.01334					
AP 173	O&M Accounts 581-589	OX_DIST	0.01776	0.02591	0.12161	0.01888	0.06241	0.07278					
AP 174	O&M Accounts 591-598	MX_DIST	0.02289	0.03418	0.17845	0.00001	0.01966	0.00367					
AP 175	Salaries & Wages Accounts 581-589	SALWAGDO	0.01647	0.02340	0.11831	0.00289	0.05058	0.04445					
AP 176	Salaries & Wages Accounts 591-598	SALWAGDM	0.02288	0.03418	0.17842	0.00002	0.01916	0.00366					
AP 177			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 178													
AP 179													
AP 180													
AP 181													
AP 182													
AP 183													
AP 184													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.					LARGE TRANSMISSION 69 TO 115KV SERVICE (s)	LARGE GENERAL SERV BACKONE TRANSN 115KV+ SERVICE (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)		LARGE MUNICIPAL SECONDARY SERVICE (v)		LARGE SCHOOL PRIMARY SERVICE (w)		LARGE SCHOOL SECONDARY SERVICE (x)		RESIDENTIAL SERVICE (y)		RESIDENTIAL SPACE HTG SERVICE (z)
AP 139	ALLOCATION PROPORTIONS TABLE CONTINUED																			
AP 140	INTERNALLY DEVELOPED ALLOCATION FACTORS																			
AP 141																				
AP 142	Production Expense																			
AP 143	ORM Expense Production Operation Accts 502-509																			
AP 144	ORM Expense Production Maint Accts 511-514																			
AP 145	Salaries and Wages Production Operation																			
AP 146	Salaries and Wages Production Maintenance																			
AP 147																				
AP 148	Transmission Expense																			
AP 149	ORM Accounts 561-567																			
AP 150	ORM Accounts 569-573																			
AP 151	Salaries & Wages Accounts 561-567																			
AP 152	Salaries & Wages Accounts 569-573																			
AP 153																				
AP 154	Distribution Expense																			
AP 155	Act 580-Supervision																			
AP 156	Act 581-Lead Dispatch																			
AP 157	Act 582-Station Equipment																			
AP 158	Act 583-Overhead Lines																			
AP 159	Act 584-Underground Lines																			
AP 160	Act 585-Street Lighting																			
AP 161	Act 586-Meuring																			
AP 162	Act 587-Customer Installations																			
AP 163	Act 588-Miscellaneous																			
AP 164	Act 589-Rents																			
AP 165	Act 590-Supervision																			
AP 166	Act 592-Station Equipment																			
AP 167	Act 593-Overhead Lines																			
AP 168	Act 594-Underground Lines																			
AP 169	Act 595-Transformers																			
AP 170	Act 596-Street Lighting																			
AP 171	Act 597-Meuring																			
AP 172	Act 598-Miscellaneous																			
AP 173	ORM Accounts 581-589																			
AP 174	ORM Accounts 591-598																			
AP 175	Salaries & Wages Accounts 581-589																			
AP 176	Salaries & Wages Accounts 591-598																			
AP 177																				
AP 178																				
AP 179																				
AP 180																				
AP 181																				
AP 182																				
AP 183																				
AP 184																				

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
AP 185	ALLOCATION PROPORTIONS TABLE CONTINUED						
AP 186	INTERNALLY DEVELOPED ALLOCATION FACTORS						
AP 187							
AP 188	Customer Accounting Expense						
AP 189	Account 902	OX_902	1.00000	0.79305	0.12743	0.04667	0.01118
AP 190	Account 903	OX_903	1.00000	0.79694	0.12710	0.04654	0.01115
AP 191	Account 904	OX_904	1.00000	0.85173	0.00649	0.03893	0.00043
AP 192	Accounts 902 & 903	OX_902_3	1.00000	0.79165	0.12721	0.04658	0.01116
AP 193	O&M Accounts 902-905	OX_CA	1.00000	0.80842	0.09351	0.04445	0.00816
AP 194	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.79178	0.12723	0.04659	0.01116
AP 195			0.00000	0.00000	0.00000	0.00000	0.00000
AP 196	Customer Service Expense						
AP 197	Account908	OX_908	1.00000	0.43238	0.06152	0.17893	0.00485
AP 198	Account909	OX_909	0.00000	0.00000	0.00000	0.00000	0.00000
AP 199			0.00000	0.00000	0.00000	0.00000	0.00000
AP 200	O&M Accounts 908-910	OX_CS	1.00000	0.43238	0.06152	0.17893	0.00485
AP 201	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.44308	0.07111	0.11238	0.00623
AP 202							
AP 203	Total Customer Operations Expense	OMXCUST	1.00000	0.70922	0.08534	0.07590	0.00730
AP 204							
AP 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.38193	0.04562	0.17293	0.00288
AP 206	Total Salaries and Wages Expense	SALWAGES	1.00000	0.38193	0.04562	0.00288	0.00288
AP 207			0.00000	0.00000	0.00000	0.00000	0.00000
AP 208	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.37123	0.03929	0.17957	0.00319
AP 209			0.00000	0.00000	0.00000	0.00000	0.00000
AP 210			0.00000	0.00000	0.00000	0.00000	0.00000
AP 211							
AP 212	Electric Plant in Service - Production Demand	DPROD					
AP 213	Electric Plant in Service - Transmission Interconnect	DPRODTI					
AP 214	Electric Plant in Service - Production Energy	ENERGY1					
AP 215	Impact of Production Tax Deduction	PRODTAXD					
AP 216			1.00000	0.29236	0.02803	0.17925	0.00117
AP 217							
AP 218							
AP 219							
AP 220							
AP 221							
AP 222							
AP 223							
AP 224							
AP 225							
AP 226							
AP 227							
AP 228							
AP 229							
AP 230							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
AP 185	ALLOCATION PROPORTIONS TABLE CONTINUED								
AP 186	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AP 187									
AP 188	Customer Accounting Expense								
AP 189	Account 902	OX_902	0.00363	0.00283	0.01498	0.00237	0.00000	0.00000	
AP 190	Account 903	OX_903	0.00362	0.00282	0.01547	0.00237	0.00000	0.00000	
AP 191	Account 904	OX_904	0.00277	0.00343	0.02877	0.06530	0.00107	0.00108	
AP 192	Accounts 902 & 903	OX_902_3	0.00362	0.00282	0.01530	0.00165	0.00000	0.00000	
AP 193	O&M Accounts 902-905	OX_CA	0.00338	0.00299	0.01906	0.01942	0.00030	0.00030	
AP 194	Salaries & Wages Accounts 902-905	SALWAGCA	0.00362	0.00282	0.01527	0.00153	0.00000	0.00000	
AP 195			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 196	Customer Service Expense								
AP 197	Account 908	OX_908	0.01193	0.01353	0.15707	0.13653	0.00188	0.00136	
AP 198	Account 909	OX_909	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 199			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 200	O&M Accounts 908-910	OX_CS	0.01193	0.01353	0.15707	0.13653	0.00188	0.00136	
AP 201	Salaries & Wages Accounts 908-910	SALWAGCS	0.00207	0.00817	0.09678	0.26018	0.00001	0.00000	
AP 202									
AP 203	Total Customer Operations Expense	OMXCUST	0.00563	0.00576	0.05540	0.05014	0.00071	0.00058	
AP 204									
AP 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	0.01308	0.01601	0.11311	0.22510	0.01091	0.01843	
AP 206	Total Salaries and Wages Expense	SALWAGES	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 207									
AP 208	Total O&M less Fuel and Purchased Power	OMXPPP	0.01330	0.01587	0.11558	0.24579	0.00780	0.00938	
AP 209			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 210			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 211									
AP 212	Electric Plant in Service - Production Demand	DPROD							
AP 213	Electric Plant in Service - Transmission Interconnect	DPRODTI							
AP 214	Electric Plant in Service - Production Energy	ENERGY1							
AP 215	Impact of Production Tax Deduction	PRODTAXD	0.01296	0.01423	0.12124	0.34757	0.00184	0.00133	
AP 216									
AP 217									
AP 218									
AP 219									
AP 220									
AP 221									
AP 222									
AP 223									
AP 224									
AP 225									
AP 226									
AP 227									
AP 228									
AP 229									
AP 230									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.					RESIDENTIAL SPACE HTG SERVICE				
			LARGE TRANSMISSION 69 TO 115KV	LARGE GENERAL SERV BACKONE	LARGE MUNICIPAL PRIMARY	LARGE MUNICIPAL SECONDARY	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
			(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
AP 185	ALLOCATION PROPORTIONS TABLE CONTINUED											
AP 186	INTERNALLY DEVELOPED ALLOCATION FACTORS											
AP 187												
AP 188	Customer Accounting Expense											
AP 189	Account 902	OX_902	0.00004	0.00020	0.00005	0.00358	0.00002	0.00281	0.65660	0.13644		
AP 190	Account 903	OX_903	0.00043	0.00195	0.00005	0.00357	0.00002	0.00280	0.65486	0.13606		
AP 191	Account 904	OX_904	0.01185	0.05345	0.00043	0.00234	0.00005	0.00338	0.66242	0.18931		
AP 192	Accounts 902 & 903	OX_902_3	0.00030	0.00136	0.00005	0.00357	0.00002	0.00281	0.65545	0.13620		
AP 193	O&M Accounts 902-905	OX_CA	0.00352	0.01590	0.00015	0.00323	0.00002	0.00297	0.65740	0.15103		
AP 194	Salaries & Wages Accounts 902-905	SALWAGCA	0.00027	0.00125	0.00005	0.00357	0.00002	0.00281	0.65555	0.13622		
AP 195			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
AP 196	Customer Service Expense											
AP 197	Account 908	OX_908	0.02463	0.11190	0.00173	0.01020	0.00022	0.01331	0.34674	0.08564		
AP 198	Account 909	OX_909	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
AP 199			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
AP 200	O&M Accounts 908-910	OX_CS	0.02463	0.11190	0.00173	0.01020	0.00022	0.01331	0.34674	0.08564		
AP 201	Salaries & Wages Accounts 908-910	SALWAGCS	0.04618	0.21400	0.00003	0.00203	0.00012	0.00805	0.36680	0.07628		
AP 202												
AP 203	Total Customer Operations Expense	OMXCUST	0.00906	0.04108	0.00057	0.00306	0.00008	0.00569	0.57554	0.13369		
AP 204												
AP 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	0.04123	0.18387	0.00218	0.01090	0.00029	0.01572	0.30528	0.07665		
AP 206	Total Salaries and Wages Expense	SALWAGES	0.04123	0.18387	0.00218	0.01090	0.00029	0.01572	0.30528	0.07665		
AP 207												
AP 208	Total O&M less Fuel and Purchased Power	OMXTFP	0.04503	0.20076	0.00226	0.01104	0.00028	0.01559	0.29459	0.07664		
AP 209			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
AP 210			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
AP 211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
AP 212	Electric Plant in Service - Production Demand	DPROD										
AP 213	Electric Plant in Service - Transmission Interconnect	DPRODTI										
AP 214	Electric Plant in Service - Production Energy	ENERGY1										
AP 215	Impact of Production Tax Deduction	PRODTAXD	0.06363	0.28395	0.00225	0.01071	0.00026	0.01397	0.22886	0.06371		
AP 216												
AP 217												
AP 218												
AP 219												
AP 220												
AP 221												
AP 222												
AP 223												
AP 224												
AP 225												
AP 226												
AP 227												
AP 228												
AP 229												
AP 230												

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
REVENUES AND BILLING DETERMINANTS							
AP 231	REVENUES AND BILLING DETERMINANTS						
AP 232	AP 231						
AP 233	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.34490	0.03889	0.20767	0.00230
AP 234			0.00000	0.00000	0.00000	0.00000	0.00000
AP 235	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	1.00000	0.00000	0.00000
AP 236	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	1.00000	0.00000
AP 237	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	1.00000
AP 238	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 239	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 240	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 241	Muni & State Street Lighting Service Sales Revenue	SREVLSTLTG	1.00000	0.00000	0.00000	0.00000	0.00000
AP 242	Guard & Flood Lighting Service Sales Revenue	SREVLSTLTG	1.00000	0.00000	0.00000	0.00000	0.00000
AP 243	Large Municipal Primary Service Sales Revenue	SREVLMPSIX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 244	Large Municipal Secondary Service Sales Revenue	SREVLMPSIX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 245	Large School Primary Service Sales Revenue	SREVLSPTSIX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 246	Large School Secondary Service Sales Revenue	SREVLSPTSIX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 247	Residential Service Sales Revenue	SREVRSTX	1.00000	1.00000	0.00000	0.00000	0.00000
AP 248	Residential Space Heating Service Sales Revenue	SREVRSHTX	1.00000	1.00000	0.00000	0.00000	0.00000
AP 249							
AP 250	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.36866	0.03804	0.19156	0.00205
AP 251			0.00000	0.00000	0.00000	0.00000	0.00000
AP 252							
AP 253							
AP 254							
AP 255							
AP 256	Total Sales of Electricity Revenues		1.00000	0.34490	0.03889	0.20767	0.00230
AP 257	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.34490	0.03889	0.20767	0.00230
AP 258							
AP 259							
AP 260							
AP 261							
AP 262							
AP 263							
AP 264							
AP 265							
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AP 267							
AP 268							
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AP 271							
AP 272							
AP 273							
AP 274							
AP 275							
AP 276							

PRESENT REVENUES FROM SALES INPUT

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
REVENUES AND BILLING DETERMINANTS													
AP 231	Sales of Electricity Revenue - Present	SALESREV	0.01368	0.01948	0.12438	0.23373	0.00728	0.00769					
AP 232			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 233	Small General Service Sales Revenue	SREVSSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 234	Secondary General Service Sales Revenue	SREVSSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 235	Small Municipal & School Service Sales Revenue	SREVSSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 236	Primary General Service	SREVSSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 237	Large General Service Backbone Transmission Sales Rev	SREVLGTTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 238	Large General Service Backbone Transmission Sales Rev	SREVLGTTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 239	Muni & State Street Lighting Service Sales Revenue	SREVLTLTG	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 240	Guard & Flood Lighting Service Sales Revenue	SREVLTLTG	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 241	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 242	Large Municipal Secondary Service Sales Revenue	SREVLMPSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 243	Large School Primary Service Sales Revenue	SREVLSPSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 244	Large School Secondary Service Sales Revenue	SREVLSPSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 245	Residential Space Heating Service Sales Revenue	SREVRHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 246			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 247			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 248			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 249			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 250			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 251	Claimed Rate Sales Revenue	CLAIMREV	0.01418	0.01785	0.11422	0.23835	0.00759	0.00749					
AP 252			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 253			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP 254	PRESENT REVENUES FROM SALES INPUT												
AP 255	Total Sales of Electricity Revenues		0.01368	0.01948	0.12438	0.23373	0.00728	0.00769					
AP 256	Sales of Electricity Revenues Excl Cost of Gas (Present)		0.01368	0.01948	0.12438	0.23373	0.00728	0.00769					
AP 257													
AP 258													
AP 259													
AP 260													
AP 261													
AP 262													
AP 263													
AP 264													
AP 265													
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AP 270													
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AP 275													
AP 276													

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
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		SREVSSTX	36,068	0	36,068	0	0
ADA 6	Small General Service Uncollectible	SREVSSTX	216,386	0	0	216,386	0
ADA 7	Secondary General Service Uncollectible	SREVSSTX	2,395	0	0	0	2,395
ADA 8	Small Municipal & School Service Uncollectible	SREVSSTX	159,924	0	0	0	0
ADA 9	Primary General Service	SREVSSTX	65,894	0	0	0	0
ADA 10	Large General Service Transmission Uncollectible	SREVSSTX	297,070	0	0	0	0
ADA 11	Large General Service Backbone Transmission Sales Rev	SREVSSTX	5,941	0	0	0	0
ADA 12	Muni & State Street Lighting Service Uncollectible	SREVSSTX	5,995	0	0	0	0
ADA 13	Guard & Flood Lighting Service Uncollectible	SREVSSTX	2,382	0	0	0	0
ADA 14	Large Municipal Primary Service Uncollectible	SREVSSTX	13,021	0	0	0	0
ADA 15	Large Municipal Secondary Service Uncollectible	SREVSSTX	260	0	0	0	0
ADA 16	Large School Primary Service Uncollectible	SREVSSTX	18,805	0	0	0	0
ADA 17	Large School Secondary Service Uncollectible	SREVSSTX	3,681,987	3,681,987	0	0	0
ADA 18	Residential Service Uncollectible	SREVSSTX	1,052,224	1,052,224	0	0	0
ADA 19	Residential Space Heating Service Uncollectible	SREVSSTX	5,558,352	4,734,211	36,068	216,386	2,395
ADA 20	Total Account 904	EXP_904	1,00000	0.85173	0.00649	0.03893	0.00043
ADA 21							
ADA 22	Total Account 904						
ADA 23							
ADA 24							
ADA 25							
ADA 26							
ADA 27							
ADA 28							
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ADA 30							
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ADA 44							
ADA 45							
ADA 46							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
ADA 1	1 ALLOCATED DIRECT ASSIGNMENTS								
ADA 2	2 DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS								
ADA 3	3								
ADA 4	4 904 Uncollectible Accounts (Write-Offs)								
ADA 5	5								
ADA 6	6 Small General Service Uncollectible	SREVS GSTX	0	0	0	0	0	0	0
ADA 7	7 Secondary General Service Uncollectible	SREVS GSTX	0	0	0	0	0	0	0
ADA 8	8 Small Municipal & School Service Uncollectible	SREVS MSSTX	0	0	0	0	0	0	0
ADA 9	9 Primary General Service	SREVS GSTX	0	0	159,924	0	0	0	0
ADA 10	10 Large General Service Transmission Uncollectible	SREVS GSTX	0	0	0	65,894	0	0	0
ADA 11	11 Large General Service Backbone Transmission Sales Rev	SREVL GSTB TX	0	0	0	297,070	0	0	0
ADA 12	12 Muni & State Street Lighting Service Uncollectible	SREVS LTG	0	0	0	0	5,941	0	0
ADA 13	13 Guard & Flood Lighting Service Uncollectible	SREVL MTG	0	0	0	0	0	5,995	0
ADA 14	14 Large Municipal Primary Service Uncollectible	SREVL MPSTX	2,382	0	0	0	0	0	0
ADA 15	15 Large Municipal Secondary Service Uncollectible	SREVL MSSTX	13,021	0	0	0	0	0	0
ADA 16	16 Large School Primary Service Uncollectible	SREVL SPSTX	0	260	0	0	0	0	0
ADA 17	17 Large School Secondary Service Uncollectible	SREVL SSSTX	0	18,805	0	0	0	0	0
ADA 18	18 Residential Service Uncollectible	SREVR TX	0	0	0	0	0	0	0
ADA 19	19 Residential Space Heating Service Uncollectible	SREVR SH TX	0	0	0	0	0	0	0
ADA 20	20 Total Account 904	EXP_904	15,403	19,065	159,924	362,964	5,941	5,995	0
ADA 21	21								
ADA 22	22 Total Account 904	EXP_904	0.00277	0.00843	0.02877	0.06530	0.00107	0.00108	0
ADA 23	23								
ADA 24	24								
ADA 25	25								
ADA 26	26								
ADA 27	27								
ADA 28	28								
ADA 29	29								
ADA 30	30								
ADA 31	31								
ADA 32	32								
ADA 33	33								
ADA 34	34								
ADA 35	35								
ADA 36	36								
ADA 37	37								
ADA 38	38								
ADA 39	39								
ADA 40	40								
ADA 41	41								
ADA 42	42								
ADA 43	43								
ADA 44	44								
ADA 45	45								
ADA 46	46								

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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
ADA 1	ALLOCATED DIRECT ASSIGNMENTS						
ADA 2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS						
ADA 3							
ADA 4	AVAILABLE						
ADA 5							
ADA 6	Small General Service Sales Revenue	SREVSGTX	0	0	0	0	0
ADA 7	Secondary General Service Sales Revenue	SREVSGTX	0	0	0	0	0
ADA 8	Small Municipal & School Service Sales Revenue	SREVSMSTX	0	0	0	0	0
ADA 9	Primary General Service	SREVPCTX	0	0	0	0	0
ADA 10	Large General Service Transmission Sales Revenue	SREVLGTX	0	0	0	0	0
ADA 11	Large General Service Backbone Transmission Sales Rev	SREVLGTX	0	0	0	0	0
ADA 12	Muni & State Street Lighting Service Sales Revenue	SREVSLTG	0	0	0	0	0
ADA 13	Guard & Flood Lighting Service Sales Revenue	SREVSLTG	0	0	0	0	0
ADA 14	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	0	0	0	0	0
ADA 15	Large Municipal Secondary Service Sales Revenue	SREVLMPSTX	0	0	0	0	0
ADA 16	Large School Primary Service Sales Revenue	SREVLSPSTX	0	0	0	0	0
ADA 17	Large School Secondary Service Sales Revenue	SREVLSPSTX	0	0	0	0	0
ADA 18	Residential Service Sales Revenue	SREVRSHTX	0	0	0	0	0
ADA 19	Residential Space Heating Service Sales Revenue	SREVRSHTX	0	0	0	0	0
ADA 20	Total Available	SREVAVAL	0	0	0	0	0
ADA 21							
ADA 22	Total Available	SREVAVAL	0.00000	0.00000	0.00000	0.00000	0.00000
ADA 23							
ADA 24							
ADA 25							
ADA 26							
ADA 27							
ADA 28							
ADA 29							
ADA 30							
ADA 31							
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ADA 45							
ADA 46							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
ADA 1	ALLOCATED DIRECT ASSIGNMENTS												
ADA 2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS												
ADA 3													
ADA 4	AVAILABLE												
ADA 5													
ADA 6	Small General Service Sales Revenue	SREVSGSTX	0	0	0	0	0	0	0	0	0	0	0
ADA 7	Secondary General Service Sales Revenue	SREVSGTX	0	0	0	0	0	0	0	0	0	0	0
ADA 8	Small Municipal & School Service Sales Revenue	SREVSMTX	0	0	0	0	0	0	0	0	0	0	0
ADA 9	Primary General Service	SREVPGTX	0	0	0	0	0	0	0	0	0	0	0
ADA 10	Large General Service Transmission Sales Revenue	SREVLGSTX	0	0	0	0	0	0	0	0	0	0	0
ADA 11	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	0	0	0	0	0	0	0	0	0	0	0
ADA 12	Muni & State Street Lighting Service Sales Revenue	SREVSLTG	0	0	0	0	0	0	0	0	0	0	0
ADA 13	Guard & Flood Lighting Service Sales Revenue	SREVLTG	0	0	0	0	0	0	0	0	0	0	0
ADA 14	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	0	0	0	0	0	0	0	0	0	0	0
ADA 15	Large Municipal Secondary Service Sales Revenue	SREVLMPSTX	0	0	0	0	0	0	0	0	0	0	0
ADA 16	Large School Primary Service Sales Revenue	SREVLSPSTX	0	0	0	0	0	0	0	0	0	0	0
ADA 17	Large School Secondary Service Sales Revenue	SREVLSPSTX	0	0	0	0	0	0	0	0	0	0	0
ADA 18	Residential Service Sales Revenue	SREVRSTX	0	0	0	0	0	0	0	0	0	0	0
ADA 19	Residential Space Heating Service Sales Revenue	SREVRSTX	0	0	0	0	0	0	0	0	0	0	0
ADA 20	Total Available	SREVAVAL	0	0	0	0	0	0	0	0	0	0	0
ADA 21													
ADA 22	Total Available	SREVAVAL	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
ADA 23													
ADA 24													
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	DOCKET No.					LARGE TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV BACKPHONE TRANSM 115KV+ (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)		LARGE SCHOOL PRIMARY SERVICE (v)	LARGE SCHOOL SECONDARY SERVICE (w)	RESIDENTIAL SERVICE (y)	RESIDENTIAL SPACE HTG SERVICE (z)
			LARGE GENERAL SERV TRANSMISSION 69 TO 115KV (s)	LARGE GENERAL SERV BACKPHONE TRANSM 115KV+ (t)	LARGE MUNICIPAL PRIMARY SERVICE (u)	LARGE SCHOOL PRIMARY SERVICE (v)	LARGE SCHOOL SECONDARY SERVICE (w)								
ADA 1	ALLOCATED DIRECT ASSIGNMENTS														
ADA 2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS														
ADA 3															
ADA 4	AVAILABLE														
ADA 5															
ADA 6	Small General Service Sales Revenue	SREVSSTX	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 7	Secondary General Service Sales Revenue	SREVSSTX	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 8	Small Municipal & School Service Sales Revenue	SREVSSTX	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 9	Primary General Service	SREVSSTX	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 10	Large General Service Transmission Sales Revenue	SREVLSTX	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 11	Large General Service Backbone Transmission Sales Rev	SREVLSTX	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 12	Muni & State Street Lighting Service Sales Revenue	SREVLSTX	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 13	Guard & Flood Lighting Service Sales Revenue	SREVLSTX	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 14	Large Municipal Primary Service Sales Revenue	SREVLSTX	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 15	Large Municipal Secondary Service Sales Revenue	SREVLSTX	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 16	Large School Primary Service Sales Revenue	SREVLSTX	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 17	Large School Secondary Service Sales Revenue	SREVLSTX	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 18	Residential Service Sales Revenue	SREVLSTX	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 19	Residential Space Heating Service Sales Revenue	SREVLSTX	0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 20	Total Available		0	0	0	0	0	0	0	0	0	0	0	0	0
ADA 21															
ADA 22	Total Available		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No.

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
RRW 1	REVENUE REQUIREMENTS						
RRW 2							
RRW 3	PRESENT RATES						
RRW 4							
RRW 5	RATE BASE		1,887,514,003	699,384,862	70,318,916	380,786,785	3,354,421
RRW 6	NET OPER INC (PRESENT RATES)		97,242,797	27,948,975	3,875,374	25,718,263	244,806
RRW 7	RATE OF RETURN (PRES RATES)		5.19%	3.99%	5.51%	6.75%	7.30%
RRW 8	RELATIVE RATE OF RETURN		1.00	0.77	1.07	1.31	1.42
RRW 9	SALES REVENUE (PRE RATES)		537,063,817	185,231,047	20,887,091	111,530,214	1,235,442
RRW 10	REVENUE PRES RATES \$/KWH		\$0.0384	\$0.0796	\$0.0728	\$0.0512	\$0.0644
RRW 11	REVENUE REQUIRED - \$/MO/CUST		\$2,103.27	\$914.71	\$641.89	\$9,359.70	\$432.88
RRW 12	SALES REV REQUIRED \$/KW		\$24.09	\$0.00	\$0.00	\$17.39	\$0.00
RRW 13							
RRW 14	CLAIMED RATE OF RETURN						
RRW 15							
RRW 16	CLAIMED RATE OF RETURN		7.91%	7.91%	7.91%	7.91%	7.91%
RRW 17	RETURN REQ FOR CLAIMED ROR		149,302,338	55,321,343	5,562,226	30,120,233	265,335
RRW 18	SALES REVENUE REQ CLAIMED ROR		617,901,092	227,796,545	23,506,409	118,365,525	1,267,318
RRW 19	REVENUE DEFICIENCY SALES REV		80,837,275	42,565,498	2,619,318	6,835,311	31,876
RRW 20	PERCENT INCREASE REQUIRED		15.05%	22.98%	12.54%	6.13%	2.58%
RRW 21	ANNUAL BOOKED KWH SALES		14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584
RRW 22	SALES REV REQUIRED \$/KWH		\$0.0441	\$0.0979	\$0.0820	\$0.0543	\$0.0661
RRW 23	REVENUE DEFICIENCY \$/KWH		\$0.0058	\$0.0183	\$0.0091	\$0.0031	\$0.0017
RRW 24							
RRW 25	PROPOSED REVENUES						
RRW 26							
RRW 27	PROPOSED SALES REVENUES		617,900,285	227,913,799	23,521,070	118,476,456	1,288,295
RRW 28	REVENUE DEFICIENCY SALES REV		80,836,468	42,682,752	2,633,979	6,946,242	32,853
RRW 29	PERCENT INCREASE PROPOSED		13.08%	18.74%	11.21%	5.87%	2.59%
RRW 30	PROPOSED RATE OF RETURN		7.91%	7.93%	7.93%	7.94%	7.94%
RRW 31	RETURN REQ FOR PROPOSED REV		149,301,551	55,438,597	5,576,887	30,231,164	266,311
RRW 32	ANNUAL BOOKED KWH SALES		14,002,159,941	2,326,834,865	286,829,534	2,179,248,652	19,173,584
RRW 33	SALES REV REQUIRED \$/KWH		\$0.0441	\$0.0980	\$0.0820	\$0.0544	\$0.0661
RRW 34	REVENUE DEFICIENCY \$/KWH		\$0.0058	\$0.0183	\$0.0092	\$0.0032	\$0.0017
RRW 35							
RRW 36							
RRW 37							
RRW 38							
RRW 39							
RRW 40							
RRW 41							
RRW 42							
RRW 43							
RRW 44							
RRW 45							
RRW 46							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN SERVICE TRANSMISSION (k)	DOCKET No. MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
REVENUE REQUIREMENTS									
1	RRW								
2	RRW								
3	RRW								
4	RRW								
5	RRW								
6	RRW								
7	RRW								
8	RRW								
9	RRW								
10	RRW								
11	RRW								
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45	RRW								
46	RRW								

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	DOCKET No.										RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)			(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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Southwestern Public Service Company
Production Cost Recovery Factor (PCRF) Baseline
at June 30, 2017

Line No.	Description	Texas Jurisdiction	Production Demand	Purchased Capacity	PCRF Costs
1	Purchased Power Capacity Costs				
2	Purchased Capacity from non-affiliates - PPC	60,419,732	0	60,419,732	60,419,732
3	Purchased Capacity from Affiliates - APC	0	0	0	0
5	Net Production Capacity Invested Capital - PCIC				
6	Gross Plant in Service	1,326,285,073	1,255,805,430	0	1,255,805,430
7	Accumulated Depreciation	(626,031,385)	(596,411,960)	0	(596,411,960)
8	Accumulated Deferred Income Taxes	(193,376,051)	(184,394,775)	0	(184,394,775)
9	Net Plant in Service	506,877,637	474,998,695	0	474,998,695
11	Total Production Capacity Invested Capital - PCIC	506,877,637	474,998,695	0	474,998,695
12	Authorized Rate of Return on Invested Capital - RO	7.91%	7.91%	7.91%	7.91%
13	Depreciation Expense - PCDEP	48,161,845	39,734,657	0	39,734,657
14	Property Taxes	22,729,045	6,698,013	0	6,698,013
15	Misc. Taxes	97,599	28,761	0	28,761
16	Total Other Taxes - PCOT	22,826,644	6,726,775	0	6,726,775
17	Income Tax Expense				
18	Earnings	37,572,397	37,572,397	0	0
19	Weighted Cost of Debt	2.38%	2.38%	2.38%	0
20	Synchronized Interest	11,304,969	11,304,969	0	0
21	Permanent Timing Differences	363,630	363,630	0	0
22	Federal Taxable Income	26,631,057	26,631,057	0	0
23	Federal Tax Rate	35.00%	35.00%	35.00%	0
24	Federal Income Tax Expense	9,320,870	9,320,870	0	0
25	Production Tax Deduction	0	0	0	0
26	Subtotal Income Tax Expense	9,320,870	9,320,870	0	0
27	Income Tax Gross Up Factor	1.552784	1.552784	1.552784	1.552784
28	Total Income Tax Expense	14,473,302	14,473,302	0	14,473,302

Southwestern Public Service Company
Production Cost Recovery Factor (PCRF) Baseline
at June 30, 2017

	Customer Class Allocation	AED-4CP	PPCRC-CLASS	APCRC-CLASS	RORAT	PCDEPRC-CLASS	PCFTRC-CLASS	PCOTRC-CLASS
30	Residential Service	33.887%	\$ 20,474,728	\$ -	7.91%	\$ 13,465,076	\$ 4,904,638	\$ 2,279,535
31	Small General Service	3.062%	\$ 1,850,105	\$ -	7.91%	\$ 1,216,710	\$ 443,185	\$ 205,980
32	Secondary General	18.591%	\$ 11,232,655	\$ -	7.91%	\$ 7,387,085	\$ 2,690,737	\$ 1,250,577
33	Primary General	10.473%	\$ 6,327,590	\$ -	7.91%	\$ 4,161,300	\$ 1,515,749	\$ 704,476
34	LGS-T 69 - 115 kV	5.728%	\$ 3,460,883	\$ -	7.91%	\$ 2,276,028	\$ 829,041	\$ 385,314
35	LGS-T 115 + kV	25.109%	\$ 15,170,508	\$ -	7.91%	\$ 9,976,789	\$ 3,634,034	\$ 1,688,994
36	Small Municipal & School	0.107%	\$ 64,761	\$ -	7.91%	\$ 42,590	\$ 15,513	\$ 7,210
37	Large Municipal	1.277%	\$ 771,443	\$ -	7.91%	\$ 507,335	\$ 184,796	\$ 85,888
38	Large Schools	1.496%	\$ 903,717	\$ -	7.91%	\$ 594,324	\$ 216,482	\$ 100,614
39	Municipal & State Street Lighting	0.157%	\$ 94,819	\$ -	7.91%	\$ 62,357	\$ 22,713	\$ 10,557
40	Guard & Flood Lighting	0.113%	\$ 68,523	\$ -	7.91%	\$ 45,063	\$ 16,414	\$ 7,629

**Southwestern Public Service Company
Production Cost Recovery Factor (PCRf) Baseline
at June 30, 2017**

		Allocators	Texas Jurisdiction	
41	Production Demand			
42	12CP-PROD		56.25%	
43	Plant in Service - Demand			
44	PIS-PROD		56.25%	
45	Plant in Service - Net			
46	PIS-NET		52.99%	
47	Plant in Service - Production, Transmission, Distribution			
48	PIS-PTD		53.80%	
49	Direct Assigned			
50	TX		100.00%	
51	NM		0.00%	
52	WHLs		0.00%	
53				
54				
55	Payroll excluding A&G (Functional)			
56	SALWAGXAG		37.461%	0.000%
57	Production Demand (Functional)			
58	DPROD		100.000%	0.000%
59	Plant in Service - Production (Functional)			
60	PRODPLT		100.000%	0.000%
61	Production Demand Purchases (Functional)			
62	DPURCH		0.000%	100.000%
63	Plant in Service - Net (Functional)			
64	NETPLT		29.469%	0.000%

**Southwestern Public Service Company
Transmission Cost Recovery (TCRF) Baseline
at June 30, 2017**

Line No.	Description	TCRF Baseline
1	Invested Capital	
2	Total Transmission Gross Plant in Service	\$ 1,192,062,779
3	Accumulated Depreciation	(199,864,983)
4	Accumulated Deferred Income Taxes	<u>\$ (223,636,280)</u>
5	Net Plant in Service	\$ 768,561,516
7	Total Transmission Invested Capital	<u>\$ 768,561,516</u>
8	Authorized Rate of Return on Invested Capital	7.91%
9	Return on Invested Capital	\$ 60,793,216
10	Depreciation Expense	\$ 27,501,153
11	Property Tax	\$ 9,583,230
12	Misc. Taxes	\$ 41,151
13	Income Tax Expense	
14	Earnings	\$ 60,793,216
15	Weighted Cost of Debt	2.38%
16	Synchronized Interest	\$ 18,291,764
17	Permanent Differences	(2,339,860)
18	Federal Taxable Income	\$ 40,161,592
19	Federal Tax Rate	35.00%
20	Federal Income Tax Expense	\$ 14,056,557
21	Impact of Production Tax Deduction	-
22	Subtotal Income Tax Expense	\$ 14,056,557
23	Income Tax Gross Up Factor	1.5527844
24	Income Tax Expense	<u>\$ 21,826,803</u>
25	Revenue Credits	\$ (75,723,522)
26	Total Investment Related Costs - "revreqt"	<u><u>\$ 44,022,031</u></u>
27	Approved Transmission Charges	
28	RTO Administrative Fees	
29	SPP Schedule 1a - 561.4	\$ 2,061,288
30	SPP Schedule 1a - 561.8	963,963
31	Total RTO Administrative Fees	<u>\$ 3,025,251</u>
32	Wholesale Transmission Charges	
33	Schedule 9 Lea County	\$ 110,754
34	Schedule 11	68,438,556
35	Schedule 12	1,040,376
36	Non-RTO Wholesale Transmission	-
37	Total Wholesale Transmission Charges	<u>\$ 69,589,686</u>
38	Total Approved Transmission Charges - "ATC"	<u><u>\$ 72,614,938</u></u>
39	Total TCRF Baseline Costs	<u><u>\$ 116,636,968</u></u>

Southwestern Public Service Company
Transmission Cost Recovery (TCRF)Baseline
at June 30, 2017

	Allocators	Texas Jurisdiction		
40				
41	Transmission Demand			
42	12CP-TRAN	46.58%		
43	Production Demand			
44	12CP-PROD	56.25%		
42	Retail Transmission Demand			
43	RETAIL-TRAN	71.81%		
44	Transmission Plant in Service			
45	PIS-TRAN	46.59%		
46	Net Plant in Service			
47	PIS-NET	52.99%		
48	Direct Assigned			
49	TX	100.00%		
50	NM	0.00%		
51	WHLS	0.00%		
52				
53				
54	Transmission System (Functional)			
55	DTRAN	0.000%	100.000%	0.000%
56	Transmission Radial Lines - Gross (Functional)			
57	DTRANRADGRS	0.000%	0.000%	100.000%
58	Transmission Radial Lines - Depreciation (Functional)			
59	DTRANRADDEP	0.000%	0.000%	100.000%
60	Transmission Radial Lines - Net (Functional)			
61	DTRANRADNET	0.000%	0.000%	100.000%
62	Transmission Interconnection (Functional)			
63	DPRODTI	100.000%	0.000%	0.000%
64	Plant in Service Transmission (Functional)			
65	TRANPLT	1.419%	94.985%	3.152%
66	Plant in Service Net (Functional)			
67	NETPLT	0.436%	40.844%	1.318%

**Southwestern Public Service Company
Transmission Cost Recovery (TCRF) Baseline
at June 30, 2017**

	<u>Customer Class Allocation</u>	<u>ClassALLOC</u>
68	Residential Service	33.552%
69	Small General Service	3.032%
70	Secondary General Service	18.856%
71	Primary General Service	11.245%
72	LGS-T 69 - 115 kV	5.576%
73	LGS-T 115 kV +	24.549%
74	Small Municipal and School Service	0.112%
75	Large Municipal Service	1.313%
76	Large School Service	1.500%
77	Municipal & State Street Lighting Service	0.155%
78	Guard & Flood Lighting Service	<u>0.112%</u>
79	Total	100.000%

Southwestern Public Service Company
Distribution Cost Recovery Factor (DCRF) Baseline
at June 30, 2017

Line No.	Description	Distribution Costs					Total Distribution Costs
		Substations	Primary System	Secondary System	Line Transformer	Service Laterals	
1	Distribution Invested Capital						
2	Gross Plant in Service	173,870,338	377,099,591	42,237,515	132,388,324	57,086,852	866,312,352
3	Accumulated Depreciation	(41,033,702)	(112,906,325)	(12,588,634)	(47,803,939)	(23,302,926)	(275,406,696)
4	Accumulated Deferred Income Taxes	(35,205,799)	(67,681,497)	(7,604,959)	(19,468,231)	(6,370,400)	(145,746,962)
5	Net Plant in Service	97,630,837	196,511,769	22,043,922	65,116,154	27,413,526	445,158,694
6	Total Distribution Invested Capital - DIC_{RC}	97,630,837	196,511,769	22,043,922	65,116,154	27,413,526	445,158,694
7	Authorized Rate of Return on Invested Capital - ROR_{AT}	7.91%	7.91%	7.91%	7.91%	7.91%	7.91%
8	Return on Invested Capital	7,722,599	15,544,081	1,743,674	5,150,688	2,168,410	35,212,053
9	Approved Distribution Charges						
10	Depreciation Expense - DEPR_{RC}	4,110,687	12,278,825	1,380,481	3,665,593	1,740,076	26,843,096
11	Property Tax	1,277,130	2,568,924	288,410	806,430	322,024	1,277,130
	Other Taxes	5,484	11,031	1,238	3,463	1,383	5,484
12	Taxes Other Than Income Excl Payroll - OT_{RC}	1,282,614	2,579,955	289,648	809,893	323,406	5,773,923
13	Income Tax Expense						
14	Net Original Cost Rate Base	97,630,837	196,511,769	22,043,922	65,116,154	27,413,526	445,158,694
15	Return on Rate Base	7,91%	7.91%	7.91%	7.91%	7.91%	7.91%
16	Earnings	7,722,599	15,544,081	1,743,674	5,150,688	2,168,410	35,212,053
17	Net Original Cost Rate Base	97,630,837	196,511,769	22,043,922	65,116,154	27,413,526	445,158,694
18	Composite Cost of Debt	2,38%	2.38%	2.38%	2.38%	2.38%	2.38%
19	Synchronized Interest	2,323,614	4,676,980	524,645	1,549,764	652,442	10,594,777
20	Permanent Differences	(455,976)	3,931	238	15,907	(418)	(446,508)
21	Taxable Income	4,943,010	10,871,032	1,219,267	3,616,831	1,515,550	24,170,768
22	Tax Rate	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
23	Income Tax Expense	1,730,053	3,804,861	426,744	1,265,891	530,443	8,459,769
24	ITC Amortization						0
25	Subtotal Income Tax Expense	1,730,053	3,804,861	426,744	1,265,891	530,443	8,459,769
26	Income Tax Gross Up Factor	1,552,7844	1,552,7844	1,552,7844	1,552,7844	1,552,7844	1,552,7844
27	Total Income Tax Expense - FTI_{RC}	2,686,400	5,908,129	662,641	1,965,655	823,663	13,136,197

Southwestern Public Service Company
Distribution Cost Recovery Factor (DCRF) Baseline
at June 30, 2017

28	Calculation of ALLOC CLASS Term										29
30	Customer Class:										31
32	Distribution Substations		Primary System	Secondary System	Line Transformers	Service Replacement Costs	Lighting Direct-charged	Meter Replacement Costs	Total Distribution	ALLOCLASS	
33											
34	43.265%	43.265%	54.461%	54.461%	68.078%						
35	\$ 42,239,771	\$ 85,020,392	\$ 12,005,300	\$ 35,462,790	\$ 18,662,575			\$ 59,102%	\$ 208,554,046	46.849%	
36											
37	4.359%	4.359%	5.487%	5.487%	11.657%						
38	\$ 4,255,559	\$ 8,565,607	\$ 1,209,506	\$ 3,572,794	\$ 3,195,689			\$ 11.993%	\$ 23,876,047	5.363%	
39											
40	25.551%	25.551%	32.163%	32.163%	17.640%						
41	\$ 24,945,695	\$ 50,210,802	\$ 7,090,014	\$ 20,943,389	\$ 4,835,808			\$ 13.475%	\$ 111,482,879	25.043%	
42											
43	20.036%	20.036%									
44	\$ 19,560,894	\$ 39,372,251						\$ 10.569%	\$ 61,644,618	13.848%	
45											
46	0.207%	0.207%	0.261%	0.261%	1.113%						
47	\$ 202,447	\$ 407,486	\$ 57,539	\$ 169,966	\$ 305,128			\$ 1.090%	\$ 1,422,142	0.319%	
48											
49	2.321%	2.321%	2.343%	2.343%	0.870%						
50	\$ 2,266,432	\$ 4,561,883	\$ 516,522	\$ 1,525,768	\$ 238,483			\$ 1.301%	\$ 9,442,798	2.121%	
51											
52	3.394%	3.394%	4.194%	4.194%	0.641%						
53	\$ 3,313,946	\$ 6,670,324	\$ 924,566	\$ 2,731,102	\$ 175,843			\$ 1.452%	\$ 14,188,287	3.187%	
54											
55	0.503%	0.503%	0.633%	0.633%	0.000%						
56	\$ 491,154	\$ 988,596	\$ 139,595	\$ 412,353	\$ 0.000%			\$ 0.000%	\$ 7,119,945	1.599%	
57											
58	0.364%	0.364%	0.458%	0.458%	0.000%						
59	\$ 354,941	\$ 714,428	\$ 100,881	\$ 297,994	\$ 0.000%			\$ 0.000%	\$ 7,166,347	1.610%	
60											
61	LGS-T 69 - 115 kV										
62	Net Distribution Plant							\$ 0.184%	\$ 47,171	0.011%	
63											
64	LGS-T 115 + kV										
65	Net Distribution Plant							\$ 0.836%	\$ 214,413	0.048%	

Southwestern Public Service Company
Distribution Cost Recovery Factor (DCRF) Baseline
at June 30, 2017

	Calculation of DISTREVR _{RC-CLASS} Term									
	Customer Class:	Distribution Substations	Primary System NCP	Secondary System NCP	Service Replacement Costs	Service Replacement Costs	Lighting Direct-charged	Meier Replacement Costs	DISTREVR-CLASS	
52										
53										
54										
55										
56	Residential Service	\$ 42,239,771	\$ 85,020,392	\$ 12,005,300	\$ 35,462,790	\$ 18,662,575		\$ 15,163,219		
57	DIC _{RC-CLASS}	7.910%	7.910%	7.910%	7.910%	7.910%		7.910%		
58	ROR _{AT}									
59	DIC _{RC-CLASS} * ROR _{AT}	\$ 3,341,166	\$ 6,725,113	\$ 949,619	\$ 2,805,107	\$ 1,476,210		\$ 1,199,411		
60	DEPR _{RC-CLASS}	\$ 1,778,480	\$ 5,312,407	\$ 751,821	\$ 1,996,312	\$ 1,184,609		\$ 1,305,247		
61	FIT _{RC-CLASS}	\$ 1,162,265	\$ 2,556,139	\$ 360,880	\$ 1,070,512	\$ 560,733		\$ 449,312		
62	OT _{RC-CLASS}	\$ 554,920	\$ 1,116,212	\$ 157,745	\$ 441,074	\$ 220,168		\$ 198,696		
63	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 6,836,831	\$ 15,709,872	\$ 2,220,065	\$ 6,313,005	\$ 3,441,720		\$ 3,152,665	\$ 37,674,157	
64	Small General Service									
65	DIC _{RC-CLASS}	\$ 4,255,559	\$ 8,565,607	\$ 1,209,506	\$ 3,572,794	\$ 3,195,689		\$ 3,076,894		
66	ROR _{AT}	7.910%	7.910%	7.910%	7.910%	7.910%		7.910%		
67	DIC _{RC-CLASS} * ROR _{AT}	\$ 336,615	\$ 677,539	\$ 95,672	\$ 282,608	\$ 252,779		\$ 243,382		
68	DEPR _{RC-CLASS}	\$ 179,178	\$ 535,213	\$ 75,744	\$ 201,124	\$ 202,847		\$ 264,858		
69	FIT _{RC-CLASS}	\$ 117,096	\$ 257,525	\$ 36,358	\$ 107,852	\$ 96,017		\$ 91,174		
70	OT _{RC-CLASS}	\$ 55,907	\$ 112,456	\$ 15,892	\$ 44,437	\$ 37,701		\$ 40,319		
71	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 688,795	\$ 1,582,733	\$ 223,666	\$ 636,021	\$ 589,343		\$ 639,733	\$ 4,360,291	
72	Secondary General Service									
73	DIC _{RC-CLASS}	\$ 24,945,695	\$ 50,210,802	\$ 7,090,014	\$ 20,943,389	\$ 4,835,808		\$ 3,457,171		
74	ROR _{AT}	7.910%	7.910%	7.910%	7.910%	7.910%		7.910%		
75	DIC _{RC-CLASS} * ROR _{AT}	\$ 1,973,204	\$ 3,971,674	\$ 560,820	\$ 1,656,622	\$ 382,512		\$ 273,462		
76	DEPR _{RC-CLASS}	\$ 1,050,323	\$ 3,137,368	\$ 444,006	\$ 1,178,969	\$ 306,953		\$ 297,593		
77	FIT _{RC-CLASS}	\$ 686,403	\$ 1,509,589	\$ 213,126	\$ 632,216	\$ 145,296		\$ 102,442		
78	OT _{RC-CLASS}	\$ 327,721	\$ 659,205	\$ 93,160	\$ 260,487	\$ 57,050		\$ 45,302		
79	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 4,037,652	\$ 9,277,836	\$ 1,311,112	\$ 3,728,294	\$ 891,812		\$ 718,799	\$ 19,965,504	
80	Primary General Service									
81	DIC _{RC-CLASS}	\$ 19,560,894	\$ 39,372,251	\$ 5,461,112	\$ 15,709,872	\$ 10,569,411		\$ 2,711,474		
82	ROR _{AT}	7.910%	7.910%	7.910%	7.910%	7.910%		7.910%		
83	DIC _{RC-CLASS} * ROR _{AT}	\$ 1,547,267	\$ 3,114,345	\$ 444,006	\$ 1,178,969	\$ 306,953		\$ 214,478		
84	DEPR _{RC-CLASS}	\$ 823,599	\$ 2,460,133	\$ 360,880	\$ 1,070,512	\$ 560,733		\$ 233,403		
85	FIT _{RC-CLASS}	\$ 538,236	\$ 1,183,727	\$ 157,745	\$ 441,074	\$ 220,168		\$ 80,346		
86	OT _{RC-CLASS}	\$ 256,979	\$ 516,909	\$ 75,744	\$ 201,124	\$ 202,847		\$ 35,531		
87	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 3,166,081	\$ 7,275,113	\$ 1,011,112	\$ 2,943,389	\$ 1,764,040		\$ 563,757	\$ 11,004,951	

Southwestern Public Service Company
Distribution Cost Recovery Factor (DCRF) Baseline
at June 30, 2017

		Distribution Substations NCP	Primary System NCP	Secondary System NCP	Service Replacement Costs	Service Replacement Costs	Lighting Direct-charged	Meter Replacement Costs	DISTREVRG-CLASS
88		0.207%	0.207%	0.261%	0.261%	0.261%	1.113%	1.090%	
89		\$ 202,447	\$ 407,486	\$ 57,539	\$ 169,966	\$ 305,128	\$	\$ 279,576	
90	Small Municipal and School Service	7.910%	7.910%	7.910%	7.910%	7.910%	7.910%	7.910%	
91	DIC _{RC-CLASS}								
92	ROR _{AT}								
93	DIC _{RC-CLASS} * ROR _{AT}	\$ 16,014	\$ 32,232	\$ 4,551	\$ 13,444	\$ 24,136	\$	\$ 22,114	
94	DEPR _{RC-CLASS}	\$ 8,524	\$ 25,461	\$ 3,603	\$ 9,568	\$ 19,368	\$	\$ 24,066	
95	FIT _{RC-CLASS}	\$ 5,571	\$ 12,251	\$ 1,730	\$ 5,131	\$ 9,168	\$	\$ 8,284	
96	OT _{RC-CLASS}	\$ 2,660	\$ 5,350	\$ 756	\$ 2,114	\$ 3,600	\$	\$ 3,664	
97	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 32,768	\$ 75,294	\$ 10,640	\$ 30,257	\$ 56,271	\$	\$ 58,128	\$ 263,359
98									
99	Large Municipal Service	2.321%	2.321%	2.343%	2.343%	2.343%	0.870%	1.301%	
100	DIC _{RC-CLASS}	\$ 2,266,432	\$ 4,561,883	\$ 516,522	\$ 1,525,768	\$ 238,483	\$	\$ 333,710	
101	ROR _{AT}	7.910%	7.910%	7.910%	7.910%	7.910%	7.910%	7.910%	
102	DIC _{RC-CLASS} * ROR _{AT}	\$ 179,275	\$ 360,845	\$ 40,857	\$ 120,688	\$ 18,864	\$	\$ 26,396	
103	DEPR _{RC-CLASS}	\$ 95,427	\$ 285,044	\$ 32,347	\$ 85,890	\$ 15,138	\$	\$ 28,726	
104	FIT _{RC-CLASS}	\$ 62,363	\$ 137,153	\$ 15,527	\$ 46,058	\$ 7,165	\$	\$ 9,888	
105	OT _{RC-CLASS}	\$ 29,775	\$ 59,892	\$ 6,787	\$ 18,977	\$ 2,813	\$	\$ 4,373	
106	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 366,839	\$ 842,934	\$ 95,517	\$ 271,614	\$ 43,981	\$	\$ 69,383	\$ 1,690,269
107									
108	Large School Service	3.394%	3.394%	4.194%	4.194%	4.194%	0.641%	1.452%	
109	DIC _{RC-CLASS}	\$ 3,313,946	\$ 6,670,324	\$ 924,566	\$ 2,731,102	\$ 175,843	\$	\$ 372,507	
110	ROR _{AT}	7.910%	7.910%	7.910%	7.910%	7.910%	7.910%	7.910%	
111	DIC _{RC-CLASS} * ROR _{AT}	\$ 262,133	\$ 527,623	\$ 73,133	\$ 216,030	\$ 13,909	\$	\$ 29,465	
112	DEPR _{RC-CLASS}	\$ 139,532	\$ 416,788	\$ 57,900	\$ 153,742	\$ 11,162	\$	\$ 32,065	
113	FIT _{RC-CLASS}	\$ 91,186	\$ 200,543	\$ 27,792	\$ 82,444	\$ 5,283	\$	\$ 11,038	
114	OT _{RC-CLASS}	\$ 43,537	\$ 87,573	\$ 12,148	\$ 33,969	\$ 2,074	\$	\$ 4,881	
115	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 536,388	\$ 1,232,527	\$ 170,974	\$ 486,184	\$ 32,429	\$	\$ 77,450	\$ 2,535,952
116									
117	Municipal & State Street Lighting	0.503%	0.503%	0.633%	0.633%	0.633%	0.000%	0.000%	
118	DIC _{RC-CLASS}	\$ 491,154	\$ 988,596	\$ 139,595	\$ 412,353	\$	\$ 5,088,248	\$	
119	ROR _{AT}	7.910%	7.910%	7.910%	7.910%	7.910%	7.910%	7.910%	
120	DIC _{RC-CLASS} * ROR _{AT}	\$ 38,850	\$ 78,198	\$ 11,042	\$ 32,617	\$	\$ 402,480	\$	
121	DEPR _{RC-CLASS}	\$ 20,680	\$ 61,771	\$ 8,742	\$ 23,213	\$	\$ 688,235	\$	
122	FIT _{RC-CLASS}	\$ 13,515	\$ 29,722	\$ 4,196	\$ 12,448	\$	\$ 155,423	\$	
123	OT _{RC-CLASS}	\$ 6,452	\$ 12,979	\$ 1,834	\$ 5,129	\$	\$ 71,804	\$	
124	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 79,497	\$ 182,671	\$ 25,814	\$ 73,406	\$	\$ 1,317,942	\$	\$ 361,388
125									
126	Guard & Flood Lighting	0.364%	0.364%	0.458%	0.458%	0.458%	0.000%	0.000%	
127	DIC _{RC-CLASS}	\$ 354,941	\$ 714,428	\$ 100,881	\$ 297,994	\$	\$ 5,698,103	\$	
128	ROR _{AT}	7.910%	7.910%	7.910%	7.910%	7.910%	7.910%	7.910%	
129	DIC _{RC-CLASS} * ROR _{AT}	\$ 28,076	\$ 56,511	\$ 7,980	\$ 23,571	\$	\$ 450,720	\$	
130	DEPR _{RC-CLASS}	\$ 14,945	\$ 44,640	\$ 6,318	\$ 16,775	\$	\$ 770,724	\$	
131	FIT _{RC-CLASS}	\$ 9,767	\$ 21,479	\$ 3,032	\$ 8,996	\$	\$ 174,051	\$	
132	OT _{RC-CLASS}	\$ 4,663	\$ 9,380	\$ 1,326	\$ 3,706	\$	\$ 80,410	\$	
133	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 57,450	\$ 132,010	\$ 18,655	\$ 53,048	\$	\$ 1,475,905	\$	\$ 261,164

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Southwestern Public Service Company
Distribution Cost Recovery Factor (DCRF) Baseline
at June 30, 2017

	Allocators	Texas Jurisdiction
147		
148	Plant in Service - Production, Transmission, Distribution	
149	PIS-PTD	53.80%
150	Plant in Service Retail - Production, Transmission, Distribution	
151	PISRET-PTD	70.72%
152	Plant in Service - General	
153	PIS-GEN	58.99%
154	Demand - Non Coincident Peak - Distribution - TX Only (kW)	
155	NCP-DIST	99.94%
156	Plant in Service - Distribution	
157	PIS-DIST	64.54%
158	Plant in Service - Net	
159	PIS-NET	52.99%
160	Direct Assigned	
161	TX	100.00%
162	NM	0.00%
163	WHLs	0.00%

Southwestern Public Service Company
Distribution Cost Recovery Factor (DCRF) Baseline
at June 30, 2017

	Allocators	Substations	Primary System	Secondary System	Line Transformers	Service Laterals	Lighting	Metering
164								
165	Payroll Excluding A&G (Functional)							
166								
167	SALWAGXAG	3.239%	10.416%	1.185%	1.128%	0.441%	2.593%	4.774%
168	Customer Accounting (Functional)							
169	CUST	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
170	Distribution - Substations (Functional)							
171	DDISPSUB	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
172	Distribution - Primary (Functional)							
173	DDISTPOL / DDISTPUL	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
174	Distribution - Secondary (Functional)							
175	DDISTSOL / DDISTSUL	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
176	Distribution - Line Transformers							
177	DDISTSLT	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%
178	Distribution - Service Laterals (Functional)							
179	CSERVICE	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%
180	Distribution - Meters (Functional)							
181	CMETERS	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
182	Distribution - Installations on Customer Premises (Functional)							
183	PLT_371	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
184	Distribution - Street Lighting & Signal Systems (Functional)							
185	PLT_373	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
186	Plant in Service - General (Functional)							
187	GENPLT	3.142%	10.106%	1.149%	1.095%	0.427%	2.516%	4.632%
188	Plant in Service - Distribution (Functional)							
189	DISTPLT	20.610%	43.801%	4.901%	16.047%	6.932%	2.778%	4.932%
190	Plant in Service - Net (Functional)							
191	NETPLT	5.619%	11.302%	1.269%	3.548%	1.417%	0.667%	1.473%

Southwestern Public Service Company

Workpapers of Richard M. Luth

2017 TX Rate Case

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

RML-RD-7(CD)