DOCKET NO. 51802

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

UPDATE TESTIMONY
of
RICHARD M. LUTH

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(filename: LuthRDUpdate.docx; *Total Pages:* 270)

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

Acronym/Defined Term	Meaning
CCOSS	class cost of service study
CP	coincident peak
Commission	Public Utility Commission of Texas
DCRF	Distribution Cost Recovery Factor
JCOSS	jurisdictional cost of service study
kW	Kilowatt
kWh	Kilowatt hour
LGS-T	Large General Service – Transmission
LLF	Low load factor
LMS	Large Municipal Service
LSS	Large School Service
PCRF	Purchased Power Capacity Cost Recovery Factor
PG	Primary General
RFP	Rate Filing Package
ROR	Rate of Return
RS	Residential Service
SAS-4	Service Agreement Summary-4
SG	Secondary General
SGS	Small General Service
SMS	Small Municipal and School Service
SPS	Southwestern Public Service Company, a New Mexico corporation

Acronym/Defined Term	Meaning
Street Lighting	Municipal and State Street Lighting
TCRF	Transmission Cost Recovery Factor
Texas Retail	SPS's Texas retail jurisdiction
Test Year	October 1, 2019 through September 30, 2020
TOU	Time of Use
Update Period	October 1, 2020 through December 31, 2020
Updated Test Year	January 1, 2020 through December 31, 2020

LIST OF ATTACHMENTS

Attachment	**Description**
RML-RD-U1	Summary of Changes in Combined Base Rate and Sagamore-adjusted Fuel Factor Revenue (*Filename:* Attachment RML-RD-U1.xlsx)
RML-RD-U2	Jurisdictional Allocation of Energy and Demand (*Filename:* Attachment RML-RD-U2.xlsx)
RML-RD-U3	Base Rate and Fuel Factor Revenue at Present Rates and Historical Test Year Fuel Factors (*Filename:* Attachment RML-RD-U3 and U7.xlsx)
RML-RD-U4	Class Cost of Service Study (*Filename:* Attachment RML-RD-U4.xlsm)
RML-RD-U5	Comparison of Docket Nos. 51802 and 49831 Rate Base, Major Allocation Factors, Texas Retail Costs (*Filename:* Attachment RML-RD-U5.xlsx)
RML-RD-U6	TCRF, DCRF, and PCRF Baselines (*Filename:* Attachment RML-RD-U6.xlsx)
RML-RD-U7	Base Rate and Fuel Factor Revenue at Proposed Rates and Historical Test Year Fuel Factors (*Filename:* Attachment RML-RD-U3 and U7.xlsx)
RML-RD-U8	Comparison of Current and Proposed Base Rates (*Filename:* Attachment RML-RD-U8.xlsx)
RML-RD-U9	Resiliency Service Tariff (*Filename:* Attachment RML-RD-U9.docx)
RML-RD-U10(CD)	Workpapers of Richard M. Luth (*Various native files provided on CD*)

UPDATE TESTIMONY
OF
RICHARD M. LUTH

I. WITNESS IDENTIFICATION

Q. Please state your name and business address.

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

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

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

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

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

Q. Are you the same Richard M. Luth who filed direct testimony on behalf of SPS in this docket?

A. Yes.

II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND RECOMMENDATIONS

Q. What is the purpose of your update testimony?

A. As noted on page 13 of my direct testimony, actual data has become available for estimates applied for the last three months, October 2020 through December 2020 ("Update Period") of the Updated Test Year in the initial filing that affect jurisdictional allocation, customer class cost allocation, and present revenue. The purpose of this update testimony is to replace the Update Period estimates presented in my direct testimony with actual data. I will also update the baselines for the Transmission Cost Recovery Factor ("TCRF"), Distribution Cost Recovery Factor ("DCRF"), and Purchased Power Capacity Cost Recovery Factor ("PCRF").

In addition, as part of SPS's update filing, I am updating certain Rate Filing Package ("RFP") schedules that I sponsor or co-sponsor in this case. Specifically, I am updating the following schedules to replace 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, 8.5, 8.8, and 8.9.

Q. With regard to the RFP schedules you are updating, have you made any changes other than replacing estimated numbers with actual numbers?

A. No. Billing determinants have been updated to include billing for all months during the Updated Test Year.

Q. Please summarize your update testimony and recommendations.

A. Using load research and adjusted billing data, I developed updated jurisdictional allocation factors that SPS witness Stephanie N. Niemi used to calculate SPS's updated Texas retail revenue requirement. Ms. Niemi calculated that SPS's updated Texas retail non-fuel revenue requirement, net of miscellaneous revenue, is $761,917,417. Because SPS's updated present Texas retail base rates recover only $618,856,799, it is necessary to increase revenue from Texas retail base rates by $143,060,618.

After receiving the updated Texas jurisdictional cost of service study ("JCOSS") from Ms. Niemi, I updated the class demand, energy, and customer allocators, which I used to allocate the updated Texas retail jurisdictional costs to the customer classes based on the updated class cost of service study ("CCOSS"). A copy of the updated CCOSS is attached as Attachment RML-RD-U4.

Using the updated CCOSS, I updated the proposed base revenue increases among Texas retail customer classes, and I have designed updated rates in such a way as to bring each class to its full cost of service. The fundamental principles utilized in the updated proposed rate design are based on cost causation, and are consistent with those described in my direct testimony. I recommend the Public Utility Commission of Texas ("Commission") approve the updated proposed rate design.

Finally, I describe updated baseline values for the TCRF, DCRF, and PCRF. I recommend that the Commission approve SPS's updated calculation of present revenues, updated proposed cost allocation, and updated baselines for the PCRF, TCRF, and DCRF.

Q. Are you the only SPS witness on cost allocation and rate design in this proceeding?

A. No, one additional SPS witness, Jannell E.Marks is providing update testimony on cost allocation and rate design issues. In her update testimony, Ms. Marks:

(1) provides updated load research data and calculations, which serve as the primary basis for the development of Updated Test Year demand allocation factors; and

(2) provides weather normalization for the Update Period, which are inputs for allocations between jurisdictions and Texas customer classes.

Q. What relief is SPS requesting of the Commission regarding the issues in the Rate Design phase of this case?

A. In light of this update filing, SPS asks the Commission to grant the following relief regarding the Rate Design phase:

(1) SPS requests the Commission approve SPS's updated proposed cost allocation and calculation of present revenues;

(2) SPS requests the Commission approve SPS's updated proposed revenue distribution and rate design;

(3) SPS requests the Commission approve the proposed changes to the rule tariffs, and approve rate tariffs consistent with SPS's updated proof of revenue;

(4) SPS requests the Commission approve the updated proposed baselines for SPS's TCRF, DCRF, and PCRF; and

(5) SPS requests the Commission approve the final updated proposed tariffs as set out in Schedule Q-8.8.

Q. Were Attachments RML-RD-U1 through RML-RD-U10(CD) prepared by you or under your direct supervision and control?

A. Yes.

1 **Q. Were the portions of the updated RFP schedules that you sponsor or**

2 **co-sponsor prepared by you or under your supervision and control?**

3 A. Yes.

4 **Q. Do you incorporate the updated RFP schedules sponsored or co-sponsored by**

5 **you into this update testimony?**

6 A. Yes.

7

III. JURISDICTIONAL ALLOCATION FACTORS

Q. Have you updated the jurisdictional allocation factors described in your direct testimony?

A. Yes. Please refer to Attachment RML-RD-U2 for the updated jurisdictional allocation factors.

Q. Did you determine the updated jurisdictional allocation factors using the same methodologies you used to determine the jurisdictional allocation factors described in your direct testimony?

A. Yes. Those methodologies are described on pages 23-27 of my direct testimony.

Q. Are the Hale ("Hale") and Sagamore ("Sagamore") Wind Projects allocated differently between SPS jurisdictions compared to how SPS allocated Hale in Docket No. 49831?

A. No. In both Docket No. 49831 and in this docket, Hale is allocated between jurisdictions according to line loss-adjusted energy over the course of the Updated Test Year, as is Sagamore in this docket. Sagamore was not part of Docket No. 49831 because it was not yet complete at the time of filing. My initial direct testimony incorrectly describes the jurisdictional allocation in this case as being different from the jurisdictional allocation in Docket No. 49831. In fact, line loss-adjusted kilowatt hour ("kWh") energy was the method of jurisdictional allocation of Hale in Docket No. 49831, and is the method for both Hale and Sagamore in this docket. As a result, my characterization of the Hale and Sagamore jurisdictional allocation as different from Docket No. 49831 was wrong, although the explanation of the jurisdictional allocation in my direct testimony was and remains correct.

Q. Are the updated jurisdictional allocation factors adjusted for weather?

A. Yes. In her direct testimony, Ms. Marks discusses how the SPS energy consumption and system peaks were adjusted for the effects of weather on wholesale and retail customers. On a 12 coincident peak ("CP") basis, the resulting updated weather adjustment represents a 0.80% increase in the Production peaks that occurred during the Updated Test Year, and it represents a 0.42% increase in the Transmission peaks. The updated weather adjustment represents a 0.52% decrease in Updated Test Year metered kWh among the three SPS jurisdictions.

Q. How do the Texas Retail jurisdictional allocation factors compare to the initial filing?

A. The percentage of Texas Retail jurisdictional allocations of energy, production demand, and transmission demand-related costs are from 0.54% to 0.60% lower than in the initial filing.

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

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

IV. DEVELOPMENT OF PRESENT REVENUE

Q. Did you update the present revenue comparison developed by customer class?

A. Yes. As reflected in Attachment RML-RD-U3, the updated present revenues are calculated by class, and then aggregated to arrive at the Texas retail total at present rates. SPS's updated present revenues total $618,856,799 as shown on Attachment RML-RD-U3, page 10. The Updated Test Year revenue from present base rates is almost $3.3 million less than presented in the initial filing. The Updated Test Year revenue requirement provided by Ms. Niemi is approximately $3.6 million lower, therefore making the overall revenue deficiency $300,000 less.

Q. Did SPS update its present revenues calculation using the same methodologies for calculating present revenues described in your direct testimony?

A. Yes. Those methodologies are described on pages 28-30 of my direct testimony.

V. CLASS COST OF SERVICE STUDY

Q. Have you updated the CCOSS attached to your direct testimony?

A. Generally, yes. Please see Attachment RML-RD-U4 for the updated CCOSS.

Q. In updating the CCOSS, did you functionalize, classify, and allocate costs in the same manner and using the same methodologies as you did in preparing the initial CCOSS?

A. Yes. A description of how SPS functionalized, classified, and allocated costs in its initial CCOSS is included on pages 31-50 of my direct testimony.

Q. Are there any notable differences in how allocation factors are determined in the Updated Test Year?

A. While there are no changes in how FERC accounts are allocated among customer classes, there were two changes in how the allocation factors are determined.

- As shown in Attachment RML-RD-U10(CD), WP Jurisdictional Allocation, worksheet tab "4CP-AED,"[1] the excess demand input for the 4CP-AED allocation factor for production capacity and transmission capacity costs is weighted by the load factor determined by the maximum monthly system peak instead of the average of the four highest monthly SPS system peaks. This change is consistent with the Commission's Order in Docket No. 43695.[2]
- The monthly Small General Service load factors at peak are corrected for the first nine months of the Updated Test Year, as well as updated for the last three months.

Q. How does the change in the weighting of AED-4CP excess demands affect the allocation of costs?

A. The change in the weighting of excess demand in the production and transmission AED-4CP allocation factors generally increases the allocation of those capacity

[1] This testimony generally refers to the "AED-4CP" methodology. However, the referenced worksheet tab is labeled "4CP-AED." The two labels "AED-4CP" and "4CP-AED" are interchangeable.

[2] Application of Southwestern Public Service Company for Authority to Change Rates, Docket No. 43695, Order on Rehearing at 10 (Feb. 23, 2016).

costs to lower load factor customer classes, and decreases the allocation to higher load factor customer classes. The 4CP aspect of the AED-4CP allocation refers to the four peak months of June through September when demand in excess of average demand is determined for the SPS system and for each customer class at the time of the SPS system peak in the four peak months. The increase in the weighting of customer class 4CP demand coincident with SPS peak demand diminishes the effect of average system load throughout the year. Higher load factor customer classes have a lower level of increased demand compared to average demand during the four peak months than lower load factor customer. As a result, a heavier weighting applied to demand in excess of average demand based upon a single SPS system peak compared to the weighting in my initial testimony causes a higher AED-4CP allocation to lower load factor customer classes.

Q. How does the revision of Small General Service ("SGS") load factors coincident with monthly system peak affect the allocation of costs to SGS?

A. The SGS production and transmission AED-4CP allocation factors increased to 3.27% and 3.32% with the Updated Test Year, respectively, which includes the change in weighting of excess demand during the four peak months, compared to 2.70% and 2.71% in the initial filing.

Q. Does the updated CCOSS total the allocation of the various functions to the rate classes?

A. Yes. Please refer to Attachment RML-RD-U4, pages 178-180 for a summary of the cost of service applicable to each rate class.

1 **Q. Have you analyzed the changes in the updated class allocation factors as**
2 **compared to those SPS filed in the initial filing using three months of estimated**
3 **data?**
4 A. Yes. Please refer to Attachment RML-RD-U5 for a summary of the changes in
5 major cost classifications allocated to each customer class compared to the initial
6 filing.

VI. REVENUE INCREASE DISTRIBUTION

Q. Has SPS updated its proposed distribution of the base revenue increase among the customer classes to reflect the updated revenue requirement and rate increase in the update filing?

A. Yes. Attachment RML-RD-U1 provides the updated base revenue increase distribution by class for this update filing. In particular, this attachment shows the updated proposed base rate increases and rates of return ("ROR") by class. This attachment moves all classes to or very near to equalized RORs consistent with the Commission's Order on Rehearing in Docket No. 43695.[3]

Q. Have you distributed the updated revenue requirement using the same principles discussed in your direct testimony?

A. Yes. Those principles are discussed on pages 55-57 of my direct testimony. I have not changed the approach to the revenue distribution among the classes.

[3] Application of Southwestern Public Service Company for Authority to Change Rates, Docket No. 43695, Order on Rehearing at 10 (Feb. 23, 2016).

VII. RATE DESIGN OVERVIEW

Q. In your direct testimony you explain that "rate design" refers to the way in which the revenue requirement amount recoverable from a particular class is allocated among demand charges, energy charges, and service availability charges. In SPS's updated proposed rate design, is the Updated Test Year revenue requirement collected using these same types of charges?

A. Yes.

Q. Has SPS changed the type of charges in its updated rate design?

A. No, however, the individual charges are generally adjusted according to the changes in customer class costs for the Updated Test Year compared to the initial filing.

VIII. PROPOSED CHANGES TO RATES

Q. Is SPS updating the proposed base rate structures for its customer classes as described in your direct testimony?

A. SPS is not revising the proposed base rate structures. However, SPS is updating the proposed base rate charges and revenues to be received from each class as shown in Attachment RML-RD-U8, and as generally described below.

A. Residential Service and Residential Service Time of Use Rider

Q. Please summarize the updates in Residential Service ("RS") rates.

A. Overall, base rate revenue from residential customers under proposed rates will increase $34.87 million, or 14.60%. Consistent with current rates, and consistent with the initial filing, SPS is proposing a two block energy charge structure during winter months. The first block will be applicable to all kWh consumption for an RS customer in a month up to 900 kWh. The second block will be applicable to all kWh consumption in a month above 900 kWh. The second block of the proposed two-block winter kWh energy rate structure is approximately a 59% lower rate than the first block. A lower kWh energy charge in the second block during off-peak winter months will help offset the cost to residential customers who have higher levels of electric usage for the basic purpose of heating their homes with electricity.

The summer kWh energy charge is approximately 7.8% higher than the first block of the winter kWh energy charge, and is 24% higher than the overall winter rate per kWh to recognize higher levels of summer capacity costs, and to recover a consistent level of non-fuel energy costs over the course of the year.

1 **Q. Will the service availability charge recover the full customer component cost**
2 **of service?**
3 A. Yes. At $12.10 per month, the $1.60 increase in the service availability charge is
4 15.24% more than the current $10.50 per month, which is less than 6¢ per day.
5 Consistent with the initial filing, the proposed service availability charge will result
6 in the residential energy charge recovering only production and transmission
7 capacity costs, along with non-fuel energy costs, and is also consistent with the
8 overall 14.6% increase in overall residential cost of service.
9 **Q. Please summarize the updates to the RS Time of Use ("TOU") rider.**
10 A. The RS TOU rider is developed according to changes in overall residential costs,
11 resulting in the same proposed service availability charge as RS, and similar
12 percentage increases in the all-hours kWh energy charge and the all-hours on-peak
13 adder. This approach maintains the same relative difference between the base
14 energy charge and the on-peak energy adder.

15 **B. <u>Small General Service</u>**

16 **Q. Please summarize the updates to Small General Service ("SGS").**
17 A. Overall, base rate revenue from SGS will increase by approximately $5.1 million,
18 or 21.58%, which is an increase from the 13.35% increase presented in the initial
19 filing. As described previously, the revision of SGS load factors at peak is the
20 source of the difference with an 8.87% increase in overall cost of service compared
21 to the initial filing. Most of the increase is recovered through the 25.96% increase
22 in the kWh energy charges. Percentage increases in the SGS TOU charges are the
23 same as the standard SGS charges, which maintains the same relative difference

between the base energy charge, the on-peak energy adder, and non-time differentiated SGS charges.

C. Secondary General Service

Q. Please summarize the updates to Secondary General Service.

A. Overall, base rate revenue from Secondary General Service ("SG") will increase $20.1 million, or 16.67%. The increase will be recovered through increases in the kWh energy charge and kilowatt ("kW") demand charges, including the optional TOU rate. As discussed in the initial filing, the increase in non-fuel energy costs is considerably higher than the percentage increase in capacity costs, resulting in a percentage increase in the energy charge that is approximately 1.5 times the overall percentage increase. The percentage increase in the year-round TOU demand charge is an average of the percentage increases in SG summer and winter demand charges, maintaining the same relative differences with non-time differentiated SG rates. Similar percentage increases in the SG Low Load Factor ("LLF") rates will also apply, with the increase in the off-peak kW demand charge based upon the increase in the SG winter demand charge, and the increase in the on-peak demand charge adder based upon the increase in the SG summer demand charge. KWh energy rates are not seasonally differentiated, consistent with current rates, and are the same for all three SG rate options.

D. Primary General Service

Q. Please summarize the updates to Primary General ("PG") Service.

A. Overall base rate revenue from PG Service will increase $15.3 million, or 22.91%, with the increase recovered through increases in the kW demand charges and kWh

energy charge, coupled with a decrease in the service availability charge. Similar to SG, an increase in non-fuel energy costs results in a proposed percentage increase in the kWh energy charge that is double the overall PG percentage increase. Percentage increases in the PG TOU and LLF rate options are comparable to the increases in similar PG charges, again maintaining the same relative differences with non-time differentiated PG rates.

Q. Please summarize the updates to Service Agreement Summary-4 ("SAS-4").

A. Overall base rate revenue from SAS-4, which takes service at primary voltage, will increase by approximately $798,000 per year, or 23.78%. Under SPS's proposal, the first block of the energy charge for the first 3.5 million kWh per month will increase 25.24%, with a lower 22.95% increase in the variable second block of the energy charge in excess of 3.5 million kWh per month.

E. <u>Large General Service - Transmission</u>

Q. Please summarize the updates to Large General Service – Transmission ("LGS-T") charges.

A. Overall base rate revenue from LGS-T will increase $59.8 million, or 42.37%. Comparable to PG, an increase in non-fuel energy costs results in a proposed percentage increase in the kWh energy charge that is double the overall LGS-T percentage increase. Remaining non-fuel energy costs are recovered through the kW demand charge, which also recovers production and transmission capacity costs as well as customer-related costs that are not recovered through the service availability charge. The summer kW demand charge is designed with a 1.3 multiple of the off-peak winter kW demand charge, down from the current multiple of 1.4,

which move the charges closer to a 1.2 multiple in the four peak summer months compared to the other eight off-peak months at the winter rate. A 1.2 multiple in summer to winter demand charges is consistent with average SPS monthly production peaks that are slightly less than 1.2 times higher in summer months compared to off-peak winter months.

F. Schools and Municipals

Q. Please summarize the updates to Small Municipal and School Service.

A. Overall, base rate revenue from Small Municipal and School Service ("SMS") will increase $531,900, or 41.16%. The applicable service availability charge, summer kWh energy charge, and winter kWh energy charge are set at Updated Test Year cost of service levels, the energy charges maintaining the current 1.16 multiple between summer and winter. A lower than 1.2 multiple is appropriate with the energy charges recovering both capacity costs and year-round non-fuel energy costs. The SMS TOU option is designed in a similar fashion, and as a result, retains the current relative differences to non-time differentiated SMS rates.

Q. Please summarize the updates to Large Municipal Service.

A. Overall base rate revenue from Large Municipal Service ("LMS") will increase $3.0 million, or 35.53%. Almost all LMS customers take service at secondary voltage, however, there are 13 premises that take service at primary voltage. The overall secondary service increase is slightly less than the overall 35.53% increase at 33.97%, and the primary service increase is 44.41%, however, each increase results in base rate revenue at cost of service for each service voltage. At secondary service, the increase is recovered through the kW demand charge and the kWh

energy charge, with the respective rates set to recover capacity and energy costs. Consistent with the summer and off-peak SPS monthly productions peaks, the summer demand charge is 1.2 times the winter demand charge.

At primary service, the service availability charge is nearly doubled to move costs recovered through the charge to cost of service. Remaining customer account costs are recovered through the primary voltage kW demand charge. Consistent with the summer and off-peak SPS monthly production peaks, the summer demand charge is 1.2 times the winter demand charge.

Optional TOU rates are designed, as with the TOU option for other customer classes, to maintain similar relative differences with non-time differentiated rates.

Q. Please summarize the updates to Large School Service.

A. Overall base rate revenue from Large School Service ("LSS") will increase $4.3 million, or 47.80%. Almost all LSS customers take service at secondary voltage, however, there are 4 premises that take service at primary voltage. The overall secondary service increase is slightly less than the overall 47.80% increase at 47.61%, and the primary service increase is 61.80%. Despite a larger increase for primary service, however, overall base rate revenue from primary voltage customers is less than cost of service. Since customers taking service under LSS are similar, the kW demand charge is designed to provide a small reduction at primary voltage compared to secondary in order to recognize higher line losses at secondary voltage, and includes a 1.2 multiple at the summer kW demand charge compared to the off-peak winter demand charge.

Optional TOU rates are designed, as with the TOU option for other customer classes, to maintain similar relative differences with non-time differentiated rates.

G. Guard and Flood Lighting and Municipal State Street Lighting

Q. Please summarize the updates to Guard and Flood Lighting.

A. Overall, base rate revenue from Guard and Flood Lighting will be reduced by approximately $880,250, or 20.90%. SPS has adjusted Guard and Flood Lighting rates to recover Guard and Flood Lighting cost of service.

Q. Please summarize the updates to Municipal and State Street Lighting.

A. Overall, base rate revenue from Municipal and State Street Lighting ("Street Lighting") will increase by approximately $905,525, or 18.77%. Street Lighting rates are adjusted to recover Street Lighting cost of service and allow for the standardization of mercury vapor lighting installations discussed in my direct testimony, pages 67 and 68.

IX. BASELINES

A. Transmission Cost Recovery Factor

Q. Is SPS proposing to update the TCRF baseline values described in your direct testimony?

A. Yes. The updated baseline values that SPS asks the Commission to approve for purposes of establishing a TCRF are set forth and included in Attachment RML-RD-U6.

Q. Did you calculate the updated TCRF baseline values using the same methodologies described in your direct testimony?

A. Yes. Those methodologies are described on pages 51 and 52 of my direct testimony.

B. Distribution Cost Recovery Factor

Q. Is SPS proposing to update the DCRF baseline values described in your direct testimony?

A. Yes. The updated DCRF baseline values that SPS asks the Commission to establish for the purpose of establishing a DCRF are set forth and included in Attachment RML-RD-U6.

Q. Did you calculate the updated DCRF baseline values using the same methodology described in your direct testimony?

A. Yes. Those methodologies are described on pages 52 and 53 of my direct testimony.

C. Purchased Power Capacity Cost Recovery Factor

Q. Is SPS proposing to update the PCRF baseline values described in your direct testimony?

A. Yes. The updated PCRF baseline values that SPS asks the Commission to establish for the purpose of setting a PCRF rider are set forth and included in Attachment RML-RD-U6.

Q. Did you calculate the updated PCRF baseline values using the same methodology described in your direct testimony?

A. Yes. Those methodologies are described on pages 53 and 54 of my direct testimony.

X. RESILIENCY SERVICE

Q. Are the rates indicated in the proposed Sheet No. IV-223, Resiliency Service, adjusted for Updated Test Year costs?

A. Yes. As discussed in my direct testimony, pages 70-73, Resiliency Service is an additional service that SPS proposes to be available for customers that may be interested in SPS handling the upfront cost, installation, and maintenance of backup generation and energy storage. It is appropriate to update the functional costs associated with potential projects to Updated Test Year levels.

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

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

DONNA M ANDERSON
Notary ID #8531635
My Commission Expires
June 17, 2024

RICHARD M. LUTH

Subscribed and sworn to before me this 22 day of March, 2021 by RICHARD M. LUTH.

Notary Public, State of Texas
My Commission Expires: 6/17/2024

CERTIFICATE OF SERVICE

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

/s/ Jeremiah W. Cunningham

SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail

Summary of Changes in Combined Base Rate and Sagamore-adjusted Fuel Factor Revenue

For the Test Year Ended December 31st, 2020

		Base Rate Revenue				Fuel Factor Revenue				Combined Base Rate and Fuel Revenue			
Line No.	Customer Class	at Present Rates	at Updated Proposed Rates	Proposed Increase		at Historical Test Year Rates	Historical Test Year Rates with Sagamore Adjustment	Estimated Reduction		at Present Base Rates and Historical Test Year Fuel Factors	at Proposed Base Rates and Sagamore-adjusted Historical Test Year Fuel Factors	Net Change	
1	**Residential**	$ 238,777,934	$ 273,646,854	$ 34,868,920	14.6%	$ 34,308,209	$ 21,403,279	$ (12,904,930)	-37.6%	$ 273,086,143	$ 295,050,133	$ 21,963,990	8.0%
2	**Small General Service**	$ 23,575,237	$ 28,661,915	$ 5,086,678	21.6%	$ 3,843,116	$ 2,397,539	$ (1,445,576)	-37.6%	$ 27,418,353	$ 31,059,454	$ 3,641,102	13.3%
3	**Secondary General Service**	$ 120,872,914	$ 141,022,276	$ 20,149,362	16.7%	$ 27,851,971	$ 17,375,536	$ (10,476,435)	-37.6%	$ 148,724,885	$ 158,397,812	$ 9,672,927	6.5%
4	**Primary General Service**	$ 66,668,503	$ 81,966,941	$ 15,298,438	22.9%	$ 23,902,153	$ 14,911,430	$ (8,990,723)	-37.6%	$ 90,570,656	$ 96,878,371	$ 6,307,715	7.0%
5	**Large General Service - Transmission (69 kV)**	$ 25,630,227	$ 35,269,390	$ 9,639,163	37.6%	$ 13,032,298	$ 8,130,238	$ (4,902,060)	-37.6%	$ 38,662,525	$ 43,399,628	$ 4,737,103	12.3%
6	**Large General Service - Transmission (115 + kV)**	$ 115,444,249	$ 165,584,504	$ 50,140,255	43.4%	$ 62,933,140	$ 39,261,028	$ (23,672,112)	-37.6%	$ 178,377,389	$ 204,845,532	$ 26,468,143	14.8%
7	**Small Municipal and School Service**	$ 1,292,429	$ 1,824,372	$ 531,943	41.2%	$ 274,321	$ 171,136	$ (103,185)	-37.6%	$ 1,566,750	$ 1,995,508	$ 428,758	27.4%
8	**Large Municipal Service**	$ 8,571,087	$ 11,616,768	$ 3,045,681	35.5%	$ 2,545,883	$ 1,588,257	$ (957,626)	-37.6%	$ 11,116,970	$ 13,205,025	$ 2,088,055	18.8%
9	**Large School Service**	$ 8,950,473	$ 13,228,494	$ 4,278,021	47.8%	$ 1,954,527	$ 1,219,338	$ (735,190)	-37.6%	$ 10,905,000	$ 14,447,832	$ 3,542,831	32.5%
10	**Municipal & State Street Lighting**	$ 4,825,564	$ 5,735,540	$ 909,976	18.9%	$ 322,147	$ 200,973	$ (121,175)	-37.6%	$ 5,147,711	$ 5,936,513	$ 788,801	15.3%
11	**Guard & Flood Lighting**	$ 4,248,182	$ 3,360,358	$ (887,824)	-20.9%	$ 325,046	$ 202,783	$ (122,262)	-37.6%	$ 4,573,228	$ 3,563,141	$ (1,010,086)	-22.1%
12	**Total Texas Retail**	$ 618,856,799	$ 761,917,412	$ 143,060,613	23.1%	$ 171,292,811	$ 106,861,536	$ (64,431,275)	-37.6%	$ 790,149,610	$ 868,778,949	$ 78,629,339	10.0%

SOUTHWESTERN PUBLIC SERVICE COMPANY

JURISDICTIONAL ALLOCATION OF ENERGY AND DEMAND FOR THE TEST YEAR ENDED: DECEMBER 31, 2020

ENERGY @ METER ALLOCATION

Line No.	Jurisdiction	Metered Energy (kWH)	Allocation
1	Texas	13,202,698,566	58.9716%
2	New Mexico	7,379,963,943	32.9636%
3	Total Wholesale	1,805,559,051	8.0648%
4	System	22,388,221,560	100.0000%

ENERGY KWH @ SOURCE ALLOCATION (INPUT KWH)

	Jurisdiction	Energy (line loss-adjusted kWh)	Allocation
5	Texas	14,252,371,880	59.1417%
6	New Mexico	7,980,990,080	33.1180%
7	Total Wholesale	1,865,308,611	7.7403%
8	System	24,098,670,571	100.0000%

12 CP PRODUCTION DEMAND ALLOCATION

	Jurisdiction	Demand (line loss-adjusted kW)	Allocation
9	Texas	2,033,097	57.3561%
10	New Mexico	1,094,419	30.8749%
11	Total Wholesale	417,175	11.7690%
12	System	3,544,691	100.0000%

12 CP TRANSMISSION DEMAND ALLOCATION

	Jurisdiction	Demand (line loss-adjusted kW)	Allocation
13	Texas	2,029,174	44.8953%
14	New Mexico	1,096,580	24.2617%
15	Total Wholesale	1,394,039	30.8430%
16	System	4,519,794	100.0000%

SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail
Base Rate and Fuel Factor Revenue
For the Test Year Ended December 31st, 2020

Line No.	Rate Class Present Rate	Billing Units		Base Rate Revenue at Present Base Rates Rate		Base Rate Revenue at Present Base Rates Revenue - $	FUEL REVENUE at Historical Test Year Fuel Factors	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REVENUI
	RESIDENTIAL								
1	Service Availability Charge	2,490,309	Bills	$ 10.50	/ Month	$ 26,148,245			
2	Energy Charge - Summer	1,017,382,450	kWh	$ 0.098345	/ kWh	100,054,477	$ 12,718,298		
3	Energy Charge - Winter 1st 899 kWh	1,032,926,396	kWh	$ 0.084552	/ kWh	87,335,993	14,598,349		
4	Energy Charge - Winter over 899 kWh	494,049,498	kWh	$ 0.050960	/ kWh	25,176,762	6,982,402		
5	Total	2,544,358,344	kWh			$ 238,715,477	$ 34,299,048	$ 2,554,536	$ 275,569,061
	Time of Use (TOU)								
6	Service Availability Charge	519	Bills	$ 10.50	/ Month	$ 5,450			
7	Energy Charge - All Hours	678,889	kWh	$ 0.070359	/ kWh	47,766			
8	Energy Charge - On-Peak Adder	61,170	kWh	$ 0.151072	/ kWh	9,241			
8	Total	678,889				$ 62,457	$ 9,161	$ 682	$ 72,300
9	**Total Residential Service**	2,545,037,233	kWh			$ 238,777,934	$ 34,308,209	$ 2,555,218	$ 275,641,361
	SMALL GENERAL SERVICE								
10	Service Availability Charge	387,588	Bills	$ 12.75	/ Month	$ 4,941,747			
11	Energy Charge - Summer	119,588,139	kWh	$ 0.071578	/ kWh	8,559,880	$ 1,494,971		
12	Energy Charge - Winter	166,146,199	kWh	$ 0.060631	/ kWh	10,073,610	2,348,144		
13	Total	285,734,338	kWh			$ 23,575,237	$ 3,843,116	$ 247,160	$ 27,665,513
	TOU								
14	Service Availability Charge	-	Bills	$ 12.75	/ Month	$ -			
15	Energy Charge - All Hours	-	kWh	$ 0.051451	/ kWh	-	$ -		
16	Energy Charge - On-Peak Adder	-	kWh	$ 0.155727	/ kWh	-	-		
17	Total	-				$ -	$ -	$ -	$ -
18	**Total Small General Service**	285,734,338	kWh			$ 23,575,237	$ 3,843,116	$ 247,160	$ 27,665,513

SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail
Base Rate and Fuel Factor Revenue
For the Test Year Ended December 31st, 2020

Line No.	Rate Class Present Rate	Billing Units		Base Rate Revenue at Present Base Rates Rate		Revenue - $	FUEL REVENUE at Historical Test Year Fuel Factors	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REVENUI
	SECONDARY GENERAL SERVICE								
19	Service Availability Charge	143,247	Bills	$ 29.26	/ Month	$ 4,191,407			
20	Demand Charge - Summer	2,196,220	kW-Mo	$ 17.18	/ kW-Mo	37,731,052			
21	Demand Charge - Winter	3,679,822	kW-Mo	$ 14.84	/ kW-Mo	54,608,554			
22	Energy Charge	2,020,989,849	kWh	$ 0.008846	/ kWh	17,877,676			
23	Power Factor Demand Adjustment - Summer	72,948	kW-Mo	$ 17.18	/ kW-Mo	1,253,241			
24	Power Factor Demand Adjustment - Winter	146,998	kW-Mo	$ 14.84	/ kW-Mo	2,181,451			
25	Total	2,020,989,849	kWh			$ 117,843,381	$ 27,220,859	$ 1,156,006	$ 146,220,246
	TOU								
26	Service Availability Charge	468	Bills	$ 30.26	/ Month	$ 14,162			
27	Demand Charge	179,549	kW-Mo	$ 12.14	/ kW-Mo	2,179,720			
28	Energy Charge - On Peak Adder	173,357	kWh	$ 0.149306	/ kW-Mo	25,883			
29	Energy Charge - All Hours	44,770,822	kWh	$ 0.008846	/ kW-Mo	396,043			
30	Power Factor Demand Adjustment	34,079	kW-Mo	$ 12.14	/ kW-Mo	413,725			
31	Total	44,770,822				$ 3,029,533	$ 631,112	$ 25,609	$ 3,686,254
	Low Load Factor (LLF)								
32	Service Availability Charge	-	Bills	$ 30.26	/ Month	$ -			
33	Demand Charge - All Hours	-	kW-Mo	$ 6.42	/ kW-Mo	-			
34	Demand Charge - On Peak adder	-	kW-Mo	$ 24.00	/ kW-Mo	-			
35	Energy Charge	-	kWh	$ 0.008846	/ kWh	-			
36	Power Factor Demand Adjustment - Summer	-	kW-Mo	$ 6.42	/ Kvar	-			
37	Power Factor Demand Adjustment - Winter		kW-Mo	$ 24.00	/ Kvar	-			
38	Total	-				$ -	$ -	$ -	$ -
	Standby - Secondary								
39	Service Availability Charge	-	Bills	$ 29.26	/ Month	$ -			
40	Tran & Dist Standby Capacity Fee - Summer	-	kW-Mo	$ 9.36	/ kW-Mo	-			
41	Tran & Dist Standby Capacity Fee - Winter	-	kW-Mo	$ 8.42	/ kW-Mo	-			
42	Gen Standby Cap Reservation Fee - Summer	-	kW-Mo	$ 1.95	/ kW-Mo	-			
43	Gen Standby Cap Reservation Fee - Winter	-	kW-Mo	$ 1.60	/ kW-Mo	-			
44	Usage Demand Charge - Summer	-	kW-Mo	$ 17.18	/ kW-Mo	-			
45	Usage Demand Charge - Winter	-	kW-Mo	$ 14.84	/ kW-Mo	-			
46	Power Factor Demand Adjustment - Summer	-	kW-Mo	$ 11.31	/ kW-Mo	-			
47	Power Factor Demand Adjustment - Winter		kW-Mo	$ 10.02	/ kW-Mo	-			
48	Energy Charge	-	kWh	$ 0.008846	/ kWh	-			
49	Total	-	kWh			$ -	$ -	$ -	$ -
50	**Total Secondary Voltage (demand-metered)**	2,065,760,672	kWh			**$ 120,872,914**	**$ 27,851,971**	**$ 1,181,615**	**$ 149,906,500**

SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail
Base Rate and Fuel Factor Revenue
For the Test Year Ended December 31st, 2020

Line No.	Rate Class Present Rate	Billing Units		Base Rate Revenue at Present Base Rates Rate		Revenue - $	FUEL REVENUE at Historical Test Year Fuel Factors	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REVENUI
	PRIMARY GENERAL SERVICE								
51	Service Availability Charge	41,748	Bills	$ 67.94	/ Month	$ 2,836,359			
52	Demand Charge - Summer	1,103,072	kW-Mo	$ 14.79	/ kW-Mo	16,314,431			
53	Demand Charge - Winter	2,271,945	kW-Mo	$ 12.72	/ kW-Mo	28,899,137			
54	Energy Charge	1,650,820,201	kWh	$ 0.006907	/ kWh	11,402,215			
55	Power Factor Demand Adjustment - Summer	83,623	kW-Mo	$ 14.79	/ kW-Mo	1,236,786			
56	Power Factor Demand Adjustment - Winter	169,528	kW-Mo	$ 12.72	/ kW-Mo	2,156,393			
57	Total	1,650,820,201	kWh			$ 62,845,321	$ 22,029,129	$ 734,615	$ 85,609,065
	TOU								
58	Service Availability Charge	-	Bills	$ 68.94	/ Month	$ -			
59	Demand Charge	-	kW-Mo	$ 10.22	/ kW-Mo	-			
60	Energy Charge - On Peak Adder	-	kWh	$ 0.126263	/ kWh	-			
61	Energy Charge - All Hours	-	kWh	$ 0.006907	/ kWh	-			
62	Power Factor Demand Adjustment - Summer	-	kW-Mo	$ 10.22	/ kW-Mo	-			
63	Power Factor Demand Adjustment - Winter	-	kW-Mo	$ 10.22	/ kW-Mo	-			
64	Total	-				$ -	$ -	$ -	$ -
	LLF								
65	Service Availability Charge	12	Bills	$ 67.94	/ Month	$ 815			
66	Demand Charge - All Hours	18,643	kW-Mo	$ 6.40	/ kW-Mo	119,315			
67	Demand Charge - On Peak adder	214	kW-Mo	$ 23.53	/ kW-Mo	5,035			
68	Energy Charge	940,318	kWh	$ 0.006907	/ kWh	6,495			
69	Power Factor Demand Adjustment - All Hours	2,558	kW-Mo	$ 6.40	/ kW-Mo	16,371			
70	Power Factor Demand Adjustment - On Peak adder	159	kW-Mo	$ 23.53	/ kW-Mo	3,741			
71	Total	940,318				$ 151,772	$ 12,797	$ 418	$ 164,987

SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail
Base Rate and Fuel Factor Revenue
For the Test Year Ended December 31st, 2020

Line No.	Rate Class Present Rate	Billing Units		Base Rate Revenue at Present Base Rates Rate		Revenue - $	FUEL REVENUE at Historical Test Year Fuel Factors	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REVENUI
	Standby - Primary								
72	Service Availability Charge	180	Bills	$ 67.94	/ Month	$ 12,229			
73	Tran & Dist Standby Capacity Fee - Summer	1,094	kW-Mo	$ 8.17	/ kW-Mo	8,938			
74	Tran & Dist Standby Capacity Fee - Winter	1,006	kW-Mo	$ 7.32	/ kW-Mo	7,364			
75	Gen Standby Cap Reservation Fee - Summer	1,094	kW-Mo	$ 1.68	/ kW-Mo	1,838			
76	Gen Standby Cap Reservation Fee - Winter	1,006	kW-Mo	$ 1.38	/ kW-Mo	1,388			
77	Usage Demand Charge - Summer	5,264	kW-Mo	$ 14.79	/ kW-Mo	77,855			
78	Usage Demand Charge - Winter	12,175	kW-Mo	$ 12.72	/ kW-Mo	154,866			
79	Power Factor Demand Adjustment - Summer	-	kW-Mo	$ 9.85	/ kW-Mo	-			
80	Power Factor Demand Adjustment - Winter	-	kW-Mo	$ 8.70	/ kW-Mo	-			
81	Energy Charge	7,284,453	kWh	$ 0.006907	/ kWh	50,314			
82	Total	7,284,453	kWh			$ 314,792	$ 97,831	$ 3,242	$ 415,865
	SAS-4								
83	First 3,500,000 kWh/Month	42,000,000	kWh	$ 0.029562	/ kWh	$ 1,241,604			
84	All Additional Energy	91,459,999	kWh	$ 0.022989	/ kWh	2,102,574			
85	Power Factor Demand Adjustment - Summer	344	kW-Mo	$ 14.79	/ kW-Mo	5,088			
86	Power Factor Demand Adjustment - Winter	578	kW-Mo	$ 12.72	/ kW-Mo	7,352			
87	Total	133,459,999	kWh			$ 3,356,618	$ 1,762,396	$ 59,390	$ 5,178,404
88	**Total Primary Voltage**	**1,792,504,971**	**kWh**			**$ 66,668,503**	**$ 23,902,153**	**$ 797,665**	**$ 91,368,321**

SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail
Base Rate and Fuel Factor Revenue
For the Test Year Ended December 31st, 2020

Line No.	Rate Class Present Rate	Billing Units		Base Rate Revenue at Present Base Rates Rate		Revenue - $	FUEL REVENUE at Historical Test Year Fuel Factors	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REVENUI
	LARGE GENERAL SERVICE - TRANSMISSION (LGS-T), 69 kV								
89	Service Availability Charge	120	Bills	$ 1,102.80	/ Month	$ 132,336			
90	Demand Charge - Summer	529,199	kW-Mo	$ 13.77	/ kW-Mo	7,287,070			
91	Demand Charge - Winter	1,101,712	kW-Mo	$ 9.58	/ kW-Mo	10,554,401			
92	Energy Charge	1,041,761,064	kWh	$ 0.005307	/ kWh	5,528,626			
93	Energy Charge, Inside City Limits	-	kWh	$ 0.006834	/ kWh	-			
94	Less: REC Opt-Out	826,351,819	kWh	$ (0.000088)	/ kWh	(72,719)			
95	Power Factor Demand Adjustment - Summer	30,554	kW-Mo	$ 13.77	/ kW-Mo	420,729			
96	Power Factor Demand Adjustment - Winter	39,455	kW-Mo	$ 9.58	/ kW-Mo	377,979			
97	Total	1,041,761,064	kWh			$ 24,228,422	$ 13,020,372	$ -	$ 37,248,794
	Standby Service 69 kV	-							
98	Service Availability Charge	24	Bills	$ 1,102.80	/ Month	$ 26,467			
99	Transmission Standby Capacity Fee - Summer	69,200	kW-Mo	$ 5.35	/ kW-Mo	370,220			
100	Transmission Standby Capacity Fee - Winter	88,400	kW-Mo	$ 3.76	/ kW-Mo	332,384			
101	Gen Standby Cap Reservation Fee - Summer	69,200	kW-Mo	$ 2.10	/ kW-Mo	145,320			
102	Gen Standby Cap Reservation Fee - Winter	88,400	kW-Mo	$ 1.47	/ kW-Mo	129,948			
103	Usage Demand Charge - Summer	-	kW-Mo	$ 13.77	/ kW-Mo	-			
104	Usage Demand Charge - Winter	29,551	kW-Mo	$ 9.58	/ kW-Mo	283,099			
105	Less: REC Opt-Out	-	kWh	$ (0.000088)	/ kWh	-			
106	Energy Charge	1,078,127	kWh	$ 0.005307	/ kWh	5,722			
107	Power Factor Demand Adjustment - Summer SS	6,323	kW-Mo	$ 7.45	/ kW-Mo	47,106			
108	Power Factor Demand Adjustment - Winter SS	5,511	kW-Mo	$ 5.23	/ kW-Mo	28,823			
109	Power Factor Demand Adjustment - Summer General	-	kW-Mo	$ 13.77	/ kW-Mo	-			
110	Power Factor Demand Adjustment - Winter General	3,415	kW-Mo	$ 9.58	/ kW-Mo	32,716			
111	Total	1,078,127	kWh			$ 1,401,805	$11,926	$ -	$ 1,413,731
112	**Total Sub-Transmission 69 kV**	**1,042,839,191**	**kWh**			**$ 25,630,227**	**$ 13,032,298**	**$ -**	**$ 38,662,525**

SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail
Base Rate and Fuel Factor Revenue
For the Test Year Ended December 31st, 2020

Line No.	Rate Class Present Rate	Billing Units		Base Rate Revenue at Present Base Rates Rate		Revenue - $	FUEL REVENUE at Historical Test Year Fuel Factors	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REVENUI
	LGS-T, 115 kV+								
113	Service Availability Charge	492	Bills	$ 1,102.80	/ Month	$ 542,578			
114	Demand Charge - Summer	2,620,131	kW-Mo	$ 13.15	/ kW-Mo	34,454,723			
115	Demand Charge - Winter	5,205,567	kW-Mo	$ 9.21	/ kW-Mo	47,943,275			
116	Energy Charge	4,750,620,550	kWh	$ 0.005033	/ kWh	23,909,873			
117	Energy Charge, Inside City Limits	163,306,977	kWh	$ 0.006560	/ kWh	1,071,294			
118	Less: REC Opt-Out	3,695,352,572	kWh	$ (0.000087)	/ kWh	(321,496)			
119	Power Factor Demand Adjustment - Summer	42,993	kW-Mo	$ 13.15	/ kW-Mo	565,358			
120	Power Factor Demand Adjustment - Winter	118,332	kW-Mo	$ 9.21	/ kW-Mo	1,089,838			
121	Total	4,913,927,527	kWh			$ 109,255,443	$ 60,998,961	$ -	$ 170,254,404
	Standby Service, 115 kV +								
122	Service Availability Charge	132	Bills	$ 1,102.80	/ Month	$ 145,570			
123	Transmission Standby Capacity Fee - Summer	123,973	kW-Mo	$ 5.14	/ kW-Mo	637,221			
124	Transmission Standby Capacity Fee - Winter	239,956	kW-Mo	$ 3.61	/ kW-Mo	866,241			
125	Gen Standby Cap Reservation Fee - Summer	123,973	kW-Mo	$ 2.03	/ kW-Mo	251,665			
126	Gen Standby Cap Reservation Fee - Winter	239,956	kW-Mo	$ 1.40	/ kW-Mo	335,938			
127	Usage Demand Charge - Summer	96,733	kW-Mo	$ 13.15	/ kW-Mo	1,272,039			
128	Usage Demand Charge - Winter	199,890	kW-Mo	$ 9.21	/ kW-Mo	1,840,987			
129	Less: REC Opt-Out	85,083,480	kWh	$ (0.000087)	/ kWh	(7,402)			
130	Energy Charge	154,640,900	kWh	$ 0.005033	/ kWh	778,308			
131	Power Factor Demand Adjustment - Summer General	5,179	kW-Mo	$ 13.15	/ kW-Mo	68,104			
132	Power Factor Demand Adjustment - Winter General	-	kW-Mo	$ 9.21	/ kW-Mo	-			
133	Power Factor Demand Adjustment - Summer Standby	9	kW-Mo	$ 7.17	/ kW-Mo	65			
134	Power Factor Demand Adjustment - Winter Standby	14	kW-Mo	$ 5.01	/ kW-Mo	70			
135	Total	154,640,900	kWh			$ 6,188,806	$ 1,934,179	$ -	$ 8,122,985
136	**Total Backbone Transmission Voltage**	**5,068,568,427**	**kWh**			**$ 115,444,249**	**$ 62,933,140**	**$ -**	**$ 178,377,389**
137	**Total Commercial & Industrial Service, including Small General Service**	**10,255,407,598**	**kWh**			**$ 352,191,130**	**$ 131,562,678**	**$ 2,226,440**	**$ 485,980,248**

SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail
Base Rate and Fuel Factor Revenue
For the Test Year Ended December 31st, 2020

Line No.	Rate Class Present Rate	Billing Units		Base Rate Revenue at Present Base Rates Rate	Base Rate Revenue at Present Base Rates Revenue - $	FUEL REVENUE at Historical Test Year Fuel Factors	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REVENUI
	SMALL MUNICIPAL AND SCHOOL SERVICE							
138	Service Availability Charge	34,116	Bills	$ 13.25 / Month	$ 452,037			
139	Energy Charge - Summer	7,721,769	kWh	$ 0.045273 / kWh	349,588	$ 96,530		
140	Energy Charge - Winter	12,579,870	kWh	$ 0.039015 / kWh	490,804	177,791		
141	Total	20,301,638	kWh		$ 1,292,429	$ 274,321	$ 91,743	$ 1,658,493
	TOU							
142	Service Availability Charge	-	Bills	$ 13.25 / Month	$ -			
143	Energy Charge - All Hours	-	kWh	$ 0.033559 / kWh	-	$ -		
144	Energy Charge - On-Peak Adder	-	kWh	$ 0.118344 / kWh	-	-		
145	Total	-			$ -	$ -	$ -	$ -
146	**Total Small Municipal and School Service**	**20,301,638**	**kWh**		**$ 1,292,429**	**$ 274,321**	**$ 91,743**	**$ 1,658,493**
	LARGE MUNICIPAL SERVICE, Secondary voltage							
147	Service Availability Charge	10,572	Bills	$ 25.20 / Month	$ 266,414			
148	Demand Charge - Summer	175,158	kW-Mo	$ 11.86 / kW-Mo	2,077,378			
149	Demand Charge - Winter	308,188	kW-Mo	$ 9.89 / kW-Mo	3,047,980			
150	Energy Charge	159,554,105	kWh	$ 0.011081 / kWh	1,768,019			
151	Power Factor Demand Adjustment - Summer	4,296	kW-Mo	$ 11.86 / kW-Mo	50,951			
152	Power Factor Demand Adjustment - Winter	8,062	kW-Mo	$ 9.89 / kW-Mo	79,729			
153	Total	159,554,105	kWh		$ 7,290,471	$ 2,152,029	$ 47,228	$ 9,489,728
	TOU Secondary voltage							
154	Service Availability Charge	-	Bills	$ 25.20 / Month	$ -			
155	Demand Charge	-	kW-Mo	$ 8.10 / kW-Mo	-			
156	Energy Charge - All Hours	-	kW-Mo	$ 0.133741 / kW-Mo	-			
157	Energy Charge - On-Peak Adder	-	kWh	$ 0.011081 / kWh	-			
158	Power Factor Demand Adjustment - Summer	-	kW-Mo	$ 8.10 / kW-Mo	-			
159	Power Factor Demand Adjustment - Winter	-	kW-Mo	$ 8.10 / kW-Mo	-			
160	Total	-			$ -	$ -	$ -	$ -

SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail
Base Rate and Fuel Factor Revenue
For the Test Year Ended December 31st, 2020

Line No.	Rate Class Present Rate	Billing Units		Base Rate Revenue at Present Base Rates Rate		Base Rate Revenue at Present Base Rates Revenue - $	FUEL REVENUE at Historical Test Year Fuel Factors	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REVENUI
	LARGE MUNICIPAL SERVICE, Primary voltage								
161	Service Availability Charge	156	Bills	$ 25.20	/ Month	$ 3,931			
162	Demand Charge - Summer	36,533	kW-Mo	$ 10.74	/ kW-Mo	392,361			
163	Demand Charge - Winter	56,569	kW-Mo	$ 8.95	/ kW-Mo	506,292			
164	Energy Charge	29,928,611	kWh	$ 0.010874	/ kWh	325,444			
165	Power Factor Demand Adjustment - Summer	2,034	kW-Mo	$ 10.74	/ kW-Mo	21,845			
166	Power Factor Demand Adjustment - Winter	3,435	kW-Mo	$ 8.95	/ kW-Mo	30,743			
167	Total	29,928,611				$ 1,280,616	$ 393,854	$ 8,859	$ 1,683,329
	TOU Primary voltage								
168	Service Availability Charge	-	Bills	$ 25.20	/ Month	$ -			
169	Demand Charge	-	kW-Mo	$ 7.46	/ kW-Mo	-			
170	Energy Charge - All Hours	-	kWh	$ 0.120100	/ kWh	-			
171	Energy Charge - On-Peak Adder	-	kWh	$ 0.010860	/ kWh	-			
172	Power Factor Demand Adjustment - Summer	-	kW-Mo	$ 7.46	/ kW-Mo	-			
173	Power Factor Demand Adjustment - Winter	-	kW-Mo	$ 7.46	/ kW-Mo	-			
174	Total	-				$ -	$ -	$ -	$ -
175	**Total Large Municipal Service**	**189,482,716**	**kWh**			**$ 8,571,087**	**$ 2,545,883**	**$ 56,087**	**$ 11,173,057**
	LARGE SCHOOL SERVICE, Secondary voltage								
176	Service Availability Charge	8,724	Bills	$ 30.40	/ Month	$ 265,210			
177	Demand Charge - Summer	229,923	kW-Mo	$ 11.90	/ kW-Mo	2,736,086			
178	Demand Charge - Winter	369,261	kW-Mo	$ 9.93	/ kW-Mo	3,666,757			
179	Energy Charge	142,290,681	kWh	$ 0.013964	/ kWh	1,986,947			
180	Power Factor Demand Adjustment - Summer	7,174	kW-Mo	$ 11.90	/ kW-Mo	85,371			
181	Power Factor Demand Adjustment - Winter	9,392	kW-Mo	$ 9.93	/ kW-Mo	93,263			
182	Total	142,290,681	kWh			$ 8,833,634	$ 1,920,770	$ 188,820	$ 10,943,224

SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail
Base Rate and Fuel Factor Revenue
For the Test Year Ended December 31st, 2020

Line No.	Rate Class Present Rate	Billing Units		Base Rate Revenue at Present Base Rates Rate		Revenue - $	FUEL REVENUE at Historical Test Year Fuel Factors	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REVENUI
	TOU Secondary voltage								
183	Service Availability Charge	-	Bills	$ 30.40	/ Month	$ -			
184	Demand Charge	-	/ kW-Mo	$ 8.54	/ kW-Mo	-			
185	Energy Charge - All Hours	-	/ kWh	$ 0.124250	/ kWh	-			
186	Energy Charge - On-Peak Adder	-	/ kWh	$ 0.013962	/ kWh	-	$ -		
187	Power Factor Demand Adjustment - Summer	-	kW-Mo	$ 8.54	/ kW-Mo	-			
188	Power Factor Demand Adjustment - Winter	-	kW-Mo	$ 8.54	/ kW-Mo	-			
189	Total	-				$ -	$ -	$ -	$ -
	LARGE SCHOOL SERVICE, Primary voltage								
190	Service Availability Charge	48	Bills	$ 30.40	/ Month	$ 1,459			
191	Demand Charge - Summer	3,374	kW-Mo	$ 10.63	/ kW-Mo	35,861			
192	Demand Charge - Winter	4,755	kW-Mo	$ 8.87	/ kW-Mo	42,180			
193	Energy Charge	2,552,466	kWh	$ 0.013725	/ kWh	35,033			
194	Power Factor Demand Adjustment - Summer	151	kW-Mo	$ 10.63	/ kW-Mo	1,605			
195	Power Factor Demand Adjustment - Winter	79	kW-Mo	$ 8.87	/ kW-Mo	701			
196	Total	2,552,466	kWh			$ 116,839	$ 33,757	$ 3,387	$ 153,984
	TOU Primary voltage								
197	Service Availability Charge	-	Bills	$ 30.40	/ Month	$ -			
198	Demand Charge	-	kW-Mo	$ 6.80	/ kW-Mo	-			
199	Energy Charge - All Hours	-	kWh	$ 0.124287	/ kWh	-			
200	Energy Charge - On-Peak Adder	-	kWh	$ 0.013725	/ kWh	-	$ -		
201	Power Factor Demand Adjustment - Summer	-	kW-Mo	$ 6.80	/ kW-Mo	-			
202	Power Factor Demand Adjustment - Winter	-	kW-Mo	$ 6.80	/ kW-Mo	-			
203	Total	-				$ -	$ -	$ -	$ -
204	**Total Large School Service**	**144,843,147**	**kWh**			**$ 8,950,473**	**$ 1,954,527**	**$ 192,207**	**$ 11,097,207**
205	**Total Public Authority Service**	**354,627,501**	**kWh**			**$ 18,813,989**	**$ 4,774,731**	**$ 340,037**	**$ 23,928,757**

SOUTHWESTERN PUBLIC SERVICE COMPANY

- Texas Retail
Base Rate and Fuel Factor Revenue
For the Test Year Ended December 31st, 2020

Line No.	Rate Class Present Rate	Billing Units	Base Rate Revenue at Present Base Rates Rate	Base Rate Revenue at Present Base Rates Revenue - $	FUEL REVENUE at Historical Test Year Fuel Factors	Test Year at Present Rates EECRF	Test Year at Present Rates TOTAL REVENUE
	Flood Lighting						
206	Light Charge	45,020 Ltg-Mo	various / Ltg-Mo	$ 1,216,792			
207	Energy Charge	11,321,548 kWh	$ - / kWh	-			
208	Per Book - Base Rate Revenue	11,321,548 kWh		$ 1,216,792			
					$ 153,849	$ -	$ 1,370,641
	Guard Lighting						
209	Light Charge	212,828 Ltg-Mo	various / Ltg-Mo	$ 3,023,891			
210	Energy Charge	12,536,562 kWh	$ - / kWh	-			
211	Per Book - Base Rate Revenue	12,536,562 kWh		$ 3,023,891			
					$ 170,359	$ -	$ 3,194,250
	SAS-810						
212	Light Charge	780 Ltg-Mo	various / Ltg-Mo	$ 7,499			
213	Energy Charge	61,644 kWh	$ - / kWh	-			
214	Per Book - Base Rate Revenue	61,644 kWh		$ 7,499	$ 838	$ -	$ 8,337
215	**Total Area Lighting Service**	**23,919,754 kWh**		**$ 4,248,182**	**$ 325,046**	$ -	**$ 4,573,228**
	Municipal and State Street Lighting						
216	Light Charge	361,873 Ltg-Mo	various / Ltg-Mo	$ 4,821,923			
217	Energy Charge	23,599,200 kWh	$ - / kWh	-			
218	Per Book - Base Rate Revenue	23,599,200 kWh		$ 4,821,923	$ 320,690	$ -	$ 5,142,613
	Sign Lighting Service						
	SAS-805						
219	Minimum Charge	- Meters	$ - / Meter	$ -			
220	Energy Charge	107,280 kWh	$ 0.033938 / kWh	3,641			
221	Per Book - Base Rate Revenue	107,280 kWh		$ 3,641	$ 1,458	$ -	$ 5,099
222	**Total Lighting Service**	**47,626,234 kWh**		**$ 9,073,746**	**$ 647,193**	**$ -**	**$ 9,720,939**
223	**Total Company Retail Base Rate Revenue:**	**13,202,698,566 kWh**		**$ 618,856,799**	**$ 171,292,811**	**$ 5,121,695**	**$ 795,271,305**

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(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	618,856,799	238,777,934	23,575,237	120,872,914	1,292,429
SUM	7	Other Operating Revenue	SCH REV, LN 27	107,608,632	37,621,654	3,659,273	20,817,878	189,452
SUM	8	**TOTAL OPERATING REVENUE**		726,465,431	276,399,588	27,234,510	141,690,792	1,481,881
SUM	9							
SUM	10	**OPERATING EXPENSES**						
SUM	11	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 241	321,466,573	115,151,011	12,116,149	57,446,014	766,591
SUM	12	Depreciation Expense	SCH DAX, LN 123	198,356,702	70,722,777	7,554,050	36,908,069	467,948
SUM	13	Amortization Expense	SCH DAX, LN 124	(2,693,314)	(973,410)	(100,764)	(513,179)	(6,002)
SUM	14	Taxes Other Than Income Taxes	SCH OTX, LN 16	62,510,558	26,501,405	2,453,727	12,963,878	166,314
SUM	15	Federal, State, & Deferred Income Taxes & ITC	SCH ITX, LN 474	6,111,028	5,479,641	207,243	2,851,822	(39,616)
SUM	16	**TOTAL OPERATING EXPENSES**		585,751,548	216,881,423	22,230,405	109,656,603	1,355,236
SUM	17							
SUM	18	**OPERATING INCOME (RETURN)**		140,713,884	59,518,165	5,004,105	32,034,189	126,646
SUM	19							
SUM	20							
SUM	21	**DEVELOPMENT OF RATE BASE**						
SUM	22	Electric Plant in Service	SCH PLT, LN 144	5,359,201,238	1,936,907,662	200,501,404	1,021,132,822	11,942,234
SUM	23	Less: Depreciation & Amortization Reserve	SCH D&A, LN 121	1,474,848,524	574,024,074	60,488,776	280,622,773	3,663,538
SUM	24	Plus: Plant Held for Future Use	SCH D&A, LN 136	0	0	0	0	0
SUM	25	Plus: Construction Work In Progress	SCH D&A, LN 139	0	0	0	0	0
SUM	26	Plus: Fuel Inventory	SCH RBO, LN 4	3,957,553	797,430	89,528	645,343	6,361
SUM	27	Plus: NOx Inventory	SCH RBO, LN 6	0	0	0	0	0
SUM	28	Plus: Utility Materials and Supplies	SCH RBO, LN 12	12,290,961	4,370,275	447,023	2,345,669	26,578
SUM	29	Plus: Cash Working Capital	SCH RBO, LN 14	(18,250,192)	(6,457,473)	(636,917)	(3,552,505)	(39,151)
SUM	30	Plus: Prepayments	SCH RBO, LN 15	2,935,750	1,023,938	105,795	555,107	6,260
SUM	31	Less: Deductions to Rate Base	SCH RBO, LN 37	560,078,491	220,459,161	21,989,658	112,156,234	1,175,645
SUM	32							
SUM	33	**TOTAL NET RATE BASE**	SCH RBO, LN 40	3,325,208,295	1,142,158,597	118,028,400	628,347,428	7,103,098
SUM	34							
SUM	35							
SUM	36	**RATE OF RETURN (PRESENT)**		4.23%	5.21%	4.24%	5.10%	1.78%
SUM	37							
SUM	38	**INDEX RATE OF RETURN (PRESENT)**		1.00	1.23	1.00	1.20	0.42
SUM	39							
SUM	40							
SUM	41							
SUM	42							
SUM	43							
SUM	44							
SUM	45							
SUM	46							
SUM	47							
SUM	48							
SUM	49							
SUM	50							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
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	8,571,087	8,950,473	66,668,503	141,074,476	4,825,564	4,248,182					
SUM	7	Other Operating Revenue	SCH REV, LN 27	1,642,712	1,800,599	10,514,584	30,994,962	198,715	168,803					
SUM	8	**TOTAL OPERATING REVENUE**		10,213,799	10,751,072	77,183,087	172,069,438	5,024,279	4,416,985					
SUM	9													
SUM	10	**OPERATING EXPENSES**												
SUM	11	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 241	4,725,487	5,088,309	33,606,633	89,158,389	1,858,622	1,549,365					
SUM	12	Depreciation Expense	SCH DAX, LN 123	3,030,505	3,441,326	21,261,401	52,657,026	1,426,847	886,754					
SUM	13	Amortization Expense	SCH DAX, LN 124	(42,063)	(49,279)	(289,559)	(691,018)	(17,096)	(10,943)					
SUM	14	Taxes Other Than Income Taxes	SCH OTX, LN 16	979,777	1,338,386	5,207,533	12,020,485	567,226	311,827					
SUM	15	Federal, State, & Deferred Income Taxes & ITC	SCH ITX, LN 474	(75,757)	(257,780)	906,245	(3,367,487)	121,407	285,310					
SUM	16	**TOTAL OPERATING EXPENSES**		8,617,949	9,560,962	60,692,253	149,777,396	3,957,006	3,022,313					
SUM	17													
SUM	18	**OPERATING INCOME (RETURN)**		1,595,850	1,190,110	16,490,834	22,292,042	1,067,273	1,394,672					
SUM	19													
SUM	20													
SUM	21	**DEVELOPMENT OF RATE BASE**												
SUM	22	Electric Plant in Service	SCH PLT, LN 144	83,697,692	98,057,091	576,170,371	1,374,999,081	34,017,932	21,774,949					
SUM	23	Less: Depreciation & Amortization Reserve	SCH D&A, LN 121	22,601,354	27,282,504	145,658,851	342,592,748	6,706,143	11,207,763					
SUM	24	Plus: Plant Held for Future Use	SCH D&A, LN 136	0	0	0	0	0	0					
SUM	25	Plus: Construction Work In Progress	SCH D&A, LN 139	0	0	0	0	0	0					
SUM	26	Plus: Fuel Inventory	SCH RBO, LN 4	59,183	45,235	550,446	1,749,104	7,428	7,495					
SUM	27	Plus: NOx Inventory	SCH RBO, LN 6	0	0	0	0	0	0					
SUM	28	Plus: Utility Materials and Supplies	SCH RBO, LN 12	195,404	231,210	1,362,587	3,179,559	84,080	48,576					
SUM	29	Plus: Cash Working Capital	SCH RBO, LN 14	(287,844)	(340,632)	(1,943,508)	(4,815,942)	(125,341)	(50,878)					
SUM	30	Plus: Prepayments	SCH RBO, LN 15	45,493	51,463	317,948	803,304	15,805	10,638					
SUM	31	Less: Deductions to Rate Base	SCH RBO, LN 37	8,975,998	11,354,106	57,480,503	121,356,863	3,893,005	1,237,319					
SUM	32													
SUM	33	**TOTAL NET RATE BASE**	SCH RBO, LN 40	52,132,576	59,407,757	373,318,491	911,965,494	23,400,756	9,345,698					
SUM	34													
SUM	35													
SUM	36	**RATE OF RETURN (PRESENT)**		3.06%	2.00%	4.42%	2.44%	4.56%	14.92%					
SUM	37													
SUM	38	**INDEX RATE OF RETURN (PRESENT)**		0.72	0.47	1.04	0.58	1.08	3.53					
SUM	39													
SUM	40													
SUM	41													
SUM	42													
SUM	43													
SUM	44													
SUM	45													
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SUM	49													
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(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	25,630,227	115,444,249	1,280,616	7,290,471	116,839	8,833,634	238,777,934	0
SUM	7	Other Operating Revenue	SCH REV, LN 27	5,489,521	25,505,441	279,462	1,363,250	31,438	1,769,161	37,621,654	0
SUM	8	**TOTAL OPERATING REVENUE**		31,119,748	140,949,690	1,560,078	8,653,721	148,277	10,602,795	276,399,588	0
SUM	9										
SUM	10	**OPERATING EXPENSES**									
SUM	11	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 241	15,321,242	73,837,147	772,340	3,953,148	88,543	4,999,767	115,151,011	0
SUM	12	Depreciation Expense	SCH DAX, LN 123	9,043,383	43,613,643	487,500	2,543,005	60,892	3,380,434	70,722,777	0
SUM	13	Amortization Expense	SCH DAX, LN 124	(119,240)	(571,778)	(6,741)	(35,322)	(857)	(48,422)	(973,410)	0
SUM	14	Taxes Other Than Income Taxes	SCH OTX, LN 16	2,033,100	9,987,385	146,214	833,563	19,880	1,318,506	26,501,405	0
SUM	15	Federal, State, & Deferred Income Taxes & ITC	SCH ITX, LN 474	(223,406)	(3,144,082)	(30,785)	(44,972)	(12,817)	(244,963)	5,479,641	0
SUM	16	**TOTAL OPERATING EXPENSES**		26,055,080	123,722,316	1,368,528	7,249,421	155,640	9,405,322	216,881,423	0
SUM	17										
SUM	18	**OPERATING INCOME (RETURN)**		5,064,668	17,227,374	191,550	1,404,300	(7,363)	1,197,473	59,518,165	0
SUM	19										
SUM	20										
SUM	21	**DEVELOPMENT OF RATE BASE**									
SUM	22	Electric Plant in Service	SCH PLT, LN 144	237,265,272	1,137,733,808	13,412,871	70,284,822	1,706,266	96,350,825	1,936,907,662	0
SUM	23	Less: Depreciation & Amortization Reserve	SCH D&A, LN 121	58,221,419	284,371,329	3,631,037	18,970,317	452,479	26,830,025	574,024,074	0
SUM	24	Plus: Plant Held for Future Use	SCH D&A, LN 136	0	0	0	0	0	0	0	0
SUM	25	Plus: Construction Work In Progress	SCH D&A, LN 139	0	0	0	0	0	0	0	0
SUM	26	Plus: Fuel Inventory	SCH RBO, LN 4	299,973	1,449,130	9,191	49,993	784	44,452	797,430	0
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 12	543,535	2,636,024	30,968	164,436	3,822	227,389	4,370,275	0
SUM	29	Plus: Cash Working Capital	SCH RBO, LN 14	(829,527)	(3,986,415)	(45,026)	(242,818)	(5,702)	(334,930)	(6,457,473)	0
SUM	30	Plus: Prepayments	SCH RBO, LN 15	138,373	664,930	7,342	38,151	908	50,555	1,023,938	0
SUM	31	Less: Deductions to Rate Base	SCH RBO, LN 37	21,173,605	100,183,257	1,453,056	7,522,942	201,154	11,152,953	220,459,161	0
SUM	32										
SUM	33	**TOTAL NET RATE BASE**	SCH RBO, LN 40	158,022,603	753,942,891	8,331,251	43,801,325	1,052,444	58,355,313	1,142,158,597	0
SUM	34										
SUM	35										
SUM	36	**RATE OF RETURN (PRESENT)**		3.21%	2.28%	2.30%	3.21%	-0.70%	2.05%	5.21%	0.00%
SUM	37										
SUM	38	**INDEX RATE OF RETURN (PRESENT)**		0.76	0.54	0.54	0.76	-0.17	0.48	1.23	0.00
SUM	39										
SUM	40										
SUM	41										
SUM	42										
SUM	43										
SUM	44										
SUM	45										
SUM	46										
SUM	47										
SUM	48										
SUM	49										
SUM	50										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
SUM	51	**EQUALIZED RETURN AT PROPOSED ROR**	**Reference**					
SUM	52							
SUM	53	**DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)**						
SUM	54							
SUM	55	**RATE BASE**	SCH SUM, LN 33	3,325,208,295	1,142,158,597	118,028,400	628,347,428	7,103,098
SUM	56							
SUM	57	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%
SUM	58							
SUM	59	**RETURN (RATE BASE * ROR)**		251,385,747	86,347,190	8,922,947	47,503,066	536,994
SUM	60							
SUM	61	**LESS:**						
SUM	62	**OPERATING EXPENSES**						
SUM	63	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 241	321,466,573	115,151,011	12,116,149	57,446,014	766,591
SUM	64	Depreciation Expense	SCH SUM, LN 12	198,356,702	70,722,777	7,554,050	36,908,069	467,948
SUM	65	Amortization Expense	SCH DAX, LN 124	(2,693,314)	(973,410)	(100,764)	(513,179)	(6,002)
SUM	66	Taxes Other Than Income Taxes	SCH SUM, LN 14	62,510,558	26,501,405	2,453,727	12,963,878	166,314
SUM	67	Federal, State, & Deferred Income Tax & ITC	SCH ITX, LN 502	38,499,783	13,331,309	1,354,115	7,378,877	80,475
SUM	68	**TOTAL OPERATING EXPENSES**		618,140,303	224,733,091	23,377,277	114,183,659	1,475,326
SUM	69							
SUM	70	**EQUALS TOTAL COST OF SERVICE**		869,526,050	311,080,281	32,300,224	161,686,724	2,012,321
SUM	71							
SUM	72	**LESS:**						
SUM	73	**OTHER OPERATING REVENUES**		107,608,632	37,621,654	3,659,273	20,817,878	189,452
SUM	74							
SUM	75	**EQUALS:**						
SUM	76	**PROPOSED SALES OF ELECTRICITY @ EQUALIZED ROR**		761,917,417	273,458,627	28,640,951	140,868,846	1,822,869
SUM	77							
SUM	78							
SUM	79	**TOTAL COST OF SERVICE INCREASE/DECREASE**		143,060,618	34,680,693	5,065,714	19,995,932	530,440
SUM	80							
SUM	81	**TOTAL PROPOSED (EQUALIZED) RETAIL REVENUES**		761,917,417	273,458,627	28,640,951	140,868,846	1,822,869
SUM	82							
SUM	83	**REVENUE INCREASE TO RETAIL REVENUES (%)**		23.12%	14.52%	21.49%	16.54%	41.04%
SUM	84			1.00	0.63	0.93	0.72	1.78
SUM	85							
SUM	86							
SUM	87							
SUM	88							
SUM	89							
SUM	90							
SUM	91							
SUM	92							
SUM	93							
SUM	94							
SUM	95							
SUM	96							
SUM	97							
SUM	98							
SUM	99							
SUM	100							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
SUM	51	**EQUALIZED RETURN AT PROPOSED ROR**	**Reference**											
SUM	52													
SUM	53	**DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)**												
SUM	54													
SUM	55	**RATE BASE**	SCH SUM, LN 33	52,132,576	59,407,757	373,318,491	911,965,494	23,400,756	9,345,698					
SUM	56													
SUM	57	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%					
SUM	58													
SUM	59	**RETURN (RATE BASE * ROR)**		3,941,223	4,491,226	28,222,878	68,944,591	1,769,097	706,535					
SUM	60													
SUM	61	**LESS:**												
SUM	62	**OPERATING EXPENSES**												
SUM	63	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 241	4,725,487	5,088,309	33,606,633	89,158,389	1,858,622	1,549,365					
SUM	64	Depreciation Expense	SCH SUM, LN 12	3,030,505	3,441,326	21,261,401	52,657,026	1,426,847	886,754					
SUM	65	Amortization Expense	SCH DAX, LN 124	(42,063)	(49,279)	(289,559)	(691,018)	(17,096)	(10,943)					
SUM	66	Taxes Other Than Income Taxes	SCH SUM, LN 14	979,777	1,338,386	5,207,533	12,020,485	567,226	311,827					
SUM	67	Federal, State, & Deferred Income Tax & ITC	SCH ITX, LN 502	610,630	708,311	4,339,695	10,285,649	326,800	83,923					
SUM	68	**TOTAL OPERATING EXPENSES**		9,304,336	10,527,053	64,125,703	163,430,532	4,162,399	2,820,926					
SUM	69													
SUM	70	**EQUALS TOTAL COST OF SERVICE**		13,245,559	15,018,279	92,348,581	232,375,123	5,931,497	3,527,461					
SUM	71													
SUM	72	**LESS:**												
SUM	73	**OTHER OPERATING REVENUES**		1,642,712	1,800,599	10,514,584	30,994,962	198,715	168,803					
SUM	74													
SUM	75	**EQUALS:**												
SUM	76	**PROPOSED SALES OF ELECTRICITY @ EQUALIZED ROR**		11,602,847	13,217,680	81,833,997	201,380,161	5,732,781	3,358,658					
SUM	77													
SUM	78													
SUM	79	**TOTAL COST OF SERVICE INCREASE/DECREASE**		3,031,760	4,267,207	15,165,494	60,305,685	907,217	(889,524)					
SUM	80													
SUM	81	**TOTAL PROPOSED (EQUALIZED) RETAIL REVENUES**		11,602,847	13,217,680	81,833,997	201,380,161	5,732,781	3,358,658					
SUM	82													
SUM	83	**REVENUE INCREASE TO RETAIL REVENUES (%)**		35.37%	47.68%	22.75%	42.75%	18.80%	-20.94%					
SUM	84			1.53	2.06	0.98	1.85	0.81	(0.91)					
SUM	85													
SUM	86													
SUM	87													
SUM	88													
SUM	89													
SUM	90													
SUM	91													
SUM	92													
SUM	93													
SUM	94													
SUM	95													
SUM	96													
SUM	97													
SUM	98													
SUM	99													
SUM	100													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
SUM	51	**EQUALIZED RETURN AT PROPOSED ROR**	**Reference**								
SUM	52										
SUM	53	**DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)**									
SUM	54										
SUM	55	**RATE BASE**	SCH SUM, LN 33	158,022,603	753,942,891	8,331,251	43,801,325	1,052,444	58,355,313	1,142,158,597	0
SUM	56										
SUM	57	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	0.00%
SUM	58										
SUM	59	**RETURN (RATE BASE * ROR)**		11,946,509	56,998,083	629,843	3,311,380	79,565	4,411,662	86,347,190	0
SUM	60										
SUM	61	**LESS:**									
SUM	62	**OPERATING EXPENSES**									
SUM	63	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 241	15,321,242	73,837,147	772,340	3,953,148	88,543	4,999,767	115,151,011	0
SUM	64	Depreciation Expense	SCH SUM, LN 12	9,043,383	43,613,643	487,500	2,543,005	60,892	3,380,434	70,722,777	0
SUM	65	Amortization Expense	SCH DAX, LN 124	(119,240)	(571,778)	(6,741)	(35,322)	(857)	(48,422)	(973,410)	0
SUM	66	Taxes Other Than Income Taxes	SCH SUM, LN 14	2,033,100	9,987,385	146,214	833,563	19,880	1,318,506	26,501,405	0
SUM	67	Federal, State, & Deferred Income Tax & ITC	SCH ITX, LN 502	1,790,604	8,495,044	97,484	513,146	12,623	695,688	13,331,309	0
SUM	68	**TOTAL OPERATING EXPENSES**		28,069,090	135,361,442	1,496,797	7,807,539	181,080	10,345,973	224,733,091	0
SUM	69										
SUM	70	**EQUALS TOTAL COST OF SERVICE**		40,015,599	192,359,525	2,126,640	11,118,919	260,645	14,757,634	311,080,281	0
SUM	71										
SUM	72	**LESS:**									
SUM	73	**OTHER OPERATING REVENUES**		5,489,521	25,505,441	279,462	1,363,250	31,438	1,769,161	37,621,654	0
SUM	74										
SUM	75	**EQUALS:**									
SUM	76	**PROPOSED SALES OF ELECTRICITY @ EQUALIZED ROR**		34,526,078	166,854,083	1,847,178	9,755,669	229,207	12,988,473	273,458,627	0
SUM	77										
SUM	78										
SUM	79	**TOTAL COST OF SERVICE INCREASE/DECREASE**		8,895,851	51,409,834	566,562	2,465,198	112,368	4,154,839	34,680,693	0
SUM	80										
SUM	81	**TOTAL PROPOSED (EQUALIZED) RETAIL REVENUES**		34,526,078	166,854,083	1,847,178	9,755,669	229,207	12,988,473	273,458,627	0
SUM	82										
SUM	83	**REVENUE INCREASE TO RETAIL REVENUES (%)**		34.71%	44.53%	44.24%	33.81%	96.17%	47.03%	14.52%	#DIV/0!
SUM	84			1.50	1.93	1.91	1.46	4.16	2.03	0.63	#DIV/0!
SUM	85										
SUM	86										
SUM	87										
SUM	88										
SUM	89										
SUM	90										
SUM	91										
SUM	92										
SUM	93										
SUM	94										
SUM	95										
SUM	96										
SUM	97										
SUM	98										
SUM	99										
SUM	100										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
SUM	101	**RETURN AT PROPOSED RATES**	**Reference**					
SUM	102							
SUM	103	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**						
SUM	104							
SUM	105	**OPERATING REVENUE**						
SUM	106	Sales of Electricity	SCH AF, LN 294	761,917,412	273,646,854	28,661,915	141,022,276	1,824,372
SUM	107	Other Operating Revenue	SCH REV, LN 27	107,608,632	37,621,654	3,659,273	20,817,878	189,452
SUM	108							
SUM	109	**TOTAL OPERATING REVENUE**		869,526,045	311,268,508	32,321,188	161,840,154	2,013,824
SUM	110							
SUM	111	**OPERATING EXPENSES**						
SUM	112	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 241	321,466,573	115,151,011	12,116,149	57,446,014	766,591
SUM	113	Re-distribution of REC Opt-out	line loss adj. kWh	(0)	188,055	21,113	152,641	1,500
SUM	114	Adjusted O&M		321,466,573	115,339,066	12,137,262	57,598,655	768,092
SUM	115	Depreciation Expense	SCH DAX, LN 123	198,356,702	70,722,777	7,554,050	36,908,069	467,948
SUM	116	Amortization Expense	SCH DAX, LN 124	(2,693,314)	(973,410)	(100,764)	(513,179)	(6,002)
SUM	117	Taxes Other Than Income Taxes	SCH OTX, LN 16	62,510,558	26,501,405	2,453,727	12,963,878	166,314
SUM	118	Federal, State, & Deferred Income Tax & ITC	CALCULATED	38,499,782	13,331,348	1,354,081	7,379,056	80,476
SUM	119	**TOTAL OPERATING EXPENSES**		618,140,302	224,921,185	23,398,356	114,336,478	1,476,827
SUM	120							
SUM	121	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		251,385,743	86,347,323	8,922,832	47,503,676	536,997
SUM	122							
SUM	123							
SUM	124	**RATE BASE**	SCH SUM, LN 33	3,325,208,295	1,142,158,597	118,028,400	628,347,428	7,103,098
SUM	125							
SUM	126							
SUM	127	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%
SUM	128							
SUM	129	**INDEX RATE OF RETURN**		1.00	1.00	1.00	1.00	1.00
SUM	130							
SUM	131							
SUM	132	**Sales of Electricity – Proposed Increase**		143,060,613	34,868,920	5,086,678	20,149,362	531,943
SUM	133	**Other Operating Revenue – Proposed Increase**		0	0	0	0	0
SUM	134	**Total Proposed Revenue Increase ($)**		143,060,613	34,868,920	5,086,678	20,149,362	531,943
SUM	135							
SUM	136							
SUM	137	**Sales of Electricity – Proposed Increase (%)**		23.12%	14.60%	21.58%	16.67%	41.16%
SUM	138							
SUM	139							
SUM	140							
SUM	139							
SUM	140							
SUM	141							
SUM	142							
SUM	143							
SUM	144							
SUM	145							
SUM	146							
SUM	147							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
SUM	101	**RETURN AT PROPOSED RATES**	**Reference**											
SUM	102													
SUM	103	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**												
SUM	104													
SUM	105	**OPERATING REVENUE**												
SUM	106	Sales of Electricity	SCH AF, LN 294	11,616,768	13,228,494	81,966,941	200,853,894	5,735,540	3,360,358					
SUM	107	Other Operating Revenue	SCH REV, LN 27	1,642,712	1,800,599	10,514,584	30,994,962	198,715	168,803					
SUM	108													
SUM	109	**TOTAL OPERATING REVENUE**		13,259,480	15,029,093	92,481,525	231,848,856	5,934,255	3,529,161					
SUM	110													
SUM	111	**OPERATING EXPENSES**												
SUM	112	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 241	4,725,487	5,088,309	33,606,633	89,158,389	1,858,622	1,549,365					
SUM	113	Re-distribution of REC Opt-out	line loss adj. kWh	14,001	10,703	132,450	(525,749)	3,519	1,767					
SUM	114	Adjusted O&M		4,739,488	5,099,012	33,739,083	88,632,640	1,862,142	1,551,132					
SUM	115	Depreciation Expense	SCH DAX, LN 123	3,030,505	3,441,326	21,261,401	52,657,026	1,426,847	886,754					
SUM	116	Amortization Expense	SCH DAX, LN 124	(42,063)	(49,279)	(289,559)	(691,018)	(17,096)	(10,943)					
SUM	117	Taxes Other Than Income Taxes	SCH OTX, LN 16	979,777	1,338,386	5,207,533	12,020,485	567,226	311,827					
SUM	118	Federal, State, & Deferred Income Tax & ITC	CALCULATED	610,612	708,336	4,339,807	10,285,531	326,628	83,908					
SUM	119	**TOTAL OPERATING EXPENSES**		9,318,319	10,537,780	64,258,265	162,904,666	4,165,746	2,822,678					
SUM	120													
SUM	121	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		3,941,161	4,491,313	28,223,260	68,944,190	1,768,509	706,483					
SUM	122													
SUM	123													
SUM	124	**RATE BASE**	SCH SUM, LN 33	52,132,576	59,407,757	373,318,491	911,965,494	23,400,756	9,345,698					
SUM	125													
SUM	126													
SUM	127	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%					
SUM	128													
SUM	129	**INDEX RATE OF RETURN**		1.00	1.00	1.00	1.00	1.00	1.00					
SUM	130													
SUM	131													
SUM	132	**Sales of Electricity – Proposed Increase**		3,045,681	4,278,021	15,298,438	59,779,418	909,976	(887,824)					
SUM	133	**Other Operating Revenue – Proposed Increase**		0	0	0	0	0	0					
SUM	134	**Total Proposed Revenue Increase ($)**		3,045,681	4,278,021	15,298,438	59,779,418	909,976	(887,824)					
SUM	135													
SUM	136													
SUM	137	**Sales of Electricity – Proposed Increase (%)**		35.53%	47.80%	22.95%	42.37%	18.86%	-20.90%					
SUM	138													
SUM	139													
SUM	140													
SUM	139													
SUM	140													
SUM	141													
SUM	142													
SUM	143													
SUM	144													
SUM	145													
SUM	146													
SUM	147													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
SUM	101	**RETURN AT PROPOSED RATES**	**Reference**								
SUM	102										
SUM	103	**DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS**									
SUM	104										
SUM	105	**OPERATING REVENUE**									
SUM	106	Sales of Electricity	SCH AF, LN 294	35,269,390	165,584,504	1,849,362	9,767,406	189,050	13,039,444	273,646,854	0
SUM	107	Other Operating Revenue	SCH REV, LN 27	5,489,521	25,505,441	279,462	1,363,250	31,438	1,769,161	37,621,654	0
SUM	108										
SUM	109	**TOTAL OPERATING REVENUE**		40,758,911	191,089,945	2,128,824	11,130,656	220,488	14,808,605	311,268,508	0
SUM	110										
SUM	111	**OPERATING EXPENSES**									
SUM	112	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 241	15,321,242	73,837,147	772,340	3,953,148	88,543	4,999,767	115,151,011	0
SUM	113	Re-distribution of REC Opt-out	line loss adj. kWh	(94,779)	(430,970)	2,211	11,790	189	10,514	188,055	
SUM	114	Adjusted O&M		15,226,463	73,406,177	774,551	3,964,937	88,731	5,010,280	115,339,066	
SUM	115	Depreciation Expense	SCH DAX, LN 123	9,043,383	43,613,643	487,500	2,543,005	60,892	3,380,434	70,722,777	0
SUM	116	Amortization Expense	SCH DAX, LN 124	(119,240)	(571,778)	(6,741)	(35,322)	(857)	(48,422)	(973,410)	0
SUM	117	Taxes Other Than Income Taxes	SCH OTX, LN 16	2,033,100	9,987,385	146,214	833,563	19,880	1,318,506	26,501,405	0
SUM	118	Federal, State, & Deferred Income Tax & ITC	CALCULATED	1,980,347	8,305,184	97,478	513,134	3,489	704,847	13,331,348	0
SUM	119	**TOTAL OPERATING EXPENSES**		28,164,054	134,740,612	1,499,002	7,819,317	172,134	10,365,646	224,921,185	0
SUM	120										
SUM	121	**OPERATING INCOME (RETURN) AT PROPOSED RATES**		12,594,857	56,349,333	629,822	3,311,339	48,353	4,442,959	86,347,323	0
SUM	122										
SUM	123										
SUM	124	**RATE BASE**	SCH SUM, LN 33	158,022,603	753,942,891	8,331,251	43,801,325	1,052,444	58,355,313	1,142,158,597	0
SUM	125										
SUM	126										
SUM	127	**RATE OF RETURN**		7.97%	7.47%	7.56%	7.56%	4.59%	7.61%	7.56%	0.00%
SUM	128										
SUM	129	**INDEX RATE OF RETURN**		1.05	0.99	1.00	1.00	0.61	1.01	1.00	0.00
SUM	130										
SUM	131										
SUM	132	**Sales of Electricity – Proposed Increase**		9,639,163	50,140,255	568,746	2,476,935	72,211	4,205,810	34,868,920	0
SUM	133	**Other Operating Revenue – Proposed Increase**		0	0	0	0	0	0	0	0
SUM	134	**Total Proposed Revenue Increase ($)**		9,639,163	50,140,255	568,746	2,476,935	72,211	4,205,810	34,868,920	0
SUM	135										
SUM	136										
SUM	137	**Sales of Electricity – Proposed Increase (%)**		37.61%	43.43%	44.41%	33.97%	61.80%	47.61%	14.60%	
SUM	138										
SUM	139										
SUM	140										
SUM	139										
SUM	140										
SUM	141										
SUM	142										
SUM	143										
SUM	144										
SUM	145										
SUM	146										
SUM	147										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
PLT	1	**DEVELOPMENT OF RATE BASE**						
PLT	2							
PLT	3	**ELECTRIC PLANT IN SERVICE**						
PLT	4							
PLT	5	INTANGIBLE PLANT						
PLT	6	303003-Intg Misc Computr Softwar	SALWAGXAG	3,215,276	1,272,265	153,035	552,690	10,810
PLT	7	303004-Intg Misc Computr Softwar	SALWAGXAG	82,643,958	32,701,702	3,933,529	14,206,096	277,863
PLT	8	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	1,377,567	1,100,315	171,216	63,486	15,071
PLT	9	303005-Intg Misc Computr Soft 15y	SALWAGXAG	44,032,066	17,423,216	2,095,754	7,568,899	148,044
PLT	10	303007-Intg Misc Computr Softwar	SALWAGXAG	2,754,013	1,089,746	131,080	473,401	9,259
PLT	11	303010-Intg Misc Computr Softwar	SALWAGXAG	5,241,393	2,073,987	249,470	900,970	17,622
PLT	12	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0
PLT	13	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(10,582)	(4,187)	(504)	(1,819)	(36)
PLT	14	303014-Intg CRS Computr Softwar	CUST	8,973,295	7,167,310	1,115,277	413,537	98,168
PLT	15	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(277,918)	(109,970)	(13,228)	(47,773)	(934)
PLT	16	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(311,222)	(123,149)	(14,813)	(53,498)	(1,046)
PLT	17	TOTAL INTANGIBLE		147,637,845	62,591,234	7,820,816	24,075,990	574,822
PLT	18	PRODUCTION PLANT						
PLT	19	Steam Production						
PLT	20	310001-Steam Prod Land Own in Fe	DPROD	2,497,981	838,648	81,670	481,287	4,232
PLT	21	310002-Steam Prod Land Rights	DPROD	629,779	211,436	20,590	121,340	1,067
PLT	22	310003-Steam Prod Water Rights	DPROD	6,625,632	2,224,425	216,620	1,276,564	11,225
PLT	23	310004-Steam Prod Land Rights-NM	DPROD	41,911	14,071	1,370	8,075	71
PLT	24	311000E-Steam Prod Str & Improv	DPROD	126,438,779	42,449,321	4,133,817	24,361,016	214,206
PLT	25	311001-Steam Prod Str&Imp-TolkSC	DTRAN	15,446,710	5,322,486	513,457	2,990,169	26,030
PLT	26	312000E-Steam Prod Boiler Plant E	DPROD	581,475,174	195,218,798	19,010,877	112,033,082	985,104
PLT	27	312001-Steam Prod Blr Plt-TolkSC	DTRAN	8,996,401	3,099,897	299,045	1,741,520	15,160
PLT	28	314000-Steam Prod Turbogen Unit	DPROD	277,163,344	93,052,115	9,061,639	53,401,186	469,555
PLT	29	314001-Steam Prod Turbogen-TolkSC	DTRAN	25,638,116	8,834,147	852,225	4,963,018	43,203
PLT	30	315000E-Steam Prod Acc Elec Eq	DPROD	38,223,336	12,832,730	1,249,682	7,364,507	64,756
PLT	31	315001-Steam Prod Acc El Eq-TolkS	DTRAN	12,870,479	4,434,792	427,822	2,491,463	21,688
PLT	32	316000E-Steam Prod Misc Pwr Plt E	DPROD	15,678,106	5,263,614	512,583	3,020,708	26,561
PLT	33	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	2,972,032	1,024,076	98,792	575,325	5,008
PLT	34	Total Steam Production		1,114,697,779	374,820,557	36,480,191	214,829,259	1,887,866
		Other Production Equipment:						
PLT	35	340001-Other Prod Land Own in Fee	DPROD	65,986	22,154	2,157	12,714	112
PLT	36	340002-Other Prod Land Rights	DPROD	388	130	13	75	1
PLT	37	341000E-Other Prod Str & Impr	DPROD	8,191,251	2,750,051	267,807	1,578,212	13,877
PLT	38	340145-Other Prod Wind Land Own	ENERGY1	564,244	113,693	12,764	92,009	907
PLT	39	341045-Other Prod Str & Imp-Wind	ENERGY1	65,550,144	13,208,074	1,482,886	10,689,002	105,360
PLT	40	342000E-Other Prod Fuel Hldr	DPROD	3,552,286	1,192,610	116,139	684,421	6,018
PLT	41	343000-Other Prod Prime Mover	DPROD	32,278,776	10,836,961	1,055,329	6,219,166	54,685
PLT	42	344000E-Other Prod Generator	DPROD	118,472,954	39,774,953	3,873,381	22,826,237	200,710
PLT	43	344045-Other Prod Generator-Wind	ENERGY1	771,199,894	155,393,482	17,446,210	125,756,513	1,239,566
PLT	44	345000E-Other Prod Access Elect Equip	DPROD	18,358,819	6,163,611	600,227	3,537,202	31,103
PLT	45	345045-Other Prod Acc El Eq-Wind	ENERGY1	39,186,356	7,895,883	886,480	6,389,964	62,985
PLT	46	346000E-Other Prod Misc Pwr P	DPROD	2,727,218	915,610	89,164	525,454	4,620
PLT	47	346045-Other Prod Misc P Eq-Wind	ENERGY1	9,519	1,918	215	1,552	15
PLT	48	Total Other Production Equipment		1,060,157,834	238,269,129	25,832,773	178,312,521	1,719,960
PLT	49	TOTAL PRODUCTION PLANT		2,174,855,612	613,089,685	62,312,965	393,141,780	3,607,826

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
PLT	1	**DEVELOPMENT OF RATE BASE**												
PLT	2													
PLT	3	**ELECTRIC PLANT IN SERVICE**												
PLT	4													
PLT	5	INTANGIBLE PLANT												
PLT	6	303003-Intg Misc Computr Softwar	SALWAGXAG	45,515	53,075	320,695	739,472	35,202	32,518					
PLT	7	303004-Intg Misc Computr Softwar	SALWAGXAG	1,169,887	1,364,219	8,242,984	19,007,038	904,803	835,836					
PLT	8	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	4,739	3,875	18,527	339	0	0					
PLT	9	303005-Intg Misc Computr Soft 15y	SALWAGXAG	623,307	726,845	4,391,798	10,126,804	482,072	445,327					
PLT	10	303007-Intg Misc Computr Softwar	SALWAGXAG	38,985	45,461	274,688	633,387	30,152	27,853					
PLT	11	303010-Intg Misc Computr Softwar	SALWAGXAG	74,196	86,521	522,781	1,205,452	57,384	53,010					
PLT	12	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0	0					
PLT	13	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(150)	(175)	(1,055)	(2,434)	(116)	(107)					
PLT	14	303014-Intg CRS Computr Softwar	CUST	30,870	25,241	120,682	2,210	0	0					
PLT	15	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(3,934)	(4,588)	(27,720)	(63,917)	(3,043)	(2,811)					
PLT	16	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(4,406)	(5,137)	(31,042)	(71,577)	(3,407)	(3,148)					
PLT	17	TOTAL INTANGIBLE		1,979,009	2,295,338	13,832,337	31,576,774	1,503,046	1,388,479					
PLT	18	PRODUCTION PLANT												
PLT	19	Steam Production												
PLT	20	310001-Steam Prod Land Own in Fe	DPROD	38,304	40,696	252,323	754,559	3,118	3,146					
PLT	21	310002-Steam Prod Land Rights	DPROD	9,657	10,260	63,614	190,236	786	793					
PLT	22	310003-Steam Prod Water Rights	DPROD	101,596	107,941	669,261	2,001,389	8,269	8,343					
PLT	23	310004-Steam Prod Land Rights-NM	DPROD	643	683	4,233	12,660	52	53					
PLT	24	311000E-Steam Prod Str & Improv	DPROD	1,938,788	2,059,871	12,771,690	38,193,053	157,799	159,218					
PLT	25	311001-Steam Prod Str&Imp-TolkSC	DTRAN	235,438	254,446	1,501,777	4,564,906	18,916	19,086					
PLT	26	312000E-Steam Prod Boiler Plant E	DPROD	8,916,228	9,473,074	58,735,308	175,644,783	725,695	732,224					
PLT	27	312001-Steam Prod Blr Plt-TolkSC	DTRAN	137,123	148,193	874,658	2,658,671	11,017	11,116					
PLT	28	314000-Steam Prod Turbogen Unit	DPROD	4,249,969	4,515,393	27,996,508	83,722,053	345,907	349,018					
PLT	29	314001-Steam Prod Turbogen-TolkSC	DTRAN	390,775	422,324	2,492,616	7,576,733	31,396	31,678					
PLT	30	315000E-Steam Prod Acc Elec Eq	DPROD	586,109	622,714	3,860,972	11,546,030	47,704	48,133					
PLT	31	315001-Steam Prod Acc El Eq-TolkS	DTRAN	196,171	212,009	1,251,308	3,803,563	15,761	15,903					
PLT	32	316000E-Steam Prod Misc Pwr Plt E	DPROD	240,405	255,419	1,583,659	4,735,847	19,567	19,743					
PLT	33	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	45,300	48,957	288,950	878,313	3,639	3,672					
PLT	34	Total Steam Production		17,086,505	18,171,980	112,346,878	336,282,794	1,389,623	1,402,125					
		Other Production Equipment:												
PLT	35	340001-Other Prod Land Own in Fee	DPROD	1,012	1,075	6,665	19,932	82	83					
PLT	36	340002-Other Prod Land Rights	DPROD	6	6	39	117	0	0					
PLT	37	341000E-Other Prod Str & Impr	DPROD	125,603	133,447	827,405	2,474,311	10,223	10,315					
PLT	38	340145-Other Prod Wind Land Own	ENERGY1	8,438	6,449	78,479	249,376	1,059	1,069					
PLT	39	341045-Other Prod Str & Imp-Wind	ENERGY1	980,270	749,247	9,117,210	28,970,928	123,030	124,137					
PLT	40	342000E-Other Prod Fuel Hldr	DPROD	54,470	57,872	358,819	1,073,030	4,433	4,473					
PLT	41	343000-Other Prod Prime Mover	DPROD	494,957	525,868	3,260,507	9,750,371	40,285	40,647					
PLT	42	344000E-Other Prod Generator	DPROD	1,816,641	1,930,096	11,967,055	35,786,835	147,857	149,187					
PLT	43	344045-Other Prod Generator-Wind	ENERGY1	11,532,908	8,814,915	107,264,313	340,844,049	1,447,457	1,460,479					
PLT	44	345000E-Other Prod Access Elect Equip	DPROD	281,511	299,092	1,854,440	5,545,603	22,912	23,118					
PLT	45	345045-Other Prod Acc El Eq-Wind	ENERGY1	586,012	447,905	5,450,335	17,319,033	73,548	74,210					
PLT	46	346000E-Other Prod Misc Pwr P	DPROD	41,819	44,430	275,479	823,804	3,404	3,434					
PLT	47	346045-Other Prod Misc P Eq-Wind	ENERGY1	142	109	1,324	4,207	18	18					
PLT	48	Total Other Production Equipment		15,923,789	13,010,513	140,462,071	442,861,597	1,874,310	1,891,172					
PLT	49	TOTAL PRODUCTION PLANT		33,010,293	31,182,493	252,808,949	779,144,391	3,263,933	3,293,297					

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
PLT	1	**DEVELOPMENT OF RATE BASE**									
PLT	2										
PLT	3	**ELECTRIC PLANT IN SERVICE**									
PLT	4										
PLT	5	INTANGIBLE PLANT									
PLT	6	303003-Intg Misc Computr Softwar	SALWAGXAG	125,729	613,743	7,305	38,209	940	52,135	1,272,265	0
PLT	7	303004-Intg Misc Computr Softwar	SALWAGXAG	3,231,670	15,775,368	187,769	982,118	24,154	1,340,065	32,701,702	0
PLT	8	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	64	276	69	4,670	21	3,854	1,100,315	0
PLT	9	303005-Intg Misc Computr Soft 15y	SALWAGXAG	1,721,809	8,404,995	100,042	523,265	12,869	713,976	17,423,216	0
PLT	10	303007-Intg Misc Computr Softwar	SALWAGXAG	107,692	525,696	6,257	32,728	805	44,656	1,089,746	0
PLT	11	303010-Intg Misc Computr Softwar	SALWAGXAG	204,957	1,000,495	11,909	62,287	1,532	84,989	2,073,987	0
PLT	12	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0	0	0	0
PLT	13	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(414)	(2,020)	(24)	(126)	(3)	(172)	(4,187)	0
PLT	14	303014-Intg CRS Computr Softwar	CUST	414	1,796	449	30,421	138	25,103	7,167,310	0
PLT	15	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(10,868)	(53,050)	(631)	(3,303)	(81)	(4,506)	(109,970)	0
PLT	16	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(12,170)	(59,407)	(707)	(3,698)	(91)	(5,046)	(123,149)	0
PLT	17	TOTAL INTANGIBLE		5,368,882	26,207,892	312,438	1,666,571	40,284	2,255,054	62,591,234	0
PLT	18	PRODUCTION PLANT									
PLT	19	Steam Production									
PLT	20	310001-Steam Prod Land Own in Fe	DPROD	125,901	628,658	6,512	31,792	715	39,981	838,648	0
PLT	21	310002-Steam Prod Land Rights	DPROD	31,742	158,494	1,642	8,015	180	10,080	211,436	0
PLT	22	310003-Steam Prod Water Rights	DPROD	333,939	1,667,449	17,272	84,324	1,897	106,045	2,224,425	0
PLT	23	310004-Steam Prod Land Rights-NM	DPROD	2,112	10,547	109	533	12	671	14,071	0
PLT	24	311000E-Steam Prod Str & Improv	DPROD	6,372,656	31,820,396	329,610	1,609,177	36,194	2,023,677	42,449,321	0
PLT	25	311001-Steam Prod Str&Imp-TolkSC	DTRAN	809,299	3,755,607	40,361	195,077	4,484	249,962	5,322,486	0
PLT	26	312000E-Steam Prod Boiler Plant E	DPROD	29,307,000	146,337,783	1,515,835	7,400,394	166,451	9,306,623	195,218,798	0
PLT	27	312001-Steam Prod Blr Plt-TolkSC	DTRAN	471,348	2,187,323	23,507	113,616	2,612	145,582	3,099,897	0
PLT	28	314000-Steam Prod Turbogen Unit	DPROD	13,969,343	69,752,710	722,531	3,527,438	79,340	4,436,053	93,052,115	0
PLT	29	314001-Steam Prod Turbogen-TolkSC	DTRAN	1,343,257	6,233,476	66,990	323,785	7,442	414,882	8,834,147	0
PLT	30	315000E-Steam Prod Acc Elec Eq	DPROD	1,926,499	9,619,531	99,644	486,466	10,942	611,772	12,832,730	0
PLT	31	315001-Steam Prod Acc El Eq-TolkS	DTRAN	674,323	3,129,240	33,629	162,542	3,736	208,273	4,434,792	0
PLT	32	316000E-Steam Prod Misc Pwr Plt E	DPROD	790,194	3,945,653	40,871	199,534	4,488	250,931	5,263,614	0
PLT	33	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	155,714	722,599	7,766	37,534	863	48,094	1,024,076	0
PLT	34	Total Steam Production		56,313,327	279,969,467	2,906,277	14,180,227	319,355	17,852,626	374,820,557	0
		Other Production Equipment:									
PLT	35	340001-Other Prod Land Own in Fee	DPROD	3,326	16,606	172	840	19	1,056	22,154	0
PLT	36	340002-Other Prod Land Rights	DPROD	20	98	1	5	0	6	130	0
PLT	37	341000E-Other Prod Str & Impr	DPROD	412,848	2,061,463	21,354	104,249	2,345	131,103	2,750,051	0
PLT	38	340145-Other Prod Wind Land Own	ENERGY1	42,768	206,608	1,310	7,128	112	6,338	113,693	0
PLT	39	341045-Other Prod Str & Imp-Wind	ENERGY1	4,968,550	24,002,378	152,226	828,044	12,983	736,264	13,208,074	0
PLT	40	342000E-Other Prod Fuel Hldr	DPROD	179,039	893,991	9,260	45,210	1,017	56,855	1,192,610	0
PLT	41	343000-Other Prod Prime Mover	DPROD	1,626,886	8,123,485	84,147	410,810	9,240	516,628	10,836,961	0
PLT	42	344000E-Other Prod Generator	DPROD	5,971,170	29,815,666	308,844	1,507,797	33,914	1,896,183	39,774,953	0
PLT	43	344045-Other Prod Generator-Wind	ENERGY1	58,455,174	282,388,875	1,790,942	9,741,967	152,741	8,662,175	155,393,482	0
PLT	44	345000E-Other Prod Access Elect Equip	DPROD	925,305	4,620,298	47,859	233,651	5,255	293,836	6,163,611	0
PLT	45	345045-Other Prod Acc El Eq-Wind	ENERGY1	2,970,235	14,348,797	91,002	495,011	7,761	440,144	7,895,883	0
PLT	46	346000E-Other Prod Misc Pwr P	DPROD	137,455	686,349	7,110	34,709	781	43,650	915,610	0
PLT	47	346045-Other Prod Misc P Eq-Wind	ENERGY1	721	3,485	22	120	2	107	1,918	0
PLT	48	Total Other Production Equipment		75,693,498	367,168,099	2,514,249	13,409,540	226,168	12,784,344	238,269,129	0
PLT	49	TOTAL PRODUCTION PLANT		132,006,825	647,137,566	5,420,526	27,589,767	545,523	30,636,970	613,089,685	0

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
PLT	51	**ELECTRIC PLANT IN SERVICE CONTINUED**						
PLT	52							
PLT	53	TRANSMISSION PLANT:						
PLT	54	350001-Tran Land Owned in Fe	DTRAN	4,616,800	1,590,815	153,465	893,719	7,780
PLT	55	350002E-Transmission Land Right	DTRAN	69,054,460	23,794,154	2,295,409	13,367,539	116,365
PLT	56	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	5,118,776	1,977,726	228,498	1,598,729	10,933
PLT	57	350045-Tran Land Fee-Wind	ENERGY1	128,419	25,876	2,905	20,941	206
PLT	58	352000-Transmission Str & Improv	DTRAN	60,082,127	20,702,550	1,997,164	11,630,678	101,246
PLT	59	352010-Tran Str & Impr-Prod	DPRODTI	415,241	139,409	13,576	80,005	703
PLT	60	352045-Tran Str & Impr-Wind	ENERGY1	1,122,994	226,278	25,405	183,122	1,805
PLT	61	353000E-Transmission Station	DTRAN	582,710,985	200,785,221	19,369,640	112,800,998	981,938
PLT	62	353010-Tran Station Equip Pro	DPRODTI	16,237,036	5,451,264	530,857	3,128,397	27,508
PLT	63	353045-Tran Station Equip-Wind	ENERGY1	30,496,310	6,144,876	689,893	4,972,912	49,017
PLT	64	354000E-Tran Towers & Fixture	DTRAN	3,476,510	1,197,904	115,561	672,982	5,858
PLT	65	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	257,702	99,568	11,504	80,487	550
PLT	66	355010-Tran Poles & Fixtures-Prod	DPRODTI	144,426	48,488	4,722	27,827	245
PLT	67	355000E	DTRAN	611,594,704	210,737,709	20,329,751	118,392,299	1,030,611
PLT	68	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	45,335,466	17,516,126	2,023,740	14,159,461	96,831
PLT	69	355045-Tran Poles & Fixtures-Wind	ENERGY1	12,175,226	2,453,256	275,430	1,985,366	19,570
PLT	70	356010-Tran OH Cond & Device-Prod	DPRODTI	202,077	67,843	6,607	38,934	342
PLT	71	356045-Tran OH Cond & Device-Wind	ENERGY1	6,669,549	1,343,886	150,880	1,087,577	10,720
PLT	72	356000E-Tran OH Conductor & D	DTRAN	218,611,563	75,327,173	7,266,771	42,318,753	368,387
PLT	73	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	16,204,943	6,261,054	723,376	5,061,231	34,612
PLT	74	357000E-Tran Underground Cond	DTRAN	123,464	42,542	4,104	23,900	208
PLT	75	358000-Tran UG Conductor & Devic	DTRAN	219,860	75,757	7,308	42,560	370
PLT	76	359000-Transmission Road & Trai	DTRAN	232,439	80,092	7,726	44,995	392
PLT	77	TOTAL TRANSMISSION PLANT		1,685,231,077	576,089,567	56,234,291	332,613,412	2,866,198
PLT	78							
PLT	79	DISTRIBUTION PLANT						
PLT	80	360001E-Dist Land Owned in Fee	DDISPSUB	8,277,854	4,014,876	373,159	2,085,584	20,074
PLT	81	360005-Dist Land Rights-TX	DDISPSUB	2,971,911	1,441,418	133,971	748,765	7,207
PLT	82	361000E-Str & Improv	DDISPSUB	22,701,685	11,010,636	1,023,372	5,719,630	55,052
PLT	83	362000E-Other Eq	DDISPSUB	192,644,752	93,435,409	8,684,260	48,536,338	467,170
PLT	84	364000-Dist Poles, Towers & Fixt						
PLT	85	Primary	DDISTPOL	232,199,077	112,619,812	10,467,335	58,501,946	563,091
PLT	86	Secondary	DDISTSOL	26,144,127	19,448,377	1,807,610	3,434,929	97,240
PLT	87	Total Account 364		258,343,204	132,068,189	12,274,944	61,936,875	660,331
PLT	88	365000-Dist OH Conductor & Devic						
PLT	89	Primary	DDISTPOL	163,646,625	79,370,911	7,377,049	41,230,336	396,849
PLT	90	Secondary	DDISTSOL	18,425,560	13,706,606	1,273,947	2,420,830	68,532
PLT	91	Total Account 365		182,072,186	93,077,517	8,650,996	43,651,167	465,381
PLT	92	366000E-Dist Underground Cond						
PLT	93	Primary	DDISTPUL	17,003,549	8,246,960	766,505	4,283,999	41,234
PLT	94	Secondary	DDISTSUL	1,690,288	1,257,390	116,867	222,077	6,287
PLT	95	Total Account 366		18,693,837	9,504,350	883,372	4,506,077	47,521
PLT	96	367000E-Dist UG Conductor & D						
PLT	97	Primary	DDISTPUL	33,689,848	16,340,049	1,518,709	8,488,068	81,699
PLT	98	Secondary	DDISTSUL	3,349,039	2,491,319	231,553	440,011	12,456
PLT	99	Total Account 367		37,038,886	18,831,368	1,750,263	8,928,080	94,155
PLT	100							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
PLT	51	**ELECTRIC PLANT IN SERVICE CONTINUED**												
PLT	52													
PLT	53	TRANSMISSION PLANT:												
PLT	54	350001-Tran Land Owned in Fe	DTRAN	70,369	76,050	448,859	1,364,385	5,654	5,704					
PLT	55	350002E-Transmission Land Right	DTRAN	1,052,524	1,137,501	6,713,687	20,407,396	84,562	85,323					
PLT	56	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	79,090	81,285	884,771	251,084	3,892	2,768					
PLT	57	350045-Tran Land Fee-Wind	ENERGY1	1,920	1,468	17,861	56,757	241	243					
PLT	58	352000-Transmission Str & Improv	DTRAN	915,768	989,704	5,841,369	17,755,838	73,575	74,237					
PLT	59	352010-Tran Str & Impr-Prod	DPRODTI	6,367	6,765	41,944	125,431	518	523					
PLT	60	352045-Tran Str & Impr-Wind	ENERGY1	16,794	12,836	156,194	496,325	2,108	2,127					
PLT	61	353000E-Transmission Station	DTRAN	8,881,646	9,598,716	56,652,954	172,206,315	713,569	719,989					
PLT	62	353010-Tran Station Equip Pro	DPRODTI	248,976	264,525	1,640,117	4,904,682	20,264	20,447					
PLT	63	353045-Tran Station Equip-Wind	ENERGY1	456,057	348,577	4,241,657	13,478,329	57,238	57,753					
PLT	64	354000E-Tran Towers & Fixture	DTRAN	52,989	57,267	337,997	1,027,400	4,257	4,296					
PLT	65	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	3,982	4,092	44,543	12,641	196	139					
PLT	66	355010-Tran Poles & Fixtures-Prod	DPRODTI	2,215	2,353	14,589	43,627	180	182					
PLT	67	355000E	DTRAN	9,321,889	10,074,503	59,461,118	180,742,208	748,939	755,677					
PLT	68	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	700,481	719,913	7,836,156	2,223,776	34,468	24,514					
PLT	69	355045-Tran Poles & Fixtures-Wind	ENERGY1	182,074	139,164	1,693,422	5,381,035	22,852	23,057					
PLT	70	356010-Tran OH Cond & Device-Prod	DPRODTI	3,099	3,292	20,412	61,041	252	254					
PLT	71	356045-Tran OH Cond & Device-Wind	ENERGY1	99,740	76,234	927,651	2,947,713	12,518	12,631					
PLT	72	356000E-Tran OH Conductor & D	DTRAN	3,332,064	3,601,082	21,254,088	64,605,426	267,705	270,113					
PLT	73	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	250,383	257,329	2,800,996	794,878	12,320	8,762					
PLT	74	357000E-Tran Underground Cond	DTRAN	1,882	2,034	12,004	36,487	151	153					
PLT	75	358000-Tran UG Conductor & Devic	DTRAN	3,351	3,622	21,375	64,974	269	272					
PLT	76	359000-Transmission Road & Trai	DTRAN	3,543	3,829	22,598	68,692	285	287					
PLT	77	TOTAL TRANSMISSION PLANT		25,687,203	27,462,141	171,086,366	489,056,437	2,066,013	2,069,450					
PLT	78													
PLT	79	DISTRIBUTION PLANT												
PLT	80	360001E-Dist Land Owned in Fee	DDISPSUB	179,078	303,597	1,239,176	0	32,322	29,989					
PLT	81	360005-Dist Land Rights-TX	DDISPSUB	64,293	108,997	444,888	0	11,604	10,767					
PLT	82	361000E-Str & Improv	DDISPSUB	491,116	832,602	3,398,390	0	88,642	82,245					
PLT	83	362000E-Other Eq	DDISPSUB	4,167,569	7,065,396	28,838,477	0	752,209	697,924					
PLT	84	364000-Dist Poles, Towers & Fixt												
PLT	85	Primary	DDISTPOL	5,023,265	8,516,081	34,759,669	0	906,654	841,224					
PLT	86	Secondary	DDISTSOL	331,000	723,128	0	0	156,571	145,271					
PLT	87	Total Account 364		5,354,265	9,239,209	34,759,669	0	1,063,225	986,495					
PLT	88	365000-Dist OH Conductor & Devic												
PLT	89	Primary	DDISTPOL	3,540,239	6,001,867	24,497,524	0	638,982	592,868					
PLT	90	Secondary	DDISTSOL	233,278	509,638	0	0	110,346	102,383					
PLT	91	Total Account 365		3,773,518	6,511,505	24,497,524	0	749,328	695,251					
PLT	92	366000E-Dist Underground Cond												
PLT	93	Primary	DDISTPUL	367,845	623,618	2,545,392	0	66,393	61,601					
PLT	94	Secondary	DDISTSUL	21,400	46,752	0	0	10,123	9,392					
PLT	95	Total Account 366		389,245	670,371	2,545,392	0	76,516	70,994					
PLT	96	367000E-Dist UG Conductor & D												
PLT	97	Primary	DDISTPUL	728,827	1,235,601	5,043,293	0	131,547	122,053					
PLT	98	Secondary	DDISTSUL	42,401	92,632	0	0	20,057	18,609					
PLT	99	Total Account 367		771,228	1,328,233	5,043,293	0	151,603	140,663					
PLT	100													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
PLT	51	**ELECTRIC PLANT IN SERVICE CONTINUED**									
PLT	52										
PLT	53	TRANSMISSION PLANT:									
PLT	54	350001-Tran Land Owned in Fe	DTRAN	241,888	1,122,497	12,063	58,306	1,340	74,710	1,590,815	0
PLT	55	350002E-Transmission Land Right	DTRAN	3,617,969	16,789,428	180,432	872,092	20,045	1,117,455	23,794,154	0
PLT	56	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	88,622	162,462	9,649	69,441	9,118	72,166	1,977,726	0
PLT	57	350045-Tran Land Fee-Wind	ENERGY1	9,734	47,023	298	1,622	25	1,442	25,876	0
PLT	58	352000-Transmission Str & Improv	DTRAN	3,147,882	14,607,956	156,988	758,780	17,441	972,263	20,702,550	0
PLT	59	352010-Tran Str & Impr-Prod	DPRODTI	20,929	104,502	1,082	5,285	119	6,646	139,409	0
PLT	60	352045-Tran Str & Impr-Wind	ENERGY1	85,120	411,205	2,608	14,186	222	12,614	226,278	0
PLT	61	353000E-Transmission Station	DTRAN	30,529,964	141,676,351	1,522,563	7,359,083	169,152	9,429,564	200,785,221	0
PLT	62	353010-Tran Station Equip Pro	DPRODTI	818,365	4,086,317	42,328	206,648	4,648	259,877	5,451,264	0
PLT	63	353045-Tran Station Equip-Wind	ENERGY1	2,311,550	11,166,779	70,821	385,236	6,040	342,537	6,144,876	0
PLT	64	354000E-Tran Towers & Fixture	DTRAN	182,145	845,255	9,084	43,905	1,009	56,258	1,197,904	0
PLT	65	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,462	8,179	486	3,496	459	3,633	99,568	0
PLT	66	355010-Tran Poles & Fixtures-Prod	DPRODTI	7,279	36,347	377	1,838	41	2,312	48,488	0
PLT	67	355000E	DTRAN	32,043,268	148,698,940	1,598,033	7,723,857	177,536	9,896,967	210,737,709	0
PLT	68	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	784,898	1,438,878	85,459	615,022	80,760	639,153	17,516,126	0
PLT	69	355045-Tran Poles & Fixtures-Wind	ENERGY1	922,854	4,458,180	28,274	153,800	2,411	136,753	2,453,256	0
PLT	70	356010-Tran OH Cond & Device-Prod	DPRODTI	10,185	50,856	527	2,572	58	3,234	67,843	0
PLT	71	356045-Tran OH Cond & Device-Wind	ENERGY1	505,536	2,442,177	15,489	84,251	1,321	74,913	1,343,886	0
PLT	72	356000E-Tran OH Conductor & D	DTRAN	11,453,711	53,151,716	571,209	2,760,855	63,459	3,537,623	75,327,173	0
PLT	73	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	280,558	514,320	30,547	219,837	28,867	228,462	6,261,054	0
PLT	74	357000E-Tran Underground Cond	DTRAN	6,469	30,018	323	1,559	36	1,998	42,542	0
PLT	75	358000-Tran UG Conductor & Devic	DTRAN	11,519	53,455	574	2,777	64	3,558	75,757	0
PLT	76	359000-Transmission Road & Trai	DTRAN	12,178	56,514	607	2,935	67	3,761	80,092	0
PLT	77	TOTAL TRANSMISSION PLANT		87,097,082	401,959,355	4,339,820	21,347,383	584,240	26,877,900	576,089,567	0
PLT	78										
PLT	79	DISTRIBUTION PLANT									
PLT	80	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	30,533	148,545	5,035	298,562	4,014,876	0
PLT	81	360005-Dist Land Rights-TX	DDISPSUB	0	0	10,962	53,331	1,808	107,189	1,441,418	0
PLT	82	361000E-Str & Improv	DDISPSUB	0	0	83,736	407,379	13,809	818,793	11,010,636	0
PLT	83	362000E-Other Eq	DDISPSUB	0	0	710,578	3,456,991	117,179	6,948,217	93,435,409	0
PLT	84	364000-Dist Poles, Towers & Fixt									
PLT	85	Primary	DDISTPOL	0	0	856,475	4,166,789	141,239	8,374,843	112,619,812	0
PLT	86	Secondary	DDISTSOL	0	0	0	331,000	0	723,128	19,448,377	0
PLT	87	Total Account 364		0	0	856,475	4,497,789	141,239	9,097,971	132,068,189	0
PLT	88	365000-Dist OH Conductor & Devic									
PLT	89	Primary	DDISTPOL	0	0	603,617	2,936,622	99,540	5,902,326	79,370,911	0
PLT	90	Secondary	DDISTSOL	0	0	0	233,278	0	509,638	13,706,606	0
PLT	91	Total Account 365		0	0	603,617	3,169,901	99,540	6,411,964	93,077,517	0
PLT	92	366000E-Dist Underground Cond									
PLT	93	Primary	DDISTPUL	0	0	62,718	305,127	10,343	613,276	8,246,960	0
PLT	94	Secondary	DDISTSUL	0	0	0	21,400	0	46,752	1,257,390	0
PLT	95	Total Account 366		0	0	62,718	326,527	10,343	660,028	9,504,350	0
PLT	96	367000E-Dist UG Conductor & D									
PLT	97	Primary	DDISTPUL	0	0	124,266	604,561	20,492	1,215,109	16,340,049	0
PLT	98	Secondary	DDISTSUL	0	0	0	42,401	0	92,632	2,491,319	0
PLT	99	Total Account 367		0	0	124,266	646,962	20,492	1,307,741	18,831,368	0
PLT	100										

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
PLT	101	**ELECTRIC PLANT IN SERVICE CONTINUED**						
PLT	102							
PLT	103	TRANSMISSION PLANT CONTINUED:						
PLT	104	368000E-Dist Line Transformer						
PLT	105	Capacitors	DDISTPOL	8,640,597	4,190,811	389,511	2,176,976	20,954
PLT	106	Line Transformers	DDISTSLT	154,389,528	114,848,960	10,674,521	20,284,369	574,237
PLT	107	Total Account 368		163,030,125	119,039,771	11,064,031	22,461,344	595,190
PLT	108	369000E-Distribution Services	CSERVICE	(1)	(1)	(0)	(0)	(0)
PLT	109	369010-Distribution Services O	CSERVICE	33,868,477	23,634,198	3,876,764	5,436,391	392,546
PLT	110	369020-Distribution Services U	CSERVICE	31,116,297	21,713,664	3,561,735	4,994,625	360,647
PLT	111	370000E-Distribution Meter	CMETERS	41,304,742	23,674,768	5,600,339	6,086,791	566,376
PLT	112	371000E-Dist Inst on Cust Premis	CUSTPREM	8,129,851	0	0	0	0
PLT	113	373000-Dist Street Light & Sg Sy	CLIGHT	19,739,287	0	0	0	0
PLT	114	TOTAL DISTRIBUTION PLANT		1,019,933,093	551,446,163	57,877,206	215,091,666	3,731,653
PLT	115							
PLT	116	TOTAL PROD, TRANS, & DIST PLANT		4,880,019,783	1,740,625,415	176,424,462	940,846,858	10,205,677
PLT	117							
PLT	118	GENERAL PLANT						
PLT	119	389001-General Land Owned in Fe	SALWAGXAG	1,811,060	716,625	86,199	311,312	6,089
PLT	120	389002-General Land Rights	SALWAGXAG	27,202	10,764	1,295	4,676	91
PLT	121	390000-Genl Structures & Improv	SALWAGXAG	49,776,717	19,696,339	2,369,177	8,556,376	167,358
PLT	122	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,167,924	857,834	103,185	372,656	7,289
PLT	123	390050-Genl Str & Imp-Call Center	CUST	6,205,920	4,956,903	771,324	286,002	67,893
PLT	124	391000-General Office Furn & E	SALWAGXAG	12,786,021	5,059,349	608,565	2,197,855	42,989
PLT	125	391004-General Info Sys Computer	SALWAGXAG	57,538,390	22,767,585	2,738,602	9,890,570	193,454
PLT	126	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
PLT	127	392010-General Transp Eq Grp	SALWAGXAG	2,585,288	1,022,982	123,050	444,398	8,692
PLT	128	392020-General Transp Eq Grp 2	SALWAGXAG	28,451,616	11,258,128	1,354,186	4,890,695	95,659
PLT	129	392030-General Transp Eq Trailer	SALWAGXAG	6,620,187	2,619,567	315,095	1,137,978	22,258
PLT	130	392040-General Transp Eq Grp 4	SALWAGXAG	36,218,030	14,331,250	1,723,837	6,225,704	121,771
PLT	131	393000-General Stores Equipmen	SALWAGXAG	255,013	100,907	12,138	43,835	857
PLT	132	394000-General Tools & Shop Equi	SALWAGXAG	31,508,551	12,467,738	1,499,684	5,416,167	105,937
PLT	133	395000-General Laboratory Equi	SALWAGXAG	6,467,273	2,559,060	307,817	1,111,693	21,744
PLT	134	396000-General Power Operated E	SALWAGXAG	8,118,251	3,212,341	386,397	1,395,488	27,295
PLT	135	397000-General Communication E	SALWAGXAG	37,992,800	15,033,516	1,808,309	6,530,778	127,738
PLT	136	397010-General Comm Eq Two Wa	SALWAGXAG	30,866,744	12,213,779	1,469,136	5,305,844	103,779
PLT	137	397020-General Comm Eq AE	SALWAGXAG	55,859	22,103	2,659	9,602	188
PLT	138	397030-General Comm Eq EM	SALWAGXAG	10,465,299	4,141,054	498,107	1,798,934	35,186
PLT	139	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0
PLT	140	398000-General Miscellaneous E	SALWAGXAG	1,625,464	643,186	77,366	279,409	5,465
PLT	141	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0
PLT	142	TOTAL GENERAL PLANT		331,543,610	133,691,012	16,256,126	56,209,974	1,161,735
PLT	143							
PLT	144	**TOTAL ELECTRIC PLANT IN SERVICE**		5,359,201,238	1,936,907,662	200,501,404	1,021,132,822	11,942,234
PLT	145							
PLT	146							
PLT	147							
PLT	148							
PLT	149							
PLT	150							

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
PLT	101	**ELECTRIC PLANT IN SERVICE CONTINUED**												
PLT	102													
PLT	103	TRANSMISSION PLANT CONTINUED:												
PLT	104	368000E-Dist Line Transformer												
PLT	105	Capacitors	DDISTPOL	186,926	316,901	1,293,477	0	33,738	31,304					
PLT	106	Line Transformers	DDISTSLT	1,954,662	4,270,305	0	0	924,600	857,874					
PLT	107	Total Account 368		2,141,588	4,587,206	1,293,477	0	958,339	889,178					
PLT	108	369000E-Distribution Services	CSERVICE	(0)	(0)	0	0	0	0					
PLT	109	369010-Distribution Services O	CSERVICE	287,847	240,731	0	0	0	0					
PLT	110	369020-Distribution Services U	CSERVICE	264,456	221,169	0	0	0	0					
PLT	111	370000E-Distribution Meter	CMETERS	510,238	620,238	3,849,489	396,503	0	0					
PLT	112	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	8,129,851					
PLT	113	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	19,739,287	0					
PLT	114	TOTAL DISTRIBUTION PLANT		18,394,439	31,729,253	105,909,778	396,503	23,623,075	11,733,356					
PLT	115													
PLT	116	TOTAL PROD, TRANS, & DIST PLANT		77,091,936	90,373,887	529,805,092	1,268,597,332	28,953,021	17,096,103					
PLT	117													
PLT	118	GENERAL PLANT												
PLT	119	389001-General Land Owned in Fe	SALWAGXAG	25,637	29,896	180,637	416,520	19,828	18,317					
PLT	120	389002-General Land Rights	SALWAGXAG	385	449	2,713	6,256	298	275					
PLT	121	390000-Genl Structures & Improv	SALWAGXAG	704,627	821,673	4,964,775	11,447,999	544,966	503,427					
PLT	122	390007-Genl Str & Imp Lease Bld	SALWAGXAG	30,689	35,786	216,231	498,594	23,735	21,926					
PLT	123	390050-Genl Str & Imp-Call Center	CUST	21,349	17,457	83,463	1,528	0	0					
PLT	124	391000-General Office Furn & E	SALWAGXAG	180,996	211,061	1,275,289	2,940,619	139,984	129,314					
PLT	125	391004-General Info Sys Computer	SALWAGXAG	814,499	949,797	5,738,932	13,233,083	629,942	581,926					
PLT	126	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0					
PLT	127	392010-General Transp Eq Grp	SALWAGXAG	36,597	42,676	257,859	594,583	28,304	26,147					
PLT	128	392020-General Transp Eq Grp 2	SALWAGXAG	402,754	469,656	2,837,790	6,543,503	311,494	287,751					
PLT	129	392030-General Transp Eq Trailer	SALWAGXAG	93,714	109,281	660,304	1,522,557	72,479	66,955					
PLT	130	392040-General Transp Eq Grp 4	SALWAGXAG	512,693	597,858	3,612,419	8,329,677	396,523	366,298					
PLT	131	393000-General Stores Equipmen	SALWAGXAG	3,610	4,210	25,435	58,650	2,792	2,579					
PLT	132	394000-General Tools & Shop Equi	SALWAGXAG	446,027	520,117	3,142,692	7,246,558	344,962	318,668					
PLT	133	395000-General Laboratory Equi	SALWAGXAG	91,549	106,756	645,052	1,487,389	70,805	65,408					
PLT	134	396000-General Power Operated E	SALWAGXAG	114,920	134,009	809,722	1,867,092	88,880	82,106					
PLT	135	397000-General Communication E	SALWAGXAG	537,817	627,154	3,789,437	8,737,851	415,953	384,248					
PLT	136	397010-General Comm Eq Two Wa	SALWAGXAG	436,942	509,523	3,078,677	7,098,951	337,936	312,177					
PLT	137	397020-General Comm Eq AE	SALWAGXAG	791	922	5,571	12,847	612	565					
PLT	138	397030-General Comm Eq EM	SALWAGXAG	148,144	172,753	1,043,819	2,406,883	114,576	105,843					
PLT	139	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0					
PLT	140	398000-General Miscellaneous E	SALWAGXAG	23,010	26,832	162,125	373,836	17,796	16,439					
PLT	141	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0					
PLT	142	TOTAL GENERAL PLANT		4,626,748	5,387,866	32,532,941	74,824,975	3,561,865	3,290,367					
PLT	143													
PLT	144	**TOTAL ELECTRIC PLANT IN SERVICE**		83,697,692	98,057,091	576,170,371	1,374,999,081	34,017,932	21,774,949					
PLT	145													
PLT	146													
PLT	147													
PLT	148													
PLT	149													
PLT	150													

SOUTHWESTERN PUBLIC SERVICE COMPANY
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
PLT	101	**ELECTRIC PLANT IN SERVICE CONTINUED**									
PLT	102										
PLT	103	TRANSMISSION PLANT CONTINUED:									
PLT	104	368000E-Dist Line Transformer									
PLT	105	Capacitors	DDISTPOL	0	0	31,871	155,055	5,256	311,645	4,190,811	0
PLT	106	Line Transformers	DDISTSLT	0	0	0	1,954,662	0	4,270,305	114,848,960	0
PLT	107	Total Account 368		0	0	31,871	2,109,717	5,256	4,581,950	119,039,771	0
PLT	108	369000E-Distribution Services	CSERVICE	0	0	0	(0)	0	(0)	(1)	0
PLT	109	369010-Distribution Services O	CSERVICE	0	0	0	287,847	0	240,731	23,634,198	0
PLT	110	369020-Distribution Services U	CSERVICE	0	0	0	264,456	0	221,169	21,713,664	0
PLT	111	370000E-Distribution Meter	CMETERS	70,347	326,155	85,843	424,394	26,335	593,903	23,674,768	0
PLT	112	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	0	0	0
PLT	113	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	0	0	0	0
PLT	114	TOTAL DISTRIBUTION PLANT		70,347	326,155	2,600,601	15,793,839	441,036	31,288,218	551,446,163	0
PLT	115										
PLT	116	TOTAL PROD, TRANS, & DIST PLANT		219,174,255	1,049,423,077	12,360,946	64,730,989	1,570,799	88,803,088	1,740,625,415	0
PLT	117										
PLT	118	GENERAL PLANT									
PLT	119	389001-General Land Owned in Fe	SALWAGXAG	70,819	345,702	4,115	21,522	529	29,366	716,625	0
PLT	120	389002-General Land Rights	SALWAGXAG	1,064	5,193	62	323	8	441	10,764	0
PLT	121	390000-Genl Structures & Improv	SALWAGXAG	1,946,445	9,501,554	113,094	591,533	14,548	807,125	19,696,339	0
PLT	122	390007-Genl Str & Imp Lease Bld	SALWAGXAG	84,773	413,821	4,926	25,763	634	35,153	857,834	0
PLT	123	390050-Genl Str & Imp-Call Center	CUST	287	1,242	310	21,039	96	17,361	4,956,903	0
PLT	124	391000-General Office Furn & E	SALWAGXAG	499,978	2,440,640	29,050	151,946	3,737	207,324	5,059,349	0
PLT	125	391004-General Info Sys Computer	SALWAGXAG	2,249,954	10,983,129	130,729	683,770	16,817	932,980	22,767,585	0
PLT	126	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
PLT	127	392010-General Transp Eq Grp	SALWAGXAG	101,094	493,489	5,874	30,723	756	41,920	1,022,982	0
PLT	128	392020-General Transp Eq Grp 2	SALWAGXAG	1,112,558	5,430,944	64,643	338,111	8,316	461,341	11,258,128	0
PLT	129	392030-General Transp Eq Trailer	SALWAGXAG	258,873	1,263,685	15,041	78,672	1,935	107,346	2,619,567	0
PLT	130	392040-General Transp Eq Grp 4	SALWAGXAG	1,416,252	6,913,425	82,288	430,405	10,585	587,272	14,331,250	0
PLT	131	393000-General Stores Equipmen	SALWAGXAG	9,972	48,678	579	3,030	75	4,135	100,907	0
PLT	132	394000-General Tools & Shop Equi	SALWAGXAG	1,232,095	6,014,463	71,588	374,439	9,209	510,908	12,467,738	0
PLT	133	395000-General Laboratory Equi	SALWAGXAG	252,893	1,234,496	14,694	76,855	1,890	104,866	2,559,060	0
PLT	134	396000-General Power Operated E	SALWAGXAG	317,452	1,549,640	18,445	96,475	2,373	131,637	3,212,341	0
PLT	135	397000-General Communication E	SALWAGXAG	1,485,652	7,252,199	86,321	451,496	11,104	616,050	15,033,516	0
PLT	136	397010-General Comm Eq Two Wa	SALWAGXAG	1,206,998	5,891,952	70,130	366,812	9,021	500,502	12,213,779	0
PLT	137	397020-General Comm Eq AE	SALWAGXAG	2,184	10,662	127	664	16	906	22,103	0
PLT	138	397030-General Comm Eq EM	SALWAGXAG	409,230	1,997,653	23,777	124,367	3,059	169,694	4,141,054	0
PLT	139	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
PLT	140	398000-General Miscellaneous E	SALWAGXAG	63,561	310,274	3,693	19,317	475	26,357	643,186	0
PLT	141	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
PLT	142	TOTAL GENERAL PLANT		12,722,135	62,102,840	739,487	3,887,261	95,182	5,292,684	133,691,012	0
PLT	143										
PLT	144	**TOTAL ELECTRIC PLANT IN SERVICE**		237,265,272	1,137,733,808	13,412,871	70,284,822	1,706,266	96,350,825	1,936,907,662	0
PLT	145										
PLT	146										
PLT	147										
PLT	148										
PLT	149										
PLT	150										

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
D&A	1	**DEPRECIATION & AMORTIZATION RESERVE:**						
D&A	2	INTANGIBLE						
D&A	3	303003-Intg Misc Computr Softwar	SALWAGXAG	1,663,180	658,110	79,161	285,893	5,592
D&A	4	303004-Intg Misc Computr Softwar	SALWAGXAG	64,378,268	25,474,082	3,064,154	11,066,312	216,451
D&A	5	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	158,269	126,415	19,671	7,294	1,731
D&A	6	303005-Intg Misc Computr Soft 15y	SALWAGXAG	10,661,945	4,218,866	507,467	1,832,737	35,847
D&A	7	303007-Intg Misc Computr Softwar	SALWAGXAG	33,140	13,113	1,577	5,697	111
D&A	8	303010-Intg Misc Computr Softwar	SALWAGXAG	3,822,884	1,512,692	181,954	657,135	12,853
D&A	9	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0
D&A	3	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(480)	(190)	(23)	(83)	(2)
D&A	10	303014-Intg CRS Computr Softwar	CUST	8,487,716	6,779,460	1,054,925	391,159	92,856
D&A	3	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(34,368)	(13,599)	(1,636)	(5,908)	(116)
D&A	3	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(151,813)	(60,071)	(7,226)	(26,096)	(510)
D&A	11	TOTAL INTANGIBLE		89,018,742	38,708,877	4,900,025	14,214,140	364,815
D&A	12							
D&A	13	PRODUCTION						
D&A	14	Steam Production						
D&A	15	310002-Steam Prod Land Rights	DPROD	383,194	128,650	12,528	73,830	649
D&A	16	310003-Steam Prod Water Rights	DPROD	2,653,397	890,826	86,751	511,231	4,495
D&A	17	310004-Steam Prod Land Rights-NM	DPROD	30,061	10,092	983	5,792	51
D&A	18	311000E-Steam Prod Str & Improv	DPROD	68,992,571	23,162,892	2,255,658	13,292,830	116,883
D&A	19	311001-Steam Prod Str&Imp-TolkSC	DTRAN	6,841,487	2,357,377	227,415	1,324,373	11,529
D&A	20	312000E-Steam Prod Boiler Plant E	DPROD	326,933,474	109,761,453	10,688,835	62,990,419	553,873
D&A	21	312001-Steam Prod Blr Plt-TolkSC	DTRAN	4,744,500	1,634,817	157,710	918,439	7,995
D&A	22	314000-Steam Prod Turbogen Unit	DPROD	159,940,363	53,696,816	5,229,125	30,815,781	270,962
D&A	23	314001-Steam Prod Turbogen-TolkSC	DTRAN	9,457,074	3,258,632	314,358	1,830,697	15,936
D&A	24	315000E-Steam Prod Acc Elec Eq	DPROD	21,576,603	7,243,918	705,430	4,157,174	36,554
D&A	25	315001-Steam Prod Acc El Eq-TolkS	DTRAN	5,640,520	1,943,559	187,494	1,091,890	9,505
D&A	26	316000E-Steam Prod Misc Pwr Plt E	DPROD	9,798,174	3,289,543	320,344	1,887,819	16,600
D&A	27	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	1,221,056	420,740	40,589	236,372	2,058
D&A	28	Total Steam Production		618,212,475	207,799,315	20,227,220	119,136,646	1,047,090
D&A	29							
D&A	30	Other Production Equipment:						
D&A	31	340002-Other Prod Land Rights	DPROD	387	130	13	75	1
D&A	32	341000E-Other Prod Str & Impr	DPROD	2,269,963	762,095	74,215	437,355	3,846
D&A	33	341045-Other Prod Str & Imp-Wind	ENERGY1	1,893,795	381,592	42,842	308,814	3,044
D&A	34	342000E-Other Prod Fuel Hldr	DPROD	2,383,627	800,256	77,931	459,254	4,038
D&A	35	343000-Other Prod Prime Mover	DPROD	18,350,740	6,160,898	599,963	3,535,645	31,089
D&A	36	344000E-Other Prod Generator	DPROD	25,628,084	8,604,123	837,890	4,937,775	43,418
D&A	37	344045-Other Prod Generator-Wind	ENERGY1	25,116,456	5,060,859	568,189	4,095,641	40,370
D&A	38	345000E-Other Prod Access Elect Equip	DPROD	5,797,876	1,946,522	189,557	1,117,079	9,822
D&A	39	345045-Other Prod Acc El Eq-Wind	ENERGY1	833,336	167,914	18,852	135,889	1,339
D&A	40	346045-Other Prod Misc P Eq-Wind	ENERGY1	644	130	15	105	1
D&A	41	346000E-Other Prod Misc Pwr P	DPROD	845,225	283,767	27,634	162,850	1,432
D&A	42	Total Other Production Equipment		83,120,134	24,168,285	2,437,099	15,190,481	138,400
D&A	43	TOTAL PRODUCTION		701,332,609	231,967,601	22,664,320	134,327,127	1,185,490
D&A	44							
D&A	45							

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
D&A	1	**DEPRECIATION & AMORTIZATION RESERVE:**												
D&A	2	INTANGIBLE												
D&A	3	303003-Intg Misc Computr Softwar	SALWAGXAG	23,544	27,454	165,887	382,510	18,209	16,821					
D&A	4	303004-Intg Misc Computr Softwar	SALWAGXAG	911,323	1,062,704	6,421,147	14,806,166	704,827	651,102					
D&A	5	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	544	445	2,129	39	0	0					
D&A	6	303005-Intg Misc Computr Soft 15y	SALWAGXAG	150,928	175,999	1,063,432	2,452,109	116,729	107,832					
D&A	7	303007-Intg Misc Computr Softwar	SALWAGXAG	469	547	3,305	7,622	363	335					
D&A	8	303010-Intg Misc Computr Softwar	SALWAGXAG	54,116	63,105	381,298	879,214	41,854	38,663					
D&A	9	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0	0					
D&A	3	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(7)	(8)	(48)	(110)	(5)	(5)					
D&A	10	303014-Intg CRS Computr Softwar	CUST	29,199	23,875	114,151	2,090	0	0					
D&A	3	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(487)	(567)	(3,428)	(7,904)	(376)	(348)					
D&A	3	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(2,149)	(2,506)	(15,142)	(34,915)	(1,662)	(1,535)					
D&A	11	TOTAL INTANGIBLE		1,167,480	1,351,048	8,132,732	18,486,820	879,938	812,866					
D&A	12													
D&A	13	PRODUCTION												
D&A	14	Steam Production												
D&A	15	310002-Steam Prod Land Rights	DPROD	5,876	6,243	38,707	115,751	478	483					
D&A	16	310003-Steam Prod Water Rights	DPROD	40,687	43,228	268,022	801,505	3,312	3,341					
D&A	17	310004-Steam Prod Land Rights-NM	DPROD	461	490	3,036	9,080	38	38					
D&A	18	311000E-Steam Prod Str & Improv	DPROD	1,057,919	1,123,989	6,968,999	20,840,417	86,104	86,879					
D&A	19	311001-Steam Prod Str&Imp-TolkSC	DTRAN	104,278	112,697	665,150	2,021,838	8,378	8,453					
D&A	20	312000E-Steam Prod Boiler Plant E	DPROD	5,013,135	5,326,221	33,023,832	98,755,995	408,021	411,692					
D&A	21	312001-Steam Prod Blr Plt-TolkSC	DTRAN	72,315	78,154	461,275	1,402,124	5,810	5,862					
D&A	22	314000-Steam Prod Turbogen Unit	DPROD	2,452,495	2,605,661	16,155,714	48,312,794	199,609	201,405					
D&A	23	314001-Steam Prod Turbogen-TolkSC	DTRAN	144,144	155,782	919,446	2,794,812	11,581	11,685					
D&A	24	315000E-Steam Prod Acc Elec Eq	DPROD	330,851	351,514	2,179,471	6,517,592	26,928	27,170					
D&A	25	315001-Steam Prod Acc El Eq-TolkS	DTRAN	85,972	92,914	548,389	1,666,921	6,907	6,969					
D&A	26	316000E-Steam Prod Misc Pwr Plt E	DPROD	150,243	159,626	989,722	2,959,710	12,228	12,338					
D&A	27	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	18,611	20,114	118,715	360,854	1,495	1,509					
D&A	28	Total Steam Production		9,476,987	10,076,631	62,340,478	186,559,393	770,890	777,825					
D&A	29													
D&A	30	Other Production Equipment:												
D&A	31	340002-Other Prod Land Rights	DPROD	6	6	39	117	0	0					
D&A	32	341000E-Other Prod Str & Impr	DPROD	34,807	36,981	229,291	685,682	2,833	2,858					
D&A	33	341045-Other Prod Str & Imp-Wind	ENERGY1	28,321	21,646	263,403	836,993	3,554	3,586					
D&A	34	342000E-Other Prod Fuel Hldr	DPROD	36,550	38,833	240,772	720,016	2,975	3,002					
D&A	35	343000-Other Prod Prime Mover	DPROD	281,387	298,960	1,853,624	5,543,163	22,902	23,108					
D&A	36	344000E-Other Prod Generator	DPROD	392,976	417,519	2,588,715	7,741,413	31,984	32,272					
D&A	37	344045-Other Prod Generator-Wind	ENERGY1	375,604	287,084	3,493,387	11,100,617	47,141	47,565					
D&A	38	345000E-Other Prod Access Elect Equip	DPROD	88,904	94,456	585,648	1,751,350	7,236	7,301					
D&A	39	345045-Other Prod Acc El Eq-Wind	ENERGY1	12,462	9,525	115,907	368,306	1,564	1,578					
D&A	40	346045-Other Prod Misc P Eq-Wind	ENERGY1	10	7	90	285	1	1					
D&A	41	346000E-Other Prod Misc Pwr P	DPROD	12,961	13,770	85,377	255,315	1,055	1,064					
D&A	42	Total Other Production Equipment		1,263,987	1,218,788	9,456,253	29,003,257	121,246	122,337					
D&A	43	TOTAL PRODUCTION		10,740,974	11,295,419	71,796,731	215,562,650	892,136	900,162					
D&A	44													
D&A	45													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
D&A	1	**DEPRECIATION & AMORTIZATION RESERVE:**									
D&A	2	INTANGIBLE									
D&A	3	303003-Intg Misc Computr Softwar	SALWAGXAG	65,036	317,474	3,779	19,765	486	26,968	658,110	0
D&A	4	303004-Intg Misc Computr Softwar	SALWAGXAG	2,517,417	12,288,749	146,269	765,053	18,816	1,043,888	25,474,082	0
D&A	5	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	7	32	8	537	2	443	126,415	0
D&A	6	303005-Intg Misc Computr Soft 15y	SALWAGXAG	416,920	2,035,189	24,224	126,704	3,116	172,883	4,218,866	0
D&A	7	303007-Intg Misc Computr Softwar	SALWAGXAG	1,296	6,326	75	394	10	537	13,113	0
D&A	8	303010-Intg Misc Computr Softwar	SALWAGXAG	149,488	729,726	8,686	45,430	1,117	61,988	1,512,692	0
D&A	9	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	0	0	0	0	0
D&A	3	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(19)	(92)	(1)	(6)	(0)	(8)	(190)	0
D&A	10	303014-Intg CRS Computr Softwar	CUST	392	1,698	425	28,775	131	23,745	6,779,460	0
D&A	3	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(1,344)	(6,560)	(78)	(408)	(10)	(557)	(13,599)	0
D&A	3	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(5,936)	(28,979)	(345)	(1,804)	(44)	(2,462)	(60,071)	0
D&A	11	TOTAL INTANGIBLE		3,143,257	15,343,563	183,042	984,439	23,624	1,327,425	38,708,877	0
D&A	12										
D&A	13	PRODUCTION									
D&A	14	Steam Production									
D&A	15	310002-Steam Prod Land Rights	DPROD	19,313	96,437	999	4,877	110	6,133	128,650	0
D&A	16	310003-Steam Prod Water Rights	DPROD	133,734	667,771	6,917	33,770	760	42,468	890,826	0
D&A	17	310004-Steam Prod Land Rights-NM	DPROD	1,515	7,565	78	383	9	481	10,092	0
D&A	18	311000E-Steam Prod Str & Improv	DPROD	3,477,303	17,363,114	179,855	878,064	19,750	1,104,240	23,162,892	0
D&A	19	311001-Steam Prod Str&Imp-TolkSC	DTRAN	358,446	1,663,392	17,876	86,401	1,986	110,711	2,357,377	0
D&A	20	312000E-Steam Prod Boiler Plant E	DPROD	16,477,813	82,278,181	852,276	4,160,859	93,587	5,232,634	109,761,453	0
D&A	21	312001-Steam Prod Blr Plt-TolkSC	DTRAN	248,579	1,153,545	12,397	59,919	1,377	76,777	1,634,817	0
D&A	22	314000-Steam Prod Turbogen Unit	DPROD	8,061,173	40,251,621	416,945	2,035,550	45,784	2,559,877	53,696,816	0
D&A	23	314001-Steam Prod Turbogen-TolkSC	DTRAN	495,484	2,299,328	24,710	119,434	2,745	153,037	3,258,632	0
D&A	24	315000E-Steam Prod Acc Elec Eq	DPROD	1,087,485	5,430,107	56,248	274,604	6,176	345,338	7,243,918	0
D&A	25	315001-Steam Prod Acc El Eq-TolkS	DTRAN	295,524	1,371,397	14,738	71,234	1,637	91,276	1,943,559	0
D&A	26	316000E-Steam Prod Misc Pwr Plt E	DPROD	493,839	2,465,871	25,543	124,701	2,805	156,822	3,289,543	0
D&A	27	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	63,975	296,879	3,190	15,421	354	19,759	420,740	0
D&A	28	Total Steam Production		31,214,183	155,345,210	1,611,772	7,865,215	177,080	9,899,551	207,799,315	0
D&A	29										
D&A	30	Other Production Equipment:									
D&A	31	340002-Other Prod Land Rights	DPROD	19	97	1	5	0	6	130	0
D&A	32	341000E-Other Prod Str & Impr	DPROD	114,409	571,274	5,918	28,890	650	36,331	762,095	0
D&A	33	341045-Other Prod Str & Imp-Wind	ENERGY1	143,545	693,448	4,398	23,923	375	21,271	381,592	0
D&A	34	342000E-Other Prod Fuel Hldr	DPROD	120,137	599,879	6,214	30,336	682	38,150	800,256	0
D&A	35	343000-Other Prod Prime Mover	DPROD	924,898	4,618,265	47,838	233,549	5,253	293,707	6,160,898	0
D&A	36	344000E-Other Prod Generator	DPROD	1,291,684	6,449,729	66,809	326,167	7,336	410,182	8,604,123	0
D&A	37	344045-Other Prod Generator-Wind	ENERGY1	1,903,769	9,196,848	58,327	317,277	4,974	282,110	5,060,859	0
D&A	38	345000E-Other Prod Access Elect Equip	DPROD	292,219	1,459,131	15,114	73,789	1,660	92,796	1,946,522	0
D&A	39	345045-Other Prod Acc El Eq-Wind	ENERGY1	63,165	305,141	1,935	10,527	165	9,360	167,914	0
D&A	40	346045-Other Prod Misc P Eq-Wind	ENERGY1	49	236	1	8	0	7	130	0
D&A	41	346000E-Other Prod Misc Pwr P	DPROD	42,600	212,715	2,203	10,757	242	13,528	283,767	0
D&A	42	Total Other Production Equipment		4,896,496	24,106,761	208,760	1,055,227	21,338	1,197,450	24,168,285	0
D&A	43	TOTAL PRODUCTION		36,110,679	179,451,971	1,820,532	8,920,442	198,417	11,097,001	231,967,601	0
D&A	44										
D&A	45										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
D&A	46	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**						
D&A	47							
D&A	48	TRANSMISSION						
D&A	49	350002E-Transmission Land Right	DTRAN	7,744,217	2,668,431	257,422	1,499,123	13,050
D&A	50	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	574,053	202,401	23,533	186,393	822
D&A	51	352000-Transmission Str & Improv	DTRAN	7,872,431	2,712,610	261,684	1,523,943	13,266
D&A	52	352010-Tran Str & Impr-Prod	DPRODTI	48,752	16,367	1,594	9,393	83
D&A	53	352045-Tran Str & Impr-Wind	ENERGY1	22,165	4,466	501	3,614	36
D&A	54	353000E-Transmission Station	DTRAN	73,520,358	25,332,972	2,443,858	14,232,046	123,891
D&A	55	353010-Tran Station Equip Pro	DPRODTI	7,957,188	2,671,469	260,154	1,533,115	13,481
D&A	56	353045-Tran Station Equip-Wind	ENERGY1	362,702	73,083	8,205	59,144	583
D&A	57	354000E-Tran Towers & Fixture	DTRAN	1,208,244	416,326	40,163	233,891	2,036
D&A	58	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	89,563	31,578	3,672	29,081	128
D&A	59	355000E	DTRAN	97,339,563	33,540,376	3,235,622	18,842,960	164,029
D&A	60	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	7,215,456	2,544,044	295,793	2,342,829	10,326
D&A	61	355010-Tran Poles & Fixtures-Prod	DPRODTI	(414,631)	(139,204)	(13,556)	(79,887)	(702)
D&A	62	355045-Tran Poles & Fixtures-Wind	ENERGY1	251,878	50,752	5,698	41,073	405
D&A	63	356000E-Tran OH Conductor & D	DTRAN	52,916,828	18,233,597	1,758,985	10,243,622	89,171
D&A	64	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	3,922,547	1,383,022	160,802	1,273,635	5,614
D&A	65	356010-Tran OH Cond & Device-Prod	DPRODTI	(633,108)	(212,554)	(20,699)	(121,981)	(1,073)
D&A	66	356045-Tran OH Cond & Device-Wind	ENERGY1	130,523	26,300	2,953	21,284	210
D&A	67	357000E-Tran Underground Cond	DTRAN	63,642	21,929	2,115	12,320	107
D&A	68	358000-Tran UG Conductor & Devic	DTRAN	126,634	43,634	4,209	24,514	213
D&A	69	359000-Transmission Road & Trai	DTRAN	18,228	6,281	606	3,529	31
D&A	70	TOTAL TRANSMISSION		260,337,232	89,627,883	8,733,314	51,913,640	435,705
D&A	71							
D&A	72	DISTRIBUTION						
D&A	73	360005-Dist Land Rights-TX	DDISPSUB	628,840	304,996	28,348	158,435	1,525
D&A	74	361000E-Str & Improv	DDISPSUB	2,371,524	1,150,222	106,906	597,499	5,751
D&A	75	362000E-Other Eq	DDISPSUB	39,248,161	19,035,909	1,769,273	9,888,471	95,178
D&A	76	364000-Dist Poles, Towers & Fixt	PLT_364	55,378,254	28,310,037	2,631,248	13,276,742	141,548
D&A	77	365000-Dist OH Conductor & Devic	PLT_365	49,920,000	25,519,711	2,371,904	11,968,145	127,597
D&A	78	366000E-Dist Underground Cond	PLT_366	7,179,927	3,650,430	339,286	1,730,694	18,252
D&A	79	367000E-Dist UG Conductor & D	PLT_367	10,169,444	5,170,365	480,554	2,451,305	25,851
D&A	80	368000E-Dist Line Transformer	PLT_368	57,803,179	42,206,170	3,922,810	7,963,786	211,028
D&A	81	369000E-Distribution Services	CSERVICE	0	0	0	0	0
D&A	82	369010-Distribution Services O	CSERVICE	14,503,355	10,120,773	1,660,130	2,328,003	168,098
D&A	83	369020-Distribution Services U	CSERVICE	13,654,410	9,528,360	1,562,956	2,191,735	158,259
D&A	84	370000E-Distribution Meter	CMETERS	14,729,681	8,442,657	1,997,136	2,170,610	201,975
D&A	85	371000E-Dist Inst on Cust Premis	CUSTPREM	6,754,063	0	0	0	0
D&A	86	373000-Dist Street Light & Sg Sy	CLIGHT	1,997,761	0	0	0	0
D&A	87	TOTAL DISTRIBUTION		274,338,599	153,439,630	16,870,551	54,725,423	1,155,063
D&A	88							
D&A	89							
D&A	90							
D&A	91							
D&A	92							
D&A	93							
D&A	94							
D&A	95							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
D&A	46	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**												
D&A	47													
D&A	48	TRANSMISSION												
D&A	49	350002E-Transmission Land Right	DTRAN	118,037	127,567	752,917	2,288,618	9,483	9,569					
D&A	50	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	8,358	5,968	101,743	44,090	436	310					
D&A	51	352000-Transmission Str & Improv	DTRAN	119,991	129,679	765,382	2,326,509	9,640	9,727					
D&A	52	352010-Tran Str & Impr-Prod	DPRODTI	748	794	4,924	14,726	61	61					
D&A	53	352045-Tran Str & Impr-Wind	ENERGY1	331	253	3,083	9,796	42	42					
D&A	54	353000E-Transmission Station	DTRAN	1,120,593	1,211,065	7,147,875	21,727,186	90,031	90,841					
D&A	55	353010-Tran Station Equip Pro	DPRODTI	122,014	129,634	803,762	2,403,608	9,931	10,020					
D&A	56	353045-Tran Station Equip-Wind	ENERGY1	5,424	4,146	50,447	160,302	681	687					
D&A	57	354000E-Tran Towers & Fixture	DTRAN	18,416	19,903	117,469	357,068	1,480	1,493					
D&A	58	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	1,304	931	15,874	6,879	68	48					
D&A	59	355000E	DTRAN	1,483,644	1,603,427	9,463,652	28,766,383	119,199	120,271					
D&A	60	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	105,053	75,009	1,278,837	554,177	5,486	3,902					
D&A	61	355010-Tran Poles & Fixtures-Prod	DPRODTI	(6,358)	(6,755)	(41,882)	(125,247)	(517)	(522)					
D&A	62	355045-Tran Poles & Fixtures-Wind	ENERGY1	3,767	2,879	35,033	111,321	473	477					
D&A	63	356000E-Tran OH Conductor & D	DTRAN	806,555	871,673	5,144,737	15,638,305	64,800	65,383					
D&A	64	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	57,110	40,778	695,216	301,268	2,982	2,121					
D&A	65	356010-Tran OH Cond & Device-Prod	DPRODTI	(9,708)	(10,314)	(63,951)	(191,241)	(790)	(797)					
D&A	66	356045-Tran OH Cond & Device-Wind	ENERGY1	1,952	1,492	18,154	57,687	245	247					
D&A	67	357000E-Tran Underground Cond	DTRAN	970	1,048	6,187	18,808	78	79					
D&A	68	358000-Tran UG Conductor & Devic	DTRAN	1,930	2,086	12,312	37,424	155	156					
D&A	69	359000-Transmission Road & Trai	DTRAN	278	300	1,772	5,387	22	23					
D&A	70	TOTAL TRANSMISSION		3,960,408	4,211,564	26,313,543	74,513,052	313,985	314,138					
D&A	71													
D&A	72	DISTRIBUTION												
D&A	73	360005-Dist Land Rights-TX	DDISPSUB	13,604	23,063	94,136	0	2,455	2,278					
D&A	74	361000E-Str & Improv	DDISPSUB	51,304	86,977	355,012	0	9,260	8,592					
D&A	75	362000E-Other Eq	DDISPSUB	849,073	1,439,457	5,875,360	0	153,250	142,190					
D&A	76	364000-Dist Poles, Towers & Fixt	PLT_364	1,147,736	1,980,510	7,451,056	0	227,912	211,464					
D&A	77	365000-Dist OH Conductor & Devic	PLT_365	1,034,612	1,785,305	6,716,657	0	205,448	190,622					
D&A	78	366000E-Dist Underground Cond	PLT_366	149,501	257,476	977,634	0	29,388	27,267					
D&A	79	367000E-Dist UG Conductor & D	PLT_367	211,749	364,681	1,384,693	0	41,624	38,620					
D&A	80	368000E-Dist Line Transformer	PLT_368	759,311	1,626,418	458,609	0	339,784	315,263					
D&A	81	369000E-Distribution Services	CSERVICE	0	0	0	0	0	0					
D&A	82	369010-Distribution Services O	CSERVICE	123,263	103,087	0	0	0	0					
D&A	83	369020-Distribution Services U	CSERVICE	116,048	97,053	0	0	0	0					
D&A	84	370000E-Distribution Meter	CMETERS	181,956	221,183	1,372,766	141,397	0	0					
D&A	85	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	6,754,063					
D&A	86	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	1,997,761	0					
D&A	87	TOTAL DISTRIBUTION		4,638,158	7,985,210	24,685,923	141,397	3,006,883	7,690,360					
D&A	88													
D&A	89													
D&A	90													
D&A	91													
D&A	92													
D&A	93													
D&A	94													
D&A	95													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
D&A	46	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
D&A	47										
D&A	48	TRANSMISSION									
D&A	49	350002E-Transmission Land Right	DTRAN	405,743	1,882,876	20,235	97,802	2,248	125,319	2,668,431	0
D&A	50	350002ERT-Transmission Land Right Radial TX	DTRANRADDEP	7,531	36,559	1,867	6,491	543	5,424	202,401	0
D&A	51	352000-Transmission Str & Improv	DTRAN	412,460	1,914,049	20,570	99,421	2,285	127,394	2,712,610	0
D&A	52	352010-Tran Str & Impr-Prod	DPRODTI	2,457	12,269	127	620	14	780	16,367	0
D&A	53	352045-Tran Str & Impr-Wind	ENERGY1	1,680	8,116	51	280	4	249	4,466	0
D&A	54	353000E-Transmission Station	DTRAN	3,851,950	17,875,235	192,101	928,492	21,342	1,189,723	25,332,972	0
D&A	55	353010-Tran Station Equip Pro	DPRODTI	401,051	2,002,557	20,743	101,271	2,278	127,356	2,671,469	0
D&A	56	353045-Tran Station Equip-Wind	ENERGY1	27,492	132,810	842	4,582	72	4,074	73,083	0
D&A	57	354000E-Tran Towers & Fixture	DTRAN	63,303	293,764	3,157	15,259	351	19,552	416,326	0
D&A	58	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADDEP	1,175	5,704	291	1,013	85	846	31,578	0
D&A	59	355000E	DTRAN	5,099,910	23,666,473	254,338	1,229,306	28,256	1,575,171	33,540,376	0
D&A	60	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADDEP	94,658	459,519	23,466	81,587	6,828	68,181	2,544,044	0
D&A	61	355010-Tran Poles & Fixtures-Prod	DPRODTI	(20,898)	(104,349)	(1,081)	(5,277)	(119)	(6,636)	(139,204)	0
D&A	62	355045-Tran Poles & Fixtures-Wind	ENERGY1	19,092	92,230	585	3,182	50	2,829	50,752	0
D&A	63	356000E-Tran OH Conductor & D	DTRAN	2,772,470	12,865,835	138,266	668,289	15,361	856,312	18,233,597	0
D&A	64	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADDEP	51,459	249,809	12,757	44,353	3,712	37,066	1,383,022	0
D&A	65	356010-Tran OH Cond & Device-Prod	DPRODTI	(31,909)	(159,332)	(1,650)	(8,058)	(181)	(10,133)	(212,554)	0
D&A	66	356045-Tran OH Cond & Device-Wind	ENERGY1	9,893	47,793	303	1,649	26	1,466	26,300	0
D&A	67	357000E-Tran Underground Cond	DTRAN	3,334	15,473	166	804	18	1,030	21,929	0
D&A	68	358000-Tran UG Conductor & Devic	DTRAN	6,635	30,789	331	1,599	37	2,049	43,634	0
D&A	69	359000-Transmission Road & Trai	DTRAN	955	4,432	48	230	5	295	6,281	0
D&A	70	TOTAL TRANSMISSION		13,180,441	61,332,612	687,514	3,272,894	83,215	4,128,349	89,627,883	0
D&A	71										
D&A	72	DISTRIBUTION									
D&A	73	360005-Dist Land Rights-TX	DDISPSUB	0	0	2,320	11,284	383	22,681	304,996	0
D&A	74	361000E-Str & Improv	DDISPSUB	0	0	8,747	42,557	1,443	85,535	1,150,222	0
D&A	75	362000E-Other Eq	DDISPSUB	0	0	144,768	704,304	23,873	1,415,583	19,035,909	0
D&A	76	364000-Dist Poles, Towers & Fixt	PLT_364	0	0	183,593	964,143	30,276	1,950,234	28,310,037	0
D&A	77	365000-Dist OH Conductor & Devic	PLT_365	0	0	165,498	869,114	27,292	1,758,013	25,519,711	0
D&A	78	366000E-Dist Underground Cond	PLT_366	0	0	24,089	125,412	3,972	253,503	3,650,430	0
D&A	79	367000E-Dist UG Conductor & D	PLT_367	0	0	34,119	177,631	5,626	359,055	5,170,365	0
D&A	80	368000E-Dist Line Transformer	PLT_368	0	0	11,300	748,011	1,863	1,624,554	42,206,170	0
D&A	81	369000E-Distribution Services	CSERVICE	0	0	0	0	0	0	0	0
D&A	82	369010-Distribution Services O	CSERVICE	0	0	0	123,263	0	103,087	10,120,773	0
D&A	83	369020-Distribution Services U	CSERVICE	0	0	0	116,048	0	97,053	9,528,360	0
D&A	84	370000E-Distribution Meter	CMETERS	25,087	116,310	30,613	151,343	9,391	211,792	8,442,657	0
D&A	85	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	0	0	0
D&A	86	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	0	0	0	0
D&A	87	TOTAL DISTRIBUTION		25,087	116,310	605,047	4,033,111	104,120	7,881,091	153,439,630	0
D&A	88										
D&A	89										
D&A	90										
D&A	91										
D&A	92										
D&A	93										
D&A	94										
D&A	95										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
D&A	96	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**						
D&A	97							
D&A	98	GENERAL						
D&A	99	389002-General Land Rights	SALWAGXAG	11,206	4,434	533	1,926	38
D&A	100	390000-Genl Structures & Improv	SALWAGXAG	11,361,331	4,495,608	540,755	1,952,958	38,199
D&A	101	390007-Genl Str & Imp Lease Bld	SALWAGXAG	409,850	162,175	19,507	70,451	1,378
D&A	102	390050-Genl Str & Imp-Call Center	CUST	2,472,945	1,975,235	307,359	113,966	27,054
D&A	103	391000-General Office Furn & E	SALWAGXAG	3,288,488	1,301,234	156,519	565,275	11,056
D&A	104	391004-General Info Sys Computer	SALWAGXAG	30,607,080	12,111,032	1,456,777	5,261,209	102,906
D&A	105	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
D&A	106	392010-General Transp Eq Grp	SALWAGXAG	860,931	340,665	40,977	147,990	2,895
D&A	107	392020-General Transp Eq Grp 2	SALWAGXAG	18,901,025	7,479,019	899,615	3,248,995	63,549
D&A	108	392030-General Transp Eq Trailer	SALWAGXAG	2,475,237	979,436	117,812	425,481	8,322
D&A	109	392040-General Transp Eq Grp 4	SALWAGXAG	20,910,961	8,274,338	995,280	3,594,493	70,306
D&A	110	393000-General Stores Equipmen	SALWAGXAG	196,270	77,663	9,342	33,738	660
D&A	111	394000-General Tools & Shop Equi	SALWAGXAG	5,595,338	2,214,041	266,316	961,811	18,813
D&A	112	395000-General Laboratory Equi	SALWAGXAG	5,358,555	2,120,347	255,046	921,110	18,016
D&A	113	396000-General Power Operated E	SALWAGXAG	3,636,921	1,439,107	173,103	625,169	12,228
D&A	114	397000-General Communication E	SALWAGXAG	31,771,148	12,571,646	1,512,182	5,461,306	106,820
D&A	115	397010-General Comm Eq Two Wa	SALWAGXAG	6,309,152	2,496,492	300,291	1,084,513	21,212
D&A	116	397020-General Comm Eq AE	SALWAGXAG	9,031	3,573	430	1,552	30
D&A	117	397030-General Comm Eq EM	SALWAGXAG	4,443,532	1,758,278	211,495	763,822	14,940
D&A	118	398000-General Miscellaneous E	SALWAGXAG	1,202,342	475,759	57,227	206,677	4,042
D&A	119	TOTAL GENERAL		149,821,343	60,280,083	7,320,566	25,442,442	522,465
D&A	120							
D&A	121	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		1,474,848,524	574,024,074	60,488,776	280,622,773	3,663,538
D&A	122							
D&A	123	**NET ELECTRIC PLANT IN SERVICE**						
D&A	124	NET PRODUCTION PLANT						
D&A	125	Net Steam Production Plant		496,485,304	167,021,241	16,252,971	95,692,613	840,776
D&A	126	Net Other Production Plant		977,037,700	214,100,843	23,395,674	163,122,039	1,581,560
D&A	127	TOTAL NET PRODUCTION PLANT		1,473,523,004	381,122,084	39,648,645	258,814,653	2,422,335
D&A	128	NET TRANSMISSION PLANT		1,424,893,845	486,461,685	47,500,977	280,699,771	2,430,493
D&A	129	NET DISTRIBUTION PLANT		745,594,495	398,006,533	41,006,655	160,366,243	2,576,590
D&A	130	NET GENERAL & INTANGIBLE PLANT		240,341,371	97,293,286	11,856,351	40,629,382	849,277
D&A	131	**TOTAL NET PLANT IN SERVICE**		3,884,352,714	1,362,883,588	140,012,629	740,510,048	8,278,696
D&A	132							
D&A	133	**PLANT HELD FOR FUTURE USE**						
D&A	134	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0
D&A	135	105000-Held for Future Us	TRANPLT	0	0	0	0	0
D&A	136	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0
D&A	137							
D&A	138							
D&A	139	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0
D&A	140							
D&A	141	**TOTAL NET PLANT IN SERVICE**		3,884,352,714	1,362,883,588	140,012,629	740,510,048	8,278,696
D&A	142							
D&A	143							
D&A	144							
D&A	145							

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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
D&A	96	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**												
D&A	97													
D&A	98	GENERAL												
D&A	99	389002-General Land Rights	SALWAGXAG	159	185	1,118	2,577	123	113					
D&A	100	390000-Genl Structures & Improv	SALWAGXAG	160,828	187,544	1,133,189	2,612,959	124,386	114,905					
D&A	101	390007-Genl Str & Imp Lease Bld	SALWAGXAG	5,802	6,765	40,879	94,260	4,487	4,145					
D&A	102	390050-Genl Str & Imp-Call Center	CUST	8,507	6,956	33,259	609	0	0					
D&A	103	391000-General Office Furn & E	SALWAGXAG	46,551	54,284	327,997	756,310	36,003	33,259					
D&A	104	391004-General Info Sys Computer	SALWAGXAG	433,266	505,237	3,052,778	7,039,231	335,093	309,551					
D&A	105	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0					
D&A	106	392010-General Transp Eq Grp	SALWAGXAG	12,187	14,212	85,870	198,003	9,426	8,707					
D&A	107	392020-General Transp Eq Grp 2	SALWAGXAG	267,558	312,003	1,885,206	4,346,991	206,932	191,159					
D&A	108	392030-General Transp Eq Trailer	SALWAGXAG	35,039	40,859	246,882	569,272	27,099	25,034					
D&A	109	392040-General Transp Eq Grp 4	SALWAGXAG	296,010	345,181	2,085,678	4,809,250	228,938	211,487					
D&A	110	393000-General Stores Equipmen	SALWAGXAG	2,778	3,240	19,576	45,140	2,149	1,985					
D&A	111	394000-General Tools & Shop Equi	SALWAGXAG	79,206	92,363	558,084	1,286,855	61,259	56,590					
D&A	112	395000-General Laboratory Equi	SALWAGXAG	75,854	88,455	534,467	1,232,398	58,667	54,195					
D&A	113	396000-General Power Operated E	SALWAGXAG	51,483	60,035	362,750	836,445	39,818	36,783					
D&A	114	397000-General Communication E	SALWAGXAG	449,744	524,452	3,168,883	7,306,952	347,837	321,324					
D&A	115	397010-General Comm Eq Two Wa	SALWAGXAG	89,311	104,146	629,281	1,451,023	69,074	63,809					
D&A	116	397020-General Comm Eq AE	SALWAGXAG	128	149	901	2,077	99	91					
D&A	117	397030-General Comm Eq EM	SALWAGXAG	62,902	73,350	443,202	1,021,955	48,649	44,941					
D&A	118	398000-General Miscellaneous E	SALWAGXAG	17,020	19,847	119,923	276,523	13,163	12,160					
D&A	119	TOTAL GENERAL		2,094,334	2,439,263	14,729,922	33,888,828	1,613,201	1,490,237					
D&A	120													
D&A	121	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		22,601,354	27,282,504	145,658,851	342,592,748	6,706,143	11,207,763					
D&A	122													
D&A	123	**NET ELECTRIC PLANT IN SERVICE**												
D&A	124	NET PRODUCTION PLANT												
D&A	125	Net Steam Production Plant		7,609,517	8,095,350	50,006,400	149,723,401	618,734	624,300					
D&A	126	Net Other Production Plant		14,659,802	11,791,725	131,005,818	413,858,340	1,753,063	1,768,835					
D&A	127	TOTAL NET PRODUCTION PLANT		22,269,319	19,887,075	181,012,218	563,581,741	2,371,797	2,393,135					
D&A	128	NET TRANSMISSION PLANT		21,726,795	23,250,577	144,772,823	414,543,385	1,752,028	1,755,312					
D&A	129	NET DISTRIBUTION PLANT		13,756,282	23,744,043	81,223,855	255,106	20,616,192	4,042,996					
D&A	130	NET GENERAL & INTANGIBLE PLANT		3,343,942	3,892,892	23,502,625	54,026,100	2,571,772	2,375,743					
D&A	131	**TOTAL NET PLANT IN SERVICE**		61,096,338	70,774,587	430,511,520	1,032,406,332	27,311,790	10,567,186					
D&A	132													
D&A	133	**PLANT HELD FOR FUTURE USE**												
D&A	134	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0					
D&A	135	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0					
D&A	136	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0					
D&A	137													
D&A	138													
D&A	139	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0					
D&A	140													
D&A	141	**TOTAL NET PLANT IN SERVICE**		61,096,338	70,774,587	430,511,520	1,032,406,332	27,311,790	10,567,186					
D&A	142													
D&A	143													
D&A	144													
D&A	145													

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
D&A	96	**DEPRECIATION & AMORTIZATION RESERVE CONTINUED**									
D&A	97										
D&A	98	GENERAL									
D&A	99	389002-General Land Rights	SALWAGXAG	438	2,139	25	133	3	182	4,434	0
D&A	100	390000-Genl Structures & Improv	SALWAGXAG	444,268	2,168,691	25,813	135,015	3,321	184,223	4,495,608	0
D&A	101	390007-Genl Str & Imp Lease Bld	SALWAGXAG	16,027	78,234	931	4,871	120	6,646	162,175	0
D&A	102	390050-Genl Str & Imp-Call Center	CUST	114	495	124	8,384	38	6,918	1,975,235	0
D&A	103	391000-General Office Furn & E	SALWAGXAG	128,591	627,718	7,472	39,079	961	53,323	1,301,234	0
D&A	104	391004-General Info Sys Computer	SALWAGXAG	1,196,845	5,842,387	69,540	363,726	8,946	496,291	12,111,032	0
D&A	105	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
D&A	106	392010-General Transp Eq Grp	SALWAGXAG	33,665	164,338	1,956	10,231	252	13,960	340,665	0
D&A	107	392020-General Transp Eq Grp 2	SALWAGXAG	739,097	3,607,894	42,944	224,615	5,524	306,478	7,479,019	0
D&A	108	392030-General Transp Eq Trailer	SALWAGXAG	96,790	472,482	5,624	29,415	723	40,136	979,436	0
D&A	109	392040-General Transp Eq Grp 4	SALWAGXAG	817,692	3,991,558	47,510	248,500	6,112	339,069	8,274,338	0
D&A	110	393000-General Stores Equipmen	SALWAGXAG	7,675	37,465	446	2,332	57	3,183	77,663	0
D&A	111	394000-General Tools & Shop Equi	SALWAGXAG	218,797	1,068,058	12,713	66,493	1,635	90,728	2,214,041	0
D&A	112	395000-General Laboratory Equi	SALWAGXAG	209,538	1,022,860	12,175	63,680	1,566	86,889	2,120,347	0
D&A	113	396000-General Power Operated E	SALWAGXAG	142,216	694,228	8,263	43,220	1,063	58,972	1,439,107	0
D&A	114	397000-General Communication E	SALWAGXAG	1,242,364	6,064,588	72,185	377,559	9,286	515,166	12,571,646	0
D&A	115	397010-General Comm Eq Two Wa	SALWAGXAG	246,710	1,204,313	14,335	74,976	1,844	102,302	2,496,492	0
D&A	116	397020-General Comm Eq AE	SALWAGXAG	353	1,724	21	107	3	146	3,573	0
D&A	117	397030-General Comm Eq EM	SALWAGXAG	173,758	848,197	10,096	52,806	1,299	72,051	1,758,278	0
D&A	118	398000-General Miscellaneous E	SALWAGXAG	47,016	229,507	2,732	14,288	351	19,496	475,759	0
D&A	119	TOTAL GENERAL		5,761,955	28,126,873	334,903	1,759,431	43,104	2,396,160	60,280,083	0
D&A	120										
D&A	121	**TOTAL DEPRECIATION & AMORTIZATION RESERVE**		58,221,419	284,371,329	3,631,037	18,970,317	452,479	26,830,025	574,024,074	0
D&A	122										
D&A	123	**NET ELECTRIC PLANT IN SERVICE**									
D&A	124	NET PRODUCTION PLANT									
D&A	125	Net Steam Production Plant		25,099,144	124,624,257	1,294,505	6,315,012	142,275	7,953,075	167,021,241	0
D&A	126	Net Other Production Plant		70,797,002	343,061,338	2,305,489	12,354,313	204,831	11,586,894	214,100,843	0
D&A	127	TOTAL NET PRODUCTION PLANT		95,896,146	467,685,595	3,599,994	18,669,325	347,106	19,539,969	381,122,084	0
D&A	128	NET TRANSMISSION PLANT		73,916,641	340,626,744	3,652,306	18,074,489	501,025	22,749,552	486,461,685	0
D&A	129	NET DISTRIBUTION PLANT		45,261	209,845	1,995,554	11,760,728	336,916	23,407,127	398,006,533	0
D&A	130	NET GENERAL & INTANGIBLE PLANT		9,185,805	44,840,295	533,979	2,809,963	68,739	3,824,153	97,293,286	0
D&A	131	**TOTAL NET PLANT IN SERVICE**		179,043,854	853,362,479	9,781,833	51,314,505	1,253,787	69,520,800	1,362,883,588	0
D&A	132										
D&A	133	**PLANT HELD FOR FUTURE USE**									
D&A	134	10500P-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	0	0
D&A	135	105000-Held for Future Us	TRANPLT	0	0	0	0	0	0	0	0
D&A	136	**TOTAL PLANT HELD FOR FUTURE USE**		0	0	0	0	0	0	0	0
D&A	137										
D&A	138										
D&A	139	**TOTAL CONSTRUCTION WORK IN PROGRESS**		0	0	0	0	0	0	0	0
D&A	140										
D&A	141	**TOTAL NET PLANT IN SERVICE**		179,043,854	853,362,479	9,781,833	51,314,505	1,253,787	69,520,800	1,362,883,588	0
D&A	142										
D&A	143										
D&A	144										
D&A	145										

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
RBO	1	**ADDITIONS AND DEDUCTIONS TO RATE BASE**						
RBO	2							
RBO	3	**PLUS: ADDITIONS TO RATE BASE**						
RBO	4	15100-Fuel Inventory	ENEFUEL	3,957,553	797,430	89,528	645,343	6,361
RBO	5							
RBO	6	15810-NOx Inventory	ENERGY1	0	0	0	0	0
RBO	7							
RBO	8	Utility Material and Supplies:						
RBO	9	15400-Plant Materials and Operating Supplies Prod	PRODPLT	7,317,112	2,062,687	209,647	1,322,691	12,138
RBO	10	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,919,385	656,134	64,048	378,828	3,264
RBO	11	15420-Plant Materials and Operating Supplies Dist	DISTPLT	3,054,464	1,651,454	173,329	644,150	11,175
RBO	12	Total Utility Material and Supplies		12,290,961	4,370,275	447,023	2,345,669	26,578
RBO	13							
RBO	14	Cash Working Capital (Lead Lag)	SCH CWC, LN 82	(18,250,192)	(6,457,473)	(636,917)	(3,552,505)	(39,151)
RBO	15	Prepayments	SCH RBO, LN 63	2,935,750	1,023,938	105,795	555,107	6,260
RBO	16	TOTAL ADDITIONS TO RATE BASE		934,072	(265,830)	5,429	(6,386)	48
RBO	17							
RBO	18	**LESS: DEDUCTIONS TO RATE BASE**						
RBO	19	182300NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	0	0	0	0	0
RBO	20	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(92,110,975)	(36,447,862)	(4,384,155)	(15,833,388)	(309,696)
RBO	21	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(69,797)	(23,433)	(2,282)	(13,448)	(118)
RBO	22			(92,180,772)				
RBO	23	Accumulated Deferred Income Taxes						
RBO	24	Account 190	SCH RBO, LN 193	(163,501,467)	(56,329,360)	(5,879,656)	(30,598,651)	(360,684)
RBO	25	Account 281	SCH RBO, LN 197	615,981	173,644	17,649	111,349	1,022
RBO	26	Account 282	SCH RBO, LN 313	702,437,569	268,580,498	27,122,447	138,571,336	1,551,106
RBO	27	Account 283	SCH RBO, LN 344	100,346,390	37,652,696	4,156,294	18,382,366	268,274
RBO	28	ADIT - NOL	SCH RBO, LN 345	0	0	0	0	0
RBO	29	Total Accumulated Deferred Income Taxes		639,898,472	250,077,479	25,416,734	126,466,400	1,459,718
RBO	30							
RBO	31	23500-Customer Deposits	CUSTDEP	4,704,553	3,823,442	594,951	220,604	0
RBO	32							
RBO	33	25410-Reg Liability - Retiree Medical	SALWAGES	216,575	85,698	10,308	37,228	728
RBO	34	25430-Retiree Liability FAS 158/106	SALWAGES	7,439,662	2,943,838	354,101	1,278,838	25,014
RBO	35							
RBO	36	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0
RBO	37	TOTAL DEDUCTIONS TO RATE BASE		560,078,491	220,459,161	21,989,658	112,156,234	1,175,645
RBO	38							
RBO	39							
RBO	40	**TOTAL RATE BASE**		3,325,208,295	1,142,158,597	118,028,400	628,347,428	7,103,098
RBO	41							
RBO	42							
RBO	43							
RBO	44							
RBO	45							
RBO	46							
RBO	47							
RBO	48							
RBO	49							
RBO	50							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
RBO	1	**ADDITIONS AND DEDUCTIONS TO RATE BASE**												
RBO	2													
RBO	3	**PLUS: ADDITIONS TO RATE BASE**												
RBO	4	15100-Fuel Inventory	ENEFUEL	59,183	45,235	550,446	1,749,104	7,428	7,495					
RBO	5													
RBO	6	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0					
RBO	7													
RBO	8	Utility Material and Supplies:												
RBO	9	15400-Plant Materials and Operating Supplies Prod	PRODPLT	111,060	104,911	850,554	2,621,363	10,981	11,080					
RBO	10	15410-Plant Materials and Operating Supplies Trans	TRANPLT	29,256	31,278	194,858	557,008	2,353	2,357					
RBO	11	15420-Plant Materials and Operating Supplies Dist	DISTPLT	55,087	95,022	317,175	1,187	70,746	35,139					
RBO	12	Total Utility Material and Supplies		195,404	231,210	1,362,587	3,179,559	84,080	48,576					
RBO	13													
RBO	14	Cash Working Capital (Lead Lag)	SCH CWC, LN 82	(287,844)	(340,632)	(1,943,508)	(4,815,942)	(125,341)	(50,878)					
RBO	15	Prepayments	SCH RBO, LN 63	45,493	51,463	317,948	803,304	15,805	10,638					
RBO	16	TOTAL ADDITIONS TO RATE BASE		12,236	(12,723)	287,474	916,024	(18,029)	15,830					
RBO	17													
RBO	18	**LESS: DEDUCTIONS TO RATE BASE**												
RBO	19	182300NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	0	0	0	0	0	0					
RBO	20	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(1,303,896)	(1,520,490)	(9,187,208)	(21,184,218)	(1,008,461)	(931,601)					
RBO	21	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(1,070)	(1,137)	(7,050)	(21,083)	(87)	(88)					
RBO	22													
RBO	23	Accumulated Deferred Income Taxes												
RBO	24	Account 190	SCH RBO, LN 193	(2,570,050)	(2,944,773)	(18,599,857)	(44,818,796)	(827,836)	(571,804)					
RBO	25	Account 281	SCH RBO, LN 197	9,349	8,832	71,603	220,676	924	933					
RBO	26	Account 282	SCH RBO, LN 313	11,224,101	13,920,825	73,900,217	160,701,731	4,836,132	2,029,174					
RBO	27	Account 283	SCH RBO, LN 344	1,509,185	1,764,467	10,474,782	24,696,548	808,509	633,270					
RBO	28	ADIT - NOL	SCH RBO, LN 345	0	0	0	0	0	0					
RBO	29	Total Accumulated Deferred Income Taxes		10,172,585	12,749,351	65,846,744	140,800,159	4,817,730	2,091,573					
RBO	30													
RBO	31	23500-Customer Deposits	CUSTDEP	0	0	64,378	1,179	0	0					
RBO	32													
RBO	33	25410-Reg Liability - Retiree Medical	SALWAGES	3,066	3,575	21,601	49,809	2,371	2,190					
RBO	34	25430-Retiree Liability FAS 158/106	SALWAGES	105,314	122,808	742,037	1,711,017	81,452	75,244					
RBO	35													
RBO	36	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0					
RBO	37	TOTAL DEDUCTIONS TO RATE BASE		8,975,998	11,354,106	57,480,503	121,356,863	3,893,005	1,237,319					
RBO	38													
RBO	39													
RBO	40	**TOTAL RATE BASE**		52,132,576	59,407,757	373,318,491	911,965,494	23,400,756	9,345,698					
RBO	41													
RBO	42													
RBO	43													
RBO	44													
RBO	45													
RBO	46													
RBO	47													
RBO	48													
RBO	49													
RBO	50													

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
RBO	1	**ADDITIONS AND DEDUCTIONS TO RATE BASE**									
RBO	2										
RBO	3	**PLUS: ADDITIONS TO RATE BASE**									
RBO	4	15100-Fuel Inventory	ENEFUEL	299,973	1,449,130	9,191	49,993	784	44,452	797,430	0
RBO	5										
RBO	6	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0	0
RBO	7										
RBO	8	Utility Material and Supplies:									
RBO	9	15400-Plant Materials and Operating Supplies Prod	PRODPLT	444,125	2,177,238	18,237	92,823	1,835	103,075	2,062,687	0
RBO	10	15410-Plant Materials and Operating Supplies Trans	TRANPLT	99,199	457,809	4,943	24,313	665	30,612	656,134	0
RBO	11	15420-Plant Materials and Operating Supplies Dist	DISTPLT	211	977	7,788	47,299	1,321	93,701	1,651,454	0
RBO	12	Total Utility Material and Supplies		543,535	2,636,024	30,968	164,436	3,822	227,389	4,370,275	0
RBO	13										
RBO	14	Cash Working Capital (Lead Lag)	SCH CWC, LN 82	(829,527)	(3,986,415)	(45,026)	(242,818)	(5,702)	(334,930)	(6,457,473)	0
RBO	15	Prepayments	SCH RBO, LN 63	138,373	664,930	7,342	38,151	908	50,555	1,023,938	0
RBO	16	TOTAL ADDITIONS TO RATE BASE		152,355	763,670	2,474	9,762	(189)	(12,535)	(265,830)	0
RBO	17										
RBO	18	**LESS: DEDUCTIONS TO RATE BASE**									
RBO	19	182300NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	0	0	0	0	0	0	0	0
RBO	20	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(3,601,843)	(17,582,374)	(209,278)	(1,094,618)	(26,921)	(1,493,569)	(36,447,862)	0
RBO	21	182300TXMTR-Reg Asset Texas Restrucuting Meters	DPROD	(3,518)	(17,566)	(182)	(888)	(20)	(1,117)	(23,433)	0
RBO	22										
RBO	23	Accumulated Deferred Income Taxes									
RBO	24	Account 190	SCH RBO, LN 193	(7,735,835)	(37,082,961)	(404,387)	(2,165,664)	(49,890)	(2,894,883)	(56,329,360)	0
RBO	25	Account 281	SCH RBO, LN 197	37,388	183,288	1,535	7,814	155	8,677	173,644	0
RBO	26	Account 282	SCH RBO, LN 313	27,938,294	132,763,437	1,806,126	9,417,976	244,711	13,676,115	268,580,498	0
RBO	27	Account 283	SCH RBO, LN 344	4,239,513	20,457,034	241,847	1,267,338	30,882	1,733,584	37,652,696	0
RBO	28	ADIT - NOL	SCH RBO, LN 345	0	0	0	0	0	0	0	0
RBO	29	Total Accumulated Deferred Income Taxes		24,479,361	116,320,798	1,645,121	8,527,464	225,857	12,523,494	250,077,479	0
RBO	30										
RBO	31	23500-Customer Deposits	CUSTDEP	221	958	0	0	0	0	3,823,442	0
RBO	32										
RBO	33	25410-Reg Liability - Retiree Medical	SALWAGES	8,469	41,340	492	2,574	63	3,512	85,698	0
RBO	34	25430-Retiree Liability FAS 158/106	SALWAGES	290,915	1,420,101	16,903	88,411	2,174	120,633	2,943,838	0
RBO	35										
RBO	36	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0	0
RBO	37	TOTAL DEDUCTIONS TO RATE BASE		21,173,605	100,183,257	1,453,056	7,522,942	201,154	11,152,953	220,459,161	0
RBO	38										
RBO	39										
RBO	40	**TOTAL RATE BASE**		158,022,603	753,942,891	8,331,251	43,801,325	1,052,444	58,355,313	1,142,158,597	0
RBO	41										
RBO	42										
RBO	43										
RBO	44										
RBO	45										
RBO	46										
RBO	47										
RBO	48										
RBO	49										
RBO	50										

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
RBO	51	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**						
RBO	52	Prepayments						
RBO	53	16510-Prepayments-Insurance	TOTPLT	1,839,514	664,832	68,821	350,498	4,099
RBO	54	16512-Prepayments-NERC Fees	TRANPLT	184,426	63,045	6,154	36,400	314
RBO	55	16515-Prepayments-Auto Licensing	TOTPLT	0	0	0	0	0
RBO	56	16516-Prepayments-I/T Related	TOTPLT	394,287	142,502	14,751	75,127	879
RBO	57	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0
RBO	58	16518-Prepayments-Pollution Emissions	PRODPLT	447,695	126,205	12,827	80,928	743
RBO	59	16519-Prepayments-Benefits	SALWAGES	12,553	4,967	597	2,158	42
RBO	60	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0
RBO	61	16526-Prepayments-Other Distribution Utility	SALWAGXAG	49,202	19,469	2,342	8,458	165
RBO	62	165295-Prepayments Hardware Maintenance	TOTPLT	8,074	2,918	302	1,538	18
RBO	63	Total Prepayments		2,935,750	1,023,938	105,795	555,107	6,260
RBO	64							
RBO	65	**Accumulated Deferred Income Taxes**						
RBO	66	**Account 190**						
RBO	67	INTANGIBLE						
RBO	68	303003-Intg Misc Computr Softwar	SALWAGXAG	(47)	(19)	(2)	(8)	(0)
RBO	69	303004-Intg Misc Computr Softwar	SALWAGXAG	(1,233)	(488)	(59)	(212)	(4)
RBO	70	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(648)	(256)	(31)	(111)	(2)
RBO	71	303007-Intg Misc Computr Softwar	SALWAGXAG	(41)	(16)	(2)	(7)	(0)
RBO	71	303010-Intg Misc Computr Softwar	SALWAGXAG	(77)	(31)	(4)	(13)	(0)
RBO	72	TOTAL INTANGIBLE		(2,046)	(810)	(97)	(352)	(7)
RBO	73							
RBO	74	PRODUCTION						
RBO	75	Steam Production						
RBO	76	310001-Steam Prod Land Own in Fe	DPROD	(2,856)	(959)	(93)	(550)	(5)
RBO	77	310002-Steam Prod Land Rights	DPROD	(7,615)	(2,557)	(249)	(1,467)	(13)
RBO	78	310003-Steam Prod Water Rights	DPROD	(17,182)	(5,769)	(562)	(3,311)	(29)
RBO	79	310004-Steam Prod Land Rights-NM	DPROD	(507)	(170)	(17)	(98)	(1)
RBO	80	311000E-Steam Prod Str & Improv	DPROD	(242,592)	(81,446)	(7,931)	(46,740)	(411)
RBO	81	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(34,075)	(11,741)	(1,133)	(6,596)	(57)
RBO	81	312000E-Steam Prod Boiler Plant E	DPROD	(1,225,512)	(411,442)	(40,067)	(236,120)	(2,076)
RBO	81	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(19,846)	(6,838)	(660)	(3,842)	(33)
RBO	82	314000-Steam Prod Turbogen Unit	DPROD	(569,545)	(191,213)	(18,621)	(109,734)	(965)
RBO	83	314001-Steam Prod Turbogen-TolkSC	DTRAN	(56,557)	(19,488)	(1,880)	(10,948)	(95)
RBO	83	315000E-Steam Prod Acc Elec Eq	DPROD	(74,916)	(25,152)	(2,449)	(14,434)	(127)
RBO	84	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(28,392)	(9,783)	(944)	(5,496)	(48)
RBO	84	316000E-Steam Prod Misc Pwr Plt E	DPROD	(31,100)	(10,441)	(1,017)	(5,992)	(53)
RBO	84	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(6,556)	(2,259)	(218)	(1,269)	(11)
RBO	85	Total Steam Production		(2,317,250)	(779,257)	(75,840)	(446,598)	(3,924)
RBO	86							
RBO	87	Other Production Equipment:						

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
RBO	51	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**												
RBO	52	Prepayments												
RBO	53	16510-Prepayments-Insurance	TOTPLT	28,729	33,658	197,767	471,960	11,676	7,474					
RBO	54	16512-Prepayments-NERC Fees	TRANPLT	2,811	3,005	18,723	53,521	226	226					
RBO	55	16515-Prepayments-Auto Licensing	TOTPLT	0	0	0	0	0	0					
RBO	56	16516-Prepayments-I/T Related	TOTPLT	6,158	7,214	42,390	101,161	2,503	1,602					
RBO	57	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0					
RBO	58	16518-Prepayments-Pollution Emissions	PRODPLT	6,795	6,419	52,041	160,387	672	678					
RBO	59	16519-Prepayments-Benefits	SALWAGES	178	207	1,252	2,887	137	127					
RBO	60	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0					
RBO	61	16526-Prepayments-Other Distribution Utility	SALWAGXAG	696	812	4,907	11,316	539	498					
RBO	62	165295-Prepayments Hardware Maintenance	TOTPLT	126	148	868	2,072	51	33					
RBO	63	Total Prepayments		45,493	51,463	317,948	803,304	15,805	10,638					
RBO	64													
RBO	65	**Accumulated Deferred Income Taxes**												
RBO	66	**Account 190**												
RBO	67	INTANGIBLE												
RBO	68	303003-Intg Misc Computr Softwar	SALWAGXAG	(1)	(1)	(5)	(11)	(1)	(0)					
RBO	69	303004-Intg Misc Computr Softwar	SALWAGXAG	(17)	(20)	(123)	(284)	(14)	(12)					
RBO	70	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(9)	(11)	(65)	(149)	(7)	(7)					
RBO	71	303007-Intg Misc Computr Softwar	SALWAGXAG	(1)	(1)	(4)	(9)	(0)	(0)					
RBO	71	303010-Intg Misc Computr Softwar	SALWAGXAG	(1)	(1)	(8)	(18)	(1)	(1)					
RBO	72	TOTAL INTANGIBLE		(29)	(34)	(204)	(471)	(22)	(21)					
RBO	73													
RBO	74	PRODUCTION												
RBO	75	Steam Production												
RBO	76	310001-Steam Prod Land Own in Fe	DPROD	(44)	(47)	(288)	(863)	(4)	(4)					
RBO	77	310002-Steam Prod Land Rights	DPROD	(117)	(124)	(769)	(2,300)	(10)	(10)					
RBO	78	310003-Steam Prod Water Rights	DPROD	(263)	(280)	(1,736)	(5,190)	(21)	(22)					
RBO	79	310004-Steam Prod Land Rights-NM	DPROD	(8)	(8)	(51)	(153)	(1)	(1)					
RBO	80	311000E-Steam Prod Str & Improv	DPROD	(3,720)	(3,952)	(24,504)	(73,279)	(303)	(305)					
RBO	81	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(519)	(561)	(3,313)	(10,070)	(42)	(42)					
RBO	81	312000E-Steam Prod Boiler Plant E	DPROD	(18,792)	(19,965)	(123,790)	(370,188)	(1,529)	(1,543)					
RBO	81	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(302)	(327)	(1,929)	(5,865)	(24)	(25)					
RBO	82	314000-Steam Prod Turbogen Unit	DPROD	(8,733)	(9,279)	(57,530)	(172,041)	(711)	(717)					
RBO	83	314001-Steam Prod Turbogen-TolkSC	DTRAN	(862)	(932)	(5,499)	(16,714)	(69)	(70)					
RBO	83	315000E-Steam Prod Acc Elec Eq	DPROD	(1,149)	(1,220)	(7,567)	(22,630)	(93)	(94)					
RBO	84	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(433)	(468)	(2,760)	(8,390)	(35)	(35)					
RBO	84	316000E-Steam Prod Misc Pwr Plt E	DPROD	(477)	(507)	(3,141)	(9,394)	(39)	(39)					
RBO	84	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(100)	(108)	(637)	(1,938)	(8)	(8)					
RBO	85	Total Steam Production		(35,519)	(37,778)	(233,517)	(699,015)	(2,889)	(2,915)					
RBO	86													
RBO	87	Other Production Equipment:												

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
RBO	51	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
RBO	52	Prepayments									
RBO	53	16510-Prepayments-Insurance	TOTPLT	81,440	390,520	4,604	24,125	586	33,072	664,832	0
RBO	54	16512-Prepayments-NERC Fees	TRANPLT	9,532	43,989	475	2,336	64	2,941	63,045	0
RBO	55	16515-Prepayments-Auto Licensing	TOTPLT	0	0	0	0	0	0	0	0
RBO	56	16516-Prepayments-I/T Related	TOTPLT	17,456	83,705	987	5,171	126	7,089	142,502	0
RBO	57	16517-Prepayments-Brand Adv	SALWAGXAG	0	0	0	0	0	0	0	0
RBO	58	16518-Prepayments-Pollution Emissions	PRODPLT	27,174	133,214	1,116	5,679	112	6,307	126,205	0
RBO	59	16519-Prepayments-Benefits	SALWAGES	491	2,396	29	149	4	204	4,967	0
RBO	60	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0	0
RBO	61	16526-Prepayments-Other Distribution Utility	SALWAGXAG	1,924	9,392	112	585	14	798	19,469	0
RBO	62	165295-Prepayments Hardware Maintenance	TOTPLT	357	1,714	20	106	3	145	2,918	0
RBO	63	Total Prepayments		138,373	664,930	7,342	38,151	908	50,555	1,023,938	0
RBO	64										
RBO	65	**Accumulated Deferred Income Taxes**									
RBO	66	**Account 190**									
RBO	67	INTANGIBLE									
RBO	68	303003-Intg Misc Computr Softwar	SALWAGXAG	(2)	(9)	(0)	(1)	(0)	(1)	(19)	0
RBO	69	303004-Intg Misc Computr Softwar	SALWAGXAG	(48)	(235)	(3)	(15)	(0)	(20)	(488)	0
RBO	70	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(25)	(124)	(1)	(8)	(0)	(11)	(256)	0
RBO	71	303007-Intg Misc Computr Softwar	SALWAGXAG	(2)	(8)	(0)	(0)	(0)	(1)	(16)	0
RBO	71	303010-Intg Misc Computr Softwar	SALWAGXAG	(3)	(15)	(0)	(1)	(0)	(1)	(31)	0
RBO	72	TOTAL INTANGIBLE		(80)	(391)	(5)	(24)	(1)	(33)	(810)	0
RBO	73										
RBO	74	PRODUCTION									
RBO	75	Steam Production									
RBO	76	310001-Steam Prod Land Own in Fe	DPROD	(144)	(719)	(7)	(36)	(1)	(46)	(959)	0
RBO	77	310002-Steam Prod Land Rights	DPROD	(384)	(1,916)	(20)	(97)	(2)	(122)	(2,557)	0
RBO	78	310003-Steam Prod Water Rights	DPROD	(866)	(4,324)	(45)	(219)	(5)	(275)	(5,769)	0
RBO	79	310004-Steam Prod Land Rights-NM	DPROD	(26)	(128)	(1)	(6)	(0)	(8)	(170)	0
RBO	80	311000E-Steam Prod Str & Improv	DPROD	(12,227)	(61,052)	(632)	(3,087)	(69)	(3,883)	(81,446)	0
RBO	81	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(1,785)	(8,285)	(89)	(430)	(10)	(551)	(11,741)	0
RBO	81	312000E-Steam Prod Boiler Plant E	DPROD	(61,767)	(308,420)	(3,195)	(15,597)	(351)	(19,615)	(411,442)	0
RBO	81	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(1,040)	(4,825)	(52)	(251)	(6)	(321)	(6,838)	0
RBO	82	314000-Steam Prod Turbogen Unit	DPROD	(28,706)	(143,335)	(1,485)	(7,249)	(163)	(9,116)	(191,213)	0
RBO	83	314001-Steam Prod Turbogen-TolkSC	DTRAN	(2,963)	(13,751)	(148)	(714)	(16)	(915)	(19,488)	0
RBO	83	315000E-Steam Prod Acc Elec Eq	DPROD	(3,776)	(18,854)	(195)	(953)	(21)	(1,199)	(25,152)	0
RBO	84	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(1,488)	(6,903)	(74)	(359)	(8)	(459)	(9,783)	0
RBO	84	316000E-Steam Prod Misc Pwr Plt E	DPROD	(1,567)	(7,827)	(81)	(396)	(9)	(498)	(10,441)	0
RBO	84	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(343)	(1,594)	(17)	(83)	(2)	(106)	(2,259)	0
RBO	85	Total Steam Production		(117,082)	(581,933)	(6,042)	(29,477)	(664)	(37,114)	(779,257)	0
RBO	86										
RBO	87	Other Production Equipment:									

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DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
RBO	88	340001-Other Prod Land Own in Fee	DPROD	(1)	(0)	(0)	(0)	(0)
RBO	89	341000E-Other Prod Str & Impr	DPROD	(60,994)	(20,477)	(1,994)	(11,752)	(103)
RBO	90	341045-Other Prod Str & Imp-Wind	ENERGY1	(422,136)	(85,059)	(9,550)	(68,836)	(679)
RBO	91	342000E-Other Prod Fuel Hldr	DPROD	(9,048)	(3,038)	(296)	(1,743)	(15)
RBO	92	343000-Other Prod Prime Mover	DPROD	(283,199)	(95,079)	(9,259)	(54,564)	(480)
RBO	93	344000E-Other Prod Generator	DPROD	(1,266,681)	(425,263)	(41,413)	(244,052)	(2,146)
RBO	94	344045-Other Prod Generator-Wind	ENERGY1	(4,950,210)	(997,446)	(111,984)	(807,211)	(7,957)
RBO	95	345000E-Other Prod Access Elect Equip	DPROD	(204,246)	(68,571)	(6,678)	(39,352)	(346)
RBO	96	345045-Other Prod Acc El Eq-Wind	ENERGY1	(253,977)	(51,175)	(5,746)	(41,415)	(408)
RBO	97	346045-Other Prod Misc P Eq-Wind	ENERGY1	(59)	(12)	(1)	(10)	(0)
RBO	98	346000E-Other Prod Misc Pwr P	DPROD	(31,260)	(10,495)	(1,022)	(6,023)	(53)
RBO	99	Total Other Production Equipment		(7,481,812)	(1,756,616)	(187,943)	(1,274,958)	(12,187)
RBO	100	TOTAL PRODUCTION		(9,799,062)	(2,535,872)	(263,783)	(1,721,556)	(16,111)

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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
RBO	88	340001-Other Prod Land Own in Fee	DPROD	(0)	(0)	(0)	(0)	(0)	(0)					
RBO	89	341000E-Other Prod Str & Impr	DPROD	(935)	(994)	(6,161)	(18,424)	(76)	(77)					
RBO	90	341045-Other Prod Str & Imp-Wind	ENERGY1	(6,313)	(4,825)	(58,714)	(186,570)	(792)	(799)					
RBO	91	342000E-Other Prod Fuel Hldr	DPROD	(139)	(147)	(914)	(2,733)	(11)	(11)					
RBO	92	343000-Other Prod Prime Mover	DPROD	(4,343)	(4,614)	(28,606)	(85,545)	(353)	(357)					
RBO	93	344000E-Other Prod Generator	DPROD	(19,423)	(20,636)	(127,949)	(382,623)	(1,581)	(1,595)					
RBO	94	344045-Other Prod Generator-Wind	ENERGY1	(74,028)	(56,582)	(688,513)	(2,187,824)	(9,291)	(9,375)					
RBO	95	345000E-Other Prod Access Elect Equip	DPROD	(3,132)	(3,327)	(20,631)	(61,696)	(255)	(257)					
RBO	96	345045-Other Prod Acc El Eq-Wind	ENERGY1	(3,798)	(2,903)	(35,325)	(112,249)	(477)	(481)					
RBO	97	346045-Other Prod Misc P Eq-Wind	ENERGY1	(1)	(1)	(8)	(26)	(0)	(0)					
RBO	98	346000E-Other Prod Misc Pwr P	DPROD	(479)	(509)	(3,158)	(9,443)	(39)	(39)					
RBO	99	Total Other Production Equipment		(112,591)	(94,538)	(969,978)	(3,047,134)	(12,876)	(12,992)					
RBO	100	TOTAL PRODUCTION		(148,109)	(132,316)	(1,203,495)	(3,746,149)	(15,764)	(15,906)					

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
RBO	88	340001-Other Prod Land Own in Fee	DPROD	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
RBO	89	341000E-Other Prod Str & Impr	DPROD	(3,074)	(15,350)	(159)	(776)	(17)	(976)	(20,477)	0
RBO	90	341045-Other Prod Str & Imp-Wind	ENERGY1	(31,997)	(154,573)	(980)	(5,333)	(84)	(4,741)	(85,059)	0
RBO	91	342000E-Other Prod Fuel Hldr	DPROD	(456)	(2,277)	(24)	(115)	(3)	(145)	(3,038)	0
RBO	92	343000-Other Prod Prime Mover	DPROD	(14,274)	(71,272)	(738)	(3,604)	(81)	(4,533)	(95,079)	0
RBO	93	344000E-Other Prod Generator	DPROD	(63,842)	(318,781)	(3,302)	(16,121)	(363)	(20,273)	(425,263)	0
RBO	94	344045-Other Prod Generator-Wind	ENERGY1	(375,215)	(1,812,610)	(11,496)	(62,532)	(980)	(55,601)	(997,446)	0
RBO	95	345000E-Other Prod Access Elect Equip	DPROD	(10,294)	(51,402)	(532)	(2,599)	(58)	(3,269)	(68,571)	0
RBO	96	345045-Other Prod Acc El Eq-Wind	ENERGY1	(19,251)	(92,998)	(590)	(3,208)	(50)	(2,853)	(51,175)	0
RBO	97	346045-Other Prod Misc P Eq-Wind	ENERGY1	(4)	(22)	(0)	(1)	(0)	(1)	(12)	0
RBO	98	346000E-Other Prod Misc Pwr P	DPROD	(1,576)	(7,867)	(81)	(398)	(9)	(500)	(10,495)	0
RBO	99	Total Other Production Equipment		(519,983)	(2,527,152)	(17,903)	(94,688)	(1,645)	(92,892)	(1,756,616)	0
RBO	100	TOTAL PRODUCTION		(637,064)	(3,109,085)	(23,945)	(124,165)	(2,309)	(130,006)	(2,535,872)	0

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
RBO	101	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**						
RBO	102	TRANSMISSION						
RBO	103	105000-Held for Future Us	DTRAN	(15)	(5)	(0)	(3)	(0)
RBO	104	350001-Tran Land Owned in Fe	DTRAN	(851)	(293)	(28)	(165)	(1)
RBO	105	350002E-Transmission Land Right	DTRAN	(52,267)	(18,010)	(1,737)	(10,118)	(88)
RBO	106	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,874)	(1,524)	(176)	(1,200)	(9)
RBO	107	352000-Transmission Str & Improv	DTRAN	(813,363)	(280,261)	(27,037)	(157,451)	(1,371)
RBO	108	352010-Tran Str & Impr-Prod	DPRODTI	(2,638)	(886)	(86)	(508)	(4)
RBO	109	352045-Tran Str & Impr-Wind	ENERGY1	(5,895)	(1,188)	(133)	(961)	(9)
RBO	110	353000E-Transmission Station	DTRAN	(7,888,828)	(2,718,260)	(262,229)	(1,527,117)	(13,294)
RBO	111	353010-Tran Station Equip Pro	DPRODTI	(103,114)	(34,619)	(3,371)	(19,867)	(175)
RBO	112	353045-Tran Station Equip-Wind	ENERGY1	(126,221)	(25,433)	(2,855)	(20,582)	(203)
RBO	113	354000E-Tran Towers & Fixture	DTRAN	(536,334)	(184,805)	(17,828)	(103,823)	(904)
RBO	114	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(39,757)	(15,641)	(1,805)	(12,315)	(91)
RBO	115	355000E	DTRAN	(5,696,858)	(1,962,971)	(189,367)	(1,102,796)	(9,600)
RBO	116	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(422,289)	(166,132)	(19,171)	(130,803)	(964)
RBO	117	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,654)	(891)	(87)	(511)	(4)
RBO	118	355045-Tran Poles & Fixtures-Wind	ENERGY1	(46,339)	(9,337)	(1,048)	(7,556)	(74)
RBO	119	356010-Tran OH Cond & Device-Prod	DPRODTI	(3,714)	(1,247)	(121)	(715)	(6)
RBO	120	356000E-Tran OH Conductor & D	DTRAN	(2,036,312)	(701,654)	(67,688)	(394,189)	(3,431)
RBO	121	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(150,945)	(59,383)	(6,853)	(46,755)	(345)
RBO	122	356045-Tran OH Cond & Device-Wind	ENERGY1	(27,635)	(5,568)	(625)	(4,506)	(44)
RBO	123	357000E-Tran Underground Cond	DTRAN	(1,150)	(396)	(38)	(223)	(2)
RBO	124	358000-Tran UG Conductor & Devic	DTRAN	(2,048)	(706)	(68)	(396)	(3)
RBO	125	359000-Transmission Road & Trai	DTRAN	(2,165)	(746)	(72)	(419)	(4)
RBO	126	TOTAL TRANSMISSION		(17,965,265)	(6,189,955)	(602,426)	(3,542,980)	(30,627)
RBO	127							
RBO	128	DISTRIBUTION						
RBO	129	360001E-Dist Land Owned in Fee	DDISPSUB	(174)	(84)	(8)	(44)	(0)
RBO	130	360005-Dist Land Rights-TX	DDISPSUB	(2,078)	(1,008)	(94)	(523)	(5)
RBO	131	361000E-Str & Improv	DDISPSUB	(171,068)	(82,971)	(7,712)	(43,100)	(415)
RBO	132	362000E-Other Eq	DDISPSUB	(3,092,890)	(1,500,095)	(139,425)	(779,246)	(7,500)
RBO	133	364000-Dist Poles, Towers & Fixt	PLT_364	(5,500,700)	(2,812,025)	(261,361)	(1,318,773)	(14,060)
RBO	134	365000-Dist OH Conductor & Devic	PLT_365	(4,698,077)	(2,401,714)	(223,225)	(1,126,347)	(12,008)
RBO	135	366000E-Dist Underground Cond	PLT_366	(290,680)	(147,788)	(13,736)	(70,067)	(739)
RBO	136	367000E-Dist UG Conductor & D	PLT_367	(1,037,200)	(527,335)	(49,013)	(250,013)	(2,637)
RBO	137	368000E-Dist Line Transformer	PLT_368	(3,488,113)	(2,546,917)	(236,721)	(480,572)	(12,734)
RBO	138	369000E-Distribution Services	CSERVICE	35,933	25,075	4,113	5,768	416
RBO	139	369010-Distribution Services O	CSERVICE	(515,059)	(359,420)	(58,956)	(82,675)	(5,970)
RBO	140	369020-Distribution Services U	CSERVICE	(712,467)	(497,176)	(81,553)	(114,362)	(8,258)
RBO	141	370000E-Distribution Meter	CMETERS	(715,577)	(410,150)	(97,022)	(105,450)	(9,812)
RBO	142	371000E-Dist Inst on Cust Premis	CUSTPREM	(41,215)	0	0	0	0
RBO	143	373000-Dist Street Light & Sg Sy	CLIGHT	(113,475)	0	0	0	0
RBO	144	TOTAL DISTRIBUTION		(20,342,841)	(11,261,607)	(1,164,711)	(4,365,404)	(73,722)
RBO	145							
RBO	146							
RBO	147							
RBO	148							
RBO	149							
RBO	150							

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
RBO	101	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**												
RBO	102	TRANSMISSION												
RBO	103	105000-Held for Future Us	DTRAN	(0)	(0)	(1)	(4)	(0)	(0)					
RBO	104	350001-Tran Land Owned in Fe	DTRAN	(13)	(14)	(83)	(251)	(1)	(1)					
RBO	105	350002E-Transmission Land Right	DTRAN	(797)	(861)	(5,082)	(15,446)	(64)	(65)					
RBO	106	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(61)	(66)	(666)	(168)	(3)	(2)					
RBO	107	352000-Transmission Str & Improv	DTRAN	(12,397)	(13,398)	(79,078)	(240,370)	(996)	(1,005)					
RBO	108	352010-Tran Str & Impr-Prod	DPRODTI	(40)	(43)	(266)	(797)	(3)	(3)					
RBO	109	352045-Tran Str & Impr-Wind	ENERGY1	(88)	(67)	(820)	(2,605)	(11)	(11)					
RBO	110	353000E-Transmission Station	DTRAN	(120,241)	(129,949)	(766,976)	(2,331,355)	(9,660)	(9,747)					
RBO	111	353010-Tran Station Equip Pro	DPRODTI	(1,581)	(1,680)	(10,416)	(31,147)	(129)	(130)					
RBO	112	353045-Tran Station Equip-Wind	ENERGY1	(1,888)	(1,443)	(17,556)	(55,785)	(237)	(239)					
RBO	113	354000E-Tran Towers & Fixture	DTRAN	(8,175)	(8,835)	(52,144)	(158,501)	(657)	(663)					
RBO	114	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(622)	(677)	(6,836)	(1,720)	(30)	(21)					
RBO	115	355000E	DTRAN	(86,831)	(93,842)	(553,866)	(1,683,570)	(6,976)	(7,039)					
RBO	116	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(6,603)	(7,189)	(72,606)	(18,271)	(321)	(228)					
RBO	117	355010-Tran Poles & Fixtures-Prod	DPRODTI	(41)	(43)	(268)	(802)	(3)	(3)					
RBO	118	355045-Tran Poles & Fixtures-Wind	ENERGY1	(693)	(530)	(6,445)	(20,480)	(87)	(88)					
RBO	119	356010-Tran OH Cond & Device-Prod	DPRODTI	(57)	(60)	(375)	(1,122)	(5)	(5)					
RBO	120	356000E-Tran OH Conductor & D	DTRAN	(31,037)	(33,543)	(197,977)	(601,783)	(2,494)	(2,516)					
RBO	121	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(2,360)	(2,569)	(25,953)	(6,531)	(115)	(82)					
RBO	122	356045-Tran OH Cond & Device-Wind	ENERGY1	(413)	(316)	(3,844)	(12,214)	(52)	(52)					
RBO	123	357000E-Tran Underground Cond	DTRAN	(18)	(19)	(112)	(340)	(1)	(1)					
RBO	124	358000-Tran UG Conductor & Devic	DTRAN	(31)	(34)	(199)	(605)	(3)	(3)					
RBO	125	359000-Transmission Road & Trai	DTRAN	(33)	(36)	(210)	(640)	(3)	(3)					
RBO	126	TOTAL TRANSMISSION		(274,020)	(295,213)	(1,801,777)	(5,184,508)	(21,850)	(21,907)					
RBO	127													
RBO	128	DISTRIBUTION												
RBO	129	360001E-Dist Land Owned in Fee	DDISPSUB	(4)	(6)	(26)	0	(1)	(1)					
RBO	130	360005-Dist Land Rights-TX	DDISPSUB	(45)	(76)	(311)	0	(8)	(8)					
RBO	131	361000E-Str & Improv	DDISPSUB	(3,701)	(6,274)	(25,609)	0	(668)	(620)					
RBO	132	362000E-Other Eq	DDISPSUB	(66,910)	(113,434)	(462,999)	0	(12,077)	(11,205)					
RBO	133	364000-Dist Poles, Towers & Fixt	PLT_364	(114,004)	(196,723)	(740,110)	0	(22,638)	(21,005)					
RBO	134	365000-Dist OH Conductor & Devic	PLT_365	(97,369)	(168,019)	(632,119)	0	(19,335)	(17,940)					
RBO	135	366000E-Dist Underground Cond	PLT_366	(6,053)	(10,424)	(39,580)	0	(1,190)	(1,104)					
RBO	136	367000E-Dist UG Conductor & D	PLT_367	(21,597)	(37,195)	(141,227)	0	(4,245)	(3,939)					
RBO	137	368000E-Dist Line Transformer	PLT_368	(45,820)	(98,146)	(27,675)	0	(20,504)	(19,024)					
RBO	138	369000E-Distribution Services	CSERVICE	305	255	0	0	0	0					
RBO	139	369010-Distribution Services O	CSERVICE	(4,377)	(3,661)	0	0	0	0					
RBO	140	369020-Distribution Services U	CSERVICE	(6,055)	(5,064)	0	0	0	0					
RBO	141	370000E-Distribution Meter	CMETERS	(8,840)	(10,745)	(66,690)	(6,869)	0	0					
RBO	142	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	(41,215)					
RBO	143	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	(113,475)	0					
RBO	144	TOTAL DISTRIBUTION		(374,470)	(649,512)	(2,136,345)	(6,869)	(194,141)	(116,060)					
RBO	145													
RBO	146													
RBO	147													
RBO	148													
RBO	149													
RBO	150													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
RBO	101	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
RBO	102	TRANSMISSION									
RBO	103	105000-Held for Future Us	DTRAN	(1)	(4)	(0)	(0)	(0)	(0)	(5)	0
RBO	104	350001-Tran Land Owned in Fe	DTRAN	(45)	(207)	(2)	(11)	(0)	(14)	(293)	0
RBO	105	350002E-Transmission Land Right	DTRAN	(2,738)	(12,708)	(137)	(660)	(15)	(846)	(18,010)	0
RBO	106	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(70)	(97)	(6)	(54)	(8)	(58)	(1,524)	0
RBO	107	352000-Transmission Str & Improv	DTRAN	(42,615)	(197,756)	(2,125)	(10,272)	(236)	(13,162)	(280,261)	0
RBO	108	352010-Tran Str & Impr-Prod	DPRODTI	(133)	(664)	(7)	(34)	(1)	(42)	(886)	0
RBO	109	352045-Tran Str & Impr-Wind	ENERGY1	(447)	(2,158)	(14)	(74)	(1)	(66)	(1,188)	0
RBO	110	353000E-Transmission Station	DTRAN	(413,319)	(1,918,036)	(20,613)	(99,628)	(2,290)	(127,659)	(2,718,260)	0
RBO	111	353010-Tran Station Equip Pro	DPRODTI	(5,197)	(25,950)	(269)	(1,312)	(30)	(1,650)	(34,619)	0
RBO	112	353045-Tran Station Equip-Wind	ENERGY1	(9,567)	(46,218)	(293)	(1,594)	(25)	(1,418)	(25,433)	0
RBO	113	354000E-Tran Towers & Fixture	DTRAN	(28,100)	(130,401)	(1,401)	(6,773)	(156)	(8,679)	(184,805)	0
RBO	114	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(723)	(997)	(64)	(558)	(78)	(599)	(15,641)	0
RBO	115	355000E	DTRAN	(298,475)	(1,385,095)	(14,885)	(71,946)	(1,654)	(92,188)	(1,962,971)	0
RBO	116	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(7,680)	(10,591)	(676)	(5,928)	(826)	(6,363)	(166,132)	0
RBO	117	355010-Tran Poles & Fixtures-Prod	DPRODTI	(134)	(668)	(7)	(34)	(1)	(42)	(891)	0
RBO	118	355045-Tran Poles & Fixtures-Wind	ENERGY1	(3,512)	(16,968)	(108)	(585)	(9)	(520)	(9,337)	0
RBO	119	356010-Tran OH Cond & Device-Prod	DPRODTI	(187)	(935)	(10)	(47)	(1)	(59)	(1,247)	0
RBO	120	356000E-Tran OH Conductor & D	DTRAN	(106,688)	(495,095)	(5,321)	(25,717)	(591)	(32,952)	(701,654)	0
RBO	121	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(2,745)	(3,786)	(242)	(2,119)	(295)	(2,274)	(59,383)	0
RBO	122	356045-Tran OH Cond & Device-Wind	ENERGY1	(2,095)	(10,119)	(64)	(349)	(5)	(310)	(5,568)	0
RBO	123	357000E-Tran Underground Cond	DTRAN	(60)	(280)	(3)	(15)	(0)	(19)	(396)	0
RBO	124	358000-Tran UG Conductor & Devic	DTRAN	(107)	(498)	(5)	(26)	(1)	(33)	(706)	0
RBO	125	359000-Transmission Road & Trai	DTRAN	(113)	(526)	(6)	(27)	(1)	(35)	(746)	0
RBO	126	TOTAL TRANSMISSION		(924,754)	(4,259,755)	(46,256)	(227,764)	(6,223)	(288,990)	(6,189,955)	0
RBO	127										
RBO	128	DISTRIBUTION									
RBO	129	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	(1)	(3)	(0)	(6)	(84)	0
RBO	130	360005-Dist Land Rights-TX	DDISPSUB	0	0	(8)	(37)	(1)	(75)	(1,008)	0
RBO	131	361000E-Str & Improv	DDISPSUB	0	0	(631)	(3,070)	(104)	(6,170)	(82,971)	0
RBO	132	362000E-Other Eq	DDISPSUB	0	0	(11,408)	(55,502)	(1,881)	(111,553)	(1,500,095)	0
RBO	133	364000-Dist Poles, Towers & Fixt	PLT_364	0	0	(18,236)	(95,768)	(3,007)	(193,716)	(2,812,025)	0
RBO	134	365000-Dist OH Conductor & Devic	PLT_365	0	0	(15,575)	(81,794)	(2,568)	(165,450)	(2,401,714)	0
RBO	135	366000E-Dist Underground Cond	PLT_366	0	0	(975)	(5,077)	(161)	(10,263)	(147,788)	0
RBO	136	367000E-Dist UG Conductor & D	PLT_367	0	0	(3,480)	(18,117)	(574)	(36,621)	(527,335)	0
RBO	137	368000E-Dist Line Transformer	PLT_368	0	0	(682)	(45,138)	(112)	(98,033)	(2,546,917)	0
RBO	138	369000E-Distribution Services	CSERVICE	0	0	0	305	0	255	25,075	0
RBO	139	369010-Distribution Services O	CSERVICE	0	0	0	(4,377)	0	(3,661)	(359,420)	0
RBO	140	369020-Distribution Services U	CSERVICE	0	0	0	(6,055)	0	(5,064)	(497,176)	0
RBO	141	370000E-Distribution Meter	CMETERS	(1,219)	(5,650)	(1,487)	(7,352)	(456)	(10,289)	(410,150)	0
RBO	142	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	0	0	0
RBO	143	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	0	0	0	0
RBO	144	TOTAL DISTRIBUTION		(1,219)	(5,650)	(52,483)	(321,986)	(8,866)	(640,646)	(11,261,607)	0
RBO	145										
RBO	146										
RBO	147										
RBO	148										
RBO	149										
RBO	150										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
RBO	151	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**						
RBO	152	GENERAL						
RBO	153	389001-General Land Owned in Fe	SALWAGXAG	(759)	(300)	(36)	(131)	(3)
RBO	154	390000-Genl Structures & Improv	SALWAGXAG	(340,276)	(134,645)	(16,196)	(58,492)	(1,144)
RBO	155	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(10,060)	(3,981)	(479)	(1,729)	(34)
RBO	156	391000-General Office Furn & E	SALWAGXAG	(6,406)	(2,535)	(305)	(1,101)	(22)
RBO	157	391004-General Info Sys Computer	SALWAGXAG	(4,048)	(1,602)	(193)	(696)	(14)
RBO	158	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
RBO	159	392010-General Transp Eq Grp	SALWAGXAG	0	0	0	0	0
RBO	160	393000-General Stores Equipmen	SALWAGXAG	(619)	(245)	(29)	(106)	(2)
RBO	161	394000-General Tools & Shop Equi	SALWAGXAG	(75,760)	(29,978)	(3,606)	(13,023)	(255)
RBO	162	395000-General Laboratory Equi	SALWAGXAG	(15,686)	(6,207)	(747)	(2,696)	(53)
RBO	163	396000-General Power Operated E	SALWAGXAG	0	0	0	0	0
RBO	164	397000-General Communication E	SALWAGXAG	(92,149)	(36,463)	(4,386)	(15,840)	(310)
RBO	165	397010-General Comm Eq Two Wa	SALWAGXAG	(74,878)	(29,629)	(3,564)	(12,871)	(252)
RBO	166	397020-General Comm Eq AE	SALWAGXAG	(135)	(54)	(6)	(23)	(0)
RBO	167	397030-General Comm Eq EM	SALWAGXAG	(25,383)	(10,044)	(1,208)	(4,363)	(85)
RBO	168	398000-General Miscellaneous E	SALWAGXAG	(3,942)	(1,560)	(188)	(678)	(13)
RBO	169	TOTAL GENERAL		(650,102)	(257,241)	(30,942)	(111,749)	(2,186)
RBO	170							
RBO	171	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(1,018)	(403)	(48)	(175)	(3)
RBO	172	SchM-103 - Environmental Remediation	PRODPLT	(414,718)	(116,909)	(11,882)	(74,967)	(688)
RBO	173	SchM-109 - Employee Incentive	SALWAGES	(493,239)	(195,172)	(23,476)	(84,785)	(1,658)
RBO	174	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,087,166)	(825,881)	(99,342)	(358,773)	(7,017)
RBO	175	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(69,847)	(27,638)	(3,324)	(12,006)	(235)
RBO	176	SchM-118 - Inventory Reserve	SALWAGES	(48,809)	(19,314)	(2,323)	(8,390)	(164)
RBO	177	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3,998)	(1,582)	(190)	(687)	(13)
RBO	178	SchM-127 - Litigation Reserve	RATEBASE	(11,863)	(4,075)	(421)	(2,242)	(25)
RBO	179	SchM-137 - R&E Credit	TOTPLT	(5,438,537)	(1,965,581)	(203,470)	(1,036,249)	(12,119)
RBO	180	SchM-174 - New Hire Retention Credit	SALWAGES	(6,510)	(2,576)	(310)	(1,119)	(22)
RBO	181	SchM-192 - Texas Margin Tax	NETPLT	10,676	3,746	385	2,035	23
RBO	182	SchM-226 - Performance Recognition Award	SALWAGES	(13,838)	(5,476)	(659)	(2,379)	(47)
RBO	183	SchM-299 - Operating Lease	TOTPLT	(58,326,693)	(21,080,272)	(2,182,151)	(11,113,466)	(129,973)
RBO	184	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(640,410)	(253,407)	(30,481)	(110,083)	(2,153)
RBO	185	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(34,180,294)	(6,887,183)	(773,232)	(5,573,645)	(54,939)
RBO	186	SchM-PTC - Deferred PTCs - Sagamore	ENERGY1	(12,597)	(2,538)	(285)	(2,054)	(20)
RBO	187	SchM_NOL - NOL Excess ADIT	TOTPLT	(13,003,293)	(4,699,614)	(486,486)	(2,477,625)	(28,976)
RBO	191	Total Non-Plant ADIT		(114,742,152)	(36,083,874)	(3,817,696)	(20,856,610)	(238,031)
RBO	192							
RBO	193	**Total Account 190**		(163,501,467)	(56,329,360)	(5,879,656)	(30,598,651)	(360,684)
RBO	194							
RBO	195	**Account 281**						
RBO	196	311000E-Steam Prod Str & Improv	PRODPLT	615,981	173,644	17,649	111,349	1,022
RBO	197	**Total Account 281**		615,981	173,644	17,649	111,349	1,022
RBO	198							
RBO	199							
RBO	200							

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
RBO	151	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**												
RBO	152	GENERAL												
RBO	153	389001-General Land Owned in Fe	SALWAGXAG	(11)	(13)	(76)	(175)	(8)	(8)					
RBO	154	390000-Genl Structures & Improv	SALWAGXAG	(4,817)	(5,617)	(33,939)	(78,259)	(3,725)	(3,441)					
RBO	155	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(142)	(166)	(1,003)	(2,314)	(110)	(102)					
RBO	156	391000-General Office Furn & E	SALWAGXAG	(91)	(106)	(639)	(1,473)	(70)	(65)					
RBO	157	391004-General Info Sys Computer	SALWAGXAG	(57)	(67)	(404)	(931)	(44)	(41)					
RBO	158	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)					
RBO	159	392010-General Transp Eq Grp	SALWAGXAG	0	0	0	0	0	0					
RBO	160	393000-General Stores Equipmen	SALWAGXAG	(9)	(10)	(62)	(142)	(7)	(6)					
RBO	161	394000-General Tools & Shop Equi	SALWAGXAG	(1,072)	(1,251)	(7,556)	(17,424)	(829)	(766)					
RBO	162	395000-General Laboratory Equi	SALWAGXAG	(222)	(259)	(1,565)	(3,608)	(172)	(159)					
RBO	163	396000-General Power Operated E	SALWAGXAG	0	0	0	0	0	0					
RBO	164	397000-General Communication E	SALWAGXAG	(1,304)	(1,521)	(9,191)	(21,193)	(1,009)	(932)					
RBO	165	397010-General Comm Eq Two Wa	SALWAGXAG	(1,060)	(1,236)	(7,468)	(17,221)	(820)	(757)					
RBO	166	397020-General Comm Eq AE	SALWAGXAG	(2)	(2)	(14)	(31)	(1)	(1)					
RBO	167	397030-General Comm Eq EM	SALWAGXAG	(359)	(419)	(2,532)	(5,838)	(278)	(257)					
RBO	168	398000-General Miscellaneous E	SALWAGXAG	(56)	(65)	(393)	(907)	(43)	(40)					
RBO	169	TOTAL GENERAL		(9,203)	(10,731)	(64,842)	(149,515)	(7,117)	(6,575)					
RBO	170													
RBO	171	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(14)	(17)	(102)	(234)	(11)	(10)					
RBO	172	SchM-103 - Environmental Remediation	PRODPLT	(6,295)	(5,946)	(48,208)	(148,573)	(622)	(628)					
RBO	173	SchM-109 - Employee Incentive	SALWAGES	(6,982)	(8,142)	(49,196)	(113,438)	(5,400)	(4,989)					
RBO	174	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(29,545)	(34,453)	(208,175)	(480,019)	(22,851)	(21,109)					
RBO	175	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(989)	(1,153)	(6,967)	(16,064)	(765)	(706)					
RBO	176	SchM-118 - Inventory Reserve	SALWAGES	(691)	(806)	(4,868)	(11,225)	(534)	(494)					
RBO	177	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(57)	(66)	(399)	(919)	(44)	(40)					
RBO	178	SchM-127 - Litigation Reserve	RATEBASE	(186)	(212)	(1,332)	(3,254)	(83)	(33)					
RBO	179	SchM-137 - R&E Credit	TOTPLT	(84,937)	(99,509)	(584,700)	(1,395,354)	(34,522)	(22,097)					
RBO	180	SchM-174 - New Hire Retention Credit	SALWAGES	(92)	(107)	(649)	(1,497)	(71)	(66)					
RBO	181	SchM-192 - Texas Margin Tax	NETPLT	168	195	1,183	2,838	75	29					
RBO	182	SchM-226 - Performance Recognition Award	SALWAGES	(196)	(228)	(1,380)	(3,182)	(152)	(140)					
RBO	183	SchM-299 - Operating Lease	TOTPLT	(910,921)	(1,067,201)	(6,270,732)	(14,964,758)	(370,233)	(236,987)					
RBO	184	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(9,065)	(10,571)	(63,875)	(147,285)	(7,011)	(6,477)					
RBO	185	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(511,149)	(390,685)	(4,754,054)	(15,106,524)	(64,153)	(64,730)					
RBO	186	SchM-PTC - Deferred PTCs - Sagamore	ENERGY1	(188)	(144)	(1,752)	(5,568)	(24)	(24)					
RBO	187	SchM_NOL - NOL Excess ADIT	TOTPLT	(203,080)	(237,921)	(1,397,990)	(3,336,228)	(82,539)	(52,834)					
RBO	191	Total Non-Plant ADIT		(1,764,220)	(1,856,967)	(13,393,194)	(35,731,284)	(588,940)	(411,335)					
RBO	192													
RBO	193	**Total Account 190**		(2,570,050)	(2,944,773)	(18,599,857)	(44,818,796)	(827,836)	(571,804)					
RBO	194													
RBO	195	**Account 281**												
RBO	196	311000E-Steam Prod Str & Improv	PRODPLT	9,349	8,832	71,603	220,676	924	933					
RBO	197	**Total Account 281**		9,349	8,832	71,603	220,676	924	933					
RBO	198													
RBO	199													
RBO	200													

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
RBO	151	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
RBO	152	GENERAL									
RBO	153	389001-General Land Owned in Fe	SALWAGXAG	(30)	(145)	(2)	(9)	(0)	(12)	(300)	0
RBO	154	390000-Genl Structures & Improv	SALWAGXAG	(13,306)	(64,953)	(773)	(4,044)	(99)	(5,518)	(134,645)	0
RBO	155	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(393)	(1,920)	(23)	(120)	(3)	(163)	(3,981)	0
RBO	156	391000-General Office Furn & E	SALWAGXAG	(251)	(1,223)	(15)	(76)	(2)	(104)	(2,535)	0
RBO	157	391004-General Info Sys Computer	SALWAGXAG	(158)	(773)	(9)	(48)	(1)	(66)	(1,602)	0
RBO	158	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
RBO	159	392010-General Transp Eq Grp	SALWAGXAG	0	0	0	0	0	0	0	0
RBO	160	393000-General Stores Equipmen	SALWAGXAG	(24)	(118)	(1)	(7)	(0)	(10)	(245)	0
RBO	161	394000-General Tools & Shop Equi	SALWAGXAG	(2,962)	(14,461)	(172)	(900)	(22)	(1,228)	(29,978)	0
RBO	162	395000-General Laboratory Equi	SALWAGXAG	(613)	(2,994)	(36)	(186)	(5)	(254)	(6,207)	0
RBO	163	396000-General Power Operated E	SALWAGXAG	0	0	0	0	0	0	0	0
RBO	164	397000-General Communication E	SALWAGXAG	(3,603)	(17,590)	(209)	(1,095)	(27)	(1,494)	(36,463)	0
RBO	165	397010-General Comm Eq Two Wa	SALWAGXAG	(2,928)	(14,293)	(170)	(890)	(22)	(1,214)	(29,629)	0
RBO	166	397020-General Comm Eq AE	SALWAGXAG	(5)	(26)	(0)	(2)	(0)	(2)	(54)	0
RBO	167	397030-General Comm Eq EM	SALWAGXAG	(993)	(4,845)	(58)	(302)	(7)	(412)	(10,044)	0
RBO	168	398000-General Miscellaneous E	SALWAGXAG	(154)	(753)	(9)	(47)	(1)	(64)	(1,560)	0
RBO	169	TOTAL GENERAL		(25,421)	(124,094)	(1,477)	(7,726)	(190)	(10,541)	(257,241)	0
RBO	170										
RBO	171	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	(40)	(194)	(2)	(12)	(0)	(17)	(403)	0
RBO	172	SchM-103 - Environmental Remediation	PRODPLT	(25,172)	(123,401)	(1,034)	(5,261)	(104)	(5,842)	(116,909)	0
RBO	173	SchM-109 - Employee Incentive	SALWAGES	(19,287)	(94,151)	(1,121)	(5,862)	(144)	(7,998)	(195,172)	0
RBO	174	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(81,615)	(398,403)	(4,742)	(24,803)	(610)	(33,843)	(825,881)	0
RBO	175	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(2,731)	(13,333)	(159)	(830)	(20)	(1,133)	(27,638)	0
RBO	176	SchM-118 - Inventory Reserve	SALWAGES	(1,909)	(9,317)	(111)	(580)	(14)	(791)	(19,314)	0
RBO	177	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(156)	(763)	(9)	(48)	(1)	(65)	(1,582)	0
RBO	178	SchM-127 - Litigation Reserve	RATEBASE	(564)	(2,690)	(30)	(156)	(4)	(208)	(4,075)	0
RBO	179	SchM-137 - R&E Credit	TOTPLT	(240,778)	(1,154,576)	(13,611)	(71,325)	(1,732)	(97,777)	(1,965,581)	0
RBO	180	SchM-174 - New Hire Retention Credit	SALWAGES	(255)	(1,243)	(15)	(77)	(2)	(106)	(2,576)	0
RBO	181	SchM-192 - Texas Margin Tax	NETPLT	492	2,345	27	141	3	191	3,746	0
RBO	182	SchM-226 - Performance Recognition Award	SALWAGES	(541)	(2,641)	(31)	(164)	(4)	(224)	(5,476)	0
RBO	183	SchM-299 - Operating Lease	TOTPLT	(2,582,269)	(12,382,489)	(145,979)	(764,943)	(18,570)	(1,048,631)	(21,080,272)	0
RBO	184	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(25,042)	(122,243)	(1,455)	(7,610)	(187)	(10,384)	(253,407)	0
RBO	185	SchM-PTC - Deferred PTCs - Hale	ENERGY1	(2,590,787)	(12,515,737)	(79,376)	(431,773)	(6,770)	(383,916)	(6,887,183)	0
RBO	186	SchM-PTC - Deferred PTCs - Sagamore	ENERGY1	(955)	(4,613)	(29)	(159)	(2)	(141)	(2,538)	0
RBO	187	SchM_NOL - NOL Excess ADIT	TOTPLT	(575,688)	(2,760,539)	(32,544)	(170,536)	(4,140)	(233,781)	(4,699,614)	0
RBO	191	Total Non-Plant ADIT		(6,147,297)	(29,583,987)	(280,221)	(1,483,998)	(32,301)	(1,824,666)	(36,083,874)	0
RBO	192										
RBO	193	**Total Account 190**		(7,735,835)	(37,082,961)	(404,387)	(2,165,664)	(49,890)	(2,894,883)	(56,329,360)	0
RBO	194										
RBO	195	**Account 281**									
RBO	196	311000E-Steam Prod Str & Improv	PRODPLT	37,388	183,288	1,535	7,814	155	8,677	173,644	0
RBO	197	**Total Account 281**		37,388	183,288	1,535	7,814	155	8,677	173,644	0
RBO	198										
RBO	199										
RBO	200										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
RBO	201	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**						
RBO	202	**Account 282**						
RBO	203	INTANGIBLE						
RBO	204	303003-Intg Misc Computr Softwar	SALWAGXAG	14,231	5,631	677	2,446	48
RBO	205	303004-Intg Misc Computr Softwar	SALWAGXAG	614,889	243,308	29,266	105,696	2,067
RBO	206	303005-Intg Misc Computr Soft 15y	SALWAGXAG	194,764	77,067	9,270	33,479	655
RBO	207	303007-Intg Misc Computr Softwar	SALWAGXAG	12,252	4,848	583	2,106	41
RBO	208	303010-Intg Misc Computr Softwar	SALWAGXAG	23,184	9,174	1,103	3,985	78
RBO	208	303014-Intg CRS Computr Softwar	CUST	2,571	2,053	320	118	28
RBO	209	TOTAL INTANGIBLE		861,890	342,081	41,220	147,831	2,917
RBO	210							
RBO	211	PRODUCTION						
RBO	212	Steam Production						
RBO	213	310001-Steam Prod Land Own in Fe	DPROD	7,254	2,435	237	1,398	12
RBO	214	310002-Steam Prod Land Rights	DPROD	159,225	53,457	5,206	30,678	270
RBO	215	310003-Steam Prod Water Rights	DPROD	(229,542)	(77,064)	(7,505)	(44,226)	(389)
RBO	216	310004-Steam Prod Land Rights-NM	DPROD	10,596	3,557	346	2,042	18
RBO	217	311000E-Steam Prod Str & Improv	DPROD	13,274,941	4,456,799	434,014	2,557,689	22,490
RBO	218	311001-Steam Prod Str&Imp-TolkSC	DTRAN	1,997,506	688,282	66,398	386,676	3,366
RBO	219	312000E-Steam Prod Boiler Plant E	DPROD	67,645,962	22,710,795	2,211,632	13,033,378	114,602
RBO	220	312001-Steam Prod Blr Plt-TolkSC	DTRAN	1,163,377	400,866	38,671	225,206	1,960
RBO	221	314000-Steam Prod Turbogen Unit	DPROD	30,108,762	10,108,422	984,382	5,801,069	51,009
RBO	221	314001-Steam Prod Turbogen-TolkSC	DTRAN	3,315,414	1,142,395	110,206	641,797	5,587
RBO	221	315000E-Steam Prod Acc Elec Eq	DPROD	3,526,646	1,184,002	115,301	679,480	5,975
RBO	221	315001-Steam Prod Acc El Eq-TolkS	DTRAN	1,664,357	573,489	55,324	322,186	2,805
RBO	221	316000E-Steam Prod Misc Pwr Plt E	DPROD	1,334,697	448,098	43,637	257,157	2,261
RBO	221	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	384,331	132,429	12,775	74,399	648
RBO	222	Total Steam Production		124,363,524	41,827,962	4,070,626	23,968,927	210,613
RBO	223	Other Production Equipment:						
RBO	224	340001-Other Prod Land Own in Fee	DPROD	657	221	21	127	1
RBO	225	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
RBO	226	340145-Other Prod Wind Land Own	ENERGY1	151	30	3	25	0
RBO	227	341000E-Other Prod Str & Impr	DPROD	1,215,908	408,217	39,753	234,270	2,060
RBO	228	341045-Other Prod Str & Imp-Wind	ENERGY1	3,505,682	706,380	79,306	571,658	5,635
RBO	229	342000E-Other Prod Fuel Hldr	DPROD	319,517	107,271	10,446	61,561	541
RBO	230	343000-Other Prod Prime Mover	DPROD	5,059,870	1,698,751	165,429	974,887	8,572
RBO	231	344000E-Other Prod Generator	DPROD	24,281,191	8,151,930	793,855	4,678,268	41,136
RBO	232	344045-Other Prod Generator-Wind	ENERGY1	45,225,132	9,112,671	1,023,090	7,374,683	72,691
RBO	233	345000E-Other Prod Access Elect Equip	DPROD	3,743,662	1,256,860	122,396	721,293	6,342
RBO	234	345045-Other Prod Acc El Eq-Wind	ENERGY1	1,698,362	342,213	38,421	276,945	2,730
RBO	235	346045-Other Prod Misc P Eq-Wind	ENERGY1	1,000	201	23	163	2
RBO	236	346000E-Other Prod Misc Pwr P	DPROD	572,108	192,074	18,705	110,228	969
RBO	237	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0
RBO	238	Total Other Production Equipment		85,623,240	21,976,820	2,291,448	15,004,108	140,680
RBO	239	TOTAL PRODUCTION		209,986,764	63,804,782	6,362,074	38,973,035	351,293
RBO	240							

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
RBO	201	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**												
RBO	202	**Account 282**												
RBO	203	INTANGIBLE												
RBO	204	303003-Intg Misc Computr Softwar	SALWAGXAG	201	235	1,419	3,273	156	144					
RBO	205	303004-Intg Misc Computr Softwar	SALWAGXAG	8,704	10,150	61,330	141,417	6,732	6,219					
RBO	206	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,757	3,215	19,426	44,793	2,132	1,970					
RBO	207	303007-Intg Misc Computr Softwar	SALWAGXAG	173	202	1,222	2,818	134	124					
RBO	208	303010-Intg Misc Computr Softwar	SALWAGXAG	328	383	2,312	5,332	254	234					
RBO	208	303014-Intg CRS Computr Softwar	CUST	9	7	35	1	0	0					
RBO	209	TOTAL INTANGIBLE		12,173	14,192	85,744	197,633	9,408	8,691					
RBO	210													
RBO	211	PRODUCTION												
RBO	212	Steam Production												
RBO	213	310001-Steam Prod Land Own in Fe	DPROD	111	118	733	2,191	9	9					
RBO	214	310002-Steam Prod Land Rights	DPROD	2,442	2,594	16,083	48,097	199	201					
RBO	215	310003-Steam Prod Water Rights	DPROD	(3,520)	(3,740)	(23,186)	(69,337)	(286)	(289)					
RBO	216	310004-Steam Prod Land Rights-NM	DPROD	162	173	1,070	3,201	13	13					
RBO	217	311000E-Steam Prod Str & Improv	DPROD	203,555	216,268	1,340,913	4,009,929	16,567	16,716					
RBO	218	311001-Steam Prod Str&Imp-TolkSC	DTRAN	30,446	32,904	194,204	590,315	2,446	2,468					
RBO	219	312000E-Steam Prod Boiler Plant E	DPROD	1,037,270	1,102,051	6,832,977	20,433,650	84,424	85,183					
RBO	220	312001-Steam Prod Blr Plt-TolkSC	DTRAN	17,732	19,164	113,107	343,808	1,425	1,437					
RBO	221	314000-Steam Prod Turbogen Unit	DPROD	461,682	490,515	3,041,312	9,094,880	37,576	37,915					
RBO	221	314001-Steam Prod Turbogen-TolkSC	DTRAN	50,533	54,613	322,335	979,791	4,060	4,096					
RBO	221	315000E-Steam Prod Acc Elec Eq	DPROD	54,077	57,454	356,230	1,065,285	4,401	4,441					
RBO	221	315001-Steam Prod Acc El Eq-TolkS	DTRAN	25,368	27,416	161,814	491,861	2,038	2,056					
RBO	221	316000E-Steam Prod Misc Pwr Plt E	DPROD	20,466	21,744	134,819	403,169	1,666	1,681					
RBO	221	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	5,858	6,331	37,366	113,580	471	475					
RBO	222	Total Steam Production		1,906,183	2,027,606	12,529,776	37,510,420	155,009	156,403					
RBO	223	Other Production Equipment:												
RBO	224	340001-Other Prod Land Own in Fee	DPROD	10	11	66	198	1	1					
RBO	225	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0					
RBO	226	340145-Other Prod Wind Land Own	ENERGY1	2	2	21	67	0	0					
RBO	227	341000E-Other Prod Str & Impr	DPROD	18,645	19,809	122,820	367,286	1,517	1,531					
RBO	228	341045-Other Prod Str & Imp-Wind	ENERGY1	52,426	40,070	487,597	1,549,392	6,580	6,639					
RBO	229	342000E-Other Prod Fuel Hldr	DPROD	4,899	5,205	32,275	96,516	399	402					
RBO	230	343000-Other Prod Prime Mover	DPROD	77,587	82,433	511,102	1,528,423	6,315	6,372					
RBO	231	344000E-Other Prod Generator	DPROD	372,323	395,576	2,452,664	7,334,560	30,304	30,576					
RBO	232	344045-Other Prod Generator-Wind	ENERGY1	676,319	516,929	6,290,253	19,987,966	84,883	85,646					
RBO	233	345000E-Other Prod Access Elect Equip	DPROD	57,405	60,990	378,150	1,130,839	4,672	4,714					
RBO	234	345045-Other Prod Acc El Eq-Wind	ENERGY1	25,398	19,413	236,221	750,618	3,188	3,216					
RBO	235	346045-Other Prod Misc P Eq-Wind	ENERGY1	15	11	139	442	2	2					
RBO	236	346000E-Other Prod Misc Pwr P	DPROD	8,773	9,320	57,789	172,815	714	720					
RBO	237	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0					
RBO	238	Total Other Production Equipment		1,293,802	1,149,769	10,569,098	32,919,121	138,574	139,820					
RBO	239	TOTAL PRODUCTION		3,199,985	3,177,375	23,098,874	70,429,541	293,582	296,224					
RBO	240													

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
RBO	201	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
RBO	202	**Account 282**									
RBO	203	INTANGIBLE									
RBO	204	303003-Intg Misc Computr Softwar	SALWAGXAG	556	2,716	32	169	4	231	5,631	0
RBO	205	303004-Intg Misc Computr Softwar	SALWAGXAG	24,044	117,372	1,397	7,307	180	9,970	243,308	0
RBO	206	303005-Intg Misc Computr Soft 15y	SALWAGXAG	7,616	37,177	443	2,315	57	3,158	77,067	0
RBO	207	303007-Intg Misc Computr Softwar	SALWAGXAG	479	2,339	28	146	4	199	4,848	0
RBO	208	303010-Intg Misc Computr Softwar	SALWAGXAG	907	4,425	53	276	7	376	9,174	0
RBO	208	303014-Intg CRS Computr Softwar	CUST	0	1	0	9	0	7	2,053	0
RBO	209	TOTAL INTANGIBLE		33,603	164,030	1,953	10,221	251	13,941	342,081	0
RBO	210										
RBO	211	PRODUCTION									
RBO	212	Steam Production									
RBO	213	310001-Steam Prod Land Own in Fe	DPROD	366	1,826	19	92	2	116	2,435	0
RBO	214	310002-Steam Prod Land Rights	DPROD	8,025	40,072	415	2,026	46	2,548	53,457	0
RBO	215	310003-Steam Prod Water Rights	DPROD	(11,569)	(57,768)	(598)	(2,921)	(66)	(3,674)	(77,064)	0
RBO	216	310004-Steam Prod Land Rights-NM	DPROD	534	2,667	28	135	3	170	3,557	0
RBO	217	311000E-Steam Prod Str & Improv	DPROD	669,072	3,340,857	34,606	168,949	3,800	212,468	4,456,799	0
RBO	218	311001-Steam Prod Str&Imp-TolkSC	DTRAN	104,655	485,660	5,219	25,227	580	32,324	688,282	0
RBO	219	312000E-Steam Prod Boiler Plant E	DPROD	3,409,432	17,024,218	176,345	860,925	19,364	1,082,687	22,710,795	0
RBO	220	312001-Steam Prod Blr Plt-TolkSC	DTRAN	60,953	282,855	3,040	14,692	338	18,826	400,866	0
RBO	221	314000-Steam Prod Turbogen Unit	DPROD	1,517,515	7,577,365	78,490	383,192	8,619	481,897	10,108,422	0
RBO	221	314001-Steam Prod Turbogen-TolkSC	DTRAN	173,704	806,087	8,663	41,871	962	53,651	1,142,395	0
RBO	221	315000E-Steam Prod Acc Elec Eq	DPROD	177,747	887,538	9,194	44,883	1,010	56,445	1,184,002	0
RBO	221	315001-Steam Prod Acc El Eq-TolkS	DTRAN	87,201	404,660	4,349	21,019	483	26,933	573,489	0
RBO	221	316000E-Steam Prod Misc Pwr Plt E	DPROD	67,270	335,898	3,479	16,987	382	21,362	448,098	0
RBO	221	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	20,136	93,444	1,004	4,854	112	6,219	132,429	0
RBO	222	Total Steam Production		6,285,042	31,225,378	324,252	1,581,931	35,634	1,991,972	41,827,962	0
RBO	223	Other Production Equipment:									
RBO	224	340001-Other Prod Land Own in Fee	DPROD	33	165	2	8	0	11	221	0
RBO	225	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
RBO	226	340145-Other Prod Wind Land Own	ENERGY1	11	55	0	2	0	2	30	0
RBO	227	341000E-Other Prod Str & Impr	DPROD	61,283	306,003	3,170	15,475	348	19,461	408,217	0
RBO	228	341045-Other Prod Str & Imp-Wind	ENERGY1	265,723	1,283,669	8,141	44,285	694	39,376	706,380	0
RBO	229	342000E-Other Prod Fuel Hldr	DPROD	16,104	80,412	833	4,066	91	5,114	107,271	0
RBO	230	343000-Other Prod Prime Mover	DPROD	255,023	1,273,399	13,190	64,397	1,448	80,984	1,698,751	0
RBO	231	344000E-Other Prod Generator	DPROD	1,223,799	6,110,761	63,298	309,025	6,951	388,625	8,151,930	0
RBO	232	344045-Other Prod Generator-Wind	ENERGY1	3,427,961	16,560,005	105,025	571,294	8,957	507,972	9,112,671	0
RBO	233	345000E-Other Prod Access Elect Equip	DPROD	188,685	942,154	9,759	47,645	1,072	59,918	1,256,860	0
RBO	234	345045-Other Prod Acc El Eq-Wind	ENERGY1	128,732	621,886	3,944	21,454	336	19,076	342,213	0
RBO	235	346045-Other Prod Misc P Eq-Wind	ENERGY1	76	366	2	13	0	11	201	0
RBO	236	346000E-Other Prod Misc Pwr P	DPROD	28,835	143,980	1,491	7,281	164	9,157	192,074	0
RBO	237	Texas Gross Margin Tax in Provision	DPROD	0	0	0	0	0	0	0	0
RBO	238	Total Other Production Equipment		5,596,265	27,322,857	208,857	1,084,945	20,062	1,129,707	21,976,820	0
RBO	239	TOTAL PRODUCTION		11,881,306	58,548,235	533,109	2,666,876	55,696	3,121,678	63,804,782	0
RBO	240										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
RBO	241	TRANSMISSION						
RBO	242	105000-Held for Future Us	DTRAN	22	8	1	4	0
RBO	243	350001-Tran Land Owned in Fe	DTRAN	(9,016)	(3,107)	(300)	(1,745)	(15)
RBO	244	350002E-Transmission Land Right	DTRAN	6,274,488	2,162,006	208,567	1,214,613	10,573
RBO	245	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	465,107	182,977	21,115	144,066	1,062
RBO	246	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0
RBO	247	352000-Transmission Str & Improv	DTRAN	11,336,946	3,906,381	376,846	2,194,602	19,104
RBO	248	352010-Tran Str & Impr-Prod	DPRODTI	69,995	23,499	2,288	13,486	119
RBO	249	352045-Tran Str & Impr-Wind	ENERGY1	28,258	5,694	639	4,608	45
RBO	250	353000E-Transmission Station	DTRAN	109,963,485	37,890,212	3,655,248	21,286,695	185,302

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
RBO	241	TRANSMISSION												
RBO	242	105000-Held for Future Us	DTRAN	0	0	2	7	0	0					
RBO	243	350001-Tran Land Owned in Fe	DTRAN	(137)	(149)	(877)	(2,664)	(11)	(11)					
RBO	244	350002E-Transmission Land Right	DTRAN	95,635	103,357	610,025	1,854,275	7,684	7,753					
RBO	245	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	7,273	7,917	79,968	20,124	354	251					
RBO	246	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0					
RBO	247	352000-Transmission Str & Improv	DTRAN	172,797	186,748	1,102,213	3,350,364	13,883	14,008					
RBO	248	352010-Tran Str & Impr-Prod	DPRODTI	1,073	1,140	7,070	21,143	87	88					
RBO	249	352045-Tran Str & Impr-Wind	ENERGY1	423	323	3,930	12,489	53	54					
RBO	250	353000E-Transmission Station	DTRAN	1,676,057	1,811,375	10,690,988	32,497,082	134,658	135,869					

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
RBO	241	TRANSMISSION									
RBO	242	105000-Held for Future Us	DTRAN	1	5	0	0	0	0	8	0
RBO	243	350001-Tran Land Owned in Fe	DTRAN	(472)	(2,192)	(24)	(114)	(3)	(146)	(3,107)	0
RBO	244	350002E-Transmission Land Right	DTRAN	328,739	1,525,536	16,395	79,241	1,821	101,535	2,162,006	0
RBO	245	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	8,459	11,665	744	6,529	909	7,008	182,977	0
RBO	246	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0	0
RBO	247	352000-Transmission Str & Improv	DTRAN	593,976	2,756,387	29,622	143,175	3,291	183,457	3,906,381	0
RBO	248	352010-Tran Str & Impr-Prod	DPRODTI	3,528	17,615	182	891	20	1,120	23,499	0
RBO	249	352045-Tran Str & Impr-Wind	ENERGY1	2,142	10,347	66	357	6	317	5,694	0
RBO	250	353000E-Transmission Station	DTRAN	5,761,314	26,735,767	287,323	1,388,734	31,921	1,779,455	37,890,212	0

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
RBO	251	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**						
RBO	252	353010-Tran Station Equip Pro	DPRODTI	2,735,943	918,539	89,450	527,135	4,635
RBO	253	353045-Tran Station Equip-Wind	ENERGY1	641,693	129,298	14,516	104,638	1,031
RBO	254	354000E-Tran Towers & Fixture	DTRAN	660,341	227,534	21,950	127,829	1,113
RBO	255	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	48,949	19,257	2,222	15,162	112
RBO	256	355000E	DTRAN	107,133,154	36,914,962	3,561,166	20,738,800	180,532
RBO	257	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	7,941,422	3,124,223	360,532	2,459,841	18,128
RBO	258	355010-Tran Poles & Fixtures-Prod	DPRODTI	47,670	16,004	1,559	9,185	81
RBO	259	355045-Tran Poles & Fixtures-Wind	ENERGY1	273,654	55,140	6,191	44,624	440
RBO	260	356000E-Tran OH Conductor & D	DTRAN	38,275,509	13,188,625	1,272,299	7,409,360	64,499
RBO	261	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	2,837,235	1,116,193	128,807	878,828	6,477
RBO	262	356010-Tran OH Cond & Device-Prod	DPRODTI	66,698	22,393	2,181	12,851	113
RBO	263	356045-Tran OH Cond & Device-Wind	ENERGY1	167,360	33,722	3,786	27,291	269
RBO	264	357000E-Tran Underground Cond	DTRAN	21,616	7,448	719	4,184	36
RBO	265	358000-Tran UG Conductor & Devic	DTRANRADNET	38,492	15,143	1,747	11,923	88
RBO	266	359000-Transmission Road & Trai	DTRAN	40,694	14,022	1,353	7,878	69
RBO	267	Recoverable Meters	DTRAN	0	0	0	0	0
RBO	268	TOTAL TRANSMISSION		289,059,717	99,970,175	9,732,884	57,235,858	493,813
RBO	269							
RBO	270	DISTRIBUTION						
RBO	271	360001E-Dist Land Owned in Fee	DDISPSUB	885	429	40	223	2
RBO	272	360005-Dist Land Rights-TX	DDISPSUB	362,396	175,767	16,336	91,305	879
RBO	273	361000E-Str & Improv	DDISPSUB	1,698,458	823,776	76,565	427,922	4,119
RBO	274	362000E-Other Eq	DDISPSUB	38,481,798	18,664,212	1,734,726	9,695,388	93,320
RBO	275	364000-Dist Poles, Towers & Fixt	PLT_364	45,060,143	23,035,293	2,140,992	10,803,011	115,175
RBO	276	365000-Dist OH Conductor & Devic	PLT_365	32,105,492	16,412,718	1,525,464	7,697,179	82,062
RBO	277	366000E-Dist Underground Cond	PLT_366	1,794,687	912,458	84,807	432,602	4,562
RBO	278	367000E-Dist UG Conductor & D	PLT_367	8,226,150	4,182,352	388,724	1,982,881	20,911
RBO	279	368000E-Dist Line Transformer	PLT_368	24,516,174	17,900,984	1,663,789	3,377,696	89,504
RBO	280	369000E-Distribution Services	CSERVICE	(225,805)	(157,572)	(25,847)	(36,245)	(2,617)
RBO	281	369010-Distribution Services O	CSERVICE	3,696,955	2,579,819	423,173	593,416	42,849
RBO	282	369020-Distribution Services U	CSERVICE	5,230,669	3,650,081	598,730	839,600	60,625
RBO	283	370000E-Distribution Meter	CMETERS	5,752,083	3,296,939	779,901	847,644	78,873
RBO	284	371000E-Dist Inst on Cust Premis	CUSTPREM	441,115	0	0	0	0
RBO	285	373000-Dist Street Light & Sg Sy	CLIGHT	3,176,489	0	0	0	0
RBO	286	TOTAL DISTRIBUTION		170,317,689	91,477,258	9,407,401	36,752,622	590,264
RBO	287							
RBO	288	GENERAL						
RBO	289	389001-General Land Owned in Fe	SALWAGXAG	821	325	39	141	3
RBO	290	389002-General Land Rights	SALWAGXAG	5,784	2,289	275	994	19
RBO	291	390000-Genl Structures & Improv	SALWAGXAG	2,966,865	1,173,970	141,211	509,990	9,975
RBO	292	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(24,562)	(9,719)	(1,169)	(4,222)	(83)
RBO	293	390050-Genl Str & Imp-Call Center	CUST	596,234	476,235	74,105	27,478	6,523
RBO	294	391000-General Office Furn & E	SALWAGXAG	2,010,000	795,345	95,668	345,509	6,758
RBO	295	391004-General Info Sys Computer	SALWAGXAG	2,562,866	1,014,110	121,982	440,544	8,617
RBO	296	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
RBO	297	392000-General Transportation E	SALWAGXAG	0	0	0	0	0
RBO	298	392010-General Transp Eq Grp	SALWAGXAG	272,274	107,737	12,959	46,803	915
RBO	299	392020-General Transp Eq Grp 2	SALWAGXAG	2,996,187	1,185,573	142,607	515,030	10,074
RBO	300	392030-General Transp Eq Trailer	SALWAGXAG	697,222	275,887	33,185	119,849	2,344

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
RBO	251	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**												
RBO	252	353010-Tran Station Equip Pro	DPRODTI	41,952	44,572	276,360	826,440	3,415	3,445					
RBO	253	353045-Tran Station Equip-Wind	ENERGY1	9,596	7,335	89,252	283,606	1,204	1,215					
RBO	254	354000E-Tran Towers & Fixture	DTRAN	10,065	10,877	64,200	195,148	809	816					
RBO	255	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	765	833	8,416	2,118	37	26					
RBO	256	355000E	DTRAN	1,632,917	1,764,753	10,415,815	31,660,645	131,192	132,372					
RBO	257	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	124,179	135,185	1,365,399	343,603	6,038	4,294					
RBO	258	355010-Tran Poles & Fixtures-Prod	DPRODTI	731	777	4,815	14,400	59	60					
RBO	259	355045-Tran Poles & Fixtures-Wind	ENERGY1	4,092	3,128	38,062	120,946	514	518					
RBO	260	356000E-Tran OH Conductor & D	DTRAN	583,393	630,494	3,721,263	11,311,413	46,871	47,293					
RBO	261	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	44,366	48,297	487,817	122,759	2,157	1,534					
RBO	262	356010-Tran OH Cond & Device-Prod	DPRODTI	1,023	1,087	6,737	20,147	83	84					
RBO	263	356045-Tran OH Cond & Device-Wind	ENERGY1	2,503	1,913	23,278	73,968	314	317					
RBO	264	357000E-Tran Underground Cond	DTRAN	329	356	2,102	6,388	26	27					
RBO	265	358000-Tran UG Conductor & Devic	DTRANRADNET	602	655	6,618	1,665	29	21					
RBO	266	359000-Transmission Road & Trai	DTRAN	620	670	3,956	12,026	50	50					
RBO	267	Recoverable Meters	DTRAN	0	0	0	0	0	0					
RBO	268	TOTAL TRANSMISSION		4,410,255	4,761,644	29,007,408	82,748,091	349,506	350,084					
RBO	269													
RBO	270	DISTRIBUTION												
RBO	271	360001E-Dist Land Owned in Fee	DDISPSUB	19	32	133	0	3	3					
RBO	272	360005-Dist Land Rights-TX	DDISPSUB	7,840	13,291	54,250	0	1,415	1,313					
RBO	273	361000E-Str & Improv	DDISPSUB	36,743	62,292	254,255	0	6,632	6,153					
RBO	274	362000E-Other Eq	DDISPSUB	832,494	1,411,350	5,760,637	0	150,258	139,414					
RBO	275	364000-Dist Poles, Towers & Fixt	PLT_364	933,889	1,611,500	6,062,771	0	185,447	172,064					
RBO	276	365000-Dist OH Conductor & Devic	PLT_365	665,399	1,148,199	4,319,743	0	132,132	122,596					
RBO	277	366000E-Dist Underground Cond	PLT_366	37,369	64,358	244,368	0	7,346	6,816					
RBO	278	367000E-Dist UG Conductor & D	PLT_367	171,286	294,994	1,120,090	0	33,670	31,240					
RBO	279	368000E-Dist Line Transformer	PLT_368	322,048	689,816	194,511	0	144,113	133,713					
RBO	280	369000E-Distribution Services	CSERVICE	(1,919)	(1,605)	0	0	0	0					
RBO	281	369010-Distribution Services O	CSERVICE	31,420	26,277	0	0	0	0					
RBO	282	369020-Distribution Services U	CSERVICE	44,455	37,179	0	0	0	0					
RBO	283	370000E-Distribution Meter	CMETERS	71,056	86,374	536,078	55,217	0	0					
RBO	284	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	441,115					
RBO	285	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	3,176,489	0					
RBO	286	TOTAL DISTRIBUTION		3,152,099	5,444,058	18,546,836	55,217	3,837,505	1,054,428					
RBO	287													
RBO	288	GENERAL												
RBO	289	389001-General Land Owned in Fe	SALWAGXAG	12	14	82	189	9	8					
RBO	290	389002-General Land Rights	SALWAGXAG	82	95	577	1,330	63	59					
RBO	291	390000-Genl Structures & Improv	SALWAGXAG	41,998	48,975	295,918	682,340	32,482	30,006					
RBO	292	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(348)	(405)	(2,450)	(5,649)	(269)	(248)					
RBO	293	390050-Genl Str & Imp-Call Center	CUST	2,051	1,677	8,019	147	0	0					
RBO	294	391000-General Office Furn & E	SALWAGXAG	28,453	33,179	200,479	462,274	22,006	20,329					
RBO	295	391004-General Info Sys Computer	SALWAGXAG	36,279	42,306	255,623	589,426	28,059	25,920					
RBO	296	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0					
RBO	297	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0					
RBO	298	392010-General Transp Eq Grp	SALWAGXAG	3,854	4,494	27,157	62,619	2,981	2,754					
RBO	299	392020-General Transp Eq Grp 2	SALWAGXAG	42,413	49,459	298,842	689,084	32,803	30,303					
RBO	300	392030-General Transp Eq Trailer	SALWAGXAG	9,870	11,509	69,542	160,352	7,633	7,051					

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
RBO	251	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
RBO	252	353010-Tran Station Equip Pro	DPRODTI	137,895	688,545	7,132	34,820	783	43,789	918,539	0
RBO	253	353045-Tran Station Equip-Wind	ENERGY1	48,639	234,968	1,490	8,106	127	7,208	129,298	0
RBO	254	354000E-Tran Towers & Fixture	DTRAN	34,597	160,551	1,725	8,339	192	10,686	227,534	0
RBO	255	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	890	1,228	78	687	96	738	19,257	0
RBO	256	355000E	DTRAN	5,613,025	26,047,620	279,928	1,352,989	31,099	1,733,654	36,914,962	0
RBO	257	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	144,433	199,170	12,707	111,472	15,529	119,656	3,124,223	0
RBO	258	355010-Tran Poles & Fixtures-Prod	DPRODTI	2,403	11,997	124	607	14	763	16,004	0
RBO	259	355045-Tran Poles & Fixtures-Wind	ENERGY1	20,742	100,203	636	3,457	54	3,074	55,140	0
RBO	260	356000E-Tran OH Conductor & D	DTRAN	2,005,368	9,306,045	100,010	483,383	11,111	619,383	13,188,625	0
RBO	261	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	51,602	71,157	4,540	39,826	5,548	42,749	1,116,193	0
RBO	262	356010-Tran OH Cond & Device-Prod	DPRODTI	3,362	16,786	174	849	19	1,068	22,393	0
RBO	263	356045-Tran OH Cond & Device-Wind	ENERGY1	12,686	61,282	389	2,114	33	1,880	33,722	0
RBO	264	357000E-Tran Underground Cond	DTRAN	1,133	5,255	56	273	6	350	7,448	0
RBO	265	358000-Tran UG Conductor & Devic	DTRANRADNET	700	965	62	540	75	580	15,143	0
RBO	266	359000-Transmission Road & Trai	DTRAN	2,132	9,894	106	514	12	659	14,022	0
RBO	267	Recoverable Meters	DTRAN	0	0	0	0	0	0	0	0
RBO	268	TOTAL TRANSMISSION		14,777,293	67,970,798	743,466	3,666,789	102,663	4,658,981	99,970,175	0
RBO	269										
RBO	270	DISTRIBUTION									
RBO	271	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	3	16	1	32	429	0
RBO	272	360005-Dist Land Rights-TX	DDISPSUB	0	0	1,337	6,503	220	13,071	175,767	0
RBO	273	361000E-Str & Improv	DDISPSUB	0	0	6,265	30,479	1,033	61,259	823,776	0
RBO	274	362000E-Other Eq	DDISPSUB	0	0	141,942	690,552	23,407	1,387,943	18,664,212	0
RBO	275	364000-Dist Poles, Towers & Fixt	PLT_364	0	0	149,386	784,503	24,635	1,586,865	23,035,293	0
RBO	276	365000-Dist OH Conductor & Devic	PLT_365	0	0	106,438	558,961	17,552	1,130,646	16,412,718	0
RBO	277	366000E-Dist Underground Cond	PLT_366	0	0	6,021	31,348	993	63,365	912,458	0
RBO	278	367000E-Dist UG Conductor & D	PLT_367	0	0	27,599	143,687	4,551	290,443	4,182,352	0
RBO	279	368000E-Dist Line Transformer	PLT_368	0	0	4,793	317,255	790	689,025	17,900,984	0
RBO	280	369000E-Distribution Services	CSERVICE	0	0	0	(1,919)	0	(1,605)	(157,572)	0
RBO	281	369010-Distribution Services O	CSERVICE	0	0	0	31,420	0	26,277	2,579,819	0
RBO	282	369020-Distribution Services U	CSERVICE	0	0	0	44,455	0	37,179	3,650,081	0
RBO	283	370000E-Distribution Meter	CMETERS	9,797	45,420	11,955	59,101	3,667	82,707	3,296,939	0
RBO	284	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	0	0	0
RBO	285	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	0	0	0	0
RBO	286	TOTAL DISTRIBUTION		9,797	45,420	455,738	2,696,361	76,850	5,367,207	91,477,258	0
RBO	287										
RBO	288	GENERAL									
RBO	289	389001-General Land Owned in Fe	SALWAGXAG	32	157	2	10	0	13	325	0
RBO	290	389002-General Land Rights	SALWAGXAG	226	1,104	13	69	2	94	2,289	0
RBO	291	390000-Genl Structures & Improv	SALWAGXAG	116,015	566,326	6,741	35,257	867	48,107	1,173,970	0
RBO	292	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(960)	(4,689)	(56)	(292)	(7)	(398)	(9,719)	0
RBO	293	390050-Genl Str & Imp-Call Center	CUST	28	119	30	2,021	9	1,668	476,235	0
RBO	294	391000-General Office Furn & E	SALWAGXAG	78,598	383,676	4,567	23,886	587	32,592	795,345	0
RBO	295	391004-General Info Sys Computer	SALWAGXAG	100,217	489,209	5,823	30,456	749	41,557	1,014,110	0
RBO	296	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
RBO	297	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
RBO	298	392010-General Transp Eq Grp	SALWAGXAG	10,647	51,973	619	3,236	80	4,415	107,737	0
RBO	299	392020-General Transp Eq Grp 2	SALWAGXAG	117,161	571,923	6,807	35,606	876	48,583	1,185,573	0
RBO	300	392030-General Transp Eq Trailer	SALWAGXAG	27,264	133,088	1,584	8,286	204	11,305	275,887	0

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
RBO	301	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**						
RBO	302	392040-General Transp Eq Grp 4	SALWAGXAG	3,813,959	1,509,160	181,530	655,601	12,823
RBO	303	393000-General Stores Equipmen	SALWAGXAG	33,209	13,141	1,581	5,709	112
RBO	304	394000-General Tools & Shop Equi	SALWAGXAG	4,033,711	1,596,114	191,989	693,375	13,562
RBO	305	395000-General Laboratory Equi	SALWAGXAG	842,206	333,256	40,086	144,771	2,832
RBO	306	396000-General Power Operated E	SALWAGXAG	854,880	338,271	40,689	146,950	2,874
RBO	307	397000-General Communication E	SALWAGXAG	4,947,673	1,957,764	235,490	850,481	16,635
RBO	308	397010-General Comm Eq Two Wa	SALWAGXAG	4,020,376	1,590,838	191,354	691,083	13,517
RBO	309	397020-General Comm Eq AE	SALWAGXAG	7,274	2,878	346	1,250	24
RBO	310	397030-General Comm Eq EM	SALWAGXAG	1,362,851	539,272	64,866	234,268	4,582
RBO	311	398000-General Miscellaneous E	SALWAGXAG	211,677	83,759	10,075	36,386	712
RBO	312	TOTAL GENERAL		32,211,508	12,986,203	1,578,868	5,461,990	112,819
RBO	313	**Total Account 282**		702,437,569	268,580,498	27,122,447	138,571,336	1,551,106
		Account 283						
RBO	314	INTANGIBLE						
RBO	318	303003-Intg Misc Computr Softwar	SALWAGXAG	295,808	117,049	14,079	50,848	995
RBO	319	303004-Intg Misc Computr Softwar	SALWAGXAG	7,639,908	3,023,064	363,630	1,313,263	25,687
RBO	320	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	69,691	55,665	8,662	3,212	762
RBO	318	303005-Intg Misc Computr Soft 15y	SALWAGXAG	4,048,492	1,601,963	192,692	695,916	13,612
RBO	319	303007-Intg Misc Computr Softwar	SALWAGXAG	254,670	100,772	12,121	43,777	856
RBO	320	303010-Intg Misc Computr Softwar	SALWAGXAG	481,242	190,424	22,905	82,723	1,618
RBO	321	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	779	622	97	36	9
RBO	322	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(1,090)	(431)	(52)	(187)	(4)
RBO	323	303014-Intg CRS Computr Softwar	CUST	81,805	65,341	10,167	3,770	895
RBO	324	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(28,625)	(11,327)	(1,362)	(4,921)	(96)
RBO	325	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(32,056)	(12,684)	(1,526)	(5,510)	(108)
RBO	326	TOTAL INTANGIBLE		12,810,625	5,130,459	621,414	2,182,927	44,225
RBO	327	GENERAL						
RBO	328	393000-General Stores Equipmen	SALWAGXAG	232	92	11	40	1
RBO	329	394000-General Tools & Shop Equi	SALWAGXAG	28,626	11,327	1,362	4,921	96
RBO	330	395000-General Laboratory Equi	SALWAGXAG	5,876	2,325	280	1,010	20
RBO	331	397000-General Communication E	SALWAGXAG	34,517	13,658	1,643	5,933	116
RBO	332	397010-General Comm Eq Two Wa	SALWAGXAG	28,048	11,098	1,335	4,821	94
RBO	333	397020-General Comm Eq AE	SALWAGXAG	51	20	2	9	0
RBO	334	397030-General Comm Eq EM	SALWAGXAG	(69,136)	(27,357)	(3,291)	(11,884)	(232)
RBO	335	397030R-General Comm Eq EM-Retail Related	CUST	91,355	72,969	11,354	4,210	999
RBO	336	398000-General Miscellaneous E	SALWAGXAG	1,477	584	70	254	5
RBO	337	TOTAL GENERAL		121,043	84,716	12,767	9,313	1,099
RBO	338	NON-PLANT						
RBO	339	SchM-107 - Pension Expense	SALWAGES	24,699,796	9,773,588	1,175,622	4,245,764	83,046
RBO	340	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	3,185,906	1,151,441	119,193	607,037	7,099
RBO	341	SchM-138 - Rate Case Expense	CLAIMREV	925,594	332,203	34,794	171,131	2,214
RBO	342	SchM-192 - Texas Margin Tax	TOTPLT	60,209	21,761	2,253	11,472	134
RBO	343	SchM-299 - Operating Lease	TOTPLT	58,326,693	21,080,272	2,182,151	11,113,466	129,973
RBO	343	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	216,524	78,255	8,101	41,256	482
RBO	343	TOTAL NON-PLANT		87,414,722	32,437,521	3,522,113	16,190,126	222,949
RBO	344	**Total Account 283**		100,346,390	37,652,696	4,156,294	18,382,366	268,274
RBO	345	ADIT NOL	TOTPLT	0	0	0	0	0
RBO	346	**Total Accumulated Deferred Income Taxes**		639,898,472	250,077,479	25,416,734	126,466,400	1,459,718

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
RBO	301	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**												
RBO	302	392040-General Transp Eq Grp 4	SALWAGXAG	53,989	62,958	380,408	877,161	41,756	38,573					
RBO	303	393000-General Stores Equipmen	SALWAGXAG	470	548	3,312	7,638	364	336					
RBO	304	394000-General Tools & Shop Equi	SALWAGXAG	57,100	66,585	402,326	927,701	44,162	40,796					
RBO	305	395000-General Laboratory Equi	SALWAGXAG	11,922	13,902	84,002	193,696	9,221	8,518					
RBO	306	396000-General Power Operated E	SALWAGXAG	12,101	14,112	85,267	196,611	9,359	8,646					
RBO	307	397000-General Communication E	SALWAGXAG	70,038	81,672	493,485	1,137,901	54,168	50,039					
RBO	308	397010-General Comm Eq Two Wa	SALWAGXAG	56,911	66,365	400,996	924,634	44,016	40,661					
RBO	309	397020-General Comm Eq AE	SALWAGXAG	103	120	726	1,673	80	74					
RBO	310	397030-General Comm Eq EM	SALWAGXAG	19,292	22,497	135,932	313,438	14,921	13,783					
RBO	311	398000-General Miscellaneous E	SALWAGXAG	2,996	3,494	21,113	48,683	2,317	2,141					
RBO	312	TOTAL GENERAL		449,589	523,556	3,161,355	7,271,250	346,131	319,747					
RBO	313	**Total Account 282**		11,224,101	13,920,825	73,900,217	160,701,731	4,836,132	2,029,174					
		Account 283												
RBO	314	INTANGIBLE												
RBO	318	303003-Intg Misc Computr Softwar	SALWAGXAG	4,187	4,883	29,504	68,032	3,239	2,992					
RBO	319	303004-Intg Misc Computr Softwar	SALWAGXAG	108,149	126,113	762,011	1,757,080	83,643	77,268					
RBO	320	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	240	196	937	17	0	0					
RBO	318	303005-Intg Misc Computr Soft 15y	SALWAGXAG	57,309	66,829	403,800	931,101	44,324	40,945					
RBO	319	303007-Intg Misc Computr Softwar	SALWAGXAG	3,605	4,204	25,401	58,571	2,788	2,576					
RBO	320	303010-Intg Misc Computr Softwar	SALWAGXAG	6,812	7,944	48,000	110,679	5,269	4,867					
RBO	321	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	3	2	10	0	0	0					
RBO	322	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(15)	(18)	(109)	(251)	(12)	(11)					
RBO	323	303014-Intg CRS Computr Softwar	CUST	281	230	1,100	20	0	0					
RBO	324	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(405)	(473)	(2,855)	(6,583)	(313)	(290)					
RBO	325	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(454)	(529)	(3,197)	(7,372)	(351)	(324)					
RBO	326	TOTAL INTANGIBLE		179,712	209,382	1,264,603	2,911,294	138,586	128,023					
RBO	327	GENERAL												
RBO	328	393000-General Stores Equipmen	SALWAGXAG	3	4	23	53	3	2					
RBO	329	394000-General Tools & Shop Equi	SALWAGXAG	405	473	2,855	6,584	313	290					
RBO	330	395000-General Laboratory Equi	SALWAGXAG	83	97	586	1,351	64	59					
RBO	331	397000-General Communication E	SALWAGXAG	489	570	3,443	7,938	378	349					
RBO	332	397010-General Comm Eq Two Wa	SALWAGXAG	397	463	2,797	6,451	307	284					
RBO	333	397020-General Comm Eq AE	SALWAGXAG	1	1	5	12	1	1					
RBO	334	397030-General Comm Eq EM	SALWAGXAG	(979)	(1,141)	(6,896)	(15,900)	(757)	(699)					
RBO	335	397030R-General Comm Eq EM-Retail Related	CUST	314	257	1,229	22	0	0					
RBO	336	398000-General Miscellaneous E	SALWAGXAG	21	24	147	340	16	15					
RBO	337	TOTAL GENERAL		735	747	4,190	6,850	325	300					
RBO	338	NON-PLANT												
RBO	339	SchM-107 - Pension Expense	SALWAGES	349,643	407,723	2,463,574	5,680,603	270,421	249,811					
RBO	340	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	49,756	58,292	342,518	817,401	20,223	12,945					
RBO	341	SchM-138 - Rate Case Expense	CLAIMREV	14,095	16,057	99,414	244,641	6,964	4,080					
RBO	342	SchM-192 - Texas Margin Tax	TOTPLT	940	1,102	6,473	15,448	382	245					
RBO	343	SchM-299 - Operating Lease	TOTPLT	910,921	1,067,201	6,270,732	14,964,758	370,233	236,987					
RBO	343	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	3,382	3,962	23,279	55,553	1,374	880					
RBO	343	TOTAL NON-PLANT		1,328,738	1,554,337	9,205,989	21,778,404	669,598	504,947					
RBO	344	**Total Account 283**		1,509,185	1,764,467	10,474,782	24,696,548	808,509	633,270					
RBO	345	ADIT NOL	TOTPLT	0	0	0	0	0	0					
RBO	346	**Total Accumulated Deferred Income Taxes**		10,172,585	12,749,351	65,846,744	140,800,159	4,817,730	2,091,573					

SOUTHWESTERN PUBLIC SERVICE COMPANY
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
RBO	301	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
RBO	302	392040-General Transp Eq Grp 4	SALWAGXAG	149,139	728,022	8,665	45,324	1,115	61,843	1,509,160	0
RBO	303	393000-General Stores Equipmen	SALWAGXAG	1,299	6,339	75	395	10	538	13,141	0
RBO	304	394000-General Tools & Shop Equi	SALWAGXAG	157,732	769,969	9,165	47,935	1,179	65,406	1,596,114	0
RBO	305	395000-General Laboratory Equi	SALWAGXAG	32,933	160,763	1,914	10,009	246	13,656	333,256	0
RBO	306	396000-General Power Operated E	SALWAGXAG	33,429	163,182	1,942	10,159	250	13,862	338,271	0
RBO	307	397000-General Communication E	SALWAGXAG	193,471	944,429	11,241	58,797	1,446	80,226	1,957,764	0
RBO	308	397010-General Comm Eq Two Wa	SALWAGXAG	157,211	767,424	9,134	47,777	1,175	65,190	1,590,838	0
RBO	309	397020-General Comm Eq AE	SALWAGXAG	284	1,389	17	86	2	118	2,878	0
RBO	310	397030-General Comm Eq EM	SALWAGXAG	53,292	260,146	3,096	16,196	398	22,099	539,272	0
RBO	311	398000-General Miscellaneous E	SALWAGXAG	8,277	40,406	481	2,516	62	3,432	83,759	0
RBO	312	TOTAL GENERAL		1,236,296	6,034,954	71,861	377,728	9,249	514,307	12,986,203	0
RBO	313	**Total Account 282**		27,938,294	132,763,437	1,806,126	9,417,976	244,711	13,676,115	268,580,498	0
		Account 283									
RBO	314	INTANGIBLE									
RBO	318	303003-Intg Misc Computr Softwar	SALWAGXAG	11,567	56,465	672	3,515	86	4,797	117,049	0
RBO	319	303004-Intg Misc Computr Softwar	SALWAGXAG	298,747	1,458,332	17,358	90,791	2,233	123,880	3,023,064	0
RBO	320	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	3	14	3	236	1	195	55,665	0
RBO	318	303005-Intg Misc Computr Soft 15y	SALWAGXAG	158,310	772,790	9,198	48,111	1,183	65,646	1,601,963	0
RBO	319	303007-Intg Misc Computr Softwar	SALWAGXAG	9,959	48,612	579	3,026	74	4,129	100,772	0
RBO	320	303010-Intg Misc Computr Softwar	SALWAGXAG	18,818	91,861	1,093	5,719	141	7,803	190,424	0
RBO	321	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	0	0	3	0	2	622	0
RBO	322	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(43)	(208)	(2)	(13)	(0)	(18)	(431)	0
RBO	323	303014-Intg CRS Computr Softwar	CUST	4	16	4	277	1	229	65,341	0
RBO	324	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(1,119)	(5,464)	(65)	(340)	(8)	(464)	(11,327)	0
RBO	325	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(1,253)	(6,119)	(73)	(381)	(9)	(520)	(12,684)	0
RBO	326	TOTAL INTANGIBLE		494,993	2,416,301	28,768	150,945	3,702	205,680	5,130,459	0
RBO	327	GENERAL									
RBO	328	393000-General Stores Equipmen	SALWAGXAG	9	44	1	3	0	4	92	0
RBO	329	394000-General Tools & Shop Equi	SALWAGXAG	1,119	5,464	65	340	8	464	11,327	0
RBO	330	395000-General Laboratory Equi	SALWAGXAG	230	1,122	13	70	2	95	2,325	0
RBO	331	397000-General Communication E	SALWAGXAG	1,350	6,589	78	410	10	560	13,658	0
RBO	332	397010-General Comm Eq Two Wa	SALWAGXAG	1,097	5,354	64	333	8	455	11,098	0
RBO	333	397020-General Comm Eq AE	SALWAGXAG	2	10	0	1	0	1	20	0
RBO	334	397030-General Comm Eq EM	SALWAGXAG	(2,703)	(13,197)	(157)	(822)	(20)	(1,121)	(27,357)	0
RBO	335	397030R-General Comm Eq EM-Retail Related	CUST	4	18	5	310	1	256	72,969	0
RBO	336	398000-General Miscellaneous E	SALWAGXAG	58	282	3	18	0	24	584	0
RBO	337	TOTAL GENERAL		1,165	5,685	72	663	10	737	84,716	0
RBO	338	NON-PLANT									
RBO	339	SchM-107 - Pension Expense	SALWAGES	965,844	4,714,759	56,118	293,525	7,219	400,504	9,773,588	0
RBO	340	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	141,048	676,353	7,974	41,783	1,014	57,278	1,151,441	0
RBO	341	SchM-138 - Rate Case Expense	CLAIMREV	41,943	202,698	2,244	11,851	278	15,779	332,203	0
RBO	342	SchM-192 - Texas Margin Tax	TOTPLT	2,666	12,782	151	790	19	1,082	21,761	0
RBO	343	SchM-299 - Operating Lease	TOTPLT	2,582,269	12,382,489	145,979	764,943	18,570	1,048,631	21,080,272	0
RBO	343	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	9,586	45,967	542	2,840	69	3,893	78,255	0
RBO	343	TOTAL NON-PLANT		3,743,355	18,035,048	213,007	1,115,730	27,170	1,527,167	32,437,521	0
RBO	344	**Total Account 283**		4,239,513	20,457,034	241,847	1,267,338	30,882	1,733,584	37,652,696	0
RBO	345	ADIT NOL	TOTPLT	0	0	0	0	0	0	0	0
RBO	346	**Total Accumulated Deferred Income Taxes**		24,479,361	116,320,798	1,645,121	8,527,464	225,857	12,523,494	250,077,479	0

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
CWC	1	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**						
CWC	2							
CWC	3	**CASH WORKING CAPITAL (LEAD LAG)**						
CWC	4							
CWC	5	SPS CWC-Fossil Fuel for Generation	ENERGY1	53,316,192	10,742,985	1,206,128	8,694,060	85,696
CWC	6	Multiplied by Factor of 0.018137		0.018137	0.018137			
CWC	7	SPS CWC-Fossil Fuel for Generation - CWC Amount		966,995	194,845	21,876	157,684	1,554
CWC	8							
CWC	9	SPS CWC-Fuel Oil for Generation	ENERGY1	48,957	9,865	1,108	7,983	79
CWC	10	Multiplied by Factor of 0.077041		0.077041	0.077041			
CWC	11	SPS CWC-Fuel Oil for Generation - CWC Amount		3,772	760	85	615	6
CWC	12							
CWC	13	SPS CWC-Gas for Generation	ENERGY1	67,706,300	13,642,530	1,531,663	11,040,598	108,826
CWC	14	Multiplied by Factor of -0.008521		(0.008521)	(0.008521)			
CWC	15	SPS CWC-Gas for Generation - CWC Amount		(576,895)	(116,242)	(13,051)	(94,072)	(927)
CWC	16							
CWC	17	SPS CWC-Purchased Power Capacity	DPURCH	36,266,758	12,175,847	1,185,713	6,987,533	61,441
CWC	18	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)			
CWC	19	SPS CWC-Purchased Power Capacity - CWC Amount		(420,297)	(141,106)	(13,741)	(80,979)	(712)
CWC	20							
CWC	21	SPS CWC-Purchased Power Energy	ENERGY1	196,675,714	39,629,316	4,449,230	32,071,130	316,121
CWC	22	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)			
CWC	23	SPS CWC-Purchased Power Energy - CWC Amount		(2,279,283)	(459,266)	(51,562)	(371,674)	(3,664)
CWC	24							
CWC	25	SPS CWC-Franchise Fee	SCH OTX, LN 7	10,268,227	6,132,335	454,935	2,616,539	37,725
CWC	26	Multiplied by Factor of -0.042000		(0.042000)	(0.042000)			
CWC	27	SPS CWC-Payroll Tax Adjustment - CWC Amount		(431,266)	(257,558)	(19,107)	(109,895)	(1,584)
CWC	28							
CWC	29	SPS CWC-Franchise Tax	INCITYREV	1,376,570	822,107	60,989	350,776	5,057
CWC	30	Multiplied by Factor of 0.198904		0.198904	0.198904			
CWC	31	SPS CWC-Federal Income Tax - CWC Amount		273,805	163,521	12,131	69,771	1,006
CWC	32							
CWC	33	SPS CWC-Gross Receipts	SCH OTX, LN 8	7,419,842	4,431,238	328,737	1,890,716	27,260
CWC	34	Multiplied by Factor of -0.181151		(0.181151)	(0.181151)			
CWC	35	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,344,109)	(802,722)	(59,551)	(342,505)	(4,938)
CWC	36							
CWC	37							
CWC	38							
CWC	39							
CWC	40							
CWC	41							
CWC	42							
CWC	43							
CWC	44							
CWC	45							
CWC	46							
CWC	47							
CWC	48							
CWC	49							
CWC	50							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
CWC	1	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**												
CWC	2													
CWC	3	**CASH WORKING CAPITAL (LEAD LAG)**												
CWC	4													
CWC	5	SPS CWC-Fossil Fuel for Generation	ENERGY1	797,317	609,411	7,415,619	23,563,938	100,069	100,969					
CWC	6	Multiplied by Factor of 0.018137		0.018137	0.018137		0.018137							
CWC	7	SPS CWC-Fossil Fuel for Generation - CWC Amount		14,461	11,053	134,497	427,379	1,815	1,831					
CWC	8													
CWC	9	SPS CWC-Fuel Oil for Generation	ENERGY1	732	560	6,809	21,637	92	93					
CWC	10	Multiplied by Factor of 0.077041		0.077041	0.077041		0.077041							
CWC	11	SPS CWC-Fuel Oil for Generation - CWC Amount		56	43	525	1,667	7	7					
CWC	12													
CWC	13	SPS CWC-Gas for Generation	ENERGY1	1,012,514	773,892	9,417,104	29,923,875	127,077	128,221					
CWC	14	Multiplied by Factor of -0.008521		(0.008521)	(0.008521)		(0.008521)							
CWC	15	SPS CWC-Gas for Generation - CWC Amount		(8,627)	(6,594)	(80,239)	(254,968)	(1,083)	(1,093)					
CWC	16													
CWC	17	SPS CWC-Purchased Power Capacity	DPURCH	556,107	590,838	3,663,337	10,955,011	45,262	45,669					
CWC	18	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)		(0.011589)							
CWC	19	SPS CWC-Purchased Power Capacity - CWC Amount		(6,445)	(6,847)	(42,455)	(126,958)	(525)	(529)					
CWC	20													
CWC	21	SPS CWC-Purchased Power Energy	ENERGY1	2,941,187	2,248,029	27,355,146	86,923,957	369,139	372,460					
CWC	22	Multiplied by Factor of -0.011589		(0.011589)	(0.011589)		(0.011589)							
CWC	23	SPS CWC-Purchased Power Energy - CWC Amount		(34,086)	(26,053)	(317,020)	(1,007,365)	(4,278)	(4,316)					
CWC	24													
CWC	25	SPS CWC-Franchise Fee	SCH OTX, LN 7	163,812	307,541	169,515	160,192	135,618	90,015					
CWC	26	Multiplied by Factor of -0.042000		(0.042000)	(0.042000)		(0.042000)							
CWC	27	SPS CWC-Payroll Tax Adjustment - CWC Amount		(6,880)	(12,917)	(7,120)	(6,728)	(5,696)	(3,781)					
CWC	28													
CWC	29	SPS CWC-Franchise Tax	INCITYREV	21,961	41,229	22,725	21,476	18,181	12,068					
CWC	30	Multiplied by Factor of 0.198904		0.198904	0.198904		0.198904							
CWC	31	SPS CWC-Federal Income Tax - CWC Amount		4,368	8,201	4,520	4,272	3,616	2,400					
CWC	32													
CWC	33	SPS CWC-Gross Receipts	SCH OTX, LN 8	118,371	222,230	122,492	115,755	97,998	65,045					
CWC	34	Multiplied by Factor of -0.181151		(0.181151)	(0.181151)		(0.181151)							
CWC	35	SPS CWC-Payroll Tax Adjustment - CWC Amount		(21,443)	(40,257)	(22,189)	(20,969)	(17,752)	(11,783)					
CWC	36													
CWC	37													
CWC	38													
CWC	39													
CWC	40													
CWC	41													
CWC	42													
CWC	43													
CWC	44													
CWC	45													
CWC	46													
CWC	47													
CWC	48													
CWC	49													
CWC	50													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
CWC	1	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL**									
CWC	2										
CWC	3	**CASH WORKING CAPITAL (LEAD LAG)**									
CWC	4										
CWC	5	SPS CWC-Fossil Fuel for Generation	ENERGY1	4,041,244	19,522,694	123,815	673,502	10,560	598,851	10,742,985	0
CWC	6	Multiplied by Factor of 0.018137									
CWC	7	SPS CWC-Fossil Fuel for Generation - CWC Amount		73,296	354,083	2,246	12,215	192	10,861	194,845	0
CWC	8										
CWC	9	SPS CWC-Fuel Oil for Generation	ENERGY1	3,711	17,927	114	618	10	550	9,865	0
CWC	10	Multiplied by Factor of 0.077041									
CWC	11	SPS CWC-Fuel Oil for Generation - CWC Amount		286	1,381	9	48	1	42	760	0
CWC	12										
CWC	13	SPS CWC-Gas for Generation	ENERGY1	5,131,981	24,791,894	157,233	855,281	13,410	760,482	13,642,530	0
CWC	14	Multiplied by Factor of -0.008521									
CWC	15	SPS CWC-Gas for Generation - CWC Amount		(43,727)	(211,241)	(1,340)	(7,287)	(114)	(6,480)	(116,242)	0
CWC	16										
CWC	17	SPS CWC-Purchased Power Capacity	DPURCH	1,827,885	9,127,126	94,543	461,564	10,382	580,457	12,175,847	0
CWC	18	Multiplied by Factor of -0.011589									
CWC	19	SPS CWC-Purchased Power Capacity - CWC Amount		(21,183)	(105,775)	(1,096)	(5,349)	(120)	(6,727)	(141,106)	0
CWC	20										
CWC	21	SPS CWC-Purchased Power Energy	ENERGY1	14,907,566	72,016,392	456,736	2,484,451	38,953	2,209,076	39,629,316	0
CWC	22	Multiplied by Factor of -0.011589									
CWC	23	SPS CWC-Purchased Power Energy - CWC Amount		(172,764)	(834,601)	(5,293)	(28,792)	(451)	(25,601)	(459,266)	0
CWC	24										
CWC	25	SPS CWC-Franchise Fee	SCH OTX, LN 7	0	160,192	20,027	143,784	3,225	304,316	6,132,335	0
CWC	26	Multiplied by Factor of -0.042000									
CWC	27	SPS CWC-Payroll Tax Adjustment - CWC Amount		0	(6,728)	(841)	(6,039)	(135)	(12,781)	(257,558)	0
CWC	28										
CWC	29	SPS CWC-Franchise Tax	INCITYREV	0	21,476	2,685	19,276	432	40,797	822,107	0
CWC	30	Multiplied by Factor of 0.198904									
CWC	31	SPS CWC-Federal Income Tax - CWC Amount		0	4,272	534	3,834	86	8,115	163,521	0
CWC	32										
CWC	33	SPS CWC-Gross Receipts	SCH OTX, LN 8	0	115,755	14,472	103,899	2,331	219,899	4,431,238	0
CWC	34	Multiplied by Factor of -0.181151									
CWC	35	SPS CWC-Payroll Tax Adjustment - CWC Amount		0	(20,969)	(2,622)	(18,821)	(422)	(39,835)	(802,722)	0
CWC	36										
CWC	37										
CWC	38										
CWC	39										
CWC	40										
CWC	41										
CWC	42										
CWC	43										
CWC	44										
CWC	45										
CWC	46										
CWC	47										
CWC	48										
CWC	49										
CWC	50										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
CWC	51	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**						
CWC	52							
CWC	53	**CASH WORKING CAPITAL (LEAD LAG)**						
CWC	54	Total O&M Expense	SCH O&M, LN 243	277,067,436	101,336,524	10,746,464	49,132,367	692,079
CWC	55	Multiplied by Factor of 0.006058		0.006058	0.006058			
CWC	56	Total O&M Expense CWC Amount		1,678,353	613,852	65,097	297,622	4,192
CWC	57							
CWC	58	SPS CWC-Payroll	SALWAGES	5,018,461	1,985,780	238,861	862,647	16,873
CWC	59	Multiplied by Factor of 0.043178		0.043178	0.043178			
CWC	60	SPS CWC-Payroll - CWC Amount		216,688	85,742	10,314	37,247	729
CWC	61							
CWC	62	SPS CWC-Property Tax	SCH OTX, LN 5	40,046,137	14,050,790	1,443,475	7,634,365	85,350
CWC	63	Multiplied by Factor of -0.408192		(0.408192)	(0.408192)			
CWC	64	SPS CWC-Property Tax - CWC Amount		(16,346,504)	(5,735,417)	(589,215)	(3,116,285)	(34,839)
CWC	65							
CWC	66	SPS CWC-Sales Tax	SCH OTX, LN 9	65,493	22,979	2,361	12,486	140
CWC	67	Multiplied by Factor of -0.002384		(0.002384)	(0.002384)			
CWC	68	SPS CWC-Sales Tax - CWC Amount		(156)	(55)	(6)	(30)	(0)
CWC	69			(18,258,898)				
CWC	70	SPS CWC-Payroll Tax Adjustment	SCH OTX, LN 14	(307,602)	(121,717)	(14,641)	(52,875)	(1,034)
CWC	71	Multiplied by Factor of 0.043178		0.043178	0.043178			
CWC	72	SPS CWC-Payroll Tax Adjustment - CWC Amount		(13,282)	(5,255)	(632)	(2,283)	(45)
CWC	73							
CWC	74	SPS CWC-Federal Income Tax	SCH ITX, LN 290	(25,136,045)	(1,631,730)	(508,625)	(2,603,358)	(81,485)
CWC	75	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)			
CWC	76	SPS CWC-Payroll Tax Adjustment - CWC Amount		19,971	1,296	404	2,068	65
CWC	77							
CWC	78	SPS CWC-State Income Tax	SCH ITX, LN 289	(2,537,308)	(164,712)	(51,342)	(262,791)	(8,225)
CWC	79	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)			
CWC	80	SPS CWC-Payroll Tax Adjustment - CWC Amount		2,016	131	41	209	7
CWC	81							
CWC	82	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(18,250,192)	(6,457,473)	(636,917)	(3,552,505)	(39,151)
CWC	83			(18,250,192)				
CWC	84							
CWC	85							
CWC	86							
CWC	87							
CWC	88							
CWC	89							
CWC	90							
CWC	91							
CWC	92							
CWC	93							
CWC	94							
CWC	95							
CWC	96							
CWC	97							
CWC	98							
CWC	99							
CWC	100							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
CWC	51	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**												
CWC	52													
CWC	53	**CASH WORKING CAPITAL (LEAD LAG)**												
CWC	54	Total O&M Expense	SCH O&M, LN 243	4,047,764	4,404,517	28,812,184	74,609,145	1,798,097	1,488,295					
CWC	55	Multiplied by Factor of 0.006058		0.006058	0.006058		0.006058							
CWC	56	Total O&M Expense CWC Amount		24,520	26,681	174,532	451,949	10,892	9,015					
CWC	57													
CWC	58	SPS CWC-Payroll	SALWAGES	71,040	82,841	500,545	1,154,175	54,944	50,756					
CWC	59	Multiplied by Factor of 0.043178		0.043178	0.043178		0.043178							
CWC	60	SPS CWC-Payroll - CWC Amount		3,067	3,577	21,613	49,835	2,372	2,192					
CWC	61													
CWC	62	SPS CWC-Property Tax	SCH OTX, LN 5	629,879	729,658	4,438,403	10,643,700	281,574	108,944					
CWC	63	Multiplied by Factor of -0.408192		(0.408192)	(0.408192)		(0.408192)							
CWC	64	SPS CWC-Property Tax - CWC Amount		(257,111)	(297,840)	(1,811,720)	(4,344,671)	(114,936)	(44,470)					
CWC	65													
CWC	66	SPS CWC-Sales Tax	SCH OTX, LN 9	1,030	1,193	7,259	17,407	460	178					
CWC	67	Multiplied by Factor of -0.002384		(0.002384)	(0.002384)		(0.002384)							
CWC	68	SPS CWC-Sales Tax - CWC Amount		(2)	(3)	(17)	(41)	(1)	(0)					
CWC	69													
CWC	70	SPS CWC-Payroll Tax Adjustment	SCH OTX, LN 14	(4,354)	(5,078)	(30,680)	(70,744)	(3,368)	(3,111)					
CWC	71	Multiplied by Factor of 0.043178		0.043178	0.043178		0.043178							
CWC	72	SPS CWC-Payroll Tax Adjustment - CWC Amount		(188)	(219)	(1,325)	(3,055)	(145)	(134)					
CWC	73													
CWC	74	SPS CWC-Federal Income Tax	SCH ITX, LN 290	(532,730)	(621,381)	(3,304,047)	(15,675,336)	(425,838)	248,485					
CWC	75	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)		(0.000795)							
CWC	76	SPS CWC-Payroll Tax Adjustment - CWC Amount		423	494	2,625	12,454	338	(197)					
CWC	77													
CWC	78	SPS CWC-State Income Tax	SCH ITX, LN 289	(53,775)	(62,724)	(333,520)	(1,582,315)	(42,985)	25,083					
CWC	79	Multiplied by Factor of -0.000795		(0.000795)	(0.000795)		(0.000795)							
CWC	80	SPS CWC-Payroll Tax Adjustment - CWC Amount		43	50	265	1,257	34	(20)					
CWC	81													
CWC	82	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(287,844)	(340,632)	(1,943,508)	(4,815,942)	(125,341)	(50,878)					
CWC	83													
CWC	84													
CWC	85													
CWC	86													
CWC	87													
CWC	88													
CWC	89													
CWC	90													
CWC	91													
CWC	92													
CWC	93													
CWC	94													
CWC	95													
CWC	96													
CWC	97													
CWC	98													
CWC	99													
CWC	100													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
CWC	51	**ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED**									
CWC	52										
CWC	53	**CASH WORKING CAPITAL (LEAD LAG)**									
CWC	54	Total O&M Expense	SCH O&M, LN 243	12,876,941	61,732,204	658,911	3,388,853	76,550	4,327,967	101,336,524	0
CWC	55	Multiplied by Factor of 0.006058									
CWC	56	Total O&M Expense CWC Amount		78,003	373,947	3,991	20,528	464	26,217	613,852	0
CWC	57										
CWC	58	SPS CWC-Payroll	SALWAGES	196,238	957,936	11,402	59,638	1,467	81,374	1,985,780	0
CWC	59	Multiplied by Factor of 0.043178									
CWC	60	SPS CWC-Payroll - CWC Amount		8,473	41,362	492	2,575	63	3,514	85,742	0
CWC	61										
CWC	62	SPS CWC-Property Tax	SCH OTX, LN 5	1,845,871	8,797,829	100,847	529,032	12,926	716,732	14,050,790	0
CWC	63	Multiplied by Factor of -0.408192									
CWC	64	SPS CWC-Property Tax - CWC Amount		(753,469)	(3,591,201)	(41,165)	(215,947)	(5,276)	(292,564)	(5,735,417)	0
CWC	65										
CWC	66	SPS CWC-Sales Tax	SCH OTX, LN 9	3,019	14,388	165	865	21	1,172	22,979	0
CWC	67	Multiplied by Factor of -0.002384									
CWC	68	SPS CWC-Sales Tax - CWC Amount		(7)	(34)	(0)	(2)	(0)	(3)	(55)	0
CWC	69										
CWC	70	SPS CWC-Payroll Tax Adjustment	SCH OTX, LN 14	(12,028)	(58,716)	(699)	(3,655)	(90)	(4,988)	(121,717)	0
CWC	71	Multiplied by Factor of 0.043178									
CWC	72	SPS CWC-Payroll Tax Adjustment - CWC Amount		(519)	(2,535)	(30)	(158)	(4)	(215)	(5,255)	0
CWC	73										
CWC	74	SPS CWC-Federal Income Tax	SCH ITX, LN 290	(2,384,734)	(13,290,602)	(100,795)	(431,935)	(18,659)	(602,722)	(1,631,730)	0
CWC	75	Multiplied by Factor of -0.000795									
CWC	76	SPS CWC-Payroll Tax Adjustment - CWC Amount		1,895	10,560	80	343	15	479	1,296	0
CWC	77										
CWC	78	SPS CWC-State Income Tax	SCH ITX, LN 289	(240,722)	(1,341,593)	(10,175)	(43,601)	(1,884)	(60,841)	(164,712)	0
CWC	79	Multiplied by Factor of -0.000795									
CWC	80	SPS CWC-Payroll Tax Adjustment - CWC Amount		191	1,066	8	35	1	48	131	0
CWC	81										
CWC	82	**TOTAL CASH WORKING CAPITAL REQUIREMENT**		(829,527)	(3,986,415)	(45,026)	(242,818)	(5,702)	(334,930)	(6,457,473)	0
CWC	83										
CWC	84										
CWC	85										
CWC	86										
CWC	87										
CWC	88										
CWC	89										
CWC	90										
CWC	91										
CWC	92										
CWC	93										
CWC	94										
CWC	95										
CWC	96										
CWC	97										
CWC	98										
CWC	99										
CWC	100										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
REV	1	**OPERATING REVENUES**						
REV	2							
REV	3	**SALES REVENUES**						
REV	4	Sales of Electricity Revenues		618,856,799	238,777,934	23,575,237	120,872,914	1,292,429
REV	5	TOTAL SALES OF ELECTRICITY		618,856,799	238,777,934	23,575,237	120,872,914	1,292,429
REV	6							
REV	7	**Revenue Credits:**						
REV	8	45000LP-Late Payment Revenue	SALESREV	1,066,336	411,432	40,622	208,273	2,227
REV	9	45103-Customer Connection	CUSTDIST	205,626	164,282	25,563	9,479	2,250
REV	10	45104-Returned Check Fee Rev	DISTPLT	157,224	85,006	8,922	33,157	575
REV	11	45106-Misc Service Rev	DISTPLT	60,410	32,662	3,428	12,740	221
REV	12	45111-Other Electric Operating Revenues - Misc service revenues	DISTPLT	0	0	0	0	0
REV	13	45400-Rentals - Other	DISTPLT	1,067,626	577,232	60,584	225,150	3,906
REV	14	45400-Rentals - Texas	TOTPLT	4,467,112	1,614,491	167,126	851,156	9,954
REV	15	456-Other Electric Revenue						
REV	16	456.1Z2PROD - Funded Upgrades Credit Distribution	DPROD	244,652	82,137	7,999	47,137	414
REV	17	456.1Z2PTP - Z2 Point-to-Point Revenue	DTRAN	(188,189)	(64,844)	(6,255)	(36,429)	(317)
REV	18	45600EEI-EEI Mutual Aid	DISTPLT	0	0	0	0	0
REV	19	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	DTRAN	1,542,024	531,336	51,258	298,504	2,598
REV	20	45606-Tariff-Base Non-Firm PTP	DTRAN	525,103	180,935	17,455	101,649	885
REV	21	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	DTRAN	569,244	196,145	18,922	110,194	959
REV	22	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	DPROD	114,945	38,590	3,758	22,146	195
REV	23	45628-Wholesale Distribution Service Charge	DISTPLT	414,642	224,184	23,529	87,443	1,517
REV	24	45642OT-Other Miscellaneous Revenue	DTRAN	75,254	25,930	2,501	14,568	127
REV	25	45642TX-Other Miscellaneous Revenue - Texas	DTRAN	107,460	37,027	3,572	20,802	181
REV	26	45673-Schedule 11 Network Base Plan Revenues	DTRAN	97,179,164	33,485,107	3,230,290	18,811,910	163,759
REV	27	Total Revenue Credits		107,608,632	37,621,654	3,659,273	20,817,878	189,452
REV	28							
REV	29	**Total Operating Revenues**		726,465,431	276,399,588	27,234,510	141,690,792	1,481,881
REV	30							
REV	31							
REV	32							
REV	33							
REV	34							
REV	35							
REV	36							
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REV	50							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
REV	1	**OPERATING REVENUES**												
REV	2													
REV	3	**SALES REVENUES**												
REV	4	Sales of Electricity Revenues		8,571,087	8,950,473	66,668,503	141,074,476	4,825,564	4,248,182					
REV	5	TOTAL SALES OF ELECTRICITY		8,571,087	8,950,473	66,668,503	141,074,476	4,825,564	4,248,182					
REV	6													
REV	7	**Revenue Credits:**												
REV	8	45000LP-Late Payment Revenue	SALESREV	14,769	15,422	114,875	243,082	8,315	7,320					
REV	9	45103-Customer Connection	CUSTDIST	708	579	2,766	0	0	0					
REV	10	45104-Returned Check Fee Rev	DISTPLT	2,836	4,891	16,326	61	3,642	1,809					
REV	11	45106-Misc Service Rev	DISTPLT	1,089	1,879	6,273	23	1,399	695					
REV	12	45111-Other Electric Operating Revenues - Misc service revenues	DISTPLT	0	0	0	0	0	0					
REV	13	45400-Rentals - Other	DISTPLT	19,255	33,213	110,862	415	24,728	12,282					
REV	14	45400-Rentals - Texas	TOTPLT	69,765	81,735	480,261	1,146,117	28,355	18,150					
REV	15	456-Other Electric Revenue												
REV	16	456.1Z2PROD - Funded Upgrades Credit Distribution	DPROD	3,751	3,986	24,713	73,901	305	308					
REV	17	456.1Z2PTP - Z2 Point-to-Point Revenue	DTRAN	(2,868)	(3,100)	(18,296)	(55,615)	(230)	(233)					
REV	18	45600EEI-EEI Mutual Aid	DISTPLT	0	0	0	0	0	0					
REV	19	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	DTRAN	23,503	25,401	149,920	455,708	1,888	1,905					
REV	20	45606-Tariff-Base Non-Firm PTP	DTRAN	8,004	8,650	51,052	155,182	643	649					
REV	21	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	DTRAN	8,676	9,377	55,344	168,227	697	703					
REV	22	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	DPROD	1,763	1,873	11,611	34,721	143	145					
REV	23	45628-Wholesale Distribution Service Charge	DISTPLT	7,478	12,899	43,056	161	9,604	4,770					
REV	24	45642OT-Other Miscellaneous Revenue	DTRAN	1,147	1,240	7,316	22,240	92	93					
REV	25	45642TX-Other Miscellaneous Revenue - Texas	DTRAN	1,638	1,770	10,448	31,757	132	133					
REV	26	45673-Schedule 11 Network Base Plan Revenues	DTRAN	1,481,199	1,600,785	9,448,057	28,718,981	119,002	120,073					
REV	27	Total Revenue Credits		1,642,712	1,800,599	10,514,584	30,994,962	198,715	168,803					
REV	28													
REV	29	**Total Operating Revenues**		10,213,799	10,751,072	77,183,087	172,069,438	5,024,279	4,416,985					
REV	30													
REV	31													
REV	32													
REV	33													
REV	34													
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REV	50													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
REV	1	**OPERATING REVENUES**									
REV	2										
REV	3	**SALES REVENUES**									
REV	4	Sales of Electricity Revenues		25,630,227	115,444,249	1,280,616	7,290,471	116,839	8,833,634	238,777,934	0
REV	5	TOTAL SALES OF ELECTRICITY		25,630,227	115,444,249	1,280,616	7,290,471	116,839	8,833,634	238,777,934	0
REV	6										
REV	7	**Revenue Credits:**									
REV	8	45000LP-Late Payment Revenue	SALESREV	44,163	198,919	2,207	12,562	201	15,221	411,432	0
REV	9	45103-Customer Connection	CUSTDIST	0	0	10	697	3	575	164,282	0
REV	10	45104-Returned Check Fee Rev	DISTPLT	11	50	401	2,435	68	4,823	85,006	0
REV	11	45106-Misc Service Rev	DISTPLT	4	19	154	935	26	1,853	32,662	0
REV	12	45111-Other Electric Operating Revenues - Misc service revenues	DISTPLT	0	0	0	0	0	0	0	0
REV	13	45400-Rentals - Other	DISTPLT	74	341	2,722	16,532	462	32,751	577,232	0
REV	14	45400-Rentals - Texas	TOTPLT	197,770	948,347	11,180	58,585	1,422	80,312	1,614,491	0
REV	15	456-Other Electric Revenue									
REV	16	456.1Z2PROD - Funded Upgrades Credit Distribution	DPROD	12,331	61,571	638	3,114	70	3,916	82,137	0
REV	17	456.1Z2PTP - Z2 Point-to-Point Revenue	DTRAN	(9,860)	(45,755)	(492)	(2,377)	(55)	(3,045)	(64,844)	0
REV	18	45600EEI-EEI Mutual Aid	DISTPLT	0	0	0	0	0	0	0	0
REV	19	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	DTRAN	80,791	374,917	4,029	19,474	448	24,953	531,336	0
REV	20	45606-Tariff-Base Non-Firm PTP	DTRAN	27,512	127,670	1,372	6,632	152	8,497	180,935	0
REV	21	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	DTRAN	29,824	138,402	1,487	7,189	165	9,212	196,145	0
REV	22	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	DPROD	5,793	28,928	300	1,463	33	1,840	38,590	0
REV	23	45628-Wholesale Distribution Service Charge	DISTPLT	29	133	1,057	6,421	179	12,720	224,184	0
REV	24	45642OT-Other Miscellaneous Revenue	DTRAN	3,943	18,297	197	950	22	1,218	25,930	0
REV	25	45642TX-Other Miscellaneous Revenue - Texas	DTRAN	5,630	26,127	281	1,357	31	1,739	37,027	0
REV	26	45673-Schedule 11 Network Base Plan Revenues	DTRAN	5,091,506	23,627,475	253,919	1,227,280	28,210	1,572,576	33,485,107	0
REV	27	Total Revenue Credits		5,489,521	25,505,441	279,462	1,363,250	31,438	1,769,161	37,621,654	0
REV	28										
REV	29	**Total Operating Revenues**		31,119,748	140,949,690	1,560,078	8,653,721	148,277	10,602,795	276,399,588	0
REV	30										
REV	31										
REV	32										
REV	33										
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REV	50										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
O&M	1	**OPERATION & MAINTENANCE EXPENSE**						
O&M	2							
O&M	3	**COST OF SALES**						
O&M	4							
O&M	5	50100-Steam Genr Fuel	ENEFUEL	0	0	0	0	0
O&M	6							
O&M	7	54700-Other Operating Fuel	ENEFUEL	0	0	0	0	0
O&M	8							
O&M	9	Other Power Supply						
O&M	10	55509-Pur Pwr Variable O&M	ENERGY1	8,132,378	1,638,639	183,972	1,326,115	13,071
O&M	11	55501-Purchased Power-Demand	DPURCH	36,266,758	12,175,847	1,185,713	6,987,533	61,441
O&M	12	Total Other Power Supply		44,399,136	13,814,487	1,369,685	8,313,647	74,513
O&M	13							
O&M	14	**TOTAL COST OF SALES**		44,399,136	13,814,487	1,369,685	8,313,647	74,513
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	SALWAGPO	2,073,668	680,974	66,655	396,178	3,503
O&M	21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	19,415,298	3,912,099	439,216	3,165,976	31,207
O&M	22	50170-Stm Gen Fuel	ENEFUEL	282,531	56,929	6,391	46,071	454
O&M	23	50200-Steam Expenses Major	DPROD	6,387,727	2,144,553	208,842	1,230,726	10,822
O&M	24	50500-Stm Gen Elec Exp Major	DPROD	5,271,950	1,769,953	172,362	1,015,749	8,931
O&M	25	50600-Misc Steam Pwr Exp	DPROD	7,285,813	2,446,068	238,204	1,403,761	12,343
O&M	26	50700-Stm Pow Gen Rents	DPROD	1,714,842	575,724	56,065	330,399	2,905
O&M	27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0
O&M	28	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0
O&M	29	Total Steam Production Operation		42,431,829	11,586,301	1,187,736	7,588,861	70,166
O&M	30							
O&M	31	Steam Production Maintenance						
O&M	32	51000-Stm Maint Super&Eng	SALWAGPM	306,379	79,320	8,251	53,838	504
O&M	33	51100-Stm Maint of Structures	DPROD	2,214,087	743,336	72,388	426,589	3,751
O&M	34	51200-Stm Maint of Boiler Plt	ENERGY1	8,071,365	1,626,345	182,592	1,316,165	12,973
O&M	35	51300-Stm Maint of Elec Plant	ENERGY1	4,079,653	822,033	92,291	665,253	6,557
O&M	36	51400-Stm Maint of Misc Stm Plt	DPROD	5,615,084	1,885,153	183,581	1,081,861	9,513
O&M	37	Total Steam Production Maintenance		20,286,568	5,156,188	539,101	3,543,707	33,298
O&M	38							
O&M	39	Total Steam Production O&M		62,718,396	16,742,489	1,726,837	11,132,567	103,464
O&M	40							
O&M	41							
O&M	42							
O&M	43							
O&M	44							
O&M	45							
O&M	46							
O&M	47							
O&M	48							
O&M	49							
O&M	50							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
O&M	1	**OPERATION & MAINTENANCE EXPENSE**												
O&M	2													
O&M	3	**COST OF SALES**												
O&M	4													
O&M	5	50100-Steam Genr Fuel	ENEFUEL	0	0	0	0	0	0					
O&M	6													
O&M	7	54700-Other Operating Fuel	ENEFUEL	0	0	0	0	0	0					
O&M	8													
O&M	9	Other Power Supply												
O&M	10	55509-Pur Pwr Variable O&M	ENERGY1	121,616	92,954	1,131,113	3,594,234	15,264	15,401					
O&M	11	55501-Purchased Power-Demand	DPURCH	556,107	590,838	3,663,337	10,955,011	45,262	45,669					
O&M	12	Total Other Power Supply		677,723	683,792	4,794,449	14,549,245	60,525	61,070					
O&M	13													
O&M	14	**TOTAL COST OF SALES**		677,723	683,792	4,794,449	14,549,245	60,525	61,070					
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	SALWAGPO	31,754	33,232	213,780	642,248	2,659	2,683					
O&M	21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	290,346	221,919	2,700,426	8,580,899	36,440	36,768					
O&M	22	50170-Stm Gen Fuel	ENEFUEL	4,225	3,229	39,297	124,869	530	535					
O&M	23	50200-Steam Expenses Major	DPROD	97,948	104,065	645,230	1,929,525	7,972	8,044					
O&M	24	50500-Stm Gen Elec Exp Major	DPROD	80,839	85,888	532,524	1,592,485	6,580	6,639					
O&M	25	50600-Misc Steam Pwr Exp	DPROD	111,719	118,696	735,946	2,200,808	9,093	9,175					
O&M	26	50700-Stm Pow Gen Rents	DPROD	26,295	27,937	173,218	517,998	2,140	2,159					
O&M	27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0					
O&M	28	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0					
O&M	29	Total Steam Production Operation		643,127	594,967	5,040,421	15,588,833	65,415	66,003					
O&M	30													
O&M	31	Steam Production Maintenance												
O&M	32	51000-Stm Maint Super&Eng	SALWAGPM	4,631	4,139	37,625	117,081	493	497					
O&M	33	51100-Stm Maint of Structures	DPROD	33,950	36,071	223,647	668,804	2,763	2,788					
O&M	34	51200-Stm Maint of Boiler Plt	ENERGY1	120,703	92,257	1,122,626	3,567,268	15,149	15,285					
O&M	35	51300-Stm Maint of Elec Plant	ENERGY1	61,009	46,631	567,429	1,803,068	7,657	7,726					
O&M	36	51400-Stm Maint of Misc Stm Plt	DPROD	86,101	91,478	567,184	1,696,135	7,008	7,071					
O&M	37	Total Steam Production Maintenance		306,395	270,575	2,518,512	7,852,355	33,070	33,367					
O&M	38													
O&M	39	Total Steam Production O&M		949,522	865,543	7,558,933	23,441,188	98,484	99,370					
O&M	40													
O&M	41													
O&M	42													
O&M	43													
O&M	44													
O&M	45													
O&M	46													
O&M	47													
O&M	48													
O&M	49													
O&M	50													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
O&M	1	**OPERATION & MAINTENANCE EXPENSE**									
O&M	2										
O&M	3	**COST OF SALES**									
O&M	4										
O&M	5	50100-Steam Genr Fuel	ENEFUEL	0	0	0	0	0	0	0	0
O&M	6										
O&M	7	54700-Other Operating Fuel	ENEFUEL	0	0	0	0	0	0	0	0
O&M	8										
O&M	9	Other Power Supply									
O&M	10	55509-Pur Pwr Variable O&M	ENERGY1	616,415	2,977,818	18,886	102,730	1,611	91,343	1,638,639	0
O&M	11	55501-Purchased Power-Demand	DPURCH	1,827,885	9,127,126	94,543	461,564	10,382	580,457	12,175,847	0
O&M	12	Total Other Power Supply		2,444,301	12,104,944	113,429	564,294	11,992	671,800	13,814,487	0
O&M	13										
O&M	14	**TOTAL COST OF SALES**		2,444,301	12,104,944	113,429	564,294	11,992	671,800	13,814,487	0
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	SALWAGPO	107,394	534,854	5,374	26,381	584	32,648	680,974	0
O&M	21	50135-Coal Non-Mine;Non-Freight	ENEFUEL	1,471,635	7,109,265	45,088	245,258	3,845	218,074	3,912,099	0
O&M	22	50170-Stm Gen Fuel	ENEFUEL	21,415	103,454	656	3,569	56	3,173	56,929	0
O&M	23	50200-Steam Expenses Major	DPROD	321,949	1,607,577	16,652	81,296	1,829	102,237	2,144,553	0
O&M	24	50500-Stm Gen Elec Exp Major	DPROD	265,712	1,326,773	13,743	67,096	1,509	84,379	1,769,953	0
O&M	25	50600-Misc Steam Pwr Exp	DPROD	367,213	1,833,595	18,993	92,726	2,086	116,611	2,446,068	0
O&M	26	50700-Stm Pow Gen Rents	DPROD	86,430	431,568	4,470	21,825	491	27,446	575,724	0
O&M	27	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	0	0
O&M	28	50902-NM NOx Expense Amortz	DPROD	0	0	0	0	0	0	0	0
O&M	29	Total Steam Production Operation		2,641,748	12,947,085	104,976	538,151	10,399	584,568	11,586,301	0
O&M	30										
O&M	31	Steam Production Maintenance									
O&M	32	51000-Stm Maint Super&Eng	SALWAGPM	19,896	97,185	749	3,883	72	4,067	79,320	0
O&M	33	51100-Stm Maint of Structures	DPROD	111,592	557,211	5,772	28,179	634	35,437	743,336	0
O&M	34	51200-Stm Maint of Boiler Plt	ENERGY1	611,791	2,955,477	18,744	101,959	1,599	90,658	1,626,345	0
O&M	35	51300-Stm Maint of Elec Plant	ENERGY1	309,228	1,493,839	9,474	51,535	808	45,823	822,033	0
O&M	36	51400-Stm Maint of Misc Stm Plt	DPROD	283,007	1,413,128	14,638	71,463	1,607	89,871	1,885,153	0
O&M	37	Total Steam Production Maintenance		1,335,514	6,516,841	49,377	257,018	4,720	265,855	5,156,188	0
O&M	38										
O&M	39	Total Steam Production O&M		3,977,262	19,463,926	154,353	795,169	15,119	850,424	16,742,489	0
O&M	40										
O&M	41										
O&M	42										
O&M	43										
O&M	44										
O&M	45										
O&M	46										
O&M	47										
O&M	48										
O&M	49										
O&M	50										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
O&M	51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
O&M	52							
O&M	53	PRODUCTION EXPENSE CONTINUED						
O&M	54							
O&M	55	Other Production Operation						
O&M	56	54600-Oth Oper Super&Eng	SALWAGPO	243,354	79,915	7,822	46,493	411
O&M	57	54600W-Oth Oper Super&Eng	ENERGY1	58,311	11,749	1,319	9,509	94
O&M	58	54800-Oth Oper Gen Exp	DPROD	171,658	57,631	5,612	33,073	291
O&M	59	54900-Oth Oper Misc Gen Exp	DPROD	450,406	151,215	14,726	86,780	763
O&M	60	54900W-Oth Oper Misc Gen Exp	ENERGY1	5,018,387	1,011,184	113,527	818,329	8,066
O&M	61	55000-Oth Oper Rents	DPROD	206,328	69,271	6,746	39,753	350
O&M	62	55000W-Oth Oper Rents	ENERGY1	3,136,753	632,042	70,960	511,498	5,042
O&M	63	Total Other Production Operation		9,285,198	2,013,007	220,712	1,545,435	15,016
O&M	64							
O&M	65	Other Production Maintenance						
O&M	66	55100-Oth Mtce Supervision&Eng	SALWAGPM	251,116	65,013	6,762	44,127	413
O&M	67	55200-Oth Maint of Structures	DPROD	132,094	44,348	4,319	25,451	224
O&M	68	55300-Oth Mtc of Gen & Ele Plant	DPROD	636,998	213,859	20,826	122,731	1,079
O&M	69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	2,596,349	523,153	58,735	423,376	4,173
O&M	70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	2,163,049	435,845	48,933	352,720	3,477
O&M	71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	25,945	8,711	848	4,999	44
O&M	72	Total Other Production Maintenance		5,805,551	1,290,929	140,423	973,404	9,410
O&M	73							
O&M	74	Total Other Production O&M		15,090,749	3,303,936	361,135	2,518,839	24,426
O&M	75							
O&M	76	System Control and Dispatch						
O&M	77	55600-Load Dispatch	DPRODLD	598,131	200,811	19,555	115,242	1,013
O&M	78	55700-Purchased Power Other	DPROD	459,951	154,419	15,038	88,619	779
O&M	79	55790REC - REC Costs	ENERGYREC	4,110,497	1,217,017	136,636	987,831	9,708
O&M	80	Total System Control and Dispatch		5,168,579	1,572,247	171,229	1,191,692	11,501
O&M	81							
O&M	82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		82,977,724	21,618,672	2,259,202	14,843,098	139,390
O&M	83							
O&M	84							
O&M	85	TRANSMISSION EXPENSE						
O&M	86							
O&M	87	Transmission Operations:						
O&M	88	56000-Trans Oper Super & Eng	SALWAGTO	3,557,495	1,222,901	118,389	692,676	6,012
O&M	89	56110-Load Disp-Reliability	DTRANLD	(413)	(142)	(14)	(80)	(1)
O&M	90	56111-Load Disp-Reliability	DTRANLD	391	135	13	76	1
O&M	91	56120-Load Disp-Monitor/Operate	DTRANLD	1,465,146	504,846	48,702	283,622	2,469
O&M	92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	2,465,517	849,545	81,955	477,274	4,155
O&M	93	56150-Rel/Plan/Standards Dev	DTRAN	6,737	2,321	224	1,304	11
O&M	94	56160-Trans Service Studies	DTRAN	6,630	2,285	220	1,283	11
O&M	95	56170-Gen Interconn Studies	DTRAN	56,805	19,573	1,888	10,996	96
O&M	96	56180-Rel/Plan/Standards Dev Serv	DTRAN	1,870,513	644,524	62,177	362,093	3,152
O&M	97							
O&M	98							
O&M	99							
O&M	100							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
O&M	51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**												
O&M	52													
O&M	53	PRODUCTION EXPENSE CONTINUED												
O&M	54													
O&M	55	Other Production Operation												
O&M	56	54600-Oth Oper Super&Eng	SALWAGPO	3,726	3,900	25,088	75,371	312	315					
O&M	57	54600W-Oth Oper Super&Eng	ENERGY1	872	667	8,110	25,772	109	110					
O&M	58	54800-Oth Oper Gen Exp	DPROD	2,632	2,797	17,339	51,852	214	216					
O&M	59	54900-Oth Oper Misc Gen Exp	DPROD	6,906	7,338	45,496	136,053	562	567					
O&M	60	54900W-Oth Oper Misc Gen Exp	ENERGY1	75,047	57,361	697,995	2,217,956	9,419	9,504					
O&M	61	55000-Oth Oper Rents	DPROD	3,164	3,361	20,841	62,325	258	260					
O&M	62	55000W-Oth Oper Rents	ENERGY1	46,909	35,853	436,283	1,386,338	5,887	5,940					
O&M	63	Total Other Production Operation		139,257	111,276	1,251,154	3,955,666	16,762	16,912					
O&M	64													
O&M	65	Other Production Maintenance												
O&M	66	55100-Oth Mtce Supervision&Eng	SALWAGPM	3,796	3,392	30,838	95,962	404	407					
O&M	67	55200-Oth Maint of Structures	DPROD	2,026	2,152	13,343	39,901	165	166					
O&M	68	55300-Oth Mtc of Gen & Ele Plant	DPROD	9,768	10,378	64,344	192,416	795	802					
O&M	69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	38,827	29,677	361,120	1,147,498	4,873	4,917					
O&M	70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	32,347	24,724	300,853	955,994	4,060	4,096					
O&M	71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	398	423	2,621	7,837	32	33					
O&M	72	Total Other Production Maintenance		87,161	70,745	773,119	2,439,609	10,329	10,422					
O&M	73													
O&M	74	Total Other Production O&M		226,418	182,022	2,024,272	6,395,275	27,091	27,334					
O&M	75													
O&M	76	System Control and Dispatch												
O&M	77	55600-Load Dispatch	DPRODLD	9,172	9,744	60,418	180,676	746	753					
O&M	78	55700-Purchased Power Other	DPROD	7,053	7,493	46,460	138,936	574	579					
O&M	79	55790REC - REC Costs	ENERGYREC	90,609	69,263	857,162	719,497	11,336	11,438					
O&M	80	Total System Control and Dispatch		106,834	86,501	964,040	1,039,110	12,657	12,771					
O&M	81													
O&M	82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		1,282,774	1,134,065	10,547,245	30,875,572	138,232	139,475					
O&M	83													
O&M	84													
O&M	85	TRANSMISSION EXPENSE												
O&M	86													
O&M	87	Transmission Operations:												
O&M	88	56000-Trans Oper Super & Eng	SALWAGTO	54,226	58,416	350,446	1,045,684	4,358	4,387					
O&M	89	56110-Load Disp-Reliability	DTRANLD	(6)	(7)	(40)	(122)	(1)	(1)					
O&M	90	56111-Load Disp-Reliability	DTRANLD	6	6	38	115	0	0					
O&M	91	56120-Load Disp-Monitor/Operate	DTRANLD	22,332	24,135	142,446	432,989	1,794	1,810					
O&M	92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	37,579	40,613	239,705	728,625	3,019	3,046					
O&M	93	56150-Rel/Plan/Standards Dev	DTRAN	103	111	655	1,991	8	8					
O&M	94	56160-Trans Service Studies	DTRAN	101	109	645	1,959	8	8					
O&M	95	56170-Gen Interconn Studies	DTRAN	866	936	5,523	16,787	70	70					
O&M	96	56180-Rel/Plan/Standards Dev Serv	DTRAN	28,510	30,812	181,857	552,785	2,291	2,311					
O&M	97													
O&M	98													
O&M	99													
O&M	100													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
O&M	51	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
O&M	52										
O&M	53	PRODUCTION EXPENSE CONTINUED									
O&M	54										
O&M	55	Other Production Operation									
O&M	56	54600-Oth Oper Super&Eng	SALWAGPO	12,603	62,767	631	3,096	68	3,831	79,915	0
O&M	57	54600W-Oth Oper Super&Eng	ENERGY1	4,420	21,352	135	737	12	655	11,749	0
O&M	58	54800-Oth Oper Gen Exp	DPROD	8,652	43,201	447	2,185	49	2,747	57,631	0
O&M	59	54900-Oth Oper Misc Gen Exp	DPROD	22,701	113,352	1,174	5,732	129	7,209	151,215	0
O&M	60	54900W-Oth Oper Misc Gen Exp	ENERGY1	380,382	1,837,574	11,654	63,393	994	56,367	1,011,184	0
O&M	61	55000-Oth Oper Rents	DPROD	10,399	51,926	538	2,626	59	3,302	69,271	0
O&M	62	55000W-Oth Oper Rents	ENERGY1	237,759	1,148,579	7,284	39,624	621	35,232	632,042	0
O&M	63	Total Other Production Operation		676,916	3,278,751	21,864	117,393	1,932	109,344	2,013,007	0
O&M	64										
O&M	65	Other Production Maintenance									
O&M	66	55100-Oth Mtce Supervision&Eng	SALWAGPM	16,307	79,655	614	3,182	59	3,333	65,013	0
O&M	67	55200-Oth Maint of Structures	DPROD	6,658	33,244	344	1,681	38	2,114	44,348	0
O&M	68	55300-Oth Mtc of Gen & Ele Plant	DPROD	32,105	160,311	1,661	8,107	182	10,195	213,859	0
O&M	69	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	196,797	950,700	6,029	32,798	514	29,162	523,153	0
O&M	70	55400W-Oth Mtc Misc Gen Plt Mjr	ENERGY1	163,954	792,040	5,023	27,324	428	24,296	435,845	0
O&M	71	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	1,308	6,530	68	330	7	415	8,711	0
O&M	72	Total Other Production Maintenance		417,129	2,022,480	13,739	73,422	1,229	69,516	1,290,929	0
O&M	73										
O&M	74	Total Other Production O&M		1,094,045	5,301,230	35,603	190,815	3,162	178,860	3,303,936	0
O&M	75										
O&M	76	System Control and Dispatch									
O&M	77	55600-Load Dispatch	DPRODLD	30,146	150,530	1,559	7,612	171	9,573	200,811	0
O&M	78	55700-Purchased Power Other	DPROD	23,182	115,754	1,199	5,854	132	7,362	154,419	0
O&M	79	55790REC - REC Costs	ENERGYREC	103,523	615,975	14,312	76,298	1,221	68,042	1,217,017	0
O&M	80	Total System Control and Dispatch		156,851	882,259	17,070	89,764	1,523	84,977	1,572,247	0
O&M	81										
O&M	82	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		5,228,158	25,647,414	207,026	1,075,748	19,804	1,114,260	21,618,672	0
O&M	83										
O&M	84										
O&M	85	TRANSMISSION EXPENSE									
O&M	86										
O&M	87	Transmission Operations:									
O&M	88	56000-Trans Oper Super & Eng	SALWAGTO	185,558	860,126	9,256	44,971	1,092	57,324	1,222,901	0
O&M	89	56110-Load Disp-Reliability	DTRANLD	(22)	(101)	(1)	(5)	(0)	(7)	(142)	0
O&M	90	56111-Load Disp-Reliability	DTRANLD	20	95	1	5	0	6	135	0
O&M	91	56120-Load Disp-Monitor/Operate	DTRANLD	76,763	356,225	3,828	18,503	425	23,709	504,846	0
O&M	92	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	129,176	599,449	6,442	31,137	716	39,898	849,545	0
O&M	93	56150-Rel/Plan/Standards Dev	DTRAN	353	1,638	18	85	2	109	2,321	0
O&M	94	56160-Trans Service Studies	DTRAN	347	1,612	17	84	2	107	2,285	0
O&M	95	56170-Gen Interconn Studies	DTRAN	2,976	13,811	148	717	16	919	19,573	0
O&M	96	56180-Rel/Plan/Standards Dev Serv	DTRAN	98,002	454,784	4,887	23,623	543	30,269	644,524	0
O&M	97										
O&M	98										
O&M	99										
O&M	100										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
O&M	101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
O&M	102							
O&M	103	TRANSMISSION EXPENSE CONTINUED						
O&M	104							
O&M	105	Transmission Operations Continued:						
O&M	106	56200-Trans Oper Station Exp	PLT_353	681,734	234,742	22,651	131,953	1,149
O&M	107	56300-Trans Oper OH Lines	OHTRAN	985,139	339,325	33,290	197,987	1,689
O&M	109	56600-Trans Oper Misc Exp	TRANPLT	1,544,271	527,903	51,531	304,792	2,626
O&M	110	56700-Trans Rents	TRANPLT	725,906	248,148	24,223	143,272	1,235
O&M	111	Total Transmission Operations		13,365,871	4,596,107	445,249	2,607,249	22,604
O&M	112							
O&M	113	Wheeling:						
O&M	114	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DPROD	159,775	53,641	5,224	30,784	271
O&M	115	56500-Transm of Elec By Others	DTRAN	119,686	41,240	3,978	23,169	202
O&M	116	56500S2-Wheeling Schedule 2	DTRAN	81,449	28,065	2,707	15,767	137
O&M	117	56500S9-Wheeling Schedule 9	DTRAN	5,836,462	2,011,075	194,007	1,129,820	9,835
O&M	118	56500S11-Wheeling Schedule 11	DTRAN	69,607,800	23,984,819	2,313,802	13,474,655	117,298
O&M	119	56500S12-Wheeling Schedule 12	DTRAN	1,306,923	450,328	43,443	252,994	2,202
O&M	120	56500MISC-Wheeling Miscellaneous	DTRAN	14,002	4,825	465	2,711	24
O&M	121	Total Wheeling		77,126,098	26,573,993	2,563,627	14,929,899	129,968
O&M	122							
O&M	123							
O&M	124	Transmission Maintenance						
O&M	125	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0
O&M	126	57000-Tran Mnt of Station Equip	PLT_353	715,988	246,537	23,789	138,583	1,207
O&M	127	57100-Trans Mt of Overhead Lines	OHTRAN	462,064	159,155	15,614	92,863	792
O&M	128	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0
O&M	129	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0
O&M	130	Total Transmission Maintenance		1,178,052	405,692	39,403	231,446	1,999
O&M	131							
O&M	132	TOTAL TRANSMISSION EXPENSE		91,670,021	31,575,791	3,048,280	17,768,594	154,571
O&M	133							
O&M	134							
O&M	135	REGIONAL MARKET EXPENSE						
O&M	136	57510-Operations Supervision	ENERGY1	92,411	18,620	2,091	15,069	149
O&M	137	57520-DA & RT Mkt Admin	ENERGY1	170,842	34,424	3,865	27,859	275
O&M	138	57550-Ancillary Serv Mkt Admin	ENERGY1	8,169	1,646	185	1,332	13
O&M	139	57560-Mkt Monitoring/Compliance	ENERGY1	14,289	2,879	323	2,330	23
O&M	140	57570-Mkt Fac/Mon/Comp Serv	DTRAN	4,160,561	1,433,608	138,299	805,400	7,011
O&M	141	575700W-Market facilitation monitoring and compliance serv - Wholes	DTRAN	0	0	0	0	0
O&M	142	57580-Regional Market Rents	ENERGY1	20,777	4,186	470	3,388	33
O&M	143	TOTAL REGIONAL MARKET EXPENSE		4,467,049	1,495,364	145,233	855,378	7,504
O&M	144							
O&M	145							
O&M	146							
O&M	147							
O&M	148							
O&M	149							
O&M	150							

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
O&M	101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**												
O&M	102													
O&M	103	TRANSMISSION EXPENSE CONTINUED												
O&M	104													
O&M	105	Transmission Operations Continued:												
O&M	106	56200-Trans Oper Station Exp	PLT_353	10,393	11,227	66,350	201,591	835	843					
O&M	107	56300-Trans Oper OH Lines	OHTRAN	15,024	16,086	101,663	277,704	1,189	1,184					
O&M	109	56600-Trans Oper Misc Exp	TRANPLT	23,539	25,165	156,776	448,150	1,893	1,896					
O&M	110	56700-Trans Rents	TRANPLT	11,065	11,829	73,695	210,659	890	891					
O&M	111	Total Transmission Operations		203,736	219,439	1,319,758	3,918,918	16,355	16,457					
O&M	112													
O&M	113	Wheeling:												
O&M	114	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DPROD	2,450	2,603	16,139	48,263	199	201					
O&M	115	56500-Transm of Elec By Others	DTRAN	1,824	1,972	11,636	35,370	147	148					
O&M	116	56500S2-Wheeling Schedule 2	DTRAN	1,241	1,342	7,919	24,070	100	101					
O&M	117	56500S9-Wheeling Schedule 9	DTRAN	88,959	96,141	567,439	1,724,827	7,147	7,211					
O&M	118	56500S11-Wheeling Schedule 11	DTRAN	1,060,958	1,146,616	6,767,484	20,570,923	85,239	86,006					
O&M	119	56500S12-Wheeling Schedule 12	DTRAN	19,920	21,528	127,063	386,230	1,600	1,615					
O&M	120	56500MISC-Wheeling Miscellaneous	DTRAN	213	231	1,361	4,138	17	17					
O&M	121	Total Wheeling		1,175,566	1,270,432	7,499,042	22,793,821	94,450	95,300					
O&M	122													
O&M	123													
O&M	124	Transmission Maintenance												
O&M	125	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0					
O&M	126	57000-Tran Mnt of Station Equip	PLT_353	10,915	11,791	69,684	211,720	877	885					
O&M	127	57100-Trans Mt of Overhead Lines	OHTRAN	7,047	7,545	47,683	130,253	558	555					
O&M	128	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0					
O&M	129	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0					
O&M	130	Total Transmission Maintenance		17,961	19,335	117,367	341,973	1,435	1,441					
O&M	131													
O&M	132	TOTAL TRANSMISSION EXPENSE		1,397,264	1,509,206	8,936,168	27,054,712	112,239	113,197					
O&M	133													
O&M	134													
O&M	135	REGIONAL MARKET EXPENSE												
O&M	136	57510-Operations Supervision	ENERGY1	1,382	1,056	12,853	40,843	173	175					
O&M	137	57520-DA & RT Mkt Admin	ENERGY1	2,555	1,953	23,762	75,506	321	324					
O&M	138	57550-Ancillary Serv Mkt Admin	ENERGY1	122	93	1,136	3,611	15	15					
O&M	139	57560-Mkt Monitoring/Compliance	ENERGY1	214	163	1,987	6,315	27	27					
O&M	140	57570-Mkt Fac/Mon/Comp Serv	DTRAN	63,415	68,535	404,503	1,229,554	5,095	5,141					
O&M	141	575700W-Market facilitation monitoring and compliance serv - Wholes	DTRAN	0	0	0	0	0	0					
O&M	142	57580-Regional Market Rents	ENERGY1	311	237	2,890	9,183	39	39					
O&M	143	TOTAL REGIONAL MARKET EXPENSE		67,998	72,038	447,131	1,365,012	5,670	5,721					
O&M	144													
O&M	145													
O&M	146													
O&M	147													
O&M	148													
O&M	149													
O&M	150													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
O&M	101	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
O&M	102										
O&M	103	TRANSMISSION EXPENSE CONTINUED									
O&M	104										
O&M	105	Transmission Operations Continued:									
O&M	106	56200-Trans Oper Station Exp	PLT_353	35,681	165,910	1,781	8,611	198	11,029	234,742	0
O&M	107	56300-Trans Oper OH Lines	OHTRAN	49,754	227,950	2,520	12,504	383	15,703	339,325	0
O&M	109	56600-Trans Oper Misc Exp	TRANPLT	79,812	368,338	3,977	19,562	535	24,630	527,903	0
O&M	110	56700-Trans Rents	TRANPLT	37,517	173,142	1,869	9,195	252	11,578	248,148	0
O&M	111	Total Transmission Operations		695,938	3,222,980	34,744	168,992	4,165	215,274	4,596,107	0
O&M	112										
O&M	113	Wheeling:									
O&M	114	565Z2DAUC - Z2 Direct Assigned Upgrade Charge	DPROD	8,053	40,210	417	2,033	46	2,557	53,641	0
O&M	115	56500-Transm of Elec By Others	DTRAN	6,271	29,100	313	1,512	35	1,937	41,240	0
O&M	116	56500S2-Wheeling Schedule 2	DTRAN	4,267	19,803	213	1,029	24	1,318	28,065	0
O&M	117	56500S9-Wheeling Schedule 9	DTRAN	305,790	1,419,037	15,250	73,709	1,694	94,447	2,011,075	0
O&M	118	56500S11-Wheeling Schedule 11	DTRAN	3,646,960	16,923,963	181,878	879,080	20,206	1,126,410	23,984,819	0
O&M	119	56500S12-Wheeling Schedule 12	DTRAN	68,474	317,756	3,415	16,505	379	21,149	450,328	0
O&M	120	56500MISC-Wheeling Miscellaneous	DTRAN	734	3,404	37	177	4	227	4,825	0
O&M	121	Total Wheeling		4,040,548	18,753,274	201,521	974,045	22,388	1,248,044	26,573,993	0
O&M	122										
O&M	123										
O&M	124	Transmission Maintenance									
O&M	125	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0	0
O&M	126	57000-Tran Mnt of Station Equip	PLT_353	37,474	174,246	1,871	9,044	208	11,583	246,537	0
O&M	127	57100-Trans Mt of Overhead Lines	OHTRAN	23,336	106,916	1,182	5,865	180	7,365	159,155	0
O&M	128	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0	0
O&M	129	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0	0
O&M	130	Total Transmission Maintenance		60,810	281,162	3,053	14,909	388	18,948	405,692	0
O&M	131										
O&M	132	TOTAL TRANSMISSION EXPENSE		4,797,296	22,257,416	239,318	1,157,946	26,940	1,482,266	31,575,791	0
O&M	133										
O&M	134										
O&M	135	REGIONAL MARKET EXPENSE									
O&M	136	57510-Operations Supervision	ENERGY1	7,005	33,838	215	1,167	18	1,038	18,620	0
O&M	137	57520-DA & RT Mkt Admin	ENERGY1	12,949	62,557	397	2,158	34	1,919	34,424	0
O&M	138	57550-Ancillary Serv Mkt Admin	ENERGY1	619	2,991	19	103	2	92	1,646	0
O&M	139	57560-Mkt Monitoring/Compliance	ENERGY1	1,083	5,232	33	180	3	160	2,879	0
O&M	140	57570-Mkt Fac/Mon/Comp Serv	DTRAN	217,984	1,011,570	10,871	52,544	1,208	67,327	1,433,608	0
O&M	141	575700W-Market facilitation monitoring and compliance serv - Wholes	DTRAN	0	0	0	0	0	0	0	0
O&M	142	57580-Regional Market Rents	ENERGY1	1,575	7,608	48	262	4	233	4,186	0
O&M	143	TOTAL REGIONAL MARKET EXPENSE		241,215	1,123,796	11,583	56,416	1,268	70,770	1,495,364	0
O&M	144										
O&M	145										
O&M	146										
O&M	147										
O&M	148										
O&M	149										
O&M	150										

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
O&M	151	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
O&M	152							
O&M	153	DISTRIBUTION EXPENSES						
O&M	154							
O&M	155	Operation						
O&M	156	58000-Dist Oper Sup & Eng	SALWAGDO	3,166,268	1,548,860	227,936	569,112	18,927
O&M	157	58100-Dist Load Dispatching	DDISTLD	214,862	104,211	9,686	54,134	521
O&M	158	58200-Dist Op Station Exp	PLT_362	623,595	302,453	28,111	157,113	1,512
O&M	159	58300-Dist Oper Overhead Lines	OHDIST	168,631	86,206	8,012	40,429	431
O&M	160	58400-Dist Op UG Elec lines	UGDIST	542,706	275,923	25,645	130,817	1,380
O&M	161	58500-Dist Oper Streetlight	PLT_373	358,907	0	0	0	0
O&M	162	58600-Dist Oper Meter Exp	CMETERS	1,111,030	636,812	150,640	163,725	15,235
O&M	163	58700-Dist Oper Cust Install	PLT_371	371,569	0	0	0	0
O&M	164	58800-Dist Oper Misc Exp	DISTPLT	5,632,418	3,045,274	319,618	1,187,810	20,607
O&M	165	58900-Dist Rents	DISTPLT	1,615,035	873,199	91,647	340,591	5,909
O&M	166	Total Distribution Operation		13,805,020	6,872,938	861,295	2,643,731	64,522
O&M	167							
O&M	168	Maintenance						
O&M	169	59000-Dist Mtc Super & Eng	SALWAGDM	16,440	8,297	788	3,891	44
O&M	170	59100-Dist Mt of Structures	PLT_361	(293)	(142)	(13)	(74)	(1)
O&M	171	59200-Dist Mt of Station Equip	PLT_362	445,085	215,872	20,064	112,138	1,079
O&M	172	59300-Dist Mtc of Overhead Lines	OHDIST	6,171,500	3,154,946	293,233	1,479,596	15,775
O&M	173	59400-Dist Mt of Undergrnd Line	UGDIST	49,994	25,418	2,362	12,051	127
O&M	174	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0
O&M	175	59600-Dist Mtc of Streetlights	PLT_373	161,958	0	0	0	0
O&M	176	59700-Dist Mtc of Meters	CMETERS	35,399	20,290	4,800	5,216	485
O&M	177	59800-Dist Mtce of Dist Plant	DISTPLT	14,518	7,850	824	3,062	53
O&M	178	Total Distribution Maintenance		6,894,601	3,432,530	322,058	1,615,880	17,562
O&M	179							
O&M	180	TOTAL DISTRIBUTION EXPENSES		20,699,622	10,305,468	1,183,353	4,259,610	82,085
O&M	181							
O&M	182	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		199,814,416	64,995,296	6,636,067	37,726,680	383,550
O&M	183							
O&M	184							
O&M	185	CUSTOMER ACCOUNTS EXPENSES						
O&M	186	90100-Cust Acct Supervise	SALWAGCA	19,597	15,622	2,431	901	214
O&M	187	90200-Cust Acct Meter Read	CMETRDG	3,426,867	2,737,168	425,920	157,928	37,490
O&M	188	90300-Cust Acct Recrds &Coll	CUSTREC	4,893,330	3,892,995	605,774	224,617	53,321
O&M	189	90400-Cust Acct Uncollect	EXP_904	4,443,766	4,161,526	12,821	73,351	962
O&M	190	904001-Uncollectable Accounts - Non Commodity	EXP_904	(44,674)	(41,836)	(129)	(737)	(10)
O&M	191	90500-Cust Acct Misc	CUSTCAM	124,119	98,745	15,365	5,697	1,352
O&M	192	DEPINT - Customer Deposit Interest Expense	CUSTDEP	28,708	23,331	3,630	1,346	0
O&M	193	TOTAL CUSTOMER ACCTS EXPENSE		12,891,713	10,887,552	1,065,813	463,104	93,330
O&M	194							
O&M	195							
O&M	196							
O&M	197							
O&M	198							
O&M	199							
O&M	200							

SOUTHWESTERN PUBLIC SERVICE COMPANY
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
O&M	151	**OPERATION & MAINTENANCE EXPENSE CONTINUED**												
O&M	152													
O&M	153	DISTRIBUTION EXPENSES												
O&M	154													
O&M	155	Operation												
O&M	156	58000-Dist Oper Sup & Eng	SALWAGDO	48,576	77,816	313,933	9,360	177,302	174,446					
O&M	157	58100-Dist Load Dispatching	DDISTLD	4,648	7,880	32,164	0	839	778					
O&M	158	58200-Dist Op Station Exp	PLT_362	13,491	22,871	93,351	0	2,435	2,259					
O&M	159	58300-Dist Oper Overhead Lines	OHDIST	3,495	6,031	22,689	0	694	644					
O&M	160	58400-Dist Op UG Elec lines	UGDIST	11,300	19,462	73,896	0	2,221	2,061					
O&M	161	58500-Dist Oper Streetlight	PLT_373	0	0	0	0	358,907	0					
O&M	162	58600-Dist Oper Meter Exp	CMETERS	13,725	16,683	103,545	10,665	0	0					
O&M	163	58700-Dist Oper Cust Install	PLT_371	0	0	0	0	0	371,569					
O&M	164	58800-Dist Oper Misc Exp	DISTPLT	101,580	175,220	584,870	2,190	130,455	64,796					
O&M	165	58900-Dist Rents	DISTPLT	29,127	50,242	167,705	628	37,406	18,579					
O&M	166	Total Distribution Operation		225,942	376,205	1,392,153	22,842	710,259	635,132					
O&M	167													
O&M	168	Maintenance												
O&M	169	59000-Dist Mtc Super & Eng	SALWAGDM	336	578	2,194	2	250	62					
O&M	170	59100-Dist Mt of Structures	PLT_361	(6)	(11)	(44)	0	(1)	(1)					
O&M	171	59200-Dist Mt of Station Equip	PLT_362	9,629	16,324	66,628	0	1,738	1,612					
O&M	172	59300-Dist Mtc of Overhead Lines	OHDIST	127,907	220,713	830,366	0	25,399	23,566					
O&M	173	59400-Dist Mt of Undergrnd Line	UGDIST	1,041	1,793	6,807	0	205	190					
O&M	174	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0					
O&M	175	59600-Dist Mtc of Streetlights	PLT_373	0	0	0	0	161,958	0					
O&M	176	59700-Dist Mtc of Meters	CMETERS	437	532	3,299	340	0	0					
O&M	177	59800-Dist Mtce of Dist Plant	DISTPLT	262	452	1,508	6	336	167					
O&M	178	Total Distribution Maintenance		139,605	240,380	910,758	347	189,885	25,596					
O&M	179													
O&M	180	TOTAL DISTRIBUTION EXPENSES		365,547	616,586	2,302,911	23,190	900,144	660,728					
O&M	181													
O&M	182	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		3,113,583	3,331,895	22,233,454	59,318,486	1,156,285	919,122					
O&M	183													
O&M	184													
O&M	185	CUSTOMER ACCOUNTS EXPENSES												
O&M	186	90100-Cust Acct Supervise	SALWAGCA	67	55	270	36	0	0					
O&M	187	90200-Cust Acct Meter Read	CMETRDG	11,789	9,640	46,088	844	0	0					
O&M	188	90300-Cust Acct Recrds &Coll	CUSTREC	16,767	13,710	69,232	16,914	0	0					
O&M	189	90400-Cust Acct Uncollect	EXP_904	5,330	6,628	53,799	125,086	2,085	2,177					
O&M	190	904001-Uncollectable Accounts - Non Commodity	EXP_904	(54)	(67)	(541)	(1,257)	(21)	(22)					
O&M	191	90500-Cust Acct Misc	CUSTCAM	425	348	1,756	429	0	0					
O&M	192	DEPINT - Customer Deposit Interest Expense	CUSTDEP	0	0	393	7	0	0					
O&M	193	TOTAL CUSTOMER ACCTS EXPENSE		34,325	30,314	170,998	142,059	2,064	2,155					
O&M	194													
O&M	195													
O&M	196													
O&M	197													
O&M	198													
O&M	199													
O&M	200													

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
O&M	151	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
O&M	152										
O&M	153	DISTRIBUTION EXPENSES									
O&M	154										
O&M	155	Operation									
O&M	156	58000-Dist Oper Sup & Eng	SALWAGDO	1,661	7,699	7,523	41,053	1,528	76,288	1,548,860	0
O&M	157	58100-Dist Load Dispatching	DDISTLD	0	0	793	3,856	131	7,750	104,211	0
O&M	158	58200-Dist Op Station Exp	PLT_362	0	0	2,300	11,190	379	22,492	302,453	0
O&M	159	58300-Dist Oper Overhead Lines	OHDIST	0	0	559	2,936	92	5,939	86,206	0
O&M	160	58400-Dist Op UG Elec lines	UGDIST	0	0	1,821	9,479	300	19,161	275,923	0
O&M	161	58500-Dist Oper Streetlight	PLT_373	0	0	0	0	0	0	0	0
O&M	162	58600-Dist Oper Meter Exp	CMETERS	1,892	8,773	2,309	11,416	708	15,975	636,812	0
O&M	163	58700-Dist Oper Cust Install	PLT_371	0	0	0	0	0	0	0	0
O&M	164	58800-Dist Oper Misc Exp	DISTPLT	388	1,801	14,361	87,219	2,436	172,784	3,045,274	0
O&M	165	58900-Dist Rents	DISTPLT	111	516	4,118	25,009	698	49,544	873,199	0
O&M	166	Total Distribution Operation		4,053	18,790	33,784	192,158	6,273	369,932	6,872,938	0
O&M	167										
O&M	168	Maintenance									
O&M	169	59000-Dist Mtc Super & Eng	SALWAGDM	0	2	54	282	9	569	8,297	0
O&M	170	59100-Dist Mt of Structures	PLT_361	0	0	(1)	(5)	(0)	(11)	(142)	0
O&M	171	59200-Dist Mt of Station Equip	PLT_362	0	0	1,642	7,987	271	16,053	215,872	0
O&M	172	59300-Dist Mtc of Overhead Lines	OHDIST	0	0	20,460	107,447	3,374	217,339	3,154,946	0
O&M	173	59400-Dist Mt of Undergrnd Line	UGDIST	0	0	168	873	28	1,765	25,418	0
O&M	174	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0	0
O&M	175	59600-Dist Mtc of Streetlights	PLT_373	0	0	0	0	0	0	0	0
O&M	176	59700-Dist Mtc of Meters	CMETERS	60	280	74	364	23	509	20,290	0
O&M	177	59800-Dist Mtce of Dist Plant	DISTPLT	1	5	37	225	6	445	7,850	0
O&M	178	Total Distribution Maintenance		62	286	22,433	117,172	3,710	236,670	3,432,530	0
O&M	179										
O&M	180	TOTAL DISTRIBUTION EXPENSES		4,114	19,075	56,217	309,331	9,983	606,603	10,305,468	0
O&M	181										
O&M	182	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		10,270,784	49,047,702	514,143	2,599,440	57,996	3,273,899	64,995,296	0
O&M	183										
O&M	184										
O&M	185	CUSTOMER ACCOUNTS EXPENSES									
O&M	186	90100-Cust Acct Supervise	SALWAGCA	7	30	1	66	0	55	15,622	0
O&M	187	90200-Cust Acct Meter Read	CMETRDG	158	686	171	11,618	53	9,587	2,737,168	0
O&M	188	90300-Cust Acct Recrds &Coll	CUSTREC	3,171	13,743	244	16,523	75	13,635	3,892,995	0
O&M	189	90400-Cust Acct Uncollect	EXP_904	22,048	103,038	826	4,504	88	6,540	4,161,526	0
O&M	190	904001-Uncollectable Accounts - Non Commodity	EXP_904	(222)	(1,036)	(8)	(45)	(1)	(66)	(41,836)	0
O&M	191	90500-Cust Acct Misc	CUSTCAM	80	349	6	419	2	346	98,745	0
O&M	192	DEPINT - Customer Deposit Interest Expense	CUSTDEP	1	6	0	0	0	0	23,331	0
O&M	193	TOTAL CUSTOMER ACCTS EXPENSE		25,244	116,814	1,240	33,085	217	30,097	10,887,552	0
O&M	194										
O&M	195										
O&M	196										
O&M	197										
O&M	198										
O&M	199										
O&M	200										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
O&M	201	**OPERATION & MAINTENANCE EXPENSE CONTINUED**						
O&M	202							
O&M	203	CUSTOMER SERVICE EXPENSES						
O&M	204	90800EE-Customer Assistance Hist EE Amort	ENETRKR	0	0	0	0	0
O&M	205	90804EE-Customer Assistance SaversSwitch	PRODPLT	618,109	174,244	17,710	111,734	1,025
O&M	206	908-Customer Assistance - Major Acct Rep	MAJACCT	490,783	0	0	9,540	0
O&M	207	90800-Customer Asst Expense	CUSTASST	1,127,033	896,636	139,522	51,734	12,281
O&M	208	909000-Informational and instruction advertising expense	CUSTADVT	2,791	2,220	345	128	30
O&M	209	910000-Misc Cust Serv Expense	CUSTCSM	74,929	59,612	9,276	3,439	816
O&M	210	TOTAL CUSTOMER SERVICE EXPENSE		2,313,646	1,132,712	166,853	176,575	14,153
O&M	211							
O&M	212	SALES EXPENSES						
O&M	213	91200-Economic Development	OX_902_3	200,782	159,998	24,897	9,232	2,191
O&M	214	916000-Misc Sales Expense	CUST	7,588	6,061	943	350	83
O&M	215	SALES EXPENSES TOTAL		208,370	166,059	25,840	9,581	2,274
O&M	216							
O&M	217	TOTAL CUSTOMER OPERATIONS EXPENSE		15,413,730	12,186,323	1,258,506	649,260	109,758
O&M	218							
O&M	219	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		215,228,145	77,181,619	7,894,573	38,375,940	493,307
O&M	220							
O&M	221	ADMINISTRATIVE & GENERAL EXPENSE						
O&M	222	92000-A&G Salaries	SALWAGXAG	19,832,533	7,847,610	943,951	3,409,116	66,680
O&M	223	92100-A&G Office & Supplies	SALWAGXAG	12,120,471	4,795,995	576,887	2,083,450	40,751
O&M	224	92200-A&G Admn Transfer Crdt	SALWAGXAG	(11,702,091)	(4,630,445)	(556,974)	(2,011,533)	(39,344)
O&M	225	92300-A&G Outside Services	SALWAGXAG	3,758,297	1,487,135	178,880	646,033	12,636
O&M	226	92400-A&G Property Insurance	TOTPLT	2,050,908	741,233	76,730	390,776	4,570
O&M	227	92500-A&G Injuries & Damages	SALWAGXAG	4,542,428	1,797,411	216,202	780,821	15,272
O&M	228	926000-Employee pensions and benefits	SALWAGXAG	15,752,150	6,233,028	749,741	2,707,718	52,961
O&M	229	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0
O&M	230	92800-A&G Regulatory Comm Exp	CLAIMREV	(291)	(104)	(11)	(54)	(1)
O&M	231	92800R-Regulatory Commision Expense TX	CLAIMREV	7,905,486	2,837,346	297,172	1,461,624	18,914
O&M	232	92804R-Regulatory Commision Expense Misc	CLAIMREV	99,620	35,754	3,745	18,418	238
O&M	233	92805R-Regulatory Commission Expense Energy Related	ENERGY1	0	0	0	0	0
O&M	234	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(612,613)	(242,407)	(29,158)	(105,305)	(2,060)
O&M	235	93020-A&G Misc General Exp	SALWAGXAG	200,882	79,488	9,561	34,531	675
O&M	236	93100-A&G Rents	GENLPLT	6,645,090	2,679,554	325,820	1,126,610	23,285
O&M	237	93500-A&G Maint of Gen PLT	GENLPLT	13,912	5,610	682	2,359	49
O&M	238	Recoverable Contributions and Donations	SALWAGES	1,232,509	487,698	58,663	211,862	4,144
O&M	239	TOTAL A&G EXPENSE		61,839,291	24,154,906	2,851,891	10,756,427	198,771
O&M	240							
O&M	241	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		321,466,573	115,151,011	12,116,149	57,446,014	766,591
O&M	242							
O&M	243	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		277,067,436	101,336,524	10,746,464	49,132,367	692,079
O&M	244							
O&M	245							
O&M	246							
O&M	247							
O&M	248							
O&M	249							
O&M	250							

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
O&M	201	**OPERATION & MAINTENANCE EXPENSE CONTINUED**												
O&M	202													
O&M	203	CUSTOMER SERVICE EXPENSES												
O&M	204	90800EE-Customer Assistance Hist EE Amort	ENETRKR	0	0	0	0	0	0					
O&M	205	90804EE-Customer Assistance SaversSwitch	PRODPLT	9,382	8,862	71,850	221,438	928	936					
O&M	206	908-Customer Assistance - Major Acct Rep	MAJACCT	0	0	81,514	399,730	0	0					
O&M	207	90800-Customer Asst Expense	CUSTASST	3,862	3,158	15,946	3,896	0	0					
O&M	208	909000-Informational and instruction advertising expense	CUSTADVT	10	8	39	10	0	0					
O&M	209	910000-Misc Cust Serv Expense	CUSTCSM	257	210	1,060	259	0	0					
O&M	210	TOTAL CUSTOMER SERVICE EXPENSE		13,510	12,238	170,409	625,332	928	936					
O&M	211													
O&M	212	SALES EXPENSES												
O&M	213	91200-Economic Development	OX_902_3	689	563	2,783	429	0	0					
O&M	214	916000-Misc Sales Expense	CUST	26	21	102	2	0	0					
O&M	215	SALES EXPENSES TOTAL		715	585	2,885	430	0	0					
O&M	216													
O&M	217	TOTAL CUSTOMER OPERATIONS EXPENSE		48,550	43,136	344,292	767,821	2,992	3,091					
O&M	218													
O&M	219	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		3,162,133	3,375,031	22,577,746	60,086,307	1,159,277	922,213					
O&M	220													
O&M	221	ADMINISTRATIVE & GENERAL EXPENSE												
O&M	222	92000-A&G Salaries	SALWAGXAG	280,744	327,379	1,978,115	4,561,225	217,131	200,580					
O&M	223	92100-A&G Office & Supplies	SALWAGXAG	171,574	200,075	1,208,907	2,787,551	132,697	122,583					
O&M	224	92200-A&G Admn Transfer Crdt	SALWAGXAG	(165,652)	(193,169)	(1,167,177)	(2,691,329)	(128,117)	(118,351)					
O&M	225	92300-A&G Outside Services	SALWAGXAG	53,202	62,039	374,856	864,360	41,147	38,010					
O&M	226	92400-A&G Property Insurance	TOTPLT	32,030	37,525	220,494	526,197	13,018	8,333					
O&M	227	92500-A&G Injuries & Damages	SALWAGXAG	64,301	74,983	453,066	1,044,699	49,731	45,941					
O&M	228	926000-Employee pensions and benefits	SALWAGXAG	222,983	260,024	1,571,134	3,622,790	172,458	159,312					
O&M	229	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0					
O&M	230	92800-A&G Regulatory Comm Exp	CLAIMREV	(4)	(5)	(31)	(77)	(2)	(1)					
O&M	231	92800R-Regulatory Commision Expense TX	CLAIMREV	120,389	137,144	849,091	2,089,476	59,482	34,849					
O&M	232	92804R-Regulatory Commision Expense Misc	CLAIMREV	1,517	1,728	10,700	26,330	750	439					
O&M	233	92805R-Regulatory Commission Expense Energy Related	ENERGY1	0	0	0	0	0	0					
O&M	234	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(8,672)	(10,113)	(61,103)	(140,893)	(6,707)	(6,196)					
O&M	235	93020-A&G Misc General Exp	SALWAGXAG	2,844	3,316	20,036	46,200	2,199	2,032					
O&M	236	93100-A&G Rents	GENLPLT	92,733	107,988	652,054	1,499,708	71,390	65,948					
O&M	237	93500-A&G Maint of Gen PLT	GENLPLT	194	226	1,365	3,140	149	138					
O&M	238	Recoverable Contributions and Donations	SALWAGES	17,447	20,345	122,931	283,460	13,494	12,465					
O&M	239	TOTAL A&G EXPENSE		885,631	1,029,486	6,234,438	14,522,837	638,820	566,083					
O&M	240													
O&M	241	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		4,725,487	5,088,309	33,606,633	89,158,389	1,858,622	1,549,365					
O&M	242													
O&M	243	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		4,047,764	4,404,517	28,812,184	74,609,145	1,798,097	1,488,295					
O&M	244													
O&M	245													
O&M	246													
O&M	247													
O&M	248													
O&M	249													
O&M	250													

SOUTHWESTERN PUBLIC SERVICE COMPANY
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
O&M	201	**OPERATION & MAINTENANCE EXPENSE CONTINUED**									
O&M	202										
O&M	203	CUSTOMER SERVICE EXPENSES									
O&M	204	90800EE-Customer Assistance Hist EE Amort	ENETRKR	0	0	0	0	0	0	0	0
O&M	205	90804EE-Customer Assistance SaversSwitch	PRODPLT	37,517	183,921	1,541	7,841	155	8,707	174,244	0
O&M	206	908-Customer Assistance - Major Acct Rep	MAJACCT	68,948	330,781	0	0	0	0	0	0
O&M	207	90800-Customer Asst Expense	CUSTASST	730	3,165	56	3,806	17	3,140	896,636	0
O&M	208	909000-Informational and instruction advertising expense	CUSTADVT	2	8	0	9	0	8	2,220	0
O&M	209	910000-Misc Cust Serv Expense	CUSTCSM	49	210	4	253	1	209	59,612	0
O&M	210	TOTAL CUSTOMER SERVICE EXPENSE		107,247	518,086	1,601	11,909	174	12,064	1,132,712	0
O&M	211										
O&M	212	SALES EXPENSES									
O&M	213	91200-Economic Development	OX_902_3	80	348	10	679	3	560	159,998	0
O&M	214	916000-Misc Sales Expense	CUST	0	2	0	26	0	21	6,061	0
O&M	215	SALES EXPENSES TOTAL		81	350	10	705	3	582	166,059	0
O&M	216										
O&M	217	TOTAL CUSTOMER OPERATIONS EXPENSE		132,572	635,250	2,851	45,699	393	42,743	12,186,323	0
O&M	218										
O&M	219	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		10,403,355	49,682,952	516,995	2,645,139	58,389	3,316,642	77,181,619	0
O&M	220										
O&M	221	ADMINISTRATIVE & GENERAL EXPENSE									
O&M	222	92000-A&G Salaries	SALWAGXAG	775,522	3,785,703	45,060	235,684	5,796	321,583	7,847,610	0
O&M	223	92100-A&G Office & Supplies	SALWAGXAG	473,953	2,313,598	27,538	144,036	3,542	196,532	4,795,995	0
O&M	224	92200-A&G Admn Transfer Crdt	SALWAGXAG	(457,593)	(2,233,736)	(26,587)	(139,064)	(3,420)	(189,748)	(4,630,445)	0
O&M	225	92300-A&G Outside Services	SALWAGXAG	146,963	717,397	8,539	44,663	1,098	60,940	1,487,135	0
O&M	226	92400-A&G Property Insurance	TOTPLT	90,799	435,398	5,133	26,897	653	36,872	741,233	0
O&M	227	92500-A&G Injuries & Damages	SALWAGXAG	177,625	867,075	10,321	53,981	1,328	73,655	1,797,411	0
O&M	228	926000-Employee pensions and benefits	SALWAGXAG	615,965	3,006,826	35,789	187,194	4,604	255,420	6,233,028	0
O&M	229	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0	0	0
O&M	230	92800-A&G Regulatory Comm Exp	CLAIMREV	(13)	(64)	(1)	(4)	(0)	(5)	(104)	0
O&M	231	92800R-Regulatory Commision Expense TX	CLAIMREV	358,235	1,731,241	19,166	101,223	2,378	134,766	2,837,346	0
O&M	232	92804R-Regulatory Commision Expense Misc	CLAIMREV	4,514	21,816	242	1,276	30	1,698	35,754	0
O&M	233	92805R-Regulatory Commission Expense Energy Related	ENERGY1	0	0	0	0	0	0	0	0
O&M	234	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(23,955)	(116,938)	(1,392)	(7,280)	(179)	(9,933)	(242,407)	0
O&M	235	93020-A&G Misc General Exp	SALWAGXAG	7,855	38,345	456	2,387	59	3,257	79,488	0
O&M	236	93100-A&G Rents	GENLPLT	254,988	1,244,720	14,821	77,912	1,908	106,081	2,679,554	0
O&M	237	93500-A&G Maint of Gen PLT	GENLPLT	534	2,606	31	163	4	222	5,610	0
O&M	238	Recoverable Contributions and Donations	SALWAGES	48,195	235,264	2,800	14,647	360	19,985	487,698	0
O&M	239	TOTAL A&G EXPENSE		2,473,586	12,049,251	141,916	743,714	18,161	1,011,325	24,154,906	0
O&M	240										
O&M	241	**TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)**		15,321,242	73,837,147	772,340	3,953,148	88,543	4,999,767	115,151,011	0
O&M	242										
O&M	243	**TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)**		12,876,941	61,732,204	658,911	3,388,853	76,550	4,327,967	101,336,524	0
O&M	244										
O&M	245										
O&M	246										
O&M	247										
O&M	248										
O&M	249										
O&M	250										

SOUTHWESTERN PUBLIC SERVICE COMPANY
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
DAX	1	**DEPRECIATION AND AMORTIZATION EXPENSE**						
DAX	2	INTANGIBLE						
DAX	3	303003-Intg Misc Computr Softwar	SALWAGXAG	619,551	245,152	29,488	106,498	2,083
DAX	4	303004-Intg Misc Computr Softwar	SALWAGXAG	8,876,702	3,512,456	422,496	1,525,862	29,845
DAX	5	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	137,463	109,797	17,085	6,335	1,504
DAX	6	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,645,247	1,046,708	125,903	454,705	8,894
DAX	7	303007-Intg Misc Computr Softwar	SALWAGXAG	30,598	12,107	1,456	5,260	103
DAX	8	303010-Intg Misc Computr Softwar	SALWAGXAG	413,918	163,785	19,701	71,150	1,392
DAX	8	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(340)	(134)	(16)	(58)	(1)
DAX	8	303014-Intg CRS Computr Softwar	CUST	107,260	85,673	13,331	4,943	1,173
DAX	8	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(16,563)	(6,554)	(788)	(2,847)	(56)
DAX	8	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(42,054)	(16,640)	(2,002)	(7,229)	(141)
DAX	9	TOTAL INTANGIBLE		12,771,782	5,152,349	626,655	2,164,619	44,795
DAX	10							
DAX	11							
DAX	12	PRODUCTION						
DAX	13	Steam Production						
DAX	14	310002-Steam Prod Land Rights	DPROD	25,613	8,599	837	4,935	43
DAX	15	310003-Steam Prod Water Rights	DPROD	326,928	109,760	10,689	62,989	554
DAX	16	310004-Steam Prod Land Rights-NM	DPROD	955	321	31	184	2
DAX	17	311000E-Steam Prod Str & Improv	DPROD	5,447,581	1,828,918	178,104	1,049,588	9,229
DAX	18	311001-Steam Prod Str&Imp-TolkSC	DTRAN	307,589	105,986	10,224	59,543	518
DAX	19	312000E-Steam Prod Boiler Plant E	DPROD	26,141,036	8,776,336	854,661	5,036,605	44,287
DAX	20	312001-Steam Prod Blr Plt-TolkSC	DTRAN	183,057	63,076	6,085	35,436	308
DAX	21	314000-Steam Prod Turbogen Unit	DPROD	12,162,755	4,083,405	397,652	2,343,403	20,605
DAX	22	314001-Steam Prod Turbogen-TolkSC	DTRAN	509,252	175,473	16,928	98,581	858
DAX	23	315000E-Steam Prod Acc Elec Eq	DPROD	1,930,952	648,279	63,131	372,037	3,271
DAX	24	315001-Steam Prod Acc El Eq-TolkS	DTRAN	293,407	101,099	9,753	56,798	494
DAX	25	316000E-Steam Prod Misc Pwr Plt E	DPROD	575,827	193,323	18,826	110,945	976
DAX	25	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	50,592	17,433	1,682	9,794	85
DAX	26	Total Steam Production		47,955,544	16,112,007	1,568,603	9,240,838	81,232
DAX	27							
DAX	28	Other Production Equipment:						
DAX	29	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
DAX	30	341000E-Other Prod Str & Impr	DPROD	238,634	80,117	7,802	45,978	404
DAX	31	341045-Other Prod Str & Imp-Wind	ENERGY1	1,082,011	218,021	24,477	176,439	1,739
DAX	32	342000E-Other Prod Fuel Hldr	DPROD	96,580	32,425	3,158	18,608	164
DAX	33	343000-Other Prod Prime Mover	DPROD	966,567	324,506	31,601	186,229	1,638
DAX	34	344000E-Other Prod Generator	DPROD	3,655,985	1,227,425	119,530	704,400	6,194
DAX	35	344045-Other Prod Generator-Wind	ENERGY1	33,814,649	6,813,507	764,961	5,514,021	54,351
DAX	36	345000E-Other Prod Access Elect Equip	DPROD	532,847	178,893	17,421	102,664	903
DAX	37	345045-Other Prod Acc El Eq-Wind	ENERGY1	465,786	93,854	10,537	75,954	749
DAX	38	346045-Other Prod Misc P Eq-Wind	ENERGY1	381	77	9	62	1
DAX	39	346000E-Other Prod Misc Pwr P	DPROD	85,576	28,730	2,798	16,488	145
DAX	40	Total Other Production Equipment		40,939,015	8,997,553	982,293	6,840,843	66,286
DAX	41							
DAX	42	TOTAL PRODUCTION		88,894,559	25,109,561	2,550,896	16,081,681	147,518
DAX	43							

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		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
DAX	1	**DEPRECIATION AND AMORTIZATION EXPENSE**												
DAX	2	INTANGIBLE												
DAX	3	303003-Intg Misc Computr Softwar	SALWAGXAG	8,770	10,227	61,795	142,489	6,783	6,266					
DAX	4	303004-Intg Misc Computr Softwar	SALWAGXAG	125,656	146,529	885,370	2,041,526	97,184	89,776					
DAX	5	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	473	387	1,849	34	0	0					
DAX	6	303005-Intg Misc Computr Soft 15y	SALWAGXAG	37,445	43,666	263,839	608,373	28,961	26,753					
DAX	7	303007-Intg Misc Computr Softwar	SALWAGXAG	433	505	3,052	7,037	335	309					
DAX	8	303010-Intg Misc Computr Softwar	SALWAGXAG	5,859	6,833	41,285	95,196	4,532	4,186					
DAX	8	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(5)	(6)	(34)	(78)	(4)	(3)					
DAX	8	303014-Intg CRS Computr Softwar	CUST	369	302	1,443	26	0	0					
DAX	8	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(234)	(273)	(1,652)	(3,809)	(181)	(168)					
DAX	8	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(595)	(694)	(4,194)	(9,672)	(460)	(425)					
DAX	9	TOTAL INTANGIBLE		178,172	207,475	1,252,752	2,881,121	137,149	126,695					
DAX	10													
DAX	11													
DAX	12	PRODUCTION												
DAX	13	Steam Production												
DAX	14	310002-Steam Prod Land Rights	DPROD	393	417	2,587	7,737	32	32					
DAX	15	310003-Steam Prod Water Rights	DPROD	5,013	5,326	33,023	98,754	408	412					
DAX	16	310004-Steam Prod Land Rights-NM	DPROD	15	16	96	288	1	1					
DAX	17	311000E-Steam Prod Str & Improv	DPROD	83,532	88,749	550,265	1,645,538	6,799	6,860					
DAX	18	311001-Steam Prod Str&Imp-TolkSC	DTRAN	4,688	5,067	29,905	90,901	377	380					
DAX	19	312000E-Steam Prod Boiler Plant E	DPROD	400,842	425,875	2,640,529	7,896,359	32,625	32,918					
DAX	20	312001-Steam Prod Blr Plt-TolkSC	DTRAN	2,790	3,015	17,797	54,098	224	226					
DAX	21	314000-Steam Prod Turbogen Unit	DPROD	186,501	198,149	1,228,570	3,673,974	15,179	15,316					
DAX	22	314001-Steam Prod Turbogen-TolkSC	DTRAN	7,762	8,389	49,511	150,497	624	629					
DAX	23	315000E-Steam Prod Acc Elec Eq	DPROD	29,609	31,458	195,047	583,278	2,410	2,432					
DAX	24	315001-Steam Prod Acc El Eq-TolkS	DTRAN	4,472	4,833	28,526	86,709	359	363					
DAX	25	316000E-Steam Prod Misc Pwr Plt E	DPROD	8,830	9,381	58,165	173,939	719	725					
DAX	25	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	771	833	4,919	14,951	62	63					
DAX	26	Total Steam Production		735,218	781,509	4,838,940	14,477,023	59,818	60,356					
DAX	27													
DAX	28	Other Production Equipment:												
DAX	29	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0					
DAX	30	341000E-Other Prod Str & Impr	DPROD	3,659	3,888	24,105	72,084	298	301					
DAX	31	341045-Other Prod Str & Imp-Wind	ENERGY1	16,181	12,368	150,494	478,212	2,031	2,049					
DAX	32	342000E-Other Prod Fuel Hldr	DPROD	1,481	1,573	9,756	29,174	121	122					
DAX	33	343000-Other Prod Prime Mover	DPROD	14,821	15,747	97,634	291,968	1,206	1,217					
DAX	34	344000E-Other Prod Generator	DPROD	56,060	59,561	369,294	1,104,354	4,563	4,604					
DAX	35	344045-Other Prod Generator-Wind	ENERGY1	505,681	386,506	4,703,197	14,944,922	63,466	64,037					
DAX	36	345000E-Other Prod Access Elect Equip	DPROD	8,171	8,681	53,823	160,956	665	671					
DAX	37	345045-Other Prod Acc El Eq-Wind	ENERGY1	6,966	5,324	64,785	205,861	874	882					
DAX	38	346045-Other Prod Misc P Eq-Wind	ENERGY1	6	4	53	168	1	1					
DAX	39	346000E-Other Prod Misc Pwr P	DPROD	1,312	1,394	8,644	25,850	107	108					
DAX	40	Total Other Production Equipment		614,338	495,046	5,481,785	17,313,549	73,331	73,991					
DAX	41													
DAX	42	TOTAL PRODUCTION		1,349,555	1,276,555	10,320,725	31,790,572	133,149	134,347					
DAX	43													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
DAX	1	**DEPRECIATION AND AMORTIZATION EXPENSE**									
DAX	2	INTANGIBLE									
DAX	3	303003-Intg Misc Computr Softwar	SALWAGXAG	24,227	118,262	1,408	7,363	181	10,046	245,152	0
DAX	4	303004-Intg Misc Computr Softwar	SALWAGXAG	347,110	1,694,416	20,168	105,488	2,594	143,935	3,512,456	0
DAX	5	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	6	28	7	466	2	385	109,797	0
DAX	6	303005-Intg Misc Computr Soft 15y	SALWAGXAG	103,438	504,934	6,010	31,435	773	42,892	1,046,708	0
DAX	7	303007-Intg Misc Computr Softwar	SALWAGXAG	1,196	5,841	70	364	9	496	12,107	0
DAX	8	303010-Intg Misc Computr Softwar	SALWAGXAG	16,186	79,010	940	4,919	121	6,712	163,785	0
DAX	8	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(13)	(65)	(1)	(4)	(0)	(6)	(134)	0
DAX	8	303014-Intg CRS Computr Softwar	CUST	5	21	5	364	2	300	85,673	0
DAX	8	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(648)	(3,162)	(38)	(197)	(5)	(269)	(6,554)	0
DAX	8	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(1,644)	(8,027)	(96)	(500)	(12)	(682)	(16,640)	0
DAX	9	TOTAL INTANGIBLE		489,863	2,391,258	28,474	149,698	3,665	203,810	5,152,349	0
DAX	10										
DAX	11										
DAX	12	PRODUCTION									
DAX	13	Steam Production									
DAX	14	310002-Steam Prod Land Rights	DPROD	1,291	6,446	67	326	7	410	8,599	0
DAX	15	310003-Steam Prod Water Rights	DPROD	16,478	82,277	852	4,161	94	5,233	109,760	0
DAX	16	310004-Steam Prod Land Rights-NM	DPROD	48	240	2	12	0	15	321	0
DAX	17	311000E-Steam Prod Str & Improv	DPROD	274,564	1,370,973	14,201	69,331	1,559	87,190	1,828,918	0
DAX	18	311001-Steam Prod Str&Imp-TolkSC	DTRAN	16,116	74,785	804	3,885	89	4,977	105,986	0
DAX	19	312000E-Steam Prod Boiler Plant E	DPROD	1,317,538	6,578,821	68,146	332,695	7,483	418,392	8,776,336	0
DAX	20	312001-Steam Prod Blr Plt-TolkSC	DTRAN	9,591	44,507	478	2,312	53	2,962	63,076	0
DAX	21	314000-Steam Prod Turbogen Unit	DPROD	613,016	3,060,957	31,707	154,795	3,482	194,667	4,083,405	0
DAX	22	314001-Steam Prod Turbogen-TolkSC	DTRAN	26,681	123,816	1,331	6,431	148	8,241	175,473	0
DAX	23	315000E-Steam Prod Acc Elec Eq	DPROD	97,322	485,956	5,034	24,575	553	30,905	648,279	0
DAX	24	315001-Steam Prod Acc El Eq-TolkS	DTRAN	15,372	71,337	767	3,705	85	4,748	101,099	0
DAX	25	316000E-Steam Prod Misc Pwr Plt E	DPROD	29,022	144,916	1,501	7,329	165	9,216	193,323	0
DAX	25	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	2,651	12,301	132	639	15	819	17,433	0
DAX	26	Total Steam Production		2,419,690	12,057,333	125,022	610,195	13,733	767,776	16,112,007	0
DAX	27										
DAX	28	Other Production Equipment:									
DAX	29	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
DAX	30	341000E-Other Prod Str & Impr	DPROD	12,027	60,056	622	3,037	68	3,819	80,117	0
DAX	31	341045-Other Prod Str & Imp-Wind	ENERGY1	82,014	396,198	2,513	13,668	214	12,153	218,021	0
DAX	32	342000E-Other Prod Fuel Hldr	DPROD	4,868	24,306	252	1,229	28	1,546	32,425	0
DAX	33	343000-Other Prod Prime Mover	DPROD	48,716	243,252	2,520	12,301	277	15,470	324,506	0
DAX	34	344000E-Other Prod Generator	DPROD	184,266	920,089	9,531	46,529	1,047	58,515	1,227,425	0
DAX	35	344045-Other Prod Generator-Wind	ENERGY1	2,563,072	12,381,849	78,527	427,154	6,697	379,809	6,813,507	0
DAX	36	345000E-Other Prod Access Elect Equip	DPROD	26,856	134,100	1,389	6,782	153	8,528	178,893	0
DAX	37	345045-Other Prod Acc El Eq-Wind	ENERGY1	35,305	170,556	1,082	5,884	92	5,232	93,854	0
DAX	38	346045-Other Prod Misc P Eq-Wind	ENERGY1	29	139	1	5	0	4	77	0
DAX	39	346000E-Other Prod Misc Pwr P	DPROD	4,313	21,537	223	1,089	24	1,370	28,730	0
DAX	40	Total Other Production Equipment		2,961,467	14,352,082	96,659	517,679	8,600	486,446	8,997,553	0
DAX	41										
DAX	42	TOTAL PRODUCTION		5,381,157	26,409,415	221,681	1,127,874	22,333	1,254,222	25,109,561	0
DAX	43										

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
DAX	44	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**						
DAX	45							
DAX	46	TRANSMISSION						
DAX	47	350002E-Transmission Land Right	DTRAN	883,908	304,569	29,382	171,107	1,489
DAX	48	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	65,521	25,315	2,925	20,464	140
DAX	49	352000-Transmission Str & Improv	DTRAN	1,147,649	395,446	38,148	222,162	1,934
DAX	50	352010-Tran Str & Impr-Prod	DPRODTI	7,931	2,663	259	1,528	13
DAX	51	352045-Tran Str & Impr-Wind	ENERGY1	21,452	4,322	485	3,498	34
DAX	52	353000E-Transmission Station	DTRAN	13,578,746	4,678,840	451,365	2,628,569	22,882
DAX	53	353010-Tran Station Equip Pro	DPRODTI	378,178	126,966	12,364	72,864	641
DAX	54	353045-Tran Station Equip-Wind	ENERGY1	710,730	143,209	16,078	115,896	1,142
DAX	55	354000E-Tran Towers & Fixture	DTRAN	54,234	18,687	1,803	10,499	91
DAX	56	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	4,020	1,553	179	1,256	9
DAX	57	355000E	DTRAN	21,651,600	7,460,510	719,711	4,191,310	36,486
DAX	58	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	1,604,961	620,104	71,644	501,271	3,428
DAX	59	355010-Tran Poles & Fixtures-Prod	DPRODTI	5,113	1,716	167	985	9
DAX	60	355045-Tran Poles & Fixtures-Wind	ENERGY1	431,110	86,867	9,753	70,299	693
DAX	61	356000E-Tran OH Conductor & D	DTRAN	6,624,276	2,282,532	220,195	1,282,325	11,163
DAX	62	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	491,035	189,720	21,919	153,363	1,049
DAX	63	356010-Tran OH Cond & Device-Prod	DPRODTI	6,123	2,056	200	1,180	10
DAX	64	356045-Tran OH Cond & Device-Wind	ENERGY1	202,118	40,726	4,572	32,959	325
DAX	65	357000E-Tran Underground Cond	DTRAN	2,074	715	69	402	3
DAX	66	358000-Tran UG Conductor & Devic	DTRAN	6,310	2,174	210	1,221	11
DAX	67	359000-Transmission Road & Trai	DTRAN	3,626	1,249	121	702	6
DAX	68	TOTAL TRANSMISSION		47,880,713	16,389,940	1,601,550	9,483,858	81,558
DAX	69							
DAX	70	DISTRIBUTION						
DAX	71	360005-Dist Land Rights-TX	DDISPSUB	41,904	20,324	1,889	10,558	102
DAX	72	361000E-Str & Improv	DDISPSUB	354,317	171,849	15,972	89,269	859
DAX	73	362000E-Other Eq	DDISPSUB	4,334,996	2,102,534	195,418	1,092,191	10,513
DAX	74	364000-Dist Poles, Towers & Fixt	PLT_364	8,449,955	4,319,720	401,492	2,025,847	21,598
DAX	75	365000-Dist OH Conductor & Devic	PLT_365	5,754,311	2,941,674	273,411	1,379,576	14,708
DAX	76	366000E-Dist Underground Cond	PLT_366	323,445	164,446	15,284	77,965	822
DAX	77	367000E-Dist UG Conductor & D	PLT_367	896,560	455,830	42,367	216,112	2,279
DAX	78	368000E-Dist Line Transformer	PLT_368	3,831,219	2,797,442	260,005	527,843	13,987
DAX	79	369010-Distribution Services O	CSERVICE	976,674	681,545	111,795	156,771	11,320
DAX	80	369020-Distribution Services U	CSERVICE	882,304	615,692	100,993	141,623	10,226
DAX	81	370000E-Distribution Meter	CMETERS	1,800,147	1,031,796	244,074	265,275	24,684
DAX	82	371000E-Dist Inst on Cust Premis	CUSTPREM	287,797	0	0	0	0
DAX	83	373000-Dist Street Light & Sg Sy	CLIGHT	796,079	0	0	0	0
DAX	84	TOTAL DISTRIBUTION		28,729,707	15,302,853	1,662,701	5,983,029	111,098
DAX	85							
DAX	86							
DAX	87							
DAX	88							
DAX	89							
DAX	90							
DAX	91							
DAX	92							
DAX	93							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
DAX	44	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**												
DAX	45													
DAX	46	TRANSMISSION												
DAX	47	350002E-Transmission Land Right	DTRAN	13,472	14,560	85,936	261,218	1,082	1,092					
DAX	48	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	1,012	1,040	11,325	3,214	50	35					
DAX	49	352000-Transmission Str & Improv	DTRAN	17,492	18,905	111,578	339,160	1,405	1,418					
DAX	50	352010-Tran Str & Impr-Prod	DPRODTI	122	129	801	2,396	10	10					
DAX	51	352045-Tran Str & Impr-Wind	ENERGY1	321	245	2,984	9,481	40	41					
DAX	52	353000E-Transmission Station	DTRAN	206,966	223,676	1,320,167	4,012,874	16,628	16,778					
DAX	53	353010-Tran Station Equip Pro	DPRODTI	5,799	6,161	38,200	114,235	472	476					
DAX	54	353045-Tran Station Equip-Wind	ENERGY1	10,629	8,124	98,854	314,118	1,334	1,346					
DAX	55	354000E-Tran Towers & Fixture	DTRAN	827	893	5,273	16,027	66	67					
DAX	56	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	62	64	695	197	3	2					
DAX	57	355000E	DTRAN	330,012	356,656	2,105,035	6,398,613	26,514	26,752					
DAX	58	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	24,798	25,486	277,415	78,726	1,220	868					
DAX	59	355010-Tran Poles & Fixtures-Prod	DPRODTI	78	83	516	1,544	6	6					
DAX	60	355045-Tran Poles & Fixtures-Wind	ENERGY1	6,447	4,928	59,962	190,536	809	816					
DAX	61	356000E-Tran OH Conductor & D	DTRAN	100,967	109,118	644,032	1,957,646	8,112	8,185					
DAX	62	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	7,587	7,797	84,875	24,086	373	266					
DAX	63	356010-Tran OH Cond & Device-Prod	DPRODTI	94	100	618	1,850	8	8					
DAX	64	356045-Tran OH Cond & Device-Wind	ENERGY1	3,023	2,310	28,112	89,329	379	383					
DAX	65	357000E-Tran Underground Cond	DTRAN	32	34	202	613	3	3					
DAX	66	358000-Tran UG Conductor & Devic	DTRAN	96	104	613	1,865	8	8					
DAX	67	359000-Transmission Road & Trai	DTRAN	55	60	353	1,072	4	4					
DAX	68	TOTAL TRANSMISSION		729,892	780,475	4,877,547	13,818,801	58,528	58,564					
DAX	69													
DAX	70	DISTRIBUTION												
DAX	71	360005-Dist Land Rights-TX	DDISPSUB	907	1,537	6,273	0	164	152					
DAX	72	361000E-Str & Improv	DDISPSUB	7,665	12,995	53,040	0	1,383	1,284					
DAX	73	362000E-Other Eq	DDISPSUB	93,781	158,989	648,939	0	16,927	15,705					
DAX	74	364000-Dist Poles, Towers & Fixt	PLT_364	175,129	302,198	1,136,928	0	34,776	32,267					
DAX	75	365000-Dist OH Conductor & Devic	PLT_365	119,260	205,793	774,233	0	23,682	21,973					
DAX	76	366000E-Dist Underground Cond	PLT_366	6,735	11,599	44,041	0	1,324	1,228					
DAX	77	367000E-Dist UG Conductor & D	PLT_367	18,668	32,151	122,078	0	3,670	3,405					
DAX	78	368000E-Dist Line Transformer	PLT_368	50,327	107,800	30,397	0	22,521	20,896					
DAX	79	369010-Distribution Services O	CSERVICE	8,301	6,942	0	0	0	0					
DAX	80	369020-Distribution Services U	CSERVICE	7,499	6,271	0	0	0	0					
DAX	81	370000E-Distribution Meter	CMETERS	22,237	27,031	167,769	17,280	0	0					
DAX	82	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	287,797					
DAX	83	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	796,079	0					
DAX	84	TOTAL DISTRIBUTION		510,509	873,307	2,983,698	17,280	900,526	384,706					
DAX	85													
DAX	86													
DAX	87													
DAX	88													
DAX	89													
DAX	90													
DAX	91													
DAX	92													
DAX	93													

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
DAX	44	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**									
DAX	45										
DAX	46	TRANSMISSION									
DAX	47	350002E-Transmission Land Right	DTRAN	46,311	214,907	2,310	11,163	257	14,304	304,569	0
DAX	48	350002ERT-Transmission Land Right Radial TX	DTRANRADGRS	1,134	2,080	124	889	117	924	25,315	0
DAX	49	352000-Transmission Str & Improv	DTRAN	60,129	279,032	2,999	14,494	333	18,572	395,446	0
DAX	50	352010-Tran Str & Impr-Prod	DPRODTI	400	1,996	21	101	2	127	2,663	0
DAX	51	352045-Tran Str & Impr-Wind	ENERGY1	1,626	7,855	50	271	4	241	4,322	0
DAX	52	353000E-Transmission Station	DTRAN	711,431	3,301,443	35,480	171,487	3,942	219,734	4,678,840	0
DAX	53	353010-Tran Station Equip Pro	DPRODTI	19,061	95,175	986	4,813	108	6,053	126,966	0
DAX	54	353045-Tran Station Equip-Wind	ENERGY1	53,872	260,247	1,651	8,978	141	7,983	143,209	0
DAX	55	354000E-Tran Towers & Fixture	DTRAN	2,841	13,186	142	685	16	878	18,687	0
DAX	56	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADGRS	70	128	8	55	7	57	1,553	0
DAX	57	355000E	DTRAN	1,134,392	5,264,221	56,573	273,439	6,285	350,371	7,460,510	0
DAX	58	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADGRS	27,787	50,939	3,025	21,773	2,859	22,627	620,104	0
DAX	59	355010-Tran Poles & Fixtures-Prod	DPRODTI	258	1,287	13	65	1	82	1,716	0
DAX	60	355045-Tran Poles & Fixtures-Wind	ENERGY1	32,677	157,859	1,001	5,446	85	4,842	86,867	0
DAX	61	356000E-Tran OH Conductor & D	DTRAN	347,066	1,610,581	17,309	83,658	1,923	107,196	2,282,532	0
DAX	62	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADGRS	8,501	15,585	926	6,661	875	6,923	189,720	0
DAX	63	356010-Tran OH Cond & Device-Prod	DPRODTI	309	1,541	16	78	2	98	2,056	0
DAX	64	356045-Tran OH Cond & Device-Wind	ENERGY1	15,320	74,009	469	2,553	40	2,270	40,726	0
DAX	65	357000E-Tran Underground Cond	DTRAN	109	504	5	26	1	34	715	0
DAX	66	358000-Tran UG Conductor & Devic	DTRAN	331	1,534	16	80	2	102	2,174	0
DAX	67	359000-Transmission Road & Trai	DTRAN	190	882	9	46	1	59	1,249	0
DAX	68	TOTAL TRANSMISSION		2,463,812	11,354,989	123,132	606,760	17,000	763,475	16,389,940	0
DAX	69										
DAX	70	DISTRIBUTION									
DAX	71	360005-Dist Land Rights-TX	DDISPSUB	0	0	155	752	25	1,511	20,324	0
DAX	72	361000E-Str & Improv	DDISPSUB	0	0	1,307	6,358	216	12,779	171,849	0
DAX	73	362000E-Other Eq	DDISPSUB	0	0	15,990	77,791	2,637	156,353	2,102,534	0
DAX	74	364000-Dist Poles, Towers & Fixt	PLT_364	0	0	28,014	147,115	4,620	297,579	4,319,720	0
DAX	75	365000-Dist OH Conductor & Devic	PLT_365	0	0	19,077	100,183	3,146	202,647	2,941,674	0
DAX	76	366000E-Dist Underground Cond	PLT_366	0	0	1,085	5,650	179	11,420	164,446	0
DAX	77	367000E-Dist UG Conductor & D	PLT_367	0	0	3,008	15,660	496	31,655	455,830	0
DAX	78	368000E-Dist Line Transformer	PLT_368	0	0	749	49,578	124	107,676	2,797,442	0
DAX	79	369010-Distribution Services O	CSERVICE	0	0	0	8,301	0	6,942	681,545	0
DAX	80	369020-Distribution Services U	CSERVICE	0	0	0	7,499	0	6,271	615,692	0
DAX	81	370000E-Distribution Meter	CMETERS	3,066	14,215	3,741	18,496	1,148	25,884	1,031,796	0
DAX	82	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	0	0	0
DAX	83	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	0	0	0	0
DAX	84	TOTAL DISTRIBUTION		3,066	14,215	73,126	437,383	12,590	860,717	15,302,853	0
DAX	85										
DAX	86										
DAX	87										
DAX	88										
DAX	89										
DAX	90										
DAX	91										
DAX	92										
DAX	93										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
DAX	94	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**						
DAX	95							
DAX	96	GENERAL						
DAX	97	389002-General Land Rights	SALWAGXAG	446	177	21	77	1
DAX	98	390000-Genl Structures & Improv	SALWAGXAG	926,418	366,578	44,094	159,247	3,115
DAX	99	390007-Genl Str & Imp Lease Bld	SALWAGXAG	92,078	36,435	4,383	15,828	310
DAX	100	390050-Genl Str & Imp-Call Center	CUST	135,973	108,607	16,900	6,266	1,488
DAX	101	391000-General Office Furn & E	SALWAGXAG	630,837	249,618	30,025	108,438	2,121
DAX	102	391004-General Info Sys Computer	SALWAGXAG	10,946,554	4,331,483	521,013	1,881,660	36,804
DAX	103	392010-General Transp Eq Grp	CUST	95,814	76,531	11,909	4,416	1,048
DAX	104	392020-General Transp Eq Grp 2	CUST	696,688	556,471	86,590	32,107	7,622
DAX	105	392030-General Transp Eq Trailer	CUST	156,463	124,973	19,447	7,211	1,712
DAX	106	392040-General Transp Eq Grp 4	CUST	955,945	763,549	118,813	44,055	10,458
DAX	107	393000-General Stores Equipmen	SALWAGXAG	10,067	3,983	479	1,730	34
DAX	108	394000-General Tools & Shop Equi	SALWAGXAG	1,011,636	400,298	48,150	173,895	3,401
DAX	109	395000-General Laboratory Equi	SALWAGXAG	224,231	88,727	10,673	38,544	754
DAX	110	396000-General Power Operated E	SALWAGXAG	172,297	68,177	8,201	29,617	579
DAX	111	397000-General Communication E	SALWAGXAG	1,584,844	627,113	75,432	272,427	5,329
DAX	112	397010-General Comm Eq Two Wa	SALWAGXAG	1,733,157	685,799	82,491	297,921	5,827
DAX	113	397020-General Comm Eq AE	SALWAGXAG	4,215	1,668	201	725	14
DAX	114	397030-General Comm Eq EM	SALWAGXAG	624,206	246,994	29,710	107,298	2,099
DAX	115	398000-General Miscellaneous E	SALWAGXAG	78,070	30,892	3,716	13,420	262
DAX	116	TOTAL GENERAL		20,079,940	8,768,074	1,112,247	3,194,881	82,978
DAX	117							
DAX	118	40730 - Regulatory Debits	TOTPLT	0	0	0	0	0
DAX	119							
DAX	120	40730-Amortization of Regulatory Debits	TOTPLT	384,358	138,914	14,380	73,235	856
DAX	121	40740-Amortization of Regulatory Credits	TOTPLT	(3,077,672)	(1,112,324)	(115,144)	(586,414)	(6,858)
DAX	122							
DAX	123	**TOTAL DEPRECIATION EXPENSE**		198,356,702	70,722,777	7,554,050	36,908,069	467,948
DAX	124	**TOTAL AMORTIZATION EXPENSE**		(2,693,314)	(973,410)	(100,764)	(513,179)	(6,002)
DAX	125							
DAX	126	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		195,663,389	69,749,367	7,453,286	36,394,889	461,946
DAX	127							
DAX	128							
DAX	129							
DAX	130							
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DAX	143							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
DAX	94	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**												
DAX	95													
DAX	96	GENERAL												
DAX	97	389002-General Land Rights	SALWAGXAG	6	7	44	103	5	5					
DAX	98	390000-Genl Structures & Improv	SALWAGXAG	13,114	15,293	92,402	213,064	10,143	9,370					
DAX	99	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,303	1,520	9,184	21,177	1,008	931					
DAX	100	390050-Genl Str & Imp-Call Center	CUST	468	382	1,829	33	0	0					
DAX	101	391000-General Office Furn & E	SALWAGXAG	8,930	10,413	62,920	145,084	6,907	6,380					
DAX	102	391004-General Info Sys Computer	SALWAGXAG	154,957	180,697	1,091,819	2,517,565	119,845	110,710					
DAX	103	392010-General Transp Eq Grp	CUST	330	270	1,289	24	0	0					
DAX	104	392020-General Transp Eq Grp 2	CUST	2,397	1,960	9,370	172	0	0					
DAX	105	392030-General Transp Eq Trailer	CUST	538	440	2,104	39	0	0					
DAX	106	392040-General Transp Eq Grp 4	CUST	3,289	2,689	12,856	235	0	0					
DAX	107	393000-General Stores Equipmen	SALWAGXAG	143	166	1,004	2,315	110	102					
DAX	108	394000-General Tools & Shop Equi	SALWAGXAG	14,320	16,699	100,902	232,663	11,076	10,231					
DAX	109	395000-General Laboratory Equi	SALWAGXAG	3,174	3,701	22,365	51,570	2,455	2,268					
DAX	110	396000-General Power Operated E	SALWAGXAG	2,439	2,844	17,185	39,626	1,886	1,743					
DAX	111	397000-General Communication E	SALWAGXAG	22,435	26,161	158,074	364,493	17,351	16,029					
DAX	112	397010-General Comm Eq Two Wa	SALWAGXAG	24,534	28,610	172,867	398,604	18,975	17,529					
DAX	113	397020-General Comm Eq AE	SALWAGXAG	60	70	420	969	46	43					
DAX	114	397030-General Comm Eq EM	SALWAGXAG	8,836	10,304	62,259	143,559	6,834	6,313					
DAX	115	398000-General Miscellaneous E	SALWAGXAG	1,105	1,289	7,787	17,955	855	790					
DAX	116	TOTAL GENERAL		262,377	303,515	1,826,680	4,149,252	197,495	182,442					
DAX	117													
DAX	118	40730 - Regulatory Debits	TOTPLT	0	0	0	0	0	0					
DAX	119													
DAX	120	40730-Amortization of Regulatory Debits	TOTPLT	6,003	7,033	41,323	98,614	2,440	1,562					
DAX	121	40740-Amortization of Regulatory Credits	TOTPLT	(48,066)	(56,312)	(330,882)	(789,632)	(19,536)	(12,505)					
DAX	122													
DAX	123	**TOTAL DEPRECIATION EXPENSE**		3,030,505	3,441,326	21,261,401	52,657,026	1,426,847	886,754					
DAX	124	**TOTAL AMORTIZATION EXPENSE**		(42,063)	(49,279)	(289,559)	(691,018)	(17,096)	(10,943)					
DAX	125													
DAX	126	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		2,988,442	3,392,047	20,971,842	51,966,008	1,409,751	875,810					
DAX	127													
DAX	128													
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
DAX	94	**DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED**									
DAX	95										
DAX	96	GENERAL									
DAX	97	389002-General Land Rights	SALWAGXAG	17	85	1	5	0	7	177	0
DAX	98	390000-Genl Structures & Improv	SALWAGXAG	36,226	176,838	2,105	11,009	271	15,022	366,578	0
DAX	99	390007-Genl Str & Imp Lease Bld	SALWAGXAG	3,601	17,576	209	1,094	27	1,493	36,435	0
DAX	100	390050-Genl Str & Imp-Call Center	CUST	6	27	7	461	2	380	108,607	0
DAX	101	391000-General Office Furn & E	SALWAGXAG	24,668	120,416	1,433	7,497	184	10,229	249,618	0
DAX	102	391004-General Info Sys Computer	SALWAGXAG	428,049	2,089,517	24,871	130,086	3,199	177,497	4,331,483	0
DAX	103	392010-General Transp Eq Grp	CUST	4	19	5	325	1	268	76,531	0
DAX	104	392020-General Transp Eq Grp 2	CUST	32	139	35	2,362	11	1,949	556,471	0
DAX	105	392030-General Transp Eq Trailer	CUST	7	31	8	530	2	438	124,973	0
DAX	106	392040-General Transp Eq Grp 4	CUST	44	191	48	3,241	15	2,674	763,549	0
DAX	107	393000-General Stores Equipmen	SALWAGXAG	394	1,922	23	120	3	163	3,983	0
DAX	108	394000-General Tools & Shop Equi	SALWAGXAG	39,559	193,105	2,298	12,022	296	16,404	400,298	0
DAX	109	395000-General Laboratory Equi	SALWAGXAG	8,768	42,802	509	2,665	66	3,636	88,727	0
DAX	110	396000-General Power Operated E	SALWAGXAG	6,737	32,889	391	2,048	50	2,794	68,177	0
DAX	111	397000-General Communication E	SALWAGXAG	61,973	302,521	3,601	18,834	463	25,698	627,113	0
DAX	112	397010-General Comm Eq Two Wa	SALWAGXAG	67,773	330,831	3,938	20,596	507	28,103	685,799	0
DAX	113	397020-General Comm Eq AE	SALWAGXAG	165	805	10	50	1	68	1,668	0
DAX	114	397030-General Comm Eq EM	SALWAGXAG	24,409	119,151	1,418	7,418	182	10,121	246,994	0
DAX	115	398000-General Miscellaneous E	SALWAGXAG	3,053	14,902	177	928	23	1,266	30,892	0
DAX	116	TOTAL GENERAL		705,485	3,443,767	41,087	221,290	5,304	298,211	8,768,074	0
DAX	117										
DAX	118	40730 - Regulatory Debits	TOTPLT	0	0	0	0	0	0	0	0
DAX	119										
DAX	120	40730-Amortization of Regulatory Debits	TOTPLT	17,017	81,597	962	5,041	122	6,910	138,914	0
DAX	121	40740-Amortization of Regulatory Credits	TOTPLT	(136,256)	(653,376)	(7,703)	(40,363)	(980)	(55,332)	(1,112,324)	0
DAX	122										
DAX	123	**TOTAL DEPRECIATION EXPENSE**		9,043,383	43,613,643	487,500	2,543,005	60,892	3,380,434	70,722,777	0
DAX	124	**TOTAL AMORTIZATION EXPENSE**		(119,240)	(571,778)	(6,741)	(35,322)	(857)	(48,422)	(973,410)	0
DAX	125										
DAX	126	**TOTAL DEPRECIATION & AMORTIZATION EXPENSE**		8,924,143	43,041,865	480,759	2,507,683	60,034	3,332,013	69,749,367	0
DAX	127										
DAX	128										
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
OTX	1	**OTHER OPERATING EXPENSES**						
OTX	2							
OTX	3	**TAXES OTHER THAN INCOME TAXES**						
OTX	4							
OTX	5	408100-Tax Other Than Income Tax - Property	NETPLT	40,046,137	14,050,790	1,443,475	7,634,365	85,350
OTX	6	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,018,461	1,985,780	238,861	862,647	16,873
OTX	7	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	10,268,227	6,132,335	454,935	2,616,539	37,725
OTX	8	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	7,419,842	4,431,238	328,737	1,890,716	27,260
OTX	9	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	NETPLT	65,493	22,979	2,361	12,486	140
OTX	10	40832-Sales and Use Tax	NETPLT	0	0	0	0	0
OTX	11	40833-Other Taxes	TOTPLT	0	0	0	0	0
OTX	12	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0
OTX	13							
OTX	14	Payroll Tax Adjustment	SALWAGES	(307,602)	(121,717)	(14,641)	(52,875)	(1,034)
OTX	15							
OTX	16	**TOTAL TAXES OTHER THAN INCOME**		62,510,558	26,501,405	2,453,727	12,963,878	166,314
OTX	17							
OTX	18							
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OTX	50							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
OTX	1	**OTHER OPERATING EXPENSES**												
OTX	2													
OTX	3	**TAXES OTHER THAN INCOME TAXES**												
OTX	4													
OTX	5	408100-Tax Other Than Income Tax - Property	NETPLT	629,879	729,658	4,438,403	10,643,700	281,574	108,944					
OTX	6	408101-Tax Other Than Income Tax - Payroll	SALWAGES	71,040	82,841	500,545	1,154,175	54,944	50,756					
OTX	7	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	163,812	307,541	169,515	160,192	135,618	90,015					
OTX	8	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	118,371	222,230	122,492	115,755	97,998	65,045					
OTX	9	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	NETPLT	1,030	1,193	7,259	17,407	460	178					
OTX	10	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0					
OTX	11	40833-Other Taxes	TOTPLT	0	0	0	0	0	0					
OTX	12	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0					
OTX	13													
OTX	14	Payroll Tax Adjustment	SALWAGES	(4,354)	(5,078)	(30,680)	(70,744)	(3,368)	(3,111)					
OTX	15													
OTX	16	**TOTAL TAXES OTHER THAN INCOME**		979,777	1,338,386	5,207,533	12,020,485	567,226	311,827					
OTX	17													
OTX	18													
OTX	19													
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OTX	43													
OTX	44													
OTX	45													
OTX	46													
OTX	47													
OTX	48													
OTX	49													
OTX	50													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
OTX	1	**OTHER OPERATING EXPENSES**									
OTX	2										
OTX	3	**TAXES OTHER THAN INCOME TAXES**									
OTX	4										
OTX	5	408100-Tax Other Than Income Tax - Property	NETPLT	1,845,871	8,797,829	100,847	529,032	12,926	716,732	14,050,790	0
OTX	6	408101-Tax Other Than Income Tax - Payroll	SALWAGES	196,238	957,936	11,402	59,638	1,467	81,374	1,985,780	0
OTX	7	408102FF-Taxes Other Than Income - Franchise Fees	INCITYREV	0	160,192	20,027	143,784	3,225	304,316	6,132,335	0
OTX	8	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYREV	0	115,755	14,472	103,899	2,331	219,899	4,431,238	0
OTX	9	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	NETPLT	3,019	14,388	165	865	21	1,172	22,979	0
OTX	10	40832-Sales and Use Tax	NETPLT	0	0	0	0	0	0	0	0
OTX	11	40833-Other Taxes	TOTPLT	0	0	0	0	0	0	0	0
OTX	12	TXGMT-Texas Gross Margin Tax	NETPLT	0	0	0	0	0	0	0	0
OTX	13										
OTX	14	Payroll Tax Adjustment	SALWAGES	(12,028)	(58,716)	(699)	(3,655)	(90)	(4,988)	(121,717)	0
OTX	15										
OTX	16	**TOTAL TAXES OTHER THAN INCOME**		2,033,100	9,987,385	146,214	833,563	19,880	1,318,506	26,501,405	0
OTX	17										
OTX	18										
OTX	19										
OTX	20										
OTX	21										
OTX	22										
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OTX	48										
OTX	49										
OTX	50										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
ITX	1	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**						
ITX	2	OPERATING REVENUES						
ITX	3	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	618,856,799	238,777,934	23,575,237	120,872,914	1,292,429
ITX	4	OTHER OPERATING REVENUE	SCH REV, LN 27	107,608,632	37,621,654	3,659,273	20,817,878	189,452
ITX	5	TOTAL OPERATING REVENUES	SCH REV, LN 29	726,465,431	276,399,588	27,234,510	141,690,792	1,481,881
ITX	6	Less:						
ITX	7	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 241	321,466,573	115,151,011	12,116,149	57,446,014	766,591
ITX	8	DEPRECIATION EXPENSE	SCH DAX, LN 123	198,356,702	70,722,777	7,554,050	36,908,069	467,948
ITX	9	AMORTIZATION EXPENSE	SCH DAX, LN 124	(2,693,314)	(973,410)	(100,764)	(513,179)	(6,002)
ITX	10	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 16	62,510,558	26,501,405	2,453,727	12,963,878	166,314
ITX	11	**NET OPERATING INCOME BEFORE TAXES**		146,824,912	64,997,806	5,211,348	34,886,011	87,030
ITX	12	Less:				0		
ITX	13	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.91%)		63,511,478	21,815,229	2,254,342	12,001,436	135,669
ITX	14							
ITX	15	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		83,313,434	43,182,577	2,957,005	22,884,575	(48,640)
ITX	16							
ITX	17	**SCHEDULE M ITEMS**						
ITX	18	**Sched M: Plant Temporary**						
ITX	19	303003-Intg Misc Computr Softwar	SALWAGXAG	67,490	26,705	3,212	11,601	227
ITX	20	303004-Intg Misc Computr Softwar	SALWAGXAG	1,221,973	483,527	58,161	210,051	4,108
ITX	21	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	194,158	155,082	24,132	8,948	2,124
ITX	22	303005-Intg Misc Computr Soft 15y	SALWAGXAG	923,682	365,495	43,964	158,776	3,106
ITX	23	303007-Intg Misc Computr Softwar	SALWAGXAG	58,104	22,991	2,766	9,988	195
ITX	24	303010-Intg Misc Computr Softwar	SALWAGXAG	106,945	42,317	5,090	18,383	360
ITX	25	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	3,492	2,789	434	161	38
ITX	25	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	4,499	1,780	214	773	15
ITX	25	303014-Intg CRS Computr Softwar	CUST	(199,588)	(159,419)	(24,807)	(9,198)	(2,184)
ITX	25	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	118,153	46,752	5,624	20,310	397
ITX	25	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	132,312	52,355	6,298	22,744	445
ITX	26	TOTAL INTANGIBLE		2,631,221	1,040,377	125,087	452,538	8,832
ITX	27							
ITX	28	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0
ITX	29	310002-Steam Prod Land Rights	DPROD	(26,870)	(9,021)	(879)	(5,177)	(46)
ITX	30	310003-Steam Prod Water Rights	DPROD	498,791	167,459	16,308	96,102	845
ITX	31	310004-Steam Prod Land Rights-NM	DPROD	(1,788)	(600)	(58)	(345)	(3)
ITX	32	311000E-Steam Prod Str & Improv	DPROD	2,778,896	932,959	90,854	535,411	4,708
ITX	33	311001-Steam Prod Str&Imp-TolkSC	DTRAN	127,724	44,010	4,246	24,725	215
ITX	34	312000E-Steam Prod Boiler Plant E	DPROD	617,521	207,321	20,189	118,978	1,046
ITX	35	312001-Steam Prod Blr Plt-TolkSC	DTRAN	74,389	25,632	2,473	14,400	125
ITX	36	314000-Steam Prod Turbogen Unit	DPROD	909,888	305,477	29,748	175,308	1,541
ITX	37	314001-Steam Prod Turbogen-TolkSC	DTRAN	211,994	73,047	7,047	41,038	357
ITX	37	315000E-Steam Prod Acc Elec Eq	DPROD	570,704	191,603	18,659	109,958	967
ITX	37	315001-Steam Prod Acc El Eq-TolkS	DTRAN	106,422	36,670	3,538	20,601	179
ITX	37	316000E-Steam Prod Misc Pwr Plt E	DPROD	678,614	227,831	22,187	130,749	1,150
ITX	37	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	24,575	8,468	817	4,757	41
ITX	38	Total Steam Production		6,570,859	2,210,855	215,127	1,266,506	11,127
ITX	39							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
ITX	1	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**												
ITX	2	OPERATING REVENUES												
ITX	3	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	8,571,087	8,950,473	66,668,503	141,074,476	4,825,564	4,248,182					
ITX	4	OTHER OPERATING REVENUE	SCH REV, LN 27	1,642,712	1,800,599	10,514,584	30,994,962	198,715	168,803					
ITX	5	TOTAL OPERATING REVENUES	SCH REV, LN 29	10,213,799	10,751,072	77,183,087	172,069,438	5,024,279	4,416,985					
ITX	6	Less:												
ITX	7	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 241	4,725,487	5,088,309	33,606,633	89,158,389	1,858,622	1,549,365					
ITX	8	DEPRECIATION EXPENSE	SCH DAX, LN 123	3,030,505	3,441,326	21,261,401	52,657,026	1,426,847	886,754					
ITX	9	AMORTIZATION EXPENSE	SCH DAX, LN 124	(42,063)	(49,279)	(289,559)	(691,018)	(17,096)	(10,943)					
ITX	10	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 16	979,777	1,338,386	5,207,533	12,020,485	567,226	311,827					
ITX	11	**NET OPERATING INCOME BEFORE TAXES**		1,520,093	932,330	17,397,079	18,924,555	1,188,680	1,679,982					
ITX	12	Less:												
ITX	13	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.91%)		995,732	1,134,688	7,130,383	17,418,541	446,954	178,503					
ITX	14													
ITX	15	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		524,360	(202,358)	10,266,696	1,506,014	741,725	1,501,479					
ITX	16													
ITX	17	**SCHEDULE M ITEMS**												
ITX	18	**Sched M: Plant Temporary**												
ITX	19	303003-Intg Misc Computr Softwar	SALWAGXAG	955	1,114	6,732	15,522	739	683					
ITX	20	303004-Intg Misc Computr Softwar	SALWAGXAG	17,298	20,171	121,881	281,038	13,378	12,359					
ITX	21	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	668	546	2,611	48	0	0					
ITX	22	303005-Intg Misc Computr Soft 15y	SALWAGXAG	13,075	15,247	92,129	212,435	10,113	9,342					
ITX	23	303007-Intg Misc Computr Softwar	SALWAGXAG	823	959	5,795	13,363	636	588					
ITX	24	303010-Intg Misc Computr Softwar	SALWAGXAG	1,514	1,765	10,667	24,596	1,171	1,082					
ITX	25	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	12	10	47	1	0	0					
ITX	25	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	64	74	449	1,035	49	45					
ITX	25	303014-Intg CRS Computr Softwar	CUST	(687)	(561)	(2,684)	(49)	0	0					
ITX	25	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	1,673	1,950	11,785	27,174	1,294	1,195					
ITX	25	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	1,873	2,184	13,197	30,430	1,449	1,338					
ITX	26	TOTAL INTANGIBLE		37,268	43,461	262,608	605,592	28,828	26,631					
ITX	27													
ITX	28	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0					
ITX	29	310002-Steam Prod Land Rights	DPROD	(412)	(438)	(2,714)	(8,117)	(34)	(34)					
ITX	30	310003-Steam Prod Water Rights	DPROD	7,648	8,126	50,383	150,669	623	628					
ITX	31	310004-Steam Prod Land Rights-NM	DPROD	(27)	(29)	(181)	(540)	(2)	(2)					
ITX	32	311000E-Steam Prod Str & Improv	DPROD	42,611	45,272	280,699	839,414	3,468	3,499					
ITX	33	311001-Steam Prod Str&Imp-TolkSC	DTRAN	1,947	2,104	12,418	37,746	156	158					
ITX	34	312000E-Steam Prod Boiler Plant E	DPROD	9,469	10,060	62,376	186,533	771	778					
ITX	35	312001-Steam Prod Blr Plt-TolkSC	DTRAN	1,134	1,225	7,232	21,984	91	92					
ITX	36	314000-Steam Prod Turbogen Unit	DPROD	13,952	14,823	91,909	274,848	1,136	1,146					
ITX	37	314001-Steam Prod Turbogen-TolkSC	DTRAN	3,231	3,492	20,611	62,650	260	262					
ITX	37	315000E-Steam Prod Acc Elec Eq	DPROD	8,751	9,298	57,647	172,391	712	719					
ITX	37	315001-Steam Prod Acc El Eq-TolkS	DTRAN	1,622	1,753	10,347	31,451	130	131					
ITX	37	316000E-Steam Prod Misc Pwr Plt E	DPROD	10,406	11,056	68,547	204,987	847	855					
ITX	37	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	375	405	2,389	7,263	30	30					
ITX	38	Total Steam Production		100,706	107,148	661,663	1,981,278	8,188	8,261					
ITX	39													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
ITX	1	**DEVELOPMENT OF PRESENT INCOME TAX EXPENSE**									
ITX	2	OPERATING REVENUES									
ITX	3	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	25,630,227	115,444,249	1,280,616	7,290,471	116,839	8,833,634	238,777,934	0
ITX	4	OTHER OPERATING REVENUE	SCH REV, LN 27	5,489,521	25,505,441	279,462	1,363,250	31,438	1,769,161	37,621,654	0
ITX	5	TOTAL OPERATING REVENUES	SCH REV, LN 29	31,119,748	140,949,690	1,560,078	8,653,721	148,277	10,602,795	276,399,588	0
ITX	6	Less:									
ITX	7	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 241	15,321,242	73,837,147	772,340	3,953,148	88,543	4,999,767	115,151,011	0
ITX	8	DEPRECIATION EXPENSE	SCH DAX, LN 123	9,043,383	43,613,643	487,500	2,543,005	60,892	3,380,434	70,722,777	0
ITX	9	AMORTIZATION EXPENSE	SCH DAX, LN 124	(119,240)	(571,778)	(6,741)	(35,322)	(857)	(48,422)	(973,410)	0
ITX	10	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 16	2,033,100	9,987,385	146,214	833,563	19,880	1,318,506	26,501,405	0
ITX	11	**NET OPERATING INCOME BEFORE TAXES**		4,841,262	14,083,293	160,765	1,359,328	(20,180)	952,510	64,997,806	0
ITX	12	Less:									
ITX	13	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.91%)		3,018,232	14,400,309	159,127	836,605	20,102	1,114,586	21,815,229	0
ITX	14										
ITX	15	**SUBTOTAL NOI BEFORE SCHEDULE M ITEMS**		1,823,030	(317,017)	1,638	522,722	(40,282)	(162,076)	43,182,577	0
ITX	16										
ITX	17	**SCHEDULE M ITEMS**									
ITX	18	**Sched M: Plant Temporary**									
ITX	19	303003-Intg Misc Computr Softwar	SALWAGXAG	2,639	12,883	153	802	20	1,094	26,705	0
ITX	20	303004-Intg Misc Computr Softwar	SALWAGXAG	47,783	233,255	2,776	14,522	357	19,814	483,527	0
ITX	21	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	9	39	10	658	3	543	155,082	0
ITX	22	303005-Intg Misc Computr Soft 15y	SALWAGXAG	36,119	176,316	2,099	10,977	270	14,977	365,495	0
ITX	23	303007-Intg Misc Computr Softwar	SALWAGXAG	2,272	11,091	132	690	17	942	22,991	0
ITX	24	303010-Intg Misc Computr Softwar	SALWAGXAG	4,182	20,414	243	1,271	31	1,734	42,317	0
ITX	25	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	0	1	0	12	0	10	2,789	0
ITX	25	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	176	859	10	53	1	73	1,780	0
ITX	25	303014-Intg CRS Computr Softwar	CUST	(9)	(40)	(10)	(677)	(3)	(558)	(159,419)	0
ITX	25	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	4,620	22,553	268	1,404	35	1,916	46,752	0
ITX	25	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	5,174	25,256	301	1,572	39	2,145	52,355	0
ITX	26	TOTAL INTANGIBLE		102,966	502,626	5,983	31,285	770	42,691	1,040,377	0
ITX	27										
ITX	28	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0
ITX	29	310002-Steam Prod Land Rights	DPROD	(1,354)	(6,762)	(70)	(342)	(8)	(430)	(9,021)	0
ITX	30	310003-Steam Prod Water Rights	DPROD	25,140	125,529	1,300	6,348	143	7,983	167,459	0
ITX	31	310004-Steam Prod Land Rights-NM	DPROD	(90)	(450)	(5)	(23)	(1)	(29)	(600)	0
ITX	32	311000E-Steam Prod Str & Improv	DPROD	140,059	699,355	7,244	35,367	795	44,477	932,959	0
ITX	33	311001-Steam Prod Str&Imp-TolkSC	DTRAN	6,692	31,054	334	1,613	37	2,067	44,010	0
ITX	34	312000E-Steam Prod Boiler Plant E	DPROD	31,124	155,409	1,610	7,859	177	9,884	207,321	0
ITX	35	312001-Steam Prod Blr Plt-TolkSC	DTRAN	3,897	18,086	194	939	22	1,204	25,632	0
ITX	36	314000-Steam Prod Turbogen Unit	DPROD	45,859	228,988	2,372	11,580	260	14,563	305,477	0
ITX	37	314001-Steam Prod Turbogen-TolkSC	DTRAN	11,107	51,543	554	2,677	62	3,431	73,047	0
ITX	37	315000E-Steam Prod Acc Elec Eq	DPROD	28,764	143,627	1,488	7,263	163	9,134	191,603	0
ITX	37	315001-Steam Prod Acc El Eq-TolkS	DTRAN	5,576	25,875	278	1,344	31	1,722	36,670	0
ITX	37	316000E-Steam Prod Misc Pwr Plt E	DPROD	34,203	170,784	1,769	8,637	194	10,861	227,831	0
ITX	37	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	1,288	5,975	64	310	7	398	8,468	0
ITX	38	Total Steam Production		332,264	1,649,013	17,133	83,574	1,883	105,264	2,210,855	0
ITX	39										

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
ITX	40	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0
ITX	41	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
ITX	42	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0
ITX	43	341000E-Other Prod Str & Impr	DPROD	(1,730,631)	(581,025)	(56,582)	(333,441)	(2,932)
ITX	44	341045-Other Prod Str & Imp-Wind	ENERGY1	(8,917,663)	(1,796,871)	(201,737)	(1,454,168)	(14,334)
ITX	45	342000E-Other Prod Fuel Hldr	DPROD	8,059	2,706	263	1,553	14
ITX	46	343000-Other Prod Prime Mover	DPROD	(144,512)	(48,517)	(4,725)	(27,843)	(245)
ITX	47	344000E-Other Prod Generator	DPROD	(1,561,641)	(524,290)	(51,057)	(300,882)	(2,646)
ITX	48	344045-Other Prod Generator-Wind	ENERGY1	(114,301,527)	(23,031,269)	(2,585,748)	(18,638,697)	(183,719)
ITX	49	345000E-Other Prod Access Elect Equip	DPROD	(222,491)	(74,697)	(7,274)	(42,867)	(377)
ITX	50	345045-Other Prod Acc El Eq-Wind	ENERGY1	(4,394,218)	(885,416)	(99,407)	(716,548)	(7,063)
ITX	51	346045-Other Prod Misc P Eq-Wind	ENERGY1	(2,452)	(494)	(55)	(400)	(4)
ITX	52	346000E-Other Prod Misc Pwr P	DPROD	(13,045)	(4,380)	(426)	(2,513)	(22)
ITX	53	347000-Other Prod ARC	DPROD	0	0	0	0	0
ITX	54	Total Other Production Equipment		(131,280,122)	(26,944,254)	(3,006,747)	(21,515,808)	(211,328)
ITX	55							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	40	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0					
ITX	41	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0					
ITX	42	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0	0					
ITX	43	341000E-Other Prod Str & Impr	DPROD	(26,537)	(28,194)	(174,813)	(522,768)	(2,160)	(2,179)					
ITX	44	341045-Other Prod Str & Imp-Wind	ENERGY1	(133,359)	(101,930)	(1,240,336)	(3,941,303)	(16,737)	(16,888)					
ITX	45	342000E-Other Prod Fuel Hldr	DPROD	124	131	814	2,434	10	10					
ITX	46	343000-Other Prod Prime Mover	DPROD	(2,216)	(2,354)	(14,597)	(43,652)	(180)	(182)					
ITX	47	344000E-Other Prod Generator	DPROD	(23,946)	(25,441)	(157,743)	(471,721)	(1,949)	(1,966)					
ITX	48	344045-Other Prod Generator-Wind	ENERGY1	(1,709,322)	(1,306,481)	(15,897,921)	(50,517,377)	(214,531)	(216,461)					
ITX	49	345000E-Other Prod Access Elect Equip	DPROD	(3,412)	(3,625)	(22,474)	(67,207)	(278)	(280)					
ITX	50	345045-Other Prod Acc El Eq-Wind	ENERGY1	(65,713)	(50,226)	(611,181)	(1,942,094)	(8,247)	(8,322)					
ITX	51	346045-Other Prod Misc P Eq-Wind	ENERGY1	(37)	(28)	(341)	(1,084)	(5)	(5)					
ITX	52	346000E-Other Prod Misc Pwr P	DPROD	(200)	(213)	(1,318)	(3,940)	(16)	(16)					
ITX	53	347000-Other Prod ARC	DPROD	0	0	0	0	0	0					
ITX	54	Total Other Production Equipment		(1,964,618)	(1,518,362)	(18,119,909)	(57,508,712)	(244,094)	(246,290)					
ITX	55													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
ITX	40	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0	0
ITX	41	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
ITX	42	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0	0	0	0
ITX	43	341000E-Other Prod Str & Impr	DPROD	(87,226)	(435,542)	(4,512)	(22,026)	(495)	(27,699)	(581,025)	0
ITX	44	341045-Other Prod Str & Imp-Wind	ENERGY1	(675,938)	(3,265,365)	(20,709)	(112,650)	(1,766)	(100,164)	(1,796,871)	0
ITX	45	342000E-Other Prod Fuel Hldr	DPROD	406	2,028	21	103	2	129	2,706	0
ITX	46	343000-Other Prod Prime Mover	DPROD	(7,284)	(36,369)	(377)	(1,839)	(41)	(2,313)	(48,517)	0
ITX	47	344000E-Other Prod Generator	DPROD	(78,708)	(393,013)	(4,071)	(19,875)	(447)	(24,994)	(524,290)	0
ITX	48	344045-Other Prod Generator-Wind	ENERGY1	(8,663,792)	(41,853,584)	(265,440)	(1,443,882)	(22,638)	(1,283,843)	(23,031,269)	0
ITX	49	345000E-Other Prod Access Elect Equip	DPROD	(11,214)	(55,993)	(580)	(2,832)	(64)	(3,561)	(74,697)	0
ITX	50	345045-Other Prod Acc El Eq-Wind	ENERGY1	(333,072)	(1,609,023)	(10,205)	(55,509)	(870)	(49,356)	(885,416)	0
ITX	51	346045-Other Prod Misc P Eq-Wind	ENERGY1	(186)	(898)	(6)	(31)	(0)	(28)	(494)	0
ITX	52	346000E-Other Prod Misc Pwr P	DPROD	(657)	(3,283)	(34)	(166)	(4)	(209)	(4,380)	0
ITX	53	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0	0
ITX	54	Total Other Production Equipment		(9,857,671)	(47,651,041)	(305,912)	(1,658,706)	(26,324)	(1,492,038)	(26,944,254)	0
ITX	55										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
ITX	56	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
ITX	57	**SCHEDULE M ITEMS CONTINUED**						
ITX	58	105000-Held for Future Us	DTRAN	0	0	0	0	0
ITX	59	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0
ITX	60	350002E-Transmission Land Right	DTRAN	(2,890,984)	(996,149)	(96,098)	(559,636)	(4,872)
ITX	61	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(214,299)	(84,307)	(9,729)	(66,379)	(489)
ITX	62	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0
ITX	63	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0
ITX	64	352000-Transmission Str & Improv	DTRAN	(1,464,477)	(504,616)	(48,680)	(283,493)	(2,468)
ITX	65	352010-Tran Str & Impr-Prod	DPRODTI	5,986	2,010	196	1,153	10
ITX	66	352045-Tran Str & Impr-Wind	ENERGY1	(84,443)	(17,015)	(1,910)	(13,770)	(136)
ITX	67	353000E-Transmission Station	DTRAN	(14,197,943)	(4,892,197)	(471,948)	(2,748,433)	(23,925)
ITX	68	353010-Tran Station Equip Pro	DPRODTI	233,975	78,552	7,650	45,080	396
ITX	69	353045-Tran Station Equip-Wind	ENERGY1	(2,139,621)	(431,125)	(48,403)	(348,900)	(3,439)
ITX	70	354000E-Tran Towers & Fixture	DTRAN	(786,534)	(271,017)	(26,145)	(152,257)	(1,325)
ITX	71	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(58,303)	(22,937)	(2,647)	(18,059)	(133)
ITX	72	355000E	DTRAN	(7,921,776)	(2,729,613)	(263,324)	(1,533,495)	(13,349)
ITX	73	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(587,215)	(231,015)	(26,659)	(181,889)	(1,340)
ITX	74	355010-Tran Poles & Fixtures-Prod	DPRODTI	(146,566)	(49,207)	(4,792)	(28,239)	(248)
ITX	75	355045-Tran Poles & Fixtures-Wind	ENERGY1	(858,923)	(173,069)	(19,431)	(140,061)	(1,381)
ITX	76	356000E-Tran OH Conductor & D	DTRAN	(2,849,922)	(982,000)	(94,733)	(551,687)	(4,802)
ITX	77	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(211,255)	(83,110)	(9,591)	(65,436)	(482)
ITX	78	356010-Tran OH Cond & Device-Prod	DPRODTI	(205,069)	(68,848)	(6,705)	(39,511)	(347)
ITX	79	356045-Tran OH Cond & Device-Wind	ENERGY1	(515,009)	(103,772)	(11,651)	(83,981)	(828)
ITX	80	357000E-Tran Underground Cond	DTRAN	(1,609)	(555)	(53)	(312)	(3)
ITX	81	358000-Tran UG Conductor & Devic	DTRAN	(2,866)	(988)	(95)	(555)	(5)
ITX	82	359000-Transmission Road & Trai	DTRAN	(3,030)	(1,044)	(101)	(587)	(5)
ITX	83	TOTAL TRANSMISSION		(34,899,886)	(11,562,021)	(1,134,848)	(6,770,444)	(59,172)
ITX	84	DISTRIBUTION						
ITX	85	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0
ITX	86	360005-Dist Land Rights-TX	DDISPSUB	(53,391)	(25,895)	(2,407)	(13,452)	(129)
ITX	87	361000E-Str & Improv	DDISPSUB	(580,580)	(281,589)	(26,172)	(146,276)	(1,408)
ITX	88	362000E-Other Eq	DDISPSUB	(1,965,460)	(953,276)	(88,601)	(495,193)	(4,766)
ITX	89	364000-Dist Poles, Towers & Fixt	PLT_364	(2,678,241)	(1,369,150)	(127,254)	(642,099)	(6,846)
ITX	90	365000-Dist OH Conductor & Devic	PLT_365	(926,926)	(473,856)	(44,042)	(222,227)	(2,369)
ITX	91	366000E-Dist Underground Cond	PLT_366	(23,345)	(11,869)	(1,103)	(5,627)	(59)
ITX	92	367000E-Dist UG Conductor & D	PLT_367	107,791	54,803	5,094	25,983	274
ITX	93	368000E-Dist Line Transformer	PLT_368	(299,830)	(218,927)	(20,348)	(41,309)	(1,095)
ITX	94	369000E-Distribution Services	CSERVICE	41,772	29,149	4,781	6,705	484
ITX	95	369010-Distribution Services O	CSERVICE	(173,462)	(121,046)	(19,855)	(27,843)	(2,010)
ITX	96	369020-Distribution Services U	CSERVICE	(453,987)	(316,803)	(51,966)	(72,872)	(5,262)
ITX	97	370000E-Distribution Meter	CMETERS	(255,137)	(146,238)	(34,593)	(37,598)	(3,498)
ITX	98	371000E-Dist Inst on Cust Premis	CUSTPREM	73,874	0	0	0	0
ITX	99	373000-Dist Street Light & Sg Sy	CLIGHT	(2,378,570)	0	0	0	0
ITX	100	TOTAL DISTRIBUTION		(9,565,494)	(3,834,696)	(406,467)	(1,671,807)	(26,685)

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
ITX	56	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
ITX	57	**SCHEDULE M ITEMS CONTINUED**												
ITX	58	105000-Held for Future Us	DTRAN	0	0	0	0	0	0					
ITX	59	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0					
ITX	60	350002E-Transmission Land Right	DTRAN	(44,064)	(47,622)	(281,070)	(854,361)	(3,540)	(3,572)					
ITX	61	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,351)	(3,648)	(36,845)	(9,272)	(163)	(116)					
ITX	62	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0					
ITX	63	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0					
ITX	64	352000-Transmission Str & Improv	DTRAN	(22,321)	(24,124)	(142,381)	(432,791)	(1,793)	(1,809)					
ITX	65	352010-Tran Str & Impr-Prod	DPRODTI	92	98	605	1,808	7	8					
ITX	66	352045-Tran Str & Impr-Wind	ENERGY1	(1,263)	(965)	(11,745)	(37,321)	(158)	(160)					
ITX	67	353000E-Transmission Station	DTRAN	(216,404)	(233,876)	(1,380,368)	(4,195,863)	(17,386)	(17,543)					
ITX	68	353010-Tran Station Equip Pro	DPRODTI	3,588	3,812	23,634	70,676	292	295					
ITX	69	353045-Tran Station Equip-Wind	ENERGY1	(31,997)	(24,456)	(297,595)	(945,640)	(4,016)	(4,052)					
ITX	70	354000E-Tran Towers & Fixture	DTRAN	(11,988)	(12,956)	(76,469)	(232,441)	(963)	(972)					
ITX	71	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(912)	(992)	(10,024)	(2,523)	(44)	(32)					
ITX	72	355000E	DTRAN	(120,743)	(130,492)	(770,179)	(2,341,092)	(9,701)	(9,788)					
ITX	73	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(9,182)	(9,996)	(100,962)	(25,407)	(446)	(318)					
ITX	74	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,247)	(2,388)	(14,805)	(44,273)	(183)	(185)					
ITX	75	355045-Tran Poles & Fixtures-Wind	ENERGY1	(12,845)	(9,818)	(119,466)	(379,615)	(1,612)	(1,627)					
ITX	76	356000E-Tran OH Conductor & D	DTRAN	(43,438)	(46,945)	(277,078)	(842,226)	(3,490)	(3,521)					
ITX	77	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(3,303)	(3,596)	(36,322)	(9,140)	(161)	(114)					
ITX	78	356010-Tran OH Cond & Device-Prod	DPRODTI	(3,144)	(3,341)	(20,714)	(61,945)	(256)	(258)					
ITX	79	356045-Tran OH Cond & Device-Wind	ENERGY1	(7,702)	(5,887)	(71,631)	(227,616)	(967)	(975)					
ITX	80	357000E-Tran Underground Cond	DTRAN	(25)	(27)	(156)	(476)	(2)	(2)					
ITX	81	358000-Tran UG Conductor & Devic	DTRAN	(44)	(47)	(279)	(847)	(4)	(4)					
ITX	82	359000-Transmission Road & Trai	DTRAN	(46)	(50)	(295)	(895)	(4)	(4)					
ITX	83	TOTAL TRANSMISSION		(531,341)	(557,316)	(3,624,146)	(10,571,261)	(44,590)	(44,748)					
ITX	84	DISTRIBUTION												
ITX	85	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0					
ITX	86	360005-Dist Land Rights-TX	DDISPSUB	(1,155)	(1,958)	(7,992)	0	(208)	(193)					
ITX	87	361000E-Str & Improv	DDISPSUB	(12,560)	(21,293)	(86,911)	0	(2,267)	(2,103)					
ITX	88	362000E-Other Eq	DDISPSUB	(42,520)	(72,085)	(294,225)	0	(7,674)	(7,121)					
ITX	89	364000-Dist Poles, Towers & Fixt	PLT_364	(55,508)	(95,783)	(360,353)	0	(11,022)	(10,227)					
ITX	90	365000-Dist OH Conductor & Devic	PLT_365	(19,211)	(33,150)	(124,716)	0	(3,815)	(3,540)					
ITX	91	366000E-Dist Underground Cond	PLT_366	(486)	(837)	(3,179)	0	(96)	(89)					
ITX	92	367000E-Dist UG Conductor & D	PLT_367	2,244	3,865	14,677	0	441	409					
ITX	93	368000E-Dist Line Transformer	PLT_368	(3,939)	(8,436)	(2,379)	0	(1,762)	(1,635)					
ITX	94	369000E-Distribution Services	CSERVICE	355	297	0	0	0	0					
ITX	95	369010-Distribution Services O	CSERVICE	(1,474)	(1,233)	0	0	0	0					
ITX	96	369020-Distribution Services U	CSERVICE	(3,858)	(3,227)	0	0	0	0					
ITX	97	370000E-Distribution Meter	CMETERS	(3,152)	(3,831)	(23,778)	(2,449)	0	0					
ITX	98	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	73,874					
ITX	99	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	(2,378,570)	0					
ITX	100	TOTAL DISTRIBUTION		(141,263)	(237,671)	(888,857)	(2,449)	(2,404,974)	49,375					

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
ITX	56	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
ITX	57	**SCHEDULE M ITEMS CONTINUED**									
ITX	58	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0	0
ITX	59	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0
ITX	60	350002E-Transmission Land Right	DTRAN	(151,467)	(702,894)	(7,554)	(36,510)	(839)	(46,783)	(996,149)	0
ITX	61	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(3,898)	(5,375)	(343)	(3,008)	(419)	(3,229)	(84,307)	0
ITX	62	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0	0
ITX	63	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0
ITX	64	352000-Transmission Str & Improv	DTRAN	(76,728)	(356,063)	(3,827)	(18,495)	(425)	(23,699)	(504,616)	0
ITX	65	352010-Tran Str & Impr-Prod	DPRODTI	302	1,506	16	76	2	96	2,010	0
ITX	66	352045-Tran Str & Impr-Wind	ENERGY1	(6,401)	(30,921)	(196)	(1,067)	(17)	(948)	(17,015)	0
ITX	67	353000E-Transmission Station	DTRAN	(743,873)	(3,451,991)	(37,098)	(179,306)	(4,121)	(229,754)	(4,892,197)	0
ITX	68	353010-Tran Station Equip Pro	DPRODTI	11,793	58,884	610	2,978	67	3,745	78,552	0
ITX	69	353045-Tran Station Equip-Wind	ENERGY1	(162,178)	(783,461)	(4,969)	(27,028)	(424)	(24,032)	(431,125)	0
ITX	70	354000E-Tran Towers & Fixture	DTRAN	(41,209)	(191,233)	(2,055)	(9,933)	(228)	(12,728)	(271,017)	0
ITX	71	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(1,060)	(1,462)	(93)	(818)	(114)	(878)	(22,937)	0
ITX	72	355000E	DTRAN	(415,045)	(1,926,046)	(20,699)	(100,044)	(2,300)	(128,192)	(2,729,613)	0
ITX	73	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(10,680)	(14,727)	(940)	(8,243)	(1,148)	(8,848)	(231,015)	0
ITX	74	355010-Tran Poles & Fixtures-Prod	DPRODTI	(7,387)	(36,886)	(382)	(1,865)	(42)	(2,346)	(49,207)	0
ITX	75	355045-Tran Poles & Fixtures-Wind	ENERGY1	(65,104)	(314,510)	(1,995)	(10,850)	(170)	(9,647)	(173,069)	0
ITX	76	356000E-Tran OH Conductor & D	DTRAN	(149,316)	(692,910)	(7,447)	(35,992)	(827)	(46,118)	(982,000)	0
ITX	77	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(3,842)	(5,298)	(338)	(2,965)	(413)	(3,183)	(83,110)	0
ITX	78	356010-Tran OH Cond & Device-Prod	DPRODTI	(10,336)	(51,609)	(535)	(2,610)	(59)	(3,282)	(68,848)	0
ITX	79	356045-Tran OH Cond & Device-Wind	ENERGY1	(39,037)	(188,580)	(1,196)	(6,506)	(102)	(5,785)	(103,772)	0
ITX	80	357000E-Tran Underground Cond	DTRAN	(84)	(391)	(4)	(20)	(0)	(26)	(555)	0
ITX	81	358000-Tran UG Conductor & Devic	DTRAN	(150)	(697)	(7)	(36)	(1)	(46)	(988)	0
ITX	82	359000-Transmission Road & Trai	DTRAN	(159)	(737)	(8)	(38)	(1)	(49)	(1,044)	0
ITX	83	TOTAL TRANSMISSION		(1,875,860)	(8,695,401)	(89,059)	(442,282)	(11,582)	(545,733)	(11,562,021)	0
ITX	84	DISTRIBUTION									
ITX	85	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0
ITX	86	360005-Dist Land Rights-TX	DDISPSUB	0	0	(197)	(958)	(32)	(1,926)	(25,895)	0
ITX	87	361000E-Str & Improv	DDISPSUB	0	0	(2,141)	(10,418)	(353)	(20,940)	(281,589)	0
ITX	88	362000E-Other Eq	DDISPSUB	0	0	(7,250)	(35,270)	(1,196)	(70,889)	(953,276)	0
ITX	89	364000-Dist Poles, Towers & Fixt	PLT_364	0	0	(8,879)	(46,629)	(1,464)	(94,319)	(1,369,150)	0
ITX	90	365000-Dist OH Conductor & Devic	PLT_365	0	0	(3,073)	(16,138)	(507)	(32,643)	(473,856)	0
ITX	91	366000E-Dist Underground Cond	PLT_366	0	0	(78)	(408)	(13)	(824)	(11,869)	0
ITX	92	367000E-Dist UG Conductor & D	PLT_367	0	0	362	1,883	60	3,806	54,803	0
ITX	93	368000E-Dist Line Transformer	PLT_368	0	0	(59)	(3,880)	(10)	(8,427)	(218,927)	0
ITX	94	369000E-Distribution Services	CSERVICE	0	0	0	355	0	297	29,149	0
ITX	95	369010-Distribution Services O	CSERVICE	0	0	0	(1,474)	0	(1,233)	(121,046)	0
ITX	96	369020-Distribution Services U	CSERVICE	0	0	0	(3,858)	0	(3,227)	(316,803)	0
ITX	97	370000E-Distribution Meter	CMETERS	(435)	(2,015)	(530)	(2,621)	(163)	(3,669)	(146,238)	0
ITX	98	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	0	0	0
ITX	99	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	0	0	0	0
ITX	100	TOTAL DISTRIBUTION		(435)	(2,015)	(21,846)	(119,417)	(3,678)	(233,993)	(3,834,696)	0

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
ITX	101	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
ITX	102	GENERAL						
ITX	103	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0
ITX	104	389002-General Land Rights	SALWAGXAG	672	266	32	116	2
ITX	105	390000-Genl Structures & Improv	SALWAGXAG	1,201,353	475,368	57,180	206,507	4,039
ITX	106	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(325,511)	(128,803)	(15,493)	(55,954)	(1,094)
ITX	107	390050-Genl Str & Imp-Call Center	CUST	71,008	56,717	8,826	3,272	777
ITX	108	391000-General Office Furn & E	SALWAGXAG	(528,480)	(209,116)	(25,154)	(90,843)	(1,777)
ITX	109	391004-General Info Sys Computer	SALWAGXAG	753,745	298,252	35,875	129,565	2,534
ITX	110	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
ITX	111	392000-General Transportation E	SALWAGXAG	0	0	0	0	0
ITX	112	392010-General Transp Eq Grp	SALWAGXAG	53,910	21,332	2,566	9,267	181
ITX	113	392020-General Transp Eq Grp 2	SALWAGXAG	593,240	234,741	28,236	101,975	1,995
ITX	114	392030-General Transp Eq Trailer	SALWAGXAG	138,049	54,625	6,571	23,730	464
ITX	115	392040-General Transp Eq Grp 4	SALWAGXAG	755,157	298,811	35,943	129,808	2,539
ITX	116	393000-General Stores Equipmen	SALWAGXAG	361	143	17	62	1
ITX	117	394000-General Tools & Shop Equi	SALWAGXAG	35,064	13,874	1,669	6,027	118
ITX	118	395000-General Laboratory Equi	SALWAGXAG	9,165	3,627	436	1,575	31
ITX	119	396000-General Power Operated E	SALWAGXAG	169,265	66,977	8,056	29,096	569
ITX	120	397000-General Communication E	SALWAGXAG	53,842	21,305	2,563	9,255	181
ITX	121	397010-General Comm Eq Two Wa	SALWAGXAG	43,751	17,312	2,082	7,521	147
ITX	122	397020-General Comm Eq AE	SALWAGXAG	79	31	4	14	0
ITX	123	397030-General Comm Eq EM	SALWAGXAG	(99,235)	(39,267)	(4,723)	(17,058)	(334)
ITX	124	397030R-General Comm Eq EM-Retail Related	CUST	132,502	105,834	16,468	6,106	1,450
ITX	125	398000-General Miscellaneous E	SALWAGXAG	2,304	912	110	396	8
ITX	128	TOTAL GENERAL		3,060,240	1,292,942	161,263	500,437	11,831
ITX	129	**Total Sched M: Plant Temporary**		(163,483,182)	(37,796,797)	(4,046,585)	(27,738,578)	(265,394)
ITX	130							

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	101	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
ITX	102	GENERAL												
ITX	103	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0					
ITX	104	389002-General Land Rights	SALWAGXAG	10	11	67	155	7	7					
ITX	105	390000-Genl Structures & Improv	SALWAGXAG	17,006	19,831	119,824	276,296	13,153	12,150					
ITX	106	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(4,608)	(5,373)	(32,467)	(74,863)	(3,564)	(3,292)					
ITX	107	390050-Genl Str & Imp-Call Center	CUST	244	200	955	17	0	0					
ITX	108	391000-General Office Furn & E	SALWAGXAG	(7,481)	(8,724)	(52,711)	(121,544)	(5,786)	(5,345)					
ITX	109	391004-General Info Sys Computer	SALWAGXAG	10,670	12,442	75,179	173,352	8,252	7,623					
ITX	110	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0					
ITX	111	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0					
ITX	112	392010-General Transp Eq Grp	SALWAGXAG	763	890	5,377	12,399	590	545					
ITX	113	392020-General Transp Eq Grp 2	SALWAGXAG	8,398	9,793	59,170	136,437	6,495	6,000					
ITX	114	392030-General Transp Eq Trailer	SALWAGXAG	1,954	2,279	13,769	31,749	1,511	1,396					
ITX	115	392040-General Transp Eq Grp 4	SALWAGXAG	10,690	12,466	75,320	173,676	8,268	7,637					
ITX	116	393000-General Stores Equipmen	SALWAGXAG	5	6	36	83	4	4					
ITX	117	394000-General Tools & Shop Equi	SALWAGXAG	496	579	3,497	8,064	384	355					
ITX	118	395000-General Laboratory Equi	SALWAGXAG	130	151	914	2,108	100	93					
ITX	119	396000-General Power Operated E	SALWAGXAG	2,396	2,794	16,883	38,929	1,853	1,712					
ITX	120	397000-General Communication E	SALWAGXAG	762	889	5,370	12,383	589	545					
ITX	121	397010-General Comm Eq Two Wa	SALWAGXAG	619	722	4,364	10,062	479	442					
ITX	122	397020-General Comm Eq AE	SALWAGXAG	1	1	8	18	1	1					
ITX	123	397030-General Comm Eq EM	SALWAGXAG	(1,405)	(1,638)	(9,898)	(22,823)	(1,086)	(1,004)					
ITX	124	397030R-General Comm Eq EM-Retail Related	CUST	456	373	1,782	33	0	0					
ITX	125	398000-General Miscellaneous E	SALWAGXAG	33	38	230	530	25	23					
ITX	128	TOTAL GENERAL		41,139	47,729	287,670	657,061	31,276	28,892					
ITX	129	**Total Sched M: Plant Temporary**		(2,458,109)	(2,115,012)	(21,420,971)	(64,838,491)	(2,625,366)	(177,879)					
ITX	130													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
ITX	101	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
ITX	102	GENERAL									
ITX	103	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0
ITX	104	389002-General Land Rights	SALWAGXAG	26	128	2	8	0	11	266	0
ITX	105	390000-Genl Structures & Improv	SALWAGXAG	46,977	229,318	2,730	14,277	351	19,480	475,368	0
ITX	106	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(12,729)	(62,135)	(740)	(3,868)	(95)	(5,278)	(128,803)	0
ITX	107	390050-Genl Str & Imp-Call Center	CUST	3	14	4	241	1	199	56,717	0
ITX	108	391000-General Office Furn & E	SALWAGXAG	(20,665)	(100,878)	(1,201)	(6,280)	(154)	(8,569)	(209,116)	0
ITX	109	391004-General Info Sys Computer	SALWAGXAG	29,474	143,877	1,713	8,957	220	12,222	298,252	0
ITX	110	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
ITX	111	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
ITX	112	392010-General Transp Eq Grp	SALWAGXAG	2,108	10,290	122	641	16	874	21,332	0
ITX	113	392020-General Transp Eq Grp 2	SALWAGXAG	23,198	113,240	1,348	7,050	173	9,619	234,741	0
ITX	114	392030-General Transp Eq Trailer	SALWAGXAG	5,398	26,351	314	1,641	40	2,238	54,625	0
ITX	115	392040-General Transp Eq Grp 4	SALWAGXAG	29,529	144,147	1,716	8,974	221	12,245	298,811	0
ITX	116	393000-General Stores Equipmen	SALWAGXAG	14	69	1	4	0	6	143	0
ITX	117	394000-General Tools & Shop Equi	SALWAGXAG	1,371	6,693	80	417	10	569	13,874	0
ITX	118	395000-General Laboratory Equi	SALWAGXAG	358	1,749	21	109	3	149	3,627	0
ITX	119	396000-General Power Operated E	SALWAGXAG	6,619	32,310	385	2,011	49	2,745	66,977	0
ITX	120	397000-General Communication E	SALWAGXAG	2,105	10,278	122	640	16	873	21,305	0
ITX	121	397010-General Comm Eq Two Wa	SALWAGXAG	1,711	8,351	99	520	13	709	17,312	0
ITX	122	397020-General Comm Eq AE	SALWAGXAG	3	15	0	1	0	1	31	0
ITX	123	397030-General Comm Eq EM	SALWAGXAG	(3,880)	(18,942)	(225)	(1,179)	(29)	(1,609)	(39,267)	0
ITX	124	397030R-General Comm Eq EM-Retail Related	CUST	6	27	7	449	2	371	105,834	0
ITX	125	398000-General Miscellaneous E	SALWAGXAG	90	440	5	27	1	37	912	0
ITX	128	TOTAL GENERAL		111,718	545,343	6,501	34,639	838	46,891	1,292,942	0
ITX	129	**Total Sched M: Plant Temporary**		(11,187,018)	(53,651,474)	(387,200)	(2,070,909)	(38,093)	(2,076,918)	(37,796,797)	0
ITX	130										

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
ITX	131	**Sched M: Non-Plant Temporary**						
ITX	132	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(173)	(62)	(6)	(33)	(0)
ITX	133	SchM-103 - Environmental Remediation	PRODPLT	1,507,218	424,883	43,184	272,455	2,500
ITX	134	SchM-107 - Pension Expense	SALWAGES	(53,545)	(21,187)	(2,549)	(9,204)	(180)
ITX	135	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0
ITX	136	SchM-109 - Employee Incentive	SALWAGES	151,340	59,885	7,203	26,015	509
ITX	137	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(191,261)	(75,681)	(9,103)	(32,877)	(643)
ITX	138	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(30,165)	(11,936)	(1,436)	(5,185)	(101)
ITX	139	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0
ITX	140	SchM-116 - Bad Debt	OX_904	0	0	0	0	0
ITX	141	SchM-118 - Inventory Reserve	TOTPLT	17,612	6,365	659	3,356	39
ITX	142	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	434,690	157,104	16,263	82,825	969
ITX	143	SchM-127 - Litigation Reserve	RATEBASE	(645,177)	(221,608)	(22,901)	(121,916)	(1,378)
ITX	144	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0
ITX	145	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0
ITX	146	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0
ITX	147	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0
ITX	148	SchM-138 - Rate Case Expense	CLAIMREV	17,421,602	6,252,761	654,889	3,221,033	41,681
ITX	149	SchM-192 - Texas Margin Tax	TOTPLT	(277,995)	(100,472)	(10,400)	(52,969)	(619)
ITX	150	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0
ITX	151	SchM-226 - Performance Recognition Award	SALWAGES	25,404	10,052	1,209	4,367	85
ITX	152	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	(972,869)	(351,611)	(36,398)	(185,369)	(2,168)
ITX	153	SchM-301 - Cares Act Payroll Deferral	SALWAGES	2,877,444	1,138,591	136,956	494,617	9,675
ITX	154	**Total Sched M: Non-Plant Temporary**		20,264,127	7,267,082	777,571	3,697,115	50,367
ITX	155							
ITX	156	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
ITX	157	**Sched M: Plant Permanent**						
ITX	158	303003-Intg Misc Computr Softwar	SALWAGXAG	4,539	1,796	216	780	15
ITX	159	303004-Intg Misc Computr Softwar	SALWAGXAG	(732,346)	(289,785)	(34,857)	(125,887)	(2,462)
ITX	160	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(8,672)	(6,927)	(1,078)	(400)	(95)
ITX	161	303005-Intg Misc Computr Soft 15y	SALWAGXAG	62,115	24,579	2,956	10,677	209
ITX	162	303007-Intg Misc Computr Softwar	SALWAGXAG	3,907	1,546	186	672	13
ITX	163	303010-Intg Misc Computr Softwar	SALWAGXAG	14,602	5,778	695	2,510	49
ITX	164	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(8,373)	(6,688)	(1,041)	(386)	(92)
ITX	164	303014-Intg CRS Computr Softwar	CUST	(7,371)	(5,888)	(916)	(340)	(81)
ITX	165	TOTAL INTANGIBLE		(671,599)	(275,589)	(33,838)	(112,373)	(2,443)
ITX	166							
ITX	167	310002-Steam Prod Land Rights	DPROD	2	1	0	0	0
ITX	168	310003-Steam Prod Water Rights	DPROD	252	85	8	49	0
ITX	169	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0
ITX	170	311000E-Steam Prod Str & Improv	DPROD	320,939	107,749	10,493	61,836	544
ITX	171	311001-Steam Prod Str&Imp-TolkSC	DTRAN	24,053	8,288	800	4,656	41
ITX	172	312000E-Steam Prod Boiler Plant E	DPROD	407,801	136,911	13,333	78,571	691
ITX	173	312001-Steam Prod Blr Plt-TolkSC	DTRAN	14,009	4,827	466	2,712	24
ITX	174	314000-Steam Prod Turbogen Unit	DPROD	159,258	53,468	5,207	30,684	270
ITX	175	314001-Steam Prod Turbogen-TolkSC	DTRAN	39,923	13,756	1,327	7,728	67
ITX	175	315000E-Steam Prod Acc Elec Eq	DPROD	9,289	3,119	304	1,790	16
ITX	175	315001-Steam Prod Acc El Eq-TolkS	DTRAN	20,042	6,906	666	3,880	34
ITX	175	316000E-Steam Prod Misc Pwr Plt E	DPROD	6,593	2,214	216	1,270	11
ITX	175	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	4,628	1,595	154	896	8
ITX	176	Total Steam Production		1,006,790	338,917	32,972	194,072	1,705

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
ITX	131	**Sched M: Non-Plant Temporary**												
ITX	132	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(3)	(3)	(19)	(44)	(1)	(1)					
ITX	133	SchM-103 - Environmental Remediation	PRODPLT	22,877	21,610	175,202	539,963	2,262	2,282					
ITX	134	SchM-107 - Pension Expense	SALWAGES	(758)	(884)	(5,341)	(12,315)	(586)	(542)					
ITX	135	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0					
ITX	136	SchM-109 - Employee Incentive	SALWAGES	2,142	2,498	15,095	34,806	1,657	1,531					
ITX	137	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(2,707)	(3,157)	(19,076)	(43,987)	(2,094)	(1,934)					
ITX	138	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(427)	(498)	(3,009)	(6,938)	(330)	(305)					
ITX	139	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0					
ITX	140	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0					
ITX	141	SchM-118 - Inventory Reserve	TOTPLT	275	322	1,893	4,519	112	72					
ITX	142	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	6,789	7,954	46,734	111,527	2,759	1,766					
ITX	143	SchM-127 - Litigation Reserve	RATEBASE	(10,115)	(11,527)	(72,433)	(176,945)	(4,540)	(1,813)					
ITX	144	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0					
ITX	145	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0					
ITX	146	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0					
ITX	147	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0					
ITX	148	SchM-138 - Rate Case Expense	CLAIMREV	265,305	302,229	1,871,173	4,604,653	131,083	76,797					
ITX	149	SchM-192 - Texas Margin Tax	TOTPLT	(4,342)	(5,086)	(29,887)	(71,325)	(1,765)	(1,130)					
ITX	150	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0					
ITX	151	SchM-226 - Performance Recognition Award	SALWAGES	360	419	2,534	5,843	278	257					
ITX	152	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	(15,194)	(17,801)	(104,594)	(249,607)	(6,175)	(3,953)					
ITX	153	SchM-301 - Cares Act Payroll Deferral	SALWAGES	40,732	47,498	286,998	661,771	31,503	29,102					
ITX	154	**Total Sched M: Non-Plant Temporary**		304,934	343,575	2,165,270	5,401,921	154,162	102,130					
ITX	155													
ITX	156	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
ITX	157	**Sched M: Plant Permanent**												
ITX	158	303003-Intg Misc Computr Softwar	SALWAGXAG	64	75	453	1,044	50	46					
ITX	159	303004-Intg Misc Computr Softwar	SALWAGXAG	(10,367)	(12,089)	(73,045)	(168,430)	(8,018)	(7,407)					
ITX	160	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(30)	(24)	(117)	(2)	0	0					
ITX	161	303005-Intg Misc Computr Soft 15y	SALWAGXAG	879	1,025	6,195	14,286	680	628					
ITX	162	303007-Intg Misc Computr Softwar	SALWAGXAG	55	64	390	899	43	40					
ITX	163	303010-Intg Misc Computr Softwar	SALWAGXAG	207	241	1,456	3,358	160	148					
ITX	164	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(29)	(24)	(113)	(2)	0	0					
ITX	164	303014-Intg CRS Computr Softwar	CUST	(25)	(21)	(99)	(2)	0	0					
ITX	165	TOTAL INTANGIBLE		(9,245)	(10,752)	(64,879)	(148,850)	(7,085)	(6,545)					
ITX	166													
ITX	167	310002-Steam Prod Land Rights	DPROD	0	0	0	1	0	0					
ITX	168	310003-Steam Prod Water Rights	DPROD	4	4	25	76	0	0					
ITX	169	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0					
ITX	170	311000E-Steam Prod Str & Improv	DPROD	4,921	5,229	32,418	96,945	401	404					
ITX	171	311001-Steam Prod Str&Imp-TolkSC	DTRAN	367	396	2,339	7,108	29	30					
ITX	172	312000E-Steam Prod Boiler Plant E	DPROD	6,253	6,644	41,192	123,183	509	514					
ITX	173	312001-Steam Prod Blr Plt-TolkSC	DTRAN	214	231	1,362	4,140	17	17					
ITX	174	314000-Steam Prod Turbogen Unit	DPROD	2,442	2,595	16,087	48,107	199	201					
ITX	175	314001-Steam Prod Turbogen-TolkSC	DTRAN	609	658	3,881	11,798	49	49					
ITX	175	315000E-Steam Prod Acc Elec Eq	DPROD	142	151	938	2,806	12	12					
ITX	175	315001-Steam Prod Acc El Eq-TolkS	DTRAN	305	330	1,949	5,923	25	25					
ITX	175	316000E-Steam Prod Misc Pwr Plt E	DPROD	101	107	666	1,992	8	8					
ITX	175	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	71	76	450	1,368	6	6					
ITX	176	Total Steam Production		15,428	16,421	101,308	303,447	1,254	1,265					

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
ITX	131	**Sched M: Non-Plant Temporary**									
ITX	132	SchM-102 - Fuel Tax Credit - Inc Addback	TOTPLT	(8)	(37)	(0)	(2)	(0)	(3)	(62)	0
ITX	133	SchM-103 - Environmental Remediation	PRODPLT	91,483	448,479	3,757	19,120	378	21,232	424,883	0
ITX	134	SchM-107 - Pension Expense	SALWAGES	(2,094)	(10,221)	(122)	(636)	(16)	(868)	(21,187)	0
ITX	135	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
ITX	136	SchM-109 - Employee Incentive	SALWAGES	5,918	28,888	344	1,798	44	2,454	59,885	0
ITX	137	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(7,479)	(36,508)	(435)	(2,273)	(56)	(3,101)	(75,681)	0
ITX	138	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(1,180)	(5,758)	(69)	(358)	(9)	(489)	(11,936)	0
ITX	139	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0	0
ITX	140	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0
ITX	141	SchM-118 - Inventory Reserve	TOTPLT	780	3,739	44	231	6	317	6,365	0
ITX	142	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	19,245	92,283	1,088	5,701	138	7,815	157,104	0
ITX	143	SchM-127 - Litigation Reserve	RATEBASE	(30,660)	(146,284)	(1,616)	(8,499)	(204)	(11,322)	(221,608)	0
ITX	144	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0
ITX	145	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0
ITX	146	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0	0
ITX	147	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0	0	0	0
ITX	148	SchM-138 - Rate Case Expense	CLAIMREV	789,455	3,815,197	42,237	223,068	5,241	296,988	6,252,761	0
ITX	149	SchM-192 - Texas Margin Tax	TOTPLT	(12,308)	(59,017)	(696)	(3,646)	(89)	(4,998)	(100,472)	0
ITX	150	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0	0	0	0
ITX	151	SchM-226 - Performance Recognition Award	SALWAGES	993	4,849	58	302	7	412	10,052	0
ITX	152	SchM-300 - Reg A/L - Emergency Spec Response	TOTPLT	(43,071)	(206,536)	(2,435)	(12,759)	(310)	(17,491)	(351,611)	0
ITX	153	SchM-301 - Cares Act Payroll Deferral	SALWAGES	112,518	549,254	6,538	34,195	841	46,657	1,138,591	0
ITX	154	**Total Sched M: Non-Plant Temporary**		923,593	4,478,329	48,692	256,242	5,973	337,602	7,267,082	0
ITX	155										
ITX	156	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
ITX	157	**Sched M: Plant Permanent**									
ITX	158	303003-Intg Misc Computr Softwar	SALWAGXAG	177	866	10	54	1	74	1,796	0
ITX	159	303004-Intg Misc Computr Softwar	SALWAGXAG	(28,637)	(139,793)	(1,664)	(8,703)	(214)	(11,875)	(289,785)	0
ITX	160	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(0)	(2)	(0)	(29)	(0)	(24)	(6,927)	0
ITX	161	303005-Intg Misc Computr Soft 15y	SALWAGXAG	2,429	11,857	141	738	18	1,007	24,579	0
ITX	162	303007-Intg Misc Computr Softwar	SALWAGXAG	153	746	9	46	1	63	1,546	0
ITX	163	303010-Intg Misc Computr Softwar	SALWAGXAG	571	2,787	33	174	4	237	5,778	0
ITX	164	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(0)	(2)	(0)	(28)	(0)	(23)	(6,688)	0
ITX	164	303014-Intg CRS Computr Softwar	CUST	(0)	(1)	(0)	(25)	(0)	(21)	(5,888)	0
ITX	165	TOTAL INTANGIBLE		(25,308)	(123,541)	(1,472)	(7,774)	(190)	(10,562)	(275,589)	0
ITX	166										
ITX	167	310002-Steam Prod Land Rights	DPROD	0	1	0	0	0	0	1	0
ITX	168	310003-Steam Prod Water Rights	DPROD	13	63	1	3	0	4	85	0
ITX	169	310004-Steam Prod Land Rights-NM	DPROD	0	0	0	0	0	0	0	0
ITX	170	311000E-Steam Prod Str & Improv	DPROD	16,176	80,770	837	4,085	92	5,137	107,749	0
ITX	171	311001-Steam Prod Str&Imp-TolkSC	DTRAN	1,260	5,848	63	304	7	389	8,288	0
ITX	172	312000E-Steam Prod Boiler Plant E	DPROD	20,554	102,630	1,063	5,190	117	6,527	136,911	0
ITX	173	312001-Steam Prod Blr Plt-TolkSC	DTRAN	734	3,406	37	177	4	227	4,827	0
ITX	174	314000-Steam Prod Turbogen Unit	DPROD	8,027	40,080	415	2,027	46	2,549	53,468	0
ITX	175	314001-Steam Prod Turbogen-TolkSC	DTRAN	2,092	9,707	104	504	12	646	13,756	0
ITX	175	315000E-Steam Prod Acc Elec Eq	DPROD	468	2,338	24	118	3	149	3,119	0
ITX	175	315001-Steam Prod Acc El Eq-TolkS	DTRAN	1,050	4,873	52	253	6	324	6,906	0
ITX	175	316000E-Steam Prod Misc Pwr Plt E	DPROD	332	1,659	17	84	2	106	2,214	0
ITX	175	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	242	1,125	12	58	1	75	1,595	0
ITX	176	Total Steam Production		50,948	252,499	2,625	12,803	289	16,132	338,917	0

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
ITX	177							
ITX	178	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
ITX	179	341000E-Other Prod Str & Impr	DPROD	343,850	115,441	11,242	66,250	583
ITX	180	341045-Other Prod Str & Imp-Wind	ENERGY1	(1,002,959)	(202,092)	(22,689)	(163,549)	(1,612)
ITX	181	342000E-Other Prod Fuel Hldr	DPROD	(1,330)	(446)	(43)	(256)	(2)
ITX	182	343000-Other Prod Prime Mover	DPROD	(7,733)	(2,596)	(253)	(1,490)	(13)
ITX	183	344000E-Other Prod Generator	DPROD	(18,786)	(6,307)	(614)	(3,619)	(32)
ITX	184	344045-Other Prod Generator-Wind	ENERGY1	(10,519,877)	(2,119,710)	(237,982)	(1,715,435)	(16,909)
ITX	185	345000E-Other Prod Access Elect Equip	DPROD	(1,875)	(629)	(61)	(361)	(3)
ITX	186	345045-Other Prod Acc El Eq-Wind	ENERGY1	(727,347)	(146,557)	(16,454)	(118,606)	(1,169)
ITX	187	346045-Other Prod Misc P Eq-Wind	ENERGY1	12	2	0	2	0
ITX	188	346000E-Other Prod Misc Pwr P	DPROD	(516)	(173)	(17)	(99)	(1)
ITX	189	Total Other Production Equipment		(11,936,561)	(2,363,069)	(266,872)	(1,937,163)	(19,159)
ITX	190							
ITX	191							
ITX	192							
ITX	193							
ITX	194							
ITX	195							
ITX	196							
ITX	197							
ITX	198							
ITX	199							
ITX	200							

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	177													
ITX	178	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0					
ITX	179	341000E-Other Prod Str & Impr	DPROD	5,273	5,602	34,733	103,866	429	433					
ITX	180	341045-Other Prod Str & Imp-Wind	ENERGY1	(14,999)	(11,464)	(139,499)	(443,274)	(1,882)	(1,899)					
ITX	181	342000E-Other Prod Fuel Hldr	DPROD	(20)	(22)	(134)	(402)	(2)	(2)					
ITX	182	343000-Other Prod Prime Mover	DPROD	(119)	(126)	(781)	(2,336)	(10)	(10)					
ITX	183	344000E-Other Prod Generator	DPROD	(288)	(306)	(1,898)	(5,675)	(23)	(24)					
ITX	184	344045-Other Prod Generator-Wind	ENERGY1	(157,319)	(120,244)	(1,463,184)	(4,649,427)	(19,745)	(19,922)					
ITX	185	345000E-Other Prod Access Elect Equip	DPROD	(29)	(31)	(189)	(566)	(2)	(2)					
ITX	186	345045-Other Prod Acc El Eq-Wind	ENERGY1	(10,877)	(8,314)	(101,165)	(321,463)	(1,365)	(1,377)					
ITX	187	346045-Other Prod Misc P Eq-Wind	ENERGY1	0	0	2	5	0	0					
ITX	188	346000E-Other Prod Misc Pwr P	DPROD	(8)	(8)	(52)	(156)	(1)	(1)					
ITX	189	Total Other Production Equipment		(178,386)	(134,912)	(1,672,168)	(5,319,426)	(22,601)	(22,804)					
ITX	190													
ITX	191													
ITX	192													
ITX	193													
ITX	194													
ITX	195													
ITX	196													
ITX	197													
ITX	198													
ITX	199													
ITX	200													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
ITX	177										
ITX	178	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	0
ITX	179	341000E-Other Prod Str & Impr	DPROD	17,330	86,536	896	4,376	98	5,503	115,441	0
ITX	180	341045-Other Prod Str & Imp-Wind	ENERGY1	(76,022)	(367,252)	(2,329)	(12,670)	(199)	(11,265)	(202,092)	0
ITX	181	342000E-Other Prod Fuel Hldr	DPROD	(67)	(335)	(3)	(17)	(0)	(21)	(446)	0
ITX	182	343000-Other Prod Prime Mover	DPROD	(390)	(1,946)	(20)	(98)	(2)	(124)	(2,596)	0
ITX	183	344000E-Other Prod Generator	DPROD	(947)	(4,728)	(49)	(239)	(5)	(301)	(6,307)	0
ITX	184	344045-Other Prod Generator-Wind	ENERGY1	(797,382)	(3,852,044)	(24,430)	(132,889)	(2,084)	(118,160)	(2,119,710)	0
ITX	185	345000E-Other Prod Access Elect Equip	DPROD	(94)	(472)	(5)	(24)	(1)	(30)	(629)	0
ITX	186	345045-Other Prod Acc El Eq-Wind	ENERGY1	(55,131)	(266,332)	(1,689)	(9,188)	(144)	(8,170)	(146,557)	0
ITX	187	346045-Other Prod Misc P Eq-Wind	ENERGY1	1	4	0	0	0	0	2	0
ITX	188	346000E-Other Prod Misc Pwr P	DPROD	(26)	(130)	(1)	(7)	(0)	(8)	(173)	0
ITX	189	Total Other Production Equipment		(912,728)	(4,406,698)	(27,631)	(150,756)	(2,336)	(132,575)	(2,363,069)	0
ITX	190										
ITX	191										
ITX	192										
ITX	193										
ITX	194										
ITX	195										
ITX	196										
ITX	197										
ITX	198										
ITX	199										
ITX	200										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
ITX	201	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
ITX	202	**Sched M: Plant Permanent Continued**						
ITX	203							
ITX	204	TRANSMISSION						
ITX	205	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0
ITX	206	350002E-Transmission Land Right	DTRAN	434	149	14	84	1
ITX	207	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	32	13	1	10	0
ITX	208	352000-Transmission Str & Improv	DTRAN	(116,612)	(40,181)	(3,876)	(22,574)	(197)
ITX	209	352010-Tran Str & Impr-Prod	DPRODTI	(176)	(59)	(6)	(34)	(0)
ITX	210	352045-Tran Str & Impr-Wind	ENERGY1	(5,641)	(1,137)	(128)	(920)	(9)
ITX	211	353000E-Transmission Station	DTRAN	(1,131,021)	(389,717)	(37,596)	(218,943)	(1,906)
ITX	212	353010-Tran Station Equip Pro	DPRODTI	(6,885)	(2,312)	(225)	(1,327)	(12)
ITX	213	353045-Tran Station Equip-Wind	ENERGY1	(329,265)	(66,345)	(7,449)	(53,692)	(529)
ITX	214	354000E-Tran Towers & Fixture	DTRAN	1,910,630	658,347	63,510	369,859	3,220
ITX	215	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	141,629	55,718	6,430	43,869	323
ITX	216	355010-Tran Poles & Fixtures-Prod	DPRODTI	(189,115)	(63,491)	(6,183)	(36,437)	(320)
ITX	217	355000E	DTRAN	(2,074,115)	(714,680)	(68,945)	(401,507)	(3,495)
ITX	218	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(153,747)	(60,485)	(6,980)	(47,623)	(351)
ITX	219	355045-Tran Poles & Fixtures-Wind	ENERGY1	(206,449)	(41,599)	(4,670)	(33,665)	(332)
ITX	220	356010-Tran OH Cond & Device-Prod	DPRODTI	(264,600)	(88,834)	(8,651)	(50,981)	(448)
ITX	221	356000E-Tran OH Conductor & D	DTRAN	(741,382)	(255,459)	(24,644)	(143,516)	(1,249)
ITX	222	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(54,956)	(21,620)	(2,495)	(17,023)	(125)
ITX	223	356045-Tran OH Cond & Device-Wind	ENERGY1	(121,958)	(24,574)	(2,759)	(19,887)	(196)
ITX	224	357000E-Tran Underground Cond	DTRAN	(419)	(144)	(14)	(81)	(1)
ITX	225	358000-Tran UG Conductor & Devic	DTRAN	(746)	(257)	(25)	(144)	(1)
ITX	226	359000-Transmission Road & Trai	DTRAN	(788)	(272)	(26)	(153)	(1)
ITX	227	TOTAL TRANSMISSION		(3,345,152)	(1,056,939)	(104,715)	(634,683)	(5,630)
ITX	228							
ITX	229	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0
ITX	230	360005-Dist Land Rights-TX	DDISPSUB	14	7	1	3	0
ITX	231	361000E-Str & Improv	DDISPSUB	(119,822)	(58,115)	(5,401)	(30,189)	(291)
ITX	232	362000E-Other Eq	DDISPSUB	(124,501)	(60,385)	(5,612)	(31,368)	(302)
ITX	233	364000-Dist Poles, Towers & Fixt	PLT_364	3,793	1,939	180	909	10
ITX	234	365000-Dist OH Conductor & Devic	PLT_365	8,223	4,204	391	1,971	21
ITX	235	366000E-Dist Underground Cond	PLT_366	6,781	3,448	320	1,635	17
ITX	236	367000E-Dist UG Conductor & D	PLT_367	37,740	19,188	1,783	9,097	96
ITX	237	368000E-Dist Line Transformer	PLT_368	25,771	18,817	1,749	3,551	94
ITX	238	369000E-Distribution Services	CSERVICE	101	71	12	16	1
ITX	239	369010-Distribution Services O	CSERVICE	1,105	771	126	177	13
ITX	240	369020-Distribution Services U	CSERVICE	862	601	99	138	10
ITX	241	370000E-Distribution Meter	CMETERS	2,758	1,581	374	406	38
ITX	242	371000E-Dist Inst on Cust Premis	CUSTPREM	327	0	0	0	0
ITX	243	373000-Dist Street Light & Sg Sy	CLIGHT	(14,651)	0	0	0	0
ITX	244	TOTAL DISTRIBUTION		(171,499)	(67,874)	(5,979)	(43,652)	(293)
ITX	245							
ITX	246							
ITX	247							
ITX	248							
ITX	249							
ITX	250							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	201	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
ITX	202	**Sched M: Plant Permanent Continued**												
ITX	203													
ITX	204	TRANSMISSION												
ITX	205	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0					
ITX	206	350002E-Transmission Land Right	DTRAN	7	7	42	128	1	1					
ITX	207	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	1	1	6	1	0	0					
ITX	208	352000-Transmission Str & Improv	DTRAN	(1,777)	(1,921)	(11,337)	(34,462)	(143)	(144)					
ITX	209	352010-Tran Str & Impr-Prod	DPRODTI	(3)	(3)	(18)	(53)	(0)	(0)					
ITX	210	352045-Tran Str & Impr-Wind	ENERGY1	(84)	(64)	(785)	(2,493)	(11)	(11)					
ITX	211	353000E-Transmission Station	DTRAN	(17,239)	(18,631)	(109,961)	(334,246)	(1,385)	(1,397)					
ITX	212	353010-Tran Station Equip Pro	DPRODTI	(106)	(112)	(695)	(2,080)	(9)	(9)					
ITX	213	353045-Tran Station Equip-Wind	ENERGY1	(4,924)	(3,764)	(45,797)	(145,524)	(618)	(624)					
ITX	214	354000E-Tran Towers & Fixture	DTRAN	29,122	31,473	185,757	564,641	2,340	2,361					
ITX	215	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	2,215	2,411	24,351	6,128	108	77					
ITX	216	355010-Tran Poles & Fixtures-Prod	DPRODTI	(2,900)	(3,081)	(19,103)	(57,125)	(236)	(238)					
ITX	217	355000E	DTRAN	(31,614)	(34,166)	(201,652)	(612,955)	(2,540)	(2,563)					
ITX	218	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(2,404)	(2,617)	(26,434)	(6,652)	(117)	(83)					
ITX	219	355045-Tran Poles & Fixtures-Wind	ENERGY1	(3,087)	(2,360)	(28,714)	(91,243)	(387)	(391)					
ITX	220	356010-Tran OH Cond & Device-Prod	DPRODTI	(4,057)	(4,311)	(26,728)	(79,927)	(330)	(333)					
ITX	221	356000E-Tran OH Conductor & D	DTRAN	(11,300)	(12,212)	(72,079)	(219,098)	(908)	(916)					
ITX	222	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(859)	(936)	(9,449)	(2,378)	(42)	(30)					
ITX	223	356045-Tran OH Cond & Device-Wind	ENERGY1	(1,824)	(1,394)	(16,963)	(53,901)	(229)	(231)					
ITX	224	357000E-Tran Underground Cond	DTRAN	(6)	(7)	(41)	(124)	(1)	(1)					
ITX	225	358000-Tran UG Conductor & Devic	DTRAN	(11)	(12)	(72)	(220)	(1)	(1)					
ITX	226	359000-Transmission Road & Trai	DTRAN	(12)	(13)	(77)	(233)	(1)	(1)					
ITX	227	TOTAL TRANSMISSION		(50,865)	(51,712)	(359,749)	(1,071,817)	(4,509)	(4,534)					
ITX	228													
ITX	229	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0					
ITX	230	360005-Dist Land Rights-TX	DDISPSUB	0	0	2	0	0	0					
ITX	231	361000E-Str & Improv	DDISPSUB	(2,592)	(4,395)	(17,937)	0	(468)	(434)					
ITX	232	362000E-Other Eq	DDISPSUB	(2,693)	(4,566)	(18,638)	0	(486)	(451)					
ITX	233	364000-Dist Poles, Towers & Fixt	PLT_364	79	136	510	0	16	14					
ITX	234	365000-Dist OH Conductor & Devic	PLT_365	170	294	1,106	0	34	31					
ITX	235	366000E-Dist Underground Cond	PLT_366	141	243	923	0	28	26					
ITX	236	367000E-Dist UG Conductor & D	PLT_367	786	1,353	5,139	0	154	143					
ITX	237	368000E-Dist Line Transformer	PLT_368	339	725	204	0	151	141					
ITX	238	369000E-Distribution Services	CSERVICE	1	1	0	0	0	0					
ITX	239	369010-Distribution Services O	CSERVICE	9	8	0	0	0	0					
ITX	240	369020-Distribution Services U	CSERVICE	7	6	0	0	0	0					
ITX	241	370000E-Distribution Meter	CMETERS	34	41	257	26	0	0					
ITX	242	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	327					
ITX	243	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	(14,651)	0					
ITX	244	TOTAL DISTRIBUTION		(3,719)	(6,153)	(28,432)	26	(15,222)	(202)					
ITX	245													
ITX	246													
ITX	247													
ITX	248													
ITX	249													
ITX	250													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
ITX	201	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
ITX	202	**Sched M: Plant Permanent Continued**									
ITX	203										
ITX	204	TRANSMISSION									
ITX	205	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0
ITX	206	350002E-Transmission Land Right	DTRAN	23	105	1	5	0	7	149	0
ITX	207	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	1	1	0	0	0	0	13	0
ITX	208	352000-Transmission Str & Improv	DTRAN	(6,110)	(28,352)	(305)	(1,473)	(34)	(1,887)	(40,181)	0
ITX	209	352010-Tran Str & Impr-Prod	DPRODTI	(9)	(44)	(0)	(2)	(0)	(3)	(59)	0
ITX	210	352045-Tran Str & Impr-Wind	ENERGY1	(428)	(2,066)	(13)	(71)	(1)	(63)	(1,137)	0
ITX	211	353000E-Transmission Station	DTRAN	(59,258)	(274,989)	(2,955)	(14,284)	(328)	(18,302)	(389,717)	0
ITX	212	353010-Tran Station Equip Pro	DPRODTI	(347)	(1,733)	(18)	(88)	(2)	(110)	(2,312)	0
ITX	213	353045-Tran Station Equip-Wind	ENERGY1	(24,958)	(120,566)	(765)	(4,159)	(65)	(3,698)	(66,345)	0
ITX	214	354000E-Tran Towers & Fixture	DTRAN	100,104	464,537	4,992	24,129	555	30,918	658,347	0
ITX	215	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	2,576	3,552	227	1,988	277	2,134	55,718	0
ITX	216	355010-Tran Poles & Fixtures-Prod	DPRODTI	(9,532)	(47,594)	(493)	(2,407)	(54)	(3,027)	(63,491)	0
ITX	217	355000E	DTRAN	(108,669)	(504,286)	(5,419)	(26,194)	(602)	(33,564)	(714,680)	0
ITX	218	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(2,796)	(3,856)	(246)	(2,158)	(301)	(2,317)	(60,485)	0
ITX	219	355045-Tran Poles & Fixtures-Wind	ENERGY1	(15,648)	(75,595)	(479)	(2,608)	(41)	(2,319)	(41,599)	0
ITX	220	356010-Tran OH Cond & Device-Prod	DPRODTI	(13,336)	(66,591)	(690)	(3,368)	(76)	(4,235)	(88,834)	0
ITX	221	356000E-Tran OH Conductor & D	DTRAN	(38,843)	(180,254)	(1,937)	(9,363)	(215)	(11,997)	(255,459)	0
ITX	222	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	(1,000)	(1,378)	(88)	(771)	(107)	(828)	(21,620)	0
ITX	223	356045-Tran OH Cond & Device-Wind	ENERGY1	(9,244)	(44,657)	(283)	(1,541)	(24)	(1,370)	(24,574)	0
ITX	224	357000E-Tran Underground Cond	DTRAN	(22)	(102)	(1)	(5)	(0)	(7)	(144)	0
ITX	225	358000-Tran UG Conductor & Devic	DTRAN	(39)	(181)	(2)	(9)	(0)	(12)	(257)	0
ITX	226	359000-Transmission Road & Trai	DTRAN	(41)	(192)	(2)	(10)	(0)	(13)	(272)	0
ITX	227	TOTAL TRANSMISSION		(187,576)	(884,241)	(8,477)	(42,388)	(1,020)	(50,692)	(1,056,939)	0
ITX	228										
ITX	229	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0
ITX	230	360005-Dist Land Rights-TX	DDISPSUB	0	0	0	0	0	0	7	0
ITX	231	361000E-Str & Improv	DDISPSUB	0	0	(442)	(2,150)	(73)	(4,322)	(58,115)	0
ITX	232	362000E-Other Eq	DDISPSUB	0	0	(459)	(2,234)	(76)	(4,490)	(60,385)	0
ITX	233	364000-Dist Poles, Towers & Fixt	PLT_364	0	0	13	66	2	134	1,939	0
ITX	234	365000-Dist OH Conductor & Devic	PLT_365	0	0	27	143	4	290	4,204	0
ITX	235	366000E-Dist Underground Cond	PLT_366	0	0	23	118	4	239	3,448	0
ITX	236	367000E-Dist UG Conductor & D	PLT_367	0	0	127	659	21	1,333	19,188	0
ITX	237	368000E-Dist Line Transformer	PLT_368	0	0	5	333	1	724	18,817	0
ITX	238	369000E-Distribution Services	CSERVICE	0	0	0	1	0	1	71	0
ITX	239	369010-Distribution Services O	CSERVICE	0	0	0	9	0	8	771	0
ITX	240	369020-Distribution Services U	CSERVICE	0	0	0	7	0	6	601	0
ITX	241	370000E-Distribution Meter	CMETERS	5	22	6	28	2	40	1,581	0
ITX	242	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	0	0	0
ITX	243	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	0	0	0	0
ITX	244	TOTAL DISTRIBUTION		5	22	(701)	(3,018)	(115)	(6,038)	(67,874)	0
ITX	245										
ITX	246										
ITX	247										
ITX	248										
ITX	249										
ITX	250										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
ITX	251	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
ITX	252	**Sched M: Plant Permanent Continued**						
ITX	253	GENERAL						
ITX	254	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0
ITX	255	389002-General Land Rights	SALWAGXAG	0	0	0	0	0
ITX	256	390000-Genl Structures & Improv	SALWAGXAG	13,585	5,375	647	2,335	46
ITX	257	390007-Genl Str & Imp Lease Bld	SALWAGXAG	2,253	892	107	387	8
ITX	258	390050-Genl Str & Imp-Call Center	CUST	7,509	5,998	933	346	82
ITX	259	391000-General Office Furn & E	SALWAGXAG	711	281	34	122	2
ITX	260	391004-General Info Sys Computer	SALWAGXAG	28,239	11,174	1,344	4,854	95
ITX	261	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
ITX	262	392000-General Transportation E	SALWAGXAG	0	0	0	0	0
ITX	263	392010-General Transp Eq Grp	SALWAGXAG	15	6	1	3	0
ITX	264	392020-General Transp Eq Grp 2	SALWAGXAG	164	65	8	28	1
ITX	265	392030-General Transp Eq Trailer	SALWAGXAG	38	15	2	7	0
ITX	266	392040-General Transp Eq Grp 4	SALWAGXAG	209	83	10	36	1
ITX	267	393000-General Stores Equipmen	SALWAGXAG	21	8	1	4	0
ITX	268	394000-General Tools & Shop Equi	SALWAGXAG	3,186	1,261	152	548	11
ITX	269	395000-General Laboratory Equi	SALWAGXAG	533	211	25	92	2
ITX	270	396000-General Power Operated E	SALWAGXAG	47	19	2	8	0
ITX	271	397000-General Communication E	SALWAGXAG	3,129	1,238	149	538	11
ITX	272	397010-General Comm Eq Two Wa	SALWAGXAG	2,543	1,006	121	437	9
ITX	273	397020-General Comm Eq AE	SALWAGXAG	5	2	0	1	0
ITX	274	397030-General Comm Eq EM	SALWAGXAG	272,978	108,016	12,993	46,924	918
ITX	275	397030R-General Comm Eq EM-Retail Related	CUST	(316,097)	(252,479)	(39,287)	(14,567)	(3,458)
ITX	275	398000-General Miscellaneous E	SALWAGXAG	134	53	6	23	0
ITX	276	TOTAL GENERAL		19,200	(116,777)	(22,752)	42,124	(2,274)
ITX	277	**Total Sched M: Plant Permanent**		(15,098,820)	(3,541,330)	(401,184)	(2,491,675)	(28,093)
ITX	278							
ITX	279	**Sched M: Non-Plant Permanent**						
ITX	280	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0
ITX	281	SchM-124 - Meals and Entertainment	SALWAGES	663,495	262,542	31,580	114,051	2,231
ITX	282	**Total Sched M: Non-Plant Permanent**		663,495	262,542	31,580	114,051	2,231
ITX	283							
ITX	284	Schedule M NOL	TOTPLT	(47,891,812)	(17,308,926)	(1,791,755)	(9,125,222)	(106,720)
ITX	285							
ITX	286	**SUBTOTAL SCHEDULE M ITEMS**		(205,546,192)	(51,117,429)	(5,430,373)	(35,544,308)	(347,610)
ITX	287			74,340,947				
ITX	288	**TAXABLE INCOME**		(122,232,759)	(7,934,853)	(2,473,368)	(12,659,733)	(396,249)
ITX	289	State Income Tax @ 2.08%		(2,537,308)	(164,712)	(51,342)	(262,791)	(8,225)
ITX	290	Federal Income Tax @ 21%		(25,136,045)	(1,631,730)	(508,625)	(2,603,358)	(81,485)
ITX	291	Total Current Federal Income Tax Expense		(25,136,045)	(1,631,730)	(508,625)	(2,603,358)	(81,485)
ITX	292							
ITX	293							
ITX	294							
ITX	295							
ITX	296							
ITX	297							
ITX	298							
ITX	299							
ITX	300							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	251	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
ITX	252	**Sched M: Plant Permanent Continued**												
ITX	253	GENERAL												
ITX	254	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0					
ITX	255	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0					
ITX	256	390000-Genl Structures & Improv	SALWAGXAG	192	224	1,355	3,124	149	137					
ITX	257	390007-Genl Str & Imp Lease Bld	SALWAGXAG	32	37	225	518	25	23					
ITX	258	390050-Genl Str & Imp-Call Center	CUST	26	21	101	2	0	0					
ITX	259	391000-General Office Furn & E	SALWAGXAG	10	12	71	163	8	7					
ITX	260	391004-General Info Sys Computer	SALWAGXAG	400	466	2,817	6,494	309	286					
ITX	261	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0					
ITX	262	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0					
ITX	263	392010-General Transp Eq Grp	SALWAGXAG	0	0	1	3	0	0					
ITX	264	392020-General Transp Eq Grp 2	SALWAGXAG	2	3	16	38	2	2					
ITX	265	392030-General Transp Eq Trailer	SALWAGXAG	1	1	4	9	0	0					
ITX	266	392040-General Transp Eq Grp 4	SALWAGXAG	3	3	21	48	2	2					
ITX	267	393000-General Stores Equipmen	SALWAGXAG	0	0	2	5	0	0					
ITX	268	394000-General Tools & Shop Equi	SALWAGXAG	45	53	318	733	35	32					
ITX	269	395000-General Laboratory Equi	SALWAGXAG	8	9	53	123	6	5					
ITX	270	396000-General Power Operated E	SALWAGXAG	1	1	5	11	1	0					
ITX	271	397000-General Communication E	SALWAGXAG	44	52	312	720	34	32					
ITX	272	397010-General Comm Eq Two Wa	SALWAGXAG	36	42	254	585	28	26					
ITX	273	397020-General Comm Eq AE	SALWAGXAG	0	0	0	1	0	0					
ITX	274	397030-General Comm Eq EM	SALWAGXAG	3,864	4,506	27,227	62,781	2,989	2,761					
ITX	275	397030R-General Comm Eq EM-Retail Related	CUST	(1,087)	(889)	(4,251)	(78)	0	0					
ITX	275	398000-General Miscellaneous E	SALWAGXAG	2	2	13	31	1	1					
ITX	276	TOTAL GENERAL		3,578	4,543	28,544	75,311	3,589	3,315					
ITX	277	**Total Sched M: Plant Permanent**		(223,208)	(182,565)	(1,995,377)	(6,161,308)	(44,574)	(29,505)					
ITX	278													
ITX	279	**Sched M: Non-Plant Permanent**												
ITX	280	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0					
ITX	281	SchM-124 - Meals and Entertainment	SALWAGES	9,392	10,952	66,177	152,594	7,264	6,711					
ITX	282	**Total Sched M: Non-Plant Permanent**		9,392	10,952	66,177	152,594	7,264	6,711					
ITX	283													
ITX	284	Schedule M NOL	TOTPLT	(747,954)	(876,275)	(5,148,872)	(12,287,502)	(303,997)	(194,589)					
ITX	285													
ITX	286	**SUBTOTAL SCHEDULE M ITEMS**		(3,114,945)	(2,819,324)	(26,333,774)	(77,732,786)	(2,812,510)	(293,133)					
ITX	287													
ITX	288	**TAXABLE INCOME**		(2,590,585)	(3,021,682)	(16,067,078)	(76,226,773)	(2,070,785)	1,208,346					
ITX	289	State Income Tax @ 2.08%		(53,775)	(62,724)	(333,520)	(1,582,315)	(42,985)	25,083					
ITX	290	Federal Income Tax @ 21%		(532,730)	(621,381)	(3,304,047)	(15,675,336)	(425,838)	248,485					
ITX	291	Total Current Federal Income Tax Expense		(532,730)	(621,381)	(3,304,047)	(15,675,336)	(425,838)	248,485					
ITX	292													
ITX	293													
ITX	294													
ITX	295													
ITX	296													
ITX	297													
ITX	298													
ITX	299													
ITX	300													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
ITX	251	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
ITX	252	**Sched M: Plant Permanent Continued**									
ITX	253	GENERAL									
ITX	254	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0
ITX	255	389002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0	0
ITX	256	390000-Genl Structures & Improv	SALWAGXAG	531	2,593	31	161	4	220	5,375	0
ITX	257	390007-Genl Str & Imp Lease Bld	SALWAGXAG	88	430	5	27	1	37	892	0
ITX	258	390050-Genl Str & Imp-Call Center	CUST	0	2	0	25	0	21	5,998	0
ITX	259	391000-General Office Furn & E	SALWAGXAG	28	136	2	8	0	12	281	0
ITX	260	391004-General Info Sys Computer	SALWAGXAG	1,104	5,390	64	336	8	458	11,174	0
ITX	261	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0
ITX	262	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0
ITX	263	392010-General Transp Eq Grp	SALWAGXAG	1	3	0	0	0	0	6	0
ITX	264	392020-General Transp Eq Grp 2	SALWAGXAG	6	31	0	2	0	3	65	0
ITX	265	392030-General Transp Eq Trailer	SALWAGXAG	1	7	0	0	0	1	15	0
ITX	266	392040-General Transp Eq Grp 4	SALWAGXAG	8	40	0	2	0	3	83	0
ITX	267	393000-General Stores Equipmen	SALWAGXAG	1	4	0	0	0	0	8	0
ITX	268	394000-General Tools & Shop Equi	SALWAGXAG	125	608	7	38	1	52	1,261	0
ITX	269	395000-General Laboratory Equi	SALWAGXAG	21	102	1	6	0	9	211	0
ITX	270	396000-General Power Operated E	SALWAGXAG	2	9	0	1	0	1	19	0
ITX	271	397000-General Communication E	SALWAGXAG	122	597	7	37	1	51	1,238	0
ITX	272	397010-General Comm Eq Two Wa	SALWAGXAG	99	485	6	30	1	41	1,006	0
ITX	273	397020-General Comm Eq AE	SALWAGXAG	0	1	0	0	0	0	2	0
ITX	274	397030-General Comm Eq EM	SALWAGXAG	10,674	52,107	620	3,244	80	4,426	108,016	0
ITX	275	397030R-General Comm Eq EM-Retail Related	CUST	(15)	(63)	(16)	(1,072)	(5)	(884)	(252,479)	0
ITX	275	398000-General Miscellaneous E	SALWAGXAG	5	26	0	2	0	2	53	0
ITX	276	TOTAL GENERAL		12,803	62,508	729	2,849	91	4,452	(116,777)	0
ITX	277	**Total Sched M: Plant Permanent**		(1,061,857)	(5,099,451)	(34,926)	(188,282)	(3,281)	(179,284)	(3,541,330)	0
ITX	278										
ITX	279	**Sched M: Non-Plant Permanent**									
ITX	280	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0	0	0	0
ITX	281	SchM-124 - Meals and Entertainment	SALWAGES	25,945	126,650	1,507	7,885	194	10,758	262,542	0
ITX	282	**Total Sched M: Non-Plant Permanent**		25,945	126,650	1,507	7,885	194	10,758	262,542	0
ITX	283										
ITX	284	Schedule M NOL	TOTPLT	(2,120,291)	(10,167,212)	(119,862)	(628,091)	(15,248)	(861,027)	(17,308,926)	0
ITX	285										
ITX	286	**SUBTOTAL SCHEDULE M ITEMS**		(13,419,628)	(64,313,159)	(491,789)	(2,623,156)	(50,455)	(2,768,869)	(51,117,429)	0
ITX	287										
ITX	288	**TAXABLE INCOME**		(11,596,597)	(64,630,176)	(490,151)	(2,100,433)	(90,737)	(2,930,945)	(7,934,853)	0
ITX	289	State Income Tax @ 2.08%		(240,722)	(1,341,593)	(10,175)	(43,601)	(1,884)	(60,841)	(164,712)	0
ITX	290	Federal Income Tax @ 21%		(2,384,734)	(13,290,602)	(100,795)	(431,935)	(18,659)	(602,722)	(1,631,730)	0
ITX	291	Total Current Federal Income Tax Expense		(2,384,734)	(13,290,602)	(100,795)	(431,935)	(18,659)	(602,722)	(1,631,730)	0
ITX	292										
ITX	293										
ITX	294										
ITX	295										
ITX	296										
ITX	297										
ITX	298										
ITX	299										
ITX	300										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
ITX	301	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
ITX	302							
ITX	303	**DEFERRED INCOME TAX EXPENSE**						
ITX	304							
ITX	305	**Deferred Income Tax Plant Related**						
ITX	306	INTANGIBLE						
ITX	307	303003-Intg Misc Computr Softwar	SALWAGXAG	(39,600)	(15,670)	(1,885)	(6,807)	(133)
ITX	308	303004-Intg Misc Computr Softwar	SALWAGXAG	(912,152)	(360,933)	(43,415)	(156,794)	(3,067)
ITX	309	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(43,030)	(34,370)	(5,348)	(1,983)	(471)
ITX	310	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(541,981)	(214,458)	(25,796)	(93,164)	(1,822)
ITX	311	303007-Intg Misc Computr Softwar	SALWAGXAG	(34,093)	(13,491)	(1,623)	(5,860)	(115)
ITX	312	303010-Intg Misc Computr Softwar	SALWAGXAG	(63,849)	(25,265)	(3,039)	(10,975)	(215)
ITX	313	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(774)	(618)	(96)	(36)	(8)
ITX	313	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(1,090)	(431)	(52)	(187)	(4)
ITX	313	303014-Intg CRS Computr Softwar	CUST	44,421	35,480	5,521	2,047	486
ITX	313	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(28,625)	(11,327)	(1,362)	(4,921)	(96)
ITX	313	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(32,056)	(12,684)	(1,526)	(5,510)	(108)
ITX	314	TOTAL INTANGIBLE		(1,652,829)	(653,766)	(78,621)	(284,191)	(5,552)
ITX	315							
ITX	316	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0
ITX	317	310002-Steam Prod Land Rights	DPROD	5,700	1,914	186	1,098	10
ITX	318	310003-Steam Prod Water Rights	DPROD	(111,202)	(37,334)	(3,636)	(21,425)	(188)
ITX	319	310004-Steam Prod Land Rights-NM	DPROD	379	127	12	73	1
ITX	320	311000E-Steam Prod Str & Improv	DPROD	(966,655)	(324,535)	(31,604)	(186,246)	(1,638)
ITX	321	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(73,401)	(25,292)	(2,440)	(14,209)	(124)
ITX	322	312000E-Steam Prod Boiler Plant E	DPROD	(1,390,472)	(466,824)	(45,460)	(267,903)	(2,356)
ITX	322	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(42,750)	(14,730)	(1,421)	(8,275)	(72)
ITX	322	314000-Steam Prod Turbogen Unit	DPROD	(792,251)	(265,983)	(25,902)	(152,643)	(1,342)
ITX	324	314001-Steam Prod Turbogen-TolkSC	DTRAN	(121,829)	(41,979)	(4,050)	(23,584)	(205)
ITX	323	315000E-Steam Prod Acc Elec Eq	DPROD	(211,936)	(71,153)	(6,929)	(40,834)	(359)
ITX	324	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(61,159)	(21,074)	(2,033)	(11,839)	(103)
ITX	324	316000E-Steam Prod Misc Pwr Plt E	DPROD	(182,708)	(61,341)	(5,973)	(35,202)	(310)
ITX	324	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(14,123)	(4,866)	(469)	(2,734)	(24)
ITX	325	Total Steam Production		(3,962,406)	(1,333,069)	(129,719)	(763,723)	(6,710)
ITX	326							
ITX	327	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0
ITX	328	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0
ITX	329	341000E-Other Prod Str & Impr	DPROD	385,344	129,372	12,599	74,244	653
ITX	330	341045-Other Prod Str & Imp-Wind	ENERGY1	1,984,689	399,906	44,898	323,635	3,190
ITX	331	342000E-Other Prod Fuel Hldr	DPROD	(403)	(135)	(13)	(78)	(1)
ITX	332	343000-Other Prod Prime Mover	DPROD	(177,638)	(59,638)	(5,808)	(34,226)	(301)
ITX	333	344000E-Other Prod Generator	DPROD	164,255	55,145	5,370	31,647	278
ITX	334	344045-Other Prod Generator-Wind	ENERGY1	25,438,579	5,125,765	575,476	4,148,168	40,888
ITX	335	345000E-Other Prod Access Elect Equip	DPROD	26,107	8,765	854	5,030	44
ITX	336	345045-Other Prod Acc El Eq-Wind	ENERGY1	977,967	197,056	22,124	159,473	1,572
ITX	337	346045-Other Prod Misc P Eq-Wind	ENERGY1	546	110	12	89	1
ITX	338	346000E-Other Prod Misc Pwr P	DPROD	7,997	2,685	261	1,541	14
ITX	339	Total Other Production Equipment		28,807,441	5,859,030	655,772	4,709,525	46,338

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	301	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
ITX	302													
ITX	303	**DEFERRED INCOME TAX EXPENSE**												
ITX	304													
ITX	305	**Deferred Income Tax Plant Related**												
ITX	306	INTANGIBLE												
ITX	307	303003-Intg Misc Computr Softwar	SALWAGXAG	(561)	(654)	(3,950)	(9,108)	(434)	(401)					
ITX	308	303004-Intg Misc Computr Softwar	SALWAGXAG	(12,912)	(15,057)	(90,979)	(209,783)	(9,986)	(9,225)					
ITX	309	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(148)	(121)	(579)	(11)	0	0					
ITX	310	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(7,672)	(8,947)	(54,058)	(124,649)	(5,934)	(5,481)					
ITX	311	303007-Intg Misc Computr Softwar	SALWAGXAG	(483)	(563)	(3,400)	(7,841)	(373)	(345)					
ITX	312	303010-Intg Misc Computr Softwar	SALWAGXAG	(904)	(1,054)	(6,368)	(14,684)	(699)	(646)					
ITX	313	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(3)	(2)	(10)	(0)	0	0					
ITX	313	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(15)	(18)	(109)	(251)	(12)	(11)					
ITX	313	303014-Intg CRS Computr Softwar	CUST	153	125	597	11	0	0					
ITX	313	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(405)	(473)	(2,855)	(6,583)	(313)	(290)					
ITX	313	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(454)	(529)	(3,197)	(7,372)	(351)	(324)					
ITX	314	TOTAL INTANGIBLE		(23,404)	(27,292)	(164,908)	(380,271)	(18,102)	(16,722)					
ITX	315													
ITX	316	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0					
ITX	317	310002-Steam Prod Land Rights	DPROD	87	93	576	1,722	7	7					
ITX	318	310003-Steam Prod Water Rights	DPROD	(1,705)	(1,812)	(11,233)	(33,590)	(139)	(140)					
ITX	319	310004-Steam Prod Land Rights-NM	DPROD	6	6	38	115	0	0					
ITX	320	311000E-Steam Prod Str & Improv	DPROD	(14,823)	(15,748)	(97,643)	(291,995)	(1,206)	(1,217)					
ITX	321	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(1,119)	(1,209)	(7,136)	(21,692)	(90)	(91)					
ITX	322	312000E-Steam Prod Boiler Plant E	DPROD	(21,321)	(22,653)	(140,453)	(420,016)	(1,735)	(1,751)					
ITX	322	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(652)	(704)	(4,156)	(12,634)	(52)	(53)					
ITX	322	314000-Steam Prod Turbogen Unit	DPROD	(12,148)	(12,907)	(80,026)	(239,313)	(989)	(998)					
ITX	324	314001-Steam Prod Turbogen-TolkSC	DTRAN	(1,857)	(2,007)	(11,845)	(36,004)	(149)	(151)					
ITX	323	315000E-Steam Prod Acc Elec Eq	DPROD	(3,250)	(3,453)	(21,408)	(64,019)	(265)	(267)					
ITX	324	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(932)	(1,007)	(5,946)	(18,074)	(75)	(76)					
ITX	324	316000E-Steam Prod Misc Pwr Plt E	DPROD	(2,802)	(2,977)	(18,455)	(55,190)	(228)	(230)					
ITX	324	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(215)	(233)	(1,373)	(4,174)	(17)	(17)					
ITX	325	Total Steam Production		(60,730)	(64,610)	(399,060)	(1,194,865)	(4,938)	(4,982)					
ITX	326													
ITX	327	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0					
ITX	328	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0	0					
ITX	329	341000E-Other Prod Str & Impr	DPROD	5,909	6,278	38,924	116,400	481	485					
ITX	330	341045-Other Prod Str & Imp-Wind	ENERGY1	29,680	22,685	276,045	877,165	3,725	3,759					
ITX	331	342000E-Other Prod Fuel Hldr	DPROD	(6)	(7)	(41)	(122)	(1)	(1)					
ITX	332	343000-Other Prod Prime Mover	DPROD	(2,724)	(2,894)	(17,943)	(53,659)	(222)	(224)					
ITX	333	344000E-Other Prod Generator	DPROD	2,519	2,676	16,592	49,616	205	207					
ITX	334	344045-Other Prod Generator-Wind	ENERGY1	380,421	290,766	3,538,190	11,242,984	47,745	48,175					
ITX	335	345000E-Other Prod Access Elect Equip	DPROD	400	425	2,637	7,886	33	33					
ITX	336	345045-Other Prod Acc El Eq-Wind	ENERGY1	14,625	11,178	136,023	432,228	1,836	1,852					
ITX	337	346045-Other Prod Misc P Eq-Wind	ENERGY1	8	6	76	241	1	1					
ITX	338	346000E-Other Prod Misc Pwr P	DPROD	123	130	808	2,416	10	10					
ITX	339	Total Other Production Equipment		430,955	331,245	3,991,311	12,675,155	53,813	54,297					

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
ITX	301	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
ITX	302										
ITX	303	**DEFERRED INCOME TAX EXPENSE**									
ITX	304										
ITX	305	**Deferred Income Tax Plant Related**									
ITX	306	INTANGIBLE									
ITX	307	303003-Intg Misc Computr Softwar	SALWAGXAG	(1,549)	(7,559)	(90)	(471)	(12)	(642)	(15,670)	0
ITX	308	303004-Intg Misc Computr Softwar	SALWAGXAG	(35,668)	(174,115)	(2,072)	(10,840)	(267)	(14,790)	(360,933)	0
ITX	309	303004R-Intg Misc Computr Softwar-Retail Allocated	CUST	(2)	(9)	(2)	(146)	(1)	(120)	(34,370)	0
ITX	310	303005-Intg Misc Computr Soft 15y	SALWAGXAG	(21,193)	(103,455)	(1,231)	(6,441)	(158)	(8,788)	(214,458)	0
ITX	311	303007-Intg Misc Computr Softwar	SALWAGXAG	(1,333)	(6,508)	(77)	(405)	(10)	(553)	(13,491)	0
ITX	312	303010-Intg Misc Computr Softwar	SALWAGXAG	(2,497)	(12,188)	(145)	(759)	(19)	(1,035)	(25,265)	0
ITX	313	303010R-Intg Misc Computr Softwar-Retail Allocated	CUST	(0)	(0)	(0)	(3)	(0)	(2)	(618)	0
ITX	313	303013-Sfwr-Non Reg 3 Yr	SALWAGXAG	(43)	(208)	(2)	(13)	(0)	(18)	(431)	0
ITX	313	303014-Intg CRS Computr Softwar	CUST	2	9	2	151	1	124	35,480	0
ITX	313	303015-Sfwr-Non Reg 15 Yr	SALWAGXAG	(1,119)	(5,464)	(65)	(340)	(8)	(464)	(11,327)	0
ITX	313	303016-Sfwr-Non Reg 5 Yr	SALWAGXAG	(1,253)	(6,119)	(73)	(381)	(9)	(520)	(12,684)	0
ITX	314	TOTAL INTANGIBLE		(64,656)	(315,615)	(3,757)	(19,647)	(483)	(26,809)	(653,766)	0
ITX	315										
ITX	316	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0
ITX	317	310002-Steam Prod Land Rights	DPROD	287	1,435	15	73	2	91	1,914	0
ITX	318	310003-Steam Prod Water Rights	DPROD	(5,605)	(27,986)	(290)	(1,415)	(32)	(1,780)	(37,334)	0
ITX	319	310004-Steam Prod Land Rights-NM	DPROD	19	95	1	5	0	6	127	0
ITX	320	311000E-Steam Prod Str & Improv	DPROD	(48,721)	(243,275)	(2,520)	(12,303)	(277)	(15,472)	(324,535)	0
ITX	321	311001-Steam Prod Str&Imp-TolkSC	DTRAN	(3,846)	(17,846)	(192)	(927)	(21)	(1,188)	(25,292)	0
ITX	322	312000E-Steam Prod Boiler Plant E	DPROD	(70,081)	(349,935)	(3,625)	(17,696)	(398)	(22,255)	(466,824)	0
ITX	322	312001-Steam Prod Blr Plt-TolkSC	DTRAN	(2,240)	(10,394)	(112)	(540)	(12)	(692)	(14,730)	0
ITX	322	314000-Steam Prod Turbogen Unit	DPROD	(39,930)	(199,383)	(2,065)	(10,083)	(227)	(12,680)	(265,983)	0
ITX	324	314001-Steam Prod Turbogen-TolkSC	DTRAN	(6,383)	(29,621)	(318)	(1,539)	(35)	(1,971)	(41,979)	0
ITX	323	315000E-Steam Prod Acc Elec Eq	DPROD	(10,682)	(53,337)	(552)	(2,697)	(61)	(3,392)	(71,153)	0
ITX	324	315001-Steam Prod Acc El Eq-TolkS	DTRAN	(3,204)	(14,870)	(160)	(772)	(18)	(990)	(21,074)	0
ITX	324	316000E-Steam Prod Misc Pwr Plt E	DPROD	(9,209)	(45,981)	(476)	(2,325)	(52)	(2,924)	(61,341)	0
ITX	324	316001-Steam Prod PwrPltEq-TolkSC	DTRAN	(740)	(3,434)	(37)	(178)	(4)	(229)	(4,866)	0
ITX	325	Total Steam Production		(200,334)	(994,532)	(10,331)	(50,399)	(1,136)	(63,475)	(1,333,069)	0
ITX	326										
ITX	327	340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0	0	0
ITX	328	340145-Other Prod Wind Land Own	ENERGY1	0	0	0	0	0	0	0	0
ITX	329	341000E-Other Prod Str & Impr	DPROD	19,422	96,978	1,005	4,904	110	6,168	129,372	0
ITX	330	341045-Other Prod Str & Imp-Wind	ENERGY1	150,435	726,730	4,609	25,071	393	22,292	399,906	0
ITX	331	342000E-Other Prod Fuel Hldr	DPROD	(20)	(101)	(1)	(5)	(0)	(6)	(135)	0
ITX	332	343000-Other Prod Prime Mover	DPROD	(8,953)	(44,706)	(463)	(2,261)	(51)	(2,843)	(59,638)	0
ITX	333	344000E-Other Prod Generator	DPROD	8,279	41,337	428	2,090	47	2,629	55,145	0
ITX	334	344045-Other Prod Generator-Wind	ENERGY1	1,928,186	9,314,799	59,075	321,346	5,038	285,728	5,125,765	0
ITX	335	345000E-Other Prod Access Elect Equip	DPROD	1,316	6,570	68	332	7	418	8,765	0
ITX	336	345045-Other Prod Acc El Eq-Wind	ENERGY1	74,128	358,100	2,271	12,354	194	10,985	197,056	0
ITX	337	346045-Other Prod Misc P Eq-Wind	ENERGY1	41	200	1	7	0	6	110	0
ITX	338	346000E-Other Prod Misc Pwr P	DPROD	403	2,013	21	102	2	128	2,685	0
ITX	339	Total Other Production Equipment		2,173,235	10,501,920	67,014	363,940	5,741	325,504	5,859,030	0

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
ITX	340	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
ITX	341	**Deferred Income Tax Plant Related Confinued**						
ITX	342							
ITX	343	TRANSMISSION						
ITX	344	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0
ITX	345	350002E-Transmission Land Right	DTRAN	638,038	219,849	21,209	123,511	1,075
ITX	346	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	47,296	18,607	2,147	14,650	108
ITX	347	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0
ITX	348	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0
ITX	349	352000-Transmission Str & Improv	DTRAN	310,863	107,114	10,333	60,177	524
ITX	350	352010-Tran Str & Impr-Prod	DPRODTI	(1,992)	(669)	(65)	(384)	(3)
ITX	351	352045-Tran Str & Impr-Wind	ENERGY1	18,794	3,787	425	3,065	30
ITX	352	353000E-Transmission Station	DTRAN	3,013,716	1,038,439	100,178	583,394	5,078
ITX	353	353010-Tran Station Equip Pro	DPRODTI	(77,846)	(26,135)	(2,545)	(14,999)	(132)
ITX	354	353045-Tran Station Equip-Wind	ENERGY1	476,198	95,952	10,773	77,652	765
ITX	355	354000E-Tran Towers & Fixture	DTRAN	174,731	60,207	5,808	33,824	294
ITX	356	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	12,952	5,096	588	4,012	30
ITX	357	355010-Tran Poles & Fixtures-Prod	DPRODTI	32,618	10,951	1,066	6,284	55
ITX	358	355000E	DTRAN	1,341,616	462,282	44,596	259,710	2,261
ITX	359	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	99,449	39,124	4,515	30,804	227
ITX	360	355045-Tran Poles & Fixtures-Wind	ENERGY1	191,164	38,519	4,325	31,172	307
ITX	361	356010-Tran OH Cond & Device-Prod	DPRODTI	45,637	15,322	1,492	8,793	77
ITX	362	356000E-Tran OH Conductor & D	DTRAN	483,632	166,645	16,076	93,621	815
ITX	363	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	35,850	14,104	1,628	11,104	82
ITX	364	356045-Tran OH Cond & Device-Wind	ENERGY1	114,621	23,096	2,593	18,691	184
ITX	365	357000E-Tran Underground Cond	DTRAN	273	94	9	53	0
ITX	366	358000-Tran UG Conductor & Devic	DTRAN	486	168	16	94	1
ITX	367	359000-Transmission Road & Trai	DTRAN	514	177	17	100	1
ITX	368	TOTAL TRANSMISSION		6,958,611	2,292,727	225,184	1,345,329	11,781
ITX	369							
ITX	370	DISTRIBUTION						
ITX	371	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0
ITX	372	360005-Dist Land Rights-TX	DDISPSUB	9,965	4,833	449	2,511	24
ITX	373	361000E-Str & Improv	DDISPSUB	126,293	61,254	5,693	31,819	306
ITX	374	362000E-Other Eq	DDISPSUB	321,695	156,026	14,502	81,050	780
ITX	375	364000-Dist Poles, Towers & Fixt	PLT_364	333,004	170,236	15,822	79,837	851
ITX	376	365000-Dist OH Conductor & Devic	PLT_365	81,290	41,556	3,862	19,489	208
ITX	377	366000E-Dist Underground Cond	PLT_366	(10,102)	(5,136)	(477)	(2,435)	(26)
ITX	378	367000E-Dist UG Conductor & D	PLT_367	(75,684)	(38,479)	(3,576)	(18,243)	(192)
ITX	379	368000E-Dist Line Transformer	PLT_368	(139,181)	(101,626)	(9,446)	(19,176)	(508)
ITX	380	369000E-Distribution Services	CSERVICE	(11,347)	(7,918)	(1,299)	(1,821)	(132)
ITX	381	369010-Distribution Services O	CSERVICE	25,632	17,887	2,934	4,114	297
ITX	382	369020-Distribution Services U	CSERVICE	96,375	67,253	11,032	15,470	1,117
ITX	383	370000E-Distribution Meter	CMETERS	18,038	10,339	2,446	2,658	247
ITX	384	371000E-Dist Inst on Cust Premis	CUSTPREM	(22,903)	0	0	0	0
ITX	385	373000-Dist Street Light & Sg Sy	CLIGHT	546,069	0	0	0	0
ITX	386	TOTAL DISTRIBUTION		1,299,143	376,224	41,942	195,272	2,973
ITX	387							
ITX	388							
ITX	389							

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
ITX	340	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
ITX	341	**Deferred Income Tax Plant Related Confinued**												
ITX	342													
ITX	343	TRANSMISSION												
ITX	344	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0					
ITX	345	350002E-Transmission Land Right	DTRAN	9,725	10,510	62,032	188,557	781	788					
ITX	346	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	740	805	8,132	2,046	36	26					
ITX	347	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0					
ITX	348	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0					
ITX	349	352000-Transmission Str & Improv	DTRAN	4,738	5,121	30,223	91,868	381	384					
ITX	350	352010-Tran Str & Impr-Prod	DPRODTI	(31)	(32)	(201)	(602)	(2)	(3)					
ITX	351	352045-Tran Str & Impr-Wind	ENERGY1	281	215	2,614	8,306	35	36					
ITX	352	353000E-Transmission Station	DTRAN	45,935	49,643	293,003	890,632	3,690	3,724					
ITX	353	353010-Tran Station Equip Pro	DPRODTI	(1,194)	(1,268)	(7,863)	(23,515)	(97)	(98)					
ITX	354	353045-Tran Station Equip-Wind	ENERGY1	7,121	5,443	66,233	210,463	894	902					
ITX	355	354000E-Tran Towers & Fixture	DTRAN	2,663	2,878	16,988	51,638	214	216					
ITX	356	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	203	220	2,227	560	10	7					
ITX	357	355010-Tran Poles & Fixtures-Prod	DPRODTI	500	531	3,295	9,853	41	41					
ITX	358	355000E	DTRAN	20,449	22,100	130,436	396,482	1,643	1,658					
ITX	359	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	1,555	1,693	17,099	4,303	76	54					
ITX	360	355045-Tran Poles & Fixtures-Wind	ENERGY1	2,859	2,185	26,588	84,488	359	362					
ITX	361	356010-Tran OH Cond & Device-Prod	DPRODTI	700	743	4,610	13,785	57	57					
ITX	362	356000E-Tran OH Conductor & D	DTRAN	7,371	7,967	47,020	142,926	592	598					
ITX	363	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	561	610	6,164	1,551	27	19					
ITX	364	356045-Tran OH Cond & Device-Wind	ENERGY1	1,714	1,310	15,942	50,659	215	217					
ITX	365	357000E-Tran Underground Cond	DTRAN	4	4	27	81	0	0					
ITX	366	358000-Tran UG Conductor & Devic	DTRAN	7	8	47	144	1	1					
ITX	367	359000-Transmission Road & Trai	DTRAN	8	8	50	152	1	1					
ITX	368	TOTAL TRANSMISSION		105,910	110,696	724,665	2,124,378	8,953	8,989					
ITX	369													
ITX	370	DISTRIBUTION												
ITX	371	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0					
ITX	372	360005-Dist Land Rights-TX	DDISPSUB	216	365	1,492	0	39	36					
ITX	373	361000E-Str & Improv	DDISPSUB	2,732	4,632	18,906	0	493	458					
ITX	374	362000E-Other Eq	DDISPSUB	6,959	11,798	48,157	0	1,256	1,165					
ITX	375	364000-Dist Poles, Towers & Fixt	PLT_364	6,902	11,909	44,805	0	1,370	1,272					
ITX	376	365000-Dist OH Conductor & Devic	PLT_365	1,685	2,907	10,937	0	335	310					
ITX	377	366000E-Dist Underground Cond	PLT_366	(210)	(362)	(1,376)	0	(41)	(38)					
ITX	378	367000E-Dist UG Conductor & D	PLT_367	(1,576)	(2,714)	(10,305)	0	(310)	(287)					
ITX	379	368000E-Dist Line Transformer	PLT_368	(1,828)	(3,916)	(1,104)	0	(818)	(759)					
ITX	380	369000E-Distribution Services	CSERVICE	(96)	(81)	0	0	0	0					
ITX	381	369010-Distribution Services O	CSERVICE	218	182	0	0	0	0					
ITX	382	369020-Distribution Services U	CSERVICE	819	685	0	0	0	0					
ITX	383	370000E-Distribution Meter	CMETERS	223	271	1,681	173	0	0					
ITX	384	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	(22,903)					
ITX	385	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	546,069	0					
ITX	386	TOTAL DISTRIBUTION		16,042	25,677	113,193	173	548,393	(20,747)					
ITX	387													
ITX	388													
ITX	389													

SOUTHWESTERN PUBLIC SERVICE COMPANY
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
ITX	340	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
ITX	341	**Deferred Income Tax Plant Related Confinued**									
ITX	342										
ITX	343	TRANSMISSION									
ITX	344	350001-Tran Land Owned in Fe	DTRAN	0	0	0	0	0	0	0	0
ITX	345	350002E-Transmission Land Right	DTRAN	33,429	155,128	1,667	8,058	185	10,325	219,849	0
ITX	346	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	860	1,186	76	664	92	713	18,607	0
ITX	347	350045-Tran Land Fee-Wind	ENERGY1	0	0	0	0	0	0	0	0
ITX	348	350011-Tran Fee Land - Prod	DPRODTI	0	0	0	0	0	0	0	0
ITX	349	352000-Transmission Str & Improv	DTRAN	16,287	75,581	812	3,926	90	5,030	107,114	0
ITX	350	352010-Tran Str & Impr-Prod	DPRODTI	(100)	(501)	(5)	(25)	(1)	(32)	(669)	0
ITX	351	352045-Tran Str & Impr-Wind	ENERGY1	1,425	6,882	44	237	4	211	3,787	0
ITX	352	353000E-Transmission Station	DTRAN	157,898	732,734	7,875	38,060	875	48,769	1,038,439	0
ITX	353	353010-Tran Station Equip Pro	DPRODTI	(3,924)	(19,591)	(203)	(991)	(22)	(1,246)	(26,135)	0
ITX	354	353045-Tran Station Equip-Wind	ENERGY1	36,095	174,369	1,106	6,015	94	5,349	95,952	0
ITX	355	354000E-Tran Towers & Fixture	DTRAN	9,155	42,483	457	2,207	51	2,828	60,207	0
ITX	356	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	236	325	21	182	25	195	5,096	0
ITX	357	355010-Tran Poles & Fixtures-Prod	DPRODTI	1,644	8,209	85	415	9	522	10,951	0
ITX	358	355000E	DTRAN	70,291	326,191	3,506	16,943	389	21,710	462,282	0
ITX	359	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	1,809	2,494	159	1,396	194	1,498	39,124	0
ITX	360	355045-Tran Poles & Fixtures-Wind	ENERGY1	14,490	69,998	444	2,415	38	2,147	38,519	0
ITX	361	356010-Tran OH Cond & Device-Prod	DPRODTI	2,300	11,485	119	581	13	730	15,322	0
ITX	362	356000E-Tran OH Conductor & D	DTRAN	25,339	117,587	1,264	6,108	140	7,826	166,645	0
ITX	363	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNET	652	899	57	503	70	540	14,104	0
ITX	364	356045-Tran OH Cond & Device-Wind	ENERGY1	8,688	41,971	266	1,448	23	1,287	23,096	0
ITX	365	357000E-Tran Underground Cond	DTRAN	14	66	1	3	0	4	94	0
ITX	366	358000-Tran UG Conductor & Devic	DTRAN	25	118	1	6	0	8	168	0
ITX	367	359000-Transmission Road & Trai	DTRAN	27	125	1	6	0	8	177	0
ITX	368	TOTAL TRANSMISSION		376,639	1,747,739	17,751	88,158	2,272	108,424	2,292,727	0
ITX	369										
ITX	370	DISTRIBUTION									
ITX	371	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0
ITX	372	360005-Dist Land Rights-TX	DDISPSUB	0	0	37	179	6	359	4,833	0
ITX	373	361000E-Str & Improv	DDISPSUB	0	0	466	2,266	77	4,555	61,254	0
ITX	374	362000E-Other Eq	DDISPSUB	0	0	1,187	5,773	196	11,603	156,026	0
ITX	375	364000-Dist Poles, Towers & Fixt	PLT_364	0	0	1,104	5,798	182	11,727	170,236	0
ITX	376	365000-Dist OH Conductor & Devic	PLT_365	0	0	269	1,415	44	2,863	41,556	0
ITX	377	366000E-Dist Underground Cond	PLT_366	0	0	(34)	(176)	(6)	(357)	(5,136)	0
ITX	378	367000E-Dist UG Conductor & D	PLT_367	0	0	(254)	(1,322)	(42)	(2,672)	(38,479)	0
ITX	379	368000E-Dist Line Transformer	PLT_368	0	0	(27)	(1,801)	(4)	(3,912)	(101,626)	0
ITX	380	369000E-Distribution Services	CSERVICE	0	0	0	(96)	0	(81)	(7,918)	0
ITX	381	369010-Distribution Services O	CSERVICE	0	0	0	218	0	182	17,887	0
ITX	382	369020-Distribution Services U	CSERVICE	0	0	0	819	0	685	67,253	0
ITX	383	370000E-Distribution Meter	CMETERS	31	142	37	185	12	259	10,339	0
ITX	384	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	0	0	0
ITX	385	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	0	0	0	0
ITX	386	TOTAL DISTRIBUTION		31	142	2,785	13,257	465	25,213	376,224	0
ITX	387										
ITX	388										
ITX	389										

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
ITX	390	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
ITX	391	**Deferred Income Tax Plant Related Confinued**						
ITX	392							
ITX	393	GENERAL						
ITX	394	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0
ITX	395	389002-General Land Rights	SALWAGXAG	(233)	(92)	(11)	(40)	(1)
ITX	396	390000-Genl Structures & Improv	SALWAGXAG	(380,567)	(150,588)	(18,114)	(65,418)	(1,280)
ITX	397	390007-Genl Str & Imp Lease Bld	SALWAGXAG	85,369	33,780	4,063	14,675	287
ITX	398	390050-Genl Str & Imp-Call Center	CUST	(24,558)	(19,616)	(3,052)	(1,132)	(269)
ITX	399	391000-General Office Furn & E	SALWAGXAG	93,196	36,877	4,436	16,020	313
ITX	400	391004-General Info Sys Computer	SALWAGXAG	(667,426)	(264,097)	(31,767)	(114,727)	(2,244)
ITX	401	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
ITX	402	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
ITX	403	392010-General Transp Eq Grp	SALWAGXAG	(27,662)	(10,946)	(1,317)	(4,755)	(93)
ITX	404	392020-General Transp Eq Grp 2	SALWAGXAG	(304,398)	(120,448)	(14,488)	(52,324)	(1,023)
ITX	405	392030-General Transp Eq Trailer	SALWAGXAG	(70,834)	(28,029)	(3,371)	(12,176)	(238)
ITX	406	392040-General Transp Eq Grp 4	SALWAGXAG	(387,479)	(153,323)	(18,442)	(66,606)	(1,303)
ITX	407	393000-General Stores Equipmen	SALWAGXAG	(829)	(328)	(39)	(143)	(3)
ITX	408	394000-General Tools & Shop Equi	SALWAGXAG	(98,820)	(39,102)	(4,703)	(16,987)	(332)
ITX	409	395000-General Laboratory Equi	SALWAGXAG	(21,033)	(8,323)	(1,001)	(3,615)	(71)
ITX	410	396000-General Power Operated E	SALWAGXAG	(86,852)	(34,367)	(4,134)	(14,929)	(292)
ITX	411	397000-General Communication E	SALWAGXAG	(123,560)	(48,892)	(5,881)	(21,239)	(415)
ITX	412	397010-General Comm Eq Two Wa	SALWAGXAG	(100,402)	(39,729)	(4,779)	(17,259)	(338)
ITX	413	397020-General Comm Eq AE	SALWAGXAG	(182)	(72)	(9)	(31)	(1)
ITX	414	397030-General Comm Eq EM	SALWAGXAG	(8,755)	(3,464)	(417)	(1,505)	(29)
ITX	415	397030R-General Comm Eq EM-Retail Related	CUST	(29,366)	(23,455)	(3,650)	(1,353)	(321)
ITX	416	398000-General Miscellaneous E	SALWAGXAG	(5,286)	(2,092)	(252)	(909)	(18)
ITX	417	SchM-300 - Reg A/L - Emergency Spec Response	SALWAGXAG	216,524	85,677	10,306	37,219	728
ITX	418	TOTAL GENERAL		(1,943,153)	(790,627)	(96,622)	(327,234)	(6,942)
ITX	419							
ITX	420	**Total Deferred Income Tax Plant Related**		29,506,806	5,750,519	617,936	4,874,977	41,888
ITX	421							
ITX	422							
ITX	423							
ITX	424							
ITX	425							
ITX	426							
ITX	427							
ITX	427							
ITX	433							
ITX	434							
ITX	435							
ITX	436							
ITX	437							
ITX	438							
ITX	439							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	390	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
ITX	391	**Deferred Income Tax Plant Related Confinued**												
ITX	392													
ITX	393	GENERAL												
ITX	394	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0					
ITX	395	389002-General Land Rights	SALWAGXAG	(3)	(4)	(23)	(54)	(3)	(2)					
ITX	396	390000-Genl Structures & Improv	SALWAGXAG	(5,387)	(6,282)	(37,958)	(87,526)	(4,167)	(3,849)					
ITX	397	390007-Genl Str & Imp Lease Bld	SALWAGXAG	1,208	1,409	8,515	19,634	935	863					
ITX	398	390050-Genl Str & Imp-Call Center	CUST	(84)	(69)	(330)	(6)	0	0					
ITX	399	391000-General Office Furn & E	SALWAGXAG	1,319	1,538	9,295	21,434	1,020	943					
ITX	400	391004-General Info Sys Computer	SALWAGXAG	(9,448)	(11,017)	(66,570)	(153,499)	(7,307)	(6,750)					
ITX	401	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)					
ITX	402	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)					
ITX	403	392010-General Transp Eq Grp	SALWAGXAG	(392)	(457)	(2,759)	(6,362)	(303)	(280)					
ITX	404	392020-General Transp Eq Grp 2	SALWAGXAG	(4,309)	(5,025)	(30,361)	(70,008)	(3,333)	(3,079)					
ITX	405	392030-General Transp Eq Trailer	SALWAGXAG	(1,003)	(1,169)	(7,065)	(16,291)	(776)	(716)					
ITX	406	392040-General Transp Eq Grp 4	SALWAGXAG	(5,485)	(6,396)	(38,648)	(89,115)	(4,242)	(3,919)					
ITX	407	393000-General Stores Equipmen	SALWAGXAG	(12)	(14)	(83)	(191)	(9)	(8)					
ITX	408	394000-General Tools & Shop Equi	SALWAGXAG	(1,399)	(1,631)	(9,856)	(22,727)	(1,082)	(999)					
ITX	409	395000-General Laboratory Equi	SALWAGXAG	(298)	(347)	(2,098)	(4,837)	(230)	(213)					
ITX	410	396000-General Power Operated E	SALWAGXAG	(1,229)	(1,434)	(8,663)	(19,975)	(951)	(878)					
ITX	411	397000-General Communication E	SALWAGXAG	(1,749)	(2,040)	(12,324)	(28,417)	(1,353)	(1,250)					
ITX	412	397010-General Comm Eq Two Wa	SALWAGXAG	(1,421)	(1,657)	(10,014)	(23,091)	(1,099)	(1,015)					
ITX	413	397020-General Comm Eq AE	SALWAGXAG	(3)	(3)	(18)	(42)	(2)	(2)					
ITX	414	397030-General Comm Eq EM	SALWAGXAG	(124)	(145)	(873)	(2,014)	(96)	(89)					
ITX	415	397030R-General Comm Eq EM-Retail Related	CUST	(101)	(83)	(395)	(7)	0	0					
ITX	416	398000-General Miscellaneous E	SALWAGXAG	(75)	(87)	(527)	(1,216)	(58)	(53)					
ITX	417	SchM-300 - Reg A/L - Emergency Spec Response	SALWAGXAG	3,065	3,574	21,596	49,798	2,371	2,190					
ITX	418	TOTAL GENERAL		(26,929)	(31,338)	(189,159)	(434,511)	(20,684)	(19,107)					
ITX	419													
ITX	420	**Total Deferred Income Tax Plant Related**		441,844	344,378	4,076,043	12,790,059	567,435	1,728					
ITX	421													
ITX	422													
ITX	423													
ITX	424													
ITX	425													
ITX	426													
ITX	427													
ITX	427													
ITX	433													
ITX	434													
ITX	435													
ITX	436													
ITX	437													
ITX	438													
ITX	439													

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
ITX	390	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
ITX	391	**Deferred Income Tax Plant Related Confinued**									
ITX	392										
ITX	393	GENERAL									
ITX	394	389001-General Land Owned in Fe	SALWAGXAG	0	0	0	0	0	0	0	0
ITX	395	389002-General Land Rights	SALWAGXAG	(9)	(44)	(1)	(3)	(0)	(4)	(92)	0
ITX	396	390000-Genl Structures & Improv	SALWAGXAG	(14,882)	(72,644)	(865)	(4,523)	(111)	(6,171)	(150,588)	0
ITX	397	390007-Genl Str & Imp Lease Bld	SALWAGXAG	3,338	16,296	194	1,015	25	1,384	33,780	0
ITX	398	390050-Genl Str & Imp-Call Center	CUST	(1)	(5)	(1)	(83)	(0)	(69)	(19,616)	0
ITX	399	391000-General Office Furn & E	SALWAGXAG	3,644	17,790	212	1,108	27	1,511	36,877	0
ITX	400	391004-General Info Sys Computer	SALWAGXAG	(26,099)	(127,401)	(1,516)	(7,932)	(195)	(10,822)	(264,097)	0
ITX	401	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
ITX	402	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
ITX	403	392010-General Transp Eq Grp	SALWAGXAG	(1,082)	(5,280)	(63)	(329)	(8)	(449)	(10,946)	0
ITX	404	392020-General Transp Eq Grp 2	SALWAGXAG	(11,903)	(58,104)	(692)	(3,617)	(89)	(4,936)	(120,448)	0
ITX	405	392030-General Transp Eq Trailer	SALWAGXAG	(2,770)	(13,521)	(161)	(842)	(21)	(1,149)	(28,029)	0
ITX	406	392040-General Transp Eq Grp 4	SALWAGXAG	(15,152)	(73,963)	(880)	(4,605)	(113)	(6,283)	(153,323)	0
ITX	407	393000-General Stores Equipmen	SALWAGXAG	(32)	(158)	(2)	(10)	(0)	(13)	(328)	0
ITX	408	394000-General Tools & Shop Equi	SALWAGXAG	(3,864)	(18,863)	(225)	(1,174)	(29)	(1,602)	(39,102)	0
ITX	409	395000-General Laboratory Equi	SALWAGXAG	(822)	(4,015)	(48)	(250)	(6)	(341)	(8,323)	0
ITX	410	396000-General Power Operated E	SALWAGXAG	(3,396)	(16,579)	(197)	(1,032)	(25)	(1,408)	(34,367)	0
ITX	411	397000-General Communication E	SALWAGXAG	(4,832)	(23,586)	(281)	(1,468)	(36)	(2,004)	(48,892)	0
ITX	412	397010-General Comm Eq Two Wa	SALWAGXAG	(3,926)	(19,165)	(228)	(1,193)	(29)	(1,628)	(39,729)	0
ITX	413	397020-General Comm Eq AE	SALWAGXAG	(7)	(35)	(0)	(2)	(0)	(3)	(72)	0
ITX	414	397030-General Comm Eq EM	SALWAGXAG	(342)	(1,671)	(20)	(104)	(3)	(142)	(3,464)	0
ITX	415	397030R-General Comm Eq EM-Retail Related	CUST	(1)	(6)	(1)	(100)	(0)	(82)	(23,455)	0
ITX	416	398000-General Miscellaneous E	SALWAGXAG	(207)	(1,009)	(12)	(63)	(2)	(86)	(2,092)	0
ITX	417	SchM-300 - Reg A/L - Emergency Spec Response	SALWAGXAG	8,467	41,331	492	2,573	63	3,511	85,677	0
ITX	418	TOTAL GENERAL		(73,878)	(360,633)	(4,295)	(22,634)	(553)	(30,785)	(790,627)	0
ITX	419										
ITX	420	**Total Deferred Income Tax Plant Related**		2,211,037	10,579,021	69,168	372,676	6,306	338,072	5,750,519	0
ITX	421										
ITX	422										
ITX	423										
ITX	424										
ITX	425										
ITX	426										
ITX	427										
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ITX	433										
ITX	434										
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ITX	438										
ITX	439										

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
ITX	440	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**						
ITX	441							
ITX	442	**Deferred Income Tax Non-Plant**						
ITX	443	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	143	57	7	25	0
ITX	444	SchM-103 - Environmental Remediation	PRODPLT	(334,520)	(94,301)	(9,585)	(60,470)	(555)
ITX	445	SchM-107 - Pension Expense	SALWAGES	(2,217,144)	(877,313)	(105,528)	(381,115)	(7,455)
ITX	446	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0
ITX	447	SchM-109 - Employee Incentive	SALWAGES	27,303	10,804	1,300	4,693	92
ITX	448	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	319,519	126,432	15,208	54,924	1,074
ITX	449	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	22,342	8,841	1,063	3,840	75
ITX	450	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0
ITX	451	SchM-116 - Bad Debt	OX_904	0	0	0	0	0
ITX	452	SchM-118 - Inventory Reserve	TOTPLT	2,676	967	100	510	6
ITX	453	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(544,725)	(196,873)	(20,380)	(103,791)	(1,214)
ITX	454	SchM-127 - Litigation Reserve	TOTPLT	142,937	51,660	5,348	27,235	319
ITX	455	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0
ITX	456	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0
ITX	457	SchM-137 - R&E Credit	TOTPLT	(643,148)	(232,445)	(24,062)	(122,544)	(1,433)
ITX	458	SchM-138 - Rate Case Expense	TOTPLT	(4,289,651)	(1,550,354)	(160,487)	(817,343)	(9,559)
ITX	459	SchM-192 - Texas Margin Tax	NETPLT	158,534	55,624	5,714	30,223	338
ITX	460	SchM-226 - Performance Recognition Award	SALWAGES	(5,104)	(2,020)	(243)	(877)	(17)
ITX	461	SchM-257 - Texas R&E Credit	SALWAGES	(206,326)	(81,642)	(9,820)	(35,466)	(694)
ITX	462	TXGMT-Texas Gross Margin Tax	SALWAGES	1,376,570	544,702	65,520	236,625	4,628
ITX	463	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(640,410)	(253,407)	(30,481)	(110,083)	(2,153)
ITX	464	SchM_NOL - NOL Excess ADIT	TOTPLT	293,870	106,210	10,994	55,994	655
ITX	465	**Total Deferred Income Tax Non-Plant**		(6,537,133)	(2,383,058)	(255,331)	(1,217,622)	(15,892)
ITX	466							
ITX	467	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		22,969,673	3,367,460	362,605	3,657,355	25,995
ITX	468	Schedule M NOL	TOTPLT	10,842,650	3,918,720	405,651	2,065,939	24,161
ITX	469	**TOTAL DEFERRED INCOME TAX EXPENSE**		33,812,323	7,286,181	768,256	5,723,295	50,157
ITX	470							
ITX	471	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0
ITX	472	ITC Amortization	TOTPLT	(27,942)	(10,099)	(1,045)	(5,324)	(62)
ITX	473							
ITX	474	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		6,111,028	5,479,641	207,243	2,851,822	(39,616)
ITX	475							
ITX	476	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0
ITX	477							
ITX	478	**TOTAL OPERATING DEDUCTIONS**		585,751,548	216,881,423	22,230,405	109,656,603	1,355,236
ITX	479							
ITX	480	**TOTAL NET OPERATING INCOME**		140,713,884	59,518,165	5,004,105	32,034,189	126,646
ITX	481							
ITX	482							
ITX	483							
ITX	484							
ITX	485							
ITX	486							
ITX	487							
ITX	488							
ITX	489							

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
ITX	440	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**												
ITX	441													
ITX	442	**Deferred Income Tax Non-Plant**												
ITX	443	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	2	2	14	33	2	1					
ITX	444	SchM-103 - Environmental Remediation	PRODPLT	(5,077)	(4,796)	(38,885)	(119,842)	(502)	(507)					
ITX	445	SchM-107 - Pension Expense	SALWAGES	(31,385)	(36,599)	(221,139)	(509,912)	(24,274)	(22,424)					
ITX	446	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0					
ITX	447	SchM-109 - Employee Incentive	SALWAGES	386	451	2,723	6,279	299	276					
ITX	448	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	4,523	5,274	31,869	73,485	3,498	3,232					
ITX	449	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	316	369	2,228	5,138	245	226					
ITX	450	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0					
ITX	451	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0					
ITX	452	SchM-118 - Inventory Reserve	TOTPLT	42	49	288	687	17	11					
ITX	453	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(8,507)	(9,967)	(58,564)	(139,759)	(3,458)	(2,213)					
ITX	454	SchM-127 - Litigation Reserve	TOTPLT	2,232	2,615	15,367	36,673	907	581					
ITX	455	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0					
ITX	456	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0					
ITX	457	SchM-137 - R&E Credit	TOTPLT	(10,044)	(11,768)	(69,145)	(165,011)	(4,082)	(2,613)					
ITX	458	SchM-138 - Rate Case Expense	TOTPLT	(66,994)	(78,488)	(461,183)	(1,100,587)	(27,229)	(17,429)					
ITX	459	SchM-192 - Texas Margin Tax	NETPLT	2,494	2,889	17,571	42,136	1,115	431					
ITX	460	SchM-226 - Performance Recognition Award	SALWAGES	(72)	(84)	(509)	(1,174)	(56)	(52)					
ITX	461	SchM-257 - Texas R&E Credit	SALWAGES	(2,921)	(3,406)	(20,579)	(47,452)	(2,259)	(2,087)					
ITX	462	TXGMT-Texas Gross Margin Tax	SALWAGES	19,486	22,723	137,300	316,592	15,071	13,922					
ITX	463	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(9,065)	(10,571)	(63,875)	(147,285)	(7,011)	(6,477)					
ITX	464	SchM_NOL - NOL Excess ADIT	TOTPLT	4,590	5,377	31,594	75,398	1,865	1,194					
ITX	465	**Total Deferred Income Tax Non-Plant**		(99,995)	(115,929)	(694,924)	(1,674,601)	(45,852)	(33,927)					
ITX	466													
ITX	467	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		341,849	228,449	3,381,118	11,115,457	521,583	(32,199)					
ITX	468	Schedule M NOL	TOTPLT	169,336	198,388	1,165,699	2,781,876	68,825	44,055					
ITX	469	**TOTAL DEFERRED INCOME TAX EXPENSE**		511,185	426,837	4,546,817	13,897,333	590,408	11,856					
ITX	470													
ITX	471	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0					
ITX	472	ITC Amortization	TOTPLT	(436)	(511)	(3,004)	(7,169)	(177)	(114)					
ITX	473													
ITX	474	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		(75,757)	(257,780)	906,245	(3,367,487)	121,407	285,310					
ITX	475													
ITX	476	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0	0					
ITX	477													
ITX	478	**TOTAL OPERATING DEDUCTIONS**		8,617,949	9,560,962	60,692,253	149,777,396	3,957,006	3,022,313					
ITX	479													
ITX	480	**TOTAL NET OPERATING INCOME**		1,595,850	1,190,110	16,490,834	22,292,042	1,067,273	1,394,672					
ITX	481													
ITX	482													
ITX	483													
ITX	484													
ITX	485													
ITX	486													
ITX	487													
ITX	488													
ITX	489													

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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
ITX	440	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
ITX	441										
ITX	442	**Deferred Income Tax Non-Plant**									
ITX	443	SchM-102 - Fuel Tax Credit - Inc Addback	SALWAGXAG	6	27	0	2	0	2	57	0
ITX	444	SchM-103 - Environmental Remediation	PRODPLT	(20,304)	(99,538)	(834)	(4,244)	(84)	(4,712)	(94,301)	0
ITX	445	SchM-107 - Pension Expense	SALWAGES	(86,698)	(423,214)	(5,037)	(26,348)	(648)	(35,951)	(877,313)	0
ITX	446	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0
ITX	447	SchM-109 - Employee Incentive	SALWAGES	1,068	5,212	62	324	8	443	10,804	0
ITX	448	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	12,494	60,991	726	3,797	93	5,181	126,432	0
ITX	449	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	874	4,265	51	266	7	362	8,841	0
ITX	450	SchM-114 - Severance Accrual	SALWAGES	0	0	0	0	0	0	0	0
ITX	451	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0
ITX	452	SchM-118 - Inventory Reserve	TOTPLT	118	568	7	35	1	48	967	0
ITX	453	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	(24,116)	(115,643)	(1,363)	(7,144)	(173)	(9,793)	(196,873)	0
ITX	454	SchM-127 - Litigation Reserve	TOTPLT	6,328	30,345	358	1,875	46	2,570	51,660	0
ITX	455	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0
ITX	456	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0
ITX	457	SchM-137 - R&E Credit	TOTPLT	(28,474)	(136,537)	(1,610)	(8,435)	(205)	(11,563)	(232,445)	0
ITX	458	SchM-138 - Rate Case Expense	TOTPLT	(189,914)	(910,673)	(10,736)	(56,258)	(1,366)	(77,122)	(1,550,354)	0
ITX	459	SchM-192 - Texas Margin Tax	NETPLT	7,307	34,829	399	2,094	51	2,837	55,624	0
ITX	460	SchM-226 - Performance Recognition Award	SALWAGES	(200)	(974)	(12)	(61)	(1)	(83)	(2,020)	0
ITX	461	SchM-257 - Texas R&E Credit	SALWAGES	(8,068)	(39,384)	(469)	(2,452)	(60)	(3,346)	(81,642)	0
ITX	462	TXGMT-Texas Gross Margin Tax	SALWAGES	53,828	262,763	3,128	16,359	402	22,321	544,702	0
ITX	463	SchM-301 - Cares Act Payroll Deferral	SALWAGES	(25,042)	(122,243)	(1,455)	(7,610)	(187)	(10,384)	(253,407)	0
ITX	464	SchM_NOL - NOL Excess ADIT	TOTPLT	13,010	62,387	735	3,854	94	5,283	106,210	0
ITX	465	**Total Deferred Income Tax Non-Plant**		(287,781)	(1,386,820)	(16,050)	(83,946)	(2,023)	(113,906)	(2,383,058)	0
ITX	466										
ITX	467	**TOTAL DEFERRED INCOME TAX EXPENSE W/O NOL**		1,923,256	9,192,201	53,118	288,731	4,282	224,167	3,367,460	0
ITX	468	Schedule M NOL	TOTPLT	480,031	2,301,845	27,137	142,199	3,452	194,935	3,918,720	0
ITX	469	**TOTAL DEFERRED INCOME TAX EXPENSE**		2,403,287	11,494,046	80,255	430,930	7,734	419,102	7,286,181	0
ITX	470										
ITX	471	367000E-Dist UG Conductor & D	TOTPLT	0	0	0	0	0	0	0	0
ITX	472	ITC Amortization	TOTPLT	(1,237)	(5,932)	(70)	(366)	(9)	(502)	(10,099)	0
ITX	473										
ITX	474	**TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC**		(223,406)	(3,144,082)	(30,785)	(44,972)	(12,817)	(244,963)	5,479,641	0
ITX	475										
ITX	476	Amortization of Excess DFIT - Depreciation	TOTPLT	0	0	0	0	0	0	0	0
ITX	477										
ITX	478	**TOTAL OPERATING DEDUCTIONS**		26,055,080	123,722,316	1,368,528	7,249,421	155,640	9,405,322	216,881,423	0
ITX	479										
ITX	480	**TOTAL NET OPERATING INCOME**		5,064,668	17,227,374	191,550	1,404,300	(7,363)	1,197,473	59,518,165	0
ITX	481										
ITX	482										
ITX	483										
ITX	484										
ITX	485										
ITX	486										
ITX	487										
ITX	488										
ITX	489										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)		(c)	(d)	(e)	(f)	(g)
ITX	490	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**							
ITX	491								
ITX	492	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**							
ITX	493								
ITX	494	Rate Base times Pretax Claimed ROR		7.56%	251,385,747	86,347,190	8,922,947	47,503,066	536,994
ITX	495	Less: Net Operating Income	SCH ITX		140,713,884	59,518,165	5,004,105	32,034,189	126,646
ITX	496	Earnings Deficiency/Excess			110,671,863	26,829,025	3,918,842	15,468,877	410,349
ITX	497	Tax Gross-up Factor			1.2926557				
ITX	498	Revenue Deficiency/Excess (Gross)			143,060,618	34,680,693	5,065,714	19,995,932	530,440
ITX	499								
ITX	500	Incremental Federal, State, & Deferred Income Taxes & ITC			32,388,755	7,851,668	1,146,872	4,527,055	120,091
ITX	501	Federal, State, & Deferred Income Taxes & ITC (Present Rates)	SCH ITX		6,111,028	5,479,641	207,243	2,851,822	(39,616)
ITX	502	Total Federal, State, & Deferred Income Taxes & ITC (Proposed Rates)	SCH ITX		38,499,783	13,331,309	1,354,115	7,378,877	80,475
ITX	503								
ITX	504								
ITX	505								
ITX	506								
ITX	507								
ITX	508								
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ITX	521								
ITX	522	**TAX RATES**							
ITX	523	STATE TAX RATE			2.08%				
ITX	524	FEDERAL TAX RATE - CURRENT			21.00%				
ITX	525	TAX GROSS-UP FACTOR			1.29265573				
ITX	526	EFFECTIVE TAX RATE - CITTX			1.26582278				
ITX	527	**COMPOSITE COST OF DEBT**			1.91%				
ITX	528	EFFECTIVE TAX RATE			0.22639882				
ITX	529								
ITX	530								
ITX	531								
ITX	532								
ITX	533								
ITX	534								
ITX	535								
ITX	536								
ITX	537								
ITX	538								
ITX	550								

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)		(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ITX	490	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**													
ITX	491														
ITX	492	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**													
ITX	493														
ITX	494	Rate Base times Pretax Claimed ROR		7.56%	3,941,223	4,491,226	28,222,878	68,944,591	1,769,097	706,535					
ITX	495	Less: Net Operating Income	SCH ITX		1,595,850	1,190,110	16,490,834	22,292,042	1,067,273	1,394,672					
ITX	496	Earnings Deficiency/Excess			2,345,373	3,301,116	11,732,044	46,652,549	701,824	(688,137)					
ITX	497	Tax Gross-up Factor													
ITX	498	Revenue Deficiency/Excess (Gross)			3,031,760	4,267,207	15,165,494	60,305,685	907,217	(889,524)					
ITX	499														
ITX	500	Incremental Federal, State, & Deferred Income Taxes & ITC			686,387	966,091	3,433,450	13,653,136	205,393	(201,387)					
ITX	501	Federal, State, & Deferred Income Taxes & ITC (Present Rates)	SCH ITX		(75,757)	(257,780)	906,245	(3,367,487)	121,407	285,310					
ITX	502	Total Federal, State, & Deferred Income Taxes & ITC (Proposed Rates)	SCH ITX		610,630	708,311	4,339,695	10,285,649	326,800	83,923					
ITX	503														
ITX	504														
ITX	505														
ITX	506														
ITX	507														
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ITX	521														
ITX	522	**TAX RATES**													
ITX	523	STATE TAX RATE													
ITX	524	FEDERAL TAX RATE - CURRENT													
ITX	525	TAX GROSS-UP FACTOR													
ITX	526	EFFECTIVE TAX RATE - CITTX													
ITX	527	**COMPOSITE COST OF DEBT**													
ITX	528	EFFECTIVE TAX RATE													
ITX	529														
ITX	530														
ITX	531														
ITX	532														
ITX	533														
ITX	534														
ITX	535														
ITX	536														
ITX	537														
ITX	538														
ITX	550														

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
ITX	490	**DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED**									
ITX	491										
ITX	492	**PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)**									
ITX	493										
ITX	494	Rate Base times Pretax Claimed ROR	7.56%	11,946,509	56,998,083	629,843	3,311,380	79,565	4,411,662	86,347,190	0
ITX	495	Less: Net Operating Income	SCH ITX	5,064,668	17,227,374	191,550	1,404,300	(7,363)	1,197,473	59,518,165	0
ITX	496	Earnings Deficiency/Excess		6,881,841	39,770,708	438,293	1,907,080	86,928	3,214,188	26,829,025	0
ITX	497	Tax Gross-up Factor									
ITX	498	Revenue Deficiency/Excess (Gross)		8,895,851	51,409,834	566,562	2,465,198	112,368	4,154,839	34,680,693	0
ITX	499										
ITX	500	Incremental Federal, State, & Deferred Income Taxes & ITC		2,014,010	11,639,126	128,269	558,118	25,440	940,651	7,851,668	0
ITX	501	Federal, State, & Deferred Income Taxes & ITC (Present Rates)	SCH ITX	(223,406)	(3,144,082)	(30,785)	(44,972)	(12,817)	(244,963)	5,479,641	0
ITX	502	Total Federal, State, & Deferred Income Taxes & ITC (Proposed Rates)	SCH ITX	1,790,604	8,495,044	97,484	513,146	12,623	695,688	13,331,309	0
ITX	503										
ITX	504										
ITX	505										
ITX	506										
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ITX	522	**TAX RATES**									
ITX	523	STATE TAX RATE									
ITX	524	FEDERAL TAX RATE - CURRENT									
ITX	525	TAX GROSS-UP FACTOR									
ITX	526	EFFECTIVE TAX RATE - CITTX									
ITX	527	**COMPOSITE COST OF DEBT**									
ITX	528	EFFECTIVE TAX RATE									
ITX	529										
ITX	530										
ITX	531										
ITX	532										
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ITX	536										
ITX	537										
ITX	538										
ITX	550										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(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-Steam Genr 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	1,957,764	657,280	64,008	377,203	3,317
S&W	9	50170-Stm Gen Fuel	ENEFUEL	792,132	159,611	17,920	129,170	1,273
S&W	10	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0
S&W	11	50200-Steam Expenses Major	DPROD	4,170,677	1,400,222	136,357	803,566	7,066
S&W	12	50500-Stm Gen Elec Exp Major	DPROD	3,475,202	1,166,730	113,619	669,569	5,888
S&W	13	50600-Misc Steam Pwr Exp	DPROD	4,092,863	1,374,098	133,813	788,574	6,934
S&W	14	50700-Stm Pow Gen Rents	DPROD	0	0	0	0	0
S&W	15	TOTAL STEAM PRODUCTION OPERATIONS		14,488,637	4,757,942	465,716	2,768,082	24,477
S&W	16							
S&W	17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**						
S&W	18	51000-Stm Maint Super&Eng	MX_PROD	214,396	54,477	5,696	37,448	352
S&W	19	51100-Stm Maint of Structures	DPROD	589,284	197,841	19,266	113,538	998
S&W	20	51200-Stm Maint of Boiler Plt	ENERGY1	3,200,695	644,926	72,407	521,925	5,145
S&W	21	51300-Stm Maint of Elec Plant	ENERGY1	1,796,292	361,945	40,636	292,914	2,887
S&W	22	51400-Stm Maint of Misc Stm Plt	DPROD	3,157,205	1,059,969	103,222	608,300	5,349
S&W	23	TOTAL STEAM PRODUCTION MAINTENANCE		8,957,873	2,319,158	241,227	1,574,125	14,731
S&W	24							
S&W	25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**						
S&W	26	54600-Oth Oper Super&Eng	OX_PROD	213,275	71,603	6,973	41,092	361
S&W	27	54600W-Oth Oper Super&Eng	ENERGY1	55,493	11,182	1,255	9,049	89
S&W	28	54800-Oth Oper Gen Exp	DPROD	177,297	59,524	5,797	34,160	300
S&W	29	54900-Oth Oper Misc Gen Exp	DPROD	178,555	59,946	5,838	34,402	302
S&W	30	55000-Oth Oper Rents	DPROD	0	0	0	0	0
S&W	31	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		624,620	202,255	19,863	118,703	1,053
S&W	32							
S&W	33	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**						
S&W	34	55100-Oth Mtce Supervision&Eng	MX_PROD	221,539	56,292	5,886	38,695	364
S&W	35	55200-Oth Maint of Structures	DPROD	51,319	17,229	1,678	9,888	87
S&W	36	55300-Oth Mtc of Gen & Ele Plant	DPROD	384,191	128,985	12,561	74,022	651
S&W	37	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	13,543	2,729	306	2,208	22
S&W	38	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	503	169	16	97	1
S&W	39	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		671,096	205,404	20,448	124,911	1,124
S&W	40							
S&W	41	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**						
S&W	42	55600-Load Dispatch	DPRODLD	575,533	193,224	18,817	110,888	975
S&W	43	55700-Purchased Power Other	MX_PROD	995,335	252,910	26,445	173,852	1,634
S&W	44	TOTAL SYSTEM CONTROL AND DISPATCH		1,570,868	446,134	45,262	284,740	2,609
S&W	45							
S&W	46	**TOTAL PRODUCTION S&W EXPENSE**		26,313,094	7,930,893	792,515	4,870,560	43,994
S&W	47							
S&W	48							
S&W	49							
S&W	50							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
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 Genr Fuel	ENERGY1	0	0	0	0	0	0					
S&W	5	TOTAL COST OF SALES		0	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	30,020	31,895	197,755	591,377	2,443	2,465					
S&W	9	50170-Stm Gen Fuel	ENEFUEL	11,846	9,054	110,176	350,095	1,487	1,500					
S&W	10	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0					
S&W	11	50200-Steam Expenses Major	DPROD	63,952	67,946	421,284	1,259,826	5,205	5,252					
S&W	12	50500-Stm Gen Elec Exp Major	DPROD	53,288	56,616	351,033	1,049,746	4,337	4,376					
S&W	13	50600-Misc Steam Pwr Exp	DPROD	62,759	66,679	413,424	1,236,321	5,108	5,154					
S&W	14	50700-Stm Pow Gen Rents	DPROD	0	0	0	0	0	0					
S&W	15	TOTAL STEAM PRODUCTION OPERATIONS		221,866	232,190	1,493,672	4,487,365	18,580	18,747					
S&W	16													
S&W	17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**												
S&W	18	51000-Stm Maint Super&Eng	MX_PROD	3,238	2,859	26,621	83,003	350	353					
S&W	19	51100-Stm Maint of Structures	DPROD	9,036	9,600	59,524	178,004	735	742					
S&W	20	51200-Stm Maint of Boiler Plt	ENERGY1	47,865	36,584	445,177	1,414,598	6,007	6,061					
S&W	21	51300-Stm Maint of Elec Plant	ENERGY1	26,863	20,532	249,842	793,900	3,371	3,402					
S&W	22	51400-Stm Maint of Misc Stm Plt	DPROD	48,412	51,435	318,912	953,689	3,940	3,976					
S&W	23	TOTAL STEAM PRODUCTION MAINTENANCE		135,413	121,011	1,100,076	3,423,194	14,404	14,534					
S&W	24													
S&W	25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**												
S&W	26	54600-Oth Oper Super&Eng	OX_PROD	3,270	3,475	21,543	64,423	266	269					
S&W	27	54600W-Oth Oper Super&Eng	ENERGY1	830	634	7,718	24,526	104	105					
S&W	28	54800-Oth Oper Gen Exp	DPROD	2,719	2,888	17,909	53,556	221	223					
S&W	29	54900-Oth Oper Misc Gen Exp	DPROD	2,738	2,909	18,036	53,936	223	225					
S&W	30	55000-Oth Oper Rents	DPROD	0	0	0	0	0	0					
S&W	31	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		9,557	9,906	65,206	196,441	814	822					
S&W	32													
S&W	33	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**												
S&W	34	55100-Oth Mtce Supervision&Eng	MX_PROD	3,346	2,954	27,508	85,768	361	364					
S&W	35	55200-Oth Maint of Structures	DPROD	787	836	5,184	15,502	64	65					
S&W	36	55300-Oth Mtc of Gen & Ele Plant	DPROD	5,891	6,259	38,807	116,052	479	484					
S&W	37	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	203	155	1,884	5,985	25	26					
S&W	38	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	8	8	51	152	1	1					
S&W	39	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		10,234	10,212	73,434	223,459	931	939					
S&W	40													
S&W	41	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**												
S&W	42	55600-Load Dispatch	DPRODLD	8,825	9,376	58,135	173,850	718	725					
S&W	43	55700-Purchased Power Other	MX_PROD	15,033	13,273	123,588	385,341	1,623	1,637					
S&W	44	TOTAL SYSTEM CONTROL AND DISPATCH		23,858	22,649	181,723	559,191	2,341	2,362					
S&W	45													
S&W	46	**TOTAL PRODUCTION S&W EXPENSE**		400,928	395,969	2,914,111	8,889,650	37,071	37,404					
S&W	47													
S&W	48													
S&W	49													
S&W	50													

SOUTHWESTERN PUBLIC SERVICE COMPANY
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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
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 Genr Fuel	ENERGY1	0	0	0	0	0	0	0	0
S&W	5	TOTAL COST OF SALES		0	0	0	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	98,673	492,703	5,104	24,916	560	31,334	657,280	0
S&W	9	50170-Stm Gen Fuel	ENEFUEL	60,042	290,054	1,840	10,006	157	8,897	159,611	0
S&W	10	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0	0	0	0
S&W	11	50200-Steam Expenses Major	DPROD	210,207	1,049,619	10,872	53,080	1,194	66,752	1,400,222	0
S&W	12	50500-Stm Gen Elec Exp Major	DPROD	175,154	874,592	9,059	44,229	995	55,621	1,166,730	0
S&W	13	50600-Misc Steam Pwr Exp	DPROD	206,285	1,030,036	10,670	52,090	1,172	65,507	1,374,098	0
S&W	14	50700-Stm Pow Gen Rents	DPROD	0	0	0	0	0	0	0	0
S&W	15	TOTAL STEAM PRODUCTION OPERATIONS		750,361	3,737,004	37,545	184,321	4,078	228,113	4,757,942	0
S&W	16										
S&W	17	**STEAM PRODUCTION MAINTENANCE S&W EXPENSE**									
S&W	18	51000-Stm Maint Super&Eng	MX_PROD	14,117	68,886	522	2,716	50	2,809	54,477	0
S&W	19	51100-Stm Maint of Structures	DPROD	29,701	148,303	1,536	7,500	169	9,432	197,841	0
S&W	20	51200-Stm Maint of Boiler Plt	ENERGY1	242,605	1,171,993	7,433	40,432	634	35,950	644,926	0
S&W	21	51300-Stm Maint of Elec Plant	ENERGY1	136,155	657,745	4,171	22,691	356	20,176	361,945	0
S&W	22	51400-Stm Maint of Misc Stm Plt	DPROD	159,127	794,562	8,230	40,182	904	50,532	1,059,969	0
S&W	23	TOTAL STEAM PRODUCTION MAINTENANCE		581,705	2,841,489	21,893	113,521	2,112	118,899	2,319,158	0
S&W	24										
S&W	25	**COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE**									
S&W	26	54600-Oth Oper Super&Eng	OX_PROD	10,749	53,674	556	2,714	61	3,414	71,603	0
S&W	27	54600W-Oth Oper Super&Eng	ENERGY1	4,206	20,320	129	701	11	623	11,182	0
S&W	28	54800-Oth Oper Gen Exp	DPROD	8,936	44,620	462	2,256	51	2,838	59,524	0
S&W	29	54900-Oth Oper Misc Gen Exp	DPROD	8,999	44,936	465	2,272	51	2,858	59,946	0
S&W	30	55000-Oth Oper Rents	DPROD	0	0	0	0	0	0	0	0
S&W	31	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		32,891	163,550	1,613	7,944	174	9,732	202,255	0
S&W	32										
S&W	33	**COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE**									
S&W	34	55100-Oth Mtce Supervision&Eng	MX_PROD	14,587	71,181	539	2,807	52	2,903	56,292	0
S&W	35	55200-Oth Maint of Structures	DPROD	2,587	12,915	134	653	15	821	17,229	0
S&W	36	55300-Oth Mtc of Gen & Ele Plant	DPROD	19,364	96,688	1,002	4,890	110	6,149	128,985	0
S&W	37	55300W-Oth Mtc of Gen & Ele Plant	ENERGY1	1,027	4,959	31	171	3	152	2,729	0
S&W	38	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	25	127	1	6	0	8	169	0
S&W	39	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		37,590	185,870	1,707	8,527	179	10,033	205,404	0
S&W	40										
S&W	41	**SYSTEM CONTROL AND DISPATCH S&W EXPENSE**									
S&W	42	55600-Load Dispatch	DPRODLD	29,007	144,842	1,500	7,325	165	9,212	193,224	0
S&W	43	55700-Purchased Power Other	MX_PROD	65,539	319,802	2,422	12,610	232	13,041	252,910	0
S&W	44	TOTAL SYSTEM CONTROL AND DISPATCH		94,546	464,645	3,923	19,935	396	22,253	446,134	0
S&W	45										
S&W	46	**TOTAL PRODUCTION S&W EXPENSE**		1,497,092	7,392,558	66,680	334,248	6,939	389,030	7,930,893	0
S&W	47										
S&W	48										
S&W	49										
S&W	50										

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
S&W	51	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**						
S&W	52	**TRANSMISSION SALARIES & WAGES EXPENSE**						
S&W	53	Operation						
S&W	54	56000-Trans Oper Super & Eng	SALWAGTO	2,979,855	1,024,335	99,166	580,204	5,036
S&W	55	56110-Load Disp-Reliability	DTRANLD	(413)	(142)	(14)	(80)	(1)
S&W	56	56111-Load Disp-Reliability	DTRANLD	391	135	13	76	1
S&W	57	56120-Load Disp-Monitor/Operate	DTRANLD	1,009,179	347,734	33,546	195,357	1,701
S&W	58	56150-Rel/Plan/Standards Dev	DTRAN	1,435	494	48	278	2
S&W	59	56160-Trans Service Studies	DTRAN	9,128	3,145	303	1,767	15
S&W	60	56170-Gen Interconn Studies	DTRAN	66,057	22,761	2,196	12,787	111
S&W	61	56200-Trans Oper Station Exp	PLT_353	641,963	221,048	21,330	124,255	1,082
S&W	62	56300-Trans Oper OH Lines	OHTRAN	29,165	10,046	986	5,861	50
S&W	63	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0
S&W	64	56600-Trans Oper Misc Exp	TRANPLT	670,737	229,289	22,382	132,383	1,141
S&W	65	56700-Trans Rents	TRANPLT	0	0	0	0	0
S&W	66	Total Transmission Operations		5,407,497	1,858,844	179,955	1,052,888	9,138
S&W	67							
S&W	68	Maintenance						
S&W	69	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0
S&W	70	57000-Tran Mnt of Station Equip	PLT_353	222,879	76,744	7,405	43,139	376
S&W	71	57100-Trans Mt of Overhead Lines	OHTRAN	104,555	36,013	3,533	21,013	179
S&W	72	Total Transmission Maintenance		327,434	112,757	10,938	64,152	555
S&W	73							
S&W	74	TOTAL TRANSMISSION EXPENSE		5,734,931	1,971,602	190,893	1,117,041	9,693
S&W	75							
S&W	76	**REGIONAL MARKET EXPENSE**						
S&W	77	57510-Operations Supervision	ENERGY1	77,454	15,607	1,752	12,630	124
S&W	78	57520-DA & RT Mkt Admin	ENERGY1	170,842	34,424	3,865	27,859	275
S&W	79	57550-Ancillary Serv Mkt Admin	ENERGY1	8,169	1,646	185	1,332	13
S&W	80	57560-Mkt Monitoring/Compliance	ENERGY1	14,289	2,879	323	2,330	23
S&W	81	57580-Regional Market Rents	ENERGY1	0	0	0	0	0
S&W	82	TOTAL REGIONAL MARKET EXPENSE		270,754	54,556	6,125	44,151	435
S&W	83							
S&W	84	**DISTRIBUTION SALARIES & WAGES EXPENSE**						
S&W	85	Distribution Operations:						
S&W	86	58000-Dist Oper Sup & Eng	SALWAGDO	2,130,062	1,041,973	153,341	382,862	12,733
S&W	87	58100-Dist Load Dispatching	DDISTLD	35,147	17,047	1,584	8,855	85
S&W	88	58200-Dist Op Station Exp	PLT_362	379,298	183,965	17,098	95,563	920
S&W	89	58300-Dist Oper Overhead Lines	OHDIST	909,814	465,108	43,229	218,125	2,326
S&W	90	58400-Dist Op UG Elec lines	UGDIST	69,114	35,139	3,266	16,660	176
S&W	91	58500-Dist Oper Streetlight	PLT_373	270,785	0	0	0	0
S&W	92	58600-Dist Oper Meter Exp	CMETERS	1,708,658	979,357	231,670	251,793	23,429
S&W	93	58700-Dist Oper Cust Install	PLT_371	291,227	0	0	0	0
S&W	94	58800-Dist Oper Misc Exp	DISTPLT	2,170,044	1,173,275	123,141	457,636	7,940
S&W	95	58900-Dist Rents	DISTPLT	0	0	0	0	0
S&W	96	Total Distribution Operation		7,964,149	3,895,864	573,330	1,431,494	47,608

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
S&W	51	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**												
S&W	52	**TRANSMISSION SALARIES & WAGES EXPENSE**												
S&W	53	Operation												
S&W	54	56000-Trans Oper Super & Eng	SALWAGTO	45,422	48,931	293,543	875,894	3,650	3,675					
S&W	55	56110-Load Disp-Reliability	DTRANLD	(6)	(7)	(40)	(122)	(1)	(1)					
S&W	56	56111-Load Disp-Reliability	DTRANLD	6	6	38	115	0	0					
S&W	57	56120-Load Disp-Monitor/Operate	DTRANLD	15,382	16,624	98,116	298,239	1,236	1,247					
S&W	58	56150-Rel/Plan/Standards Dev	DTRAN	22	24	139	424	2	2					
S&W	59	56160-Trans Service Studies	DTRAN	139	150	887	2,698	11	11					
S&W	60	56170-Gen Interconn Studies	DTRAN	1,007	1,088	6,422	19,522	81	82					
S&W	61	56200-Trans Oper Station Exp	PLT_353	9,786	10,572	62,480	189,831	787	794					
S&W	62	56300-Trans Oper OH Lines	OHTRAN	445	476	3,010	8,221	35	35					
S&W	63	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0					
S&W	64	56600-Trans Oper Misc Exp	TRANPLT	10,224	10,930	68,094	194,649	822	824					
S&W	65	56700-Trans Rents	TRANPLT	0	0	0	0	0	0					
S&W	66	Total Transmission Operations		82,426	88,795	532,689	1,589,470	6,624	6,669					
S&W	67													
S&W	68	Maintenance												
S&W	69	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0					
S&W	70	57000-Tran Mnt of Station Equip	PLT_353	3,398	3,670	21,692	65,906	273	276					
S&W	71	57100-Trans Mt of Overhead Lines	OHTRAN	1,594	1,707	10,790	29,473	126	126					
S&W	72	Total Transmission Maintenance		4,992	5,378	32,482	95,379	399	401					
S&W	73													
S&W	74	TOTAL TRANSMISSION EXPENSE		87,418	94,172	565,171	1,684,849	7,023	7,070					
S&W	75													
S&W	76	**REGIONAL MARKET EXPENSE**												
S&W	77	57510-Operations Supervision	ENERGY1	1,158	885	10,773	34,232	145	147					
S&W	78	57520-DA & RT Mkt Admin	ENERGY1	2,555	1,953	23,762	75,506	321	324					
S&W	79	57550-Ancillary Serv Mkt Admin	ENERGY1	122	93	1,136	3,611	15	15					
S&W	80	57560-Mkt Monitoring/Compliance	ENERGY1	214	163	1,987	6,315	27	27					
S&W	81	57580-Regional Market Rents	ENERGY1	0	0	0	0	0	0					
S&W	82	TOTAL REGIONAL MARKET EXPENSE		4,049	3,095	37,659	119,664	508	513					
S&W	83													
S&W	84	**DISTRIBUTION SALARIES & WAGES EXPENSE**												
S&W	85	Distribution Operations:												
S&W	86	58000-Dist Oper Sup & Eng	SALWAGDO	32,679	52,350	211,194	6,297	119,277	117,356					
S&W	87	58100-Dist Load Dispatching	DDISTLD	760	1,289	5,261	0	137	127					
S&W	88	58200-Dist Op Station Exp	PLT_362	8,206	13,911	56,780	0	1,481	1,374					
S&W	89	58300-Dist Oper Overhead Lines	OHDIST	18,856	32,538	122,414	0	3,744	3,474					
S&W	90	58400-Dist Op UG Elec lines	UGDIST	1,439	2,478	9,411	0	283	262					
S&W	91	58500-Dist Oper Streetlight	PLT_373	0	0	0	0	270,785	0					
S&W	92	58600-Dist Oper Meter Exp	CMETERS	21,107	25,657	159,242	16,402	0	0					
S&W	93	58700-Dist Oper Cust Install	PLT_371	0	0	0	0	0	291,227					
S&W	94	58800-Dist Oper Misc Exp	DISTPLT	39,137	67,508	225,337	844	50,261	24,964					
S&W	95	58900-Dist Rents	DISTPLT	0	0	0	0	0	0					
S&W	96	Total Distribution Operation		122,184	195,732	789,640	23,542	445,969	438,786					

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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
S&W	51	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**									
S&W	52	**TRANSMISSION SALARIES & WAGES EXPENSE**									
S&W	53	Operation									
S&W	54	56000-Trans Oper Super & Eng	SALWAGTO	155,429	720,465	7,753	37,669	915	48,016	1,024,335	0
S&W	55	56110-Load Disp-Reliability	DTRANLD	(22)	(101)	(1)	(5)	(0)	(7)	(142)	0
S&W	56	56111-Load Disp-Reliability	DTRANLD	20	95	1	5	0	6	135	0
S&W	57	56120-Load Disp-Monitor/Operate	DTRANLD	52,874	245,365	2,637	12,745	293	16,331	347,734	0
S&W	58	56150-Rel/Plan/Standards Dev	DTRAN	75	349	4	18	0	23	494	0
S&W	59	56160-Trans Service Studies	DTRAN	478	2,219	24	115	3	148	3,145	0
S&W	60	56170-Gen Interconn Studies	DTRAN	3,461	16,061	173	834	19	1,069	22,761	0
S&W	61	56200-Trans Oper Station Exp	PLT_353	33,600	156,231	1,677	8,109	186	10,385	221,048	0
S&W	62	56300-Trans Oper OH Lines	OHTRAN	1,473	6,749	75	370	11	465	10,046	0
S&W	63	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0	0
S&W	64	56600-Trans Oper Misc Exp	TRANPLT	34,665	159,983	1,727	8,496	233	10,698	229,289	0
S&W	65	56700-Trans Rents	TRANPLT	0	0	0	0	0	0	0	0
S&W	66	Total Transmission Operations		282,054	1,307,416	14,069	68,357	1,660	87,134	1,858,844	0
S&W	67										
S&W	68	Maintenance									
S&W	69	56800-Trans Mtce Super & Eng	SALWAGTM	0	0	0	0	0	0	0	0
S&W	70	57000-Tran Mnt of Station Equip	PLT_353	11,665	54,241	582	2,815	65	3,606	76,744	0
S&W	71	57100-Trans Mt of Overhead Lines	OHTRAN	5,280	24,193	267	1,327	41	1,667	36,013	0
S&W	72	Total Transmission Maintenance		16,946	78,434	850	4,142	105	5,272	112,757	0
S&W	73										
S&W	74	TOTAL TRANSMISSION EXPENSE		298,999	1,385,850	14,919	72,499	1,766	92,407	1,971,602	0
S&W	75										
S&W	76	**REGIONAL MARKET EXPENSE**									
S&W	77	57510-Operations Supervision	ENERGY1	5,871	28,361	180	978	15	870	15,607	0
S&W	78	57520-DA & RT Mkt Admin	ENERGY1	12,949	62,557	397	2,158	34	1,919	34,424	0
S&W	79	57550-Ancillary Serv Mkt Admin	ENERGY1	619	2,991	19	103	2	92	1,646	0
S&W	80	57560-Mkt Monitoring/Compliance	ENERGY1	1,083	5,232	33	180	3	160	2,879	0
S&W	81	57580-Regional Market Rents	ENERGY1	0	0	0	0	0	0	0	0
S&W	82	TOTAL REGIONAL MARKET EXPENSE		20,523	99,142	629	3,420	54	3,041	54,556	0
S&W	83										
S&W	84	**DISTRIBUTION SALARIES & WAGES EXPENSE**									
S&W	85	Distribution Operations:									
S&W	86	58000-Dist Oper Sup & Eng	SALWAGDO	1,117	5,179	5,061	27,618	1,028	51,322	1,041,973	0
S&W	87	58100-Dist Load Dispatching	DDISTLD	0	0	130	631	21	1,268	17,047	0
S&W	88	58200-Dist Op Station Exp	PLT_362	0	0	1,399	6,806	231	13,680	183,965	0
S&W	89	58300-Dist Oper Overhead Lines	OHDIST	0	0	3,016	15,840	497	32,041	465,108	0
S&W	90	58400-Dist Op UG Elec lines	UGDIST	0	0	232	1,207	38	2,440	35,139	0
S&W	91	58500-Dist Oper Streetlight	PLT_373	0	0	0	0	0	0	0	0
S&W	92	58600-Dist Oper Meter Exp	CMETERS	2,910	13,492	3,551	17,556	1,089	24,568	979,357	0
S&W	93	58700-Dist Oper Cust Install	PLT_371	0	0	0	0	0	0	0	0
S&W	94	58800-Dist Oper Misc Exp	DISTPLT	150	694	5,533	33,603	938	66,570	1,173,275	0
S&W	95	58900-Dist Rents	DISTPLT	0	0	0	0	0	0	0	0
S&W	96	Total Distribution Operation		4,177	19,365	18,922	103,262	3,843	191,888	3,895,864	0

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FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
S&W	101	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**						
S&W	102	Distribution Maintenance						
S&W	103	59000-Dist Mtc Super & Eng	SALWAGDM	16,327	8,240	782	3,864	43
S&W	104	59100-Dist Mt of Structures	SALWAGDM	(2)	(1)	(0)	(0)	(0)
S&W	105	59200-Dist Mt of Station Equip	PLT_362	193,012	93,614	8,701	48,629	468
S&W	106	59300-Dist Mtc of Overhead Lines	OHDIST	2,640,625	1,349,920	125,467	633,081	6,750
S&W	107	59400-Dist Mt of Undergrnd Line	UGDIST	47,129	23,961	2,227	11,360	120
S&W	108	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0
S&W	109	59600-Dist Mtc of Streetlights	PLT_373	32,839	0	0	0	0
S&W	110	59700-Dist Mtc of Meters	CMETERS	34,815	19,955	4,720	5,130	477
S&W	111	59800-Dist Mtce of Dist Plant	DISTPLT	14,074	7,609	799	2,968	51
S&W	112	Total Distribution Maintenance		2,978,820	1,503,298	142,696	705,032	7,910
S&W	113	TOTAL DISTRIBUTION		10,942,969	5,399,162	716,026	2,136,526	55,518
S&W	114	**CUSTOMER ACCOUNTING EXPENSE**						
S&W	115	90100-Cust Acct Supervise	SALWAGCA	16,493	13,147	2,046	759	180
S&W	116	90200-Cust Acct Meter Read	CMETRDG	1,998,636	1,596,386	248,407	92,108	21,865
S&W	117	90300-Cust Acct Recrds &Coll	CUSTREC	1,993,284	1,585,800	246,760	91,497	21,720
S&W	118	90500-Cust Acct Misc	CUSTCAM	9,666	7,690	1,197	444	105
S&W	119	TOTAL CUSTOMER ACCOUNTING EXPENSE		4,018,079	3,203,024	498,410	184,807	43,871
S&W	120	**CUSTOMER SERVICE EXPENSES**						
S&W	122	90800-Customer Asst Expense - Major Account Rep	MAJACCT	645,683	0	0	12,551	0
S&W	122	90800-Customer Asst Expense	CUSTASST	876,694	697,473	108,531	40,243	9,553
S&W	123	90804EE-Customer Assistance SaversSwitch	PRODPLT	2,156	608	62	390	4
S&W	124	910000-Misc Cust Serv Expense	CUSTCSM	5,480	4,360	678	252	60
S&W	125	TOTAL CUSTOMER SERVICE EXPENSE		1,530,013	702,440	109,271	53,435	9,616
S&W	126	**SALES EXPENSES**						
S&W	127	91200-Economic Development	OX_902_3	129,259	103,004	16,028	5,943	1,411
S&W	128	916000-Misc Sales Expense	CUST	540	432	67	25	6
S&W	129	TOTAL SALES EXPENSES		129,800	103,435	16,095	5,968	1,417
S&W	130	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**						
S&W	131	92000-A&G Salaries	SALWAGXAG	19,832,533	7,847,610	943,951	3,409,116	66,680
S&W	132	92100-A&G Office & Supplies	SALWAGXAG	244,531	96,759	11,639	42,034	822
S&W	133	92500-A&G Injuries & Damages	SALWAGXAG	466,224	184,482	22,190	80,142	1,568
S&W	134	926000-Employee pensions and benefits	SALWAGXAG	15,752,150	6,233,028	749,741	2,707,718	52,961
S&W	135	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0
S&W	136	92800-A&G Regulatory Comm Exp	CLAIMREV	(3,005)	(1,079)	(113)	(556)	(7)
S&W	140	92804R-Regulatory Commision Expense Misc	ENERGY1	0	0	0	0	0
S&W	141	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0
S&W	142	93100-A&G Rents	SALWAGXAG	0	0	0	0	0
S&W	143	93500-A&G Maint of Gen PLT	SALWAGXAG	0	0	0	0	0
S&W	144	TOTAL ADMINISTRATIVE & GENERAL		36,292,433	14,360,801	1,727,408	6,238,454	122,024
S&W	145	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		85,232,073	33,725,914	4,056,743	14,650,941	286,568

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
S&W	101	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**												
S&W	102	Distribution Maintenance												
S&W	103	59000-Dist Mtc Super & Eng	SALWAGDM	334	574	2,179	2	248	61					
S&W	104	59100-Dist Mt of Structures	SALWAGDM	(0)	(0)	(0)	(0)	(0)	(0)					
S&W	105	59200-Dist Mt of Station Equip	PLT_362	4,176	7,079	28,894	0	754	699					
S&W	106	59300-Dist Mtc of Overhead Lines	OHDIST	54,728	94,438	355,292	0	10,868	10,083					
S&W	107	59400-Dist Mt of Undergrnd Line	UGDIST	981	1,690	6,417	0	193	179					
S&W	108	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0					
S&W	109	59600-Dist Mtc of Streetlights	PLT_373	0	0	0	0	32,839	0					
S&W	110	59700-Dist Mtc of Meters	CMETERS	430	523	3,245	334	0	0					
S&W	111	59800-Dist Mtce of Dist Plant	DISTPLT	254	438	1,461	5	326	162					
S&W	112	Total Distribution Maintenance		60,903	104,741	397,487	342	45,227	11,185					
S&W	113	TOTAL DISTRIBUTION		183,086	300,473	1,187,127	23,884	491,196	449,970					
S&W	114	**CUSTOMER ACCOUNTING EXPENSE**												
S&W	115	90100-Cust Acct Supervise	SALWAGCA	57	46	228	31	0	0					
S&W	116	90200-Cust Acct Meter Read	CMETRDG	6,876	5,622	26,880	492	0	0					
S&W	117	90300-Cust Acct Recrds &Coll	CUSTREC	6,830	5,585	28,202	6,890	0	0					
S&W	118	90500-Cust Acct Misc	CUSTCAM	33	27	137	33	0	0					
S&W	119	TOTAL CUSTOMER ACCOUNTING EXPENSE		13,795	11,280	55,445	7,446	0	0					
S&W	120	**CUSTOMER SERVICE EXPENSES**												
S&W	122	90800-Customer Asst Expense - Major Account Rep	MAJACCT	0	0	107,241	525,891	0	0					
S&W	122	90800-Customer Asst Expense	CUSTASST	3,004	2,456	12,404	3,030	0	0					
S&W	123	90804EE-Customer Assistance SaversSwitch	PRODPLT	33	31	251	772	3	3					
S&W	124	910000-Misc Cust Serv Expense	CUSTCSM	19	15	78	19	0	0					
S&W	125	TOTAL CUSTOMER SERVICE EXPENSE		3,056	2,503	119,973	529,713	3	3					
S&W	126	**SALES EXPENSES**												
S&W	127	91200-Economic Development	OX_902_3	444	363	1,792	276	0	0					
S&W	128	916000-Misc Sales Expense	CUST	2	2	7	0	0	0					
S&W	129	TOTAL SALES EXPENSES		445	364	1,799	276	0	0					
S&W	130	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**												
S&W	131	92000-A&G Salaries	SALWAGXAG	280,744	327,379	1,978,115	4,561,225	217,131	200,580					
S&W	132	92100-A&G Office & Supplies	SALWAGXAG	3,462	4,037	24,390	56,239	2,677	2,473					
S&W	133	92500-A&G Injuries & Damages	SALWAGXAG	6,600	7,696	46,502	107,225	5,104	4,715					
S&W	134	926000-Employee pensions and benefits	SALWAGXAG	222,983	260,024	1,571,134	3,622,790	172,458	159,312					
S&W	135	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0					
S&W	136	92800-A&G Regulatory Comm Exp	CLAIMREV	(46)	(52)	(323)	(794)	(23)	(13)					
S&W	140	92804R-Regulatory Commision Expense Misc	ENERGY1	0	0	0	0	0	0					
S&W	141	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0	0					
S&W	142	93100-A&G Rents	SALWAGXAG	0	0	0	0	0	0					
S&W	143	93500-A&G Maint of Gen PLT	SALWAGXAG	0	0	0	0	0	0					
S&W	144	TOTAL ADMINISTRATIVE & GENERAL		513,743	599,083	3,619,817	8,346,685	397,347	367,068					
S&W	145	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		1,206,521	1,406,939	8,501,102	19,602,168	933,149	862,029					

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
S&W	101	**DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR**									
S&W	102	Distribution Maintenance									
S&W	103	59000-Dist Mtc Super & Eng	SALWAGDM	0	2	54	280	9	565	8,240	0
S&W	104	59100-Dist Mt of Structures	SALWAGDM	(0)	(0)	(0)	(0)	(0)	(0)	(1)	0
S&W	105	59200-Dist Mt of Station Equip	PLT_362	0	0	712	3,464	117	6,961	93,614	0
S&W	106	59300-Dist Mtc of Overhead Lines	OHDIST	0	0	8,754	45,974	1,444	92,994	1,349,920	0
S&W	107	59400-Dist Mt of Undergrnd Line	UGDIST	0	0	158	823	26	1,664	23,961	0
S&W	108	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0	0
S&W	109	59600-Dist Mtc of Streetlights	PLT_373	0	0	0	0	0	0	0	0
S&W	110	59700-Dist Mtc of Meters	CMETERS	59	275	72	358	22	501	19,955	0
S&W	111	59800-Dist Mtce of Dist Plant	DISTPLT	1	5	36	218	6	432	7,609	0
S&W	112	Total Distribution Maintenance		61	281	9,786	51,116	1,624	103,117	1,503,298	0
S&W	113	TOTAL DISTRIBUTION		4,237	19,646	28,708	154,378	5,468	295,005	5,399,162	0
S&W	114	**CUSTOMER ACCOUNTING EXPENSE**									
S&W	115	90100-Cust Acct Supervise	SALWAGCA	6	25	1	56	0	46	13,147	0
S&W	116	90200-Cust Acct Meter Read	CMETRDG	92	400	100	6,776	31	5,591	1,596,386	0
S&W	117	90300-Cust Acct Recrds &Coll	CUSTREC	1,292	5,598	99	6,731	31	5,554	1,585,800	0
S&W	118	90500-Cust Acct Misc	CUSTCAM	6	27	0	33	0	27	7,690	0
S&W	119	TOTAL CUSTOMER ACCOUNTING EXPENSE		1,396	6,050	201	13,595	62	11,218	3,203,024	0
S&W	120	**CUSTOMER SERVICE EXPENSES**									
S&W	122	90800-Customer Asst Expense - Major Account Rep	MAJACCT	90,710	435,181	0	0	0	0	0	0
S&W	122	90800-Customer Asst Expense	CUSTASST	568	2,462	44	2,960	13	2,443	697,473	0
S&W	123	90804EE-Customer Assistance SaversSwitch	PRODPLT	131	641	5	27	1	30	608	0
S&W	124	910000-Misc Cust Serv Expense	CUSTCSM	4	15	0	19	0	15	4,360	0
S&W	125	TOTAL CUSTOMER SERVICE EXPENSE		91,412	438,300	49	3,006	14	2,489	702,440	0
S&W	126	**SALES EXPENSES**									
S&W	127	91200-Economic Development	OX_902_3	52	224	6	437	2	361	103,004	0
S&W	128	916000-Misc Sales Expense	CUST	0	0	0	2	0	2	432	0
S&W	129	TOTAL SALES EXPENSES		52	224	6	439	2	362	103,435	0
S&W	130	**ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP**									
S&W	131	92000-A&G Salaries	SALWAGXAG	775,522	3,785,703	45,060	235,684	5,796	321,583	7,847,610	0
S&W	132	92100-A&G Office & Supplies	SALWAGXAG	9,562	46,677	556	2,906	71	3,965	96,759	0
S&W	133	92500-A&G Injuries & Damages	SALWAGXAG	18,231	88,994	1,059	5,540	136	7,560	184,482	0
S&W	134	926000-Employee pensions and benefits	SALWAGXAG	615,965	3,006,826	35,789	187,194	4,604	255,420	6,233,028	0
S&W	135	92603-SPS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0	0	0
S&W	136	92800-A&G Regulatory Comm Exp	CLAIMREV	(136)	(658)	(7)	(38)	(1)	(51)	(1,079)	0
S&W	140	92804R-Regulatory Commision Expense Misc	ENERGY1	0	0	0	0	0	0	0	0
S&W	141	93020-A&G Misc General Exp	SALWAGXAG	0	0	0	0	0	0	0	0
S&W	142	93100-A&G Rents	SALWAGXAG	0	0	0	0	0	0	0	0
S&W	143	93500-A&G Maint of Gen PLT	SALWAGXAG	0	0	0	0	0	0	0	0
S&W	144	TOTAL ADMINISTRATIVE & GENERAL		1,419,143	6,927,542	82,457	431,286	10,607	588,476	14,360,801	0
S&W	145	**TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE**		3,332,855	16,269,312	193,649	1,012,871	24,911	1,382,028	33,725,914	0

SOUTHWESTERN PUBLIC SERVICE COMPANY
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SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
AF	1	**ALLOCATION FACTOR Inputs TABLE**						
AF	2	**DEMAND**						
AF	3							
AF	4	DEMAND - PRODUCTION RELATED						
AF	5	Demand Production (AED 4-CP)	DPROD	100.00%	33.57%	3.27%	19.27%	0.17%
AF	6	Purchased Capacity (AED 4-CP)	DPURCH	100.00%	33.57%	3.27%	19.27%	0.17%
AF	7	Transmission Interconnect (AED 4-CP)	DPRODTI	100.00%	33.57%	3.27%	19.27%	0.17%
AF	8	Production Load Dispatching (AED 4-CP)	DPRODLD	100.00%	33.57%	3.27%	19.27%	0.17%
AF	9							
AF	10							
AF	11	DEMAND - TRANSMISSION RELATED						
AF	12	Demand Transmission System (AED 4-CP)	DTRAN	100.00%	34.46%	3.32%	19.36%	0.17%
AF	13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	62,537,607	24,162,465	2,791,631	19,532,143	133,572
AF	14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	100.00%	34.46%	3.32%	19.36%	0.17%
AF	15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	10,786,391	3,803,094	442,181	3,502,298	15,436
AF	16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	51,751,216	20,359,371	2,349,450	16,029,845	118,136
AF	17							
AF	18							
AF	19							
AF	20	DEMAND - DISTRIBUTION RELATED						
AF	21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1,984,559	962,539	89,462	500,004	4,813
AF	22							
AF	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,984,559	962,539	89,462	500,004	4,813
AF	24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1,984,559	962,539	89,462	500,004	4,813
AF	25							
AF	26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1,293,925	962,539	89,462	170,001	4,813
AF	27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1,293,925	962,539	89,462	170,001	4,813
AF	28							
AF	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1,293,925	962,539	89,462	170,001	4,813
AF	30							
AF	31	Distribution Load Dispatching (NCP)	DDISTLD	1,984,559	962,539	89,462	500,004	4,813
AF	32							
AF	33	AED 4-CP Distribution	AED4CPDIST	100.00%	48.91%	4.72%	27.48%	0.24%
AF	34							
AF	35							
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AF	1	**ALLOCATION FACTOR Inputs TABLE**												
AF	2	**DEMAND**												
AF	3													
AF	4	DEMAND - PRODUCTION RELATED												
AF	5	Demand Production (AED 4-CP)	DPROD	1.53%	1.63%	10.10%	30.21%	0.12%	0.13%					
AF	6	Purchased Capacity (AED 4-CP)	DPURCH	1.53%	1.63%	10.10%	30.21%	0.12%	0.13%					
AF	7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.53%	1.63%	10.10%	30.21%	0.12%	0.13%					
AF	8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.53%	1.63%	10.10%	30.21%	0.12%	0.13%					
AF	9													
AF	10													
AF	11	DEMAND - TRANSMISSION RELATED												
AF	12	Demand Transmission System (AED 4-CP)	DTRAN	1.52%	1.65%	9.72%	29.55%	0.12%	0.12%					
AF	13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	966,272	993,078	10,809,516	3,067,568	47,547	33,816					
AF	14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.52%	1.65%	9.72%	29.55%	0.12%	0.12%					
AF	15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	157,043	112,132	1,911,734	828,439	8,201	5,832					
AF	16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	809,229	880,946	8,897,782	2,239,129	39,346	27,983					
AF	17													
AF	18													
AF	19													
AF	20	DEMAND - DISTRIBUTION RELATED												
AF	21	Demand Distribution Primary Substation (NCP)	DDISPSUB	42,933	72,785	297,084	0	7,749	7,190					
AF	22													
AF	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	42,933	72,785	297,084	0	7,749	7,190					
AF	24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	42,933	72,785	297,084	0	7,749	7,190					
AF	25													
AF	26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	16,382	35,789	0	0	7,749	7,190					
AF	27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	16,382	35,789	0	0	7,749	7,190					
AF	28													
AF	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	16,382	35,789	0	0	7,749	7,190					
AF	30													
AF	31	Distribution Load Dispatching (NCP)	DDISTLD	42,933	72,785	297,084	0	7,749	7,190					
AF	32													
AF	33	AED 4-CP Distribution	AED4CPDIST	2.16%	2.34%	13.80%	0.00%	0.17%	0.18%					
AF	34													
AF	35													
AF	36													
AF	37													
AF	38													
AF	39													
AF	40													
AF	41													
AF	42													
AF	43													
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AF	48													
AF	49													
AF	50													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
AF	1	**ALLOCATION FACTOR Inputs TABLE**									
AF	2	**DEMAND**									
AF	3										
AF	4	DEMAND - PRODUCTION RELATED									
AF	5	Demand Production (AED 4-CP)	DPROD	5.04%	25.17%	0.26%	1.27%	0.03%	1.60%	33.57%	0.00%
AF	6	Purchased Capacity (AED 4-CP)	DPURCH	5.04%	25.17%	0.26%	1.27%	0.03%	1.60%	33.57%	0.00%
AF	7	Transmission Interconnect (AED 4-CP)	DPRODTI	5.04%	25.17%	0.26%	1.27%	0.03%	1.60%	33.57%	0.00%
AF	8	Production Load Dispatching (AED 4-CP)	DPRODLD	5.04%	25.17%	0.26%	1.27%	0.03%	1.60%	33.57%	0.00%
AF	9										
AF	10										
AF	11	DEMAND - TRANSMISSION RELATED									
AF	12	Demand Transmission System (AED 4-CP)	DTRAN	5.24%	24.31%	0.26%	1.26%	0.03%	1.62%	34.46%	0.00%
AF	13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1,082,720	1,984,848	117,885	848,387	111,403	881,675	24,162,465	0
AF	14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	5.24%	24.31%	0.26%	1.26%	0.03%	1.62%	34.46%	0.00%
AF	15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	141,504	686,935	35,080	121,964	10,207	101,925	3,803,094	0
AF	16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	941,217	1,297,913	82,806	726,423	101,196	779,750	20,359,371	0
AF	17										
AF	18										
AF	19										
AF	20	DEMAND - DISTRIBUTION RELATED									
AF	21	Demand Distribution Primary Substation (NCP)	DDISPSUB	0	0	7,320	35,613	1,207	71,578	962,539	0
AF	22										
AF	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	0	0	7,320	35,613	1,207	71,578	962,539	0
AF	24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	0	0	7,320	35,613	1,207	71,578	962,539	0
AF	25										
AF	26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	0	0	0	16,382	0	35,789	962,539	0
AF	27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	0	0	0	16,382	0	35,789	962,539	0
AF	28										
AF	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	0	0	0	16,382	0	35,789	962,539	0
AF	30										
AF	31	Distribution Load Dispatching (NCP)	DDISTLD	0	0	7,320	35,613	1,207	71,578	962,539	0
AF	32										
AF	33	AED 4-CP Distribution	AED4CPDIST	0.00%	0.00%	0.37%	1.79%	0.04%	2.30%	48.91%	0.00%
AF	34										
AF	35										
AF	36										
AF	37										
AF	38										
AF	39										
AF	40										
AF	41										
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AF	49										
AF	50										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
AF	51	**ALLOCATION FACTOR TABLE CONTINUED**						
AF	52							
AF	53	**ENERGY - PRODUCTION RELATED**				0.0226		
AF	54	Energy @ Generation with losses (kWh)	ENEFUEL	14,252,371,880	2,871,792,019	322,419,484	2,324,077,846	22,908,145
AF	55	Energy @ Generation with losses(kWh)	ENERGY1	14,252,371,880	2,871,792,019	322,419,484	2,324,077,846	22,908,145
AF	56	Energy @ Meter (kWh Sales)	ENERGY2	13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
AF	57							
AF	58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	7,953,309,633	2,871,792,019	322,419,484	2,324,077,846	22,908,145
AF	59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	332,573,379	198,617,662	14,734,689	84,746,005	1,221,866
AF	60	Energy @ Meter, less REC opt-out	ENERGYREC	8,595,910,695	2,545,037,233	285,734,338	2,065,760,672	20,301,638
AF	61							
AF	62	Secondary Line - 1.128389						
AF	63	Sec Line Tranf - 1.125047						
AF	64	Primary - 1.105898						
AF	65	Subtransmission - 1.035919						
AF	66	Transmission - 1.029633						
AF	67							
AF	68	**CUSTOMER**						
AF	69							
AF	70	369-Service Investment (Replacement Costs)	CSERVICE	66,920,752	46,698,832	7,660,102	10,741,770	775,632
AF	71	370-Meters (New Meter Cost)	CMETERS	53,030,962	30,395,922	7,190,248	7,814,802	727,168
AF	72							
AF	73	902-Meter Reading (Customer Count)	CMETRDG	259,871	207,569	32,299	11,976	2,843
AF	74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	3,130,865	2,490,828	387,588	143,715	34,116
AF	75	905-Miscellaneous Customer Accounts	CUSTCAM	3,130,865	2,490,828	387,588	143,715	34,116
AF	76	908-Customer Assistance	CUSTASST	3,130,865	2,490,828	387,588	143,715	34,116
AF	77	909-Advertisement	CUSTADVT	3,130,865	2,490,828	387,588	143,715	34,116
AF	78	910-Miscellaneous Customer Service	CUSTCSM	3,130,865	2,490,828	387,588	143,715	34,116
AF	79							
AF	80							
AF	81	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0
AF	82	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0
AF	83							
AF	84	Customer Deposits (Number of Customers)	CUSTDEP	255,403	207,569	32,299	11,976	0
AF	85							
AF	86							
AF	87	Number of Bills (Annual)	CUSTBILLS	3,118,455	2,490,828	387,588	143,715	34,116
AF	88	Number of Bills (Weighted)	CUSTWBILLS	3,130,865	2,490,828	387,588	143,715	34,116
AF	89	Number of Customers	CUST	259,871	207,569	32,299	11,976	2,843
AF	90	Transmission Meters (Transmission Customers)	TRANSMET	62	0	0	0	0
AF	91							
AF	92	Major Acct Representatives Acct 908	MAJACCT	7,826,452,997	0		152,130,407	
AF	93	Number of Customers (Distribution Only)	CUSTDIST	259,807	207,569	32,299	11,976	2,843
AF	94							
AF	95							
AF	96							
AF	97							
AF	98							
AF	99							
AF	100							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
AF	51	**ALLOCATION FACTOR TABLE CONTINUED**												
AF	52													
AF	53	**ENERGY - PRODUCTION RELATED**												
AF	54	Energy @ Generation with losses (kWh)	ENEFUEL	213,137,088	162,906,471	1,982,327,662	6,299,062,247	26,750,131	26,990,787					
AF	55	Energy @ Generation with losses(kWh)	ENERGY1	213,137,088	162,906,471	1,982,327,662	6,299,062,247	26,750,131	26,990,787					
AF	56	Energy @ Meter (kWh Sales)	ENERGY2	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754					
AF	57													
AF	58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	213,137,088	162,906,471	1,982,327,662	0	26,750,131	26,990,787					
AF	59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	5,305,636	9,960,834	5,490,349	5,188,398	4,392,472	2,915,468					
AF	60	Energy @ Meter, less REC opt-out	ENERGYREC	189,482,716	144,843,147	1,792,504,971	1,504,619,747	23,706,480	23,919,754					
AF	61													
AF	62	Secondary Line - 1.128389												
AF	63	Sec Line Tranf - 1.125047												
AF	64	Primary - 1.105898												
AF	65	Subtransmission - 1.035919												
AF	66	Transmission - 1.029633												
AF	67													
AF	68	**CUSTOMER**												
AF	69													
AF	70	369-Service Investment (Replacement Costs)	CSERVICE	568,756	475,660	0	-	0	0					
AF	71	370-Meters (New Meter Cost)	CMETERS	655,092	796,321	4,942,341	509,068	0	0					
AF	72													
AF	73	902-Meter Reading (Customer Count)	CMETRDG	894	731	3,495	64	0	0					
AF	74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	10,728	8,772	44,296	10,822	0	0					
AF	75	905-Miscellaneous Customer Accounts	CUSTCAM	10,728	8,772	44,296	10,822	0	0					
AF	76	908-Customer Assistance	CUSTASST	10,728	8,772	44,296	10,822	0	0					
AF	77	909-Advertisement	CUSTADVT	10,728	8,772	44,296	10,822	0	0					
AF	78	910-Miscellaneous Customer Service	CUSTCSM	10,728	8,772	44,296	10,822	0	0					
AF	79													
AF	80													
AF	81	371-Installation on Customer Premises	CUSTPREM	0	0	0	0	0	1					
AF	82	373-Street Lighting & Signal Systems	CLIGHT	0	0	0	0	1	0					
AF	83													
AF	84	Customer Deposits (Number of Customers)	CUSTDEP	0	0	3,495	64	0	0					
AF	85													
AF	86													
AF	87	Number of Bills (Annual)	CUSTBILLS	10,728	8,772	41,940	768	0	0					
AF	88	Number of Bills (Weighted)	CUSTWBILLS	10,728	8,772	44,296	10,822	0	0					
AF	89	Number of Customers	CUST	894	731	3,495	64	0	0					
AF	90	Transmission Meters (Transmission Customers)	TRANSMET	0	0	0	62	0	0					
AF	91													
AF	92	Major Acct Representatives Acct 908	MAJACCT	0	0	1,299,893,583	6,374,429,007	0	0					
AF	93	Number of Customers (Distribution Only)	CUSTDIST	894	731	3,495	0	0	0					
AF	94													
AF	95													
AF	96													
AF	97													
AF	98													
AF	99													
AF	100													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
AF	51	**ALLOCATION FACTOR TABLE CONTINUED**									
AF	52										
AF	53	**ENERGY - PRODUCTION RELATED**									
AF	54	Energy @ Generation with losses (kWh)	ENEFUEL	1,080,296,932	5,218,765,315	33,097,992	180,039,097	2,822,767	160,083,704	2,871,792,019	0
AF	55	Energy @ Generation with losses(kWh)	ENERGY1	1,080,296,932	5,218,765,315	33,097,992	180,039,097	2,822,767	160,083,704	2,871,792,019	0
AF	56	Energy @ Meter (kWh Sales)	ENERGY2	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233	0
AF	57										
AF	58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	0	0	33,097,992	180,039,097	2,822,767	160,083,704	2,871,792,019	0
AF	59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	0	5,188,398	648,659	4,656,976	104,465	9,856,369	198,617,662	0
AF	60	Energy @ Meter, less REC opt-out	ENERGYREC	216,487,372	1,288,132,375	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233	0
AF	61										
AF	62	Secondary Line - 1.128389									
AF	63	Sec Line Tranf - 1.125047									
AF	64	Primary - 1.105898									
AF	65	Subtransmission - 1.035919									
AF	66	Transmission - 1.029633									
AF	67										
AF	68	**CUSTOMER**									
AF	69										
AF	70	369-Service Investment (Replacement Costs)	CSERVICE	0	0	0	568,756	0	475,660	46,698,832	0
AF	71	370-Meters (New Meter Cost)	CMETERS	90,319	418,749	110,214	544,878	33,812	762,509	30,395,922	0
AF	72										
AF	73	902-Meter Reading (Customer Count)	CMETRDG	12	52	13	881	4	727	207,569	0
AF	74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	2,029	8,793	156	10,572	48	8,724	2,490,828	0
AF	75	905-Miscellaneous Customer Accounts	CUSTCAM	2,029	8,793	156	10,572	48	8,724	2,490,828	0
AF	76	908-Customer Assistance	CUSTASST	2,029	8,793	156	10,572	48	8,724	2,490,828	0
AF	77	909-Advertisement	CUSTADVT	2,029	8,793	156	10,572	48	8,724	2,490,828	0
AF	78	910-Miscellaneous Customer Service	CUSTCSM	2,029	8,793	156	10,572	48	8,724	2,490,828	0
AF	79										
AF	80										
AF	81	371-Installation on Customer Premises	CUSTPREM	0	0	0	0	0	0	0	0
AF	82	373-Street Lighting & Signal Systems	CLIGHT	0	0	0	0	0	0	0	0
AF	83										
AF	84	Customer Deposits (Number of Customers)	CUSTDEP	12	52	0	0	0	0	207,569	0
AF	85										
AF	86										
AF	87	Number of Bills (Annual)	CUSTBILLS	144	624	156	10,572	48	8,724	2,490,828	0
AF	88	Number of Bills (Weighted)	CUSTWBILLS	2,029	8,793	156	10,572	48	8,724	2,490,828	0
AF	89	Number of Customers	CUST	12	52	13	881	4	727	207,569	0
AF	90	Transmission Meters (Transmission Customers)	TRANSMET	11	51	0	0	0	0	0	0
AF	91										
AF	92	Major Acct Representatives Acct 908	MAJACCT	1,099,511,199	5,274,917,808						
AF	93	Number of Customers (Distribution Only)	CUSTDIST	0	0	13	881	4	727	207,569	0
AF	94										
AF	95										
AF	96										
AF	97										
AF	98										
AF	99										
AF	100										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
AF	101	**ALLOCATION FACTOR TABLE CONTINUED**						
AF	102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
AF	103							
AF	104	**Plant**						
AF	105	Intangible Plant In Service	INTPLT	147,637,845	62,591,234	7,820,816	24,075,990	574,822
AF	106	Production Plant In Service	PRODPLT	2,174,855,612	613,089,685	62,312,965	393,141,780	3,607,826
AF	107	Transmission Plant in Service	TRANPLT	1,685,231,077	576,089,567	56,234,291	332,613,412	2,866,198
AF	108	Distribution Plant in Service	DISTPLT	1,019,933,093	551,446,163	57,877,206	215,091,666	3,731,653
AF	109	General Plant in Service	GENLPLT	331,543,610	133,691,012	16,256,126	56,209,974	1,161,735
AF	110	Intangible and General Plant in Service	INTGENLPLT	479,181,455	196,282,247	24,076,943	80,285,964	1,736,557
AF	111	Total Transmission and Distribution Plant	TDPLT	2,705,164,170	1,127,535,730	114,111,497	547,705,078	6,597,851
AF	112	Prod, Trans, and Distr Plant in Service	PTDPLT	4,880,019,783	1,740,625,415	176,424,462	940,846,858	10,205,677
AF	113	Total Electric Plant In Service	TOTPLT	5,359,201,238	1,936,907,662	200,501,404	1,021,132,822	11,942,234
AF	114	Net Electric Plant In Service	NETPLT	3,884,352,714	1,362,883,588	140,012,629	740,510,048	8,278,696
AF	115	Rate Base	RATEBASE	3,325,208,295	1,142,158,597	118,028,400	628,347,428	7,103,098
AF	116							
AF	117	**Transmission Plant in Service**						
AF	118	Account 352	PLT_352	60,082,127	20,702,550	1,997,164	11,630,678	101,246
AF	119	Account 353	PLT_353	598,948,021	206,236,485	19,900,497	115,929,395	1,009,446
AF	120	Transmission Overhead Accounts 354-356	OHTRAN	914,672,167	315,053,007	30,908,341	183,824,916	1,567,726
AF	121	Transmission Underground Accounts 357&358	UGTRAN	575,763	198,391	19,139	111,456	970
AF	122							
AF	123	**Distribution Plant in Service**						
AF	124	Acct 360-Land and Land Rights	PLT_360	11,249,765	5,456,294	507,130	2,834,349	27,281
AF	125	Acct 361-Structures & Improvements	PLT_361	22,701,685	11,010,636	1,023,372	5,719,630	55,052
AF	126	Acct 362-Station Equipment	PLT_362	192,644,752	93,435,409	8,684,260	48,536,338	467,170
AF	127	Acct 364-Towers and Fixtures	PLT_364	258,343,204	132,068,189	12,274,944	61,936,875	660,331
AF	128	Acct 365-Overhead Conductors & Devices	PLT_365	182,072,186	93,077,517	8,650,996	43,651,167	465,381
AF	129	Acct 366-Underground Conduit	PLT_366	18,693,837	9,504,350	883,372	4,506,077	47,521
AF	130	Acct 367 - Underground Conductor	PLT_367	37,038,886	18,831,368	1,750,263	8,928,080	94,155
AF	131	Acct 368-Line Transformers	PLT_368	163,030,125	119,039,771	11,064,031	22,461,344	595,190
AF	132	Acct 369-Services	PLT_369	64,984,773	45,347,861	7,438,500	10,431,016	753,194
AF	133	Acct 370-Meters	PLT_370	41,304,742	23,674,768	5,600,339	6,086,791	566,376
AF	134	Acct 371-Inst. on Customer Premises	PLT_371	8,129,851	0	0	0	0
AF	135	Acct 373-Street Lighting / Signal Systems	PLT_373	19,739,287	0	0	0	0
AF	136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	440,415,390	225,145,706	20,925,940	105,588,042	1,125,712
AF	137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	55,732,724	28,335,718	2,633,635	13,434,157	141,677
AF	138	Accounts 371&373	PLT_3713	27,869,138	0	0	0	0
AF	139							
AF	140	Accts 360-362-Distibution Substation	PLT_SUB	226,596,202	109,902,339	10,214,762	57,090,316	549,504
AF	141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	446,539,099	216,577,732	20,129,599	112,504,350	1,082,873
AF	142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	49,609,014	36,903,693	3,429,976	6,517,848	184,516
AF	143							
AF	144							
AF	145							
AF	146							
AF	147							
AF	148							
AF	149							
AF	150							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AF	101	**ALLOCATION FACTOR TABLE CONTINUED**												
AF	102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**												
AF	103													
AF	104	**Plant**												
AF	105	Intangible Plant In Service	INTPLT	1,979,009	2,295,338	13,832,337	31,576,774	1,503,046	1,388,479					
AF	106	Production Plant In Service	PRODPLT	33,010,293	31,182,493	252,808,949	779,144,391	3,263,933	3,293,297					
AF	107	Transmission Plant in Service	TRANPLT	25,687,203	27,462,141	171,086,366	489,056,437	2,066,013	2,069,450					
AF	108	Distribution Plant in Service	DISTPLT	18,394,439	31,729,253	105,909,778	396,503	23,623,075	11,733,356					
AF	109	General Plant in Service	GENLPLT	4,626,748	5,387,866	32,532,941	74,824,975	3,561,865	3,290,367					
AF	110	Intangible and General Plant in Service	INTGENLPLT	6,605,757	7,683,204	46,365,279	106,401,749	5,064,911	4,678,846					
AF	111	Total Transmission and Distribution Plant	TDPLT	44,081,642	59,191,394	276,996,143	489,452,940	25,689,088	13,802,806					
AF	112	Prod, Trans, and Distr Plant in Service	PTDPLT	77,091,936	90,373,887	529,805,092	1,268,597,332	28,953,021	17,096,103					
AF	113	Total Electric Plant In Service	TOTPLT	83,697,692	98,057,091	576,170,371	1,374,999,081	34,017,932	21,774,949					
AF	114	Net Electric Plant In Service	NETPLT	61,096,338	70,774,587	430,511,520	1,032,406,332	27,311,790	10,567,186					
AF	115	Rate Base	RATEBASE	52,132,576	59,407,757	373,318,491	911,965,494	23,400,756	9,345,698					
AF	116													
AF	117	**Transmission Plant in Service**												
AF	118	Account 352	PLT_352	915,768	989,704	5,841,369	17,755,838	73,575	74,237					
AF	119	Account 353	PLT_353	9,130,621	9,863,241	58,293,071	177,110,996	733,833	740,435					
AF	120	Transmission Overhead Accounts 354-356	OHTRAN	13,948,916	14,935,231	94,390,973	257,839,744	1,103,688	1,099,625					
AF	121	Transmission Underground Accounts 357&358	UGTRAN	8,776	9,484	55,977	170,153	705	711					
AF	122													
AF	123	**Distribution Plant in Service**												
AF	124	Acct 360-Land and Land Rights	PLT_360	243,371	412,594	1,684,064	0	43,926	40,756					
AF	125	Acct 361-Structures & Improvements	PLT_361	491,116	832,602	3,398,390	0	88,642	82,245					
AF	126	Acct 362-Station Equipment	PLT_362	4,167,569	7,065,396	28,838,477	0	752,209	697,924					
AF	127	Acct 364-Towers and Fixtures	PLT_364	5,354,265	9,239,209	34,759,669	0	1,063,225	986,495					
AF	128	Acct 365-Overhead Conductors & Devices	PLT_365	3,773,518	6,511,505	24,497,524	0	749,328	695,251					
AF	129	Acct 366-Underground Conduit	PLT_366	389,245	670,371	2,545,392	0	76,516	70,994					
AF	130	Acct 367 - Underground Conductor	PLT_367	771,228	1,328,233	5,043,293	0	151,603	140,663					
AF	131	Acct 368-Line Transformers	PLT_368	2,141,588	4,587,206	1,293,477	0	958,339	889,178					
AF	132	Acct 369-Services	PLT_369	552,303	461,899	0	0	0	0					
AF	133	Acct 370-Meters	PLT_370	510,238	620,238	3,849,489	396,503	0	0					
AF	134	Acct 371-Inst. on Customer Premises	PLT_371	0	0	0	0	0	8,129,851					
AF	135	Acct 373-Street Lighting / Signal Systems	PLT_373	0	0	0	0	19,739,287	0					
AF	136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	9,127,783	15,750,714	59,257,194	0	1,812,553	1,681,746					
AF	137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1,160,473	1,998,604	7,588,685	0	228,119	211,656					
AF	138	Accounts 371&373	PLT_3713	0	0	0	0	19,739,287	8,129,851					
AF	139													
AF	140	Accts 360-362-Distibution Substation	PLT_SUB	4,902,055	8,310,592	33,920,932	0	884,777	820,925					
AF	141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	9,660,177	16,377,168	66,845,879	0	1,743,576	1,617,747					
AF	142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	628,079	1,372,150	0	0	297,096	275,655					
AF	143													
AF	144													
AF	145													
AF	146													
AF	147													
AF	148													
AF	149													
AF	150													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
AF	101	**ALLOCATION FACTOR TABLE CONTINUED**									
AF	102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
AF	103										
AF	104	**Plant**									
AF	105	Intangible Plant In Service	INTPLT	5,368,882	26,207,892	312,438	1,666,571	40,284	2,255,054	62,591,234	0
AF	106	Production Plant In Service	PRODPLT	132,006,825	647,137,566	5,420,526	27,589,767	545,523	30,636,970	613,089,685	0
AF	107	Transmission Plant in Service	TRANPLT	87,097,082	401,959,355	4,339,820	21,347,383	584,240	26,877,900	576,089,567	0
AF	108	Distribution Plant in Service	DISTPLT	70,347	326,155	2,600,601	15,793,839	441,036	31,288,218	551,446,163	0
AF	109	General Plant in Service	GENLPLT	12,722,135	62,102,840	739,487	3,887,261	95,182	5,292,684	133,691,012	0
AF	110	Intangible and General Plant in Service	INTGENLPLT	18,091,018	88,310,731	1,051,924	5,553,832	135,466	7,547,737	196,282,247	0
AF	111	Total Transmission and Distribution Plant	TDPLT	87,167,429	402,285,511	6,940,420	37,141,222	1,025,276	58,166,118	1,127,535,730	0
AF	112	Prod, Trans, and Distr Plant in Service	PTDPLT	219,174,255	1,049,423,077	12,360,946	64,730,989	1,570,799	88,803,088	1,740,625,415	0
AF	113	Total Electric Plant In Service	TOTPLT	237,265,272	1,137,733,808	13,412,871	70,284,822	1,706,266	96,350,825	1,936,907,662	0
AF	114	Net Electric Plant In Service	NETPLT	179,043,854	853,362,479	9,781,833	51,314,505	1,253,787	69,520,800	1,362,883,588	0
AF	115	Rate Base	RATEBASE	158,022,603	753,942,891	8,331,251	43,801,325	1,052,444	58,355,313	1,142,158,597	0
AF	116										
AF	117	**Transmission Plant in Service**									
AF	118	Account 352	PLT_352	3,147,882	14,607,956	156,988	758,780	17,441	972,263	20,702,550	0
AF	119	Account 353	PLT_353	31,348,328	145,762,668	1,564,890	7,565,731	173,800	9,689,441	206,236,485	0
AF	120	Transmission Overhead Accounts 354-356	OHTRAN	46,194,895	211,644,849	2,339,483	11,609,433	355,922	14,579,309	315,053,007	0
AF	121	Transmission Underground Accounts 357&358	UGTRAN	30,166	139,987	1,504	7,271	167	9,317	198,391	0
AF	122										
AF	123	**Distribution Plant in Service**									
AF	124	Acct 360-Land and Land Rights	PLT_360	0	0	41,495	201,876	6,843	405,751	5,456,294	0
AF	125	Acct 361-Structures & Improvements	PLT_361	0	0	83,736	407,379	13,809	818,793	11,010,636	0
AF	126	Acct 362-Station Equipment	PLT_362	0	0	710,578	3,456,991	117,179	6,948,217	93,435,409	0
AF	127	Acct 364-Towers and Fixtures	PLT_364	0	0	856,475	4,497,789	141,239	9,097,971	132,068,189	0
AF	128	Acct 365-Overhead Conductors & Devices	PLT_365	0	0	603,617	3,169,901	99,540	6,411,964	93,077,517	0
AF	129	Acct 366-Underground Conduit	PLT_366	0	0	62,718	326,527	10,343	660,028	9,504,350	0
AF	130	Acct 367 - Underground Conductor	PLT_367	0	0	124,266	646,962	20,492	1,307,741	18,831,368	0
AF	131	Acct 368-Line Transformers	PLT_368	0	0	31,871	2,109,717	5,256	4,581,950	119,039,771	0
AF	132	Acct 369-Services	PLT_369	0	0	0	552,303	0	461,899	45,347,861	0
AF	133	Acct 370-Meters	PLT_370	70,347	326,155	85,843	424,394	26,335	593,903	23,674,768	0
AF	134	Acct 371-Inst. on Customer Premises	PLT_371	0	0	0	0	0	0	0	0
AF	135	Acct 373-Street Lighting / Signal Systems	PLT_373	0	0	0	0	0	0	0	0
AF	136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	0	0	1,460,092	7,667,690	240,779	15,509,935	225,145,706	0
AF	137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	0	0	186,985	973,489	30,835	1,967,769	28,335,718	0
AF	138	Accounts 371&373	PLT_3713	0	0	0	0	0	0	0	0
AF	139										
AF	140	Accts 360-362-Distibution Substation	PLT_SUB	0	0	835,809	4,066,246	137,831	8,172,761	109,902,339	0
AF	141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	0	0	1,647,077	8,013,100	271,614	16,105,554	216,577,732	0
AF	142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	0	0	0	628,079	0	1,372,150	36,903,693	0
AF	143										
AF	144										
AF	145										
AF	146										
AF	147										
AF	148										
AF	149										
AF	150										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
AF	151	**ALLOCATION FACTOR TABLE CONTINUED**						
AF	152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
AF	153							
AF	154	**Production Expense**						
AF	155	O&M Expense Production Operation Accts 502-509	OX_PROD	20,660,332	6,936,298	675,473	3,980,635	35,002
AF	156	O&M Expense Production Maint Accts 511-514	MX_PROD	19,980,189	5,076,868	530,851	3,489,868	32,794
AF	157	Salaries and Wages Production Operation	SALWAGPO	14,488,637	4,757,942	465,716	2,768,082	24,477
AF	158	Salaries and Wages Production Maintenance	SALWAGPM	8,957,873	2,319,158	241,227	1,574,125	14,731
AF	159							
AF	160	**Transmission Expense**						
AF	161	O&M Accounts 561-567	OX_TRAN	9,808,376	3,373,206	326,860	1,914,573	16,592
AF	162	O&M Accounts 569-573	MX_TRAN	1,178,052	405,692	39,403	231,446	1,999
AF	163	Salaries & Wages Accounts 561-567	SALWAGTO	2,428,055	834,652	80,803	472,764	4,103
AF	164	Salaries & Wages Accounts 569-573	SALWAGTM	327,434	112,757	10,938	64,152	555
AF	165							
AF	166	**Distribution Expense**						
AF	167	Acct 580-Supervision	OX_580	3,166,268	1,548,860	227,936	569,112	18,927
AF	168	Acct 581-Load Dispatch	OX_581	214,862	104,211	9,686	54,134	521
AF	169	Acct 582-Station Equipment	OX_582	623,595	302,453	28,111	157,113	1,512
AF	170	Acct 583-Overhead Lines	OX_583	168,631	86,206	8,012	40,429	431
AF	171	Acct 584-Underground Lines	OX_584	542,706	275,923	25,645	130,817	1,380
AF	172	Acct 585-Street Lighting	OX_585	358,907	0	0	0	0
AF	173	Acct 586-Metering	OX_586	1,111,030	636,812	150,640	163,725	15,235
AF	174	Acct 587-Customer Installations	OX_587	371,569	0	0	0	0
AF	175	Acct 588-Miscellaneous	OX_588	5,632,418	3,045,274	319,618	1,187,810	20,607
AF	176	Acct 589-Rents	OX_589	1,615,035	873,199	91,647	340,591	5,909
AF	177	Acct 590-Supervision	MX_590	16,440	8,297	788	3,891	44
AF	178	Acct 592-Station Equipment	MX_592	445,085	215,872	20,064	112,138	1,079
AF	179	Acct 593-Overhead Lines	MX_593	6,171,500	3,154,946	293,233	1,479,596	15,775
AF	180	Acct 594-Underground Lines	MX_594	49,994	25,418	2,362	12,051	127
AF	181	Acct 595-Transformers	MX_595	0	0	0	0	0
AF	182	Acct 596-Street Lighting	MX_596	161,958	0	0	0	0
AF	183	Acct 597-Metering	MX_597	35,399	20,290	4,800	5,216	485
AF	184	Acct 598-Miscellaneous	MX_598	14,518	7,850	824	3,062	53
AF	185	O&M Accounts 581-589	OX_DIST	10,638,753	5,324,078	633,359	2,074,619	45,595
AF	186	O&M Accounts 591-598	MX_DIST	6,878,161	3,424,233	321,270	1,611,989	17,519
AF	187	Salaries & Wages Accounts 581-589	SALWAGDO	5,834,087	2,853,891	419,989	1,048,632	34,875
AF	188	Salaries & Wages Accounts 591-598	SALWAGDM	2,962,494	1,495,059	141,914	701,168	7,866
AF	189							
AF	190							
AF	191							
AF	192							
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AF	199							
AF	200							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AF	151	**ALLOCATION FACTOR TABLE CONTINUED**												
AF	152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**												
AF	153													
AF	154	**Production Expense**												
AF	155	O&M Expense Production Operation Accts 502-509	OX_PROD	316,802	336,587	2,086,918	6,240,816	25,785	26,017					
AF	156	O&M Expense Production Maint Accts 511-514	MX_PROD	301,763	266,436	2,480,887	7,735,274	32,577	32,870					
AF	157	Salaries and Wages Production Operation	SALWAGPO	221,866	232,190	1,493,672	4,487,365	18,580	18,747					
AF	158	Salaries and Wages Production Maintenance	SALWAGPM	135,413	121,011	1,100,076	3,423,194	14,404	14,534					
AF	159													
AF	160	**Transmission Expense**												
AF	161	O&M Accounts 561-567	OX_TRAN	149,510	161,022	969,312	2,873,234	11,997	12,069					
AF	162	O&M Accounts 569-573	MX_TRAN	17,961	19,335	117,367	341,973	1,435	1,441					
AF	163	Salaries & Wages Accounts 561-567	SALWAGTO	37,011	39,870	239,186	713,698	2,974	2,994					
AF	164	Salaries & Wages Accounts 569-573	SALWAGTM	4,992	5,378	32,482	95,379	399	401					
AF	165													
AF	166	**Distribution Expense**												
AF	167	Acct 580-Supervision	OX_580	48,576	77,816	313,933	9,360	177,302	174,446					
AF	168	Acct 581-Load Dispatch	OX_581	4,648	7,880	32,164	0	839	778					
AF	169	Acct 582-Station Equipment	OX_582	13,491	22,871	93,351	0	2,435	2,259					
AF	170	Acct 583-Overhead Lines	OX_583	3,495	6,031	22,689	0	694	644					
AF	171	Acct 584-Underground Lines	OX_584	11,300	19,462	73,896	0	2,221	2,061					
AF	172	Acct 585-Street Lighting	OX_585	0	0	0	0	358,907	0					
AF	173	Acct 586-Metering	OX_586	13,725	16,683	103,545	10,665	0	0					
AF	174	Acct 587-Customer Installations	OX_587	0	0	0	0	0	371,569					
AF	175	Acct 588-Miscellaneous	OX_588	101,580	175,220	584,870	2,190	130,455	64,796					
AF	176	Acct 589-Rents	OX_589	29,127	50,242	167,705	628	37,406	18,579					
AF	177	Acct 590-Supervision	MX_590	336	578	2,194	2	250	62					
AF	178	Acct 592-Station Equipment	MX_592	9,629	16,324	66,628	0	1,738	1,612					
AF	179	Acct 593-Overhead Lines	MX_593	127,907	220,713	830,366	0	25,399	23,566					
AF	180	Acct 594-Underground Lines	MX_594	1,041	1,793	6,807	0	205	190					
AF	181	Acct 595-Transformers	MX_595	0	0	0	0	0	0					
AF	182	Acct 596-Street Lighting	MX_596	0	0	0	0	161,958	0					
AF	183	Acct 597-Metering	MX_597	437	532	3,299	340	0	0					
AF	184	Acct 598-Miscellaneous	MX_598	262	452	1,508	6	336	167					
AF	185	O&M Accounts 581-589	OX_DIST	177,366	298,389	1,078,220	13,483	532,957	460,686					
AF	186	O&M Accounts 591-598	MX_DIST	139,269	239,802	908,564	345	189,635	25,534					
AF	187	Salaries & Wages Accounts 581-589	SALWAGDO	89,505	143,382	578,446	17,246	326,692	321,430					
AF	188	Salaries & Wages Accounts 591-598	SALWAGDM	60,569	104,167	395,309	340	44,979	11,123					
AF	189													
AF	190													
AF	191													
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
AF	151	**ALLOCATION FACTOR TABLE CONTINUED**									
AF	152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
AF	153										
AF	154	**Production Expense**									
AF	155	O&M Expense Production Operation Accts 502-509	OX_PROD	1,041,304	5,199,512	53,859	262,943	5,914	330,673	6,936,298	0
AF	156	O&M Expense Production Maint Accts 511-514	MX_PROD	1,315,618	6,419,656	48,628	253,136	4,648	261,789	5,076,868	0
AF	157	Salaries and Wages Production Operation	SALWAGPO	750,361	3,737,004	37,545	184,321	4,078	228,113	4,757,942	0
AF	158	Salaries and Wages Production Maintenance	SALWAGPM	581,705	2,841,489	21,893	113,521	2,112	118,899	2,319,158	0
AF	159										
AF	160	**Transmission Expense**									
AF	161	O&M Accounts 561-567	OX_TRAN	510,380	2,362,854	25,488	124,022	3,073	157,950	3,373,206	0
AF	162	O&M Accounts 569-573	MX_TRAN	60,810	281,162	3,053	14,909	388	18,948	405,692	0
AF	163	Salaries & Wages Accounts 561-567	SALWAGTO	126,647	587,052	6,317	30,693	745	39,125	834,652	0
AF	164	Salaries & Wages Accounts 569-573	SALWAGTM	16,946	78,434	850	4,142	105	5,272	112,757	0
AF	165										
AF	166	**Distribution Expense**									
AF	167	Acct 580-Supervision	OX_580	1,661	7,699	7,523	41,053	1,528	76,288	1,548,860	0
AF	168	Acct 581-Load Dispatch	OX_581	0	0	793	3,856	131	7,750	104,211	0
AF	169	Acct 582-Station Equipment	OX_582	0	0	2,300	11,190	379	22,492	302,453	0
AF	170	Acct 583-Overhead Lines	OX_583	0	0	559	2,936	92	5,939	86,206	0
AF	171	Acct 584-Underground Lines	OX_584	0	0	1,821	9,479	300	19,161	275,923	0
AF	172	Acct 585-Street Lighting	OX_585	0	0	0	0	0	0	0	0
AF	173	Acct 586-Metering	OX_586	1,892	8,773	2,309	11,416	708	15,975	636,812	0
AF	174	Acct 587-Customer Installations	OX_587	0	0	0	0	0	0	0	0
AF	175	Acct 588-Miscellaneous	OX_588	388	1,801	14,361	87,219	2,436	172,784	3,045,274	0
AF	176	Acct 589-Rents	OX_589	111	516	4,118	25,009	698	49,544	873,199	0
AF	177	Acct 590-Supervision	MX_590	0	2	54	282	9	569	8,297	0
AF	178	Acct 592-Station Equipment	MX_592	0	0	1,642	7,987	271	16,053	215,872	0
AF	179	Acct 593-Overhead Lines	MX_593	0	0	20,460	107,447	3,374	217,339	3,154,946	0
AF	180	Acct 594-Underground Lines	MX_594	0	0	168	873	28	1,765	25,418	0
AF	181	Acct 595-Transformers	MX_595	0	0	0	0	0	0	0	0
AF	182	Acct 596-Street Lighting	MX_596	0	0	0	0	0	0	0	0
AF	183	Acct 597-Metering	MX_597	60	280	74	364	23	509	20,290	0
AF	184	Acct 598-Miscellaneous	MX_598	1	5	37	225	6	445	7,850	0
AF	185	O&M Accounts 581-589	OX_DIST	2,392	11,091	26,261	151,105	4,745	293,644	5,324,078	0
AF	186	O&M Accounts 591-598	MX_DIST	61	284	22,379	116,890	3,701	236,101	3,424,233	0
AF	187	Salaries & Wages Accounts 581-589	SALWAGDO	3,060	14,186	13,861	75,644	2,816	140,567	2,853,891	0
AF	188	Salaries & Wages Accounts 591-598	SALWAGDM	60	279	9,733	50,836	1,615	102,552	1,495,059	0
AF	189										
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
AF	201	**ALLOCATION FACTOR TABLE CONTINUED**						
AF	202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
AF	203							
AF	204	**Customer Accounting Expense**						
AF	205	Account 902	OX_902	3,426,867	2,737,168	425,920	157,928	37,490
AF	206	Account 903	OX_903	4,893,330	3,892,995	605,774	224,617	53,321
AF	207	Account 904	OX_904	4,399,093	4,119,690	12,693	72,614	953
AF	208	Accounts 902 & 903	OX_902_3	8,320,197	6,630,163	1,031,694	382,545	90,811
AF	209	O&M Accounts 902-905	OX_CA	12,719,290	10,749,853	1,044,386	455,159	91,764
AF	210	Salaries & Wages Accounts 902-905	SALWAGCA	4,001,586	3,189,877	496,364	184,049	43,691
AF	211							
AF	212	**Customer Service Expense**						
AF	213	Account908	OX_908	2,235,926	1,070,880	157,232	173,007	13,306
AF	214	Account909	OX_909	77,720	61,832	9,621	3,568	847
AF	215							
AF	216	O&M Accounts 908-910	OX_CS	2,313,646	1,132,712	166,853	176,575	14,153
AF	217	Salaries & Wages Accounts 908-910	SALWAGCS	1,530,013	702,440	109,271	53,435	9,616
AF	218							
AF	219	Total Customer Operations Expense	OMXCUST	15,413,730	12,186,323	1,258,506	649,260	109,758
AF	220							
AF	221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	48,939,641	19,365,113	2,329,336	8,412,487	164,544
AF	222	Total Salaries and Wages Expense	SALWAGES	85,232,073	33,725,914	4,056,743	14,650,941	286,568
AF	223							
AF	224	Total O&M less Fuel and Purchased Power	OMXFPP	257,369,607	97,367,496	10,300,856	45,920,320	660,418
AF	225							
AF	226							
AF	227							
AF	228	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0
AF	229	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0
AF	230	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0
AF	231	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0
AF	232							
AF	233							
AF	234							
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
AF	201	**ALLOCATION FACTOR TABLE CONTINUED**												
AF	202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**												
AF	203													
AF	204	**Customer Accounting Expense**												
AF	205	Account 902	OX_902	11,789	9,640	46,088	844	0	0					
AF	206	Account 903	OX_903	16,767	13,710	69,232	16,914	0	0					
AF	207	Account 904	OX_904	5,276	6,561	53,258	123,829	2,064	2,155					
AF	208	Accounts 902 & 903	OX_902_3	28,556	23,350	115,320	17,758	0	0					
AF	209	O&M Accounts 902-905	OX_CA	33,833	29,911	168,579	141,586	2,064	2,155					
AF	210	Salaries & Wages Accounts 902-905	SALWAGCA	13,739	11,234	55,218	7,415	0	0					
AF	211													
AF	212	**Customer Service Expense**												
AF	213	Account908	OX_908	13,244	12,020	169,310	625,064	928	936					
AF	214	Account909	OX_909	266	218	1,100	269	0	0					
AF	215													
AF	216	O&M Accounts 908-910	OX_CS	13,510	12,238	170,409	625,332	928	936					
AF	217	Salaries & Wages Accounts 908-910	SALWAGCS	3,056	2,503	119,973	529,713	3	3					
AF	218													
AF	219	Total Customer Operations Expense	OMXCUST	48,550	43,136	344,292	767,821	2,992	3,091					
AF	220													
AF	221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	692,777	807,856	4,881,284	11,255,482	535,801	494,961					
AF	222	Total Salaries and Wages Expense	SALWAGES	1,206,521	1,406,939	8,501,102	19,602,168	933,149	862,029					
AF	223													
AF	224	Total O&M less Fuel and Purchased Power	OMXFPP	3,753,193	4,179,368	26,072,461	65,903,376	1,761,126	1,450,992					
AF	225													
AF	226													
AF	227													
AF	228	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0					
AF	229	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0					
AF	230	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0					
AF	231	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0					
AF	232													
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
AF	201	**ALLOCATION FACTOR TABLE CONTINUED**									
AF	202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
AF	203										
AF	204	**Customer Accounting Expense**									
AF	205	Account 902	OX_902	158	686	171	11,618	53	9,587	2,737,168	0
AF	206	Account 903	OX_903	3,171	13,743	244	16,523	75	13,635	3,892,995	0
AF	207	Account 904	OX_904	21,826	102,002	818	4,459	87	6,475	4,119,690	0
AF	208	Accounts 902 & 903	OX_902_3	3,330	14,428	415	28,141	128	23,222	6,630,163	0
AF	209	O&M Accounts 902-905	OX_CA	25,156	116,430	1,233	32,599	215	29,696	10,749,853	0
AF	210	Salaries & Wages Accounts 902-905	SALWAGCA	1,390	6,025	200	13,539	61	11,172	3,189,877	0
AF	211										
AF	212	**Customer Service Expense**									
AF	213	Account908	OX_908	107,196	517,867	1,597	11,647	172	11,848	1,070,880	0
AF	214	Account909	OX_909	50	218	4	262	1	217	61,832	0
AF	215										
AF	216	O&M Accounts 908-910	OX_CS	107,247	518,086	1,601	11,909	174	12,064	1,132,712	0
AF	217	Salaries & Wages Accounts 908-910	SALWAGCS	91,412	438,300	49	3,006	14	2,489	702,440	0
AF	218										
AF	219	Total Customer Operations Expense	OMXCUST	132,572	635,250	2,851	45,699	393	42,743	12,186,323	0
AF	220										
AF	221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1,913,712	9,341,770	111,192	581,585	14,304	793,552	19,365,113	0
AF	222	Total Salaries and Wages Expense	SALWAGES	3,332,855	16,269,312	193,649	1,012,871	24,911	1,382,028	33,725,914	0
AF	223										
AF	224	Total O&M less Fuel and Purchased Power	OMXFPP	11,383,891	54,519,485	613,167	3,140,026	72,649	4,106,719	97,367,496	0
AF	225										
AF	226										
AF	227										
AF	228	Electric Plant in Service - Production Demand	DPROD	0	0	0	0	0	0	0	0
AF	229	Electric Plant in Service - Transmission Interconnect	DPRODTI	0	0	0	0	0	0	0	0
AF	230	Electric Plant in Service - Production Energy	ENERGY1	0	0	0	0	0	0	0	0
AF	231	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0	0	0	0
AF	232										
AF	233										
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
AF	251	**REVENUES AND BILLING DETERMINANTS**						
AF	252							
AF	253	Sales of Electricity Revenue - Present	SALESREV	618,856,799	238,777,934	23,575,237	120,872,914	1,292,429
AF	254			0	0			
AF	255	Small General Service Sales Revenue	SREVSGSTX	23,575,237	0	23,575,237	0	0
AF	256	Secondary General Service Sales Revenue	SREVSGTX	120,872,914	0	0	120,872,914	0
AF	257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1,292,429	0	0	0	1,292,429
AF	258	Primary General Service	SREVPGTX	66,668,503	0	0	0	0
AF	259	Large General Service Transmission Sales Revenue	SREVLGSTTX	25,630,227	0	0	0	0
AF	260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	115,444,249	0	0	0	0
AF	261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	4,825,564	0	0	0	0
AF	262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	4,248,182	0	0	0	0
AF	263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,280,616	0	0	0	0
AF	264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	7,290,471	0	0	0	0
AF	265	Large School Primary Service Sales Revenue	SREVLSPSTX	116,839	0	0	0	0
AF	266	Large School Secondary Service Sales Revenue	SREVLSSSTX	8,833,634	0	0	0	0
AF	267	Residential Service Sales Revenue	SREVRTX	238,777,934	238,777,934	0	0	0
AF	268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0	0	0	0	0
AF	269							
AF	270							
AF	271	Updated Test Year Sales Revenue	CLAIMREV	761,917,417	273,458,627	28,640,951	140,868,846	1,822,869
AF	272							
AF	273	Updated Test Year Combined Residential Revenue	CLAIMREVR	273,458,627	273,458,627			
AF	274							
AF	275	**PRESENT REVENUES FROM SALES INPUT**						
AF	276	Total Sales of Electricity Revenues		618,856,799	238,777,934	23,575,237	120,872,914	1,292,429
AF	277	Sales of Electricity Revenues Excl Cost of Gas (Present)		618,856,799	238,777,934	23,575,237	120,872,914	1,292,429
AF	278	Remove contents of whole line - used to tie to sales revenue	ENERGY1	0	0	0	0	0
AF	279							
AF	280							
AF	281							
AF	282	**BILLING DETERMINANT INPUTS**						
AF	283	Number of Customer Bills	SCH AF, LN 87	3,118,455	2,490,828	387,588	143,715	34,116
AF	284	Annual kWh Sales @ Meter	SCH AF, LN 56	13,024,297,688	2,366,636,355	285,734,338	2,065,760,672	20,301,638
AF	285	Annual kW - Billed		20,433,446	0	0	6,055,590	0
AF	286							
AF	287							
AF	288	**RATE OF RETURN**						
AF	289	Rate of Return (Equalized)	SCH AF, LN 289	7.56%	7.56%	7.56%	7.56%	7.56%
AF	290							
AF	291							
AF	292	**PROPOSED REVENUES FROM SALES INPUT**						
AF	293	Annual kWh Sales - Proposed	SCH AF, LN 284	13,202,698,566	2,545,037,233	285,734,338	2,065,760,672	20,301,638
AF	294	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		761,917,412	273,646,854	28,661,915	141,022,276	1,824,372
AF	295							
AF	296							
AF	297							
AF	298							
AF	299							
AF	300							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
AF	251	**REVENUES AND BILLING DETERMINANTS**												
AF	252													
AF	253	Sales of Electricity Revenue - Present	SALESREV	8,571,087	8,950,473	66,668,503	141,074,476	4,825,564	4,248,182					
AF	254			0	0		0							
AF	255	Small General Service Sales Revenue	SREVSGSTX	0	0	0	0	0	0					
AF	256	Secondary General Service Sales Revenue	SREVSGTX	0	0	0	0	0	0					
AF	257	Small Municipal & School Service Sales Revenue	SREVSMSTX	0	0	0	0	0	0					
AF	258	Primary General Service	SREVPGTX	0	0	66,668,503	0	0	0					
AF	259	Large General Service Transmission Sales Revenue	SREVLGSTTX	0	0	0	25,630,227	0	0					
AF	260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	0	0	0	115,444,249	0	0					
AF	261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	0	0	0	0	4,825,564	0					
AF	262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	0	0	0	0	0	4,248,182					
AF	263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1,280,616	0	0	0	0	0					
AF	264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	7,290,471	0	0	0	0	0					
AF	265	Large School Primary Service Sales Revenue	SREVLSPSTX	0	116,839	0	0	0	0					
AF	266	Large School Secondary Service Sales Revenue	SREVLSSSTX	0	8,833,634	0	0	0	0					
AF	267	Residential Service Sales Revenue	SREVRTX	0	0	0	0	0	0					
AF	268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0	0	0	0	0	0					
AF	269													
AF	270													
AF	271	Updated Test Year Sales Revenue	CLAIMREV	11,602,847	13,217,680	81,833,997	201,380,161	5,732,781	3,358,658					
AF	272													
AF	273	Updated Test Year Combined Residential Revenue	CLAIMREVR	0	0		0							
AF	274													
AF	275	**PRESENT REVENUES FROM SALES INPUT**												
AF	276	Total Sales of Electricity Revenues		8,571,087	8,950,473	66,668,503	141,074,476	4,825,564	4,248,182					
AF	277	Sales of Electricity Revenues Excl Cost of Gas (Present)		8,571,087	8,950,473	66,668,503	141,074,476	4,825,564	4,248,182					
AF	278	Remove contents of whole line - used to tie to sales revenue	ENERGY1	0	0	0	0	0	0					
AF	279													
AF	280													
AF	281													
AF	282	**BILLING DETERMINANT INPUTS**												
AF	283	Number of Customer Bills	SCH AF, LN 87	10,728	8,772	41,940	768	-	-					
AF	284	Annual kWh Sales @ Meter	SCH AF, LN 56	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754					
AF	285	Annual kW - Billed		576,448	607,313	3,411,312	9,782,783	0	0					
AF	286													
AF	287													
AF	288	**RATE OF RETURN**												
AF	289	Rate of Return (Equalized)	SCH AF, LN 289	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%					
AF	290													
AF	291													
AF	292	**PROPOSED REVENUES FROM SALES INPUT**												
AF	293	Annual kWh Sales - Proposed	SCH AF, LN 284	189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754					
AF	294	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		11,616,768	13,228,494	81,966,941	200,853,894	5,735,540	3,360,358					
AF	295													
AF	296													
AF	297													
AF	298													
AF	299													
AF	300													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
AF	251	**REVENUES AND BILLING DETERMINANTS**									
AF	252										
AF	253	Sales of Electricity Revenue - Present	SALESREV	25,630,227	115,444,249	1,280,616	7,290,471	116,839	8,833,634	238,777,934	0
AF	254										
AF	255	Small General Service Sales Revenue	SREVSGSTX	0	0	0	0	0	0	0	0
AF	256	Secondary General Service Sales Revenue	SREVSGTX	0	0	0	0	0	0	0	0
AF	257	Small Municipal & School Service Sales Revenue	SREVSMSTX	0	0	0	0	0	0	0	0
AF	258	Primary General Service	SREVPGTX	0	0	0	0	0	0	0	0
AF	259	Large General Service Transmission Sales Revenue	SREVLGSTTX	25,630,227	0	0	0	0	0	0	0
AF	260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	0	115,444,249	0	0	0	0	0	0
AF	261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	0	0	0	0	0	0	0	0
AF	262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	0	0	0	0	0	0	0	0
AF	263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	0	0	1,280,616	0	0	0	0	0
AF	264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	0	0	0	7,290,471	0	0	0	0
AF	265	Large School Primary Service Sales Revenue	SREVLSPSTX	0	0	0	0	116,839	0	0	0
AF	266	Large School Secondary Service Sales Revenue	SREVLSSSTX	0	0	0	0	0	8,833,634	0	0
AF	267	Residential Service Sales Revenue	SREVRTX	0	0	0	0	0	0	238,777,934	0
AF	268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0	0	0	0	0	0	0	0
AF	269										
AF	270										
AF	271	Updated Test Year Sales Revenue	CLAIMREV	34,526,078	166,854,083	1,847,178	9,755,669	229,207	12,988,473	273,458,627	0
AF	272										
AF	273	Updated Test Year Combined Residential Revenue	CLAIMREVR							273,458,627	0
AF	274										
AF	275	**PRESENT REVENUES FROM SALES INPUT**									
AF	276	Total Sales of Electricity Revenues		25,630,227	115,444,249	1,280,616	7,290,471	116,839	8,833,634	238,777,934	0
AF	277	Sales of Electricity Revenues Excl Cost of Gas (Present)		25,630,227	115,444,249	1,280,616	7,290,471	116,839	8,833,634	238,777,934	
AF	278	Remove contents of whole line - used to tie to sales revenue	ENERGY1	0	0	0	0	0	0	0	0
AF	279										
AF	280										
AF	281										
AF	282	**BILLING DETERMINANT INPUTS**									
AF	283	Number of Customer Bills	SCH AF, LN 87	144	624	156	10,572	48	8,724	2,490,828	-
AF	284	Annual kWh Sales @ Meter	SCH AF, LN 56	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233	0
AF	285	Annual kW - Billed		1,660,462	8,122,321	93,102	483,346	8,129	599,184	0	0
AF	286										
AF	287										
AF	288	**RATE OF RETURN**									
AF	289	Rate of Return (Equalized)	SCH AF, LN 289	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
AF	290										
AF	291										
AF	292	**PROPOSED REVENUES FROM SALES INPUT**									
AF	293	Annual kWh Sales - Proposed	SCH AF, LN 284	1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233	0
AF	294	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		35,269,390	165,584,504	1,849,362	9,767,406	189,050	13,039,444	273,646,854	
AF	295										
AF	296										
AF	297										
AF	298										
AF	299										
AF	300										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
AP	1	**Allocation Factors**						
AP	2	**DEMAND**						
AP	3							
AP	4	DEMAND - PRODUCTION RELATED						
AP	5	Demand Production (AED 4-CP)	DPROD	1.00000	0.33573	0.03269	0.19267	0.00169
AP	6	Purchased Capacity (AED 4-CP)	DPURCH	1.00000	0.33573	0.03269	0.19267	0.00169
AP	7	Transmission Interconnect (AED 4-CP)	DPRODTI	1.00000	0.33573	0.03269	0.19267	0.00169
AP	8	Production Load Dispatching (AED 4-CP)	DPRODLD	1.00000	0.33573	0.03269	0.19267	0.00169
AP	9							
AP	10							
AP	11	DEMAND - TRANSMISSION RELATED						
AP	12	Demand Transmission System (AED 4-CP)	DTRAN	1.00000	0.34457	0.03324	0.19358	0.00169
AP	13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.38637	0.04464	0.31233	0.00214
AP	14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	1.00000	0.34457	0.03324	0.19358	0.00169
AP	15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.35258	0.04099	0.32470	0.00143
AP	16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.39341	0.04540	0.30975	0.00228
AP	17							
AP	18							
AP	19							
AP	20	DEMAND - DISTRIBUTION RELATED						
AP	21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.48501	0.04508	0.25195	0.00243
AP	22							
AP	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.48501	0.04508	0.25195	0.00243
AP	24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.48501	0.04508	0.25195	0.00243
AP	25							
AP	26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.74389	0.06914	0.13138	0.00372
AP	27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.74389	0.06914	0.13138	0.00372
AP	28							
AP	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.74389	0.06914	0.13138	0.00372
AP	30							
AP	31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.48501	0.04508	0.25195	0.00243
AP	32							
AP	33	AED 4-CP Distribution	AED4CPDIST	1.00000	0.48912	0.04718	0.27479	0.00239
AP	34							
AP	35							
AP	36							
AP	37							
AP	38							
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(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)	DPROD	0.01533	0.01629	0.10101	0.30207	0.00125	0.00126					
AP	6	Purchased Capacity (AED 4-CP)	DPURCH	0.01533	0.01629	0.10101	0.30207	0.00125	0.00126					
AP	7	Transmission Interconnect (AED 4-CP)	DPRODTI	0.01533	0.01629	0.10101	0.30207	0.00125	0.00126					
AP	8	Production Load Dispatching (AED 4-CP)	DPRODLD	0.01533	0.01629	0.10101	0.30207	0.00125	0.00126					
AP	9													
AP	10													
AP	11	DEMAND - TRANSMISSION RELATED												
AP	12	Demand Transmission System (AED 4-CP)	DTRAN	0.01524	0.01647	0.09722	0.29553	0.00122	0.00124					
AP	13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	0.01545	0.01588	0.17285	0.04905	0.00076	0.00054					
AP	14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	0.01524	0.01647	0.09722	0.29553	0.00122	0.00124					
AP	15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	0.01456	0.01040	0.17724	0.07680	0.00076	0.00054					
AP	16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	0.01564	0.01702	0.17193	0.04327	0.00076	0.00054					
AP	17													
AP	18													
AP	19													
AP	20	DEMAND - DISTRIBUTION RELATED												
AP	21	Demand Distribution Primary Substation (NCP)	DDISPSUB	0.02163	0.03668	0.14970	0.00000	0.00390	0.00362					
AP	22													
AP	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	0.02163	0.03668	0.14970	0.00000	0.00390	0.00362					
AP	24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	0.02163	0.03668	0.14970	0.00000	0.00390	0.00362					
AP	25													
AP	26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	0.01266	0.02766	0.00000	0.00000	0.00599	0.00556					
AP	27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	0.01266	0.02766	0.00000	0.00000	0.00599	0.00556					
AP	28													
AP	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	0.01266	0.02766	0.00000	0.00000	0.00599	0.00556					
AP	30													
AP	31	Distribution Load Dispatching (NCP)	DDISTLD	0.02163	0.03668	0.14970	0.00000	0.00390	0.00362					
AP	32													
AP	33	AED 4-CP Distribution	AED4CPDIST	0.02164	0.02338	0.13801	0.00000	0.00174	0.00175					
AP	34													
AP	35													
AP	36													
AP	37													
AP	38													
AP	39													
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
AP	1	**Allocation Factors**									
AP	2	**DEMAND**									
AP	3										
AP	4	DEMAND - PRODUCTION RELATED									
AP	5	Demand Production (AED 4-CP)	DPROD	0.05040	0.25167	0.00261	0.01273	0.00029	0.01601	0.33573	0.00000
AP	6	Purchased Capacity (AED 4-CP)	DPURCH	0.05040	0.25167	0.00261	0.01273	0.00029	0.01601	0.33573	0.00000
AP	7	Transmission Interconnect (AED 4-CP)	DPRODTI	0.05040	0.25167	0.00261	0.01273	0.00029	0.01601	0.33573	0.00000
AP	8	Production Load Dispatching (AED 4-CP)	DPRODLD	0.05040	0.25167	0.00261	0.01273	0.00029	0.01601	0.33573	0.00000
AP	9										
AP	10										
AP	11	DEMAND - TRANSMISSION RELATED									
AP	12	Demand Transmission System (AED 4-CP)	DTRAN	0.05239	0.24313	0.00261	0.01263	0.00029	0.01618	0.34457	0.00000
AP	13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	0.01731	0.03174	0.00189	0.01357	0.00178	0.01410	0.38637	0.00000
AP	14	Transmission Load Dispatching (AED 4-CP)	DTRANLD	0.05239	0.24313	0.00261	0.01263	0.00029	0.01618	0.34457	0.00000
AP	15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	0.01312	0.06369	0.00325	0.01131	0.00095	0.00945	0.35258	0.00000
AP	16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	0.01819	0.02508	0.00160	0.01404	0.00196	0.01507	0.39341	0.00000
AP	17										
AP	18										
AP	19										
AP	20	DEMAND - DISTRIBUTION RELATED									
AP	21	Demand Distribution Primary Substation (NCP)	DDISPSUB	0.00000	0.00000	0.00369	0.01794	0.00061	0.03607	0.48501	0.00000
AP	22										
AP	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	0.00000	0.00000	0.00369	0.01794	0.00061	0.03607	0.48501	0.00000
AP	24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	0.00000	0.00000	0.00369	0.01794	0.00061	0.03607	0.48501	0.00000
AP	25										
AP	26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	0.00000	0.00000	0.00000	0.01266	0.00000	0.02766	0.74389	0.00000
AP	27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	0.00000	0.00000	0.00000	0.01266	0.00000	0.02766	0.74389	0.00000
AP	28										
AP	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	0.00000	0.00000	0.00000	0.01266	0.00000	0.02766	0.74389	0.00000
AP	30										
AP	31	Distribution Load Dispatching (NCP)	DDISTLD	0.00000	0.00000	0.00369	0.01794	0.00061	0.03607	0.48501	0.00000
AP	32										
AP	33	AED 4-CP Distribution	AED4CPDIST	0.00000	0.00000	0.00371	0.01793	0.00041	0.02297	0.48912	0.00000
AP	34										
AP	35										
AP	36										
AP	37										
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
AP	51	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
AP	52							
AP	53	**ENERGY - PRODUCTION RELATED**						
AP	54	Energy @ Generation with losses (kWh)	ENEFUEL	1.00000	0.20150	0.02262	0.16307	0.00161
AP	55	Energy @ Generation with losses(kWh)	ENERGY1	1.00000	0.20150	0.02262	0.16307	0.00161
AP	56	Energy @ Meter (kWh Sales)	ENERGY2	1.00000	0.19277	0.02164	0.15647	0.00154
AP	57			0.00000	0.00000	0.00000	0.00000	0.00000
AP	58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	1.00000	0.36108	0.04054	0.29222	0.00288
AP	59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	1.00000	0.59721	0.04431	0.25482	0.00367
AP	60	Energy @ Meter, less REC opt-out	ENERGYREC	1.00000	0.29608	0.03324	0.24032	0.00236
AP	61							
AP	62	Secondary Line - 1.128389						
AP	63	Sec Line Tranf - 1.125047						
AP	64	Primary - 1.105898						
AP	65	Subtransmission - 1.035919						
AP	66	Transmission - 1.029633						
AP	67							
AP	68	**CUSTOMER**						
AP	69							
AP	70	369-Service Investment (Replacement Costs)	CSERVICE	1.00000	0.69782	0.11447	0.16051	0.01159
AP	71	370-Meters (New Meter Cost)	CMETERS	1.00000	0.57317	0.13559	0.14736	0.01371
AP	72							
AP	73	902-Meter Reading (Customer Count)	CMETRDG	1.00000	0.79874	0.12429	0.04609	0.01094
AP	74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	1.00000	0.79557	0.12380	0.04590	0.01090
AP	75	905-Miscellaneous Customer Accounts	CUSTCAM	1.00000	0.79557	0.12380	0.04590	0.01090
AP	76	908-Customer Assistance	CUSTASST	1.00000	0.79557	0.12380	0.04590	0.01090
AP	77	909-Advertisement	CUSTADVT	1.00000	0.79557	0.12380	0.04590	0.01090
AP	78	910-Miscellaneous Customer Service	CUSTCSM	1.00000	0.79557	0.12380	0.04590	0.01090
AP	79							
AP	80							
AP	81	371-Installation on Customer Premises	CUSTPREM	1.00000	0.00000	0.00000	0.00000	0.00000
AP	82	373-Street Lighting & Signal Systems	CLIGHT	1.00000	0.00000	0.00000	0.00000	0.00000
AP	83							
AP	84	Customer Deposits (Number of Customers)	CUSTDEP	1.00000	0.81271	0.12646	0.04689	0.00000
AP	85							
AP	86							
AP	87	Number of Bills (Annual)	CUSTBILLS	1.00000	0.79874	0.12429	0.04609	0.01094
AP	88	Number of Bills (Weighted)	CUSTWBILLS	1.00000	0.79557	0.12380	0.04590	0.01090
AP	89	Number of Customers	CUST	1.00000	0.79874	0.12429	0.04609	0.01094
AP	90	Transmission Meters (Transmission Customers)	TRANSMET	1.00000	0.00000	0.00000	0.00000	0.00000
AP	91							
AP	92	Major Acct Representatives Acct 908	MAJACCT	1.00000	0.00000	0.00000	0.01944	0.00000
AP	93	Number of Customers (Distribution Only)	CUSTDIST	1.00000	0.79893	0.12432	0.04610	0.01094
AP	94							
AP	95							
AP	96							
AP	97							
AP	98							
AP	99							
AP	100							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AP	51	**ALLOCATION PROPORTIONS TABLE CONTINUED**												
AP	52													
AP	53	**ENERGY - PRODUCTION RELATED**												
AP	54	Energy @ Generation with losses (kWh)	ENEFUEL	0.01495	0.01143	0.13909	0.44197	0.00188	0.00189					
AP	55	Energy @ Generation with losses(kWh)	ENERGY1	0.01495	0.01143	0.13909	0.44197	0.00188	0.00189					
AP	56	Energy @ Meter (kWh Sales)	ENERGY2	0.01435	0.01097	0.13577	0.46289	0.00180	0.00181					
AP	57			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	0.02680	0.02048	0.24925	0.00000	0.00336	0.00339					
AP	59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	0.01595	0.02995	0.01651	0.01560	0.01321	0.00877					
AP	60	Energy @ Meter, less REC opt-out	ENERGYREC	0.02204	0.01685	0.20853	0.17504	0.00276	0.00278					
AP	61													
AP	62	Secondary Line - 1.128389												
AP	63	Sec Line Tranf - 1.125047												
AP	64	Primary - 1.105898												
AP	65	Subtransmission - 1.035919												
AP	66	Transmission - 1.029633												
AP	67													
AP	68	**CUSTOMER**												
AP	69													
AP	70	369-Service Investment (Replacement Costs)	CSERVICE	0.00850	0.00711	0.00000	0.00000	0.00000	0.00000					
AP	71	370-Meters (New Meter Cost)	CMETERS	0.01235	0.01502	0.09320	0.00960	0.00000	0.00000					
AP	72													
AP	73	902-Meter Reading (Customer Count)	CMETRDG	0.00344	0.00281	0.01345	0.00025	0.00000	0.00000					
AP	74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	0.00343	0.00280	0.01415	0.00346	0.00000	0.00000					
AP	75	905-Miscellaneous Customer Accounts	CUSTCAM	0.00343	0.00280	0.01415	0.00346	0.00000	0.00000					
AP	76	908-Customer Assistance	CUSTASST	0.00343	0.00280	0.01415	0.00346	0.00000	0.00000					
AP	77	909-Advertisement	CUSTADVT	0.00343	0.00280	0.01415	0.00346	0.00000	0.00000					
AP	78	910-Miscellaneous Customer Service	CUSTCSM	0.00343	0.00280	0.01415	0.00346	0.00000	0.00000					
AP	79													
AP	80													
AP	81	371-Installation on Customer Premises	CUSTPREM	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000					
AP	82	373-Street Lighting & Signal Systems	CLIGHT	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000					
AP	83													
AP	84	Customer Deposits (Number of Customers)	CUSTDEP	0.00000	0.00000	0.01368	0.00025	0.00000	0.00000					
AP	85													
AP	86													
AP	87	Number of Bills (Annual)	CUSTBILLS	0.00344	0.00281	0.01345	0.00025	0.00000	0.00000					
AP	88	Number of Bills (Weighted)	CUSTWBILLS	0.00343	0.00280	0.01415	0.00346	0.00000	0.00000					
AP	89	Number of Customers	CUST	0.00344	0.00281	0.01345	0.00025	0.00000	0.00000					
AP	90	Transmission Meters (Transmission Customers)	TRANSMET	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000					
AP	91													
AP	92	Major Acct Representatives Acct 908	MAJACCT	0.00000	0.00000	0.16609	0.81447	0.00000	0.00000					
AP	93	Number of Customers (Distribution Only)	CUSTDIST	0.00344	0.00281	0.01345	0.00000	0.00000	0.00000					
AP	94													
AP	95													
AP	96													
AP	97													
AP	98													
AP	99													
AP	100													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
AP	51	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
AP	52										
AP	53	**ENERGY - PRODUCTION RELATED**									
AP	54	Energy @ Generation with losses (kWh)	ENEFUEL	0.07580	0.36617	0.00232	0.01263	0.00020	0.01123	0.20150	0.00000
AP	55	Energy @ Generation with losses(kWh)	ENERGY1	0.07580	0.36617	0.00232	0.01263	0.00020	0.01123	0.20150	0.00000
AP	56	Energy @ Meter (kWh Sales)	ENERGY2	0.07899	0.38390	0.00227	0.01208	0.00019	0.01078	0.19277	0.00000
AP	57			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	58	Energy Efficiency Tracker (energy, excl. transmission)	ENETRKR	0.00000	0.00000	0.00416	0.02264	0.00035	0.02013	0.36108	0.00000
AP	59	Present In-City Revenues (incl. fuel, EECRF)	INCITYREV	0.00000	0.01560	0.00195	0.01400	0.00031	0.02964	0.59721	0.00000
AP	60	Energy @ Meter, less REC opt-out	ENERGYREC	0.02518	0.14985	0.00348	0.01856	0.00030	0.01655	0.29608	0.00000
AP	61										
AP	62	Secondary Line - 1.128389									
AP	63	Sec Line Tranf - 1.125047									
AP	64	Primary - 1.105898									
AP	65	Subtransmission - 1.035919									
AP	66	Transmission - 1.029633									
AP	67										
AP	68	**CUSTOMER**									
AP	69										
AP	70	369-Service Investment (Replacement Costs)	CSERVICE	0.00000	0.00000	0.00000	0.00850	0.00000	0.00711	0.69782	0.00000
AP	71	370-Meters (New Meter Cost)	CMETERS	0.00170	0.00790	0.00208	0.01027	0.00064	0.01438	0.57317	0.00000
AP	72										
AP	73	902-Meter Reading (Customer Count)	CMETRDG	0.00005	0.00020	0.00005	0.00339	0.00002	0.00280	0.79874	0.00000
AP	74	903-Customer Records & Collections (Wgtd Annual Bills)	CUSTREC	0.00065	0.00281	0.00005	0.00338	0.00002	0.00279	0.79557	0.00000
AP	75	905-Miscellaneous Customer Accounts	CUSTCAM	0.00065	0.00281	0.00005	0.00338	0.00002	0.00279	0.79557	0.00000
AP	76	908-Customer Assistance	CUSTASST	0.00065	0.00281	0.00005	0.00338	0.00002	0.00279	0.79557	0.00000
AP	77	909-Advertisement	CUSTADVT	0.00065	0.00281	0.00005	0.00338	0.00002	0.00279	0.79557	0.00000
AP	78	910-Miscellaneous Customer Service	CUSTCSM	0.00065	0.00281	0.00005	0.00338	0.00002	0.00279	0.79557	0.00000
AP	79										
AP	80										
AP	81	371-Installation on Customer Premises	CUSTPREM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	82	373-Street Lighting & Signal Systems	CLIGHT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	83										
AP	84	Customer Deposits (Number of Customers)	CUSTDEP	0.00005	0.00020	0.00000	0.00000	0.00000	0.00000	0.81271	0.00000
AP	85										
AP	86										
AP	87	Number of Bills (Annual)	CUSTBILLS	0.00005	0.00020	0.00005	0.00339	0.00002	0.00280	0.79874	0.00000
AP	88	Number of Bills (Weighted)	CUSTWBILLS	0.00065	0.00281	0.00005	0.00338	0.00002	0.00279	0.79557	0.00000
AP	89	Number of Customers	CUST	0.00005	0.00020	0.00005	0.00339	0.00002	0.00280	0.79874	0.00000
AP	90	Transmission Meters (Transmission Customers)	TRANSMET	0.17742	0.82258	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	91										
AP	92	Major Acct Representatives Acct 908	MAJACCT	0.14049	0.67399	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	93	Number of Customers (Distribution Only)	CUSTDIST	0.00000	0.00000	0.00005	0.00339	0.00002	0.00280	0.79893	0.00000
AP	94										
AP	95										
AP	96										
AP	97										
AP	98										
AP	99										
AP	100										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
AP	101	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
AP	102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
AP	103							
AP	104	**Plant**						
AP	105	Intangible Plant In Service	INTPLT	1.00000	0.42395	0.05297	0.16307	0.00389
AP	106	Production Plant In Service	PRODPLT	1.00000	0.28190	0.02865	0.18077	0.00166
AP	107	Transmission Plant in Service	TRANPLT	1.00000	0.34185	0.03337	0.19737	0.00170
AP	108	Distribution Plant in Service	DISTPLT	1.00000	0.54067	0.05675	0.21089	0.00366
AP	109	General Plant in Service	GENLPLT	1.00000	0.40324	0.04903	0.16954	0.00350
AP	110	Intangible and General Plant in Service	INTGENLPLT	1.00000	0.40962	0.05025	0.16755	0.00362
AP	111	Total Transmission and Distribution Plant	TDPLT	1.00000	0.41681	0.04218	0.20247	0.00244
AP	112	Prod, Trans, and Distr Plant in Service	PTDPLT	1.00000	0.35668	0.03615	0.19280	0.00209
AP	113	Total Electric Plant In Service	TOTPLT	1.00000	0.36142	0.03741	0.19054	0.00223
AP	114	Net Electric Plant In Service	NETPLT	1.00000	0.35087	0.03605	0.19064	0.00213
AP	115	Rate Base	RATEBASE	1.00000	0.34348	0.03550	0.18896	0.00214
AP	116			0.00000	0.00000	0.00000	0.00000	0.00000
AP	117	**Transmission Plant in Service**						
AP	118	Account 352	PLT_352	1.00000	0.34457	0.03324	0.19358	0.00169
AP	119	Account 353	PLT_353	1.00000	0.34433	0.03323	0.19356	0.00169
AP	120	Transmission Overhead Accounts 354-356	OHTRAN	1.00000	0.34444	0.03379	0.20097	0.00171
AP	121	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.34457	0.03324	0.19358	0.00169
AP	122							
AP	123	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000
AP	124	Acct 360-Land and Land Rights	PLT_360	1.00000	0.48501	0.04508	0.25195	0.00243
AP	125	Acct 361-Structures & Improvements	PLT_361	1.00000	0.48501	0.04508	0.25195	0.00243
AP	126	Acct 362-Station Equipment	PLT_362	1.00000	0.48501	0.04508	0.25195	0.00243
AP	127	Acct 364-Towers and Fixtures	PLT_364	1.00000	0.51121	0.04751	0.23975	0.00256
AP	128	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.51121	0.04751	0.23975	0.00256
AP	129	Acct 366-Underground Conduit	PLT_366	1.00000	0.50842	0.04725	0.24105	0.00254
AP	130	Acct 367 - Underground Conductor	PLT_367	1.00000	0.50842	0.04725	0.24105	0.00254
AP	131	Acct 368-Line Transformers	PLT_368	1.00000	0.73017	0.06786	0.13777	0.00365
AP	132	Acct 369-Services	PLT_369	1.00000	0.69782	0.11447	0.16051	0.01159
AP	133	Acct 370-Meters	PLT_370	1.00000	0.57317	0.13559	0.14736	0.01371
AP	134	Acct 371-Inst. on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000
AP	135	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000
AP	136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.51121	0.04751	0.23975	0.00256
AP	137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.50842	0.04725	0.24105	0.00254
AP	138	Accounts 371&373	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000
AP	139							
AP	140	Accts 360-362-Distibution Substation	PLT_SUB	1.00000	0.48501	0.04508	0.25195	0.00243
AP	141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.48501	0.04508	0.25195	0.00243
AP	142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	1.00000	0.74389	0.06914	0.13138	0.00372
AP	143							
AP	144							
AP	145							
AP	146							
AP	147							
AP	148							
AP	149							
AP	150							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AP	101	**ALLOCATION PROPORTIONS TABLE CONTINUED**												
AP	102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**												
AP	103													
AP	104	**Plant**												
AP	105	Intangible Plant In Service	INTPLT	0.01340	0.01555	0.09369	0.21388	0.01018	0.00940					
AP	106	Production Plant In Service	PRODPLT	0.01518	0.01434	0.11624	0.35825	0.00150	0.00151					
AP	107	Transmission Plant in Service	TRANPLT	0.01524	0.01630	0.10152	0.29020	0.00123	0.00123					
AP	108	Distribution Plant in Service	DISTPLT	0.01803	0.03111	0.10384	0.00039	0.02316	0.01150					
AP	109	General Plant in Service	GENLPLT	0.01396	0.01625	0.09813	0.22569	0.01074	0.00992					
AP	110	Intangible and General Plant in Service	INTGENLPLT	0.01379	0.01603	0.09676	0.22205	0.01057	0.00976					
AP	111	Total Transmission and Distribution Plant	TDPLT	0.01630	0.02188	0.10240	0.18093	0.00950	0.00510					
AP	112	Prod, Trans, and Distr Plant in Service	PTDPLT	0.01580	0.01852	0.10857	0.25996	0.00593	0.00350					
AP	113	Total Electric Plant In Service	TOTPLT	0.01562	0.01830	0.10751	0.25657	0.00635	0.00406					
AP	114	Net Electric Plant In Service	NETPLT	0.01573	0.01822	0.11083	0.26579	0.00703	0.00272					
AP	115	Rate Base	RATEBASE	0.01568	0.01787	0.11227	0.27426	0.00704	0.00281					
AP	116			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	117	**Transmission Plant in Service**												
AP	118	Account 352	PLT_352	0.01524	0.01647	0.09722	0.29553	0.00122	0.00124					
AP	119	Account 353	PLT_353	0.01524	0.01647	0.09733	0.29570	0.00123	0.00124					
AP	120	Transmission Overhead Accounts 354-356	OHTRAN	0.01525	0.01633	0.10320	0.28189	0.00121	0.00120					
AP	121	Transmission Underground Accounts 357&358	UGTRAN	0.01524	0.01647	0.09722	0.29553	0.00122	0.00124					
AP	122													
AP	123	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	124	Acct 360-Land and Land Rights	PLT_360	0.02163	0.03668	0.14970	0.00000	0.00390	0.00362					
AP	125	Acct 361-Structures & Improvements	PLT_361	0.02163	0.03668	0.14970	0.00000	0.00390	0.00362					
AP	126	Acct 362-Station Equipment	PLT_362	0.02163	0.03668	0.14970	0.00000	0.00390	0.00362					
AP	127	Acct 364-Towers and Fixtures	PLT_364	0.02073	0.03576	0.13455	0.00000	0.00412	0.00382					
AP	128	Acct 365-Overhead Conductors & Devices	PLT_365	0.02073	0.03576	0.13455	0.00000	0.00412	0.00382					
AP	129	Acct 366-Underground Conduit	PLT_366	0.02082	0.03586	0.13616	0.00000	0.00409	0.00380					
AP	130	Acct 367 - Underground Conductor	PLT_367	0.02082	0.03586	0.13616	0.00000	0.00409	0.00380					
AP	131	Acct 368-Line Transformers	PLT_368	0.01314	0.02814	0.00793	0.00000	0.00588	0.00545					
AP	132	Acct 369-Services	PLT_369	0.00850	0.00711	0.00000	0.00000	0.00000	0.00000					
AP	133	Acct 370-Meters	PLT_370	0.01235	0.01502	0.09320	0.00960	0.00000	0.00000					
AP	134	Acct 371-Inst. on Customer Premises	PLT_371	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000					
AP	135	Acct 373-Street Lighting / Signal Systems	PLT_373	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000					
AP	136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	0.02073	0.03576	0.13455	0.00000	0.00412	0.00382					
AP	137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	0.02082	0.03586	0.13616	0.00000	0.00409	0.00380					
AP	138	Accounts 371&373	PLT_3713	0.00000	0.00000	0.00000	0.00000	0.70828	0.29172					
AP	139													
AP	140	Accts 360-362-Distibution Substation	PLT_SUB	0.02163	0.03668	0.14970	0.00000	0.00390	0.00362					
AP	141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	0.02163	0.03668	0.14970	0.00000	0.00390	0.00362					
AP	142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	0.01266	0.02766	0.00000	0.00000	0.00599	0.00556					
AP	143													
AP	144													
AP	145													
AP	146													
AP	147													
AP	148													
AP	149													
AP	150													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
AP	101	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
AP	102	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
AP	103										
AP	104	**Plant**									
AP	105	Intangible Plant In Service	INTPLT	0.03637	0.17751	0.00212	0.01129	0.00027	0.01527	0.42395	0.00000
AP	106	Production Plant In Service	PRODPLT	0.06070	0.29755	0.00249	0.01269	0.00025	0.01409	0.28190	0.00000
AP	107	Transmission Plant in Service	TRANPLT	0.05168	0.23852	0.00258	0.01267	0.00035	0.01595	0.34185	0.00000
AP	108	Distribution Plant in Service	DISTPLT	0.00007	0.00032	0.00255	0.01549	0.00043	0.03068	0.54067	0.00000
AP	109	General Plant in Service	GENLPLT	0.03837	0.18731	0.00223	0.01172	0.00029	0.01596	0.40324	0.00000
AP	110	Intangible and General Plant in Service	INTGENLPLT	0.03775	0.18429	0.00220	0.01159	0.00028	0.01575	0.40962	0.00000
AP	111	Total Transmission and Distribution Plant	TDPLT	0.03222	0.14871	0.00257	0.01373	0.00038	0.02150	0.41681	0.00000
AP	112	Prod, Trans, and Distr Plant in Service	PTDPLT	0.04491	0.21504	0.00253	0.01326	0.00032	0.01820	0.35668	0.00000
AP	113	Total Electric Plant In Service	TOTPLT	0.04427	0.21230	0.00250	0.01311	0.00032	0.01798	0.36142	0.00000
AP	114	Net Electric Plant In Service	NETPLT	0.04609	0.21969	0.00252	0.01321	0.00032	0.01790	0.35087	0.00000
AP	115	Rate Base	RATEBASE	0.04752	0.22674	0.00251	0.01317	0.00032	0.01755	0.34348	0.00000
AP	116			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	117	**Transmission Plant in Service**									
AP	118	Account 352	PLT_352	0.05239	0.24313	0.00261	0.01263	0.00029	0.01618	0.34457	0.00000
AP	119	Account 353	PLT_353	0.05234	0.24336	0.00261	0.01263	0.00029	0.01618	0.34433	0.00000
AP	120	Transmission Overhead Accounts 354-356	OHTRAN	0.05050	0.23139	0.00256	0.01269	0.00039	0.01594	0.34444	0.00000
AP	121	Transmission Underground Accounts 357&358	UGTRAN	0.05239	0.24313	0.00261	0.01263	0.00029	0.01618	0.34457	0.00000
AP	122										
AP	123	**Distribution Plant in Service**		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	124	Acct 360-Land and Land Rights	PLT_360	0.00000	0.00000	0.00369	0.01794	0.00061	0.03607	0.48501	0.00000
AP	125	Acct 361-Structures & Improvements	PLT_361	0.00000	0.00000	0.00369	0.01794	0.00061	0.03607	0.48501	0.00000
AP	126	Acct 362-Station Equipment	PLT_362	0.00000	0.00000	0.00369	0.01794	0.00061	0.03607	0.48501	0.00000
AP	127	Acct 364-Towers and Fixtures	PLT_364	0.00000	0.00000	0.00332	0.01741	0.00055	0.03522	0.51121	0.00000
AP	128	Acct 365-Overhead Conductors & Devices	PLT_365	0.00000	0.00000	0.00332	0.01741	0.00055	0.03522	0.51121	0.00000
AP	129	Acct 366-Underground Conduit	PLT_366	0.00000	0.00000	0.00336	0.01747	0.00055	0.03531	0.50842	0.00000
AP	130	Acct 367 - Underground Conductor	PLT_367	0.00000	0.00000	0.00336	0.01747	0.00055	0.03531	0.50842	0.00000
AP	131	Acct 368-Line Transformers	PLT_368	0.00000	0.00000	0.00020	0.01294	0.00003	0.02810	0.73017	0.00000
AP	132	Acct 369-Services	PLT_369	0.00000	0.00000	0.00000	0.00850	0.00000	0.00711	0.69782	0.00000
AP	133	Acct 370-Meters	PLT_370	0.00170	0.00790	0.00208	0.01027	0.00064	0.01438	0.57317	0.00000
AP	134	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	135	Acct 373-Street Lighting / Signal Systems	PLT_373	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	136	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	0.00000	0.00000	0.00332	0.01741	0.00055	0.03522	0.51121	0.00000
AP	137	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	0.00000	0.00000	0.00336	0.01747	0.00055	0.03531	0.50842	0.00000
AP	138	Accounts 371&373	PLT_3713	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	139										
AP	140	Accts 360-362-Distibution Substation	PLT_SUB	0.00000	0.00000	0.00369	0.01794	0.00061	0.03607	0.48501	0.00000
AP	141	Accts 364 thru 367-Distribution Primary	PLT_DPRI	0.00000	0.00000	0.00369	0.01794	0.00061	0.03607	0.48501	0.00000
AP	142	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	0.00000	0.00000	0.00000	0.01266	0.00000	0.02766	0.74389	0.00000
AP	143										
AP	144										
AP	145										
AP	146										
AP	147										
AP	148										
AP	149										
AP	150										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
AP	151	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
AP	152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
AP	153							
AP	154	**Production Expense**						
AP	155	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.33573	0.03269	0.19267	0.00169
AP	156	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.25410	0.02657	0.17467	0.00164
AP	157	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.32839	0.03214	0.19105	0.00169
AP	158	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.25890	0.02693	0.17573	0.00164
AP	159							
AP	160	**Transmission Expense**						
AP	161	O&M Accounts 561-567	OX_TRAN	1.00000	0.34391	0.03332	0.19520	0.00169
AP	162	O&M Accounts 569-573	MX_TRAN	1.00000	0.34438	0.03345	0.19646	0.00170
AP	163	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.34375	0.03328	0.19471	0.00169
AP	164	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.34437	0.03341	0.19592	0.00169
AP	165			0.00000	0.00000	0.00000	0.00000	0.00000
AP	166	**Distribution Expense**						
AP	167	Acct 580-Supervision	OX_580	1.00000	0.48918	0.07199	0.17974	0.00598
AP	168	Acct 581-Load Dispatch	OX_581	1.00000	0.48501	0.04508	0.25195	0.00243
AP	169	Acct 582-Station Equipment	OX_582	1.00000	0.48501	0.04508	0.25195	0.00243
AP	170	Acct 583-Overhead Lines	OX_583	1.00000	0.51121	0.04751	0.23975	0.00256
AP	171	Acct 584-Underground Lines	OX_584	1.00000	0.50842	0.04725	0.24105	0.00254
AP	172	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000
AP	173	Acct 586-Metering	OX_586	1.00000	0.57317	0.13559	0.14736	0.01371
AP	174	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000
AP	175	Acct 588-Miscellaneous	OX_588	1.00000	0.54067	0.05675	0.21089	0.00366
AP	176	Acct 589-Rents	OX_589	1.00000	0.54067	0.05675	0.21089	0.00366
AP	177	Acct 590-Supervision	MX_590	1.00000	0.50466	0.04790	0.23668	0.00266
AP	178	Acct 592-Station Equipment	MX_592	1.00000	0.48501	0.04508	0.25195	0.00243
AP	179	Acct 593-Overhead Lines	MX_593	1.00000	0.51121	0.04751	0.23975	0.00256
AP	180	Acct 594-Underground Lines	MX_594	1.00000	0.50842	0.04725	0.24105	0.00254
AP	181	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000
AP	182	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000
AP	183	Acct 597-Metering	MX_597	1.00000	0.57317	0.13559	0.14736	0.01371
AP	184	Acct 598-Miscellaneous	MX_598	1.00000	0.54067	0.05675	0.21089	0.00366
AP	185	O&M Accounts 581-589	OX_DIST	1.00000	0.50044	0.05953	0.19501	0.00429
AP	186	O&M Accounts 591-598	MX_DIST	1.00000	0.49784	0.04671	0.23436	0.00255
AP	187	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.48918	0.07199	0.17974	0.00598
AP	188	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.50466	0.04790	0.23668	0.00266
AP	189			0.00000	0.00000	0.00000	0.00000	0.00000
AP	190							
AP	191							
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AP	151	**ALLOCATION PROPORTIONS TABLE CONTINUED**												
AP	152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**												
AP	153													
AP	154	**Production Expense**												
AP	155	O&M Expense Production Operation Accts 502-509	OX_PROD	0.01533	0.01629	0.10101	0.30207	0.00125	0.00126					
AP	156	O&M Expense Production Maint Accts 511-514	MX_PROD	0.01510	0.01334	0.12417	0.38715	0.00163	0.00165					
AP	157	Salaries and Wages Production Operation	SALWAGPO	0.01531	0.01603	0.10309	0.30972	0.00128	0.00129					
AP	158	Salaries and Wages Production Maintenance	SALWAGPM	0.01512	0.01351	0.12281	0.38214	0.00161	0.00162					
AP	159													
AP	160	**Transmission Expense**												
AP	161	O&M Accounts 561-567	OX_TRAN	0.01524	0.01642	0.09882	0.29294	0.00122	0.00123					
AP	162	O&M Accounts 569-573	MX_TRAN	0.01525	0.01641	0.09963	0.29029	0.00122	0.00122					
AP	163	Salaries & Wages Accounts 561-567	SALWAGTO	0.01524	0.01642	0.09851	0.29394	0.00122	0.00123					
AP	164	Salaries & Wages Accounts 569-573	SALWAGTM	0.01525	0.01642	0.09920	0.29129	0.00122	0.00123					
AP	165			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	166	**Distribution Expense**												
AP	167	Acct 580-Supervision	OX_580	0.01534	0.02458	0.09915	0.00296	0.05600	0.05510					
AP	168	Acct 581-Load Dispatch	OX_581	0.02163	0.03668	0.14970	0.00000	0.00390	0.00362					
AP	169	Acct 582-Station Equipment	OX_582	0.02163	0.03668	0.14970	0.00000	0.00390	0.00362					
AP	170	Acct 583-Overhead Lines	OX_583	0.02073	0.03576	0.13455	0.00000	0.00412	0.00382					
AP	171	Acct 584-Underground Lines	OX_584	0.02082	0.03586	0.13616	0.00000	0.00409	0.00380					
AP	172	Acct 585-Street Lighting	OX_585	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000					
AP	173	Acct 586-Metering	OX_586	0.01235	0.01502	0.09320	0.00960	0.00000	0.00000					
AP	174	Acct 587-Customer Installations	OX_587	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000					
AP	175	Acct 588-Miscellaneous	OX_588	0.01803	0.03111	0.10384	0.00039	0.02316	0.01150					
AP	176	Acct 589-Rents	OX_589	0.01803	0.03111	0.10384	0.00039	0.02316	0.01150					
AP	177	Acct 590-Supervision	MX_590	0.02045	0.03516	0.13344	0.00011	0.01518	0.00375					
AP	178	Acct 592-Station Equipment	MX_592	0.02163	0.03668	0.14970	0.00000	0.00390	0.00362					
AP	179	Acct 593-Overhead Lines	MX_593	0.02073	0.03576	0.13455	0.00000	0.00412	0.00382					
AP	180	Acct 594-Underground Lines	MX_594	0.02082	0.03586	0.13616	0.00000	0.00409	0.00380					
AP	181	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	182	Acct 596-Street Lighting	MX_596	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000					
AP	183	Acct 597-Metering	MX_597	0.01235	0.01502	0.09320	0.00960	0.00000	0.00000					
AP	184	Acct 598-Miscellaneous	MX_598	0.01803	0.03111	0.10384	0.00039	0.02316	0.01150					
AP	185	O&M Accounts 581-589	OX_DIST	0.01667	0.02805	0.10135	0.00127	0.05010	0.04330					
AP	186	O&M Accounts 591-598	MX_DIST	0.02025	0.03486	0.13209	0.00005	0.02757	0.00371					
AP	187	Salaries & Wages Accounts 581-589	SALWAGDO	0.01534	0.02458	0.09915	0.00296	0.05600	0.05510					
AP	188	Salaries & Wages Accounts 591-598	SALWAGDM	0.02045	0.03516	0.13344	0.00011	0.01518	0.00375					
AP	189			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	190													
AP	191													
AP	192													
AP	193													
AP	194													
AP	195													
AP	196													
AP	197													
AP	198													
AP	199													
AP	200													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
AP	151	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
AP	152	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
AP	153										
AP	154	**Production Expense**									
AP	155	O&M Expense Production Operation Accts 502-509	OX_PROD	0.05040	0.25167	0.00261	0.01273	0.00029	0.01601	0.33573	0.00000
AP	156	O&M Expense Production Maint Accts 511-514	MX_PROD	0.06585	0.32130	0.00243	0.01267	0.00023	0.01310	0.25410	0.00000
AP	157	Salaries and Wages Production Operation	SALWAGPO	0.05179	0.25793	0.00259	0.01272	0.00028	0.01574	0.32839	0.00000
AP	158	Salaries and Wages Production Maintenance	SALWAGPM	0.06494	0.31721	0.00244	0.01267	0.00024	0.01327	0.25890	0.00000
AP	159										
AP	160	**Transmission Expense**									
AP	161	O&M Accounts 561-567	OX_TRAN	0.05204	0.24090	0.00260	0.01264	0.00031	0.01610	0.34391	0.00000
AP	162	O&M Accounts 569-573	MX_TRAN	0.05162	0.23867	0.00259	0.01266	0.00033	0.01608	0.34438	0.00000
AP	163	Salaries & Wages Accounts 561-567	SALWAGTO	0.05216	0.24178	0.00260	0.01264	0.00031	0.01611	0.34375	0.00000
AP	164	Salaries & Wages Accounts 569-573	SALWAGTM	0.05175	0.23954	0.00260	0.01265	0.00032	0.01610	0.34437	0.00000
AP	165			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	166	**Distribution Expense**									
AP	167	Acct 580-Supervision	OX_580	0.00052	0.00243	0.00238	0.01297	0.00048	0.02409	0.48918	0.00000
AP	168	Acct 581-Load Dispatch	OX_581	0.00000	0.00000	0.00369	0.01794	0.00061	0.03607	0.48501	0.00000
AP	169	Acct 582-Station Equipment	OX_582	0.00000	0.00000	0.00369	0.01794	0.00061	0.03607	0.48501	0.00000
AP	170	Acct 583-Overhead Lines	OX_583	0.00000	0.00000	0.00332	0.01741	0.00055	0.03522	0.51121	0.00000
AP	171	Acct 584-Underground Lines	OX_584	0.00000	0.00000	0.00336	0.01747	0.00055	0.03531	0.50842	0.00000
AP	172	Acct 585-Street Lighting	OX_585	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	173	Acct 586-Metering	OX_586	0.00170	0.00790	0.00208	0.01027	0.00064	0.01438	0.57317	0.00000
AP	174	Acct 587-Customer Installations	OX_587	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	175	Acct 588-Miscellaneous	OX_588	0.00007	0.00032	0.00255	0.01549	0.00043	0.03068	0.54067	0.00000
AP	176	Acct 589-Rents	OX_589	0.00007	0.00032	0.00255	0.01549	0.00043	0.03068	0.54067	0.00000
AP	177	Acct 590-Supervision	MX_590	0.00002	0.00009	0.00329	0.01716	0.00055	0.03462	0.50466	0.00000
AP	178	Acct 592-Station Equipment	MX_592	0.00000	0.00000	0.00369	0.01794	0.00061	0.03607	0.48501	0.00000
AP	179	Acct 593-Overhead Lines	MX_593	0.00000	0.00000	0.00332	0.01741	0.00055	0.03522	0.51121	0.00000
AP	180	Acct 594-Underground Lines	MX_594	0.00000	0.00000	0.00336	0.01747	0.00055	0.03531	0.50842	0.00000
AP	181	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	182	Acct 596-Street Lighting	MX_596	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	183	Acct 597-Metering	MX_597	0.00170	0.00790	0.00208	0.01027	0.00064	0.01438	0.57317	0.00000
AP	184	Acct 598-Miscellaneous	MX_598	0.00007	0.00032	0.00255	0.01549	0.00043	0.03068	0.54067	0.00000
AP	185	O&M Accounts 581-589	OX_DIST	0.00022	0.00104	0.00247	0.01420	0.00045	0.02760	0.50044	0.00000
AP	186	O&M Accounts 591-598	MX_DIST	0.00001	0.00004	0.00325	0.01699	0.00054	0.03433	0.49784	0.00000
AP	187	Salaries & Wages Accounts 581-589	SALWAGDO	0.00052	0.00243	0.00238	0.01297	0.00048	0.02409	0.48918	0.00000
AP	188	Salaries & Wages Accounts 591-598	SALWAGDM	0.00002	0.00009	0.00329	0.01716	0.00055	0.03462	0.50466	0.00000
AP	189			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	190										
AP	191										
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
AP	201	**ALLOCATION PROPORTIONS TABLE CONTINUED**						
AP	202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**						
AP	203							
AP	204	**Customer Accounting Expense**						
AP	205	Account 902	OX_902	1.00000	0.79874	0.12429	0.04609	0.01094
AP	206	Account 903	OX_903	1.00000	0.79557	0.12380	0.04590	0.01090
AP	207	Account 904	OX_904	1.00000	0.93649	0.00289	0.01651	0.00022
AP	208	Accounts 902 & 903	OX_902_3	1.00000	0.79688	0.12400	0.04598	0.01091
AP	209	O&M Accounts 902-905	OX_CA	1.00000	0.84516	0.08211	0.03578	0.00721
AP	210	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.79715	0.12404	0.04599	0.01092
AP	211			0.00000	0.00000	0.00000	0.00000	0.00000
AP	212	**Customer Service Expense**						
AP	213	Account908	OX_908	1.00000	0.47894	0.07032	0.07738	0.00595
AP	214	Account909	OX_909	1.00000	0.79557	0.12380	0.04590	0.01090
AP	215			0.00000	0.00000	0.00000	0.00000	0.00000
AP	216	O&M Accounts 908-910	OX_CS	1.00000	0.48958	0.07212	0.07632	0.00612
AP	217	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.45911	0.07142	0.03492	0.00629
AP	218							
AP	219	Total Customer Operations Expense	OMXCUST	1.00000	0.79061	0.08165	0.04212	0.00712
AP	220							
AP	221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.39569	0.04760	0.17190	0.00336
AP	222	Total Salaries and Wages Expense	SALWAGES	1.00000	0.39570	0.04760	0.17189	0.00336
AP	223			0.00000	0.00000	0.00000	0.00000	0.00000
AP	224	Total O&M less Fuel and Purchased Power	OMXFPP	1.00000	0.37832	0.04002	0.17842	0.00257
AP	225			0.00000	0.00000	0.00000	0.00000	0.00000
AP	226			0.00000	0.00000	0.00000	0.00000	0.00000
AP	227			0.00000	0.00000	0.00000	0.00000	0.00000
AP	228	Electric Plant in Service - Production Demand	DPROD					
AP	229	Electric Plant in Service - Transmission Interconnect	DPRODTI					
AP	230	Electric Plant in Service - Production Energy	ENERGY1					
AP	231	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000
AP	232							
AP	233							
AP	234							
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE					
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
AP	201	**ALLOCATION PROPORTIONS TABLE CONTINUED**												
AP	202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**												
AP	203													
AP	204	**Customer Accounting Expense**												
AP	205	Account 902	OX_902	0.00344	0.00281	0.01345	0.00025	0.00000	0.00000					
AP	206	Account 903	OX_903	0.00343	0.00280	0.01415	0.00346	0.00000	0.00000					
AP	207	Account 904	OX_904	0.00120	0.00149	0.01211	0.02815	0.00047	0.00049					
AP	208	Accounts 902 & 903	OX_902_3	0.00343	0.00281	0.01386	0.00213	0.00000	0.00000					
AP	209	O&M Accounts 902-905	OX_CA	0.00266	0.00235	0.01325	0.01113	0.00016	0.00017					
AP	210	Salaries & Wages Accounts 902-905	SALWAGCA	0.00343	0.00281	0.01380	0.00185	0.00000	0.00000					
AP	211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	212	**Customer Service Expense**												
AP	213	Account908	OX_908	0.00592	0.00538	0.07572	0.27955	0.00041	0.00042					
AP	214	Account909	OX_909	0.00343	0.00280	0.01415	0.00346	0.00000	0.00000					
AP	215			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	216	O&M Accounts 908-910	OX_CS	0.00584	0.00529	0.07365	0.27028	0.00040	0.00040					
AP	217	Salaries & Wages Accounts 908-910	SALWAGCS	0.00200	0.00164	0.07841	0.34621	0.00000	0.00000					
AP	218													
AP	219	Total Customer Operations Expense	OMXCUST	0.00315	0.00280	0.02234	0.04981	0.00019	0.00020					
AP	220													
AP	221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	0.01416	0.01651	0.09974	0.22999	0.01095	0.01011					
AP	222	Total Salaries and Wages Expense	SALWAGES	0.01416	0.01651	0.09974	0.22999	0.01095	0.01011					
AP	223			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	224	Total O&M less Fuel and Purchased Power	OMXFPP	0.01458	0.01624	0.10130	0.25607	0.00684	0.00564					
AP	225			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	226			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	227			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	228	Electric Plant in Service - Production Demand	DPROD											
AP	229	Electric Plant in Service - Transmission Interconnect	DPRODTI											
AP	230	Electric Plant in Service - Production Energy	ENERGY1											
AP	231	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	232													
AP	233													
AP	234													
AP	235													
AP	236													
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
AP	201	**ALLOCATION PROPORTIONS TABLE CONTINUED**									
AP	202	**INTERNALLY DEVELOPED ALLOCATION FACTORS**									
AP	203										
AP	204	**Customer Accounting Expense**									
AP	205	Account 902	OX_902	0.00005	0.00020	0.00005	0.00339	0.00002	0.00280	0.79874	0.00000
AP	206	Account 903	OX_903	0.00065	0.00281	0.00005	0.00338	0.00002	0.00279	0.79557	0.00000
AP	207	Account 904	OX_904	0.00496	0.02319	0.00019	0.00101	0.00002	0.00147	0.93649	0.00000
AP	208	Accounts 902 & 903	OX_902_3	0.00040	0.00173	0.00005	0.00338	0.00002	0.00279	0.79688	0.00000
AP	209	O&M Accounts 902-905	OX_CA	0.00198	0.00915	0.00010	0.00256	0.00002	0.00233	0.84516	0.00000
AP	210	Salaries & Wages Accounts 902-905	SALWAGCA	0.00035	0.00151	0.00005	0.00338	0.00002	0.00279	0.79715	0.00000
AP	211			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	212	**Customer Service Expense**									
AP	213	Account908	OX_908	0.04794	0.23161	0.00071	0.00521	0.00008	0.00530	0.47894	0.00000
AP	214	Account909	OX_909	0.00065	0.00281	0.00005	0.00338	0.00002	0.00279	0.79557	0.00000
AP	215			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	216	O&M Accounts 908-910	OX_CS	0.04635	0.22393	0.00069	0.00515	0.00007	0.00521	0.48958	0.00000
AP	217	Salaries & Wages Accounts 908-910	SALWAGCS	0.05975	0.28647	0.00003	0.00196	0.00001	0.00163	0.45911	0.00000
AP	218										
AP	219	Total Customer Operations Expense	OMXCUST	0.00860	0.04121	0.00018	0.00296	0.00003	0.00277	0.79061	0.00000
AP	220										
AP	221	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	0.03910	0.19088	0.00227	0.01188	0.00029	0.01621	0.39569	0.00000
AP	222	Total Salaries and Wages Expense	SALWAGES	0.03910	0.19088	0.00227	0.01188	0.00029	0.01621	0.39570	0.00000
AP	223			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	224	Total O&M less Fuel and Purchased Power	OMXFPP	0.04423	0.21183	0.00238	0.01220	0.00028	0.01596	0.37832	0.00000
AP	225			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	226			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	227			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	228	Electric Plant in Service - Production Demand	DPROD								
AP	229	Electric Plant in Service - Transmission Interconnect	DPRODTI								
AP	230	Electric Plant in Service - Production Energy	ENERGY1								
AP	231	Impact of Production Tax Deduction	PRODTAXD	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	232										
AP	233										
AP	234										
AP	235										
AP	236										
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
AP	251	**REVENUES AND BILLING DETERMINANTS**						
AP	252							
AP	253	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.38584	0.03809	0.19532	0.00209
AP	254			0.00000	0.00000	0.00000	0.00000	0.00000
AP	255	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	1.00000	0.00000	0.00000
AP	256	Secondary General Service Sales Revenue	SREVSGTX	1.00000	0.00000	0.00000	1.00000	0.00000
AP	257	Small Municipal & School Service Sales Revenue	SREVSMSTX	1.00000	0.00000	0.00000	0.00000	1.00000
AP	258	Primary General Service	SREVPGTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP	259	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP	260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP	261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	1.00000	0.00000	0.00000	0.00000	0.00000
AP	262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	1.00000	0.00000	0.00000	0.00000	0.00000
AP	263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP	264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP	265	Large School Primary Service Sales Revenue	SREVLSPSTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP	266	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP	267	Residential Service Sales Revenue	SREVRTX	1.00000	1.00000	0.00000	0.00000	0.00000
AP	268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000
AP	269							
AP	270							
AP	271	Updated Test Year Sales Revenue	CLAIMREV	1.00000	0.35891	0.03759	0.18489	0.00239
AP	272			0.00000	0.00000	0.00000	0.00000	0.00000
AP	273	Claimed Combined Residential Revenue	CLAIMREVR	1.00000	1.00000	0.00000	0.00000	0.00000
AP	274	**PRESENT REVENUES FROM SALES INPUT**						
AP	275	#REF!#REF!#REF!#REF!#REF!#REF!#REF!#REF!#REF!#REF!						
AP	276	Total Sales of Electricity Revenues		1.00000	0.38584	0.03809	0.19532	0.00209
AP	277	Sales of Electricity Revenues Excl Cost of Gas (Present)		1.00000	0.38584	0.03809	0.19532	0.00209
AP	278	Remove contents of whole line - used to tie to sales revenue	ENERGY1					
AP	279							
AP	280							
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
AP	251	**REVENUES AND BILLING DETERMINANTS**												
AP	252													
AP	253	Sales of Electricity Revenue - Present	SALESREV	0.01385	0.01446	0.10773	0.22796	0.00780	0.00686					
AP	254			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	255	Small General Service Sales Revenue	SREVSGSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	256	Secondary General Service Sales Revenue	SREVSGTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	257	Small Municipal & School Service Sales Revenue	SREVSMSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	258	Primary General Service	SREVPGTX	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000					
AP	259	Large General Service Transmission Sales Revenue	SREVLGSTTX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000					
AP	260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000					
AP	261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000					
AP	262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000					
AP	263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	265	Large School Primary Service Sales Revenue	SREVLSPSTX	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000					
AP	266	Large School Secondary Service Sales Revenue	SREVLSSSTX	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000					
AP	267	Residential Service Sales Revenue	SREVRTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	269													
AP	270													
AP	271	Updated Test Year Sales Revenue	CLAIMREV	0.01523	0.01735	0.10741	0.26431	0.00752	0.00441					
AP	272			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	273	Claimed Combined Residential Revenue	CLAIMREVR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000					
AP	274	**PRESENT REVENUES FROM SALES INPUT**												
AP	275	#REF!#REF!#REF!#REF!#REF!#REF!#REF!#REF!#REF!#REF!												
AP	276	Total Sales of Electricity Revenues		0.01385	0.01446	0.10773	0.22796	0.00780	0.00686					
AP	277	Sales of Electricity Revenues Excl Cost of Gas (Present)		0.01385	0.01446	0.10773	0.22796	0.00780	0.00686					
AP	278	Remove contents of whole line - used to tie to sales revenue	ENERGY1											
AP	279													
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
AP	251	**REVENUES AND BILLING DETERMINANTS**									
AP	252										
AP	253	Sales of Electricity Revenue - Present	SALESREV	0.04142	0.18654	0.00207	0.01178	0.00019	0.01427	0.38584	0.00000
AP	254			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	255	Small General Service Sales Revenue	SREVSGSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	256	Secondary General Service Sales Revenue	SREVSGTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	257	Small Municipal & School Service Sales Revenue	SREVSMSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	258	Primary General Service	SREVPGTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	259	Large General Service Transmission Sales Revenue	SREVLGSTTX	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	261	Muni & State Street Lighting Service Sales Revenue	SREVSTLTG	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	262	Guard & Flood Lighting Service Sales Revenue	SREVALTG	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	263	Large Municipal Primary Service Sales Revenue	SREVLMPSTX	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	264	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000
AP	265	Large School Primary Service Sales Revenue	SREVLSPSTX	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000
AP	266	Large School Secondary Service Sales Revenue	SREVLSSSTX	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000
AP	267	Residential Service Sales Revenue	SREVRTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	268	Residential Space Heating Service Sales Revenue	SREVRSHTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	269										
AP	270										
AP	271	Updated Test Year Sales Revenue	CLAIMREV	0.04531	0.21899	0.00242	0.01280	0.00030	0.01705	0.35891	0.00000
AP	272			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	273	Claimed Combined Residential Revenue	CLAIMREVR	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000
AP	274	**PRESENT REVENUES FROM SALES INPUT**									
AP	275	#REF!#REF!#REF!#REF!#REF!#REF!#REF!#REF!#REF!#REF!									
AP	276	Total Sales of Electricity Revenues		0.04142	0.18654	0.00207	0.01178	0.00019	0.01427	0.38584	0.00000
AP	277	Sales of Electricity Revenues Excl Cost of Gas (Present)		0.04142	0.18654	0.00207	0.01178	0.00019	0.01427	0.38584	0.00000
AP	278	Remove contents of whole line - used to tie to sales revenue	ENERGY1								
AP	279										
AP	280										
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(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							
ADA	6	Small General Service Uncollectible	SREVSGSTX	10,561	0	10,561	0	0
ADA	7	Secondary General Service Uncollectible	SREVSGTX	60,418	0	0	60,418	0
ADA	8	Small Municipal & School Service Uncollectible	SREVSMSTX	793	0	0	0	793
ADA	9	Primary General Service	SREVPGTX	44,314	0	0	0	0
ADA	10	Large General Service Transmission Uncollectible	SREVLGSTTX	18,161	0	0	0	0
ADA	11	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	84,871	0	0	0	0
ADA	12	Muni & State Street Lighting Service Uncollectible	SREVSTLTG	1,717	0	0	0	0
ADA	13	Guard & Flood Lighting Service Uncollectible	SREVALTG	1,793	0	0	0	0
ADA	14	Large Municipal Primary Service Uncollectible	SREVLMPSTX	681	0	0	0	0
ADA	15	Large Municipal Secondary Service Uncollectible	SREVLMSSTX	3,710	0	0	0	0
ADA	16	Large School Primary Service Uncollectible	SREVLSPSTX	72	0	0	0	0
ADA	17	Large School Secondary Service Uncollectible	SREVLSSSTX	5,387	0	0	0	0
ADA	18	Residential Service Uncollectible	SREVRTX	3,427,784	3,427,784	0	0	0
ADA	19	Residential Space Heating Service Uncollectible	SREVRSHTX	0	0	0	0	0
ADA	20	Total Account 904	EXP_904	3,660,261	3,427,784	10,561	60,418	793
ADA	21							
ADA	22	Total Account 904	EXP_904	1.00000	0.93649	0.00289	0.01651	0.00022
ADA	23							
ADA	24	**928 Residential Notice**						
ADA	25	Combined Residential Revenue	SREVR	618,856,799	238,777,934	23,575,237	120,872,914	1,292,429
ADA	26							
ADA	27	Total 928 Residential Notice	SREVR	1.00000	0.38584	0.03809	0.19532	0.00209
ADA	28							
ADA	29							
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
ADA	1	**ALLOCATED DIRECT ASSIGNMENTS**												
ADA	2	**DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS**												
ADA	3													
ADA	4	**904 Uncollectible Accounts (Write-Offs)**												
ADA	5													
ADA	6	Small General Service Uncollectible	SREVSGSTX	0	0	0	0	0	0					
ADA	7	Secondary General Service Uncollectible	SREVSGTX	0	0	0	0	0	0					
ADA	8	Small Municipal & School Service Uncollectible	SREVSMSTX	0	0	0	0	0	0					
ADA	9	Primary General Service	SREVPGTX	0	0	44,314	0	0	0					
ADA	10	Large General Service Transmission Uncollectible	SREVLGSTTX	0	0	0	18,161	0	0					
ADA	11	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	0	0	0	84,871	0	0					
ADA	12	Muni & State Street Lighting Service Uncollectible	SREVSTLTG	0	0	0	0	1,717	0					
ADA	13	Guard & Flood Lighting Service Uncollectible	SREVALTG	0	0	0	0	0	1,793					
ADA	14	Large Municipal Primary Service Uncollectible	SREVLMPSTX	681	0	0	0	0	0					
ADA	15	Large Municipal Secondary Service Uncollectible	SREVLMSSTX	3,710	0	0	0	0	0					
ADA	16	Large School Primary Service Uncollectible	SREVLSPSTX	0	72	0	0	0	0					
ADA	17	Large School Secondary Service Uncollectible	SREVLSSSTX	0	5,387	0	0	0	0					
ADA	18	Residential Service Uncollectible	SREVRTX	0	0	0	0	0	0					
ADA	19	Residential Space Heating Service Uncollectible	SREVRSHTX	0	0	0	0	0	0					
ADA	20	Total Account 904	EXP_904	4,390	5,459	44,314	103,031	1,717	1,793					
ADA	21													
ADA	22	Total Account 904	EXP_904	0.00120	0.00149	0.01211	0.02815	0.00047	0.00049					
ADA	23													
ADA	24	**928 Residential Notice**												
ADA	25	Combined Residential Revenue	SREVR	8,571,087	8,950,473	66,668,503	141,074,476	4,825,564	4,248,182					
ADA	26													
ADA	27	Total 928 Residential Notice	SREVR	0.01385	0.01446	0.10773	0.22796	0.00780	0.00686					
ADA	28													
ADA	29													
ADA	30													
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)	(y)
ADA	1	**ALLOCATED DIRECT ASSIGNMENTS**									
ADA	2	**DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS**									
ADA	3										
ADA	4	**904 Uncollectible Accounts (Write-Offs)**									
ADA	5										
ADA	6	Small General Service Uncollectible	SREVSGSTX	0	0	0	0	0	0	0	0
ADA	7	Secondary General Service Uncollectible	SREVSGTX	0	0	0	0	0	0	0	0
ADA	8	Small Municipal & School Service Uncollectible	SREVSMSTX	0	0	0	0	0	0	0	0
ADA	9	Primary General Service	SREVPGTX	0	0	0	0	0	0	0	0
ADA	10	Large General Service Transmission Uncollectible	SREVLGSTTX	18,161	0	0	0	0	0	0	0
ADA	11	Large General Service Backbone Transmission Sales Rev	SREVLGSTBTX	0	84,871	0	0	0	0	0	0
ADA	12	Muni & State Street Lighting Service Uncollectible	SREVSTLTG	0	0	0	0	0	0	0	0
ADA	13	Guard & Flood Lighting Service Uncollectible	SREVALTG	0	0	0	0	0	0	0	0
ADA	14	Large Municipal Primary Service Uncollectible	SREVLMPSTX	0	0	681	0	0	0	0	0
ADA	15	Large Municipal Secondary Service Uncollectible	SREVLMSSTX	0	0	0	3,710	0	0	0	0
ADA	16	Large School Primary Service Uncollectible	SREVLSPSTX	0	0	0	0	72	0	0	0
ADA	17	Large School Secondary Service Uncollectible	SREVLSSSTX	0	0	0	0	0	5,387	0	0
ADA	18	Residential Service Uncollectible	SREVRTX	0	0	0	0	0	0	3,427,784	0
ADA	19	Residential Space Heating Service Uncollectible	SREVRSHTX	0	0	0	0	0	0	0	0
ADA	20	Total Account 904	EXP_904	18,161	84,871	681	3,710	72	5,387	3,427,784	0
ADA	21										
ADA	22	Total Account 904	EXP_904	0.00496	0.02319	0.00019	0.00101	0.00002	0.00147	0.93649	0.00000
ADA	23										
ADA	24	**928 Residential Notice**									
ADA	25	Combined Residential Revenue	SREVR	25,630,227	115,444,249	1,280,616	7,290,471	116,839	8,833,634	238,777,934	0
ADA	26										
ADA	27	Total 928 Residential Notice	SREVR	0.04142	0.18654	0.00207	0.01178	0.00019	0.01427	0.38584	0.00000
ADA	28										
ADA	29										
ADA	30										
ADA	31										
ADA	32										
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	UPDATED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS						
1	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%
	REVENUES REQUIRED						
2	**DEMAND COMPONENTS**	494,916,186	494,916,186	191,550,308	18,121,601	99,810,272	943,211
	PRODUCTION COSTS						
3	PRODUCTION DEMAND COMPONENT		174,154,443	59,062,599	5,663,425	33,375,626	293,548
4	PURCHASED CAPACITY COMPONENT		37,032,815	12,573,199	1,203,592	7,093,346	62,380
5	TRANSMISSION INTERCONNECT COMPONENT		1,217,915	412,597	39,628	233,527	2,054
	TRANSMISSION COSTS						
6	TRANSMISSION SYSTEM COMPONENT		164,812,216	57,286,640	5,452,166	31,749,880	276,496
7	TRANSMISSION RADIAL LINES COMPONENT		7,143,609	2,817,296	320,792	2,206,583	15,884
	DISTRIBUTION COSTS						
8	DISTRIBUTION SUBSTATIONS COMPONENT		26,248,255	12,822,000	1,175,190	6,567,945	63,241
9	DISTRIBUTION PRIMARY COMPONENTS		63,449,581	31,004,333	2,839,872	15,871,878	152,819
10	DISTRIBUTION SECONDARY COMPONENTS		7,011,545	5,235,264	479,524	911,210	25,804
11	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		13,845,806	10,336,380	947,413	1,800,276	50,984
12	**CUSTOMER COMPONENTS**	49,713,501	49,713,501	30,056,666	5,191,353	3,801,107	491,604
	CUSTOMER DISTRIBUTION COSTS						
13	DISTRIBUTION SERVICE LATERALS COMPONENTS		5,790,321	4,058,019	656,191	920,159	66,465
14	METERING COMPONENT		12,070,538	6,964,274	1,621,918	1,762,832	164,073
15	STREET AND AREA LIGHTING COMPONENT		6,093,321	0	0	0	0
	CUSTOMER COSTS						
16	METER READING COMPONENT		8,308,084	6,657,778	1,019,093	377,889	89,723
17	CUST ACCT, SALES, & SERVICE COMPONENT		17,866,189	12,714,528	1,946,158	759,508	171,343
18	CUSTOMER OTHER		(414,953)	(337,933)	(52,007)	(19,282)	0
19	**ENERGY COMPONENTS**		217,287,730	51,851,653	5,327,997	37,257,468	388,053
20	PRODUCTION ENERGY COMPONENT		217,287,730	51,851,653	5,327,997	37,257,468	388,053
21	**TOTAL COMPANY**	761,917,417	761,917,417	273,458,627	28,640,951	140,868,846	1,822,869
22	Annual kWh Sales @ Meter		13,024,297,688	2,366,636,355	285,734,338	2,065,760,672	20,301,638
23	Annual kW - Billed		20,433,446	0	0	6,055,590	0
24	Number of Customers		259,871	207,569	32,299	11,976	2,843

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

LINE NO.	DESCRIPTION		TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	
	(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)(o)(p)(q)(r)
	UPDATED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS								
1	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	
	REVENUES REQUIRED								
2	**DEMAND COMPONENTS**	494,916,186	8,039,212	10,102,161	51,852,452	112,646,712	941,165	909,094	
	PRODUCTION COSTS								
3	PRODUCTION DEMAND COMPONENT		2,656,512	2,822,817	17,501,393	52,344,352	216,163	218,007	
4	PURCHASED CAPACITY COMPONENT		564,537	599,866	3,719,560	11,124,040	45,939	46,356	
5	TRANSMISSION INTERCONNECT COMPONENT		18,589	19,753	122,457	366,273	1,513	1,525	
	TRANSMISSION COSTS								
6	TRANSMISSION SYSTEM COMPONENT		2,500,443	2,702,768	15,949,427	48,491,144	200,832	202,420	
7	TRANSMISSION RADIAL LINES COMPONENT		110,685	118,340	1,223,888	320,902	5,401	3,837	
	DISTRIBUTION COSTS								
8	DISTRIBUTION SUBSTATIONS COMPONENT		564,064	956,427	3,903,260	0	101,780	94,347	
9	DISTRIBUTION PRIMARY COMPONENTS		1,363,051	2,311,170	9,432,467	0	245,954	228,037	
10	DISTRIBUTION SECONDARY COMPONENTS		87,819	191,888	0	0	41,530	38,505	
11	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		173,511	379,131	0	0	82,053	76,059	
12	**CUSTOMER COMPONENTS**	49,713,501	278,599	287,559	1,763,811	1,749,480	4,179,657	1,913,664	
	CUSTOMER DISTRIBUTION COSTS								
13	DISTRIBUTION SERVICE LATERALS COMPONENTS		48,728	40,759	0	0	0	0	
14	METERING COMPONENT		147,788	179,675	1,115,105	114,873	0	0	
15	STREET AND AREA LIGHTING COMPONENT		0	0	0	0	4,179,657	1,913,664	
	CUSTOMER COSTS								
16	METER READING COMPONENT		28,210	23,070	110,301	2,020	0	0	
17	CUST ACCT, SALES, & SERVICE COMPONENT		53,872	44,056	544,033	1,632,690	0	0	
18	CUSTOMER OTHER		0	0	(5,628)	(103)	0	0	
19	**ENERGY COMPONENTS**		3,285,036	2,827,960	28,217,734	86,983,969	611,959	535,900	
20	PRODUCTION ENERGY COMPONENT		3,285,036	2,827,960	28,217,734	86,983,969	611,959	535,900	
21	**TOTAL COMPANY**	761,917,417	11,602,847	13,217,680	81,833,997	201,380,161	5,732,781	3,358,658	
22	Annual kWh Sales @ Meter		189,482,716	144,843,147	1,792,504,971	6,111,407,618	23,706,480	23,919,754	
23	Annual kW - Billed		576,448	607,313	3,411,312	9,782,783	0	0	
24	Number of Customers		894	731	3,495	64	0	0	

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

LINE NO.	DESCRIPTION		LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)
	UPDATED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS								
1	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
	REVENUES REQUIRED								
2	**DEMAND COMPONENTS**	494,916,186	19,374,021	93,272,691	1,320,107	6,719,105	175,835	9,926,326	191,550,308
	PRODUCTION COSTS								
3	PRODUCTION DEMAND COMPONENT		8,733,422	43,610,930	451,654	2,204,859	49,606	2,773,212	59,062,599
4	PURCHASED CAPACITY COMPONENT		1,856,038	9,268,002	95,978	468,559	10,540	589,325	12,573,199
5	TRANSMISSION INTERCONNECT COMPONENT		61,110	305,164	3,161	15,429	347	19,406	412,597
	TRANSMISSION COSTS								
6	TRANSMISSION SYSTEM COMPONENT		8,596,217	39,894,927	428,683	2,071,759	47,641	2,655,127	57,286,640
7	TRANSMISSION RADIAL LINES COMPONENT		127,234	193,669	12,030	98,654	13,498	104,842	2,817,296
	DISTRIBUTION COSTS								
8	DISTRIBUTION SUBSTATIONS COMPONENT		0	0	96,182	467,883	15,866	940,562	12,822,000
9	DISTRIBUTION PRIMARY COMPONENTS		0	0	232,419	1,130,633	38,337	2,272,832	31,004,333
10	DISTRIBUTION SECONDARY COMPONENTS		0	0	0	87,819	0	191,888	5,235,264
11	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		0	0	0	173,511	0	379,131	10,336,380
12	**CUSTOMER COMPONENTS**	49,713,501	303,039	1,446,442	26,059	252,540	7,997	279,562	30,056,666
	CUSTOMER DISTRIBUTION COSTS								
13	DISTRIBUTION SERVICE LATERALS COMPONENTS		0	0	0	48,728	0	40,759	4,058,019
14	METERING COMPONENT		20,380	94,493	24,865	122,923	7,630	172,045	6,964,274
15	STREET AND AREA LIGHTING COMPONENT		0	0	0	0	0	0	0
	CUSTOMER COSTS								
16	METER READING COMPONENT		379	1,641	410	27,800	126	22,943	6,657,778
17	CUST ACCT, SALES, & SERVICE COMPONENT		282,299	1,350,391	783	53,089	241	43,815	12,714,528
18	CUSTOMER OTHER		(19)	(84)	0	0	0	0	(337,933)
19	**ENERGY COMPONENTS**		14,849,019	72,134,950	501,012	2,784,024	45,375	2,782,585	51,851,653
20	PRODUCTION ENERGY COMPONENT		14,849,019	72,134,950	501,012	2,784,024	45,375	2,782,585	51,851,653
21	**TOTAL COMPANY**	761,917,417	34,526,078	166,854,083	1,847,178	9,755,669	229,207	12,988,473	273,458,627
22	Annual kWh Sales @ Meter		1,042,839,191	5,068,568,427	29,928,611	159,554,105	2,552,466	142,290,681	2,545,037,233
23	Annual kW - Billed		1,660,462	8,122,321	93,102	483,346	8,129	599,184	0
24	Number of Customers		12	52	13	881	4	727	207,569

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	UPDATED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS						
25	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%
	$/KWH						
26	**DEMAND COMPONENTS**		$0.0375	$0.0753	$0.0634	$0.0483	$0.0465
	PRODUCTION COSTS						
27	PRODUCTION DEMAND COMPONENT		$0.0132	$0.0232	$0.0198	$0.0162	$0.0145
28	PURCHASED CAPACITY COMPONENT		$0.0028	$0.0049	$0.0042	$0.0034	$0.0031
29	TRANSMISSION INTERCONNECT COMPONENT		$0.0001	$0.0002	$0.0001	$0.0001	$0.0001
	TRANSMISSION COSTS						
30	TRANSMISSION SYSTEM COMPONENT		$0.0125	$0.0225	$0.0191	$0.0154	$0.0136
31	TRANSMISSION RADIAL LINES COMPONENT		$0.0005	$0.0011	$0.0011	$0.0011	$0.0008
	DISTRIBUTION COSTS						
32	DISTRIBUTION SUBSTATIONS COMPONENT		$0.0020	$0.0050	$0.0041	$0.0032	$0.0031
33	DISTRIBUTION PRIMARY COMPONENTS		$0.0048	$0.0122	$0.0099	$0.0077	$0.0075
34	DISTRIBUTION SECONDARY COMPONENTS		$0.0005	$0.0021	$0.0017	$0.0004	$0.0013
35	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		$0.0010	$0.0204	$0.0186	$0.0180	$0.0191
36	**CUSTOMER COMPONENTS**		$0.0038	$0.0118	$0.0182	$0.0018	$0.0242
	CUSTOMER DISTRIBUTION COSTS						
37	DISTRIBUTION SERVICE LATERALS COMPONENTS		$0.0004	$0.0016	$0.0023	$0.0004	$0.0033
38	METERING COMPONENT		$0.0009	$0.0027	$0.0057	$0.0009	$0.0081
39	STREET AND AREA LIGHTING COMPONENT		$0.0005	$0.0000	$0.0000	$0.0000	$0.0000
	CUSTOMER COSTS						
40	METER READING COMPONENT		$0.0006	$0.0026	$0.0036	$0.0002	$0.0044
41	CUST ACCT, SALES, & SERVICE COMPONENT		$0.0014	$0.0050	$0.0068	$0.0004	$0.0084
42	CUSTOMER OTHER		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
43	**ENERGY COMPONENTS**		$0.0165	$0.0204	$0.0186	$0.0180	$0.0191
44	PRODUCTION ENERGY COMPONENT		$0.0165	$0.0204	$0.0186	$0.0180	$0.0191
45	**TOTAL COMPANY**		$0.0577	$0.1074	$0.1002	$0.0682	$0.0898

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

LINE NO.	DESCRIPTION		TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	
	(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)(o)(p)(q)(r)
	UPDATED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS								
25	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	
	$/KWH								
26	**DEMAND COMPONENTS**		$0.0424	$0.0697	$0.0289	$0.0184	$0.0397	$0.0380	
	PRODUCTION COSTS								
27	PRODUCTION DEMAND COMPONENT		$0.0140	$0.0195	$0.0098	$0.0086	$0.0091	$0.0091	
28	PURCHASED CAPACITY COMPONENT		$0.0030	$0.0041	$0.0021	$0.0018	$0.0019	$0.0019	
29	TRANSMISSION INTERCONNECT COMPONENT		$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	
	TRANSMISSION COSTS								
30	TRANSMISSION SYSTEM COMPONENT		$0.0132	$0.0187	$0.0089	$0.0079	$0.0085	$0.0085	
31	TRANSMISSION RADIAL LINES COMPONENT		$0.0006	$0.0008	$0.0007	$0.0001	$0.0002	$0.0002	
	DISTRIBUTION COSTS								
32	DISTRIBUTION SUBSTATIONS COMPONENT		$0.0030	$0.0066	$0.0022	$0.0000	$0.0043	$0.0039	
33	DISTRIBUTION PRIMARY COMPONENTS		$0.0072	$0.0160	$0.0053	$0.0000	$0.0104	$0.0095	
34	DISTRIBUTION SECONDARY COMPONENTS		$0.0005	$0.0013	$0.0000	$0.0000	$0.0018	$0.0016	
35	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		$0.0173	$0.0195	$0.0157	$0.0142	$0.0258	$0.0224	
36	**CUSTOMER COMPONENTS**		$0.0015	$0.0020	$0.0010	$0.0003	$0.1763	$0.0800	
	CUSTOMER DISTRIBUTION COSTS								
37	DISTRIBUTION SERVICE LATERALS COMPONENTS		$0.0003	$0.0003	$0.0000	$0.0000	$0.0000	$0.0000	
38	METERING COMPONENT		$0.0008	$0.0012	$0.0006	$0.0000	$0.0000	$0.0000	
39	STREET AND AREA LIGHTING COMPONENT		$0.0000	$0.0000	$0.0000	$0.0000	$0.1763	$0.0800	
	CUSTOMER COSTS								
40	METER READING COMPONENT		$0.0001	$0.0002	$0.0001	$0.0000	$0.0000	$0.0000	
41	CUST ACCT, SALES, & SERVICE COMPONENT		$0.0003	$0.0003	$0.0003	$0.0003	$0.0000	$0.0000	
42	CUSTOMER OTHER		$0.0000	$0.0000	$0.0000	$0.0000	$0.1763	$0.0800	
43	**ENERGY COMPONENTS**		$0.0173	$0.0195	$0.0157	$0.0142	$0.0258	$0.0224	
44	PRODUCTION ENERGY COMPONENT		$0.0173	$0.0195	$0.0157	$0.0142	$0.0258	$0.0224	
45	**TOTAL COMPANY**		$0.0612	$0.0913	$0.0457	$0.0330	$0.2418	$0.1404	

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

LINE NO.	DESCRIPTION		LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)
	UPDATED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS								
25	**RATE OF RETURN**		7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%
	$/KWH								
26	**DEMAND COMPONENTS**		$0.0186	$0.0184	$0.0441	$0.0421	$0.0689	$0.0698	$0.0753
	PRODUCTION COSTS								
27	PRODUCTION DEMAND COMPONENT		$0.0084	$0.0086	$0.0151	$0.0138	$0.0194	$0.0195	$0.0232
28	PURCHASED CAPACITY COMPONENT		$0.0018	$0.0018	$0.0032	$0.0029	$0.0041	$0.0041	$0.0049
29	TRANSMISSION INTERCONNECT COMPONENT		$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0001	$0.0002
	TRANSMISSION COSTS								
30	TRANSMISSION SYSTEM COMPONENT		$0.0082	$0.0079	$0.0143	$0.0130	$0.0187	$0.0187	$0.0225
31	TRANSMISSION RADIAL LINES COMPONENT		$0.0001	$0.0000	$0.0004	$0.0006	$0.0053	$0.0007	$0.0011
	DISTRIBUTION COSTS								
32	DISTRIBUTION SUBSTATIONS COMPONENT		$0.0000	$0.0000	$0.0032	$0.0029	$0.0062	$0.0066	$0.0050
33	DISTRIBUTION PRIMARY COMPONENTS		$0.0000	$0.0000	$0.0078	$0.0071	$0.0150	$0.0160	$0.0122
34	DISTRIBUTION SECONDARY COMPONENTS		$0.0000	$0.0000	$0.0000	$0.0006	$0.0000	$0.0013	$0.0021
35	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		$0.0142	$0.0142	$0.0167	$0.0174	$0.0178	$0.0196	$0.0204
36	**CUSTOMER COMPONENTS**		$0.0003	$0.0003	$0.0009	$0.0016	$0.0031	$0.0020	$0.0118
	CUSTOMER DISTRIBUTION COSTS								
37	DISTRIBUTION SERVICE LATERALS COMPONENTS		$0.0000	$0.0000	$0.0000	$0.0003	$0.0000	$0.0003	$0.0016
38	METERING COMPONENT		$0.0000	$0.0000	$0.0008	$0.0008	$0.0030	$0.0012	$0.0027
39	STREET AND AREA LIGHTING COMPONENT		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
	CUSTOMER COSTS								
40	METER READING COMPONENT		$0.0000	$0.0000	$0.0000	$0.0002	$0.0000	$0.0002	$0.0026
41	CUST ACCT, SALES, & SERVICE COMPONENT		$0.0003	$0.0003	$0.0000	$0.0003	$0.0001	$0.0003	$0.0050
42	CUSTOMER OTHER		$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000	$0.0000
43	**ENERGY COMPONENTS**		$0.0142	$0.0142	$0.0167	$0.0174	$0.0178	$0.0196	$0.0204
44	PRODUCTION ENERGY COMPONENT		$0.0142	$0.0142	$0.0167	$0.0174	$0.0178	$0.0196	$0.0204
45	**TOTAL COMPANY**		$0.0331	$0.0329	$0.0617	$0.0611	$0.0898	$0.0913	$0.1074

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

LINE NO.	DESCRIPTION		TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	$/MONTH/CUSTOMER						
46	**CUSTOMER COMPONENTS**		$15.94	$12.07	$13.39	$26.45	$14.41
47	DISTRIBUTION SERVICE LATERALS COMPONENTS		$1.86	$1.63	$1.69	$6.40	$1.95
48	METERING COMPONENT		$3.87	$2.80	$4.18	$12.27	$4.81
49	STREET AND AREA LIGHTING COMPONENT		$1.95	$0.00	$0.00	$0.00	$0.00
50	METER READING COMPONENT		$2.66	$2.67	$2.63	$2.63	$2.63
51	CUST ACCT, SALES, & SERVICE COMPONENT		$5.73	$5.10	$5.02	$5.28	$5.02
52	CUSTOMER OTHER		($0.13)	($0.14)	($0.13)	($0.13)	$0.00

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

LINE NO.	DESCRIPTION		TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	
	(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)	(n)(o)(p)(q)(r)
	$/MONTH/CUSTOMER								
46	**CUSTOMER COMPONENTS**		$25.97	$32.78	$42.06	$2,277.97			
47	DISTRIBUTION SERVICE LATERALS COMPONENTS		$4.54	$4.65	$0.00	$0.00			
48	METERING COMPONENT		$13.78	$20.48	$26.59	$149.57			
49	STREET AND AREA LIGHTING COMPONENT		$0.00	$0.00	$0.00	$0.00			
50	METER READING COMPONENT		$2.63	$2.63	$2.63	$2.63			
51	CUST ACCT, SALES, & SERVICE COMPONENT		$5.02	$5.02	$12.97	$2,125.90			
52	CUSTOMER OTHER		$0.00	$0.00	($0.13)	($0.13)			

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY - at update
FOR THE 12 MONTH PERIOD ENDED DECEMBER 31, 2020
DOCKET No. 51802

LINE NO.	DESCRIPTION		LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE
	(a)	(b)	(s)	(t)	(u)	(v)	(w)	(x)	(a)
	$/MONTH/CUSTOMER								
46	**CUSTOMER COMPONENTS**		$2,104.43	$2,318.02	$167.05	$23.89	$166.61	$32.05	$12.07
47	DISTRIBUTION SERVICE LATERALS COMPONENTS		$0.00	$0.00	$0.00	$4.61	$0.00	$4.67	$1.63
48	METERING COMPONENT		$141.53	$151.43	$159.39	$11.63	$158.96	$19.72	$2.80
49	STREET AND AREA LIGHTING COMPONENT		$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00
50	METER READING COMPONENT		$2.63	$2.63	$2.63	$2.63	$2.63	$2.63	$2.67
51	CUST ACCT, SALES, & SERVICE COMPONENT		$1,960.41	$2,164.09	$5.02	$5.02	$5.02	$5.02	$5.10
52	CUSTOMER OTHER		($0.13)	($0.13)	$0.00	$0.00	$0.00	$0.00	($0.14)

SOUTHWESTERN PUBLIC SERVICE COMPANY

Comparison of Texas Retail Rate Base

	Total Texas	Residential	Small General Service	Secondary General Service	Small Municipal and School	Large Municipal Service	Large School Service	Primary General Service	Large General Service - Transmissio	Municipal and State Street Lighting	Guard and Flood Lighting
Docket #49831	**2,581,626,920**	913,145,682	83,784,443	491,049,483	4,755,461	34,581,008	39,027,385	312,924,768	676,766,601	16,664,254	8,927,835
Docket #51802	**3,325,208,295**	1,142,158,597	118,028,400	628,347,428	7,103,098	52,132,576	59,407,757	373,318,491	911,965,494	23,400,756	9,345,698
Differenc	**743,581,376**	229,012,915	34,243,957	137,297,945	2,347,637	17,551,568	20,380,372	60,393,724	235,198,892	6,736,503	417,863
Change	**28.80%**	25.08%	40.87%	27.96%	49.37%	50.75%	52.22%	19.30%	34.75%	40.42%	4.68%

Southwestern Public Service Company

Comparison of Major Allocation Factors

SOUTHWESTERN PUBLIC SERVICE COMPANY

Comparison of Texas Retail Major Allocation Factors

Line	Rate Class	Production Capacity AED-4CP	Transmission Capacity AED-4CP	Primary NCP Demand	Line loss-adjusted kWh Energy	Salaries & Wages Excluding Admin & Gen	Customers
	Allocation % from Docket #49831						
1	Residential	34.21%	36.64%	44.09%	18.10%	38.76%	79.70%
2	Small General Service	2.77%	2.86%	3.90%	2.08%	4.38%	12.46%
3	Secondary General	17.84%	18.01%	25.10%	15.79%	16.94%	4.70%
4	Small Municipal and School Service	0.12%	0.12%	0.21%	0.15%	0.31%	1.10%
5	Large Municipal Service	1.24%	1.22%	1.81%	1.32%	1.22%	0.35%
6	Large School Service	0.94%	0.88%	3.63%	1.20%	1.39%	0.28%
7	Primary General	10.73%	9.86%	20.44%	15.64%	11.44%	1.41%
8	Large General Service Transmission	31.87%	30.16%	0.00%	45.30%	23.22%	0.00%
9	Street Lighting Service	0.16%	0.15%	0.48%	0.25%	0.87%	0.00%
10	Guard and Flood Lighting Service	0.12%	0.11%	0.35%	0.18%	1.46%	0.00%
11	Total Texas Retail	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
	Allocation % Current Docket #51802						
1	Residential	33.57%	34.46%	48.50%	20.15%	39.57%	79.89%
2	Small General Service	3.27%	3.32%	4.51%	2.26%	4.76%	12.43%
3	Secondary General	19.27%	19.36%	25.19%	16.31%	17.19%	4.61%
4	Small Municipal and School Service	0.17%	0.17%	0.24%	0.16%	0.34%	1.09%
5	Large Municipal Service	1.53%	1.52%	2.16%	1.50%	1.42%	0.34%
6	Large School Service	1.63%	1.65%	3.67%	1.14%	1.65%	0.28%
7	Primary General	10.10%	9.72%	14.97%	13.91%	9.97%	1.35%
8	Large General Service Transmission	30.21%	29.55%	0.00%	44.20%	23.00%	0.00%
9	Street Lighting Service	0.12%	0.12%	0.39%	0.19%	1.09%	0.00%
10	Guard and Flood Lighting Service	0.13%	0.12%	0.36%	0.19%	1.01%	0.00%
11	Total Texas Retail	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Southwestern Public Service Company

Comparison of Major Allocation Factors

SOUTHWESTERN PUBLIC SERVICE COMPANY

Comparison of Texas Retail Major Allocation Factors

Line	Rate Class	Production Capacity AED-4CP	Transmission Capacity AED-4CP	Primary NCP Demand	Line loss-adjusted kWh Energy	Salaries & Wages Excluding Admin & Gen	Customers
	Nominal Change from Docket 49831						
1	Residential General	-0.64%	-2.18%	4.41%	2.05%	0.81%	0.20%
2	Small General Service	0.50%	0.47%	0.61%	0.19%	0.38%	-0.03%
3	Secondary General	1.43%	1.35%	0.10%	0.52%	0.25%	-0.09%
4	Small Municipal and School Service	0.04%	0.05%	0.03%	0.01%	0.03%	-0.01%
5	Large Municipal Service	0.29%	0.31%	0.36%	0.18%	0.19%	-0.01%
6	Large School Service	0.69%	0.77%	0.03%	-0.06%	0.26%	0.00%
7	Primary General	-0.63%	-0.14%	-5.47%	-1.73%	-1.47%	-0.07%
8	Large General Service Transmission	-1.66%	-0.61%	0.00%	-1.10%	-0.22%	0.00%
9	Street Lighting Service	-0.04%	-0.03%	-0.09%	-0.06%	0.22%	0.00%
10	Guard and Flood Lighting Service	0.01%	0.01%	0.01%	0.01%	-0.45%	0.00%
11	Total Texas Retail	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Relative % Change from Docket 49831						
1	Residential General	-1.87%	-5.95%	10.01%	11.34%	2.08%	0.25%
2	Small General Service	18.21%	16.33%	15.65%	8.94%	8.70%	-0.22%
3	Secondary General	8.02%	7.51%	0.39%	3.28%	1.47%	-1.89%
4	Small Municipal and School Service	35.92%	41.82%	15.46%	5.92%	9.62%	-0.52%
5	Large Municipal Service	23.68%	25.44%	19.67%	13.32%	15.58%	-2.36%
6	Large School Service	74.21%	87.06%	0.96%	-5.01%	18.37%	-0.69%
7	Primary General	-5.88%	-1.41%	-26.74%	-11.07%	-12.82%	-4.65%
8	Large General Service Transmission	-5.22%	-2.02%	not applicable	-2.43%	-0.93%	not applicable
9	Street Lighting Service	-23.66%	-19.07%	-19.18%	-23.66%	25.44%	0.00%
10	Guard and Flood Lighting Service	6.71%	13.11%	3.87%	6.71%	-30.90%	0.00%
11	Total Texas Retail	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

SOUTHWESTERN PUBLIC SERVICE COMPANY
Texas Retail Costs Comparison

	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
				Docket #49831							
Rates of Return	**7.62%**	**7.62%**	**7.62%**	**7.62%**	**7.62%**	**7.62%**	**7.62%**	**7.62%**	**7.62%**	**7.62%**	**7.62%**
REVENUES REQUIRED											
DEMAND COMPONENTS	**504,955,208**	191,353,598	15,549,093	99,727,396	725,191	6,829,764	7,683,024	59,134,874	121,956,417	1,159,169	836,683
PRODUCTION COSTS											
PRODUCTION DEMAND COMPONENT	**199,323,839**	68,905,695	5,481,685	35,353,790	247,015	2,457,630	1,853,158	21,275,854	63,191,105	324,015	233,892
PURCHASED CAPACITY COMPONENT	**37,619,008**	13,031,448	1,033,483	6,665,632	46,578	463,341	349,452	4,011,184	11,912,708	61,086	44,097
TRANSMISSION INTERCONNECT COMPONENT	**1,367,940**	472,007	37,657	242,855	1,697	16,883	12,728	146,156	434,124	2,226	1,607
TRANSMISSION COSTS											
TRANSMISSION SYSTEM COMPONENT	**153,404,263**	56,652,638	4,362,496	27,488,515	181,339	1,855,119	1,343,855	15,056,709	46,065,832	231,011	166,750
TRANSMISSION RADIAL LINES COMPONENT	**7,015,978**	2,728,919	313,309	2,159,356	15,823	109,876	114,878	1,212,086	352,647	5,308	3,775
DISTRIBUTION COSTS											
DISTRIBUTION SUBSTATIONS COMPONENT	**24,396,222**	10,834,818	945,396	6,086,849	50,925	438,504	880,796	4,957,165	-	117,183	84,586
DISTRIBUTION PRIMARY COMPONENTS	**61,442,269**	27,311,613	2,379,293	15,319,157	128,175	1,103,583	2,216,936	12,475,720	-	294,912	212,881
DISTRIBUTION SECONDARY COMPONENTS	**7,170,008**	4,017,549	349,983	2,253,382	18,854	135,253	320,292	-	-	43,380	31,314
DISTRIBUTION LINE TRANSFORMERS COMPON	**13,215,681**	7,398,911	645,792	4,157,861	34,786	249,574	590,930	-	-	80,047	57,780
CUSTOMER COMPONENTS	**50,676,182**	29,781,199	5,168,752	3,803,719	488,053	294,255	293,703	1,979,366	2,795,741	3,006,627	3,064,766
CUSTOMER DISTRIBUTION COSTS											
DISTRIBUTION SERVICE LATERALS COMPONEI	**5,770,017**	4,028,344	655,056	929,834	66,164	49,456	41,162	-	-	-	-
METERING COMPONENT	**13,697,239**	7,356,115	1,642,824	1,664,771	167,474	163,423	175,251	1,229,486	1,297,895	-	-
STREET AND AREA LIGHTING COMPONENT	**6,071,393**	-	-	-	-	-	-	-	-	3,006,627	3,064,766
CUSTOMER COSTS											
METER READING COMPONENT	**7,891,995**	6,310,806	969,080	365,477	85,554	27,414	22,037	109,755	1,872	-	-
CUST ACCT, SALES, & SERVICE COMPONENT	**17,653,365**	12,416,905	1,953,295	863,058	168,862	53,962	55,254	645,958	1,496,073	-	-
CUSTOMER OTHER	**(407,827)**	(330,971)	(51,503)	(19,421)	-	-	-	(5,833)	(100)	-	-
ENERGY COMPONENTS	**139,121,364**	33,208,427	3,367,506	24,218,760	264,953	1,916,944	2,139,739	19,260,258	53,841,357	529,126	374,296
PRODUCTION ENERGY COMPONENT	**139,121,364**	33,208,427	3,367,506	24,218,760	264,953	1,916,944	2,139,739	19,260,258	53,841,357	529,126	374,296
TOTAL COMPANY	**694,752,754**	254,343,224	24,085,351	127,749,875	1,478,198	9,040,963	10,116,466	80,374,497	178,593,514	4,694,921	4,275,745
				Docket #51802							
Rates of Return	**7.56%**	**7.56%**	**7.56%**	**7.56%**	**7.56%**	**7.56%**	**7.56%**	**7.56%**	**7.56%**	**7.56%**	**7.56%**
REVENUES REQUIRED											
DEMAND COMPONENTS	**494,916,186**	191,550,308	18,121,601	99,810,272	943,211	8,039,212	10,102,161	51,852,452	112,646,712	941,165	909,094
PRODUCTION COSTS											
PRODUCTION DEMAND COMPONENT	**174,154,443**	59,062,599	5,663,425	33,375,626	293,548	2,656,512	2,822,817	17,501,393	52,344,352	216,163	218,007
PURCHASED CAPACITY COMPONENT	**37,032,815**	12,573,199	1,203,592	7,093,346	62,380	564,537	599,866	3,719,560	11,124,040	45,939	46,356
TRANSMISSION INTERCONNECT COMPONENT	**1,217,915**	412,597	39,628	233,527	2,054	18,589	19,753	122,457	366,273	1,513	1,525
TRANSMISSION COSTS											
TRANSMISSION SYSTEM COMPONENT	**164,812,216**	57,286,640	5,452,166	31,749,880	276,496	2,500,443	2,702,768	15,949,427	48,491,144	200,832	202,420
TRANSMISSION RADIAL LINES COMPONENT	**7,143,609**	2,817,296	320,792	2,206,583	15,884	110,685	118,340	1,223,888	320,902	5,401	3,837
DISTRIBUTION COSTS											

SOUTHWESTERN PUBLIC SERVICE COMPANY
Texas Retail Costs Comparison

	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
DISTRIBUTION SUBSTATIONS COMPONENT	**26,248,255**	12,822,000	1,175,190	6,567,945	63,241	564,064	956,427	3,903,260	0	101,780	94,347
DISTRIBUTION PRIMARY COMPONENTS	**63,449,581**	31,004,333	2,839,872	15,871,878	152,819	1,363,051	2,311,170	9,432,467	0	245,954	228,037
DISTRIBUTION SECONDARY COMPONENTS	**7,011,545**	5,235,264	479,524	911,210	25,804	87,819	191,888	0	0	41,530	38,505
DISTRIBUTION LINE TRANSFORMERS COMPON	**13,845,806**	10,336,380	947,413	1,800,276	50,984	173,511	379,131	0	0	82,053	76,059
CUSTOMER COMPONENTS	**49,713,501**	30,056,666	5,191,353	3,801,107	491,604	278,599	287,559	1,763,811	1,749,480	4,179,657	1,913,664
CUSTOMER DISTRIBUTION COSTS											
DISTRIBUTION SERVICE LATERALS COMPONEI	**5,790,321**	4,058,019	656,191	920,159	66,465	48,728	40,759	0	0	0	0
METERING COMPONENT	**12,070,538**	6,964,274	1,621,918	1,762,832	164,073	147,788	179,675	1,115,105	114,873	0	0
STREET AND AREA LIGHTING COMPONENT	**6,093,321**	0	0	0	0	0	0	0	0	4,179,657	1,913,664
CUSTOMER COSTS											
METER READING COMPONENT	**8,308,084**	6,657,778	1,019,093	377,889	89,723	28,210	23,070	110,301	2,020	0	0
CUST ACCT, SALES, & SERVICE COMPONENT	**17,866,189**	12,714,528	1,946,158	759,508	171,343	53,872	44,056	544,033	1,632,690	0	0
CUSTOMER OTHER	**(414,953)**	(337,933)	(52,007)	(19,282)	0	0	0	(5,628)	(103)	0	0
ENERGY COMPONENTS	**217,287,730**	51,851,653	5,327,997	37,257,468	388,053	3,285,036	2,827,960	28,217,734	86,983,969	611,959	535,900
PRODUCTION ENERGY COMPONENT	**217,287,730**	51,851,653	5,327,997	37,257,468	388,053	3,285,036	2,827,960	28,217,734	86,983,969	611,959	535,900
TOTAL COMPANY	**761,917,417**	273,458,627	28,640,951	140,868,846	1,822,869	11,602,847	13,217,680	81,833,997	201,380,161	5,732,781	3,358,658
				Difference							
REVENUES REQUIRED											
DEMAND COMPONENTS	**(10,039,022)**	196,710	2,572,508	82,876	218,020	1,209,448	2,419,137	(7,282,422)	(9,309,705)	(218,004)	72,411
PRODUCTION COSTS											
PRODUCTION DEMAND COMPONENT	**(25,169,396)**	(9,843,096)	181,740	(1,978,164)	46,533	198,882	969,659	(3,774,461)	(10,846,753)	(107,852)	(15,885)
PURCHASED CAPACITY COMPONENT	**(586,193)**	(458,249)	170,109	427,714	15,802	101,196	250,414	(291,624)	(788,668)	(15,147)	2,259
TRANSMISSION INTERCONNECT COMPONENT	**(150,025)**	(59,410)	1,971	(9,328)	357	1,706	7,025	(23,699)	(67,851)	(713)	(82)
TRANSMISSION COSTS											
TRANSMISSION SYSTEM COMPONENT	**11,407,953**	634,002	1,089,670	4,261,365	95,157	645,324	1,358,913	892,718	2,425,312	(30,179)	35,670
TRANSMISSION RADIAL LINES COMPONENT	**127,631**	88,377	7,483	47,227	61	809	3,462	11,802	(31,745)	93	62
DISTRIBUTION COSTS											
DISTRIBUTION SUBSTATIONS COMPONENT	**1,852,033**	1,987,182	229,794	481,096	12,316	125,560	75,631	(1,053,905)	0	(15,403)	9,761
DISTRIBUTION PRIMARY COMPONENTS	**2,007,312**	3,692,720	460,579	552,721	24,644	259,468	94,234	(3,043,253)	0	(48,958)	15,156
DISTRIBUTION SECONDARY COMPONENTS	**(158,463)**	1,217,715	129,541	(1,342,172)	6,950	(47,434)	(128,404)	0	0	(1,850)	7,191
DISTRIBUTION LINE TRANSFORMERS COMPON	**630,125**	2,937,469	301,621	(2,357,585)	16,198	(76,063)	(211,799)	0	0	2,006	18,279
CUSTOMER COMPONENTS	**(962,681)**	275,467	22,601	(2,612)	3,551	(15,656)	(6,144)	(215,555)	(1,046,261)	1,173,030	(1,151,102)
CUSTOMER DISTRIBUTION COSTS											
DISTRIBUTION SERVICE LATERALS COMPONEI	**20,304**	29,675	1,135	(9,675)	301	(728)	(403)	0	0	0	0
METERING COMPONENT	**(1,626,701)**	(391,841)	(20,906)	98,061	(3,401)	(15,635)	4,424	(114,381)	(1,183,022)	0	0
STREET AND AREA LIGHTING COMPONENT	**21,928**	0	0	0	0	0	0	0	0	1,173,030	(1,151,102)
CUSTOMER COSTS											
METER READING COMPONENT	**416,089**	346,972	50,013	12,412	4,169	796	1,033	546	148	0	0
CUST ACCT, SALES, & SERVICE COMPONENT	**212,824**	297,623	(7,137)	(103,550)	2,481	(90)	(11,198)	(101,925)	136,617	0	0
CUSTOMER OTHER	**(7,126)**	(6,962)	(504)	139	0	0	0	205	(3)	0	0
ENERGY COMPONENTS	**78,166,366**	18,643,226	1,960,491	13,038,708	123,100	1,368,092	688,221	8,957,476	33,142,612	82,833	161,604
PRODUCTION ENERGY COMPONENT	**78,166,366**	18,643,226	1,960,491	13,038,708	123,100	1,368,092	688,221	8,957,476	33,142,612	82,833	161,604

SOUTHWESTERN PUBLIC SERVICE COMPANY
Texas Retail Costs Comparison

	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
TOTAL COMPANY	**67,164,663**	19,115,403	4,555,600	13,118,971	344,671	2,561,884	3,101,214	1,459,500	22,786,647	1,037,860	(917,087)
				% Change							
REVENUES REQUIRED											
DEMAND COMPONENTS	**-1.99%**	0.10%	16.54%	0.08%	30.06%	17.71%	31.49%	-12.31%	-7.63%	-18.81%	8.65%
PRODUCTION COSTS											
PRODUCTION DEMAND COMPONENT	**-12.63%**	-14.28%	3.32%	-5.60%	18.84%	8.09%	52.32%	-17.74%	-17.16%	-33.29%	-6.79%
PURCHASED CAPACITY COMPONENT	**-1.56%**	-3.52%	16.46%	6.42%	33.93%	21.84%	71.66%	-7.27%	-6.62%	-24.80%	5.12%
TRANSMISSION INTERCONNECT COMPONENT	**-10.97%**	-12.59%	5.24%	-3.84%	21.05%	10.11%	55.20%	-16.22%	-15.63%	-32.05%	-5.12%
TRANSMISSION COSTS											
TRANSMISSION SYSTEM COMPONENT	**7.44%**	1.12%	24.98%	15.50%	52.47%	34.79%	101.12%	5.93%	5.26%	-13.06%	21.39%
TRANSMISSION RADIAL LINES COMPONENT	**1.82%**	3.24%	2.39%	2.19%	0.39%	0.74%	3.01%	0.97%	-9.00%	1.75%	1.65%
DISTRIBUTION COSTS											
DISTRIBUTION SUBSTATIONS COMPONENT	**7.59%**	18.34%	24.31%	7.90%	24.18%	28.63%	8.59%	-21.26%	0.00%	-13.14%	11.54%
DISTRIBUTION PRIMARY COMPONENTS	**3.27%**	13.52%	19.36%	3.61%	19.23%	23.51%	4.25%	-24.39%	0.00%	-16.60%	7.12%
DISTRIBUTION SECONDARY COMPONENTS	**-2.21%**	30.31%	37.01%	-59.56%	36.86%	-35.07%	-40.09%	0.00%	0.00%	-4.26%	22.96%
DISTRIBUTION LINE TRANSFORMERS COMPON	**4.77%**	39.70%	46.71%	-56.70%	46.56%	-30.48%	-35.84%	0.00%	0.00%	2.51%	31.64%
CUSTOMER COMPONENTS	**-1.90%**	0.92%	0.44%	-0.07%	0.73%	-5.32%	-2.09%	-10.89%	-37.42%	39.01%	-37.56%
CUSTOMER DISTRIBUTION COSTS											
DISTRIBUTION SERVICE LATERALS COMPONEI	**0.35%**	0.74%	0.17%	-1.04%	0.46%	-1.47%	-0.98%	0.00%	0.00%	0.00%	0.00%
METERING COMPONENT	**-11.88%**	-5.33%	-1.27%	5.89%	-2.03%	-9.57%	2.52%	-9.30%	-91.15%	0.00%	0.00%
STREET AND AREA LIGHTING COMPONENT	**0.36%**	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	39.01%	-37.56%
CUSTOMER COSTS											
METER READING COMPONENT	**5.27%**	5.50%	5.16%	3.40%	4.87%	2.90%	4.69%	0.50%	7.91%	0.00%	0.00%
CUST ACCT, SALES, & SERVICE COMPONENT	**1.21%**	2.40%	-0.37%	-12.00%	1.47%	-0.17%	-20.27%	-15.78%	9.13%	0.00%	0.00%
CUSTOMER OTHER	**1.75%**	2.10%	0.98%	-0.72%	0.00%	0.00%	0.00%	-3.51%	3.09%	0.00%	0.00%
ENERGY COMPONENTS	**56.19%**	56.14%	58.22%	53.84%	46.46%	71.37%	32.16%	46.51%	61.56%	15.65%	43.18%
PRODUCTION ENERGY COMPONENT	**56.19%**	56.14%	58.22%	53.84%	46.46%	71.37%	32.16%	46.51%	61.56%	15.65%	43.18%
TOTAL COMPANY	**9.67%**	7.52%	18.91%	10.27%	23.32%	28.34%	30.66%	1.82%	12.76%	22.11%	-21.45%

Southwestern Public Service Company
Production Cost Recovery Factor (PCRF) Baseline
at December 31, 2020

Line No.	Description	Texas Jurisdiction	Production Demand	Purchased Capacity	PCRF Costs
1	**Purchased Power Capacity Costs**				
2	Purchased Capacity from non-affiliates - PPC	36,266,758	0	36,266,758	36,266,758
3	Purchased Capacity from Affiliates - APC	0	0	0	0
5	**Net Production Capacity Invested Capital - PCIC**				
6	Gross Plant in Service	###########	1,287,364,206	0	##########
7	Accumulated Depreciation	(790,351,350)	(677,749,055)	0	##########
8	Accumulated Deferred Income Taxes	(213,858,172)	(169,719,169)	0	##########
9	Net Plant in Service	###########	1,318,283,936	0	439,895,982
11	**Total Production Capacity Invested Capital - PCIC**	###########	1,318,283,936	0	439,895,982
12	**Authorized Rate of Return on Invested Capital - RO**	7.56%	7.56%	7.56%	7.56%
13	Depreciation Expense - PCDEP	101,666,342	57,201,187	0	57,201,187
14	Property Taxes	40,046,137	7,019,260	0	7,019,260
15	Misc. Taxes	65,493	11,480	0	11,480
16	Total Other Taxes - PCOT	40,111,631	7,030,740	0	7,030,740
17	Income Tax Expense				
18	Earnings		99,662,266	0	
19	Weighted Cost of Debt		1.91%	1.91%	
20	Synchronized Interest		25,179,223	0	
21	Permanent Timing Differences		958,742	0	
22	State Taxable Income		75,441,784	0	
23	State Tax Rate		2.08%	2.08%	
24	State Income Tax Expense		1,566,021	0	
25	Federal Taxable Income		73,875,764	0	
26	Federal Tax Rate		21.00%	21.00%	
27	Federal Income Tax Expense		15,513,910	0	
28	Production Tax Deduction		0	0	
29	Subtotal Income Tax Expense		15,513,910	0	
30	Income Tax Gross Up Factor		1.292656	1.292656	
31	Total Income Tax Expense		20,054,145	0	20,054,145

Southwestern Public Service Company
Production Cost Recovery Factor (PCRF) Baseline
at December 31, 2020

	Customer Class Allocation	AED-4CP	PPCRC-CLASS	APCRC-CLASS	RORAT	PCDEPRC-CLASS	PCFITRC-CLASS	PCOTRC-CLASS
32	Residential Service	33.573%	$ 12,175,847	$ -	7.56%	$ 19,204,168	$ 6,732,783	$ 2,360,432
33	Small General Service	3.269%	$ 1,185,713	$ -	7.56%	$ 1,870,148	$ 655,655	$ 229,865
34	Secondary General	19.267%	$ 6,987,533	$ -	7.56%	$ 11,020,978	$ 3,863,841	$ 1,354,616
35	Primary General	10.101%	$ 3,663,337	$ -	7.56%	$ 5,777,941	$ 2,025,686	$ 710,181
36	LGS-T 69 - 115 kV	5.040%	$ 1,827,885	$ -	7.56%	$ 2,883,004	$ 1,010,751	$ 354,357
37	LGS-T 115 + kV	25.167%	$ 9,127,126	$ -	7.56%	$ 14,395,619	$ 5,046,955	$ 1,769,401
38	Small Municipal & School	0.169%	$ 61,441	$ -	7.56%	$ 96,907	$ 33,975	$ 11,911
39	Large Municipal	1.533%	$ 556,107	$ -	7.56%	$ 877,112	$ 307,506	$ 107,808
40	Large Schools	1.629%	$ 590,838	$ -	7.56%	$ 931,890	$ 326,711	$ 114,541
41	Municipal & State Street Lighting	0.125%	$ 45,262	$ -	7.56%	$ 71,388	$ 25,028	$ 8,775
42	Guard & Flood Lighting	0.126%	$ 45,669	$ -	7.56%	$ 72,031	$ 25,253	$ 8,853

Southwestern Public Service Company
Production Cost Recovery Factor (PCRF) Baseline
at December 31, 2020

	Allocators	Texas Jurisdiction
	Production Demand	
43	12CP-PROD	57.3561%
	Plant in Service - Demand	
44	PIS-PROD	58.0626%
	Plant in Service - Net	
45	PIS-NET	53.3035%
	Plant in Service - Production, Transmission, Distribution	
46	PIS-PTD	53.8500%
	Direct Assigned	
47	TX	100.00%
48	NM	0.00%
49	WHLS	0.00%

		Production Demand	Purchased Capacity
	Payroll excluding A&G (Functional)		
50	SALWAGXAG	40.020%	0.000%
	Production Demand (Functional)		
51	DPROD	100.000%	0.000%
	Plant in Service - Production (Functional)		
52	PRODPLT	56.667%	0.000%
	Production Demand Purchases (Functional)		
53	DPURCH	0.000%	100.000%
	Plant in Service - Net (Functional)		
54	NETPLT	17.528%	0.000%

Southwestern Public Service Company
Transmission Cost Recovery (TCRF) Baseline
at December 31, 2020

Line No.	Description	TCRF Baseline
1	**Invested Capital**	
2	Total Transmission Gross Plant in Service	$ 1,685,231,077
3	Accumulated Depreciation	(260,337,232)
4	Accumulated Deferred Income Taxes	$ (271,094,453)
5	Net Plant in Service and Transmission ADIT	$ 1,153,799,392
6	Authorized Rate of Return on Invested Capital	7.56%
7	Return on Invested Capital	$ 87,227,234
8	Depreciation Expense	$ 47,880,713
9	Property Tax	$ 14,743,296
10	Misc. Taxes	$ 24,112
11	Income Tax Expense	
12	Earnings	$ 87,227,234
13	Weighted Cost of Debt	1.91%
14	Synchronized Interest	$ 22,037,568
15	Permanent Differences	(2,221,062)
16	State Taxable Income	$ 62,968,604
17	State Tax Rate	2.08%
18	State Income Tax Expense	$ 1,307,102
19	Federal Tax Rate	21.00%
20	Federal Income Tax Expense	$ 12,948,915
21	Impact of Production Tax Deduction	-
22	Subtotal Income Tax Expense	$ 14,256,018
23	Income Tax Gross Up Factor	1.2926557
24	Income Tax Expense	$ 18,428,123
25	Revenue Credits	$ (101,467,455)
26	**Total Investment Related Costs - "revreqt"**	$ 66,836,024
	Approved Transmission Charges	
27	RTO Administrative Fees	
28	SPP Schedule 1a - 561.4	$ 2,465,517
29	SPP Schedule 1a - 561.8	1,149,701
30	Total RTO Administrative Fees	$ 3,615,219
31	Wholesale Transmission Charges	
32	Schedule 9 Lea County	$ 5,836,462
33	Schedule 11	69,607,800
34	Schedule 12	1,306,923
35	Non-RTO Wholesale Transmission	-
36	Total Wholesale Transmission Charges	$ 76,751,185
37	**Total Approved Transmission Charges - "ATC"**	$ 80,366,404
41	**Total TCRF Baseline Costs**	**$ 147,202,428**

Southwestern Public Service Company
Transmission Cost Recovery (TCRF) Baseline
at December 31, 2020

	Allocators	Texas Jurisdiction
	Transmission Demand	
42	12CP-TRAN	44.90%
	Production Demand	
43	12CP-PROD	57.36%
	Retail Transmission Demand	
44	RETAIL-TRAN	64.92%
	Transmission Plant in Service	
45	PIS-TRAN	45.65%
	Net Plant in Service	
46	PIS-NET	53.30%
	Direct Assigned	
47	TX	100.00%
48	NM	0.00%
49	WHLS	0.00%

		Production Energy	Transmission Interconnection
	Transmission System (Functional)		
50	DTRAN	0.000%	0.000%
	Transmission Radial Lines - Gross (Functional)		
51	DTRANRADGRS	0.000%	0.000%
	Transmission Radial Lines - Depreciation (Functional)		
52	DTRANRADDEP	0.000%	0.000%
	Transmission Radial Lines - Net (Functional)		
53	DTRANRADNET	0.000%	0.000%
	Transmission Interconnection (Functional)		
54	DPRODTI	0.000%	100.000%
	Plant in Service Transmission (Functional)		
55	TRANPLT	3.002%	1.009%
	Plant in Service Net (Functional)		
56	NETPLT	24.002%	0.266%

Southwestern Public Service Company
Transmission Cost Recovery (TCRF) Baseline
at December 31, 2020

	Customer Class Allocation	**ClassALLOC**
57	Residential Service	34.953%
58	Small General Service	3.357%
59	Secondary General Service	19.747%
60	Primary General Service	9.987%
61	LGS-T 69 - 115 kV	5.073%
62	LGS-T 115 kV +	23.313%
63	Small Municipal and School Service	0.170%
64	Large Municipal Service	1.518%
65	Large School Service	1.641%
66	Municipal & State Street Lighting Service	0.120%
67	Guard & Flood Lighting Service	0.120%
68	Total	100.000%

Southwestern Public Service Company
Transmission Cost Recovery (TCRF) Baseline
at December 31, 2020

Southwestern Public Service Company
Transmission Cost Recovery (TCRF) Baseline
at December 31, 2020

Transmission System	Radial Lines
100.000%	0.000%
0.000%	100.000%
0.000%	100.000%
0.000%	100.000%
0.000%	0.000%
92.018%	3.971%
35.388%	1.428%

Southwestern Public Service Company
Distribution Cost Recovery Factor (DCRF) Baseline
at December 31, 2020

Line No.	Description	Distribution Costs							
		Substations	Primary System	Secondary System	Line Transformers	Service Laterals	Lighting	Metering	Total Distribution Costs
	Distribution Invested Capital								
1	Gross Plant in Service	234,929,930	484,266,510	52,845,946	157,031,694	66,096,898	33,038,774	55,895,159	1,084,104,909
2	Accumulated Depreciation	(46,801,746)	(129,378,262)	(13,993,354)	(56,183,185)	(28,765,387)	(11,576,310)	(22,701,310)	(309,399,554)
3	Accumulated Deferred Income Taxes	(38,096,708)	(72,071,143)	(7,881,265)	(20,173,355)	(7,619,571)	(3,971,198)	(6,471,051)	(156,284,291)
4	Total Distribution Invested Capital - $\mathbf{DIC_{RC}}$	150,031,476	282,817,104	30,971,327	80,675,154	29,711,941	17,491,266	26,722,798	618,421,065
5	Authorized Rate of Return on Invested Capital - $\mathbf{ROR_{AT}}$	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	
6	Return on Invested Capital	11,342,380	21,380,973	2,341,432	6,099,042	2,246,223	1,322,340	2,020,243	46,752,633
	Approved Distribution Charges								
7	Depreciation Expense - $\mathbf{DEPR_{RC}}$	5,545,763	16,922,525	1,864,153	3,886,412	1,967,678	1,589,161	3,226,228	35,001,920
8	Property Tax	1,970,875	3,768,170	412,731	1,049,647	389,056	240,716	397,099	8,228,293
9	Other Taxes	3,223	6,163	675	1,717	636	394	649	13,457
10	Taxes Other Than Income Excl Payroll - $\mathbf{OT_{RC}}$	1,974,098	3,774,332	413,406	1,051,364	389,693	241,109	397,748	8,241,750
	Income Tax Expense								
11	Net Original Cost Rate Base	150,031,476	282,817,104	30,971,327	80,675,154	29,711,941	17,491,266	26,722,798	618,421,065
12	Return on Rate Base	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	7.56%	
13	Earnings	11,342,380	21,380,973	2,341,432	6,099,042	2,246,223	1,322,340	2,020,243	46,752,633
14	Net Original Cost Rate Base	150,031,476	282,817,104	30,971,327	80,675,154	29,711,941	17,491,266	26,722,798	618,421,065
15	Composite Cost of Debt	1.91%	1.91%	1.91%	1.91%	1.91%	1.91%	1.91%	1.91%
16	Synchronized Interest	2,865,601	5,401,807	591,552	1,540,895	567,498	334,083	510,405	11,811,842
17	Permanent Differences	(254,170)	18,246	1,412	21,279	752	(20,441)	(14,506)	(247,429)
18	Taxable Income	8,222,608	15,997,412	1,751,292	4,579,425	1,679,476	967,816	1,495,332	34,693,361
19	State Tax Rate	2.08%	2.08%	2.08%	2.08%	2.08%	2.08%	2.08%	2.08%
20	State Income Tax Expense	170,685	332,074	36,353	95,060	34,863	20,090	31,040	720,165
21	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%
22	Federal Income Tax Expense	1,690,904	3,289,721	360,137	941,717	345,369	199,022	307,501	7,134,371
23	ITC Amortization								0
24	Subtotal Income Tax Expense	1,861,589	3,621,795	396,490	1,036,776	380,231	219,112	338,541	7,854,536
25	Income Tax Gross Up Factor	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557	1.2926557
26	Total Income Tax Expense - $\mathbf{FIT_{RC}}$	2,406,393	4,681,734	512,526	1,340,195	491,508	283,237	437,618	10,153,211

Southwestern Public Service Company
Distribution Cost Recovery Factor (DCRF) Baseline
at December 31, 2020

Calculation of $ALLOC_{CLASS}$ Term
Customer Class:

		Distribution Substations NCP	Secondary Distribution System NCP	Secondary Distribution System NCP	Line Transformers NCP	Service Replacement Costs	Lighting Direct-charged	Meter Replacement Costs	Total Distribution	**ALLOC CLASS**
	Residential Service	48.501%	74.389%	74.389%	74.389%	69.782%		57.317%		65.046%
27	Distribution Invested Capital	$ 72,767,372	$ 210,385,061	$ 23,039,288	$ 60,013,510	$ 20,733,672		$ 15,316,789	$ 402,255,691	
	Small General Service	4.508%	6.914%	6.914%	6.914%	11.447%		13.559%		6.640%
28	Distribution Invested Capital	$ 6,763,290	$ 19,554,027	$ 2,141,363	$ 5,577,895	$ 3,400,985		$ 3,623,233	$ 41,060,794	
	Secondary General Service	25.195%	13.138%	13.138%	13.138%	16.051%		14.736%		15.901%
29	Distribution Invested Capital	$ 37,800,035	$ 37,157,743	$ 4,069,148	$ 10,599,453	$ 4,769,206		$ 3,937,952	$ 98,333,537	
	Primary General Service	14.970%	0.000%	0.000%	0.000%	0.000%		9.320%		4.034%
30	Distribution Invested Capital	$ 22,459,368	$ -	$ -	$ -	$ -		$ 2,490,492	$ 24,949,860	
	Small Municipal and School Service	0.243%	0.372%	0.372%	0.372%	1.159%		1.371%		0.411%
31	Distribution Invested Capital	$ 363,832	$ 1,051,910	$ 115,195	$ 300,063	$ 344,371		$ 366,427	$ 2,541,797	
	Large Municipal Service	2.163%	1.266%	1.266%	1.266%	0.850%		1.235%		1.427%
32	Distribution Invested Capital	$ 3,245,697	$ 3,580,630	$ 392,115	$ 1,021,395	$ 252,520		$ 330,107	$ 8,822,464	
	Large School Service	3.668%	2.766%	2.766%	2.766%	0.711%		1.502%		2.753%
33	Distribution Invested Capital	$ 5,502,521	$ 7,822,522	$ 856,645	$ 2,231,418	$ 211,187		$ 401,274	$ 17,025,566	
	Municipal & State Street Lighting	0.390%	0.599%	0.599%	0.599%	0.000%	68.594%	0.000%		2.417%
34	Distribution Invested Capital	$ 585,819	$ 1,693,721	$ 185,480	$ 483,143	$ -	$ 11,997,971	$ -	$ 14,946,134	
	Guard & Flood Lighting	0.362%	0.556%	0.556%	0.556%	0.000%	31.406%	0.000%		1.331%
35	Distribution Invested Capital	$ 543,542	$ 1,571,490	$ 172,094	$ 448,276	$ -	$ 5,493,295	$ -	$ 8,228,698	
	LGS-T 69 - 115 kV	0.000%	0.000%	0.000%	0.000%	0.000%		0.170%		0.007%
36	Distribution Invested Capital	$ -	$ -	$ -	$ -	$ -		$ 45,512	$ 45,512	
	LGS-T 115 + kV	0.000%	0.000%	0.000%	0.000%	0.000%		0.790%		0.034%
37	Distribution Invested Capital	$ -	$ -	$ -	$ -	$ -		$ 211,012	$ 211,012	

Southwestern Public Service Company
Distribution Cost Recovery Factor (DCRF) Baseline
at December 31, 2020

Calculation of $DISTREV_{RC\text{-}CLASS}$ Term

Customer Class:

		Distribution Substations NCP	Primary Distribution System NCP	Secondary Distribution System NCP	Line Transformer Costs	Service Replacement Costs	Lighting Direct-charged	Meter Replacement Costs	DISTREVRC-CLASS
	Residential Service	48.501%	74.389%	74.389%	74.389%	69.782%		57.317%	
38	$DIC_{RC\text{-}CLASS}$	$ 72,767,372	$ 210,385,061	$ 23,039,288	$ 60,013,510	$ 20,733,672		$ 15,316,789	
39	ROR_{AT}	7.560%	7.560%	7.560%	7.560%	7.560%		7.560%	
40	$DIC_{RC\text{-}CLASS} * ROR_{AT}$	$ 5,501,213	$ 15,905,111	$ 1,741,770	$ 4,537,021	$ 1,567,466		$ 1,157,949	
41	$DEPR_{RC\text{-}CLASS}$	$ 2,689,773	$ 12,588,512	$ 1,386,727	$ 2,891,066	$ 1,373,091		$ 1,849,187	
42	$FIT_{RC\text{-}CLASS}$	$ 1,167,135	$ 3,482,699	$ 381,263	$ 996,959	$ 342,986		$ 250,831	
43	$OT_{RC\text{-}CLASS}$	$ 957,465	$ 2,807,691	$ 307,529	$ 782,100	$ 271,937		$ 227,978	
44	$DIC_{RC\text{-}CLASS} * ROR_{AT} + DEPR_{RC\text{-}CLASS} + FIT_{RC\text{-}CLASS} + OT_{RC\text{-}CLASS}$	$ 10,315,586	$ 34,784,013	$ 3,817,289	$ 9,207,146	$ 3,555,479		$ 3,485,945	$ 65,165,458
	Small General Service	4.508%	6.914%	6.914%	6.914%	11.447%		13.559%	
45	$DIC_{RC\text{-}CLASS}$	$ 6,763,290	$ 19,554,027	$ 2,141,363	$ 5,577,895	$ 3,400,985		$ 3,623,233	
46	ROR_{AT}	7.560%	7.560%	7.560%	7.560%	7.560%		7.560%	
47	$DIC_{RC\text{-}CLASS} * ROR_{AT}$	$ 511,305	$ 1,478,284	$ 161,887	$ 421,689	$ 257,114		$ 273,916	
48	$DEPR_{RC\text{-}CLASS}$	$ 249,998	$ 1,170,026	$ 128,888	$ 268,707	$ 225,231		$ 437,431	
49	$FIT_{RC\text{-}CLASS}$	$ 108,478	$ 323,696	$ 35,436	$ 92,661	$ 56,261		$ 59,335	
50	$OT_{RC\text{-}CLASS}$	$ 88,991	$ 260,958	$ 28,583	$ 72,691	$ 44,606		$ 53,929	
51	$DIC_{RC\text{-}CLASS} * ROR_{AT} + DEPR_{RC\text{-}CLASS} + FIT_{RC\text{-}CLASS} + OT_{RC\text{-}CLASS}$	$ 958,772	$ 3,232,965	$ 354,794	$ 855,749	$ 583,212		$ 824,611	$ 6,810,103
	Secondary General Service	25.195%	13.138%	13.138%	13.138%	16.051%		14.736%	
52	$DIC_{RC\text{-}CLASS}$	$ 37,800,035	$ 37,157,743	$ 4,069,148	$ 10,599,453	$ 4,769,206		$ 3,937,952	
53	ROR_{AT}	7.560%	7.560%	7.560%	7.560%	7.560%		7.560%	
54	$DIC_{RC\text{-}CLASS} * ROR_{AT}$	$ 2,857,683	$ 2,809,125	$ 307,628	$ 801,319	$ 360,552		$ 297,709	
55	$DEPR_{RC\text{-}CLASS}$	$ 1,397,240	$ 2,223,355	$ 244,921	$ 510,614	$ 315,841		$ 475,427	
56	$FIT_{RC\text{-}CLASS}$	$ 606,284	$ 615,107	$ 67,338	$ 176,081	$ 78,894		$ 64,489	
57	$OT_{RC\text{-}CLASS}$	$ 497,369	$ 495,888	$ 54,315	$ 138,133	$ 62,551		$ 58,613	
58	$DIC_{RC\text{-}CLASS} * ROR_{AT} + DEPR_{RC\text{-}CLASS} + FIT_{RC\text{-}CLASS} + OT_{RC\text{-}CLASS}$	$ 5,358,576	$ 6,143,475	$ 674,201	$ 1,626,146	$ 817,839		$ 896,238	$ 15,516,475
	Primary General Service	14.970%	0.000%					9.320%	
59	$DIC_{RC\text{-}CLASS}$	$ 22,459,368	$ -					$ 2,490,492	
60	ROR_{AT}	7.560%	7.560%					7.560%	
61	$DIC_{RC\text{-}CLASS} * ROR_{AT}$	$ 1,697,928	$ -					$ 188,281	
62	$DEPR_{RC\text{-}CLASS}$	$ 830,188	$ -					$ 300,676	
63	$FIT_{RC\text{-}CLASS}$	$ 360,232	$ -					$ 40,785	
64	$OT_{RC\text{-}CLASS}$	$ 295,518	$ -					$ 37,069	
65	$DIC_{RC\text{-}CLASS} * ROR_{AT} + DEPR_{RC\text{-}CLASS} + FIT_{RC\text{-}CLASS} + OT_{RC\text{-}CLASS}$	$ 3,183,866	$ -					$ 566,811	$ 3,750,676
	Small Municipal and School Service	0.243%	0.372%	0.372%	0.372%	1.159%		1.371%	
66	$DIC_{RC\text{-}CLASS}$	$ 363,832	$ 1,051,910	$ 115,195	$ 300,063	$ 344,371		$ 366,427	
67	ROR_{AT}	7.560%	7.560%	7.560%	7.560%	7.560%		7.560%	
68	$DIC_{RC\text{-}CLASS} * ROR_{AT}$	$ 27,506	$ 79,524	$ 8,709	$ 22,685	$ 26,034		$ 27,702	
69	$DEPR_{RC\text{-}CLASS}$	$ 13,449	$ 62,942	$ 6,934	$ 14,455	$ 22,806		$ 44,238	
70	$FIT_{RC\text{-}CLASS}$	$ 5,836	$ 17,413	$ 1,906	$ 4,985	$ 5,697		$ 6,001	
71	$OT_{RC\text{-}CLASS}$	$ 4,787	$ 14,038	$ 1,538	$ 3,910	$ 4,517		$ 5,454	
72	$DIC_{RC\text{-}CLASS} * ROR_{AT} + DEPR_{RC\text{-}CLASS} + FIT_{RC\text{-}CLASS} + OT_{RC\text{-}CLASS}$	$ 51,577	$ 173,918	$ 19,086	$ 46,035	$ 59,054		$ 83,395	$ 433,065

Southwestern Public Service Company
Distribution Cost Recovery Factor (DCRF) Baseline
at December 31, 2020

		Distribution Substations NCP	Primary Distribution System NCP	Secondary Distribution System NCP	Line Transformer Costs	Service Replacement Costs	Lighting Direct-charged	Meter Replacement Costs	DISTREVRC-CLASS
	Large Municipal Service	2.163%	1.266%	1.266%	1.266%	0.850%		1.235%	
73	$DIC_{RC\text{-}CLASS}$	$ 3,245,697	$ 3,580,630	$ 392,115	$ 1,021,395	$ 252,520		$ 330,107	
74	ROR_{AT}	7.560%	7.560%	7.560%	7.560%	7.560%		7.560%	
75	$DIC_{RC\text{-}CLASS} * ROR_{AT}$	$ 245,375	$ 270,696	$ 29,644	$ 77,217	$ 19,091		$ 24,956	
76	$DEPR_{RC\text{-}CLASS}$	$ 119,974	$ 214,249	$ 23,601	$ 49,204	$ 16,723		$ 39,854	
77	$FIT_{RC\text{-}CLASS}$	$ 52,059	$ 59,273	$ 6,489	$ 16,968	$ 4,177		$ 5,406	
78	$OT_{RC\text{-}CLASS}$	$ 42,707	$ 47,785	$ 5,234	$ 13,311	$ 3,312		$ 4,913	
79	$DIC_{RC\text{-}CLASS} * ROR_{AT} + DEPR_{RC\text{-}CLASS} + FIT_{RC\text{-}CLASS} + OT_{RC\text{-}CLASS}$	$ 460,114	$ 592,003	$ 64,968	$ 156,700	$ 43,303		$ 75,129	$ 1,392,217
	Large School Service	3.668%	2.766%	2.766%	2.766%	0.711%		1.502%	
80	$DIC_{RC\text{-}CLASS}$	$ 5,502,521	$ 7,822,522	$ 856,645	$ 2,231,418	$ 211,187		$ 401,274	
81	ROR_{AT}	7.560%	7.560%	7.560%	7.560%	7.560%		7.560%	
82	$DIC_{RC\text{-}CLASS} * ROR_{AT}$	$ 415,991	$ 591,383	$ 64,762	$ 168,695	$ 15,966		$ 30,336	
83	$DEPR_{RC\text{-}CLASS}$	$ 203,395	$ 468,065	$ 51,561	$ 107,495	$ 13,986		$ 48,446	
84	$FIT_{RC\text{-}CLASS}$	$ 88,256	$ 129,493	$ 14,176	$ 37,069	$ 3,494		$ 6,571	
85	$OT_{RC\text{-}CLASS}$	$ 72,402	$ 104,395	$ 11,435	$ 29,080	$ 2,770		$ 5,973	
86	$DIC_{RC\text{-}CLASS} * ROR_{AT} + DEPR_{RC\text{-}CLASS} + FIT_{RC\text{-}CLASS} + OT_{RC\text{-}CLASS}$	$ 780,044	$ 1,293,337	$ 141,934	$ 342,339	$ 36,215		$ 91,326	$ 2,685,195
	Municipal & State Street Lighting	0.390%	0.599%	0.599%	0.599%	0.000%	68.594%	0.000%	
87	$DIC_{RC\text{-}CLASS}$	$ 585,819	$ 1,693,721	$ 185,480	$ 483,143	$ -	$ 11,997,971	$ -	
88	ROR_{AT}	7.560%	7.560%	7.560%	7.560%	7.560%	7.560%	7.560%	
89	$DIC_{RC\text{-}CLASS} * ROR_{AT}$	$ 44,288	$ 128,045	$ 14,022	$ 36,526	$ -	$ 907,047	$ -	
90	$DEPR_{RC\text{-}CLASS}$	$ 21,654	$ 101,345	$ 11,164	$ 23,275	$ -	$ 1,090,070	$ -	
91	$FIT_{RC\text{-}CLASS}$	$ 9,396	$ 28,038	$ 3,069	$ 8,026	$ -	$ 194,284	$ -	
92	$OT_{RC\text{-}CLASS}$	$ 7,708	$ 22,604	$ 2,476	$ 6,296	$ -	$ 165,387	$ -	
93	$DIC_{RC\text{-}CLASS} * ROR_{AT} + DEPR_{RC\text{-}CLASS} + FIT_{RC\text{-}CLASS} + OT_{RC\text{-}CLASS}$	$ 83,046	$ 280,031	$ 30,731	$ 74,123	$ -	$ 2,356,787	$ -	$ 467,932
	Guard & Flood Lighting	0.362%	0.556%	0.556%	0.556%	0.000%	31.406%	0.000%	
94	$DIC_{RC\text{-}CLASS}$	$ 543,542	$ 1,571,490	$ 172,094	$ 448,276	$ -	$ 5,493,295	$ -	
95	ROR_{AT}	7.560%	7.560%	7.560%	7.560%	7.560%	7.560%	7.560%	
96	$DIC_{RC\text{-}CLASS} * ROR_{AT}$	$ 41,092	$ 118,805	$ 13,010	$ 33,890	$ -	$ 415,293	$ -	
97	$DEPR_{RC\text{-}CLASS}$	$ 20,091	$ 94,031	$ 10,358	$ 21,595	$ -	$ 499,091	$ -	
98	$FIT_{RC\text{-}CLASS}$	$ 8,718	$ 26,014	$ 2,848	$ 7,447	$ -	$ 88,953	$ -	
99	$OT_{RC\text{-}CLASS}$	$ 7,152	$ 20,972	$ 2,297	$ 5,842	$ -	$ 75,723	$ -	
100	$DIC_{RC\text{-}CLASS} * ROR_{AT} + DEPR_{RC\text{-}CLASS} + FIT_{RC\text{-}CLASS} + OT_{RC\text{-}CLASS}$	$ 77,053	$ 259,822	$ 28,514	$ 68,774	$ -	$ 1,079,060	$ -	$ 434,163
	LGS-T 69 - 115 kV							0.170%	
101	$DIC_{RC\text{-}CLASS}$							$ 45,512	
102	ROR_{AT}							7.560%	
103	$DIC_{RC\text{-}CLASS} * ROR_{AT}$							$ 3,441	
104	$DEPR_{RC\text{-}CLASS}$							$ 5,495	
105	$FIT_{RC\text{-}CLASS}$							$ 745	
106	$OT_{RC\text{-}CLASS}$							$ 677	
107	$DIC_{RC\text{-}CLASS} * ROR_{AT} + DEPR_{RC\text{-}CLASS} + FIT_{RC\text{-}CLASS} + OT_{RC\text{-}CLASS}$							$ 10,358	$ 10,358
	LGS-T 115 + kV							0.790%	
108	$DIC_{RC\text{-}CLASS}$							$ 211,012	
109	ROR_{AT}							7.560%	
110	$DIC_{RC\text{-}CLASS} * ROR_{AT}$							$ 15,952	
111	$DEPR_{RC\text{-}CLASS}$							$ 25,475	
112	$FIT_{RC\text{-}CLASS}$							$ 3,456	
113	$OT_{RC\text{-}CLASS}$							$ 3,141	
114	$DIC_{RC\text{-}CLASS} * ROR_{AT} + DEPR_{RC\text{-}CLASS} + FIT_{RC\text{-}CLASS} + OT_{RC\text{-}CLASS}$							$ 48,024	$ 48,024

Southwestern Public Service Company
Distribution Cost Recovery Factor (DCRF) Baseline
at December 31, 2020

	Allocators	Texas Jurisdiction
	Plant in Service - Production, Transmission, Distribution	
115	PIS-PTD	53.85%
	Plant in Service Retail - Production, Transmission, Distribution	
116	PISRET-PTD	64.29%
	Plant in Service - General	
117	PIS-GEN	59.33%
	Plant in Service - Distribution	
118	PIS-DIST	62.78%
	Plant in Service - Net	
119	PIS-NET	53.30%
	Direct Assigned	
120	TX	100.00%
121	NM	0.00%
122	WHLS	0.00%

	Allocation Factors	Substations	Primary System	Secondary System	Line Transformers	Service Laterals	Lighting	Metering
	Payroll Excluding A&G (Functional)							
123	SALWAGXAG	2.904%	10.135%	1.128%	0.921%	0.388%	1.801%	5.084%
	Customer Accounting (Functional)							
124	CUST	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	Distribution - Substations (Functional)							
125	DDISPSUB	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	Distribution - Primary (Functional)							
126	DDISTPOL / DDISTPUL	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
	Distribution - Secondary (Functional)							
127	DDISTSOL / DDISTSUL	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
	Distribution - Line Transformers							
128	DDISTSLT	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%
	Distribution - Service Laterals (Functional)							
129	CSERVICE	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%
	Distribution - Meters (Functional)							
130	CMETERS	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
	Distribution - Installations on Customer Premises (Functional)							
131	PLT_371	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
	Distribution - Street Lighting & Signal Systems (Functional)							
132	PLT_373	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
	Plant in Service - General (Functional)							
133	GENLPLT	2.849%	9.945%	1.107%	0.903%	0.380%	1.768%	4.989%
	Plant in Service - Distribution (Functional)							
134	DISTPLT	22.217%	44.628%	4.864%	15.137%	6.371%	2.732%	4.050%
	Plant in Service - Net (Functional)							
135	NETPLT	24.284%	45.809%	5.015%	13.018%	4.819%	2.770%	4.285%

Southwestern Public Service Company

Proof of Revenue Statement
12 Months Ended December 31, 2020

Line No.	Rate Class / Proposed Rate	Billing Units		Base Rate Revenue at Proposed Rates: Rate		Revenue - $	Test Year: FUEL REVENUE at Sagamore-adjusted Historical Test	EECRF	TOTAL REVENUE
	RESIDENTIAL								
1	Service Availability Charge	2,490,309	Bills	$ 12.10	/ Month	$ 30,132,739			
2	Energy Charge - Summer	1,017,382,450	kWh	$ 0.108371	/ kWh	110,254,754	$ 7,934,348		
3	Energy Charge - Winter 1st 899 kWh	1,032,926,396	kWh	$ 0.100560	/ kWh	103,871,078	$ 9,107,224		
4	Energy Charge - Winter over 899 kWh	494,049,498	kWh	$ 0.059340	/ kWh	29,316,897	$ 4,355,992		
5	Total	2,544,358,344	kWh			$ 273,575,468	$ 21,397,564	$ 2,554,536	$ 297,527,568
	TOU								
6	Service Availability Charge	519		$ 12.10	/ Month	$ 6,280			
7	Energy Charge - All Hours	678,889		$ 0.080306	/ kWh	54,519			
8	Energy Charge - On-Peak Adder	61,170		$ 0.173074	/ kWh	10,587			
9	Total	678,889				$ 71,386	$ 5,715	$ 682	$ 77,783
10	**Total Residential Service**	**2,545,037,233**	**kWh**			**$ 273,646,854**	**$ 21,403,279**	**$ 2,555,218**	**$ 297,605,351**
	SMALL GENERAL SERVICE								
11	Service Availability Charge	387,588	Bills	$ 13.40	/ Month	$ 5,193,679			
12	Energy Charge - Summer	119,588,139	kWh	$ 0.089359	/ kWh	10,686,277	$ 932,642		
13	Energy Charge - Winter	166,146,199	kWh	$ 0.076932	/ kWh	12,781,959	$ 1,464,897		
14	Total	285,734,338	kWh			$ 28,661,915	$ 2,397,539	$ 247,160	$ 31,306,614
	TOU								
15	Service Availability Charge	0	Bills	$ 14.40	/ Month	$ -			
16	Energy Charge - All Hours	0	kWh	$ 0.065284	/ kWh	-	-		
17	Energy Charge - On-Peak Adder	0	kWh	$ 0.194412	/ kWh	-	-		
18	Total	0	kWh			$ -	$ -	$ -	$ -
19	**Total Small Commercial Service**	**285,734,338**	**kWh**			**$ 28,661,915**	**$ 2,397,539**	**$ 247,160**	**$ 31,306,614**
	SECONDARY GENERAL SERVICE								
20	Service Availability Charge	143,247	Bills	$ 29.00	/ Month	$ 4,154,163			
21	Demand Charge - Summer	2,196,220	kW-Mo	$ 20.33	/ kW-Mo	44,649,144			
22	Demand Charge - Winter	3,679,822	kW-Mo	$ 16.94	/ kW-Mo	62,336,179			
23	Energy Charge	2,020,989,849	kWh	$ 0.011070	/ kWh	22,372,358			
24	Power Factor Charge - Summer	72,948	kW-Mo	$ 20.33	/ kW-Mo	1,483,026			
25	Power Factor Charge - Winter	146,998	kW-Mo	$ 16.94	/ kW-Mo	2,490,147			
26	Total	2,020,989,849	kWh			$ 137,485,017	$ 16,981,815	$ 1,156,006	$ 155,622,838
	TOU								
27	Service Availability Charge	468		$ 30.00	/ Month	$ 14,040			
28	Demand Charge	179,549		$ 14.03	/ kW-Mo	2,519,067			
29	Energy Charge - On-peak adder	173,357		$ 0.175382	/ kW-Mo	30,404			
30	Energy Charge - All hours	44,770,822		$ 0.011070	/ kWh	495,613			
31	Power Factor Charge	34,079		$ 14.03	/ kW-Mo	478,135			
32	Total	44,770,822				$ 3,537,259	$ 393,721	$ 25,609	$ 3,956,589

Southwestern Public Service Company

Proof of Revenue Statement
12 Months Ended December 31, 2020

Line No.	Rate Class / Proposed Rate	Billing Units	Base Rate Revenue at Proposed Rates: Rate	Revenue - $	Test Year: FUEL REVENUE at Sagamore-adjusted Historical Test	EECRF	TOTAL REVENUE
	Low Load Factor (LLF)						
33	Service Availability Charge	0	$ 31.00 / Month	$ -			
34	Demand Charge - All Hours	0	$ 7.33 / kW-Mo	-			
35	Demand Charge - On Peak	0	$ 28.40 / kW-Mo	-			
36	Energy Charge	0	$ 0.011070 / kWh	-			
36	Power Factor Charge - All Hours	0	$ 7.33 / kW-Mo	-			
37	Power Factor Charge On Peak Adder	0	$ 7.33 / kW-Mo	-			
38	Total	0		$ -	$ -	$ -	$ -
	Standby - Secondary						
39	Service Availability Charge	0 Bills	$ 29.00 / Month	$ -			
40	Tran & Dist Standby Capacity Fee - Summer	0 kW-Mo	$ 11.08 / kW-Mo	-			
41	Tran & Dist Standby Capacity Fee - Winter	0 kW-Mo	$ 9.61 / kW-Mo	-			
42	Gen Standby Cap Reservation Fee - Summer	0 kW-Mo	$ 2.31 / kW-Mo	-			
43	Gen Standby Cap Reservation Fee - Winter	0 kW-Mo	$ 1.83 / kW-Mo	-			
44	Usage Demand Charge - Summer	0 kW-Mo	$ 20.33 / kW-Mo	-			
45	Usage Demand Charge - Winter	0 kW-Mo	$ 16.94 / kW-Mo	-			
46	Power Factor Charge - Summer	0 kW-Mo	$ 13.39 / kW-Mo	-			
47	Power Factor Charge - Winter	0 kW-Mo	$ 11.44 / kW-Mo				
48	Energy Charge	0 kWh	$ 0.011070 / kWh	-			
49	Total	0 kWh		$ -	$ -	$ -	$ -
50	**Total Secondary Voltage (kW demand-metere**	**2,065,760,672 kWh**		**$ 141,022,276**	**$ 17,375,536**	**$ 1,181,615**	**$ 159,579,427**
	PRIMARY GENERAL SERVICE						
51	Service Availability Charge	41,748 Bills	$ 60.00 / Month	$ 2,504,880			
52	Demand Charge - Summer	1,103,072 kW-Mo	$ 18.04 / kW-Mo	19,899,414			
53	Demand Charge - Winter	2,271,945 kW-Mo	$ 15.03 / kW-Mo	34,147,329			
54	Energy Charge	1,650,820,201 kWh	$ 0.010078 / kWh	16,636,966			
55	Power Factor Charge - Summer	83,623 kW-Mo	$ 18.04 / kW-Mo	1,508,561			
56	Power Factor Charge - Winter	169,528 kW-Mo	$ 15.03 / kW-Mo	2,548,002			
57	Total	1,650,820,201 kWh		$ 77,245,152	$ 13,742,938	$ 734,615	$ 91,722,705
	TOU						
58	Service Availability Charge	0	$ 62.00 / Month	$ -			
59	Demand Charge	0	$ 12.08 / kW-Mo	-			
60	Energy Charge - On-peak adder	0	$ 0.154008 / kW-Mo	-			
61	Energy Charge - All hours	0	$ 0.010078 / kWh	-			
62	Power Factor Charge	0	$ 12.08 / kW-Mo	-			
63	Total	0		$ -	$ -	$ -	$ -
	LLF						
64	Service Availability Charge	12	$ 62.00 / Month	$ 744			
65	Demand Charge - All Hours	18,643	$ 7.56 / kW-Mo	140,941			
66	Demand Charge - On Peak	214	$ 28.70 / kW-Mo	6,142			
67	Energy Charge	940,318	$ 0.010078 / kWh	9,477			
68	Power Factor Charge - All Hours	2,558	$ 7.56 / kW-Mo	19,338			
69	Power Factor Charge - On Peak adder	159	$ 28.70 / kW-Mo	4,563			
70	Total	940,318		$ 181,205	$ 7,983	$ 418	$ 189,607

Southwestern Public Service Company

Proof of Revenue Statement
12 Months Ended December 31, 2020

Line No.	Rate Class / Proposed Rate	Billing Units		Base Rate Revenue at Proposed Rates: Rate		Revenue - $	Test Year: FUEL REVENUE at Sagamore-adjusted Historical Test	EECRF	TOTAL REVENUE
	Standby - Primary								
71	Service Availability Charge	180	Bills	$ 60.00	/ Month	$ 10,800			
72	Tran & Dist Standby Capacity Fee - Summer	1,094	kW-Mo	$ 9.97	/ kW-Mo	10,907			
73	Tran & Dist Standby Capacity Fee - Winter	1,006	kW-Mo	$ 8.65	/ kW-Mo	8,702			
74	Gen Standby Cap Reservation Fee - Summer	1,094	kW-Mo	$ 2.05	/ kW-Mo	2,243			
75	Gen Standby Cap Reservation Fee - Winter	1,006	kW-Mo	$ 1.63	/ kW-Mo	1,640			
76	Usage Demand Charge - Summer	5,264	kW-Mo	$ 18.04	/ kW-Mo	94,963			
77	Usage Demand Charge - Winter	12,175	kW-Mo	$ 15.03	/ kW-Mo	182,990			
78	Power Factor Charge - Summer	0	kW-Mo	$ 12.02	/ kW-Mo	-			
79	Power Factor Charge - Winter	0	kW-Mo	$ 10.28	/ kW-Mo	-			
80	Energy Charge	7,284,453	kWh	$ 0.010078	/ kWh	73,413			
81	Total	7,284,453	kWh			$ 385,658	$ 61,032	$ 3,242	$ 449,932
	SAS-4								
82	First 3,500,000 kWh/Month	42,000,000	kWh	$ 0.037024	/ kWh	$ 1,555,008			
83	All Additional Energy	91,459,999	kWh	$ 0.028264	/ kWh	2,585,025			
84	Power Factor Charge - Summer	344	kW-Mo	$ 18.04	/ kW-Mo	6,206			
85	Power Factor Charge - Winter	578	kW-Mo	$ 15.03	/ kW-Mo	8,687			
86	Total	133,459,999	kWh			$ 4,154,926	$ 1,099,476	$ 59,390	$ 5,313,792
87	**Total Primary Voltage**	**1,792,504,971**	**kWh**			**$ 81,966,941**	**$ 14,911,430**	**$ 797,665**	**$ 97,676,035**
	LARGE GENERAL SERVICE - TRANSMISSION (LGS-T), 69 kV								
88	Service Availability Charge	120	Bills	$ 1,570.00	/ Month	$ 188,400			
89	Demand Charge - Summer	529,199	kW-Mo	$ 16.50	/ kW-Mo	8,731,784			
90	Demand Charge - Winter	1,101,712	kW-Mo	$ 12.69	/ kW-Mo	13,980,725			
91	Energy Charge	1,041,761,064	kWh	$ 0.009334	/ kWh	9,723,798			
92	Energy Charge, Inside City Limits	0	kWh	$ 0.011508	/ kWh	-			
93	Less: REC Opt-Out	826,351,819	kWh	$ (0.000115)	/ kWh	(94,779)			
94	Power Factor Charge - Summer	30,554	kW-Mo	$ 16.50	/ kW-Mo	504,141			
95	Power Factor Charge - Winter	39,455	kW-Mo	$ 12.69	/ kW-Mo	500,684			
96	Total	1,041,761,064	kWh			$ 33,534,753	$ 8,122,798	$ -	$ 41,657,551
	Standby, 69 kV								
97	Service Availability Charge	24	Bills	$ 1,570.00	/ Month	$ 37,680			
98	Transmission Standby Capacity Fee - Summer	69,200	kW-Mo	$ 6.18	/ kW-Mo	427,656			
99	Transmission Standby Capacity Fee - Winter	88,400	kW-Mo	$ 4.75	/ kW-Mo	419,900			
100	Gen Standby Cap Reservation Fee - Summer	69,200	kW-Mo	$ 2.41	/ kW-Mo	166,772			
101	Gen Standby Cap Reservation Fee - Winter	88,400	kW-Mo	$ 1.85	/ kW-Mo	163,540			
102	Usage Demand Charge - Summer	0	kW-Mo	$ 16.50	/ kW-Mo	-			
103	Usage Demand Charge - Winter	29,551	kW-Mo	$ 12.69	/ kW-Mo	375,002			
104	Less: REC Opt-Out	0	kWh	$ (0.000115)	/ kWh	-			
105	Energy Charge	1,078,127	kWh	$ 0.009334	/ kWh	10,063			
106	Power Factor Demand Adjustment - Summer SS	6,323	kW-Mo	$ 8.59	/ kW-Mo	54,315			
107	Power Factor Demand Adjustment - Winter SS	5,511	kW-Mo	$ 6.60	/ kW-Mo	36,373			
108	Power Factor Demand Adjustment - Summer Genera	0	kW-Mo	$ 16.50	/ kW-Mo	-			
109	Power Factor Demand Adjustment - Winter General	3,415	kW-Mo	$ 12.69	/ kW-Mo	43,336			
110	Total	1,078,127	kWh			$ 1,734,637	$7,440	$ -	$ 1,742,077
111	**Total Sub-Transmission 69 kV**	**1,042,839,191**	**kWh**			**$ 35,269,390**	**$ 8,130,238**	**$ -**	**$ 43,399,628**

Southwestern Public Service Company

Proof of Revenue Statement
12 Months Ended December 31, 2020

Line No.	Rate Class / Proposed Rate	Billing Units		Base Rate Revenue at Proposed Rates: Rate		Revenue - $	Test Year: FUEL REVENUE at Sagamore-adjusted Historical Test	EECRF	TOTAL REVENUE
	LGS-T, 115 kV+								
112	Service Availability Charge	492	Bills	$ 1,570.00	/ Month	$ 772,440			
113	Demand Charge - Summer	2,620,131	kW-Mo	$ 16.38	/ kW-Mo	42,917,746			
114	Demand Charge - Winter	5,205,567	kW-Mo	$ 12.60	/ kW-Mo	65,590,148			
115	Energy Charge	4,750,620,550	kWh	$ 0.009304	/ kWh	44,199,774			
116	Energy Charge, Inside City Limits	163,306,977	kWh	$ 0.011478	/ kWh	1,874,437			
117	Less: REC Opt-Out	3,695,352,572	kWh	$ (0.000114)	/ kWh	(421,270)			
118	Power Factor Charge Summer	42,993	kW-Mo	$ 16.38	/ kW-Mo	704,225			
119	Power Factor Charge - Winter	118,332	kW-Mo	$ 12.60	/ kW-Mo	1,490,983			
120	Total	4,913,927,527	kWh			$ 157,128,483	$ 38,054,385	$ -	$ 195,182,868
	Standby - 115+ kV								
121	Service Availability Charge	132	Bills	$ 1,570.00	/ Month	$ 207,240			
122	Transmission Standby Capacity Fee - Summer	123,973	kW-Mo	$ 6.14	/ kW-Mo	761,194			
123	Transmission Standby Capacity Fee - Winter	239,956	kW-Mo	$ 4.72	/ kW-Mo	1,132,592			
124	Gen Standby Cap Reservation Fee - Summer	123,973	kW-Mo	$ 2.39	/ kW-Mo	296,295			
125	Gen Standby Cap Reservation Fee - Winter	239,956	kW-Mo	$ 1.84	/ kW-Mo	441,519			
126	Usage Demand Charge - Summer	96,733	kW-Mo	$ 16.38	/ kW-Mo	1,584,487			
127	Usage Demand Charge - Winter	199,890	kW-Mo	$ 12.60	/ kW-Mo	2,518,614			
128	Less: REC Opt-Out	85,083,480	kWh	$ (0.000114)	/ kWh	(9,700)			
129	Energy Charge	154,640,900	kWh	$ 0.009304	/ kWh	1,438,779			
130	Power Factor Charge - Summer General	5,179	kW-Mo	$ 16.38	/ kW-Mo	84,832			
131	Power Factor Charge - Winter General	0	kW-Mo	$ 12.60	/ kW-Mo	-			
132	Power Factor Charge - Summer Standby	9	kW-Mo	$ 8.53	/ kW-Mo	77			
133	Power Factor Charge - Winter Standby	14	kW-Mo	$ 6.56	/ kW-Mo	92			
134	Total	154,640,900	kWh			$ 8,456,021	$ 1,206,644	$ -	$ 9,662,665
135	**Total Backbone Transmission Voltage**	**5,068,568,427**	**kWh**			**$ 165,584,504**	**$ 39,261,028**	**$ -**	**$ 204,845,532**
136	**Total 69 kV and 115 kV+**					**$ 200,853,894**			
137	**Total Commercial & Industrial Service, including Small General Service**	**10,255,407,598**	**kWh**			**$ 452,505,026**	**$ 82,075,771**	**$ 2,226,440**	**$ 536,807,237**
	SMALL MUNICIPAL AND SCHOOL SERVICE								
138	Service Availability Charge	34,116	Bills	$ 14.40	/ Month	$ 491,270			
139	Energy Charge - Summer	7,721,769	kWh	$ 0.073116	/ kWh	564,585	$ 60,220		
140	Energy Charge - Winter	12,579,870	kWh	$ 0.061091	/ kWh	768,517	110,916		
141	Total	20,301,638	kWh			$ 1,824,372	$ 171,136	$ 91,743	$ 2,087,251
	TOU								
142	Service Availability Charge	0	Bills	$ 15.40	/ Month	$ -			
143	Energy Charge - All hours	0	kWh	$ 0.052548	/ kWh	-	$ -		
144	Energy Charge - On-peak adder	0	kWh	$ 0.191126	/ kWh	-	-		
145	Total	0	kWh			$ -	$ -	$ -	$ -
	LARGE MUNICIPAL SERVICE, Secondary voltage								
146	Service Availability Charge	10,572	Bills	$ 25.20	/ Month	$ 266,414			
147	Demand Charge - Summer	175,158	kW-Mo	$ 15.13	/ kW-Mo	2,650,145			
148	Demand Charge - Winter	308,188	kW-Mo	$ 12.61	/ kW-Mo	3,886,251			
149	Energy Charge	159,554,105	kWh	$ 0.017536	/ kWh	2,797,941			
150	Power Factor Charge - Summer	4,296	kW-Mo	$ 15.13	/ kW-Mo	64,998			
151	Power Factor Charge - Winter	8,062	kW-Mo	$ 12.61	/ kW-Mo	101,657			
152	Total	159,554,105	kWh			$ 9,767,406	$ 1,342,550	$ 47,228	$ 11,157,184

Southwestern Public Service Company

Proof of Revenue Statement
12 Months Ended December 31, 2020

Line No.	Rate Class: Proposed Rate	Billing Units		Base Rate Revenue at Proposed Rates: Rate		Revenue - $	Test Year: FUEL REVENUE at Sagamore-adjusted Historical Test	EECRF	TOTAL REVENUE
	TOU, Secondary voltage								
153	Service Availability Charge	0	Bills	$ 27.20	/ Month	$ -			
154	Demand Charge	0	kW-Mo	$ 10.33	/ kW-Mo	-			
155	Energy Charge - All Hours	0	kWh	$ 0.017536	/ kWh	-			
156	Energy Charge - On peak adder	0	kWh	$ 0.174015	/ kWh	-			
157	Power Factor Charge - Summer	0	kW-Mo	$ 10.33	/ kW-Mo	-			
158	Power Factor Charge - Winter	0	kW-Mo	$ 10.33	/ kW-Mo	-			
159	Total	0				$ -	$ -	$ -	$ -
	LARGE MUNICIPAL SERVICE, Primary voltage								
160	Service Availability Charge	156	Bills	$ 50.00	/ Month	$ 7,800			
161	Demand Charge - Summer	36,533	kW-Mo	$ 15.11	/ kW-Mo	552,009			
162	Demand Charge - Winter	56,569	kW-Mo	$ 12.59	/ kW-Mo	712,203			
163	Energy Charge	29,928,611	kWh	$ 0.016819	/ kWh	503,369			
164	Power Factor Charge - Summer	2,034	kW-Mo	$ 15.11	/ kW-Mo	30,734			
165	Power Factor Charge - Winter	3,435	kW-Mo	$ 12.59	/ kW-Mo	43,247			
166	Total	29,928,611	kWh			$ 1,849,362	$ 245,707	$ 8,859	$ 2,103,928
	TOU, Primary voltage								
167	Service Availability Charge	0	Bills	$ 52.00	/ Month	$ -			
168	Demand Charge	0	kW-Mo	$ 10.31	/ kW-Mo	-			
169	Energy Charge - All Hours	0	kWh	$ 0.016819	/ kWh	-			
170	Energy Charge - On peak adder	0	kWh	$ 0.170508	/ kWh	-			
171	Power Factor Charge - Summer	0	kW-Mo	$ 10.31	/ kW-Mo	-			
172	Power Factor Charge - Winter	0	kW-Mo	$ 10.31	/ kW-Mo	-			
173	Total	0				$ -	$ -	$ -	$ -
174	**Total Large Municipal Service**	**189,482,716**	**kWh**			**$ 11,616,768**	**$ 1,588,257**	**$ 56,087**	**$ 13,261,111**
	LARGE SCHOOL SERVICE, Secondary voltage								
175	Service Availability Charge	8,724	Bills	$ 32.05	/ Month	$ 279,604			
176	Demand Charge - Summer	229,923	kW-Mo	$ 18.04	/ kW-Mo	4,147,814			
177	Demand Charge - Winter	369,261	kW-Mo	$ 15.03	/ kW-Mo	5,549,986			
178	Energy Charge	142,290,681	kWh	$ 0.019618	/ kWh	2,791,459			
179	Power Factor Charge - Summer	7,174	kW-Mo	$ 18.04	/ kW-Mo	129,419			
180	Power Factor Charge - Winter	9,392	kW-Mo	$ 15.03	/ kW-Mo	141,162			
181	Total	142,290,681	kWh			$ 13,039,444	$ 1,198,278	$ 188,820	$ 14,426,542
	TOU, Secondary voltage								
182	Service Availability Charge	0	Bills	$ 34.05	/ Month	$ -			
183	Demand Charge	0	kW-Mo	$ 12.93	/ kW-Mo	-			
184	Energy Charge - All Hours	0	kWh	$ 0.019618	/ kWh	-			
185	Energy Charge - On peak adder	0	kWh	$ 0.186811	/ kWh	-	$ -		
186	Power Factor Charge - Summer	0	kW-Mo	$ 12.93	/ kW-Mo	-			
187	Power Factor Charge - Winter	0	kW-Mo	$ 12.93	/ kW-Mo	-			
188	Total	0				$ -	$ -	$ -	$ -
	LARGE SCHOOL SERVICE, Primary voltage								
189	Service Availability Charge	48	Bills	$ 64.00	/ Month	$ 3,072			
190	Demand Charge - Summer	3,374	kW-Mo	$ 18.00	/ kW-Mo	60,724			
191	Demand Charge - Winter	4,755	kW-Mo	$ 15.00	/ kW-Mo	71,330			
192	Energy Charge	2,552,466	kWh	$ 0.019597	/ kWh	50,021			
193	Power Factor Charge - Summer	151	kW-Mo	$ 18.00	/ kW-Mo	2,718			
194	Power Factor Charge - Winter	79	kW-Mo	$ 15.00	/ kW-Mo	1,185			
195	Total	2,552,466	kWh			$ 189,050	$ 21,060	$ 3,387	$ 213,497

Southwestern Public Service Company

Proof of Revenue Statement
12 Months Ended December 31, 2020

Line No.	Rate Class / Proposed Rate	Billing Units		Base Rate Revenue at Proposed Rates: Rate		Revenue - $	Test Year: FUEL REVENUE at Sagamore-adjusted Historical Test	EECRF	TOTAL REVENUE
	TOU, Primary voltage								
196	Service Availability Charge	0	Bills	$ 66.00	/ Month	$ -			
197	Demand Charge	0	kW-Mo	$ 12.89	/ kW-Mo	-			
198	Energy Charge - All Hours	0	kWh	$ 0.019597	/ kWh	-			
199	Energy Charge - On peak adder	0	kWh	$ 0.186790	/ kWh	-	$ -		
200	Power Factor Charge - Summer	0	kW-Mo	$ 12.89	/ kW-Mo	-			
201	Power Factor Charge - Winter	0	kW-Mo	$ 12.89	/ kW-Mo	-			
202	Total	0				$ -	$ -	$ -	$ -
203	**Total Large School Service**	**144,843,147**	**kWh**			**$ 13,228,494**	**$ 1,219,338**	**$ 192,207**	**$ 14,640,039**
204	**Total Public Authority Service**	**354,627,501**	**kWh**			**$ 26,669,634**	**$ 2,978,730**	**$ 340,037**	**$ 29,988,401**
	Area Lighting Service								
	Flood Lighting								
205	Light Charge	45,020	Ltg-Mo	various	/ Ltg-Mo				
206	Energy Charge	11,321,548	kWh	$ -	/ kWh	961,803			
207	Per Book - Base Rate Revenue	11,321,548	kWh			$ 961,803	$ 95,979	$ -	$ 1,057,782
	Guard Lighting								
208	Light Charge	212,828	Ltg-Mo	various	/ Ltg-Mo				
209	Energy Charge	12,536,562	kWh	$ -	/ kWh	2,391,010			
210	Per Book - Base Rate Revenue	12,536,562	kWh			$ 2,391,010	$ 106,804	$ -	$ 2,497,814
	SAS-810								
211	Light Charge	780	Ltg-Mo	various	/ Ltg-Mo	7,545	$ -		
212	Energy Charge	61,644	kWh	$ -	/ kWh				
213	Per Book - Base Rate Revenue	61,644	kWh			$ 7,545		$ -	$ 7,545
214	**Total Area Lighting Service**	**23,919,754**	**kWh**			**$ 3,360,358**	**$ 202,783**	**$ -**	**$ 3,563,141**
	Municipal and State Street Lighting								
215	Light Charge	361,873	Ltg-Mo	various	/ Ltg-Mo				
216	Energy Charge	23,599,200	kWh	$ -	/ kWh	5,730,548			
217	Per Book - Base Rate Revenue	23,599,200	kWh			$ 5,730,548	$ 200,063	$ -	$ 5,930,611
218	**Total Street Lighting Service**	**23,599,200**	**kWh**			**$ 5,730,548**	**$ 200,063**	**$ -**	**$ 5,930,611**
	SAS-805								
219	Minimum Charge	0.00	Meters	$ -	/ Meter				
220	Energy Charge	107,280	kWh	$ 0.046537	/ kWh	4,992			
221	Per Book - Base Rate Revenue	107,280	kWh			**$ 4,992**	$ 909	$ -	$ 5,901
222	**Total Lighting Service**	**47,626,234**	**kWh**			**$ 9,095,898**	**$ 403,756**	**$ -**	**$ 9,499,654**
223	**Total Company Retail Base Rate Revenue:**	**13,202,698,566**	**kWh**			**$ 761,917,412**	**$ 106,861,536**	**$ 5,121,695**	**$ 873,900,643**

Note: This schedule contains actuals for the period October 1, 2019 thorugh December 31, 2020, referred to as the "Update Period." As discussed by Southwestern Public Service Company ("SPS") witness William A. Grant, SPS will file actual costs for the Update Period, including an updated version of this schedule, no later than the 45th day after the date of the initial filing of this rate case, as required by PURA § 36.112.

Southwestern Public Service Company

Rate Comparison Present vs. Proposed

Line No.	Rate Class		(A) 49831 Rates		(B) Proposed (Update)		(B-A) Proposed Change $	%	Proposed Class Increase
	RESIDENTIAL SERVICE								14.6%
1	**RTX**	Service Availability Charge	$ 10.50	/ Month	$ 12.10	/ Month	$ 1.60	15.2%	
2		Energy Charge - Summer	$ 0.098345	/ kWh	$ 0.108371	/ kWh	$ 0.010026	10.2%	
3		Energy Charge - Winter, up to 900 kWh	$ 0.084552	/ kWh	$ 0.100560	/ kWh	$ 0.016008	18.9%	
4		Energy Charge - Winter, over 900 kWh	$ 0.050960	/ kWh	$ 0.059340	/ kWh	$ 0.008380	16.4%	
5	**RTXTOU**	Service Availability Charge	$ 10.50	/ Month	$ 12.10	/ Month	$ 1.60	15.2%	
6		Energy Charge - All Hours	$ 0.070359	/ kWh	$ 0.080306	/ kWh	$ 0.009947	14.1%	
7		Energy Charge - On-Peak Adder	$ 0.151072	/ kWh	$ 0.173074	/ kWh	$ 0.022002	14.6%	
	COMMERCIAL & INDUSTRIAL SERVICE								
	Small Commercial Service								21.6%
8	**SGSTX**	Service Availability Charge	$ 12.75	/ Month	$ 13.40	/ Month	$ 0.65	5.1%	
9		Energy Charge - Summer	$ 0.071578	/ kWh	$ 0.089359	/ kWh	$ 0.017781	24.8%	
10		Energy Charge - Winter	$ 0.060631	/ kWh	$ 0.076932	/ kWh	$ 0.016301	26.9%	
11	**SGSTXTOU**	Service Availability Charge	$ 12.75	/ Month	$ 14.40	/ Month	$ 1.65	12.9%	
12		Energy Charge - All Hours	$ 0.051451	/ kWh	$ 0.065284	/ kWh	$ 0.013833	26.9%	
13		Energy Charge - On-Peak Adder	$ 0.155727	/ kWh	$ 0.194412	/ kWh	$ 0.038685	24.8%	
14	**SGSTXUM**	Service Availability Charge	$ 6.30	/ Month	$ 6.60	/ Month	$ 0.30	4.8%	
15		Energy Charge - Summer	$ 0.071578	/ kWh	$ 0.089359	/ kWh	$ 0.017781	24.8%	
16		Energy Charge - Winter	$ 0.060631	/ kWh	$ 0.076932	/ kWh	$ 0.016301	26.9%	

Southwestern Public Service Company

Rate Comparison Present vs. Proposed

Line No.	Rate Class		(A) 49831 Rates		(B) Proposed (Update)		(B-A) Proposed Change $	%	Proposed Class Increase
	Secondary C&I Voltage								16.7%
17	**SGTX**	Service Availability Charge	$ 29.26	/ Month	$ 29.00	/ Month	$ (0.26)	-0.9%	
18		Demand Charge - Summer	$ 17.18	/ kW-Mo	$ 20.33	/ kW-Mo	$ 3.15	18.3%	
19		Demand Charge - Winter	$ 14.84	/ kW-Mo	$ 16.94	/ kW-Mo	$ 2.10	14.2%	
20		Energy Charge	$ 0.008846	/ kWh	$ 0.011070	/ kWh	$ 0.002224	25.1%	
21		Power Factor Charge - Summer	$ 17.18	/ kW-Mo	$ 20.33	/ kW-Mo	$ 3.15	18.3%	
22		Power Factor Charge - Winter	$ 14.84	/ kW-Mo	$ 16.94	/ kW-Mo	$ 2.10	14.2%	
23	**SGTXTOU**	Service Availability Charge	$ 30.26	/ Month	$ 30.00	/ Month	$ (0.26)	-0.9%	
24		Demand Charge	$ 12.14	/ kW-Mo	$ 14.03	/ kW-Mo	$ 1.89	15.6%	
25		Energy Charge - On-Peak Adder	$ 0.149306	/ kWh	$ 0.175382	/ kWh	$ 0.026076	17.5%	
26		Energy Charge - All Hours	$ 0.008846	/ kWh	$ 0.011070	/ kWh	$ 0.002224	25.1%	
27		Power Factor Charge	$ 12.14	/ kW-Mo	$ 14.03	/ kW-Mo	$ 1.89	15.6%	
28	**SGTXLLF**	Service Availability Charge	$ 30.26	/ Month	$ 31.00	/ Month	$ 0.74	2.4%	
29		Demand Charge - All Hours	$ 6.42	/ kW-Mo	$ 7.33	/ kW-Mo	$ 0.91	14.2%	
30		Demand Charge - On-Peak Adder	$ 24.00	/ kW-Mo	$ 28.40	/ kW-Mo	$ 4.40	18.3%	
31		Energy Charge	$ 0.008846	/ kWh	$ 0.011070	/ kWh	$ 0.002224	25.1%	
32		Power Factor Charge - All Hours	$ 6.42	/ kW-Mo	$ 7.33	/ kW-Mo	$ 0.91	14.2%	
33		Power Factor Charge On Peak Adder	$ 24.00	/ kW-Mo	$ 28.40	/ kW-Mo	$ 4.40	18.3%	
34	**Standby**	Service Availability Charge	$ 29.26	/ Month	$ 29.00	/ Month	$ (0.26)	-0.9%	
35	**Secondary**	Tran & Dist Standby Capacity Fee - Summer	$ 9.36	/ kW-Mo	$ 11.08	/ kW-Mo	$ 1.72	18.4%	
36		Tran & Dist Standby Capacity Fee - Winter	$ 8.42	/ kW-Mo	$ 9.61	/ kW-Mo	$ 1.19	14.1%	
37		Gen Standby Cap Reservation Fee - Summer	$ 1.95	/ kW-Mo	$ 2.31	/ kW-Mo	$ 0.36	18.5%	
38		Gen Standby Cap Reservation Fee - Winter	$ 1.60	/ kW-Mo	$ 1.83	/ kW-Mo	$ 0.23	14.4%	
39		Usage Demand Charge - Summer	$ 17.18	/ kW-Mo	$ 20.33	/ kW-Mo	$ 3.15	18.3%	
40		Usage Demand Charge - Winter	$ 14.84	/ kW-Mo	$ 16.94	/ kW-Mo	$ 2.10	14.2%	
41		Power Factor Charge - Summer	$ 11.31	/ kW-Mo	$ 13.39	/ kW-Mo	$ 2.08	18.4%	
42		Power Factor Charge - Winter	$ 10.02	/ kW-Mo	$ 11.44	/ kW-Mo	$ 1.42	14.2%	
43		Energy Charge	$ 0.008846	/ kWh	$ 0.011070	/ kWh	$ 0.002224	25.1%	

Southwestern Public Service Company

Rate Comparison Present vs. Proposed

Line No.	Rate Class		(A) 49831 Rates		(B) Proposed (Update)		(B-A) Proposed Change $	%	Proposed Class Increase
	Primary C&I Voltage								23.0%
44	**PGTX**	Service Availability Charge	$ 67.94	/ Month	$ 60.00	/ Month	$ (7.94)	-11.7%	
45		Demand Charge - Summer	$ 14.79	/ kW-Mo	$ 18.04	/ kW-Mo	$ 3.25	22.0%	
46		Demand Charge - Winter	$ 12.72	/ kW-Mo	$ 15.03	/ kW-Mo	$ 2.31	18.2%	
47		Energy Charge	$ 0.006907	/ kWh	$ 0.010078	/ kWh	$ 0.003171	45.9%	
48		Power Factor Charge - Summer	$ 14.79	/ kW-Mo	$ 18.04	/ kW-Mo	$ 3.25	22.0%	
49		Power Factor Charge - Winter	$ 12.72	/ kW-Mo	$ 15.03	/ kW-Mo	$ 2.31	18.2%	
50	**PGTXTOU**	Service Availability Charge	$ 68.94	/ Month	$ 62.00	/ Month	$ (6.94)	-10.1%	
51		Demand Charge	$ 10.22	/ kW-Mo	$ 12.08	/ kW-Mo	$ 1.86	18.2%	
52		Energy Charge - On-Peak Adder	$ 0.126263	/ kWh	$ 0.154008	/ kWh	$ 0.027746	22.0%	
53		Energy Charge - All Hours	$ 0.006907	/ kWh	$ 0.010078	/ kWh	$ 0.003171	45.9%	
54		Power Factor Charge - Summer	$ 10.22	/ kW-Mo	$ 12.08	/ kW-Mo	$ 1.86	18.2%	
55		Power Factor Charge - Winter	$ 10.22	/ kW-Mo	$ 12.08	/ kW-Mo	$ 1.86	18.2%	
56	**PGTXLLF**	Service Availability Charge	$ 67.94	/ Month	$ 62.00	/ Month	$ (5.94)	-8.7%	
57		Demand Charge - All Hours	$ 6.40	/ kW-Mo	$ 7.56	/ kW-Mo	$ 1.16	18.1%	
58		Demand Charge - On-Peak Adder	$ 23.53	/ kW-Mo	$ 28.70	/ kW-Mo	$ 5.17	22.0%	
59		Energy Charge	$ 0.006907	/ kWh	$ 0.010078	/ kWh	$ 0.003171	45.9%	
60		Power Factor Charge - All Hours	$ 6.40	/ kW-Mo	$ 7.56	/ kW-Mo	$ 1.16	18.1%	
61		Power Factor Charge On Peak Adder	$ 23.53	/ kW-Mo	$ 28.70	/ kW-Mo	$ 5.17	22.0%	
62	**Standby**	Service Availability Charge	$ 67.94	/ Month	$ 60.00	/ Month	$ (7.94)	-11.7%	
63	**Primary**	Tran & Dist Standby Capacity Fee - Summer	$ 8.17	/ kW-Mo	$ 9.97	/ kW-Mo	$ 1.80	22.0%	
64		Tran & Dist Standby Capacity Fee - Winter	$ 7.32	/ kW-Mo	$ 8.65	/ kW-Mo	$ 1.33	18.2%	
65		Gen Standby Cap Reservation Fee - Summer	$ 1.68	/ kW-Mo	$ 2.05	/ kW-Mo	$ 0.37	22.0%	
66		Gen Standby Cap Reservation Fee - Winter	$ 1.38	/ kW-Mo	$ 1.63	/ kW-Mo	$ 0.25	18.1%	
67		Usage Demand Charge - Summer	$ 14.79	/ kW-Mo	$ 18.04	/ kW-Mo	$ 3.25	22.0%	
68		Usage Demand Charge - Winter	$ 12.72	/ kW-Mo	$ 15.03	/ kW-Mo	$ 2.31	18.2%	
69		Power Factor Charge - Summer Standby	$ 9.85	/ kW-Mo	$ 12.02	/ kW-Mo	$ 2.17	22.0%	
70		Power Factor Charge - Winter Standby	$ 8.70	/ kW-Mo	$ 10.28	/ kW-Mo	$ 1.58	18.2%	
71		Energy Charge	$ 0.006907	/ kWh	$ 0.010078	/ kWh	$ 0.003171	45.9%	
72	**SAS-4**	First 3,500,000 kWh/Month	$ 0.029562	/ kWh	$ 0.037024	/ kWh	$ 0.007462	25.2%	
73		All Additional Energy	$ 0.022989	/ kWh	$ 0.028264	/ kWh	$ 0.005275	22.9%	
74		Power Factor Charge - Summer	$ 14.79	/ kW-Mo	$ 18.04	/ kW-Mo	$ 3.25	22.0%	
75		Power Factor Charge - Winter	$ 12.72	/ kW-Mo	$ 15.03	/ kW-Mo	$ 2.31	18.2%	

Southwestern Public Service Company

Rate Comparison Present vs. Proposed

Line No.	Rate Class		(A) 49831 Rates	(B) Proposed (Update)	(B-A) Proposed Change $	(B-A) Proposed Change %	Proposed Class Increase
	Sub-Transmission C&I Voltage 69kV						
							37.6%
76	**LGSTTX**	Service Availability Charge	$ 1,102.80 / Month	$ 1,570.00 / Month	$ 467.20	42.4%	
77		Demand Charge - Summer	$ 13.77 / kW-Mo	$ 16.50 / kW-Mo	$ 2.73	19.8%	
78		Demand Charge - Winter	$ 9.58 / kW-Mo	$ 12.69 / kW-Mo	$ 3.11	32.5%	
79		Energy Charge	$ 0.005307 / kWh	$ 0.009334 / kWh	$ 0.004027	75.9%	
80		Energy Charge, Inside City Limits	$ 0.006834 / kWh	$ 0.011508 / kWh	$ 0.004674	68.4%	
81		Less: REC Opt-out	$ (0.000088) / kWh	$ (0.000115) / kWh	$ (0.000027)	30.3%	
82		Power Factor Charge - Summer	$ 13.77 / kW-Mo	$ 16.50 / kW-Mo	$ 2.73	19.8%	
83		Power Factor Charge - Winter	$ 9.58 / kW-Mo	$ 12.69 / kW-Mo	$ 3.11	32.5%	
84	**Standby**	Service Availability Charge	$ 1,102.80 / Month	$ 1,570.00 / Month	$ 467.20	42.4%	
85	**69 - 115 kV**	Transmission Standby Capacity Fee - Summer	$ 5.35 / kW-Mo	$ 6.18 / kW-Mo	$ 0.83	15.5%	
86		Transmission Standby Capacity Fee - Winter	$ 3.76 / kW-Mo	$ 4.75 / kW-Mo	$ 0.99	26.3%	
87		Gen Standby Cap Reservation Fee - Summer	$ 2.10 / kW-Mo	$ 2.41 / kW-Mo	$ 0.31	14.8%	
88		Gen Standby Cap Reservation Fee - Winter	$ 1.47 / kW-Mo	$ 1.85 / kW-Mo	$ 0.38	25.9%	
89		Usage Demand Charge - Summer	$ 13.77 / kW-Mo	$ 16.50 / kW-Mo	$ 2.73	19.8%	
90		Usage Demand Charge - Winter	$ 9.58 / kW-Mo	$ 12.69 / kW-Mo	$ 3.11	32.5%	
91		Less: REC Opt-out	$ (0.000088) / kWh	$ (0.000115) / kWh	$ (0.000027)	30.3%	
92		Energy Charge	$ 0.005307 / kWh	$ 0.009334 / kWh	$ 0.004027	75.9%	
91		Power Factor Charge - Summer Standby	$ 7.45 / kW-Mo	$ 8.59 / kW-Mo	$ 1.14	15.3%	
92		Power Factor Charge - Winter Standby	$ 5.23 / kW-Mo	$ 6.60 / kW-Mo	$ 1.37	26.2%	
93		Power Factor Charge - Summer General	$ 13.77 / kW-Mo	$ 16.50 / kW-Mo	$ 2.73	19.8%	
94		Power Factor Charge - Winter General	$ 9.58 / kW-Mo	$ 12.69 / kW-Mo	$ 3.11	32.5%	
95	**Standby Non-Firm**	Service Availability Charge	$ 1,102.80 / Month	$ 1,570.00 / Month	$ 467.20	42.4%	
96	**69 - 115 kV**	Transmission Standby Capacity Fee - Summer	$ 5.35 / kW-Mo	$ 6.18 / kW-Mo	$ 0.83	15.5%	
97		Transmission Standby Capacity Fee - Winter	$ 3.76 / kW-Mo	$ 4.75 / kW-Mo	$ 0.99	26.3%	
98		Gen Standby Cap Reservation Fee - Summer	$ 1.69 / kW-Mo	$ 1.94 / kW-Mo	$ 0.25	14.8%	
99		Gen Standby Cap Reservation Fee - Winter	$ 1.18 / kW-Mo	$ 1.49 / kW-Mo	$ 0.31	26.3%	
100		Usage Demand Charge - Summer	$ 13.77 / kW-Mo	$ 16.50 / kW-Mo	$ 2.73	19.8%	
101		Usage Demand Charge - Winter	$ 9.58 / kW-Mo	$ 12.69 / kW-Mo	$ 3.11	32.5%	
102		Less: REC Opt-out	$ (0.000088) / kWh	$ (0.000115) / kWh	$ (0.000027)	30.3%	
103		Energy Charge	$ 0.005307 / kWh	$ 0.009334 / kWh	$ 0.004027	75.9%	
102		Power Factor Charge - Summer Standby	$ 7.45 / kW-Mo	$ 8.12 / kW-Mo	$ 0.67	9.0%	
103		Power Factor Charge - Winter Standby	$ 5.23 / kW-Mo	$ 6.24 / kW-Mo	$ 1.01	19.3%	
104		Power Factor Charge - Summer General	$ 13.77 / kW-Mo	$ 16.50 / kW-Mo	$ 2.73	19.8%	
105		Power Factor Charge - Winter General	$ 9.58 / kW-Mo	$ 12.69 / kW-Mo	$ 3.11	32.5%	

Southwestern Public Service Company

Rate Comparison Present vs. Proposed

Line No.	Rate Class		(A) 49831 Rates		(B) Proposed (Update)		(B-A) Proposed Change $	%	Proposed Class Increase
	Backbone Transmission C&I Voltage 115kV+								43.4%
106	**LGSTBTX**	Service Availability Charge	$ 1,102.80	/ Month	$ 1,570.00	/ Month	$ 467.20	42.4%	
107		Demand Charge - Summer	$ 13.15	/ kW-Mo	$ 16.38	/ kW-Mo	$ 3.23	24.6%	
108		Demand Charge - Winter	$ 9.21	/ kW-Mo	$ 12.60	/ kW-Mo	$ 3.39	36.8%	
109		Energy Charge	$ 0.005033	/ kWh	$ 0.009304	/ kWh	$ 0.004271	84.9%	
110		Energy Charge, Inside City Limits	$ 0.006560	/ kWh	$ 0.011478	/ kWh	$ 0.004918	75.0%	
111		Less: REC Opt-out	$ (0.000087)	/ kWh	$ (0.000114)	/ kWh	$ (0.000027)	31.0%	
112		Power Factor Charge - Summer	$ 13.15	/ kW-Mo	$ 16.38	/ kW-Mo	$ 3.23	24.6%	
113		Power Factor Charge - Winter	$ 9.21	/ kW-Mo	$ 12.60	/ kW-Mo	$ 3.39	36.8%	
114	**Standby**	Service Availability Charge	$ 1,102.80	/ Month	$ 1,570.00	/ Month	$ 467.20	42.4%	
115	**115kV +**	Transmission Standby Capacity Fee - Summer	$ 5.14	/ kW-Mo	$ 6.14	/ kW-Mo	$ 1.00	19.5%	
116		Transmission Standby Capacity Fee - Winter	$ 3.61	/ kW-Mo	$ 4.72	/ kW-Mo	$ 1.11	30.7%	
117		Gen Standby Cap Reservation Fee - Summer	$ 2.03	/ kW-Mo	$ 2.39	/ kW-Mo	$ 0.36	17.7%	
118		Gen Standby Cap Reservation Fee - Winter	$ 1.40	/ kW-Mo	$ 1.84	/ kW-Mo	$ 0.44	31.4%	
119		Usage Demand Charge - Summer	$ 13.15	/ kW-Mo	$ 16.38	/ kW-Mo	$ 3.23	24.6%	
120		Usage Demand Charge - Winter	$ 9.21	/ kW-Mo	$ 12.60	/ kW-Mo	$ 3.39	36.8%	
121		Less: REC Opt-out	$ (0.000087)	/ kWh	$ (0.000114)	/ kWh	$ (0.000027)	31.0%	
122		Energy Charge	$ 0.005033	/ kWh	$ 0.009304	/ kWh	$ 0.004271	84.9%	
121		Power Factor Charge - Summer General	$ 13.15	/ kW-Mo	$ 16.38	/ kW-Mo	$ 3.23	24.6%	
122		Power Factor Charge - Winter General	$ 9.21	/ kW-Mo	$ 12.60	/ kW-Mo	$ 3.39	36.8%	
123		Power Factor Charge - Summer Standby	$ 7.17	/ kW-Mo	$ 8.53	/ kW-Mo	$ 1.36	19.0%	
124		Power Factor Charge - Winter Standby	$ 5.01	/ kW-Mo	$ 6.56	/ kW-Mo	$ 1.55	30.9%	
125	**Standby Non-Firm**	Service Availability Charge	$ 1,102.80	/ Month	$ 1,570.00	/ Month	$ 467.20	42.4%	
126	**115kV +**	Transmission Standby Capacity Fee - Summer	$ 5.14	/ kW-Mo	$ 6.14	/ kW-Mo	$ 1.00	19.5%	
127		Transmission Standby Capacity Fee - Winter	$ 3.61	/ kW-Mo	$ 4.72	/ kW-Mo	$ 1.11	30.7%	
128		Gen Standby Cap Reservation Fee - Summer	$ 1.63	/ kW-Mo	$ 1.92	/ kW-Mo	$ 0.29	17.8%	
129		Gen Standby Cap Reservation Fee - Winter	$ 1.12	/ kW-Mo	$ 1.47	/ kW-Mo	$ 0.35	31.3%	
130		Usage Demand Charge - Summer	$ 13.15	/ kW-Mo	$ 16.38	/ kW-Mo	$ 3.23	24.6%	
131		Usage Demand Charge - Winter	$ 9.21	/ kW-Mo	$ 12.60	/ kW-Mo	$ 3.39	36.8%	
132		Less: REC Opt-out	$ (0.000087)	/ kWh	$ (0.000114)	/ kWh	$ (0.000027)	31.0%	
133		Energy Charge	$ 0.005033	/ kWh	$ 0.009304	/ kWh	$ 0.004271	84.9%	
132		Power Factor Charge - Summer General	$ 13.15	/ kW-Mo	$ 16.38	/ kW-Mo	$ 3.23	24.6%	
133		Power Factor Charge - Winter General	$ 9.21	/ kW-Mo	$ 12.60	/ kW-Mo	$ 3.39	36.8%	
134		Power Factor Charge - Summer Standby	$ 7.17	/ kW-Mo	$ 8.06	/ kW-Mo	$ 0.89	12.4%	
135		Power Factor Charge - Winter Standby	$ 5.01	/ kW-Mo	$ 6.19	/ kW-Mo	$ 1.18	23.6%	

Southwestern Public Service Company

Rate Comparison Present vs. Proposed

Line No.	Rate Class		(A) 49831 Rates	(B) Proposed (Update)	(B-A) Proposed Change $	(B-A) Proposed Change %	Proposed Class Increase
	PUBLIC AUTHORITY SERVICE						
	Small Municipal and School Service						41.2%
136	**SMSTX**	Service Availability Charge	$ 13.25 / Month	$ 14.40 / Month	$ 1.15	8.7%	
137		Energy Charge - Summer	$ 0.045273 / kWh	$ 0.073116 / kWh	$ 0.027843	61.5%	
138		Energy Charge - Winter	$ 0.039015 / kWh	$ 0.061091 / kWh	$ 0.022076	56.6%	
139	**SMSTXTOU**	Service Availability Charge	$ 13.25 / Month	$ 15.40 / Month	$ 2.15	16.2%	
140		Energy Charge - All Hours	$ 0.033559 / kWh	$ 0.052548 / kWh	$ 0.018989	56.6%	
141		Energy Charge - On-Peak Adder	$ 0.118344 / kWh	$ 0.191126 / kWh	$ 0.072782	61.5%	
142	**SMSTXUM**	Service Availability Charge	$ 6.40 / Month	$ 7.00 / Month	$ 0.60	9.4%	
143		Energy Charge - Summer	$ 0.045273 / kWh	$ 0.073116 / kWh	$ 0.027843	61.5%	
144		Energy Charge - Winter	$ 0.039015 / kWh	$ 0.061091 / kWh	$ 0.022076	56.6%	
	Large Municipal Service						35.5%
145	**LMSTX SEC**	Service Availability Charge	$ 25.20 / Month	$ 25.20 / Month	$ -	0.0%	
146		Demand Charge - Summer	$ 11.86 / kW-Mo	$ 15.13 / kW-Mo	$ 3.27	27.6%	
147		Demand Charge - Winter	$ 9.89 / kW-Mo	$ 12.61 / kW-Mo	$ 2.72	27.5%	
148		Energy Charge	$ 0.011081 / kWh	$ 0.017536 / kWh	$ 0.006455	58.3%	
149		Power Factor Charge - Summer	$ 11.86 / kW-Mo	$ 15.13 / kW-Mo	$ 3.27	27.6%	
150		Power Factor Charge - Winter	$ 9.89 / kW-Mo	$ 12.61 / kW-Mo	$ 2.72	27.5%	
151	**LMSTX PRI**	Service Availability Charge	$ 25.20 / Month	$ 50.00 / Month	$ 24.80	98.4%	
152		Demand Charge - Summer	$ 10.74 / kW-Mo	$ 15.11 / kW-Mo	$ 4.37	40.7%	
153		Demand Charge - Winter	$ 8.95 / kW-Mo	$ 12.59 / kW-Mo	$ 3.64	40.7%	
154		Energy Charge	$ 0.010874 / kWh	$ 0.016819 / kWh	$ 0.005945	54.7%	
155		Power Factor Charge - Summer	$ 10.74 / kW-Mo	$ 15.11 / kW-Mo	$ 4.37	40.7%	
156		Power Factor Charge - Winter	$ 8.95 / kW-Mo	$ 12.59 / kW-Mo	$ 3.64	40.7%	
157	**LMSTXTOU SEC**	Service Availability Charge	$ 25.20 / Month	$ 27.20 / Month	$ 2.00	7.9%	
158		Demand Charge	$ 8.10 / kW-Mo	$ 10.33 / kW-Mo	$ 2.23	27.5%	
159		Energy Charge - All Hours	$ 0.011081 / kWh	$ 0.017536 / kWh	$ 0.006455	58.3%	
160		Energy Charge - On-peak Adder	$ 0.133741 / kWh	$ 0.174015 / kWh	$ 0.040274	30.1%	
161		Power Factor Charge - Summer	$ 8.10 / kW-Mo	$ 10.33 / kW-Mo	$ 2.23	27.5%	
162		Power Factor Charge - Winter	$ 8.10 / kW-Mo	$ 10.33 / kW-Mo	$ 2.23	27.5%	
163	**LMSTXTOU PRI**	Service Availability Charge	$ 25.20 / Month	$ 52.00 / Month	$ 26.80	106.3%	
164		Demand Charge	$ 7.46 / kW-Mo	$ 10.31 / kW-Mo	$ 2.85	38.2%	
165		Energy Charge - All Hours	$ 0.010860 / kWh	$ 0.016819 / kWh	$ 0.005959	54.9%	
166		Energy Charge - On-peak Adder	$ 0.120100 / kWh	$ 0.170508 / kWh	$ 0.050408	42.0%	
167		Power Factor Charge - Summer	$ 7.46 / kW-Mo	$ 10.31 / kW-Mo	$ 2.85	38.2%	
168		Power Factor Charge - Winter	$ 7.46 / kW-Mo	$ 10.31 / kW-Mo	$ 2.85	38.2%	

Southwestern Public Service Company

Rate Comparison Present vs. Proposed

Line No.	Rate Class		(A) 49831 Rates	(B) Proposed (Update)	(B-A) Proposed Change $	(B-A) Proposed Change %	Proposed Class Increase
	Large School Service						47.8%
169	**LSSTX SEC**	Service Availability Charge	$ 30.40 / Month	$ 32.05 / Month	$ 1.65	5.4%	
170		Demand Charge - Summer	$ 11.90 / kW-Mo	$ 18.04 / kW-Mo	$ 6.14	51.6%	
171		Demand Charge - Winter	$ 9.93 / kW-Mo	$ 15.03 / kW-Mo	$ 5.10	51.4%	
172		Energy Charge	$ 0.013964 / kWh	$ 0.019618 / kWh	$ 0.005654	40.5%	
173		Power Factor Charge - Summer	$ 11.90 / kW-Mo	$ 18.04 / kW-Mo	$ 6.14	51.6%	
174		Power Factor Charge - Winter	$ 9.93 / kW-Mo	$ 15.03 / kW-Mo	$ 5.10	51.4%	
175	**LSSTX PRI**	Service Availability Charge	$ 30.40 / Month	$ 64.00 / Month	$ 33.60	110.5%	
176		Demand Charge - Summer	$ 10.63 / kW-Mo	$ 18.00 / kW-Mo	$ 7.37	69.3%	
177		Demand Charge - Winter	$ 8.87 / kW-Mo	$ 15.00 / kW-Mo	$ 6.13	69.1%	
178		Energy Charge	$ 0.013725 / kWh	$ 0.019597 / kWh	$ 0.005872	42.8%	
179		Power Factor Charge - Summer	$ 10.63 / kW-Mo	$ 18.00 / kW-Mo	$ 7.37	69.3%	
180		Power Factor Charge - Winter	$ 8.87 / kW-Mo	$ 15.00 / kW-Mo	$ 6.13	69.1%	
181	**LSSTXTOU SEC**	Service Availability Charge	$ 30.40 / Month	$ 34.05 / Month	$ 3.65	12.0%	
182		Demand Charge	$ 8.54 / kW-Mo	$ 12.93 / kW-Mo	$ 4.39	51.4%	
183		Energy Charge - All Hours	$ 0.013962 / kWh	$ 0.019618 / kWh	$ 0.005656	40.5%	
184		Energy Charge - On-peak Adder	$ 0.124250 / kWh	$ 0.186811 / kWh	$ 0.062561	50.4%	
185		Power Factor Charge - Summer	$ 8.54 / kW-Mo	$ 12.93 / kW-Mo	$ 4.39	51.4%	
186		Power Factor Charge - Winter	$ 8.54 / kW-Mo	$ 12.93 / kW-Mo	$ 4.39	51.4%	
187	**LSSTXTOU PRI**	Service Availability Charge	$ 30.40 / Month	$ 66.00 / Month	$ 35.60	117.1%	
188		Demand Charge	$ 6.80 / kW-Mo	$ 12.89 / kW-Mo	$ 6.09	89.6%	
189		Energy Charge - All Hours	$ 0.013725 / kWh	$ 0.019597 / kWh	$ 0.005872	42.8%	
190		Energy Charge - On-peak Adder	$ 0.124287 / kWh	$ 0.186790 / kWh	$ 0.062503	50.3%	
191		Power Factor Charge - Summer	$ 6.80 / kW-Mo	$ 12.89 / kW-Mo	$ 6.09	89.6%	
192		Power Factor Charge - Winter	$ 6.80 / kW-Mo	$ 12.89 / kW-Mo	$ 6.09	89.6%	

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ELECTRIC TARIFF

RESILIENCY SERVICE

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

- IV-172, Small General Service,
- IV-173, Primary General Service,
- IV-175, Large Municipal and School Service,
- IV-108, Large General Service – Transmission,
- IV-18, Secondary General Service, and
- IV-205, General Service Time of Use Rate

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

TERRITORY: Area served by Company in Texas.

PROGRAMS:

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

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REGIONAL VICE PRESIDENT RATES AND REGULATORY AFFAIRS

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ELECTRIC TARIFF

RESILIENCY SERVICE

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

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

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

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

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REGIONAL VICE PRESIDENT RATES AND REGULATORY AFFAIRS

ELECTRIC TARIFF

RESILIENCY SERVICE

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

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

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

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

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

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

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REGIONAL VICE PRESIDENT RATES AND REGULATORY AFFAIRS

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ELECTRIC TARIFF

RESILIENCY SERVICE

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

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

C = Capital Cost of Company-owned Resiliency Service Asset

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

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

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

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

FERC Account	Description	Carrying Charge
363	Battery Energy Storage System	20.04%
multiple	On-site Generation	18.46%
multiple	Switching and Control Equipment	18.46%

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

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

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

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

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

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

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Additional Customer Service Agreements: (cont.)

to perform operation and maintenance of Resiliency Service Assets that have been transferred to the Customer.

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

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

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

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

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Terms and Conditions of Service:

1. Prior to entering into a Customer Service Agreement under this Tariff, Company may require Customer to enter into a Design and Engineering Agreement with the Company. Customer shall be required to pay no more than 10 percent of the estimated cost of the planned Resiliency Service Assets as a condition of entering into the Design and Engineering Agreement. The Design and Engineering payment will be considered a CIAC if the Resiliency Service Assets are constructed. If the Resiliency Service Assets are not constructed, the Customer is responsible for actual Design and Engineering costs that exceed the initial payment and will be refunded if actual Design and Engineering costs do not exceed the initial payment. Any and all work relating to a Design and Engineering Agreement will at all times remain the proprietary property of the Company.

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

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

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

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

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

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

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

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

Effective Date: March 15, 2021

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Southwestern Public Service Company

Workpapers of Richard M. Luth

Docket No. 51802

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

RML-RD-U10(CD) is provided in electronic format.