

BEFORE THE NEW MEXICO PUBLIC REGULATION COMMISSION

IN THE MATTER OF SOUTHWESTERN	)	
PUBLIC SERVICE COMPANY'S	)	
APPLICATION FOR: (1) REVISION OF	)	
ITS RETAIL RATES UNDER ADVICE	)	
NOTICE NO. 282; (2) AUTHORIZATION	)	CASE NO. 19-00170-UT
AND APPROVAL TO SHORTEN THE	)	
SERVICE LIFE OF AND ABANDON ITS	)	
TOLK GENERATING STATION UNITS;	)	
AND (3) OTHER RELATED RELIEF,	)	
	)	
SOUTHWESTERN PUBLIC SERVICE	)	
COMPANY,	)	
	)	
APPLICANT.	)	

DIRECT TESTIMONY

of

RICHARD M. LUTH

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
12-CP	12 Coincident Peak
A&G	Administrative and General
ADIT	accumulated deferred income taxes
AED 4-CP	Average and Excess 4-Coincident Peak Demand
Base Period	April 1, 2018 through March 31, 2019
CCOSS	Class Cost of Service Study
Commission	New Mexico Public Regulation Commission
CP	Coincident Peak
CRS	Customer Resource System
CUSTACCTSS	Customer Accounting, Sales & Service
CUSTDEP	customer classes from which deposits are required
CUSTOTH	Customer Other
DISTLT	Distribution Line Transformers
DISTPLT	Distribution Plant
DISTPRI	Distribution Primary Lines
DISTSEC	Distribution Secondary Lines
DISTSERV	Distribution Service Laterals

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

<u>Acronym/Defined Term</u>	<u>Meaning</u>
METERING	Metering
METREAD	Meter Reading
NCP	Non-Coincident Peak
New Mexico Retail	SPS's New Mexico Retail Jurisdiction
O&M	Operation and Maintenance
PRODENE	Production Energy
PRODPLT	Production Plant
PURCHCAP	Purchased Capacity
RFP	Rate Filing Package
RHS	Residential Heating Service
SALWAGES	salaries and wages
SALWAGXAG	salaries and wages excluding A&G
SL	Municipal Street Lighting
SMS	Small Municipal and School Service
SPS	Southwestern Public Service Company, a New Mexico corporation
Test Year	Historical Test Year Period consisting of the Base Period and further incorporating all proper adjustments and capital additions
TOTPLT	Total Plant

<u>Acronym/Defined Term</u>	<u>Meaning</u>
TRANINTER	Transmission Interconnect (functional category)
TRANPLT	Transmission plant
TRANRAD	Transmission Radial Lines
TRANSYS	Transmission System
WTMPA	West Texas Municipal Power Authority
Xcel Energy	Xcel Energy Inc.

LIST OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
RML-1	Jurisdictional kWh, 12-CP Production, and 12-CP Transmission (<i>Filename: Attachments RML-1, 2, and 4.xlsx</i>)
RML-2	Revenues at Present Base Rates (<i>Filename: Attachments RML-1, 2, and 4.xlsx</i>)
RML-3	Class Cost of Service Study (<i>Filename: Attachment RML-3.xlsx</i>)
RML-4	Comparison of Major Customer Class Allocation Factors (<i>Filename: Attachments RML-1, 2, and 4.xlsx</i>)
RML-5(CD)	Cost Allocation Workpapers (<i>Filenames: Attachment RML-5, WP Allocation Model.xlsx; Attachment RML-5, WP Radial Line Summary.xlsx; Attachment RML-5, WP Customer Related Allocator Development.xlsx; RML-5, WP TY at Present Rates.xlsx; and RML-5, WP Weighted Wind Allocation.xlsx</i>) (<i>Various Files on CD included in Attachment WAG-1(CD) to the Direct Testimony of William A. Grant</i>)

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Direct Testimony
of
Richard M. Luth

1 **I. WITNESS IDENTIFICATION AND QUALIFICATIONS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

¹ *In the Matter of Southwestern Public Service Company's Application for Revision of its Retail Rates Under Advice Notice No. 258*, Case No. 15-00296-UT, Final Order Adopting Certification of Stipulation (Aug. 10, 2016).

² *In the Matter of Southwestern Public Service Company's Application for Revision of its Retail Rates Under Advice Notice No. 245 and All Associated Approvals*, Case No. 12-00350-UT, Final Order Partially Approving Recommended Decision (Mar. 27, 2014).

³ *SPS Application for Revision of its Retail Rates under Advice Notice No. 235*, Case No. 10-00395-UT, Final Order Amending Certification of Stipulation (Dec. 28, 2011).

⁴ *In the Matter of the Application of Southwestern Public Service Company for Revision of its Retail Electric Rates Pursuant to Advice Notice Nos. 217, 218 and 219 and Request for Expedited Interim Relief Authorizing Recovery of Capacity Related Costs Associated With the New Hobbs Generating Station*, Case No. 08-00354-UT, Final Order Conditionally Approving Stipulation (Jul. 14, 2009).

II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND
RECOMMENDATIONS

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

- 8 I also sponsor or co-sponsor the following Rate Filing Package (“RFP”)
9 schedules:

4

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Schedule No.	Description
K-6	Allocation of Total Expenses – Functional Classification
K-7	Allocation of Total Expenses – Demand, Energy, and Customer
K-8	Allocation of Total Expenses to Rate Classes
L-1	Allocated Cost Per Billing Unit of Demand, Energy, and Customer
M-1	Allocation Factors Used to Assign Items of Plant and Expenses to the Various Rate Classes
M-2	Classification Factors Used to Assign Items of Plant and Expenses to Demand, Energy, and Customer
M-3	Demand and Energy Loss Factors
N-1	Rate of Return by Rate Classification
P-1	Peak Demand Information
P-5	Customer Information
P-9	Line Loss Information

1 The workpapers to my testimony are provided in Attachment RML-5(CD), and
2 are provided in electronic format in Attachment WAG-1(CD) to the Direct
3 Testimony of SPS witness William A. Grant.

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1 **Q. Please summarize the conclusions and recommendations in your testimony.**

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

8 Using load research and adjusted billing data, I developed jurisdictional
9 allocation factors that are inputs for SPS witness Arthur P. Freitas to calculate
10 SPS's New Mexico retail base rate revenue requirement. Mr. Freitas determined
11 that SPS's New Mexico retail base rate revenue requirement, net of miscellaneous
12 operating revenues, is \$323,476,132. Because SPS's present New Mexico retail
13 base rates recover only \$272,697,842, it is necessary to increase those rates by
14 \$50,778,291.

15 After receiving the New Mexico jurisdictional cost of service study from
16 Mr. Freitas, I developed appropriate class demand, energy, and customer
17 allocators, which I used to allocate the New Mexico retail jurisdictional costs to
18 the customer classes based on the CCOSS. A copy of the CCOSS is included in

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1 Attachment RML-3. I then provided the results of the CCOSS to SPS witness
2 Evan D. Evans, who uses that information to develop the revenue distribution
3 among the rate classes and to design rates.

4 I recommend that the Commission approve SPS's calculation of present
5 revenues and proposed cost allocation.

6 **Q. Were Attachments RML-1 through RML-5 and the RFP schedules you**
7 **sponsor or co-sponsor prepared by you or under your direct supervision and**
8 **control?**

9 A. Yes.

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

12 A. Yes.

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1 **III. JURISDICTIONAL ALLOCATION FACTORS**

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

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

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

14 A. No. Mr. Freitas supports the jurisdictional cost of service. I provide Mr. Freitas
15 with the New Mexico retail, Texas retail, and firm wholesale allocation factors for
16 production and transmission capacity-related costs. Those are based upon
17 monthly kilowatt (“kW”) demands at the SPS system peak. In addition, I provide
18 Mr. Freitas with the New Mexico retail, Texas retail, and firm wholesale shares of

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1 metered and line loss-adjusted shares of energy consumed throughout the Test
2 Year, measured in kilowatt-hour (“kWh”). He uses those fundamental allocation
3 factors, as well as others he derives, to determine the New Mexico retail
4 jurisdictional revenue requirement.

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

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

- 9 (1) A metered kWh energy allocation factor, which is of interest for
10 comparison to the metered kWh in Attachment RML-2, and also for
11 comparison to the line loss-adjusted kWh energy allocation factor
12 described next;
- 13 (2) a line loss-adjusted kWh energy allocation factor for the allocation of
14 production non-fuel energy costs including rate base, operation and
15 maintenance (“O&M”), depreciation, taxes, and other costs;
- 16 (3) a line loss-adjusted production-related 12-CP⁵ demand allocation factor
17 (12 CP Production Demand Allocation) for the allocation of production
18 rate base, O&M, depreciation, taxes, and other costs; and
- 19 (4) a line loss-adjusted transmission-related 12-CP demand allocation factor
20 (12 CP Transmission Demand Allocation) for the allocation of
21 transmission rate base, O&M, depreciation, taxes, and other costs.

⁵ CP refers to Coincident Peak. The number 12 refers to 12 monthly peaks.

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1 Please refer to Attachment RML-1 for the four main jurisdictional allocation
2 factors.

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

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

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

9 A. Under the 12-CP approach, each jurisdiction's demand is measured in kW,
10 coincident with the system peak for each of the 12 months of the Test Year. New
11 Mexico and Texas retail jurisdictional monthly peaks are determined by totaling
12 the customer class demands coincident with the SPS system peaks in each
13 jurisdiction for each month. Wholesale monthly peaks are similarly determined,
14 by totaling the monthly production and transmission demands provided to those
15 customers coincident with the SPS system peak on a firm basis. The monthly
16 system peaks for each jurisdiction are then averaged, which is referred to as
17 12-CP. SPS determines New Mexico's retail allocation by dividing the
18 jurisdiction's 12-CP by the 12-CP of the SPS system.

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1 **Q. Are costs associated with the Hale Wind Project allocated on 12-CP?**

2 A. No. The Hale Wind Project (“Hale”) costs are allocated between the jurisdictions
3 according to line loss-adjusted energy, which is discussed later in this testimony.
4 Energy production at Hale is subject to the varying forces of wind at any given
5 time, and as such, Hale is primarily considered an energy resource rather than a
6 capacity resource. The parties to Case No. 17-00044-UT authorizing the
7 construction of Hale agreed that, in the first base rate filing in which Hale is
8 included in rate base, Hale costs would be allocated among the jurisdictions
9 according to energy.⁶

10 **Q. How are the jurisdictional monthly peaks determined?**

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

⁶ Case No. 17-00044-UT Certification of Stipulation, page 65, and page 87, Recommended Order ¶ L, as approved by the Commission’s Order Adopting and Approving Certification of Stipulation, March 21, 2018.

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1 customer class load factors⁷ applied to monthly kWh. SPS witness Jannell E.
2 Marks discusses load research in more detail in her testimony.

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

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

⁷ A load factor is the ratio of the average load in kW supplied during a designated period to the peak or maximum load in kW occurring in that period. Ms. Marks explains load factors and how they are calculated in detail in her direct testimony.

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

3 A. Yes. The 12-CP demand allocation factor was used as the basis for determining
4 jurisdictional production capacity, production energy, and transmission capacity
5 costs in Case No. 17-00255-UT, which was the most recently completed SPS
6 New Mexico base rate case. In fact, SPS utilized a 12-CP demand allocation
7 factor in each of its completed previous base rate cases since 2007, Case Nos. 17-
8 00255-UT, 15-00296-UT, 12-00350-UT, 10-00395-UT, 08-00354-UT, and
9 07-00319-UT. SPS has also used a 12-CP demand allocation factor in each of
10 SPS's eight previous Texas base rate cases, Docket Nos. 47527, 45524, 43695,
11 42004, 40824, 38147, 35763, and 32766.

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

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

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

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

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

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

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

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

13 A. Yes. There were two adjustments to customer class data that were made to reflect
14 known and measurable changes.

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

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1 (2) In New Mexico, significant load and resulting billing changes were
2 observed in the Primary General Service customer class during the Test
3 Year. It was observed that the average demand and kWh per customer
4 within the Primary General Service class increased significantly during the
5 Test Year. The average energy billed per month increased by 2,028 kWh,
6 which is an increase of 6.9% compared to unadjusted Primary General
7 Service kWh billed during the Base Period. To adjust for the change in
8 average Primary General Service loads, test year kWh was adjusted by the
9 increase in the average monthly billed kWh.

10 The additional kWh and demand resulting from the year-end customer count and
11 Primary General Service load increase affects the allocation of demand and
12 energy costs to the customer classes, and also increases billing determinants for
13 revenue at present rates.

14 **Q. Are there any events that affected the Test Year jurisdictional allocators?**

15 A. Yes. The jurisdictional allocation for production capacity reflects a known and
16 measurable change in SPS's firm power commitments to West Texas Municipal
17 Power Authority ("WTMPA"). SPS's contractual obligation to provide WTMPA
18 with SPS-supplied power on a firm basis terminated as of June 1, 2019. As a
19 result, I adjusted SPS's Base Period production load to eliminate WTMPA for all
20 months of the Test Year, and added the SPS obligation to provide 170 MW partial
21 requirement service to Lubbock Power & Light ("LP&L"), one of the wholesale
22 customers that is part of WTMPA. The WTMPA and LP&L adjustments reduced

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1 the monthly level of SPS's production capacity committed to firm wholesale
2 requirements at the time SPS filed this base rate application by a range of 261 to
3 506 MW during the Test Year, which is approximately 8.9% of the Base Period
4 12-CP Production Peak. Correspondingly, wholesale energy at the meter is
5 reduced by 2,114,813 megawatt-hours, or 16.1% of metered Base Period kWh.

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

7 A. Yes. Ms. Marks discusses how the SPS energy consumption and system peaks
8 were adjusted for the effects of weather on wholesale and retail customers. On a
9 12-CP basis, the weather adjustment represents a 1.5% decrease in the production
10 peaks and a 1.4% decrease in the transmission peaks that occurred during the Test
11 Year. The weather adjustment represents a 1.3% decrease in Base Period kWh
12 among the three SPS jurisdictions, and affects the allocation of non-fuel energy-
13 related costs.

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

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

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IV. DEVELOPMENT OF TEST YEAR REVENUE AT

PRESENT RATES

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

A. I explain the need to calculate Test Year revenue at present rates and how I

performed that calculation.

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

A. It is necessary to calculate Test Year revenues at present rates to determine

whether the utility is recovering its cost of service under those rates. If present

revenues are lower than the utility's Test Year cost of service, as adjusted for

known and measurable changes, rates should be adjusted to ensure that rates are

just and reasonable and allow the utility the opportunity to earn a reasonable rate

of return on its investment.

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

A. Yes. As reflected in Attachment RML-2, Proof of Revenue Analysis – Present

Base Rates, the present revenues are calculated by customer class, and then

aggregated to arrive at the New Mexico retail total at present rates.

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

A. Billing determinants must be summarized for each class. Billing determinants are

metered kW for demand charges, metered reactive kV-ampere (“kVar”) for large

demand-billed customers, metered kWh for energy charges, and the number of

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

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

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

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

9 A. Yes. There are four adjustments. First, the Test Year was adjusted for known and
10 measurable changes to annualize load increases that occurred during the Test
11 Year for nine Large General Service – Transmission ("LGS-T") customers. With
12 the annualization of the load increases, billing determinants for those customers
13 are based upon their current loads on a 12-month basis for the Test Year.

14 Second, billing determinants are adjusted to reflect normalized weather, as
15 calculated by Ms. Marks. Ms. Marks discusses the process of weather
16 normalization more thoroughly, but the end result of the adjustments is a 0.60%
17 decrease to New Mexico retail Base Period kWh sales. Weather-normalization is
18 necessary to ensure that the billing determinants, and hence the present revenues,
19 are not skewed by unusual weather during the Test Year.

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1 Third, billing determinants are adjusted to Test Year year-end levels of
2 customers in each customer class. This adjustment provides an on-going level of
3 billing determinants because it is based on SPS customer levels in the last month
4 of the historical Test Year.

5 Fourth, inter-customer class billing is affected by the proposed change in
6 the application of Secondary General Service rates to customers served at primary
7 voltage. As explained in the Direct Testimony of Mr. Evans, the Secondary
8 General Service rates will apply to customers taking service at primary voltage,
9 but the service voltage is reduced by an additional transformer past the substation
10 transformation to the service connection for those customers. The proposed
11 change reduces Primary General Service billing determinants, and increases
12 Secondary General Service billing determinants.

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

14 A. Yes. Due to the billing cycle, a customer may receive 11, 12, or 13 bills in a
15 given 12-month period. However, customer class billing data is adjusted so that it
16 is applicable to the 12 months of the Test Year. Billings that occurred during the
17 Test Year for usage before April 1, 2018 are therefore excluded, and conversely,
18 billings that occurred after the Test Year for usage through March 31, 2019 are
19 included to reflect billings for Test Year usage.

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1 **Q. Please explain how Test Year revenues are calculated.**

2 A. The applicable charge is applied to the Test Year number of adjusted customer
3 bills, billing demands, and energy totals for each customer class to determine
4 annual revenues. Revenues by customer class are then summed to determine New
5 Mexico retail revenues at present rates. The resulting Test Year base rate
6 revenues at present rates, net of fuel, total \$272,697,843 as shown on Attachment
7 RML-2, line no. 126.

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

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

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

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

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

14 Attachment RML-3 is the Test Year CCOSS for New Mexico retail
15 customers. The proposed revenue requirement is presented by customer class at
16 equalized rates of return in Attachment RML-3, pages 3 and 4. Revenue at
17 proposed rates is shown on pages 5 and 6 of Attachment RML-3. The function

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1 and classification totals are included in the electronic version of the CCOSS,
2 which is included in Mr. Grant's Attachment WAG-1(CD).⁸

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

5 A. Yes.

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

8 A. Changes in how customer classes use the utility's system throughout the year,
9 changes in the relationship of how each customer class uses the utility's system
10 compared to other customer classes, and changes in the relationship of Test Year
11 costs among the utility's functions in providing service can all affect the results of
12 a CCOSS between rate proceedings. In this filing, non-fuel energy-related costs
13 at Hale represent a major shift in the relationship of functional costs in New
14 Mexico. In Case No. 17-00255-UT, non-fuel energy-related costs represented
15 \$24.2 million, or 10.66% of the total base rate revenue requirement authorized in
16 the final Commission Order. In this filing, non-fuel energy-related costs represent

⁸ Attachment RML-3.xlsx, "Functions" worksheet tab.

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1 \$65.3 million, or 20.17%, of the total cost to provide service. The \$41.1 million
2 increase in non-fuel energy-related costs, allocated among customer classes on
3 energy-related kWh allocation factors, means that customer classes with higher
4 levels of kWh consumption throughout the Test Year will be allocated a larger
5 share of the increase in non-fuel, energy-related costs than customer classes with
6 lower levels of kWh consumption. As a result, since the Hale costs account for a
7 significant share of Test Year revenue requirement, the allocation of Hale costs
8 affects each customer class's share of the overall cost of service.

9 **A. Functionalization**

10 **Q. Please explain the functionalization results in the CCOSS.**

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

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

16 A. New Mexico retail costs are categorized into sixteen functions, as shown in
17 Attachment RML-3 and presented below in Section V., B., Classification.

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B. Classification

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

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

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

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

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

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

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

The following table maps each of the sixteen functions to the type of charge used to recover the costs associated with that function:

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1

Table RML-1

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

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1 **Q. Why does the table show that Customer Other costs are allocated to all three**
2 **cost classifications?**

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

9 **C. Allocation**

10 **Q. Please explain the allocation step of the CCOSS.**

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

14 **Q. What are the customer classes in the CCOSS?**

15 A. SPS allocates costs among the following customer classes:

- 16 1. Residential Service
17 2. Residential Heating Service
18 3. Small General Service

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- 1 4. Secondary General Service
- 2 5. Irrigation Power Service
- 3 6. Primary General Service
- 4 7. LGS-T 69 – 115 kV (“kilovolt”)
- 5 8. LGS-T 115+ kV
- 6 9. Small Municipal and School Service
- 7 10. Large Municipal and School Service
- 8 11. Municipal Street Lighting Service
- 9 12. Area Lighting Service

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

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

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

18 A. For those customer classes that do not have an IDR meter installed at each service
19 location, the class’s demands at the times of the monthly system peaks, or

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1 coincident peaks (“CP”), are calculated by applying the monthly customer class
2 load factors at system peak to the monthly sales for that class. The customer class
3 load factors at system peak are determined through the use of load research,
4 which is obtained from IDR meters from a representative sample of customers in
5 those customer classes. Ms. Marks discusses load research in more detail in her
6 direct testimony. For those customer classes in which all customers have IDR
7 meters, such as the LGS-T class, the demand is based upon actual metered data at
8 the time of the monthly system peaks.

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

11 A. I calculated each class’s peak demand by multiplying the monthly class peak load
12 factors derived from load research by the monthly energy sales by customer class.
13 The Non-Coincident Peak (“NCP”) represents the highest level of demand from
14 each customer class during the year, independent of system peak demand, and is
15 used to allocate distribution voltage-level costs, including substations, primary
16 voltage facilities, and secondary voltage facilities.

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

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

16 1. Allocation of Production and Transmission Investment

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

18 A. Steam and Other Production capacity investment is allocated among customer
19 classes using the DPROD allocation factor, which is developed using the line

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1 loss-adjusted Average and Excess 4-Coincident Peak Demand (“AED 4-CP”) at
2 the monthly production peak for the four peak months of June through September.
3 This is consistent with the cost allocation method approved in Case Nos.
4 12-00350-UT and 17-00255-UT, and is consistent with SPS’s base rate filing in
5 Case No. 15-00296-UT.

6 **Q. Are the Hale costs allocated according to AED-4CP?**

7 A. No. Hale costs are allocated by line loss-adjusted kWh, weighted by expected
8 monthly Hale production. As discussed in the jurisdictional allocation section of
9 my testimony, Hale is not considered a capacity resource. Additionally, it was
10 agreed in Case No. 17-00044-UT that Hale should be allocated among the
11 jurisdictions according to energy. Hale costs are allocated according to line loss-
12 adjusted kWh, which is generally used for the allocation of energy-related costs,
13 weighted by the monthly expected level of production from Hale.

14 **Q. Why is the kWh energy allocation for Hale weighted by the monthly expected**
15 **production from Hale?**

16 A. Hale production replaces energy supplied from other resources. Since the
17 expected generation from Hale varies each month according to the level of wind
18 expected each month, an energy allocation weighted by the monthly levels of

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1 generation allocates the costs to build, operate, and maintain Hale according to the
2 monthly level of power received by each customer class over the course of the
3 year. Similarly, the monthly level of fuel and purchased power energy costs
4 offset by Hale production are recognized in the variable monthly Fuel and
5 Purchased Power Cost Adjustment Clause (“FPPCAC”) applicable to each
6 customer class for energy used each month, reducing the FPPCAC charges to
7 customers with higher levels of energy usage during months of higher expected
8 Hale generation.

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

10 A. The majority of transmission investment is allocated to customer classes using the
11 Transmission Demand (“DTRAN”) allocator, which is developed using the line
12 loss-adjusted AED 4-CP demands at the monthly transmission peak for the four
13 peak months of June through September. This is consistent with the cost
14 allocation method approved in Case Nos. 12-00350-UT and 17-00255-UT, and is
15 consistent with SPS’s base rate filing in Case No. 15-00296-UT.

16 The Transmission Radial (“DTRANRAD”) allocator is used to allocate
17 the costs of radial transmission facilities in FERC Account Nos. 350 Land Rights,
18 354 Towers and Fixtures, 355 Poles & Fixtures, and 356 Overhead Conductor, all

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1 of which are directly assigned to the New Mexico retail customer classes that take
2 service off of radial lines. Finally, the costs of generation interconnection
3 facilities in FERC Account No. 353 Station Equipment are allocated using the
4 Transmission Interconnect (“DPRODTI”) allocator, which applies to transmission
5 facilities that interconnect generation plant. The DPRODTI costs are allocated on
6 an AED 4-CP basis at the production system peak.

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

9 A. There are two separate AED 4-CP calculations – one that applies to production
10 investment costs (DPROD), and another that applies to transmission investment
11 costs (DTRAN), both of which are included in my workpapers provided as
12 Attachment RML-5(CD). There are separate AED 4-CP allocations for
13 production and transmission system costs because: (1) throughout the year, the
14 production system can peak at a different time each month than the transmission
15 system; and (2) the transmission system peak is significantly larger than the
16 production system peak. The differences in the time and levels of production and
17 transmission system peaks are caused primarily by differences in demands from
18 firm wholesale customers. Wholesale customers such as Golden Spread Electric

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1 Cooperative, Inc. and the New Mexico electric cooperatives take transmission
2 service from SPS, but provide a significant percentage or all of their production
3 requirements from their own facilities or purchased power arrangements. In
4 addition, the usage characteristics of the loads served by the wholesale
5 transmission service customers vary from the usage characteristics of SPS's retail
6 load. The difference in the source of power supply and the differences in the load
7 characteristics for wholesale transmission customers can cause a difference in the
8 date and time of the monthly SPS production peak compared to the transmission
9 peak.

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

12 A. SPS's system load factor is based upon the percentage of the average annual load
13 compared to the average of the system peak demands during the four peak months
14 of June through September, or 4-CP. There are two separate system load factors
15 that are inputs to the allocation of capacity-related costs: a production system
16 load factor for production capacity-related costs, and a transmission system load
17 factor for transmission capacity-related costs. The main difference between the
18 production and transmission system load factors is that the transmission factor

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1 recognizes the larger SPS transmission system loads compared to SPS production
2 system loads, and is lower.

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

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

7 SPS's Radial Transmission Line Study for the 12 months ended March 31,
8 2019 provides the basis for the direct allocation of the cost of radial transmission
9 line segments located in New Mexico. Since radial transmission lines are not
10 operated as part of network transmission service, the radial lines provide power
11 only to New Mexico retail customers taking service from one of the radial lines.
12 The SPS Radial Transmission Line Study provides the model to identify the radial
13 line segments on the SPS transmission system, the costs associated with these
14 radial line segments, and which jurisdiction takes service from each radial line
15 segment. The allocation of the costs of New Mexico retail radial line segments is
16 based upon the overall number of customers from each customer class taking
17 service from distribution feeder lines or substations connected to each radial
18 transmission line, and the associated depreciated cost of each radial transmission

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1 line. The approach to radial transmission line allocation was approved through
2 CCOSS in Case No. 17-00255-UT. Mr. Evans discusses how radial transmission
3 lines are differentiated from transmission line extensions in his testimony.

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

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

12 *2. Allocation of Distribution Investment*

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

14 A. Most distribution investment is allocated based on an NCP basis. It is appropriate
15 to allocate distribution-related costs based upon NCP because distribution systems
16 are sized to meet localized demand to provide service to customer classes that are
17 similar in size and demands, for example, a residential subdivision, rather than
18 system-based demands applicable to production and transmission-related costs.

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

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

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

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

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

16 A. Yes. Costs in FERC Account Nos. 369, 370, 371, and 373 are allocated using
17 customer-related information. However, costs in those distribution-related
18 accounts apply to customer or lighting-related functions rather than distribution

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1 functions and are primarily recovered through the service availability charges,
2 rather than through kWh energy- or kW demand-based charges.

3 3. Allocation of General Plant and Intangible Plant Investment

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

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

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

16 A. “Other” indicates costs in those accounts not associated with the Customer
17 Resource System (“CRS”) or the Xcel Energy Customer Call Center. Costs in
18 those accounts associated with CRS or the Call Center have a “CRS” or “Call
19 Center” suffix.

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

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

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

8 4. Allocation of Other Rate Base Investment

9 **Q. How are depreciation reserves allocated to customer classes?**

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

12 **Q. How are fuel inventories allocated to customer classes?**

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

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

16 A. SPS allocated materials and supplies based on the allocation of related plant
17 accounts. Thus, materials and supplies used for production plant are allocated
18 using the Production Plant (“PRODPLT”) allocator; those used for transmission
19 plant are allocated using the Transmission Plant (“TRANPLT”) allocator; and

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1 those used for distribution plant are allocated using the Distribution Plant
2 ("DISTPLT") allocator.

3 **Q. How is cash working capital allocated?**

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

6 **Q. How are prepayments allocated?**

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

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

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

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

7 5. Allocation of Revenue Credits

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

12 **Table RML-2**40

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FERC Account No.	Description	Allocation Basis
454	Rent from Electric Property – New Mexico	DISTPLT
456.1Z2PROD	Funded Upgrades Credit Distribution	DPROD
456.1Z2PTP	Z2 PTP Revenues	DTRAN
456.05	RTO PTP Firm Revenues	DTRAN
456.06	Tariff Base Non-Firm PTP	DTRAN
456.12	Sch 1 Sys Ctrl Disp Serv Revenue	DTRAN
456.14	Sch 2 Reactive Supply and Voltage Control Revenue	DPROD
456.42	Other Miscellaneous Revenue – New Mexico	DTRAN
456.42OT	Other Misc Revenue	DTRAN
456.73	Schedule 11 Network Base Plan Revenues	DTRAN

6. Allocation of Purchased Power Costs

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

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

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1 allocation factor (DPURCH), which is based on AED 4-CP for production system
2 peaks.

3 7. Allocation of O&M Expense

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

5 A. FERC Account No. 501, Fuel and FERC Account No. 547 – Other Power
6 Generation Fuel are energy-related expenses and are allocated on the basis of
7 kWh energy at the generation level. All other power production expenses, except
8 supervision and engineering accounts, are allocated through DPROD, which, as
9 explained above, is calculated on the basis of the AED 4-CP allocation factor.
10 Supervision and engineering accounts are allocated based upon the allocation of
11 the wages and salaries recorded in the related series of accounts.

12 **Q. Are there any differences in the allocation factor applied to Production**
13 **O&M expenses compared to Case No. 17-00255-UT?**

14 A. No.

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

16 A. The majority of expenses booked in most O&M expense accounts are related to
17 the allocation of the associated plant-in-service account. An energy allocation
18 factor is used for 7.7% of regional market expense charged to FERC Account No.

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1 575 to mirror the day-to-day, hour-by-hour nature of regional market monitoring
2 by SPS employees. The bulk of FERC Account No. 575, or 92.3%, is allocated
3 according to DTRAN because those aspects of the account represent charges from
4 the Southwest Power Pool, Inc. based upon transmission peaks.

5 **Q. Are there any differences in the allocation factor applied to Transmission**
6 **O&M expenses compared to Case No. 17-00255-UT?**

7 A. No.

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

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

11 **Q. Are there any differences in the allocation factor applied to distribution**
12 **O&M expenses compared to Case No. 17-00255-UT?**

13 A. No.

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

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

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1 8. Allocation of Administrative and General Expenses

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

3 A. A large portion of A&G activities support the functions and activities carried out
4 by SPS employees. Therefore, many A&G expense accounts are allocated on the
5 basis of allocated salaries and wages and salaries other than A&G. Exceptions to
6 that general conclusion are:

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

14
15 9. Allocation of Depreciation and Amortization Expense

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

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

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1 10. Allocation of Tax Expense

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

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

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

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

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

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

12 A. Yes. Please refer to Attachment RML-3, pages 111 through 114, for a summary
13 of the Customer Related, Production, Transmission, Distribution, and Production
14 Energy revenue requirements for each rate class.

15 **Q. Have you analyzed the changes in class allocation factors as compared to**
16 **those SPS filed in Case No. 17-00255-UT and proposed by SPS in this filing?**

17 A. Yes. Please refer to Attachment RML-4 for a comparison of the major proposed
18 class allocation factors to those proposed in Case No. 17-00255-UT. It is notable

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1 that allocation factors among customer classes other than Primary General Service
2 and Large General Service – 115 kV+ are generally lower in this filing compared
3 to Case No. 17-00255-UT. As shown on Attachment RML-4, loads from Primary
4 General Service and Large General Service – Transmission at 115 kV+ customers
5 significantly increased during the Test Year. Production capacity and energy cost
6 allocation factors generally increase for those customer classes, and decline for
7 other customer classes, including Residential Service, Residential Heating
8 Service, and Irrigation Service.

9 The AED-4CP allocation for transmission capacity increases for
10 Residential customers. The main reason for the increase is that Residential
11 accounts for 3.46% more of the necessary transmission capacity to meet the
12 system peak during the Test Year compared to the Case No. 17-00255-UT Test
13 Year ended June 30, 2017. In Case No. 17-00255-UT, Residential was allocated
14 39.19% of excess system capacity at peak and 11.20% of average demand for a
15 weighted AED-4CP transmission capacity allocation of 20.60%. In this filing,
16 and as shown in Attachment RML-5 WP Allocation Model.xlsx, worksheet tab
17 “4CP_AED” for all customer classes, Residential is allocated 42.65% of excess
18 system capacity at peak and 10.08% of average demand for transmission. With

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1 42.65% of Test Year transmission system excess capacity at peak weighted by
2 35.52% of the allocation, and 10.08% of average demand weighted by 64.48% of
3 the allocation, the Residential AED-4CP transmission capacity allocation is
4 21.65% of total transmission costs, which is 1.05% higher than 20.60% from Case
5 No. 17-00255-UT. Residential's contribution to the transmission system peaks
6 for the four summer months was impacted by the monthly peak for September
7 occurring on a Saturday, when Residential load typically comprises a larger
8 portion of system load. Additionally, the June and August peaks occurred at 6:00
9 pm, which is after normal business hours for many commercial customers,
10 thereby increasing the impact that Residential customers have on those peaks.

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

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

Case No. 19-00170-UT
Direct Testimony
of
Richard M. Luth

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

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

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

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

8 A. Yes.

VERIFICATION

STATE OF TEXAS)
) ss.
COUNTY OF POTTER)

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

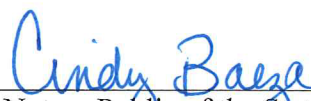
I am the witness identified in the preceding direct testimony. I have read the direct testimony and the accompanying attachment(s) and am familiar with their contents. Based upon my personal knowledge, the facts stated in the testimony are true. In addition, in my judgment and based upon my professional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



RICHARD M. LUTH

SUBSCRIBED AND SWORN TO before me this 27 day of June, 2019 by RICHARD M. LUTH.





Notary Public of the State of Texas
My Commission Expires: 10-06-2020

**Jurisdictional Allocation of Energy and Demand
For the Test Year Ended: March 31, 2019****ENERGY @ METER ALLOCATION**

Line No	<u>Jurisdiction</u>	<u>Energy (kWh)</u>	<u>Allocation</u>
1	New Mexico	6,716,755,882	28.4006%
2	Texas	14,152,360,489	59.8407%
3	Total Wholesale	2,780,937,885	11.7587%
4	System	23,650,054,256	100.0000%

ENERGY @ SOURCE ALLOCATION (INPUT KWH)

	<u>Jurisdiction</u>	<u>Energy (kWh)</u>	<u>Allocation</u>
5	New Mexico	7,282,298,595	28.6880%
6	Texas	15,259,975,439	60.1154%
7	Total Wholesale	2,842,209,631	11.1966%
8	System	25,384,483,665	100.0000%

12 CP PRODUCTION DEMAND @ SOURCE ALLOCATION

	<u>Jurisdiction</u>	<u>Demand (kW)</u>	<u>Allocation</u>
9	New Mexico	984,437	27.6813%
10	Texas	2,079,800	58.4817%
11	Total Wholesale	492,089	13.8370%
12	System	3,556,326	100.0000%

12 CP TRANSMISSION DEMAND ALLOCATION

	<u>Jurisdiction</u>	<u>Demand (kW)</u>	<u>Allocation</u>
13	New Mexico	988,339	20.4492%
14	Texas	2,088,362	43.2092%
15	Total Wholesale	1,756,443	36.3416%
16	System	4,833,144	100.0000%

Base Rate Revenue at Present Base Rates				RPS Revenue, Adjusted Fuel at \$0.003888 EER Revenue Revenue per kWh at 3.267%		
Line No.	Rate Class	Billing Units	Rate	Revenue - \$	FPPCAC	
Residential Service						
Residential Lighting						
1	Service Availability Charge	726,854 Bills	\$ 8.75 / Month	\$ 6,359,973		\$ 207,780
2	Energy Charge - Summer	249,058,121 kWh	\$ 0.075186 / kWh	\$ 18,725,684	\$ 0.019606	\$ 968,338 \$ 802,932
3	Energy Charge - Winter	401,441,912 kWh	\$ 0.063324 / kWh	\$ 25,420,908	\$ 0.022239	\$ 8,927,466 \$ 1,560,806 \$ 1,173,153
4	Total	650,500,033 kWh		\$ 50,506,564	\$ 13,810,500	\$ 2,529,144 \$ 2,183,866
Residential Heating						
5	Service & Facility Charge	357,082 Bills	\$ 8.75 / Month	\$ 3,124,468		\$ 102,076
6	Energy Charge - Summer	161,727,049 kWh	\$ 0.075186 / kWh	\$ 12,159,610	\$ 0.019606	\$ 3,170,821 \$ 628,795 \$ 521,388
7	Energy Charge - Winter	328,947,993 kWh	\$ 0.048258 / kWh	\$ 15,874,372	\$ 0.022239	\$ 7,315,310 \$ 1,278,950 \$ 799,390
8	Total	490,675,042 kWh		\$ 31,158,450	\$ 10,486,131	\$ 1,907,745 \$ 1,422,854
Residential TOU						
9	Service Availability Charge	132 Bills	\$ 9.75 / Month	\$ 1,287		\$ 42
10	Energy Charge - Off-Peak	164,168 kWh	\$ 0.052749 / kWh	\$ 8,660	\$ 0.019606	\$ 3,219 \$ 638 \$ 409
11	Energy Charge - On-Peak	13,533 kWh	\$ 0.189516 / kWh	\$ 2,565	\$ 0.022239	\$ 301 \$ 53 \$ 95
12	Total	177,701 kWh		\$ 12,511	\$ 3,520	\$ 691 \$ 546
Total Residential Service						
13	Base Rate Revenue	1,141,352,776 kWh		\$ 81,677,525	\$ 24,300,151	\$ 4,437,580 \$ 3,607,266

Base Rate Revenue at Present Base Rates					RPS Revenue, Adjusted Fuel at \$0.003888 EER Revenue Revenue per kWh at 3.267%		
Line No.	Rate Class	Billing Units	Rate	Revenue - \$	FPPC/AC		
<u>Commercial & Industrial Service</u>							
<u>Small Commercial Service</u>							
SGS - Small General Service							
14	Service Availability Charge	141,924 Bills	\$ 14.40 / Month	\$ 2,043,706			\$ 66,768
15	Energy Charge - Summer	59,424,567 kWh	\$ 0.056459 / kWh	\$ 3,355,052	\$ 0.019606	\$ 1,165,078	\$ 231,043
16	Energy Charge - Winter	98,860,363 kWh	\$ 0.047813 / kWh	\$ 4,726,811	\$ 0.022239	\$ 2,198,506	\$ 384,369
17	Total	158,284,930 kWh		\$ 10,125,568		\$ 3,363,584	\$ 615,412
SGS - Small General Service TOU							
18	Service Availability Charge	0 Bills	\$ 15.40 / Month	\$ -			\$ -
19	Energy Charge - Off-Peak	0 kWh	\$ 0.038111 / kWh	\$ -	\$ 0.019606	\$ -	\$ -
20	Energy Charge - On-Peak	0 kWh	\$ 0.186892 / kWh	\$ -	\$ 0.022239	\$ -	\$ -
21	Total	0 kWh		\$ -		\$ -	\$ -
Total Small Commercial Service				158,284,930 kWh		\$ 3,363,584	\$ 615,412
22	Base Rate Revenue			\$ 10,125,568			\$ 460,796
<u>Commercial & Industrial Service (Continued)</u>							
SG - Secondary General Service							
23	Service Availability Charge	45,984 Bills	\$ 29.10 / Month	\$ 1,338,134			\$ 43,717
24	Demand Charge - Summer	778,495 kW-Mo	\$ 18.49 / kW-Mo	\$ 14,394,376			\$ 470,264
25	Demand Charge - Winter	1,429,619 kW-Mo	\$ 15.40 / kW-Mo	\$ 22,016,134			\$ 719,267
26	Energy Charge	781,601,740 kWh	\$ 0.00 / kWh	\$ 3,621,942	\$ 0.021361	\$ 16,695,795	\$ 3,038,868
27	Power Factor Charge	107,948 kVar	\$ 0.62 / kVar	\$ 66,928			\$ 2,187
28	Power Factor Credit	10,010 kVar	\$ (0.62) / kVar	\$ (6,206)			\$ (203)
29	Total	781,601,740 kWh		\$ 41,431,308		\$ 16,695,795	\$ 3,038,868
SG - Secondary General Service TOU							
30	Service Availability Charge	12 Bills	\$ 31.10 / Month	\$ 373			\$ 12
31	Energy Charge - Off-Peak	184,266 kWh	\$ 0.004634 / kW-Mo	\$ 854	\$ 0.021361	\$ 3,936	\$ 716
32	Energy Charge - On-Peak	20,341 kWh	\$ 0.148603 / kW-Mo	\$ 3,023	\$ 0.021361	\$ 435	\$ 79
33	Demand Charge	1,623 kW-Mo	\$ 12.42 / kWh	\$ 20,158			\$ 659
34	Power Factor Charge	0 kVar	\$ 0.62 / kVar	\$ -			\$ -
35	Power Factor Credit	0 kVar	\$ (0.62) / kVar	\$ -			\$ -
36	Total	204,607 kWh		\$ 24,407		\$ 4,371	\$ 796

Base Rate Revenue at Present Base Rates									
Line No.	Rate Class	Billing Units	Rate	Revenue - \$	FPPC/AC	Adjusted Fuel Revenue	RPS Revenue, at \$0.003888 per kWh	EER Revenue at 3.267%	
IR - Irrigation Service									
37	Service Availability Charge	12,072 Bills	\$ 22.00 / Month	\$ 265,584			\$ 8,677		
38	Demand Charge - Summer	116,842 kW-Mo	\$ 1.87 / kW-Mo	\$ 218,495			\$ 7,138		
39	Demand Charge - Winter	169,952 kW-Mo	\$ 1.49 / kW-Mo	\$ 253,229			\$ 8,273		
40	Energy Charge	71,500,487 kWh	\$ 0.047714 / kWh	\$ 3,411,574	\$ 0.021361	\$ 1,527,322	\$ 277,994	\$ 170,436	
41	Total	71,500,487 kWh		\$ 4,148,883		\$ 1,527,322	\$ 277,994	\$ 194,524	
IR - Irrigation Service TOU									
42	Service Availability Charge	0 Bills	\$ 23 / Month	\$ -					
43	Energy Charge - Off-Peak	0 kWh	\$ 0.029513 / kWh	\$ -	\$ 0.019606	\$ -	\$ -	\$ -	
44	Energy Charge - On-Peak	0 kWh	\$ 0.198998 / kWh	\$ -	\$ 0.022239	\$ -	\$ -	\$ -	
45	Demand Charge - Summer	0 kW-Mo	\$ 1.48 / kW-Mo	\$ -					
46	Demand Charge - Winter	0 kW-Mo	\$ 1.48 / kW-Mo	\$ -					
47	Total	0 kWh		\$ -		\$ -	\$ -	\$ -	
PG - Primary General Service									
48	Customer Months	57,876 Bills	\$ 33.10 / Month	\$ 1,915,696			\$ 56,452		
49	Demand Charge - Summer	1,299,948 kW-Mo	\$ 16.90 / kW-Mo	\$ 21,969,128			\$ 647,395		
50	Demand Charge - Winter	2,759,252 kW-Mo	\$ 14.08 / kW-Mo	\$ 38,850,261			\$ 1,144,855		
51	Energy Charge	1,840,440,755 kWh	\$ 0.004490 / kWh	\$ 8,263,579	\$ 0.020965	\$ 38,584,840	\$ 7,155,634	\$ 1,591,413	
52	Power Factor Charge	555,196 kVar	\$ 0.62 / kVar	\$ 344,221			\$ 10,144		
53	Power Factor Credit	117,913 kVar	\$ (0.62) / kVar	\$ (73,106)			\$ (2,154)		
54	Total	1,840,440,755 kWh		\$ 71,269,779		\$ 38,584,840	\$ 7,155,634	\$ 3,448,106	
PG - Primary General Service TOU									
55	Customer Months	0 Bills	\$ 35.10 / Month	\$ -			\$ -		
56	Energy Charge - Off-Peak	0 kWh	\$ 0.004490 / kW-Mo	\$ -	\$ 0.020965	\$ -	\$ -	\$ -	
57	Energy Charge - On-Peak	0 kWh	\$ 0.123451 / kW-Mo	\$ -	\$ 0.020965	\$ -	\$ -	\$ -	
58	Demand Charge	0 kW-Mo	\$ 11.44 / kWh	\$ -					
59	Power Factor Charge	0 kVar	\$ 0.62 / kVar	\$ -					
60	Power Factor Credit	0 kVar	\$ (0.62) / kVar	\$ -					
61	Total	0 kWh		\$ -		\$ -	\$ -	\$ -	

Base Rate Revenue at Present Base Rates					RPS Revenue, Adjusted Fuel at \$0.003888 Revenue per kWh			EER Revenue at 3.267%	
Line No.	Rate Class	Billing Units	Rate	Revenue - \$	FPPCAC				
LGS-T - Large General Service - Transmission									
62	Service Availability Billing Charge	60 Bills	\$ 974.00 / Month	\$ 58,440				\$ 786	
63	Demand Charge - Summer	98,678 kW-Mo	\$ 11.25 / kW-Mo	\$ 1,110,128				\$ 14,934	
64	Demand Charge - Winter	198,259 kW-Mo	\$ 9.37 / kW-Mo	\$ 1,857,687				\$ 24,991	
65	Energy Charge	155,464,643 kWh	\$ 0.004200 / kWh	\$ 652,952	\$ 0.019591	\$ 3,045,721	\$ 604,447	\$ 57,890	
66	Power Factor Charge	163,709 kVar	\$ 0.62 / kVar	\$ 101,500				\$ 1,365	
67	Power Factor Credit	kVar	\$ (0.62) / kVar	\$ -				\$ -	
68	Total	155,464,643 kWh		\$ 3,780,705		\$ 3,045,721	\$ 604,447	\$ 99,967	
LGS-T - Large General Service - Backbone Transmission									
69	Service Availability Billing Charge	348 Bills	\$ 974.00 / Month	\$ 338,952				\$ 5,284	
70	Demand Charge - Summer	1,311,070 kW-Mo	\$ 11.15 / kW-Mo	\$ 14,618,426				\$ 227,888	
71	Demand Charge - Winter	2,596,655 kW-Mo	\$ 9.31 / kW-Mo	\$ 24,174,860				\$ 376,865	
72	Energy Charge	2,407,890,961 kWh	\$ 0.004175 / kWh	\$ 10,052,945	\$ 0.019544	\$ 47,058,818	\$ 9,361,880	\$ 1,036,265	
73	Power Factor Charge	691,351 kVar	\$ 0.62 / kVar	\$ 428,637				\$ 6,682	
74	Power Factor Credit	214,389 kVar	\$ (0.62) / kVar	\$ (132,921)				\$ (2,072)	
75	Total	2,407,890,961 kWh		\$ 49,480,899		\$ 47,058,818	\$ 9,361,880	\$ 1,650,912	
Total Commercial & Industrial - General Service at Present Rates									
76		5,257,103,193 kWh		\$170,135,982		\$ 106,916,867	\$ 20,439,617	\$ 7,392,767	
Total Commercial & Industrial Service									
77	Base Rate Revenue	5,257,103,193 kWh		\$170,135,982		\$ 106,916,867	\$ 20,439,617	\$ 7,392,767	

Base Rate Revenue at Present Base Rates

Line No.	Rate Class	Billing Units	Rate	Revenue - \$	FPPC/AC	Adjusted Fuel Revenue	RPS Revenue, at \$0.003888 per kWh	EER Revenue at 3.267%
Public Authority Service								
Large Municipal and School Service								
78	Service Availability Charge	6,804 Bills	\$ 37.40 / Month	\$ 254,470			\$	8,314
79	Demand Charge - Summer	169,956 kW-Mo	\$ 13.36 / kW-Mo	#####			\$	74,181
80	Demand Charge - Winter	274,744 kW-Mo	\$ 10.92 / kW-Mo	\$ 3,000,203			\$	98,017
81	Energy Charge	119,766,191 kWh	\$ 0.004563 / kWh	\$ 546,495.95	\$ 0.021361	\$ 2,558,326	\$ 465,651	\$ 116,647
82	Power Factor Charge	10,992 kVar	\$ 0.62 / kVar	\$ 6,815			\$	223
83	Power Factor Credit	2,736 kVar	\$ (0.62) / kVar	\$ (1,697)			\$	(55)
84	Total	119,766,191 kWh		\$ 6,076,894		\$ 2,558,326	\$ 465,651	\$ 297,325
Large Municipal and School Service TOU								
85	Service Availability Charge	0 Bills	\$ 39.40 / Month	\$ -			\$	-
86	Energy Charge - Off-Peak	0 kWh	\$ 0.004563 / kW-Mo	\$ -	\$ 0.021361	\$ -	\$ -	\$ -
87	Energy Charge - On-Peak	0 kWh	\$ 0.155463 / kW-Mo	\$ -	\$ 0.021361	\$ -	\$ -	\$ -
88	Demand Charge	0 kW-Mo	\$ 8.33 / kWh	\$ -			\$	-
89	Power Factor Charge	0 kVar	\$ 0.62 / kVar	\$ -			\$	-
90	Power Factor Credit	0 kVar	\$ (0.62) / kVar	\$ -			\$	-
91	Total	0 kWh		\$ -		\$ -	\$ -	\$ -
Small Municipal and School Service								
92	Service Availability Charge	14,040 Bills	\$ 14.40 / Month	\$ 202,176			\$	6,605
93	Energy Charge - Summer	4,131,163 kWh	\$ 0.045172 / kWh	\$ 186,613	\$ 0.019606	\$ 80,996	\$ 16,062	\$ 9,268
94	Energy Charge - Winter	7,389,189 kWh	\$ 0.038406 / kWh	\$ 283,789	\$ 0.022239	\$ 164,324	\$ 28,729	\$ 15,578
95	Total	11,520,352 kWh		\$ 672,578		\$ 245,320	\$ 44,791	\$ 31,451
Small Municipal and School Service TOU								
96	Service Availability Charge	0 Bills	\$ 15.40 / Month	\$ -			\$	-
97	Energy Charge - Off-Peak	0 kWh	\$ 0.031026 / kWh	\$ -	\$ 0.022239	\$ -	\$ -	\$ -
98	Energy Charge - On-Peak	0 kWh	\$ 0.186888 / kWh	\$ -	\$ 0.019606	\$ -	\$ -	\$ -
99	Total	0 kWh		\$ -		\$ -	\$ -	\$ -
Total Public Authority Service								
100	Base Rate Revenue	131,286,543 kWh		\$ 6,749,472		\$ 2,803,646	\$ 510,442	\$ 328,777

Base Rate Revenue at Present Base Rates									
Line No.	Rate Class	Billing Units	Rate	Revenue - \$	FPPCAC	Adjusted Fuel Revenue	RPS Revenue, at \$0.003888 per kWh	EER Revenue at 3.267%	
<u>Street and Area Lighting Service</u>									
<u>Area Lights</u>									
101	7,000 MV 175 watt	30,066	\$ 11.45	\$ 344,255					
102	15,000 HPS 150 watt	106,986	\$ 10.96	\$ 1,172,565					
103	27,500 HPS 250 watt	611	\$ 12.66	\$ 7,732					
104	50,000 HPS 400 watt	8,482	\$ 15.16	\$ 128,593					
105	140,000 HPS 1,000 watt	9,577	\$ 24.04	\$ 230,222					
106	14,000 MTHL 175 watt	120	\$ 12.17	\$ 1,460					
107	20,500 MTHL 250 watt	144	\$ 13.61	\$ 1,960					
108	36,000 MTHL 400 watt	2,977	\$ 15.19	\$ 45,227					
109	110,000 MTHL 1,000 watt	5,661	\$ 25.59	\$ 144,856					
110	Subtotal	164,624 lights 15,369,008 kWh		\$ 2,076,870	\$ 0.021361	\$ 328,297	\$ 59,755	\$ 80,529	
<u>Street Lights</u>									
111	7,000 MV 175 watt	54,474	\$ 11.47	\$ 624,817					
112	20,000 MV 400 watt	13,519	\$ 14.98	\$ 202,510					
113	35,000 MV 700 watt	348	\$ 20.74	\$ 7,218					
114	50,000 MV 1,000 watt	144	\$ 23.95	\$ 3,449					
115	15,000 HPS 150 watt	42,061	\$ 11.00	\$ 462,671					
116	27,500 HPS 250 watt	41,534	\$ 12.71	\$ 527,893					
117	50,000 HPS 400 watt	6,829	\$ 15.21	\$ 103,869					
118	Subtotal	158,908 lights 13,359,432 kWh		\$ 1,932,426	\$ 0.021361	\$ 285,371	\$ 51,941	\$ 74,152	
<u>LED Lights</u>									
119	4,000 LED	-	\$ 9.56	\$ -					
120	6,000 LED	-	\$ 10.28	\$ -					
121	14,000 LED	-	\$ 13.49	\$ -					
122	25,000 LED	-	\$ 19.58	\$ -					
123	Subtotal	- lights - kWh		\$ -	\$ 0.021361	\$ -	\$ -	\$ -	
124	<u>Customer-Owned Street Lighting Facilities</u>								
125	<u>Total Lighting Service</u> Base Rate Revenue 323,532 Lights 28,728,440 kWh								
				\$ 4,009,296			\$ 613,668	\$ 111,696	\$ 154,681
<u>Total Company</u>									
126	Total NM Retail Revenue Requirement			6,716,755,882 kWh			\$ 137,997,916	\$ 26,114,747	\$ 11,944,287

Southwestern Public Service Company
Class Cost of Service Study
New Mexico
For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL				TOTAL NEW MEXICO	RESIDENTIAL				SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
				(a)	(b)	(c)	(d)		(e)	(f)	(g)	(h)				
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					272,697,842	50,519,075	31,158,450	10,125,568	41,455,715	41,448,883		71,269,778	
SUM	7	Other Operating Revenue	SCH REV, LN 29					41,294,111	9,331,168	5,356,952	1,380,450	6,022,635	955,492		7,433,625	
SUM	8	TOTAL OPERATING REVENUE						313,991,953	59,850,243	36,515,402	11,506,018	47,478,350	5,104,375		78,703,402	
SUM	9															
SUM	10	OPERATING EXPENSES														
SUM	11	Operation and Maintenance Expense	SCH O&M, LN 232					154,819,124	32,601,480	19,285,604	5,551,546	20,704,730	2,923,134		31,553,690	
SUM	12	Depreciation Expense	SCH DAX, LN 106					80,940,383	17,008,825	10,232,684	3,021,260	11,354,574	1,582,678		17,021,489	
SUM	13	Amortization Expense	SCH DAX, LN 108					(173,263)	(40,731)	(23,435)	(7,647)		(3,067)		(34,197)	
SUM	14	Taxes Other Than Income Taxes	SCH OTX, LN 21					17,265,856	3,684,052	2,218,428	634,122	2,519,787	360,462		3,575,115	
SUM	15	State, Federal & Deferred Income Taxes & ITC	SCH ITX, LN 477					3,199,282	(629,071)	(211,263)	143,759	1,384,225	(150,829)		3,663,684	
SUM	16	Gain on Sale of Utility Plant	SCH ITX, LN 481					0	0	0	0	0	0		0	
SUM	17	TOTAL OPERATING EXPENSES						256,051,381	52,624,556	31,502,018	9,343,039	35,941,424	4,712,378		55,779,780	
SUM	18															
SUM	19	OPERATING INCOME (RETURN)						57,940,572	7,225,687	5,013,384	2,162,978	11,536,925	391,997		22,923,622	
SUM	20															
SUM	21															
SUM	22	DEVELOPMENT OF RATE BASE														
SUM	23	Electric Plant in Service	SCH PLT, LN 132					2,195,627,509	462,910,782	280,612,737	78,416,353	326,792,738	46,920,039		456,895,130	
SUM	24	Less: Depreciation & Amortization Reserve	SCH D&A, LN 110					676,998,697	144,770,682	85,152,088	24,796,873	96,600,221	14,170,136		132,096,719	
SUM	25	Plus: Plant Held for Future Use	SCH D&A, LN 131					0	0	0	0	0	0		0	
SUM	26	Plus: Construction Work In Progress	SCH D&A, LN 141					0	0	0	0	0	0		0	
SUM	27	Plus: Fuel Inventory	SCH RBO, LN 4					2,284,544	230,315	173,712	56,031	275,931	25,235		638,510	
SUM	28	Plus: NOx Inventory	SCH RBO, LN 5					0	0	0	0	0	0		0	
SUM	29	Plus: Utility Materials and Supplies	SCH RBO, LN 11					5,933,105	1,176,368	727,214	201,747	882,700	123,471		1,276,824	
SUM	30	Plus: Cash Working Capital	SCH RBO, LN 12					(7,609,960)	(1,506,023)	(923,494)	(261,194)	(1,093,865)	(151,552)		(1,640,161)	
SUM	31	Plus: Prepayments	SCH RBO, LN 13					1,095,002	222,104	134,029	37,773	157,967	22,481		229,039	
SUM	32	Less: Deductions to Rate Base	SCH RBO, LN 36					250,909,258	56,513,962	34,232,007	9,248,441	39,739,644	5,899,193		51,222,637	
SUM	33															
SUM	34	TOTAL NET RATE BASE						1,269,422,245	261,748,902	161,340,103	44,405,396	190,675,606	26,870,347		274,079,987	
SUM	35															
SUM	36															
SUM	37	RATE OF RETURN (PRESENT)						4.56%	2.76%	3.11%	4.87%	6.05%	1.46%		8.36%	
SUM	38															
SUM	39	INDEX RATE OF RETURN (PRESENT)						1.00	0.60	0.68	1.07	1.33	0.32		1.83	
SUM	40															
SUM	41															
SUM	42															
SUM	43															
SUM	44															
SUM	45															
SUM	46															

Southwestern Public Service Company
Class Cost of Service Study
New Mexico
For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	(k)	(l)	(m)	(n)	(o)	(p)
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	3,780,705	49,480,899	672,578	6,076,894	1,932,426	2,076,870	
SUM	7	Other Operating Revenue	SCH REV, LN 29	639,826	8,875,111	82,429	984,655	130,236	101,532	
SUM	8	TOTAL OPERATING REVENUE		4,420,532	58,356,011	755,007	7,061,549	2,062,662	2,178,403	
SUM	9									
SUM	10	OPERATING EXPENSES								
SUM	11	Operation and Maintenance Expense	SCH O&M, LN 232	2,453,605	33,835,007	389,278	3,408,010	878,669	1,234,370	
SUM	12	Depreciation Expense	SCH DAX, LN 106	1,190,727	16,023,583	215,928	1,922,172	747,642	618,820	
SUM	13	Amortization Expense	SCH DAX, LN 108	(2,311)	(31,239)	(601)	(1,391)	(1,391)	(3,039)	
SUM	14	Taxes Other Than Income Taxes	SCH OTX, LN 21	250,279	3,281,311	43,673	430,387	135,117	133,122	
SUM	15	State, Federal & Deferred Income Taxes & ITC	SCH ITX, LN 477	(37,713)	(930,205)	(1,813)	37,804	(48,431)	(20,866)	
SUM	16	Gain on Sale of Utility Plant	SCH ITX, LN 481	0	0	0	0	0	0	
SUM	17	TOTAL OPERATING EXPENSES		3,854,588	52,178,457	646,465	5,794,660	1,711,606	1,962,408	
SUM	18									
SUM	19	OPERATING INCOME (RETURN)		565,943	6,177,554	108,542	1,266,889	351,055	215,995	
SUM	20									
SUM	21									
SUM	22	DEVELOPMENT OF RATE BASE								
SUM	23	Electric Plant in Service	SCH PLT, LN 132	32,153,440	419,483,229	5,265,538	55,863,612	17,049,775	13,264,137	
SUM	24	Less: Depreciation & Amortization Reserve	SCH D&A, LN 110	10,938,986	136,682,197	1,701,451	15,973,318	5,696,237	8,399,788	
SUM	25	Plus: Plant Held for Future Use	SCH D&A, LN 131	0	0	0	0	0	0	
SUM	26	Plus: Construction Work In Progress	SCH D&A, LN 141	0	0	0	0	0	0	
SUM	27	Plus: Fuel Inventory	SCH RBO, LN 4	50,523	777,768	4,078	42,270	4,729	5,440	
SUM	28	Plus: NOx Inventory	SCH RBO, LN 5	0	0	0	0	0	0	
SUM	29	Plus: Utility Materials and Supplies	SCH RBO, LN 11	91,573	1,217,637	13,384	149,653	44,104	28,430	
SUM	30	Plus: Cash Working Capital	SCH RBO, LN 12	(119,462)	(1,616,553)	(17,729)	(184,425)	(52,005)	(43,497)	
SUM	31	Plus: Prepayments	SCH RBO, LN 13	17,501	232,298	2,518	26,477	6,681	6,133	
SUM	32	Less: Deductions to Rate Base	SCH RBO, LN 36	3,169,022	41,000,225	590,109	6,945,078	1,806,115	542,825	
SUM	33									
SUM	34	TOTAL NET RATE BASE		18,065,566	242,411,958	2,976,229	32,979,191	9,550,930	4,318,031	
SUM	35									
SUM	36									
SUM	37	RATE OF RETURN (PRESENT)		3.13%	2.55%	3.65%	3.84%	3.68%	5.00%	
SUM	38									
SUM	39	INDEX RATE OF RETURN (PRESENT)		0.69	0.56	0.80	0.84	0.81	1.10	
SUM	40									
SUM	41									
SUM	42									
SUM	43									
SUM	44									
SUM	45									
SUM	46									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
SUM	47	EQUALIZED RETURN AT PROPOSED ROR	Reference							
SUM	48									
SUM	49	DEVELOPMENT OF RETURN (ROR)								
SUM	50									
SUM	51	RATE BASE	SCH SUM, LN 34	1,269,422,245	261,748,902	161,340,103	44,405,396	190,675,606	26,870,347	274,079,987
SUM	52									
SUM	53	RATE OF RETURN		7.68%	7.68%	7.68%	7.68%	7.68%	7.68%	7.68%
SUM	54									
SUM	55	RETURN (RATE BASE * ROR)		97,491,628	20,102,316	12,390,920	3,410,334	14,643,887	2,063,643	21,049,343
SUM	56									
SUM	57	LESS:								
SUM	58	OPERATING EXPENSES								
SUM	59	Operation and Maintenance Expense	SCH O&M, LN 232	154,819,124	32,601,480	19,285,604	5,551,546	20,704,730	2,923,134	31,553,690
SUM	60	Depreciation Expense	SCH SUM, LN 12	80,940,383	17,008,825	10,232,684	3,021,260	11,354,574	1,582,678	17,021,489
SUM	61	Amortization Expense	SCH DAX, LN 108	(173,263)	(40,731)	(23,435)	(7,647)	(21,892)	(3,067)	(34,197)
SUM	62	Taxes Other Than Income Taxes	SCH SUM, LN 14	17,265,856	3,684,052	2,218,428	634,122	2,519,787	360,462	3,575,115
SUM	63	State, Federal & Deferred Income Tax & ITC	SCH ITX, LN 502	14,426,516	3,026,186	1,882,979	497,841	2,266,183	323,698	3,131,618
SUM	64	Gain on Sale of Utility Plant	SCH ITX, LN 503	0	0	0	0	0	0	0
SUM	65	TOTAL OPERATING EXPENSES		267,278,615	56,279,813	33,596,261	9,697,122	36,823,382	5,186,905	55,247,714
SUM	66									
SUM	67	EQUALS TOTAL COST OF SERVICE		364,770,244	76,382,129	45,987,181	13,107,457	51,467,268	7,250,547	76,297,057
SUM	68									
SUM	69	LESS:								
SUM	70	OTHER OPERATING REVENUES	SCH REV, LN 29	41,294,111	9,331,168	5,356,952	1,380,450	6,022,635	955,492	7,433,625
SUM	71									
SUM	72	EQUALS:								
SUM	73	SALES OF ELECTRICITY @ EQUALIZED ROR		323,476,132	67,050,961	40,630,228	11,727,007	45,444,634	6,295,055	68,863,432
SUM	74									
SUM	75									
SUM	76	TOTAL COST OF SERVICE INCREASE/DECREASE		50,778,291	16,531,886	9,471,779	1,601,439	3,988,918	2,146,173	(2,406,346)
SUM	77									
SUM	78	TOTAL PROPOSED (EQUALIZED) RETAIL REVENUES		323,476,132	67,050,961	40,630,228	11,727,007	45,444,634	6,295,055	68,863,432
SUM	79									
SUM	80	INCREASE TO RETAIL REVENUES (%)		18.62%	32.72%	30.40%	15.82%	9.62%	51.73%	-3.38%
SUM	81			1.00	1.76	1.63	0.85	0.52	2.78	(0.18)
SUM	82									
SUM	83									
SUM	84									
SUM	85									
SUM	86									
SUM	87									
SUM	88									
SUM	89									
SUM	90									
SUM	91									
SUM	92									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	(k)	(l)	(m)	(n)	(o)	(p)
		(a)	(b)							
SUM	47	EQUALIZED RETURN AT PROPOSED ROR	Reference							
SUM	48									
SUM	49	DEVELOPMENT OF RETURN (ROR)								
SUM	50									
SUM	51	RATE BASE	SCH SUM, LN 34	18,065,566	242,411,958	2,976,229	32,979,191	9,550,930	4,318,031	
SUM	52			7.68%	7.68%	7.68%	7.68%	7.68%	7.68%	
SUM	53	RATE OF RETURN								
SUM	54									
SUM	55	RETURN (RATE BASE * ROR)		1,387,436	18,617,238	228,574	2,532,802	733,511	331,625	
SUM	56									
SUM	57	LESS:								
SUM	58	OPERATING EXPENSES								
SUM	59	Operation and Maintenance Expense	SCH O&M, LN 232	2,453,605	33,835,007	389,278	3,408,010	878,669	1,234,370	
SUM	60	Depreciation Expense	SCH SUM, LN 12	1,190,727	16,023,583	215,928	1,922,172	747,642	618,820	
SUM	61	Amortization Expense	SCH DAX, LN 108	(2,311)	(31,239)	(601)	(3,713)	(1,391)	(3,039)	
SUM	62	Taxes Other Than Income Taxes	SCH SUM, LN 14	250,279	3,281,311	43,673	430,387	135,117	133,122	
SUM	63	State, Federal & Deferred Income Tax & ITC	SCH ITX, LN 502	195,482	2,601,019	32,260	397,155	60,136	11,958	
SUM	64	Gain on Sale of Utility Plant	SCH ITX, LN 503	0	0	0	0	0	0	
SUM	65	TOTAL OPERATING EXPENSES		4,087,783	55,709,681	680,538	6,154,012	1,820,173	1,995,232	
SUM	66									
SUM	67	EQUALS TOTAL COST OF SERVICE		5,475,219	74,326,920	909,112	8,686,813	2,553,685	2,326,856	
SUM	68									
SUM	69	LESS:								
SUM	70	OTHER OPERATING REVENUES	SCH REV, LN 29	639,826	8,875,111	82,429	984,655	130,236	101,532	
SUM	71									
SUM	72	EQUALS:								
SUM	73	SALES OF ELECTRICITY @ EQUALIZED ROR		4,835,392	65,451,808	826,684	7,702,158	2,423,449	2,225,324	
SUM	74									
SUM	75									
SUM	76	TOTAL COST OF SERVICE INCREASE/DECREASE		1,054,687	15,970,909	154,105	1,625,264	491,023	148,454	
SUM	77									
SUM	78	TOTAL PROPOSED (EQUALIZED) RETAIL REVENUES		4,835,392	65,451,808	826,684	7,702,158	2,423,449	2,225,324	
SUM	79									
SUM	80	INCREASE TO RETAIL REVENUES (%)		27.90%	32.28%	22.91%	26.74%	25.41%	7.15%	
SUM	81			1.50	1.73	1.23	1.44	1.36	0.38	
SUM	82									
SUM	83									
SUM	84									
SUM	85									
SUM	86									
SUM	87									
SUM	88									
SUM	89									
SUM	90									
SUM	91									
SUM	92									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL				SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
					RESIDENTIAL SERVICE	WITH SPACE HEATING SERVICE	(e)	(f)				
RETURN AT PROPOSED RATES												
SUM	93	DEVELOPMENT OF RETURN AT AVERAGE	Reference									
SUM	94											
SUM	95											
SUM	96											
SUM	97	OPERATING REVENUE										
SUM	98	Sales of Electricity	SCH AF, LN 273	323,475,897	58,171,677	35,780,267	11,699,249	46,670,980	4,853,506	82,449,088		
SUM	99	Other Operating Revenue	SCH REV, LN 29	41,294,111	9,331,168	5,356,952	1,380,450	6,022,635	955,492	7,433,625		
SUM	100											
SUM	101	TOTAL OPERATING REVENUE		364,770,009	67,502,845	41,137,219	13,079,699	52,693,615	5,808,998	89,882,713		
SUM	102											
SUM	103	OPERATING EXPENSES										
SUM	104	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 232	154,819,124	32,601,480	19,285,604	5,551,546	20,704,730	2,923,134	31,553,690		
SUM	105	Depreciation Expense	SCH DAX, LN 106	80,940,383	17,008,825	10,232,684	3,021,260	11,354,574	1,582,678	17,021,489		
SUM	106	Amortization Expense	SCH DAX, LN 108	(173,263)	(40,731)	(23,435)	(7,647)	(21,892)	(3,067)	(34,197)		
SUM	107	Taxes Other Than Income Taxes	SCH OTX, LN 21	17,265,856	3,684,052	2,218,428	634,122	2,519,787	360,462	3,575,115		
SUM	108	Federal & Deferred Income Tax & ITC	CALCULATED	14,426,525	1,062,952	810,640	491,706	2,537,343	4,967	6,135,477		
SUM	109	Gain on Sale of Utility Plant		0	0	0	0	0	0	0		
SUM	110	TOTAL OPERATING EXPENSES	SCH ITX, LN 481	267,278,625	54,316,579	32,523,922	9,690,987	37,094,542	4,868,174	58,251,573		
SUM	111											
SUM	112	OPERATING INCOME (RETURN) AT PROPOSED RATES		97,491,384	13,186,266	8,613,298	3,388,712	15,599,073	940,825	31,631,139		
SUM	113											
SUM	114											
SUM	115	RATE BASE	SCH SUM, LN 34	1,269,422,245	261,748,902	161,340,103	44,405,396	190,675,606	26,870,347	274,079,987		
SUM	116											
SUM	117											
SUM	118	RATE OF RETURN		7.68%	5.04%	5.34%	7.63%	8.18%	3.50%	11.54%		
SUM	119											
SUM	120	INDEX RATE OF RETURN		1.00	0.66	0.70	0.99	1.07	0.46	1.50		
SUM	121											
SUM	122											
SUM	123	Sales of Electricity – Base Rate Revenue Increase		50,778,055	7,652,602	4,621,817	1,573,681	5,215,265	704,624	11,179,310		
SUM	124	Other Operating Revenue – Proposed Increase		0	0	0	0	0	0	0		
SUM	125	Total Revenue Increase (\$)		50,778,055	7,652,602	4,621,817	1,573,681	5,215,265	704,624	11,179,310		
SUM	126											
SUM	127											
SUM	128	Sales of Electricity – Proposed Increase (%)		18.62%	15.15%	14.83%	15.54%	12.58%	16.98%	15.69%		
SUM	129				0.81	0.80	0.83	0.68	0.91	0.84		
SUM	130											
SUM	131											
SUM	132											
SUM	133											
SUM	134											
SUM	135											
SUM	136											
SUM	137											
SUM	138											
SUM	139											

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LGS-T, 69 kV (j)	LGS-T, 115 kV+ (k)	SMALL MUNICIPAL & SCHOOL SERVICE (l)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)
SUM	93	RETURN AT PROPOSED RATES								
SUM	94									
SUM	95	DEVELOPMENT OF RETURN AT AVERAGE	Reference							
SUM	96									
SUM	97	OPERATING REVENUE								
SUM	98	Sales of Electricity	SCH AF, LN 273	4,954,210	66,437,427	793,913	7,274,202	2,166,373	2,225,004	
SUM	99	Other Operating Revenue	SCH REV, LN 29	639,826	8,875,111	82,429	984,655	130,236	101,532	
SUM	100									
SUM	101	TOTAL OPERATING REVENUE		5,594,037	75,312,538	876,342	8,258,857	2,296,609	2,326,537	
SUM	102									
SUM	103	OPERATING EXPENSES								
SUM	104	Operation and Maintenance Expense Incl Cost of Sales	SCH O&M, LN 232	2,453,605	33,835,007	389,278	3,408,010	878,669	1,234,370	
SUM	105	Depreciation Expense	SCH DAX, LN 106	1,190,727	16,023,583	215,928	1,922,172	747,642	618,820	
SUM	106	Amortization Expense	SCH DAX, LN 108	(2,311)	(31,239)	(601)	(3,713)	(1,391)	(3,039)	
SUM	107	Taxes Other Than Income Taxes	SCH OTX, LN 21	250,279	3,281,311	43,673	430,387	135,117	133,122	
SUM	108	Federal & Deferred Income Tax & ITC	CALCULATED	221,754	2,818,955	25,015	302,533	3,296	11,887	
SUM	109	Gain on Sale of Utility Plant	SCH ITX, LN 481	0	0	0	0	0	0	
SUM	110	TOTAL OPERATING EXPENSES		4,114,055	55,927,617	673,292	6,059,390	1,763,333	1,995,161	
SUM	111									
SUM	112	OPERATING INCOME (RETURN) AT PROPOSED RATES		1,479,981	19,384,922	203,049	2,199,467	533,276	331,376	
SUM	113									
SUM	114									
SUM	115	RATE BASE	SCH SUM, LN 34	18,065,566	242,411,958	2,976,229	32,979,191	9,550,930	4,318,031	
SUM	116									
SUM	117									
SUM	118	RATE OF RETURN		8.19%	8.00%	6.82%	6.67%	5.58%	7.67%	
SUM	119									
SUM	120	INDEX RATE OF RETURN		1.07	1.04	0.89	0.87	0.73	1.00	
SUM	121									
SUM	122									
SUM	123	Sales of Electricity – Base Rate Revenue Increase		1,173,505	16,956,527	121,335	1,197,308	233,947	148,134	
SUM	124	Other Operating Revenue – Proposed Increase		0	0	0	0	0	0	
SUM	125	Total Revenue Increase (\$)		1,173,505	16,956,527	121,335	1,197,308	233,947	148,134	
SUM	126									
SUM	127									
SUM	128	Sales of Electricity – Proposed Increase (%)		31.04%	34.27%	18.04%	19.70%	12.11%	7.13%	
SUM	129			1.67	1.84	0.97	1.06	0.65	0.38	
SUM	130									
SUM	131									
SUM	132									
SUM	133									
SUM	134									
SUM	135									
SUM	136									
SUM	137									
SUM	138									
SUM	139									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL WITH SPACE HEATING			SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
					RESIDENTIAL SERVICE	SERVICE	SERVICE				
(a)											
PLT	1	DEVELOPMENT OF RATE BASE									
PLT	2	ELECTRIC PLANT IN SERVICE									
PLT	3										
PLT	4	INTANGIBLE PLANT									
PLT	5	303003-Ing Misc Computr Softwar	SALWACXAG	789,522	180,639	104,678	33,848	101,297	14,122	158,409	
PLT	6	303004-Ing Misc Computr Softwar	SALWACXAG	34,826,321	7,968,113	4,617,429	1,493,043	4,468,279	622,940	6,987,519	
PLT	7	303005-Ing Misc Computr Soft I5y	SALWACXAG	20,023,411	4,581,271	2,654,793	858,426	2,569,039	358,160	4,017,478	
PLT	8	303010-Ing Misc Computr Softwar	SALWACXAG	2,494,992	570,844	330,797	106,963	320,112	44,628	500,593	
PLT	9	303014-Ing CRS Computr Softwar	CUST	3,965,320	2,114,699	1,038,701	412,837	133,796	35,116	168,353	
PLT	10	TOTAL INTANGIBLE		62,099,566	15,415,565	8,746,398	2,905,116	7,592,524	1,074,965	11,832,352	
PLT	11										
PLT	12	PRODUCTION PLANT									
PLT	13	Steam Production									
PLT	14	310001-Stream Prod Land Own in Fee	DPROD	1,205,579	222,110	132,238	36,347	166,446	23,796	250,718	
PLT	15	310002-Stream Prod Land Rights	DPROD	303,945	55,997	33,339	9,164	41,964	5,999	63,210	
PLT	16	310003-Stream Prod Water Rights	DPROD	3,197,672	589,122	350,748	96,406	441,481	63,117	665,002	
PLT	17	310004-Stream Prod Land Rights-NM	DPROD	20,227	3,727	2,219	610	2,793	399	4,206	
PLT	18	310005-Stream Prod Str & Improv	DPROD	67,769,247	12,485,450	7,433,507	2,043,154	9,356,431	1,337,653	14,093,587	
PLT	19	312000E-Stream Prod Boiler Plant E	DPROD	282,186,584	51,988,575	30,952,621	8,507,556	38,959,549	5,569,895	58,684,746	
PLT	20	314000-Stream Prod Turbogen Unit	DPROD	143,685,306	26,471,827	15,760,625	4,331,924	19,837,636	2,836,110	29,881,420	
PLT	21	315000E-Stream Prod Acc Elec Eq	DPROD	23,611,285	4,350,019	2,589,886	711,849	3,259,847	466,048	4,910,305	
PLT	22	316000E-Stream Prod Misc Pwr Plt E	DPROD	9,060,795	1,669,313	993,865	273,171	1,250,961	178,845	1,884,322	
PLT	23	Total Steam Production		531,040,639	97,836,141	58,249,047	16,010,180	73,317,107	10,481,862	110,437,515	
PLT	24										
PLT	25	Other Production Equipment:									
PLT	26	105000-Held for Future Us	DPROD	0	0	0	0	0	0	0	
PLT	27	340001-Other Prod Land Own in Fee	DPROD	113,493	20,909	12,449	3,422	15,669	2,240	23,603	
PLT	28	340002-Other Prod Land Rights	DPROD	187	34	21	6	26	4	39	
PLT	29	341000E-Other Prod Str & Impr	DPROD	3,983,744	733,944	436,971	120,105	550,008	78,632	828,477	
PLT	30	342000E-Other Prod Fuel Hldr	DPROD	1,732,685	319,221	190,056	52,238	239,220	34,200	360,337	
PLT	31	343000-Other Prod Prime Mover	DPROD	16,824,706	3,099,695	1,845,477	507,243	2,322,871	332,092	3,498,939	
PLT	32	344000E-Other Prod Generator	DPROD	49,554,107	9,129,589	5,435,515	1,493,992	6,841,593	978,116	10,305,487	
PLT	33	344005-Other Prod Generator-Wind	WIND	196,440,472	19,557,579	14,834,096	4,784,626	23,706,074	2,164,390	55,112,963	
PLT	34	345000E-Other Prod Access Elect Equip	DPROD	8,976,931	1,653,863	984,666	270,643	1,239,383	177,190	1,866,882	
PLT	35	346000E-Other Prod Misc Pwr P	DPROD	1,358,100	250,209	148,968	40,945	187,503	26,807	282,436	
PLT	36	Total Other Production Equipment		278,984,425	34,765,044	23,888,218	7,273,218	35,102,347	3,793,670	72,279,162	
PLT	37	TOTAL PRODUCTION PLANT		810,025,065	132,601,185	82,137,265	23,283,399	108,419,454	14,275,532	182,716,678	
PLT	38										
PLT	39	TRANSMISSION PLANT:									
PLT	40	350001-TRAN Land Owned in Fee	DTRAN	1,777,798	384,883	217,885	57,398	256,629	41,089	320,370	
PLT	41	350002E-Transmission Land Right	DTRAN	29,956,709	6,485,463	3,671,456	967,188	4,324,317	692,373	5,398,375	
PLT	42	350002ERN-Transmission Land Right Radial NM	DTRANRADGRS	2,925,195	496,744	293,787	69,393	413,831	37,161	1,184,300	
PLT	43	350004E-TRAN Land Fee-Wind	WIND	18,095	1,802	1,366	441	2,184	199	5,077	
PLT	44	352000-Transmission Str & Improv	DTRAN	22,263,315	4,819,886	2,728,563	718,797	3,213,759	514,560	4,011,980	
PLT	45	352010-TRAN Str & Impr-Prod	DPRODITI	200,001	36,847	21,938	6,030	27,613	3,948	41,593	
PLT	46	353000E-Transmission Station	DTRAN	232,603,145	50,357,305	28,507,543	7,509,868	33,576,778	5,376,030	41,916,455	
PLT	47	353001E-Transmission Station - Retail Meters	TRANSMET	2,707,903	0	0	0	0	0	0	
PLT	48	353010-TRAN Station Equip Pro	DPRODITI	8,144,232	1,500,451	893,328	245,538	1,124,418	160,754	1,693,710	
PLT	49	353045-TRAN Station Equip-Wind	WIND	4,222,280	420,369	318,843	102,840	509,537	46,521	1,184,595	
PLT	50	354000E-TRAN Towers & Fixture	DTRAN	1,666,257	360,735	204,214	53,797	240,528	38,511	300,269	
PLT	51	354000ERN-TRAN Towers & Fixture Radial NM	DTRANRADGRS	162,706	27,630	16,341	3,860	230,181	2,067	65,873	

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LGS-T, 69 kV	LGS-T, 115 kV+	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
PLT	1	DEVELOPMENT OF RATE BASE								
PLT	2	ELECTRIC PLANT IN SERVICE								
PLT	3									
PLT	4	INTANGIBLE PLANT								
PLT	5	303003-Ing Misc Computr Softwar		10,750	145,346	2,626	17,192	6,474	14,140	
PLT	6	303004-Ing Misc Computr Softwar		474,206	6,411,290	115,842	758,348	285,588	623,724	
PLT	7	303005-Ing Misc Computr Softw			3,686,174	66,603	436,013	164,199	358,610	
PLT	8	303010-Ing Misc Computr Softwar		33,973	459,311	8,299	54,329	20,460	44,684	
PLT	9	303014-Ing CRS Computr Softwar		175	1,012	40,840	19,792	0	0	
PLT	10	TOTAL INTANGIBLE		791,749	10,703,133	234,210	1,285,673	476,721	1,041,158	
PLT	11									
PLT	12	PRODUCTION PLANT								
PLT	13	Steam Production								
PLT	14	310001-Steam Prod Land Own in Fee		24,443	316,863	2,219	26,438	1,843	2,120	
PLT	15	310002-Steam Prod Land Rights		6,163	79,886	559	6,665	465	534	
PLT	16	310003-Steam Prod Water Rights		64,833	840,445	5,886	70,124	4,887	5,622	
PLT	17	310004-Steam Prod Land Rights-NM		410	5,316	37	444	31	36	
PLT	18	311000E-Steam Prod Str & Improv		1,374,031	17,811,807	124,741	1,486,153	103,576	119,157	
PLT	19	312000E-Steam Prod Boiler Plant E		5,721,375	74,167,167	519,412	6,188,242	431,285	496,160	
PLT	20	314000E-Steam Prod Turbogen Unit		2,913,241	37,764,843	264,477	3,150,963	219,604	252,638	
PLT	21	315000E-Steam Prod Acc Elec Eq		478,722	6,205,760	43,461	517,786	36,087	41,515	
PLT	22	316000E-Steam Prod Misc Pwr Pnt E		183,709	2,381,451	16,678	198,700	13,848	15,931	
PLT	23	Total Steam Production		10,766,927	139,573,537	977,469	11,645,515	811,625	933,713	
PLT	24									
PLT	25	Other Production Equipment:								
PLT	26	105000-Held for Future Use		0	0	0	0	0	0	
PLT	27	340001-Other Prod Land Own in Fee		2,301	29,829	209	2,489	173	200	
PLT	28	340002-Other Prod Land Rights		4	49	0	4	0	0	
PLT	29	341000E-Other Prod Str & Impr		80,771	1,047,048	7,333	87,362	6,089	7,004	
PLT	30	342000E-Other Prod Fuel Hldr		35,130	455,402	3,189	37,997	2,648	3,047	
PLT	31	343000-Other Prod Prime Mover		341,123	4,422,041	30,969	368,959	25,714	29,582	
PLT	32	344000E-Other Prod Generator		1,004,717	13,024,318	91,213	1,086,702	75,737	87,130	
PLT	33	344005-Other Prod Generator-Wind		4,365,152	67,075,250	350,088	3,612,416	408,217	469,622	
PLT	34	345000E-Other Prod Access Elect Equip		182,009	2,359,409	16,524	196,861	13,720	15,784	
PLT	35	346000E-Other Prod Misc Pwr P		27,536	356,950	2,500	29,783	2,076	2,388	
PLT	36	Total Other Production Equipment		6,038,742	88,770,297	502,024	5,422,573	534,374	614,757	
PLT	37	TOTAL PRODUCTION PLANT		16,805,670	228,343,834	1,479,493	17,068,088	1,345,999	1,548,470	
PLT	38									
PLT	39	TRANSMISSION PLANT:								
PLT	40	350001-Trans Land Owned in Fee		30,240	419,707	3,299	41,194	2,373	2,730	
PLT	41	350002E-Transmission Land Right		509,566	7,072,264	55,593	694,134	39,983	45,997	
PLT	42	350002ERN-Transmission Land Right Radial NM		116,784	210,823	3,582	93,714	2,360	2,716	
PLT	43	350045-Trans Land Fee-Wind		402	6,179	32	333	38	43	
PLT	44	352000-Transmission Str & Improv		378,701	5,255,966	41,316	515,868	29,715	34,184	
PLT	45	352010-Trans Str & Impr-Prod		4,055	52,566	368	4,366	306	352	
PLT	46	353000E-Transmission Station		3,956,600	54,913,604	431,657	5,389,701	310,452	357,151	
PLT	47	353001E-Transmission Station - Retail Meters		398,221	2,309,682	0	0	0	0	
PLT	48	353010-Trans Station Equip Pro		165,125	2,140,550	14,991	178,600	12,447	14,320	
PLT	49	353045-Trans Station Equip-Wind		93,824	1,441,711	7,525	77,645	8,774	10,094	
PLT	50	354000E-Trans Towers & Fixture		28,343	393,375	3,092	38,609	2,224	2,558	
PLT	51	354000ERN-Trans Towers & Fixture Radial NM		6,496	11,726	199	5,213	131	151	

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
PLT	52	ELECTRIC PLANT IN SERVICE CONTINUED								
PLT	53	TRANSMISSION PLANT CONTINUED								
PLT	54	355010-Trans Poles & Fixtures-Prod		69,620	12,826	7,636	2,099	9,612	1,374	14,478
PLT	55	355000E-Trans Poles & Fixtures		238,723,187	51,898,755	29,380,167	7,739,747	34,604,572	5,540,592	43,199,529
PLT	56	355000E-Trans Poles & Fixtures Radial NM		23,408,344	3,975,105	2,350,977	555,309	3,311,606	297,376	9,477,147
PLT	57	356010-Trans OH Cond & Devices-Prod		6,834	1,259	750	206	944	135	1,421
PLT	58	356000E-Trans OH Conductor & D		93,028,149	20,140,084	11,401,411	3,003,524	13,428,819	2,150,109	16,764,220
PLT	59	356000E-Trans OH Conductor& D Radial NM		9,083,956	1,542,599	912,332	215,496	1,285,118	115,401	3,677,748
PLT	60	357000E-Trans Underground Cond		59,535	12,889	7,296	1,922	8,594	1,376	10,728
PLT	61	358000E-Trans UG Conductor & Devic		106,119	22,974	13,006	3,426	15,319	2,453	19,123
PLT	62	359000E-Transmission Road & Trai		112,191	24,289	13,750	3,622	16,195	2,593	20,217
PLT	63	TOTAL TRANSMISSION PLANT		672,245,569	142,522,895	80,962,590	21,260,502	96,393,388	15,024,622	129,307,210
PLT	64									
PLT	65	DISTRIBUTION PLANT								
PLT	66	360001E-Dist Land Owned in Fee		1,959,737	476,667	322,713	77,917	369,347	52,023	565,700
PLT	67	360004-Dist Land Rights-NM		7,101,407	1,727,277	1,169,399	282,343	1,338,384	188,515	2,049,901
PLT	68	361000E-Str & Improv		16,022,156	3,897,073	2,638,391	637,021	3,019,654	425,326	4,624,975
PLT	69	362000E-Other Eq		116,594,535	28,359,316	19,199,784	4,635,657	21,974,267	3,095,130	33,656,322
PLT	70	364000-Dist Poles, Towers & Fixt								
PLT	71	Primary		92,501,082	22,499,059	15,232,281	3,677,730	17,433,437	2,455,543	26,701,476
PLT	72	Secondary		11,188,242	3,825,630	2,590,022	625,343	2,964,296	417,529	0
PLT	73	Total Account 364		103,689,324	26,324,689	17,822,304	4,303,074	20,397,733	2,873,072	26,701,476
PLT	74	365000-Dist OH Conductor & Devic								
PLT	75	Primary		95,558,655	23,242,754	15,735,776	3,799,296	18,009,690	2,536,710	27,584,079
PLT	76	Secondary		11,558,063	3,952,084	2,675,634	646,014	3,062,279	431,330	0
PLT	77	Total Account 365		107,116,718	27,194,837	18,411,410	4,445,309	21,071,969	2,968,039	27,584,079
PLT	78	366000E-Dist Underground Cond								
PLT	79	Primary		5,928,798	1,442,063	976,303	235,722	1,117,385	157,386	1,711,414
PLT	80	Secondary		643,162	219,919	148,889	35,948	170,404	24,002	0
PLT	81	Total Account 366		6,571,960	1,661,981	1,125,192	271,670	1,287,789	181,388	1,711,414
PLT	82	367000E-Dist UG Conductor & D								
PLT	83	Primary		10,677,994	2,597,211	1,758,360	424,544	2,012,454	283,459	3,082,323
PLT	84	Secondary		1,158,360	396,082	268,155	64,744	306,905	43,228	0
PLT	85	Total Account 367		11,836,354	2,993,293	2,026,515	489,288	2,319,358	326,687	3,082,323
PLT	86	368000E-Dist Line Transformer		70,381,753	24,065,847	16,293,026	3,933,840	18,647,465	2,626,542	0
PLT	87	369010-Distribution Services O		15,128,233	7,184,937	3,431,558	1,627,279	1,992,035	535,146	0
PLT	88	369020-Distribution Services U		14,692,627	6,978,052	3,332,748	1,580,423	1,934,676	519,737	0
PLT	89	370000E-Distribution Meter		26,221,571	9,126,253	4,363,025	2,604,168	2,631,065	315,199	5,876,129
PLT	90	371000E-Dist Inst on Cust Premis		4,952,001	0	0	0	0	0	0
PLT	91	373000-Dist Street Light & Sg Sy		11,246,644	0	0	0	0	0	0
PLT	92	TOTAL DISTRIBUTION PLANT		513,515,020	139,990,220	90,136,063	24,887,990	96,983,741	14,106,805	105,852,318
PLT	93									
PLT	94									
PLT	95	TOTAL PROD, TRANS, & DIST PLANT		1,995,785,654	415,114,300	253,235,919	69,431,890	301,796,582	43,406,960	417,876,205
PLT	96									
PLT	97									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	LGS-T, 69 kV	LGS-T, 115 kV+	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)
		(a)	(b)		(k)	(l)	(m)	(n)	(o)		
PLT	52	ELECTRIC PLANT IN SERVICE CONTINUED									
PLT	53	TRANSMISSION PLANT CONTINUED									
PLT	54	355010-Trans Poles & Fixtures-Prod	DPRODITI	1,412	18,298		128	1,527	106	122	
PLT	55	355000E-Trans Poles & Fixtures	DTRAN	4,077,713	56,594,523		444,870	5,554,681	319,955	368,084	
PLT	56	355000E-Trans Poles & Fixtures Radial NM	DTRANADGRS	934,544	1,687,071		28,662	749,926	18,889	21,731	
PLT	57	356010-Trans OH Cond & Devices-Prod	DPRODITI	139	1,796		13	150	10	12	
PLT	58	356000E-Trans OH Conductor & D	DTRAN	1,582,417	21,962,347		172,639	2,155,577	124,163	142,840	
PLT	59	356000E-Trans OH Conductor& D Radial NM	DTRANADGRS	362,664	654,693		11,123	291,020	7,330	8,433	
PLT	60	357000E-Trans Underground Cond	DTRAN	1,013	14,055		110	1,379	79	91	
PLT	61	358000-Trans UG Conductor & Devic	DTRAN	1,805	25,053		197	2,459	142	163	
PLT	62	359000-Transmission Road & Trai	DTRAN	1,908	26,486		208	2,600	150	172	
PLT	63	TOTAL TRANSMISSION PLANT		12,651,973	155,212,497		1,219,604	15,798,715	879,628	1,011,945	
PLT	64										
PLT	65	DISTRIBUTION PLANT									
PLT	66	360001E-Dist Land Owned in Fee	DDISPSUB	0	0		5,283	72,569	8,147	9,372	
PLT	67	360004-Dist Land Rights-NM	DDISPSUB	0	0		19,143	262,963	29,521	33,962	
PLT	68	361000E-Str & Improv	DDISPSUB	0	0		43,190	593,296	66,606	76,625	
PLT	69	362000E-Other Eq	DDISPSUB	0	0		314,294	4,317,462	484,697	557,607	
PLT	70	364000-Dist Poles, Towers & Fxt									
PLT	71	Primary	DDISTPOL	0	0		249,347	3,425,288	384,538	442,381	
PLT	72	Secondary	DDISTSOL	0	0		42,398	582,419	65,385	75,220	
PLT	73	Total Account 364		0	0		291,745	4,007,708	449,923	517,602	
PLT	74	365000-Dist OH Conductor & Devic									
PLT	75	Primary	DDISTPOL	0	0		257,589	3,538,509	397,249	457,004	
PLT	76	Secondary	DDISTSOL	0	0		43,799	601,671	67,546	77,707	
PLT	77	Total Account 365		0	0		301,388	4,140,180	464,795	534,711	
PLT	78	366000E-Dist Underground Cond									
PLT	79	Primary	DDISTPOL	0	0		15,982	219,542	24,647	28,354	
PLT	80	Secondary	DDISTSOL	0	0		2,437	33,481	3,759	4,324	
PLT	81	Total Account 366		0	0		18,419	253,022	28,405	32,678	
PLT	82	367000E-Dist UG Conductor & D									
PLT	83	Primary	DDISTPOL	0	0		28,784	395,403	44,390	51,067	
PLT	84	Secondary	DDISTSOL	0	0		4,390	60,300	6,770	7,788	
PLT	85	Total Account 367		0	0		33,173	455,703	51,159	58,855	
PLT	86	368000E-Dist Line Transformer	DDISLSLT	0	0		266,711	3,663,818	411,316	473,188	
PLT	87	369010-Distribution Services O	CSERVICE	0	0		160,414	196,865	0	0	
PLT	88	369020-Distribution Services U	CSERVICE	0	0		155,795	191,196	0	0	
PLT	89	370000E-Distribution Meter	CMETERS	67,106	389,216		244,677	604,734	0	0	
PLT	90	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0		0	0	0	4,952,001	
PLT	91	373000-Dist Street Light & Sg Sy	CLIGHT	0	0		0	0	11,246,644	0	
PLT	92	TOTAL DISTRIBUTION PLANT		67,106	389,216		1,854,231	18,759,515	13,241,213	7,246,601	
PLT	93										
PLT	94										
PLT	95	TOTAL PROD, TRANS, & DIST PLANT		29,524,749	383,945,547		4,553,327	51,626,318	15,466,841	9,807,016	
PLT	96										
PLT	97										

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
PLT	98	ELECTRIC PLANT IN SERVICE CONTINUED								
PLT	99	GENERAL PLANT								
PLT	100	389001-General Land Owned in Fe	SALWACXAG	293,505	67,153	38,914	12,583	37,657	5,250	58,889
PLT	101	389002-General Land Rights	SALWACXAG	12,761	2,920	1,692	547	1,637	228	2,560
PLT	102	390000-Genl Structures & Improv	SALWACXAG	18,638,693	4,264,453	2,471,201	799,061	2,391,378	333,391	3,739,649
PLT	103	390006-Genl Str & Imp-Owned Bldg	SALWACXAG	0	0	0	0	0	0	0
PLT	104	390007-Genl Str & Imp-Lease Bld	SALWACXAG	1,175,098	268,857	155,800	50,378	150,767	21,019	235,771
PLT	105	390050-Genl Str & Imp-Call Center	CUST	2,844,216	1,516,816	745,032	296,117	95,968	25,188	120,755
PLT	106	391000-General Office Furn & E	SALWACXAG	5,122,504	1,172,007	679,164	219,607	657,226	91,626	1,027,774
PLT	107	391004-General Info Sys Computer	SALWACXAG	21,583,139	4,938,130	2,861,589	925,293	2,769,155	386,058	4,330,420
PLT	108	391005-Genl Off Eq-Comp 3 Yr Life	SALWACXAG	0	0	0	0	0	0	0
PLT	109	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
PLT	110	392000-General Transportation E	SALWACXAG	0	0	0	0	0	0	0
PLT	111	392010-General Transp Eq Grp	SALWACXAG	975,704	223,237	129,363	41,830	125,185	17,452	195,764
PLT	112	392020-General Transp Eq Grp 2	SALWACXAG	12,399,636	2,836,984	1,643,999	531,586	1,590,895	221,793	2,487,851
PLT	113	392030-General Transp Eq Trailer	SALWACXAG	2,371,894	542,679	314,476	101,686	304,318	42,426	475,895
PLT	114	392040-General Transp Eq Grp 4	SALWACXAG	16,138,665	3,692,457	2,139,736	691,882	2,070,620	288,673	3,238,046
PLT	115	393000-General Stores Equipment	SALWACXAG	125,355	28,681	16,620	5,374	16,083	2,242	25,151
PLT	116	394000-General Tools & Shop Equi	SALWACXAG	12,805,915	2,929,938	1,697,865	549,004	1,643,022	229,060	2,569,366
PLT	117	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
PLT	118	395000-General Laboratory Equi	SALWACXAG	3,233,418	739,792	428,701	138,620	414,853	57,836	648,750
PLT	119	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0
PLT	120	396000-General Power Operated E	SALWACXAG	4,181,164	956,632	554,357	179,251	536,451	74,789	838,905
PLT	121	396000-General Communication E	SALWACXAG	19,189,267	4,385,846	2,541,547	821,808	2,459,451	342,881	3,846,103
PLT	122	397000-General Comm Eq Two Wa	SALWACXAG	10,152,217	2,322,784	1,346,026	435,237	1,302,548	181,593	2,036,931
PLT	123	397010-General Comm Eq AE	SALWACXAG	11,956	2,735	1,585	513	1,534	214	2,399
PLT	124	397030-General Comm Eq EM	SALWACXAG	5,697,577	1,303,581	755,410	244,261	731,009	101,913	1,143,156
PLT	125	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
PLT	126	398000-General Miscellaneous E	SALWACXAG	809,604	185,234	107,341	34,709	103,874	14,481	162,438
PLT	127	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
PLT	128	TOTAL GENERAL PLANT		137,742,289	32,380,917	18,630,420	6,079,346	17,403,632	2,438,115	27,186,573
PLT	129									
PLT	130									
PLT	131									
PLT	132	TOTAL ELECTRIC PLANT IN SERVICE		2,195,627,509	462,910,782	280,612,737	78,416,353	326,792,738	46,920,039	456,895,130
PLT	133									
PLT	134									
PLT	135									
PLT	136									
PLT	137									
PLT	138									
PLT	139									
PLT	140									
PLT	141									
PLT	142									
PLT	143									
PLT	144									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LGS-T, 69 kV	LGS-T, 115 kV+	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)
(a)			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
98 ELECTRIC PLANT IN SERVICE CONTINUED										
PLT	99	GENERAL PLANT								
PLT	100	389001-General Land Owned in Fe	SALWACXAG	3,996	54,032	976	6,391	2,407	5,257	
PLT	101	389002-General Land Rights	SALWACXAG	174	2,349	42	278	105	229	
PLT	102	390000-General Structures & Improv	SALWACXAG	253,790	3,431,257	61,997	405,860	152,844	333,811	
PLT	103	390006-General Str & Imp-Owned Bldg	SALWACXAG	0	0	0	0	0	0	
PLT	104	390007-General Str & Imp-Lease Bld	SALWACXAG	16,001	216,328	3,909	25,588	9,636	21,045	
PLT	105	390050-General Str & Imp-Call Center	CUST	125	726	29,294	14,196	0	0	
PLT	106	391000-General Office Furn & E	SALWACXAG	69,750	943,018	17,039	111,543	42,006	91,742	
PLT	107	391004-General Info Sys Computer	SALWACXAG	293,883	3,973,310	71,791	469,976	176,989	386,544	
PLT	108	391005-General Off Eq-Comp 3 Yr Life	SALWACXAG	0	0	0	0	0	0	
PLT	109	391050-General Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	
PLT	110	392000-General Transportation E	SALWACXAG	0	0	0	0	0	0	
PLT	111	392010-General Transp Eq Grp	SALWACXAG	13,286	179,621	3,245	21,246	8,001	17,474	
PLT	112	392020-General Transp Eq Grp 2	SALWACXAG	168,837	2,282,689	41,244	270,004	101,681	222,072	
PLT	113	392030-General Transp Eq Trailer	SALWACXAG	32,296	436,650	7,890	51,648	19,450	42,480	
PLT	114	392040-General Transp Eq Grp 4	SALWACXAG	219,749	2,971,019	53,681	351,422	132,343	289,036	
PLT	115	393000-General Stores Equipment	SALWACXAG	1,707	23,077	417	2,730	1,028	2,245	
PLT	116	394000-General Tool, Shop & Eq-Call Center	CUST	174,369	2,357,482	42,596	278,851	105,013	229,348	
PLT	117	394050-General Laboratory Equi	SALWACXAG	0	0	0	0	0	0	
PLT	118	395000-General Equipment-Call Center	CUST	44,027	595,250	10,755	70,408	26,515	57,909	
PLT	119	395050-General Power Operated E	SALWACXAG	0	0	0	0	0	0	
PLT	120	396000-General Communication E	SALWACXAG	56,932	769,724	13,908	91,045	34,287	74,883	
PLT	121	397000-General Comm Eq Two Wa	SALWACXAG	261,015	3,528,932	63,762	417,413	157,195	343,313	
PLT	122	397010-General Comm Eq AE	SALWACXAG	138,236	1,868,954	33,769	221,066	83,252	181,822	
PLT	123	397020-General Comm Eq EM	SALWACXAG	163	2,201	40	260	98	214	
PLT	124	397030-General Comm Equipment-Call Center	CUST	77,580	1,048,885	18,952	124,066	46,722	102,041	
PLT	125	397050-General Miscellaneous E	SALWACXAG	0	0	0	0	0	0	
PLT	126	398000-General Misc. Equipment-Call Center	CUST	11,024	149,043	2,693	17,629	6,639	14,500	
PLT	127	398050-General Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	
PLT	128	TOTAL GENERAL PLANT		1,836,941	24,834,548	478,000	2,951,621	1,106,212	2,415,963	
PLT	129									
PLT	130									
PLT	131									
PLT	132									
PLT	133									
PLT	134									
PLT	135									
PLT	136									
PLT	137									
PLT	138									
PLT	139									
PLT	140									
PLT	141									
PLT	142									
PLT	143									
PLT	144									
TOTAL ELECTRIC PLANT IN SERVICE										
PLT	131									
PLT	132									
PLT	133									
PLT	134									
PLT	135									
PLT	136									
PLT	137									
PLT	138									
PLT	139									
PLT	140									
PLT	141									
PLT	142									
PLT	143									
PLT	144									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL NEW MEXICO		RESIDENTIAL SERVICE		WITH SPACE HEATING SERVICE		SMALL GENERAL SERVICE		SECONDARY GENERAL SERVICE		IRRIGATION SERVICE		PRIMARY GENERAL SERVICE	
			(b)		(c)		(d)		(e)		(f)		(g)		(h)		(i)	
D&A	1	DEPRECIATION & AMORTIZATION RESERVE:																
D&A	2	INTANGIBLE																
D&A	3	30303-Ing Misc Comput Softwar	SALWACXAG		369,355		84,507		48,971		15,835				47,389	6,607	74,107	
D&A	4	30304-Ing Misc Comput Softwar	SALWACXAG		25,316,344		5,792,271		3,356,554		1,085,340				3,248,132	452,834	5,079,447	
D&A	5	30305-Ing Misc Comput Soft 15y	SALWACXAG		3,168,312		724,896		406,069		135,829				406,500	56,672	635,687	
D&A	6	303010-Ing Misc Comput Softwar	SALWACXAG		1,526,372		349,227		202,373		65,437				195,836	27,302	306,250	
D&A	7	303014-Ing CRS Comput Softwar	CUST		3,766,074		2,008,441		986,509		392,093				127,073	33,351	159,894	
D&A	8	TOTAL INTANGIBLE			34,146,457		8,959,343		5,014,476		1,694,534				4,024,930	576,766	6,255,384	
D&A	9	STEAM PRODUCTION																
D&A	10	310002-Stream Prod Land Rights	DPROD		168,595		31,061		18,493		5,083				23,277	3,328	35,062	
D&A	11	310003-Stream Prod Water Rights	DPROD		940,783		173,325		103,193		28,363				129,887	18,569	195,649	
D&A	12	310004-Stream Prod Land Rights-NM	DPROD		20,044		3,693		2,199		604				2,767	396	4,169	
D&A	13	311000E-Stream Prod Str & Improv	DPROD		39,374,507		7,254,226		4,318,974		1,187,102				5,436,221	777,195	8,188,576	
D&A	14	312000E-Stream Prod Boiler Plant E	DPROD		179,684,165		33,104,068		19,709,285		5,417,242				24,807,749	3,546,667	37,367,899	
D&A	15	314000E-Stream Prod Turbogen Unit	DPROD		93,868,057		17,293,758		10,296,246		2,829,999				12,959,713	1,852,800	19,521,208	
D&A	16	315000E-Stream Prod Acc Elec Eq	DPROD		14,839,590		2,733,968		1,627,732		447,394				2,048,800	292,909	3,086,106	
D&A	17	316000E-Stream Prod Misc Pwr Plt E	DPROD		6,599,478		1,215,853		723,887		198,966				911,144	130,263	1,372,456	
D&A	18	TOTAL STEAM PRODUCTION			335,495,620		61,809,952		36,800,009		10,114,754				46,319,559	6,622,127	69,771,125	
D&A	19	Other Production Equipment:																
D&A	20	340002-Other Prod Land Rights	DPROD		230		42		25		7				32	5	48	
D&A	21	341000E-Other Prod Str & Impr	DPROD		876,690		161,517		96,161		26,431				121,038	17,304	182,320	
D&A	22	342000E-Other Prod Fuel Hldr	DPROD		1,258,956		231,943		138,093		37,956				173,815	24,850	261,818	
D&A	23	343000-Other Prod Prime Mover	DPROD		6,548,890		1,206,533		718,338		197,440				904,160	129,264	1,361,936	
D&A	24	344000E-Other Prod Generator	DPROD		14,384,512		2,650,127		1,577,815		433,674				1,985,970	283,926	2,991,466	
D&A	25	344045-Other Prod Generator-Wind	WIND		1,558,683		155,182		117,703		37,964				188,099	17,174	437,301	
D&A	26	345000E-Other Prod Access Elect Equip	DPROD		2,926,431		539,150		320,996		88,228				404,032	57,763	608,593	
D&A	27	346000E-Other Prod Misc Pwr P	DPROD		394,634		72,705		43,287		11,898				54,484	7,789	82,070	
D&A	28	TOTAL Other Production Equipment			27,949,026		5,017,200		3,012,420		833,599				3,831,631	538,075	5,925,551	
D&A	29	TRANSMISSION PLANT:																
D&A	30	102000-Plant Purchased or Sold	DTRAN		0		0		0		0				0	0	0	
D&A	31	350001E-Transmission Land Right	DTRAN		0		0		0		0				0	0	0	
D&A	32	350002E-Transmission Land Right	DTRAN		3,457,714		748,576		423,773		111,636				499,129	79,916	623,100	
D&A	33	350003E-Transmission Land Right	DTRAN		337,637		94,094		46,810		13,743				71,705	5,471	59,149	
D&A	34	350002ERN-Transmission Land Right Radial NM	DTRANRADDEP		4,349,003		941,535		533,008		140,413				627,788	100,516	783,716	
D&A	35	352000-Transmission Str & Improv	DPRODIT		24,180		4,455		2,652		729				3,338	477	5,029	
D&A	36	352010-Trans Str & Impv-Prod	DTRAN		26,617,541		5,762,552		3,262,212		859,379				3,842,301	615,197	4,796,638	
D&A	37	353000E-Transmission Station	TRANSMET		309,874		0		0		0				0	0	0	
D&A	38	353001E-Transmission Station - Retail Meters	DPRODITI		4,784,998		881,563		524,859		144,261				660,632	94,448	995,109	
D&A	39	353010-Trans Station Equip Pro	WIND		17,082		1,701		1,290		416				2,061	188	4,792	
D&A	40	353045-Trans Station Equip-Wind	DTRAN		513,178		111,100		62,894		16,569				74,078	11,861	92,478	
D&A	41	354000E-Trans Towers & Fixture	DTRANRADDEP		50,111		13,965		6,947		2,040				10,642	812	8,779	
D&A	42	354000ERN-Trans Towers & Fixture Radial NM	DPRODITI		8,406		1,549		922		253				1,161	166	1,748	
D&A	43	355010-Trans Poles & Fixtures-Prod	DTRAN		46,258,302		10,014,669		5,669,358		1,483,504				6,677,488	1,069,143	8,336,018	
D&A	44	355000E-Trans Poles & Fixture	DTRANRADDEP		4,517,003		1,258,821		626,239		183,853				959,284	73,196	791,313	
D&A	45	355000ERN-Trans Poles & Fixtures Radial NM	DPRODITI		1,108		204		122		33				153	22	230	
D&A	46	356010-Trans OH Cond & Device-Prod	DTRAN		17,733,473		3,839,200		2,173,392		572,546				2,559,866	409,864	3,195,676	
D&A	47	356000E-Trans OH Conductor & D	DTRANRADDEP		1,731,627		482,579		240,074		70,482				367,749	28,060	303,356	
D&A	48	356000ERN-Trans OH Conductor& D Radial NM	DTRAN		38,243		8,279		4,687		1,235				5,520	884	6,892	
D&A	49	357000E-Trans Underground Cond																

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	(k)	(l)	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)
(a)											
1 DEPRECIATION & AMORTIZATION RESERVE:											
D&A	2	INTANGIBLE									
D&A	3	303003-Ing Misc Comput Softwar	SALWACXAG	5,029	67,996		1,229	8,043	3,029	6,615	
D&A	4	303004-Ing Misc Comput Softwar	SALWACXAG	344,716	4,660,568		84,209	551,267	207,603	453,404	
D&A	5	303005-Ing Misc Comput Soft 15y	SALWACXAG	43,141	583,265		10,539	68,990	25,981	56,743	
D&A	6	303010-Ing Misc Comput Softwar	SALWACXAG	20,784	280,995		5,077	33,237	12,517	27,337	
D&A	7	303014-Ing CRS Comput Softwar	CUST	166	961		38,788	18,797	0	0	
D&A	8	TOTAL INTANGIBLE		413,835	5,593,784		139,841	680,334	249,130	544,099	
D&A	9	STEAM PRODUCTION									
D&A	10	310002-Steam Prod Land Rights	DPROD	3,418	44,312		310	3,697	258	296	
D&A	11	310003-Steam Prod Water Rights	DPROD	19,075	247,266		1,732	20,631	1,438	1,654	
D&A	12	310004-Steam Prod Land Rights-NM	DPROD	406	5,268		37	440	31	35	
D&A	13	311000E-Steam Prod Str & Improv	DPROD	798,332	10,348,916		72,476	863,476	60,179	69,232	
D&A	14	312000E-Steam Prod Boiler Plant E	DPROD	3,643,123	47,226,432		330,739	3,940,404	274,623	315,933	
D&A	15	314000E-Steam Prod Turbogen Unit	DPROD	1,903,189	24,671,364		172,780	2,058,490	143,465	165,045	
D&A	16	315000E-Steam Prod Acc Elec Eq	DPROD	300,875	3,900,293		27,315	325,426	22,680	26,092	
D&A	17	316000E-Steam Prod Misc Pwr Plt E	DPROD	133,805	1,734,542		12,147	144,724	10,086	11,604	
D&A	18	TOTAL STEAM PRODUCTION		6,802,223	88,178,393		617,536	7,357,289	512,761	589,892	
D&A	19	Other Production Equipment:									
D&A	20	340002-Other Prod Land Rights	DPROD	5	60		0	5	0	0	
D&A	21	341000E-Other Prod Str & Impr	DPROD	17,775	230,421		1,614	19,225	1,340	1,541	
D&A	22	342000E-Other Prod Fuel Hldr	DPROD	25,526	330,892		2,317	27,608	1,924	2,214	
D&A	23	343000E-Other Prod Prime Mover	DPROD	132,780	1,721,246		12,054	143,615	10,009	11,515	
D&A	24	344000E-Other Prod Generator	DPROD	291,648	3,780,685		26,477	315,447	21,985	25,292	
D&A	25	344045-Other Prod Generator-Wind	WIND	34,636	532,217		2,778	28,663	3,239	3,726	
D&A	26	345000E-Other Prod Access Elect Equip	DPROD	59,334	789,155		5,387	64,176	4,473	5,145	
D&A	27	346000E-Other Prod Misc Pwr P	DPROD	8,001	103,722		726	8,654	603	694	
D&A	28	TOTAL Other Production Equipment		569,704	7,468,398		51,354	607,393	43,573	50,128	
D&A	29	TRANSMISSION PLANT:									
D&A	30	102000-Plant Purchased or Sold	DTRAN	0	0		0	0	0	0	
D&A	31	350001-Trans Land Owned in Fe	DTRAN	0	0		0	0	0	0	
D&A	32	350002E-Transmission Land Right	DTRAN	58,816	816,307		6,417	80,119	4,615	5,309	
D&A	33	350002E-Transmission Land Right Radial NM	DTRANRADDEP	28,658	6,536		712	10,173	272	313	
D&A	34	352000-Transmission Land Right	DTRAN	73,977	1,026,725		8,071	100,772	5,805	6,678	
D&A	35	352010-Trans Str & Improv	DPROD TI	490	6,355		45	530	37	43	
D&A	36	352010E-Transmission Station	DTRAN	452,767	6,283,944		49,396	616,761	35,526	40,870	
D&A	37	353000E-Transmission Station - Retail Meters	TRANSMET	45,570	264,304		0	0	0	0	
D&A	38	353010-Trans Station Equip Pro	DPROD TI	97,017	1,257,642		8,808	104,933	7,313	8,413	
D&A	39	353045-Trans Station Equip-Wind	WIND	380	5,833		30	314	35	41	
D&A	40	354000E-Trans Towers & Fixture	DTRAN	8,729	121,153		952	11,891	685	788	
D&A	41	354000E-Trans Towers & Fixture Radial NM	DTRANRADDEP	4,253	970		106	1,510	40	47	
D&A	42	355010-Trans Poles & Fixtures-Prod	DPROD TI	170	2,209		15	184	13	15	
D&A	43	355000E-Trans Poles & Fixture	DTRAN	786,858	10,920,790		85,845	1,071,862	61,740	71,027	
D&A	44	355000E-Trans Poles & Fixtures Radial NM	DTRANRADDEP	383,396	87,439		9,530	136,092	3,645	4,193	
D&A	45	356010-Trans OH Cond & Device-Prod	DPROD TI	22	291		2	24	2	2	
D&A	46	356000E-Trans OH Conductor & D	DTRAN	301,648	4,186,568		32,909	410,906	23,669	27,229	
D&A	47	356000E-Trans OH Conductor & D Radial NM	DTRANRADDEP	146,978	33,520		3,654	52,172	1,397	1,608	
D&A	48	357000E-Trans Underground Cond	DTRAN	651	9,029		71	886	51	59	

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SCH ID	LINE NO.	DESCRIPTION	(a)	ALLOCATION BASIS	(b)	TOTAL NEW MEXICO	(c)	RESIDENTIAL SERVICE	(d)	WITH SPACE HEATING SERVICE	(e)	SMALL GENERAL SERVICE	(f)	SECONDARY GENERAL SERVICE	(g)	IRRIGATION SERVICE	(h)	PRIMARY GENERAL SERVICE	(i)
D&A	50	DEPRECIATION & AMORTIZATION RESERVE:																	
D&A	51	TRANSMISSION PLANT CONTINUED																	
D&A	52	358000-Trans UG Conductor & Devic				75,658		16,380		9,273		2,443		10,921		1,749		13,634	
D&A	53	359000-Transmission Road & Trail				3,951		855		484		128		570		91		712	
D&A	54	TOTAL TRANSMISSION PLANT				110,829,090		24,182,076		13,588,996		3,613,662		16,374,387		2,492,061		20,018,369	
D&A	55																		
D&A	56	DISTRIBUTION PLANT																	
D&A	57	360000E-Dist Land Owned in Fee				0		0		0		0		0		0		0	
D&A	58	360004-Dist Land Rights-NM				981,806		238,805		161,675		39,035		185,038		26,063		283,409	
D&A	59	361000E-Str & Improv				1,024,543		249,200		168,713		40,735		193,093		27,198		295,746	
D&A	60	362000E-Other Eq				20,109,690		4,891,285		3,311,491		799,537		3,790,021		533,834		5,804,888	
D&A	61	364000-Dist Poles, Towers & Fxt				22,917,955		5,818,420		3,939,179		951,088		4,508,413		635,021		5,901,699	
D&A	62	365000-Dist OH Conductor & Devic				12,163,177		3,087,592		2,090,628		504,768		2,392,736		337,023		3,132,191	
D&A	63	366000E-Dist Underground Cond				2,838,794		722,960		489,457		118,176		560,187		78,904		744,463	
D&A	64	367000E-Dist UG Conductor & D				12,163,177		769,486		520,957		125,781		596,238		83,982		792,373	
D&A	65	368000E-Dist Line Transformer				12,990,732		4,441,961		3,007,290		726,090		3,441,861		484,795		0	
D&A	66	369000E-Distribution Services				0		0		0		0		0		0		0	
D&A	67	369010-Distribution Services O				7,906,342		3,755,003		1,793,406		850,451		1,041,080		279,679		0	
D&A	68	369020-Distribution Services U				9,783,022		4,646,305		2,219,096		1,052,318		1,288,195		346,065		0	
D&A	69	370000E-Distribution Meter				8,721,734		3,035,544		1,451,215		866,190		875,136		104,840		1,954,499	
D&A	70	371000E-Dist Inst on Cust Premis				5,652,848		0		0		0		0		0		0	
D&A	71	373000-Dist Street Light & Sg Sy				3,943,047		0		0		0		0		0		0	
D&A	72	TOTAL DISTRIBUTION PLANT				112,096,464		31,656,961		19,153,107		6,074,169		18,872,000		2,937,403		18,909,269	
D&A	73																		
D&A	74	GENERAL PLANT																	
D&A	75	389001-General Land Owned in Fe				0		0		0		0		0		0		0	
D&A	76	389002-General Land Rights				4,973		1,138		659		213		638		89		998	
D&A	77	390000-Gentl Structures & Improv				3,550,090		812,245		470,687		152,196		455,483		63,501		712,287	
D&A	78	390006-Gentl Str & Imp-Owned Bldg				0		0		0		0		0		0		0	
D&A	79	390007-Gentl Str & Imp Lease Bld				296,113		67,749		39,260		12,695		37,992		5,297		59,412	
D&A	80	390050-Gentl Str & Imp-Call Center				730,041		389,330		191,232		76,006		24,633		6,465		30,995	
D&A	81	391000-General Office Furn & E				1,283,542		293,669		170,178		55,027		164,681		22,959		257,529	
D&A	82	391004-General Info Sys Computer				11,083,694		2,535,902		1,469,526		475,170		1,422,058		198,254		2,223,822	
D&A	83	391005-Gentl Off Eq-Comp 3 Yr Life				(19)		(4)		(2)		(1)		(2)		(0)		(4)	
D&A	84	391050-Gentl Off Furn & Eq-Call Center				0		0		0		0		0		0		0	
D&A	85	392000-General Transportation E				0		0		0		0		0		0		0	
D&A	86	392010-General Transp Eq Grp				212,597		48,641		28,187		9,114		27,277		3,803		42,655	
D&A	87	392020-General Transp Eq Grp 2				7,344,045		1,680,286		973,706		314,847		942,254		131,363		1,473,302	
D&A	88	392030-General Transp Eq Trailer				1,036,148		237,066		137,377		44,421		132,940		18,534		207,892	
D&A	89	392040-General Transp Eq Grp 4				9,729,625		2,226,096		1,289,997		417,120		1,248,328		174,034		1,952,142	
D&A	90	393000-General Stores Equipmen				70,019		16,020		9,283		3,002		8,984		1,252		14,049	
D&A	91	394000-General Tools & Shop Equi				2,535,975		580,220		336,231		108,720		325,370		45,361		508,815	
D&A	92	394050-Gentl Tool, Shop & Eq-Call Center				0		0		0		0		0		0		0	
D&A	93	395000-General Laboratory Equi				2,024,184		463,125		268,375		86,779		259,706		36,207		406,130	
D&A	94																		
D&A	95																		
D&A	96																		

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	(k)	(l)	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)
		(a)	(b)				(m)	(n)	(o)		
D&A	50	DEPRECIATION & AMORTIZATION RESERVE:									
D&A	51	TRANSMISSION PLANT CONTINUED									
D&A	52	358000-Trans UG Conductor & Devic		1,287	17,862	140		1,753	101	116	
D&A	53	359000-Transmission Road & Trail		67	933	7		92	5	6	
D&A	54	TOTAL TRANSMISSION PLANT		2,391,734	25,048,410	206,710		2,600,975	144,952	166,756	
D&A	55										
D&A	56	DISTRIBUTION PLANT									
D&A	57	360001E-Dist Land Owned in Fee		0	0	0		0	0	0	
D&A	58	360004-Dist Land Rights-NM		0	0	2,647		36,356	4,081	4,695	
D&A	59	361000E-Str & Improv		0	0	2,762		37,939	4,259	4,900	
D&A	60	362000E-Other Eq		0	0	54,208		744,656	83,598	96,174	
D&A	61	364000-Dist Poles, Towers & Fixt		0	0	64,483		885,804	99,444	114,403	
D&A	62	365000-Dist OH Conductor & Devic		0	0	34,223		470,120	52,778	60,717	
D&A	63	366000E-Dist Underground Cond		0	0	8,012		110,064	12,356	14,215	
D&A	64	367000E-Dist UG Conductor & D		0	0	8,528		117,148	13,152	15,130	
D&A	65	368000E-Dist Line Transformer		0	0	49,228		676,250	75,919	87,339	
D&A	66	369000E-Distribution Services		0	0	0		0	0	0	
D&A	67	369010-Distribution Services O		0	0	83,836		102,886	0	0	
D&A	68	369020-Distribution Services U		0	0	103,735		127,307	0	0	
D&A	69	370000E-Distribution Meter		22,321	129,460	81,384		201,145	0	0	
D&A	70	371000E-Dist Inst on Cust Premis		0	0	0		0	0	5,652,848	
D&A	71	373000-Dist Street Light & Sg Sy		0	0	0		0	3,943,047	0	
D&A	72	TOTAL DISTRIBUTION PLANT		22,321	129,460	493,045		3,509,675	4,288,635	6,050,420	
D&A	73										
D&A	74	GENERAL PLANT									
D&A	75	389001-General Land Owned in Fe		0	0	0		0	0	0	
D&A	76	389002-General Land Rights		68	916	17		108	41	89	
D&A	77	390000-General Structures & Improv		48,339	653,548	11,809		77,304	29,112	63,580	
D&A	78	390006-Genl Str & Imp-Owned Bldg		0	0	0		0	0	0	
D&A	79	390007-Genl Str & Imp Lease Bld		4,032	54,512	985		6,448	2,428	5,303	
D&A	80	390050-Genl Str & Imp-Call Center		32	186	7,519		3,644	0	0	
D&A	81	391000-General Office Furn & E		17,477	236,291	4,269		27,949	10,526	22,988	
D&A	82	391004-General Info Sys Computer		150,919	2,040,433	36,867		241,349	90,890	198,504	
D&A	83	391005-Genl Off Eq-Comp 3 Yr Life		(0)	(3)	(0)		(0)	(0)	(0)	
D&A	84	391050-Genl Off Furn & Eq-Call Center		0	0	0		0	0	0	
D&A	85	392000-General Transportation E		0	0	0		0	0	0	
D&A	86	392010-General Transp Eq Grp		2,895	39,138	707		4,629	1,743	3,808	
D&A	87	392020-General Transp Eq Grp 2		99,999	1,351,989	24,428		159,918	60,224	131,529	
D&A	88	392030-General Transp Eq Trailer		14,109	190,748	3,447		22,562	8,497	18,557	
D&A	89	392040-General Transp Eq Grp 4		132,482	1,791,158	32,363		211,864	79,786	174,253	
D&A	90	393000-General Stores Equipmen		953	12,890	233		1,525	574	1,254	
D&A	91	394000-General Tools & Shop Equip		34,531	466,856	8,435		55,221	20,796	45,418	
D&A	92	394050-Genl Tool, Shop & Eq-Call Center		0	0	0		0	0	0	
D&A	93	395000-General Laboratory Equip		27,562	372,639	6,733		44,077	16,599	36,252	
D&A	94										
D&A	95										
D&A	96										

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL WITH SPACE HEATING SERVICE (e)	SMALL GENERAL SERVICE (f)	SECONDARY GENERAL SERVICE (g)	IRRIGATION SERVICE (h)	PRIMARY GENERAL SERVICE (i)
D&A	97	DEPRECIATION & AMORTIZATION RESERVE:								
D&A	98									
D&A	99	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0
D&A	100	396000-General Power Operated E	SALWACXAG	2,362,340	540,493	313,210	101,276	303,093	42,255	473,978
D&A	101	397000-General Communication E	SALWACXAG	11,527,121	2,637,356	1,528,317	494,180	1,478,950	206,186	2,312,790
D&A	102	397010-General Comm Eq Two Wa	SALWACXAG	1,115,798	255,290	147,937	47,835	143,159	19,958	223,873
D&A	103	397020-General Comm Eq AE	SALWACXAG	1,039	238	138	45	133	19	209
D&A	104	397030-General Comm Eq EM	SALWACXAG	1,097,582	251,122	145,522	47,055	140,822	19,632	220,218
D&A	105	397050-Genl Equipment-Call Center	CUST	0	0	0	0	0	0	0
D&A	106	398000-General Miscellaneous E	SALWACXAG	477,132	109,166	63,260	20,455	61,217	8,534	95,731
D&A	107	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
D&A	108	TOTAL GENERAL PLANT		56,482,040	13,145,148	7,583,080	2,466,156	7,177,714	1,003,703	11,217,022
D&A	109									
D&A	110	TOTAL DEPRECIATION & AMORTIZATION RESERVE		676,998,697	144,770,682	85,152,088	24,796,873	96,000,221	14,170,136	132,096,719
D&A	111									
D&A	112	NET ELECTRIC PLANT IN SERVICE								
D&A	113	NET PRODUCTION PLANT								
D&A	114	NET STEAM PRODUCTION PLANT		195,545,020	36,026,188	21,449,038	5,895,426	26,997,548	3,859,734	40,666,391
D&A	115	NET OTHER COMBUSTION TURBINE PROD PLANT		56,133,611	10,345,447	6,159,405	1,692,958	7,752,741	1,108,379	11,677,948
D&A	116	NET OTHER WIND TURBINE PROD PLANT		194,881,789	19,402,397	14,716,393	4,746,662	23,517,976	2,147,216	54,675,662
D&A	117	TOTAL NET PRODUCTION PLANT		446,580,419	65,774,032	42,324,836	12,335,046	58,268,264	7,115,330	107,020,002
D&A	118	NET TRANSMISSION PLANT		561,416,480	118,340,818	67,373,594	17,646,840	80,019,001	12,532,561	109,288,841
D&A	119	NET DISTRIBUTION PLANT		401,418,556	108,333,259	70,982,957	18,813,821	78,111,741	11,169,402	86,943,049
D&A	120	NET GENERAL & INTANGIBLE PLANT		109,213,358	25,691,991	14,779,262	4,823,773	13,793,511	1,932,610	21,546,519
D&A	121	TOTAL NET PLANT IN SERVICE		1,518,628,812	318,140,100	195,460,649	53,619,480	230,192,517	32,749,903	324,798,411
D&A	122									
D&A	123	PLANT HELD FOR FUTURE USE								
D&A	124	PRODUCTION PLANT								
D&A	125	Steam Production	PRODPLT	0	0	0	0	0	0	0
D&A	126	Other Production	PRODPLT	0	0	0	0	0	0	0
D&A	127	TOTAL PRODUCTION		0	0	0	0	0	0	0
D&A	128	TRANSMISSION	TRANPLT	0	0	0	0	0	0	0
D&A	129	DISTRIBUTION	DISTPLT	0	0	0	0	0	0	0
D&A	130	GENERAL PLANT	INTGENPLT	0	0	0	0	0	0	0
D&A	131	TOTAL PLANT HELD FOR FUTURE USE		0	0	0	0	0	0	0
D&A	132									
D&A	133	CONSTRUCTION WORK IN PROGRESS								
D&A	134	PRODUCTION PLANT								
D&A	135	Steam Production	PRODPLT	0	0	0	0	0	0	0
D&A	136	Other Production	PRODPLT	0	0	0	0	0	0	0
D&A	137	TOTAL PRODUCTION		0	0	0	0	0	0	0
D&A	138	TRANSMISSION	TRANPLT	0	0	0	0	0	0	0
D&A	139	DISTRIBUTION	DISTPLT	0	0	0	0	0	0	0
D&A	140	GENERAL & INTANGIBLE PLANT	INTGENPLT	0	0	0	0	0	0	0
D&A	141	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0
D&A	142									
D&A	143	TOTAL NET PLANT IN SERVICE		1,518,628,812	318,140,100	195,460,649	53,619,480	230,192,517	32,749,903	324,798,411
D&A	144									

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LGS-T, 69 kV (j)	LGS-T, 115 kV+ (k)	SMALL MUNICIPAL & SCHOOL SERVICE (l)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)
D&A	97	DEPRECIATION & AMORTIZATION RESERVE:								
D&A	98		CUST	0	0	0	0	0	0	
D&A	99	395050-Gentl Lab Equipment-Call Center	SALWACXAG	32,166	434,891	7,858	51,440	19,372	42,308	
D&A	100	396000-General Power Operated E	SALWACXAG	156,957	2,122,065	38,342	251,005	94,526	206,446	
D&A	101	397000-General Communication E	SALWACXAG	15,193	205,411	3,711	24,297	9,150	19,983	
D&A	102	397010-General Comm Eq Two Wa	SALWACXAG	14	191	3	23	9	19	
D&A	103	397020-General Comm Eq AE	SALWACXAG	14,945	202,057	3,651	23,900	9,001	19,657	
D&A	104	397030-General Comm Eq EM	CUST	0	0	0	0	0	0	
D&A	105	397050-Gentl Equipment-Call Center	SALWACXAG	6,497	87,837	1,587	10,390	3,913	8,545	
D&A	106	398000-General Miscellaneous E	CUST	759,169	10,263,752	192,965	1,217,651	457,186	998,493	
D&A	107	398050-Gentl Misc. Equipment-Call Center								
D&A	108	TOTAL GENERAL PLANT								
D&A	109			10,938,986	136,682,197	1,701,451	15,973,318	5,096,237	8,399,788	
D&A	110	TOTAL DEPRECIATION & AMORTIZATION RESERVE								
D&A	111									
D&A	112	NET ELECTRIC PLANT IN SERVICE								
D&A	113	NET PRODUCTION PLANT								
D&A	114	NET STEAM PRODUCTION PLANT		3,964,704	51,395,144	359,933	4,288,226	298,865	343,821	
D&A	115	NET OTHER COMBUSTION TURBINE PROD PLANT		1,138,523	14,758,067	103,360	1,231,427	85,823	98,733	
D&A	116	NET OTHER WIND TURBINE PROD PLANT		4,330,516	66,543,032	347,310	3,583,753	404,978	465,896	
D&A	117	TOTAL NET PRODUCTION PLANT		9,433,743	132,697,043	810,603	9,103,406	789,666	908,450	
D&A	118	NET TRANSMISSION PLANT		10,260,239	130,164,087	1,012,894	13,197,740	734,676	845,189	
D&A	119	NET DISTRIBUTION PLANT		44,786	259,756	1,361,185	15,249,840	8,952,578	1,196,181	
D&A	120	NET GENERAL & INTANGIBLE PLANT		1,455,686	19,680,145	379,404	2,339,308	876,617	1,914,529	
D&A	121	TOTAL NET PLANT IN SERVICE		21,194,453	282,801,032	3,564,087	39,890,294	11,353,537	4,864,349	
D&A	122									
D&A	123	PLANT HELD FOR FUTURE USE								
D&A	124	PRODUCTION PLANT								
D&A	125	Steam Production	PRODPLT	0	0	0	0	0	0	
D&A	126	Other Production	PRODPLT	0	0	0	0	0	0	
D&A	127	TOTAL PRODUCTION		0	0	0	0	0	0	
D&A	128	TRANSMISSION	TRANPLT	0	0	0	0	0	0	
D&A	129	DISTRIBUTION	DISTPLT	0	0	0	0	0	0	
D&A	130	GENERAL PLANT	INTGENPLT	0	0	0	0	0	0	
D&A	131	TOTAL PLANT HELD FOR FUTURE USE		0	0	0	0	0	0	
D&A	132									
D&A	133	CONSTRUCTION WORK IN PROGRESS								
D&A	134	PRODUCTION PLANT								
D&A	135	Steam Production	PRODPLT	0	0	0	0	0	0	
D&A	136	Other Production	PRODPLT	0	0	0	0	0	0	
D&A	137	TOTAL PRODUCTION		0	0	0	0	0	0	
D&A	138	TRANSMISSION	TRANPLT	0	0	0	0	0	0	
D&A	139	DISTRIBUTION	DISTPLT	0	0	0	0	0	0	
D&A	140	GENERAL & INTANGIBLE PLANT	INTGENPLT	0	0	0	0	0	0	
D&A	141	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	
D&A	142									
D&A	143	TOTAL NET PLANT IN SERVICE		21,194,453	282,801,032	3,564,087	39,890,294	11,353,537	4,864,349	
D&A	144									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
RBO	1	ADDITIONS AND DEDUCTIONS TO RATE BASE								
RBO	2									
RBO	3	PLUS: ADDITIONS TO RATE BASE								
RBO	4	15100-Fuel Inventory	ENERGY1	2,284,544	230,315	173,712	56,031	275,931	25,235	638,510
RBO	5	15810-NOx Inventory	ENERGY1	0	0	0	0	0	0	0
RBO	6									
RBO	7	Utility Material and Supplies:								
RBO	8	15400-Plant Materials and Operating Supplies Prod	PRODPLT	3,486,553	570,749	353,540	100,218	466,665	61,445	786,459
RBO	9	15410-Plant Materials and Operating Supplies Trans	TRANPLT	1,012,184	214,593	121,903	32,011	145,137	22,622	194,695
RBO	10	15420-Plant Materials and Operating Supplies Dist	DISTPLT	1,434,368	391,026	251,771	69,518	270,898	39,404	295,670
RBO	11	Total Utility Material and Supplies		5,933,105	1,176,368	727,214	201,747	882,700	123,471	1,276,824
RBO	12	Cash Working Capital (Lead Lag)	SCH CWC, LN 46	(7,609,960)	(1,506,023)	(923,494)	(261,194)	(1,093,865)	(151,552)	(1,640,161)
RBO	13	Prepayments	SCH RBO, LN 63	222,104	134,029	111,461	37,173	157,967	22,481	229,039
RBO	14	TOTAL ADDITIONS TO RATE BASE		1,702,691	122,764	111,461	34,357	222,733	19,636	504,213
RBO	15									
RBO	16	LESS: DEDUCTIONS TO RATE BASE								
RBO	17	18620-Deferred Rate Case Expenses	CLAIMREV	0	0	0	0	0	0	0
RBO	18	18230DC-Reg Asset DC Related	DPROD	0	0	0	0	0	0	0
RBO	19	18230REC-Reg Asset REC Related	ENERGY1	0	0	0	0	0	0	0
RBO	20	18230NOx-Reg Asset Def NOx	ENERGY1	0	0	0	0	0	0	0
RBO	21	18230-Other Regulatory Assets	DPROD	(117,684)	(21,681)	(12,909)	(3,548)	(16,248)	(2,323)	(24,474)
RBO	22	18230NQP-Prepaid Pension Asset Non-Qualified	SALWAGES	128,842	29,479	17,082	5,524	16,531	2,305	25,851
RBO	23	18230QP-Prepaid Pension Asset Qualified	SALWAGES	(43,418,218)	(9,933,902)	(5,756,581)	(1,861,397)	(5,570,635)	(776,623)	(8,711,389)
RBO	24	18230EE-Reg Asset EE & ICO Related	DPROD	0	0	0	0	0	0	0
RBO	25	Accumulated Deferred Income Taxes								
RBO	26	Account 190	SCH RBO, LN 213	(38,268,983)	(8,730,768)	(5,399,984)	(1,415,141)	(6,029,451)	(871,095)	(8,157,304)
RBO	27	Account 281	SCH RBO, LN 217	306,616	50,193	31,091	8,813	41,040	5,404	69,163
RBO	28	Account 282	SCH RBO, LN 338	308,287,601	69,157,386	41,975,979	11,383,178	48,393,739	7,131,952	63,442,800
RBO	29	Account 283	SCH RBO, LN 370	23,310,932	5,290,231	3,079,822	981,393	3,043,253	425,922	4,694,707
RBO	30	ADIT - NOL	SCH RBO, LN 372	(4,644,207)	(979,152)	(593,554)	(165,867)	(691,234)	(99,246)	(966,428)
RBO	31	Total Accumulated Deferred Income Taxes		288,991,959	64,787,890	39,093,354	10,792,377	44,757,346	6,592,937	59,082,938
RBO	32	23500-Customer Deposits	CUSTDEP	1,367,495	751,439	369,093	146,698	47,543	12,478	59,823
RBO	33	25410-Reg Liability - Retiree Medical	SALWAGES	183,875	42,070	24,379	7,883	23,592	3,289	36,893
RBO	34	25430-Retiree Liability FAS 158/106	SALWAGES	3,752,988	858,668	497,588	160,895	481,515	67,130	752,996
RBO	35	25200-Customer Advances for Construction	DISTPLT	0	0	0	0	0	0	0
RBO	36	TOTAL DEDUCTIONS TO RATE BASE		250,909,258	56,513,962	34,232,007	9,248,441	39,739,644	5,899,193	51,222,637
RBO	37									
RBO	38									
RBO	39	TOTAL RATE BASE		1,269,422,245	261,748,902	161,340,103	44,405,396	190,675,606	26,870,347	274,079,987
RBO	40									
RBO	41									
RBO	42									
RBO	43									
RBO	44									
RBO	45									
RBO	46									
RBO	47									
RBO	48									
RBO	49									

Southwestern Public Service Company
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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	LGS-T, 69 kV	(k)	LGS-T, 115 kV+	(l)	SMALL MUNICIPAL & SCHOOL SERVICE	(m)	LARGE MUNICIPAL & SCHOOL SERVICE	(n)	STREET LIGHTING SERVICE	(o)	AREA LIGHTING SERVICE	(p)
RBO	1	ADDITIONS AND DEDUCTIONS TO RATE BASE														
RBO	2															
RBO	3	PLUS: ADDITIONS TO RATE BASE														
RBO	4	15100-Fuel Inventory	ENERGY1	50,523			777,768		4,078		42,270		4,729		5,440	
RBO	5	15810-NOx Inventory	ENERGY1	0			0		0		0		0		0	
RBO	6															
RBO	7	Utility Material and Supplies:														
RBO	8	15400-Plant Materials and Operating Supplies Prod	PRODPLT	72,336			982,850		6,368		73,465		5,794		6,665	
RBO	9	15410-Plant Materials and Operating Supplies Trans	TRANPLT	19,050			233,700		1,836		23,788		1,836		1,524	
RBO	10	15420-Plant Materials and Operating Supplies Dist	DISTPLT	187			1,087		5,179		52,400		36,986		20,241	
RBO	11	Total Utility Material and Supplies		91,573			1,217,637		13,384		149,653		44,104		28,430	
RBO	12	Cash Working Capital (Lead Lag)	SCH CWC, LN 46	(119,462)			(1,616,553)		(17,729)		(184,425)		(52,005)		(43,497)	
RBO	13	Prepayments	SCH RBO, LN 63	17,501			232,298		2,518		26,477		6,681		6,133	
RBO	14	TOTAL ADDITIONS TO RATE BASE		40,135			611,151		2,251		33,975		3,508		(3,493)	
RBO	15															
RBO	16	LESS: DEDUCTIONS TO RATE BASE														
RBO	17	18620-Deferred Rate Case Expenses	CLAIMREV	0			0		0		0		0		0	
RBO	18	182300DG-Reg Asset DG Related	DPROD	0			0		0		0		0		0	
RBO	19	182300REC-Reg Asset REC Related	ENERGY1	0			0		0		0		0		0	
RBO	20	182300NOx-Reg Asset Def NOx	ENERGY1	0			0		0		0		0		0	
RBO	21	182300-Other Regulatory Assets	DPROD	(2,386)			(30,931)		(217)		(2,581)		(180)		(207)	
RBO	22	182300NQ-Prepaid Pension Asset Non-Qualified	SALWAGES	1,754			23,719		429		2,806		1,057		2,308	
RBO	23	182300QP-Prepaid Pension Asset Qualified	SALWAGES	(591,197)			(7,993,000)		(144,421)		(945,438)		(356,045)		(777,601)	
RBO	24	182300EE-Reg Asset EE & ICO Related	DPROD	0			0		0		0		0		0	
RBO	25	Accumulated Deferred Income Taxes														
RBO	26	Account 190	SCH RBO, LN 213	(425,057)			(5,584,777)		(94,959)		(1,070,844)		(303,107)		(186,497)	
RBO	27	Account 281	SCH RBO, LN 217	6,361			86,434		560		6,461		509		586	
RBO	28	Account 282	SCH RBO, LN 338	3,873,922			50,352,875		751,561		8,470,170		2,277,874		1,076,165	
RBO	29	Account 283	SCH RBO, LN 370	319,967			4,308,088		75,199		516,942		189,787		385,620	
RBO	30	ADIT - NOL	SCH RBO, LN 372	(68,011)			(887,294)		(11,138)		(118,163)		(36,064)		(280,560)	
RBO	31	Total Accumulated Deferred Income Taxes		3,707,182			48,275,327		721,223		7,804,566		2,129,000		1,247,818	
RBO	32	23500-Customer Deposits	CUSTDEP	62			360		0		0		0		0	
RBO	33	25410-Reg Liability - Retiree Medical	SALWAGES	2,504			33,850		612		4,004		1,508		3,293	
RBO	34	25430-Retiree Liability FAS 158/106	SALWAGES	51,102			690,900		12,483		81,722		30,776		67,214	
RBO	35	25200-Customer Advances for Construction	DISTPLT	0			0		0		0		0		0	
RBO	36	TOTAL DEDUCTIONS TO RATE BASE		3,169,022			41,000,225		590,109		6,945,078		1,806,115		542,825	
RBO	37															
RBO	38															
RBO	39	TOTAL RATE BASE		18,065,566			242,411,958		2,976,229		32,979,191		9,550,930		4,318,031	
RBO	40															
RBO	41															
RBO	42															
RBO	43															
RBO	44															
RBO	45															
RBO	46															
RBO	47															
RBO	48															
RBO	49															

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					(d)	(e)					(f)	(g)
RBO	50	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED										
RBO	51	Prepayments	TOTPLT	698,403	147,246	89,260	24,943	103,949	14,925	145,333		
RBO	52	16510-Prepayments-Insurance	SALWAGES	0	0	0	0	0	0	0		
RBO	53	16511-Prepayments-Pensions	DTRAN	77,512	16,781	9,500	2,503	11,189	1,791	13,968		
RBO	54	16512-Prepayments-NERC Fees	TOTPLT	31,601	6,663	4,039	1,129	4,703	675	6,576		
RBO	55	16515-Prepayments-Auto Licensing	TOTPLT	0	0	0	0	0	0	0		
RBO	56	16516-Prepayments-I/T Related	SALWAXAG	0	0	0	0	0	0	0		
RBO	57	16517-Prepayments-Brand Adv	PRODPLT	220,296	36,062	22,338	6,332	29,486	3,882	49,692		
RBO	58	16518-Prepayments-Pollution Emissions	SALWAGES	1,769	405	235	76	227	32	355		
RBO	59	16519-Prepayments-Benefits	SALWAXAG	0	0	0	0	0	0	0		
RBO	60	16520-Prepayments-Energy Eff.	TRANPLT	1,256	266	151	40	180	28	242		
RBO	61	16521-Prepayments-Transmission	TOTPLT	0	0	0	0	0	0	0		
RBO	62	16522-Prepayments-Interest	TOTPLT	0	0	0	0	0	0	0		
RBO	63	16523-Prepaid Taxes State	TOTPLT	0	0	0	0	0	0	0		
RBO	64	16524-Prepaid Taxes Federal	SALWAXAG	0	0	0	0	0	0	0		
RBO	65	16525-Prepaid Other-Safety Award	SALWAXAG	0	0	0	0	0	0	0		
RBO	66	16526-Prepayments-Other Distribution Utility	SALWAXAG	33,932	7,763	4,499	1,455	4,354	607	6,808		
RBO	67	16529-Prepayments Hardware Maintenance	SALWAXAG	30,234	6,917	4,009	1,296	3,879	541	6,066		
RBO	68	Total Prepayments		1,095,002	222,104	134,029	37,773	157,967	22,481	229,039		
RBO	69	Accumulated Deferred Income Taxes										
RBO	70	Account 190										
RBO	71	Intangible										
RBO	72	303003-Ing Misc Computr Softwar	SALWAXAG	(17)	(4)	(2)	(1)	(2)	(0)	(3)		
RBO	73	303004-Ing Misc Computr Softwar	SALWAXAG	(714)	(163)	(95)	(31)	(92)	(13)	(143)		
RBO	74	303004-Ing Misc Computr Softwar	SALWAXAG	(418)	(96)	(55)	(18)	(54)	(7)	(84)		
RBO	75	303005-Ing Misc Computr Soft 15y	SALWAXAG	(47)	(11)	(6)	(2)	(6)	(1)	(10)		
RBO	76	303010-Ing Misc Computr Softwar	SALWAXAG	(1,196)	(274)	(159)	(51)	(153)	(21)	(240)		
RBO	77	TOTAL INTANGIBLE										
RBO	78	PRODUCTION PLANT										
RBO	79	Steam Production										
RBO	80	310001-Stream Prod Land Own in Fee	DPROD	(1,205)	(222)	(132)	(36)	(166)	(24)	(251)		
RBO	81	310002-Stream Prod Land Rights	DPROD	(3,113)	(573)	(341)	(94)	(430)	(61)	(647)		
RBO	82	310002-Stream Prod Land Rights	DPROD	(8,443)	(1,556)	(926)	(255)	(1,166)	(167)	(1,756)		
RBO	83	310003-Stream Prod Water Rights	DPROD	(207)	(38)	(23)	(6)	(29)	(4)	(43)		
RBO	84	310004-Stream Prod Land Rights-NM	DPROD	(160,442)	(29,559)	(17,599)	(4,837)	(22,151)	(3,167)	(33,366)		
RBO	85	311000E-Stream Prod Str & Improv	DPROD	(552,077)	(101,712)	(60,557)	(16,644)	(76,221)	(10,897)	(114,812)		
RBO	86	312000E-Stream Prod Boiler Plant E	DPROD	(278,615)	(51,331)	(30,561)	(8,400)	(38,466)	(5,499)	(57,942)		
RBO	87	314000-Stream Prod Turbogen Unit	DPROD	(45,499)	(8,383)	(4,991)	(1,372)	(6,282)	(898)	(9,462)		
RBO	88	315000E-Stream Prod Acc Elec Eq	DPROD	(17,090)	(3,149)	(1,875)	(515)	(2,359)	(337)	(3,554)		
RBO	89	316000E-Stream Prod Misc Pwr Pnt E	DPROD	(1,066,692)	(196,522)	(117,004)	(32,159)	(147,271)	(21,055)	(221,834)		
RBO	90	Total Steam Production										
RBO	91	Other: Production Equipment:										
RBO	92	340001-Other Prod Land Own in Fee	DPROD	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
RBO	93	341000E-Other Prod Str & Impr	DPROD	(294,403)	(54,239)	(32,293)	(8,876)	(40,646)	(5,811)	(61,225)		
RBO	94	342000E-Other Prod Fuel Hldr	DPROD	(5,346)	(985)	(586)	(161)	(738)	(106)	(1,112)		
RBO	95	343000-Other Prod Prime Mover	DPROD	(169,292)	(31,189)	(18,569)	(5,104)	(23,373)	(3,342)	(35,207)		
RBO	96	344000E-Other Prod Generator	DPROD	(525,273)	(96,773)	(57,616)	(15,836)	(72,521)	(10,368)	(109,238)		
RBO	97	344004E-Other Prod Generator-Wind	WIND	(749,052)	(74,575)	(46,564)	(18,244)	(90,394)	(8,253)	(210,152)		
RBO	98	345000E-Other Prod Access Elect Equip	DPROD	(96,191)	(17,722)	(10,551)	(2,900)	(13,280)	(1,899)	(20,004)		
RBO	99	346000E-Other Prod Misc Pwr P	DPROD	(15,029)	(2,769)	(1,648)	(453)	(2,075)	(297)	(3,125)		
RBO	100	Total Other: Production Equipment		(1,854,585)	(278,253)	(177,829)	(51,575)	(243,028)	(30,074)	(440,064)		

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					RESIDENTIAL SERVICE	SERVICE	SERVICE				
ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED											
RBO	101	TRANSMISSION PLANT:									
RBO	102	105000-Held for Future Use									
RBO	103	350001-Tran Land Owned in Fee									
RBO	104	350002E-Transmission Land Right									
RBO	105	350002E-Transmission Land Right									
RBO	106	350002ERN-Transmission Land Right Radial NM									
RBO	107	352000-Transmission Str & Improv									
RBO	108	352010-Tran Str & Impr-Prod									
RBO	109	353000E-Transmission Station									
RBO	110	353010-Tran Station Equip Prod									
RBO	111	353045-Tran Station Equip-Wind									
RBO	112	354000E-Tran Towers & Fixture									
RBO	113	354000ERN-Tran Towers & Fixture Radial NM									
RBO	114	355000E-Tran Poles & Fixture									
RBO	115	355000ERN-Tran Poles & Fixtures Radial NM									
RBO	116	355010-Tran Poles & Fixtures-Prod									
RBO	117	356000E-Tran OH Conductor & D									
RBO	118	356000ERN-Tran OH Conductor& D Radial NM									
RBO	119	356010-Tran OH Cond & Device-Prod									
RBO	120	357000E-Tran Underground Cond									
RBO	121	358000-Tran UG Conductor & Devic									
RBO	122	359000-Transmission Road & Trai									
RBO	123	TOTAL TRANSMISSION PLANT									
RBO	124										
DISTRIBUTION PLANT											
RBO	125	360001E-Dist Land Owned in Fee									
RBO	126	360004-Dist Land Rights-NM									
RBO	127	361000E-Str & Improv									
RBO	128	362000E-Other Eq									
RBO	129	364000-Dist Poles, Towers & Fixt									
RBO	130	365000-Dist OH Conductor & Devic									
RBO	131	366000E-Dist Underground Cond									
RBO	132	367000E-Dist UG Conductor & D									
RBO	133	368000E-Dist Line Transformer									
RBO	134	369000E-Distribution Services									
RBO	135	369010-Distribution Services O									
RBO	136	369020-Distribution Services U									
RBO	137	370000E-Distribution Meter									
RBO	138	371000E-Dist Inst on Cust Premis									
RBO	139	373000-Dist Street Light & Sg Sy									
RBO	140	TOTAL DISTRIBUTION PLANT									
RBO	141										
RBO	142										
RBO	143										
RBO	144										
RBO	145										
RBO	146										
RBO	147										

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					RESIDENTIAL SERVICE	SERVICE	SMALL GENERAL SERVICE			
ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED										
RBO	148									
RBO	149	GENERAL PLANT								
RBO	150	151 389001-General Land Owned in Fe	SALWAGXAG	(311)	(71)	(41)	(13)	(40)	(6)	(62)
RBO	151	152 390000-Genl Structures & Improv	SALWAGXAG	(119,607)	(27,366)	(15,858)	(5,128)	(15,346)	(2,139)	(23,998)
RBO	152	153 390007-Genl Str & Imp Lease Bld	SALWAGXAG	(4,420)	(1,011)	(586)	(189)	(567)	(79)	(887)
RBO	153	154 391000-General Office Furn & E	SALWAGXAG	(3,195)	(731)	(424)	(137)	(410)	(57)	(641)
RBO	154	155 391004-General Info Sys Computer	SALWAGXAG	(7,761)	(1,776)	(1,029)	(333)	(996)	(139)	(1,557)
RBO	155	156 391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO	156	157 392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO	157	158 392010-General Transp Eq Grp	SALWAGXAG	(1)	(0)	(0)	(0)	(0)	(0)	(0)
RBO	158	159 392020-General Transp Eq Grp 2	SALWAGXAG	(19)	(4)	(2)	(1)	(2)	(0)	(4)
RBO	159	160 392030-General Transp Eq Trailer	SALWAGXAG	(4)	(1)	(0)	(0)	(0)	(0)	(1)
RBO	160	161 392040-General Transp Eq Grp 4	SALWAGXAG	(24)	(6)	(3)	(1)	(3)	(0)	(5)
RBO	161	162 393000-General Stores Equipmen	SALWAGXAG	(302)	(69)	(40)	(13)	(39)	(5)	(61)
RBO	162	163 394000-General Tools & Shop Equi	SALWAGXAG	(30,710)	(7,026)	(4,072)	(1,317)	(3,940)	(549)	(6,162)
RBO	163	164 395000-General Laboratory Equi	SALWAGXAG	(7,795)	(1,783)	(1,034)	(334)	(1,000)	(139)	(1,564)
RBO	164	165 396000-General Power Operated E	SALWAGXAG	(6)	(1)	(1)	(0)	(1)	(0)	(1)
RBO	165	166 397000-General Communication E	SALWAGXAG	(44,630)	(10,211)	(5,917)	(1,913)	(5,726)	(798)	(8,954)
RBO	166	167 397010-General Comm Eq Two Wa	SALWAGXAG	(25,660)	(5,871)	(3,402)	(1,100)	(3,292)	(459)	(5,148)
RBO	167	168 397020-General Comm Eq AE	SALWAGXAG	(30)	(7)	(4)	(1)	(4)	(1)	(6)
RBO	168	169 397030-General Comm Eq EM	SALWAGXAG	(14,401)	(3,295)	(1,909)	(617)	(1,848)	(258)	(2,889)
RBO	169	170 398000-General Miscellaneous E	SALWAGXAG	(1,952)	(447)	(259)	(84)	(250)	(35)	(392)
RBO	170	171 TOTAL GENERAL PLANT	SALWAGXAG	(260,828)	(59,676)	(34,582)	(11,182)	(33,465)	(4,665)	(52,332)
RBO	171									
RBO	172	Non-Plant ADIT								
RBO	173	174 SchM-102 - Fuel Tax Credit - Inc Addback	ENERGY1	(541)	(55)	(41)	(13)	(65)	(6)	(151)
RBO	174	175 SchM-103 - Environmental Remediation	PRODDPLT	(5,672)	(929)	(575)	(163)	(759)	(100)	(1,279)
RBO	175	176 SchM-108 - Accrued Vacation Paid	SALWAGES	(333,307)	(76,259)	(44,191)	(14,289)	(42,764)	(5,962)	(66,874)
RBO	176	177 SchM-109 - Employee Incentive	SALWAGES	(131,876)	(30,173)	(17,485)	(5,654)	(16,920)	(2,359)	(26,459)
RBO	177	178 SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(1,188,562)	(271,938)	(157,585)	(50,955)	(152,495)	(21,260)	(238,472)
RBO	178	179 SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(56,969)	(13,034)	(7,553)	(2,442)	(7,309)	(1,019)	(11,430)
RBO	179	180 SchM-113 - Retiree Medical - FAS 106	SALWAGES	0	0	0	0	0	0	0
RBO	180	181 SchM-116 - Bad Debt	OX_904	(451,390)	(264,399)	(163,072)	(1,907)	(7,808)	(781)	(13,423)
RBO	181	182 SchM-118 - Inventory Reserve	TOTPLT	(25,023)	(5,276)	(3,198)	(894)	(3,724)	(535)	(5,207)
RBO	182	183 SchM-119 - Electric Vehicle Credit	TOTPLT	(1,991)	(420)	(254)	(71)	(296)	(43)	(414)
RBO	183	184 SchM-127 - Litigation Reserve	SALWAGES	(72,505)	(16,589)	(9,613)	(3,108)	(9,303)	(1,297)	(14,547)
RBO	184	185 SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
RBO	185	186 SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(36,445)	(8,339)	(4,832)	(1,562)	(4,676)	(652)	(7,312)
RBO	186	187 SchM-136 - Performance Share Plan	SALWAGES	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO	187	188 SchM-137 - R&E Credit	NETPLT	(2,010,347)	(421,151)	(258,749)	(70,981)	(304,727)	(43,354)	(429,965)
RBO	188	189 SchM-146 - State Tax Deduction Cash Vs Accrual - 190	NETPLT	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO	189	190 SchM-174 - New Hire Retention Credit	SALWAGES	(3,109)	(711)	(412)	(133)	(399)	(56)	(624)
RBO	190	191 SchM-178 - Interest Income on Disputed Tax	TOTPLT	0	0	0	0	0	0	0
RBO	191	192 SchM-179 - DSM/CIP	DPROD	0	0	0	0	0	0	0
RBO	192	193 SchM-180 - ITC Grant	NETPLT	0	0	0	0	0	0	0
RBO	193	194 SchM-186 - Deferred Fuel Costs	ENERGY1	0	0	0	0	0	0	0
RBO	194									
RBO	195									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	LGS-T, 69 kV	LGS-T, 115 kV+	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)
		(a)	(b)		(k)	(l)	(m)	(n)	(o)		
RBO	148	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED									
RBO	149	GENERAL PLANT									
RBO	151	389001-General Land Owned in Fe	SALWAGXAG	(4)	(57)	(1)	(7)	(3)	(6)		
RBO	152	390000-Genl Structures & Improv	SALWAGXAG	(1,629)	(22,019)	(388)	(2,604)	(981)	(2,142)		
RBO	153	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(60)	(814)	(15)	(96)	(36)	(79)		
RBO	154	391000-General Office Furn & E	SALWAGXAG	(44)	(388)	(11)	(70)	(26)	(57)		
RBO	155	391004-General Info Sys Computer	SALWAGXAG	(106)	(1,429)	(26)	(169)	(64)	(139)		
RBO	156	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)		
RBO	157	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)		
RBO	158	392010-General Transp Eq Crp	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)		
RBO	159	392020-General Transp Eq Crp 2	SALWAGXAG	(0)	(3)	(0)	(0)	(0)	(0)		
RBO	160	392030-General Transp Eq Trailer	SALWAGXAG	(0)	(1)	(0)	(0)	(0)	(0)		
RBO	161	392040-General Transp Eq Crp 4	SALWAGXAG	(0)	(4)	(0)	(0)	(0)	(0)		
RBO	162	393000-General Stores Equipmen	SALWAGXAG	(4)	(56)	(1)	(7)	(2)	(5)		
RBO	163	394000-General Tools & Shop Equi	SALWAGXAG	(418)	(5,653)	(102)	(669)	(252)	(550)		
RBO	164	395000-General Laboratory Equi	SALWAGXAG	(106)	(1,435)	(26)	(170)	(64)	(140)		
RBO	165	396000-General Power Operated E	SALWAGXAG	(0)	(1)	(0)	(0)	(0)	(0)		
RBO	166	397000-General Communication E	SALWAGXAG	(606)	(8,216)	(148)	(972)	(366)	(799)		
RBO	167	397010-General Comm Eq Two Wa	SALWAGXAG	(349)	(4,724)	(85)	(559)	(210)	(460)		
RBO	168	397020-General Comm Eq AE	SALWAGXAG	(0)	(6)	(0)	(1)	(0)	(1)		
RBO	169	397030-General Comm Eq EM	SALWAGXAG	(196)	(2,651)	(48)	(314)	(118)	(258)		
RBO	170	398000-General Miscellaneous E	SALWAGXAG	(27)	(359)	(6)	(43)	(16)	(35)		
RBO	171	TOTAL GENERAL PLANT		(3,552)	(48,017)	(868)	(5,680)	(2,139)	(4,671)		
RBO	172	Non-Plant ADIT									
RBO	173	SchM-102 - Fuel Tax Credit - Inc Addback	ENERGY1	(12)	(184)	(1)	(10)	(1)	(1)		
RBO	174	SchM-103 - Environmental Remediation	PRODPLT	(118)	(1,599)	(10)	(120)	(9)	(11)		
RBO	175	SchM-106 - Accrued Vacation Paid	SALWAGES	(4,538)	(61,360)	(1,109)	(7,258)	(2,733)	(5,969)		
RBO	176	SchM-109 - Employee Incentive	SALWAGES	(1,796)	(24,277)	(439)	(2,872)	(1,081)	(2,362)		
RBO	178	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(16,184)	(218,806)	(3,953)	(25,881)	(9,747)	(21,287)		
RBO	179	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(776)	(10,488)	(189)	(1,241)	(467)	(1,020)		
RBO	180	SchM-113 - Retiree Medical - FAS 106	SALWAGES	0	0	0	0	0	0		
RBO	181	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0		
RBO	182	SchM-118 - Inventory Reserve	TOTPLT	(366)	(4,781)	(60)	(637)	(194)	(151)		
RBO	183	SchM-119 - Electric Vehicle Credit	TOTPLT	(29)	(380)	(5)	(51)	(15)	(12)		
RBO	184	SchM-127 - Litigation Reserve	SALWAGES	(987)	(13,348)	(241)	(1,579)	(595)	(1,299)		
RBO	185	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0		
RBO	186	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(496)	(6,709)	(121)	(794)	(299)	(653)		
RBO	187	SchM-136 - Performance Share Plan	SALWAGES	(0)	(0)	(0)	(0)	(0)	(0)		
RBO	188	SchM-137 - R&E Credit	NETPLT	(28,057)	(374,369)	(4,718)	(52,806)	(15,030)	(6,439)		
RBO	189	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	NETPLT	(0)	(0)	(0)	(0)	(0)	(0)		
RBO	190	SchM-174 - New Hire Retention Credit	SALWAGES	(42)	(572)	(10)	(68)	(25)	(56)		
RBO	191	SchM-178 - Interest Income on Disputed Tax	TOTPLT	0	0	0	0	0	0		
RBO	192	SchM-179 - DSM/CIP	DPROD	0	0	0	0	0	0		
RBO	193	SchM-180 - ITC Grant	NETPLT	0	0	0	0	0	0		
RBO	194	SchM-186 - Deferred Fuel Costs	ENERGY1	0	0	0	0	0	0		
RBO	195										

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL			SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
					RESIDENTIAL SERVICE	WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE			
(a) (b) (c) (d) (e) (f) (g) (h) (i)										
ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED										
RBO	196	SchM-187 - Reg Asset/Liability Transmission Attachment O	DTRAN	0	0	0	0	0	0	0
RBO	197	SchM-188 - Contributions Carryover	NETPLT	0	0	0	0	0	0	0
RBO	198	SchM-189 - OCI Treasury	NETPLT	0	0	0	0	0	0	0
RBO	199	SchM-192 - Texas Margin Tax	NETPLT	(64,014)	(8,239)	(2,260)	(9,703)	(1,380)	(13,691)	(13,691)
RBO	200	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	NETPLT	0	0	0	0	0	0	0
RBO	201	SchM-203 - Fed NOL Benefit	NETPLT	0	0	0	0	0	0	0
RBO	202	SchM-203 - State Only NOL	NETPLT	0	0	0	0	0	0	0
RBO	203	SchM-205 - Rate Refund Reserve	CLAMREV	0	0	0	0	0	0	0
RBO	204	SchM-213 - FAS-109 Rate Change	NETPLT	0	0	0	0	0	0	0
RBO	205	SchM-222 - Unamortized ITC	NETPLT	0	0	0	0	0	0	0
RBO	206	SchM-223 - Non Utility ADIT	NETPLT	0	0	0	0	0	0	0
RBO	207	SchM-224 - Performance Recognition Award	SALWAGES	(3,627)	(481)	(155)	(465)	(65)	(728)	(728)
RBO	208	SchM-226 - NOL Excess ADIT	TOTPLT	(11,575,575)	(1,479,419)	(413,419)	(1,722,885)	(247,367)	(2,408,798)	(2,408,798)
RBO	209	Total Non-Plant ADIT		(15,960,953)	(2,155,701)	(568,008)	(2,284,298)	(326,235)	(3,239,377)	(3,239,377)
RBO	210	Total Account 190		(38,268,983)	(5,399,984)	(1,415,141)	(6,029,451)	(871,095)	(8,157,304)	(8,157,304)
RBO	211	Account 281		306,616	31,091	8,813	41,040	5,404	69,163	69,163
RBO	212	311000E-Steam Prod Str & Improv		306,616	31,091	8,813	41,040	5,404	69,163	69,163
RBO	213	Total Account 281		306,616	31,091	8,813	41,040	5,404	69,163	69,163
RBO	214	Account 282								
RBO	215	Intangible								
RBO	216	303003-Ing Misc Computr Softwar	SALWAGXAG	4,398	583	189	564	79	882	882
RBO	217	303004-Ing Misc Computr Softwar	SALWAGXAG	213,192	28,266	9,140	27,353	3,813	42,775	42,775
RBO	218	303005-Ing Misc Computr Soft 15y	SALWAGXAG	111,317	14,759	4,772	14,282	1,991	22,335	22,335
RBO	219	303010-Ing Misc Computr Softwar	SALWAGXAG	12,614	1,672	541	1,618	226	2,531	2,531
RBO	220	303014-Ing CRS Computr Softwar	CUST	314	82	33	11	3	13	13
RBO	221	TOTAL INTANGIBLE		341,835	45,363	14,674	43,828	6,112	68,536	68,536
RBO	222	PRODUCTION PLANT								
RBO	223	Steam Production		3,596	394	108	496	71	748	748
RBO	224	310001-Stream Prod Land Own in Fe	DPROD	13,189	7,852	2,158	9,884	1,413	14,888	14,888
RBO	225	310002-Stream Prod Land Rights	DPROD	(17,690)	(3,259)	(533)	(2,442)	(349)	(3,679)	(3,679)
RBO	226	310003-Stream Prod Water Rights	DPROD	4,764	523	144	658	94	991	991
RBO	227	310004-Stream Prod Land Rights-NM	DPROD	1,151,222	685,407	188,389	862,711	123,338	1,299,501	1,299,501
RBO	228	311000E-Steam Prod Str & Improv	DPROD	28,968,143	3,177,472	873,352	3,999,431	571,783	6,024,341	6,024,341
RBO	229	312000E-Steam Prod Boiler Plant E	DPROD	13,744,440	1,507,607	414,377	1,897,600	271,292	2,858,353	2,858,353
RBO	230	314000-Stream Prod Turbogen Unit	DPROD	1,982,605	217,469	59,773	273,725	39,133	412,311	412,311
RBO	231	315000E-Steam Prod Acc Elec Eq	DPROD	607,017	66,583	18,301	83,807	11,981	126,238	126,238
RBO	232	316000E-Steam Prod Misc Pwr Plt E	DPROD	51,613,134	5,661,367	1,556,068	7,125,868	1,018,758	10,733,691	10,733,691
RBO	233	Total Steam Production		51,613,134	5,661,367	1,556,068	7,125,868	1,018,758	10,733,691	10,733,691
RBO	234									
RBO	235									
RBO	236									
RBO	237									
RBO	238									
RBO	239									
RBO	240									
RBO	241									
RBO	242									
RBO	243									
RBO	244									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	LGS-T, 69 kV	(k)	LGS-T, 115 kV+	(l)	SMALL MUNICIPAL & SCHOOL SERVICE	(m)	LARGE MUNICIPAL & SCHOOL SERVICE	(n)	STREET LIGHTING SERVICE	(o)	AREA LIGHTING SERVICE	(p)
RBO	196	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED														
RBO	197	SchM-187 - Reg Asset/Liability Transmission Attachment O	DTRAN													
RBO	198	SchM-188 - Contributions Carryover	NETPLT		0		0		0		0		0		0	
RBO	199	SchM-189 - OCI Treasury	NETPLT		0		0		0		0		0		0	
RBO	200	SchM-192 - Texas Margin Tax	NETPLT	(893)			(11,921)		(150)		(1,681)		(479)		(205)	
RBO	201	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	NETPLT		0		0		0		0		0		0	
RBO	202	SchM-203 - Fed NOL Benefit	NETPLT		0		0		0		0		0		0	
RBO	203	SchM-205 - State Only NOL	NETPLT		0		0		0		0		0		0	
RBO	204	SchM-213 - Rate Refund Reserve	CLAMREV		0		0		0		0		0		0	
RBO	205	SchM-222 - FAS-109 Rate Change	NETPLT		0		0		0		0		0		0	
RBO	206	SchM-223 - Unamortized ITC	NETPLT		0		0		0		0		0		0	
RBO	207	SchM-224 - Non Utility ADIT	NETPLT		0		0		0		0		0		0	
RBO	208	SchM-226 - Performance Recognition Award	SALWAGES	(49)			(668)		(12)		(79)		(30)		(65)	
RBO	209	SchM-NOL - NOL Excess ADIT	TOTPLT	(189,516)			(2,211,559)		(27,760)		(294,519)		(89,888)		(69,930)	
RBO	210	Total Non-Plant ADIT		(223,861)			(2,941,021)		(38,780)		(389,594)		(120,594)		(109,460)	
RBO	211	Total Account 190		(425,057)			(5,584,777)		(94,959)		(1,070,844)		(303,107)		(186,497)	
RBO	212	Account 281														
RBO	213	Account 281														
RBO	214	Account 281														
RBO	215	311000E-Steam Prod Str & Improv	PRODPLT	6,361			86,434		560		6,461		509		586	
RBO	216	Total Account 281		6,361			86,434		560		6,461		509		586	
RBO	217	Account 282														
RBO	218	Account 282														
RBO	219	Intangible														
RBO	220	303003-Ing Misc Computr Softwar	SALWAGXAG	60			810		15		96		36		79	
RBO	221	303004-Ing Misc Computr Softwar	SALWAGXAG	2,903			39,247		709		4,642		1,748		3,818	
RBO	222	303005-Ing Misc Computr Soft 15y	SALWAGXAG	1,516			20,493		370		2,424		913		1,994	
RBO	223	303010-Ing Misc Computr Softwar	SALWAGXAG	172			2,322		42		275		103		226	
RBO	224	303014-Ing CRS Computr Softwar	CUST	0			0		3		2		0		0	
RBO	225	TOTAL INTANGIBLE		4,650			62,872		1,139		7,438		2,801		6,116	
RBO	226	PRODUCTION PLANT														
RBO	227	Steam Production														
RBO	228	310001-Stream Prod Land Own in Fe	DPROD	73			945		7		79		5		6	
RBO	229	310002-Stream Prod Land Rights	DPROD	1,451			18,816		132		1,570		109		126	
RBO	230	310003-Stream Prod Water Rights	DPROD	(359)			(4,650)		(33)		(388)		(27)		(31)	
RBO	231	310004-Stream Prod Land Rights-NM	DPROD	97			1,252		9		104		7		8	
RBO	232	311000E-Steam Prod Str & Improv	DPROD	126,693			1,642,339		11,502		137,031		9,550		10,987	
RBO	233	312000E-Steam Prod Boiler Plant E	DPROD	587,333			7,613,704		53,321		635,260		44,274		50,934	
RBO	234	314000-Steam Prod Turbogen Unit	DPROD	40,198			521,089		3,649		301,410		21,007		24,166	
RBO	235	315000E-Steam Prod Misc Pwr Ph E	DPROD	12,307			159,542		1,117		13,312		928		1,067	
RBO	236	Total Steam Production		1,046,464			13,565,492		95,003		1,131,856		78,884		90,750	
RBO	237															
RBO	238															
RBO	239															
RBO	240															
RBO	241															
RBO	242															
RBO	243															
RBO	244															

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED										
RBO	245									
RBO	246									
RBO	247	Other Production Equipment:								
RBO	248	340001-Other Prod Land Own in Fee		529	97	58	16	73	10	110
RBO	249	340002-Other Prod Land Rights		0	0	0	0	0	0	0
RBO	250	341000E-Other Prod Str & Impr		781,079	143,902	85,675	23,549	107,838	15,417	162,437
RBO	251	342000E-Other Prod Fuel Hldr		78,913	14,539	8,656	2,379	10,895	1,558	16,411
RBO	252	343000E-Other Prod Prime Mover		3,190,670	587,832	349,980	96,195	440,514	62,979	663,546
RBO	253	344000E-Other Prod Generator		10,579,207	1,949,058	1,160,417	318,949	1,460,598	208,816	2,200,098
RBO	254	344045-Other Prod Generator-Wind		5,347,326	532,379	403,800	130,243	645,305	58,917	1,500,236
RBO	255	345000E-Other Prod Access Elect Equip		1,845,146	339,940	202,391	55,629	254,747	36,420	383,725
RBO	256	346000E-Other Prod Misc Pwr P		205,177	37,801	22,506	6,186	28,327	4,050	42,669
RBO	257	Total Other Production Equipment		22,028,047	3,605,547	2,233,484	633,145	2,946,297	388,167	4,969,231
RBO	258									
TRANSMISSION PLANT:										
RBO	259	105000-Held for Future Use		0	0	0	0	0	0	0
RBO	260	350001-Trans Land Owned in Fee		(3,813)	(826)	(467)	(123)	(550)	(88)	(687)
RBO	261	350002E-Transmission Land Right		530,394	300,259	300,259	79,098	353,651	56,624	441,490
RBO	262	35002ERN-Transmission Land Right Radial NM		239,228	35,526	21,712	4,828	32,175	2,791	106,702
RBO	263	350045-Trans Land Fee-Wind		1	0	0	0	0	0	0
RBO	264	352000E-Transmission Str & Improv		4,347,007	941,103	532,764	140,348	627,500	100,470	783,356
RBO	265	352010-Trans Str & Impr-Prod		27,827	5,127	3,052	839	3,842	549	5,787
RBO	266	353000E-Transmission Station		45,833,287	9,922,655	5,617,269	1,479,782	6,616,136	1,059,320	8,259,428
RBO	267	353010-Trans Station Equip Pro		1,133,137	208,763	124,292	34,163	156,444	22,366	235,652
RBO	268	353045-Trans Station Equip-Wind		29,775	2,964	2,248	725	3,593	328	8,354
RBO	269	354000E-Trans Towers & Fixture		455,857	98,690	55,869	14,718	65,804	10,536	82,148
RBO	270	354000ERN-Trans Towers & Fixture Radial NM		44,513	6,610	4,040	898	5,987	519	19,854
RBO	271	355000E-Trans Poles & Fixture		42,569,660	9,216,098	5,217,281	1,374,412	6,145,024	983,889	7,671,303
RBO	272	355000ERN-Trans Poles & Fixtures Radial NM		617,296	83,893	377,261	83,893	559,075	48,489	1,854,049
RBO	273	355010-Trans Poles & Fixtures-Prod		13,204	2,433	1,448	398	1,823	261	2,746
RBO	274	356000E-Trans OH Conductor & D		16,359,222	3,541,682	2,004,965	528,177	2,361,490	378,102	2,948,028
RBO	275	356000ERN-Trans OH Conductor& D Radial NM		1,597,435	237,223	144,979	32,239	214,849	18,634	712,498
RBO	276	356010-Trans OH Cond & Device-Prod		1,296	239	142	39	179	26	270
RBO	277	357000E-Trans Underground Cond		10,617	2,298	1,301	343	1,533	245	1,913
RBO	278	357000E-Trans UG Conductor & Devic		18,924	4,097	2,319	611	2,732	437	3,410
RBO	279	358000-Transmission Road & Trai		20,007	4,331	2,452	646	2,888	462	3,605
RBO	280	359000-Transmission Road & Trai		119,303,917	25,376,704	14,413,189	3,776,035	17,154,175	2,683,960	23,139,907
RBO	281	TOTAL TRANSMISSION PLANT								
RBO	282									
DISTRIBUTION PLANT										
RBO	283	360001E-Dist Land Owned in Fee		18,324	4,457	3,017	729	3,453	486	5,289
RBO	284	360004-Dist Land Rights-NM		454,276	110,494	74,806	18,061	85,616	12,059	131,132
RBO	285	361000E-Dist Str & Improv		2,306,472	561,004	379,810	91,703	434,695	61,228	665,789
RBO	286	362000E-Other Eq		24,804,709	6,033,255	4,084,626	986,205	4,674,879	658,468	7,160,158
RBO	287	364000-Dist Poles, Towers & Fxt		22,050,456	5,598,179	3,790,071	915,007	4,337,759	610,984	5,678,306
RBO	288	365000-Dist OH Conductor & D		21,533,154	5,466,846	3,701,156	893,619	4,235,996	596,651	5,545,093
RBO	289	366000E-Dist Underground Cond		290,191	290,191	196,465	47,435	224,855	31,671	298,822
RBO	290	367000E-Dist UG Conductor & D		2,407,716	608,887	412,228	99,530	471,797	66,454	626,997
RBO	291	368000E-Dist Line Transformer		13,001,502	4,445,643	3,009,783	726,692	3,444,715	485,197	0
RBO	292									
RBO	293									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL WITH SPACE				IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	
					RESIDENTIAL SERVICE	HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE			
ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED											
RBO	294										
RBO	295										
RBO	296	369000E-Distribution Services	CSERVICE	(44,592)	(21,178)	(10,115)	(4,797)	(5,872)	(1,577)	0	0
RBO	297	369010-Distribution Services O	CSERVICE	1,907,960	906,158	432,785	205,231	251,234	67,492	0	0
RBO	298	369020-Distribution Services U	CSERVICE	2,421,909	1,150,251	549,365	260,514	318,909	85,673	0	0
RBO	299	370000E-Distribution Meter	CMETERS	4,255,143	1,480,976	708,016	422,595	426,960	51,149	953,557	0
RBO	300	371000E-Dist Inst on Cust Premis	CUSTPREM	(6,601)	0	0	0	0	0	0	0
RBO	301	373000-Dist Street Light & Sg Sy	CLIGHT	1,466,482	0	0	0	0	0	0	0
RBO	302	TOTAL DISTRIBUTION PLANT		97,724,410	26,635,162	17,332,014	4,662,604	18,904,995	2,725,935	21,065,144	0
RBO	303										
RBO	304	GENERAL PLANT									
RBO	305	105000-Held for Future Us	SALWACXAG	0	0	0	0	0	0	0	0
RBO	306	369001-General Land Owned in Fe	SALWACXAG	414	95	55	18	53	7	83	0
RBO	307	369002-General Land Rights	SALWACXAG	2,799	640	371	120	359	50	562	0
RBO	308	390000-Genl Structures & Improv	SALWACXAG	2,191,154	501,327	290,513	93,937	281,129	39,193	439,631	0
RBO	309	390007-Genl Str & Imp Lease Bld	SALWACXAG	(48,148)	(11,016)	(6,384)	(2,064)	(6,177)	(861)	(9,660)	0
RBO	310	390050-Genl Str & Imp-Call Center	CUST	(0)	(0)	(0)	(0)	(0)	(0)	(0)	0
RBO	311	391000-General Office Furn & E	SALWACXAG	887,324	203,016	117,645	38,041	113,845	15,872	178,032	0
RBO	312	391004-General Info Sys Computer	SALWACXAG	1,907,119	436,341	252,854	81,760	244,687	34,113	382,643	0
RBO	313	391005-Genl Off Eq-Comp 3 Yr Life	SALWACXAG	0	0	0	0	0	0	0	0
RBO	314	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
RBO	315	392000-General Transportation E	SALWACXAG	0	0	0	0	0	0	0	0
RBO	316	392010-General Transp Eq Grp	SALWACXAG	115,308	26,382	15,288	4,943	14,794	2,063	23,135	0
RBO	317	392020-General Transp Eq Grp 2	SALWACXAG	1,465,384	335,274	194,287	62,823	188,011	26,211	294,013	0
RBO	318	392030-General Transp Eq Trailer	SALWACXAG	280,310	64,134	37,165	12,017	35,964	5,014	56,241	0
RBO	319	392040-General Transp Eq Grp 4	SALWACXAG	1,907,261	436,373	252,873	81,766	244,705	34,115	382,671	0
RBO	320	393000-General Stores Equipmen	SALWACXAG	19,489	4,459	2,584	836	2,500	349	3,910	0
RBO	321	394000-General Tools & Shop Equi	SALWACXAG	1,959,941	448,426	259,858	84,025	251,464	35,058	393,241	0
RBO	322	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0	0
RBO	323	395000-General Laboratory Equi	SALWACXAG	502,695	115,014	66,650	21,551	64,497	8,992	100,860	0
RBO	324	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
RBO	325	396000-General Power Operated E	SALWACXAG	494,128	113,054	65,514	21,184	63,398	8,838	99,141	0
RBO	326	397000-General Communication E	SALWACXAG	2,879,756	658,876	381,811	123,458	369,478	51,510	577,791	0
RBO	327	397010-General Comm Eq Two Wa	SALWACXAG	1,654,804	378,612	219,401	70,943	212,314	29,600	332,018	0
RBO	328	397020-General Comm Eq AE	SALWACXAG	1,949	446	258	84	250	35	391	0
RBO	329	397030-General Comm Eq EM	SALWACXAG	928,701	212,483	123,131	39,814	119,154	16,612	186,334	0
RBO	330	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
RBO	331	398000-General Miscellaneous E	SALWACXAG	125,868	28,798	16,688	5,396	16,149	2,251	25,254	0
RBO	332	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0	0
RBO	333	TOTAL GENERAL PLANT		17,276,258	3,952,734	2,290,563	740,652	2,216,575	309,021	3,466,292	0
RBO	334										
RBO	335	SchM-224 - Non Utility ADIT	TOTPLT	0	0	0	0	0	0	0	0
RBO	336	SchM-225 - AFUDC	TOTPLT	0	0	0	0	0	0	0	0
RBO	337										
RBO	338	Total Account 282		308,287,601	69,157,386	41,975,979	11,383,178	48,393,739	7,131,952	63,442,800	0
RBO	339										
RBO	340										

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL			SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
					RESIDENTIAL SERVICE	WITH SPACE HEATING SERVICE	(c)				
ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED											
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
RBO	341										
RBO	342										
RBO	343	Account 283	SALWAGXAG	95,474	21,844	12,658	4,093	12,249	1,708	19,156	
RBO	344	303003-Ing Misc Computr Softwar	SALWAGXAG	4,128,465	944,575	547,370	176,992	529,689	73,846	828,331	
RBO	345	303004-Ing Misc Computr Softwar	SALWAGXAG	2,416,692	552,929	320,416	103,606	310,066	43,227	484,883	
RBO	346	303005-Ing Misc Computr Soft 15y	SALWAGXAG		62,656	36,308	11,740	35,136	4,898	54,945	
RBO	347	303010-Ing Misc Computr Softwar	SALWAGXAG	273,851	9,944	4,884	1,941	629	165	792	
RBO	348	303014-Ing CRS Computr Softwar	CUST	18,646	0	0	0	0	0	0	
RBO	349	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0	0	
RBO	350	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	
RBO	351	393000-General Stores Equipmen	SALWAGXAG	135	31	18	6	17	2	27	
RBO	352	394000-General Tools & Shop Equi	SALWAGXAG	13,831	3,165	1,834	593	1,775	247	2,775	
RBO	353	395000-General Laboratory Equi	SALWAGXAG	3,492	799	463	150	448	62	701	
RBO	354	397000-General Communication E	SALWAGXAG	19,995	4,575	2,651	857	2,565	358	4,012	
RBO	355	397010-General Comm Eq Two Wa	SALWAGXAG	11,496	2,630	1,524	493	1,475	206	2,307	
RBO	356	397020-General Comm Eq AE	SALWAGXAG	14	3	2	1	2	0	3	
RBO	357	397030-General Comm Eq EM	SALWAGXAG	6,452	1,476	855	277	828	115	1,294	
RBO	358	398000-General Miscellaneous E	SALWAGXAG	874	200	116	37	112	16	175	
RBO	359	SchM-107 - Pension Expense	SALWAGES	13,667,966	3,127,172	1,812,160	585,961	1,753,625	244,479	2,742,328	
RBO	360	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	1,916,625	404,088	244,955	68,452	285,267	40,958	398,837	
RBO	361	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	
RBO	362	SchM-138 - Rate Case Expense	TOTPLT	725,808	153,024	92,762	25,922	108,028	15,510	151,036	
RBO	363	SchM-168 - Reg Asset-NOx	ENERGY1	11,115	1,121	845	273	1,342	123	3,106	
RBO	364	SchM-179 - DSM/CIP	DPROD	0	0	0	0	0	0	0	
RBO	365	SchM-193 - Advertising	CUSTADVT	0	0	0	0	0	0	0	
RBO	366	SchM-195 - Renewable Energy Standard	DPROD	0	0	0	0	0	0	0	
RBO	367	SchM-207 - Mark to Market Adjust	NETPLT	0	0	0	0	0	0	0	
RBO	368	SchM-217 - Reg Asset - Texas Surcharge (DTL)	NETPLT	0	0	0	0	0	0	0	
RBO	369	SchM-224 - Non Utility ADIT	ENERGY1	0	0	0	0	0	0	0	
RBO	370	Total Account 283		23,310,932	5,290,231	3,079,822	981,393	3,043,253	425,922	4,694,707	
RBO	371										
RBO	372	ADIT - NOL	TOTPLT	(4,644,207)	(979,152)	(593,554)	(165,867)	(691,234)	(99,246)	(966,428)	
RBO	373										
RBO	374	Total Accumulated Deferred Income Taxes		288,991,959	64,787,890	39,093,354	10,792,377	44,757,346	6,592,937	59,082,938	
RBO	375										
RBO	376										
RBO	377										
RBO	378										
RBO	379										
RBO	380										
RBO	381										
RBO	382										
RBO	383										
RBO	384										
RBO	385										
RBO	386										
RBO	387										
RBO	388										
RBO	389										
RBO	390										

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(a)	LGS-T, 69 kV	(j)	LGS-T, 115 kV+	(k)	SMALL MUNICIPAL & SCHOOL SERVICE	(l)	LARGE MUNICIPAL & SCHOOL SERVICE	(m)	STREET LIGHTING SERVICE	(n)	AREA LIGHTING SERVICE	(o)	(p)
ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED																	
RBO	341		SALWAGXAG		1,300		17,576		318		2,079		783		1,710		
RBO	342	Account 283	SALWAGXAG		56,215		760,023		13,732		89,898		33,855		73,939		
RBO	343	303003-Ing Misc Computr Softwar	SALWAGXAG		32,906		444,897		8,039		52,624		19,818		43,282		
RBO	344	303004-Ing Misc Computr Softwar	SALWAGXAG		3,729		50,414		911		5,963		2,246		4,905		
RBO	345	303005-Ing Misc Computr Soft 15y	SALWAGXAG		1		5		192		93		0		0		
RBO	346	303010-Ing Misc Computr Softwar	CUST		0		0		0		0		0		0		
RBO	347	303014-Ing CRS Computr Softwar	SALWAGXAG		0		0		0		0		0		0		
RBO	348	391004-General Info Sys Computer	SALWAGXAG		0		0		0		0		0		0		
RBO	349	391005-Genl Off Ege-Comp 3 Yr Life	SALWAGXAG		0		0		0		0		0		0		
RBO	350	391005-Genl Off Ege-Comp 3 Yr Life	SALWAGXAG		2		25		0		3		1		2		
RBO	351	393000-General Stores Equipmen	SALWAGXAG		188		2,546		46		301		113		248		
RBO	352	394000-General Tools & Shop Equi	SALWAGXAG		48		643		12		76		29		63		
RBO	353	395000-General Laboratory Equi	SALWAGXAG		272		3,681		67		435		164		358		
RBO	354	397000-General Communication E	SALWAGXAG		157		2,116		38		250		94		206		
RBO	355	397010-General Comm Eq Two Wa	SALWAGXAG		0		2		0		0		0		0		
RBO	356	397020-General Comm Eq AE	SALWAGXAG		88		1,188		21		140		53		116		
RBO	357	397030-General Comm Eq EM	SALWAGXAG		12		161		3		19		7		16		
RBO	358	398000-General Miscellaneous E	SALWAGXAG		186,107		2,516,180		45,463		297,622		112,082		244,787		
RBO	359	SchM-107 - Pension Expense	SALWAGES		28,068		366,179		4,596		48,765		14,883		11,579		
RBO	360	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT		0		0		0		0		0		0		
RBO	361	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT		10,629		138,669		1,741		18,467		5,636		4,385		
RBO	362	SchM-138 - Rate Case Expense	ENERGY1		246		3,784		20		206		23		26		
RBO	363	SchM-168 - Reg Asset-NOx	DPROD		0		0		0		0		0		0		
RBO	364	SchM-179 - DSM/CIP	DPROD		0		0		0		0		0		0		
RBO	365	SchM-193 - Advertising	CUSTADVT		0		0		0		0		0		0		
RBO	366	SchM-195 - Renewable Energy Standard	DPROD		0		0		0		0		0		0		
RBO	367	SchM-207 - Mark to Market Adjust	NETPLT		0		0		0		0		0		0		
RBO	368	SchM-217 - Reg Asset - Texas Surch	NETPLT		0		0		0		0		0		0		
RBO	369	SchM-224 - Non Utility ADIT	ENERGY1		0		0		0		0		0		0		
RBO	370	Total Account 283			319,967		4,308,088		75,199		516,942		189,787		385,620		
RBO	371																
RBO	372	ADIT - NOL	TOTPLT		(68,011)		(887,294)		(11,138)		(118,163)		(36,064)		(28,056)		
RBO	373				3,707,182		48,275,327		721,223		7,804,566		2,129,000		1,247,818		
RBO	374	Total Accumulated Deferred Income Taxes															
RBO	375																
RBO	376																
RBO	377																
RBO	378																
RBO	379																
RBO	380																
RBO	381																
RBO	382																
RBO	383																
RBO	384																
RBO	385																
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RBO	387																
RBO	388																
RBO	389																
RBO	390																

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
CWC	1	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL								
CWC	2									
CWC	3	CASH WORKING CAPITAL (LEAD LAG)								
CWC	4	SPS CWC-Fossil Fuel for Generation	ENERGY1	40,466,355	4,079,585	3,076,975	992,485	4,887,598	446,998	11,309,998
CWC	5	Multiplied by Factor of 0.008719		0.008719						
CWC	6	Total Gas for Generation CWC Amount		352,814	35,569	26,827	8,653	42,613	3,897	98,608
CWC	7	SPS CWC-Fuel Oil for Generation	ENERGY1	16,637	1,677	1,265	408	2,009	184	4,650
CWC	8	Multiplied by Factor of 0.069239		0.069239						
CWC	9	Total Fuel Oil for Generation CWC Amount		1,152	116	88	28	139	13	322
CWC	10	SPS CWC-Gas for Generation	ENERGY1	45,740,935	4,611,338	3,478,043	1,121,850	5,524,671	505,262	12,784,197
CWC	11	Multiplied by Factor of -0.014131		(0.014131)						
CWC	12	Total Gas for Generation CWC Amount		(646,348)	(65,161)	(49,147)	(15,852)	(78,067)	(7,140)	(180,649)
CWC	13									
CWC	14	Total O&M Expense	CALCULATED	136,230,481	29,268,549	17,283,652	4,997,306	18,157,330	2,565,784	27,609,253
CWC	15	Multiplied by Factor of -0.006971		(0.006971)						
CWC	16	Total O&M Expense CWC Amount		(949,668)	(204,032)	(120,485)	(34,836)	(126,575)	(17,886)	(192,465)
CWC	17									
CWC	18	SPS CWC-Payroll	SALWAGES	2,508,424	573,917	332,578	107,539	321,835	44,868	503,288
CWC	19	Multiplied by Factor of 0.039321		0.039321						
CWC	20	SPS CWC-Payroll Tax Adjustent	SALWAGES		(559)	(324)	(105)	(313)	(44)	(490)
CWC	21	Total Payroll CWC Amount		96,193	22,009	12,754	4,124	12,342	1,721	19,300
CWC	22									
CWC	23	SPS CWC-Property Tax	SCH OTX, LN 12	14,742,958	3,108,302	1,884,228	526,541	2,194,312	315,054	3,067,909
CWC	24	Multiplied by Factor of -0.398487		(0.398487)						
CWC	25	Total Property Tax CWC Amount		(5,874,874)	(1,238,617)	(750,840)	(209,820)	(874,404)	(125,545)	(1,222,521)
CWC	26									
CWC	27	SPS CWC-Purchased Power Capacity	DPURCH	17,488,882	3,222,060	1,918,329	527,267	2,414,569	345,202	3,637,064
CWC	28	Multiplied by Factor of -0.006213		(0.006213)						
CWC	29	Total Purchased Power Capacity CWC Amount		(108,655)	(20,018)	(11,918)	(3,276)	(15,001)	(2,145)	(22,596)
CWC	30	SPS CWC-Purchased Power Energy	ENERGY1	98,815,123	9,961,973	7,513,691	2,423,558	11,935,065	1,091,527	27,617,976
CWC	31	Multiplied by Factor of -0.006213		(0.006213)						
CWC	32	Total Purchased Power Energy CWC Amount		(613,920)	(61,892)	(46,681)	(15,057)	(74,150)	(6,781)	(171,585)
CWC	33									
CWC	34	SPS CWC-Franchise Tax	SALESREV	609,540	112,921	69,646	22,633	92,663	9,274	159,304
CWC	35	Multiplied by Factor of 0.199732		0.199732						
CWC	36	Total Franchise Tax CWC Amount		121,745	22,554	13,911	4,521	18,508	1,852	31,818
CWC	37									
CWC	38	SPS CWC-Sales Tax	SCH OTX, LN 15	76,578	16,043	9,856	2,704	11,608	1,651	16,378
CWC	39	Multiplied by Factor of -0.008240		(0.008240)						
CWC	40	Total Sales Tax CWC Amount		(631)	(132)	(81)	(22)	(96)	(14)	(135)
CWC	41									
CWC	42	Total Income Tax Expense		(11,227,252)	(3,288,010)	(1,908,164)	(315,524)	(758,713)	(436,312)	236,288
CWC	43	Multiplied by Factor of -0.001090		(0.001090)						
CWC	44	Total Income Tax expense CWC Amount		12,232	3,582	2,079	344	827	475	(257)
CWC	45									
CWC	46	TOTAL CASH WORKING CAPITAL REQUIREMENT		(7,609,960)	(1,506,023)	(923,494)	(261,194)	(1,093,865)	(151,552)	(1,640,161)
CWC	1	OPERATING REVENUES								
REV	2									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LGS-T, 69 kV	LGS-T, 115 kV+	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
CWC	1	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL								
CWC	2									
CWC	3	CASH WORKING CAPITAL (LEAD LAG)								
CWC	4	SPS CWC-Fossil Fuel for Generation	ENERGY1	894,918	13,776,690	72,235	748,739	83,767	96,367	
CWC	5	Multiplied by Factor of 0.008719								
CWC	6	Total Gas for Generation CWC Amount								
CWC	7	SPS CWC-Fuel Oil for Generation	ENERGY1	7,803	120,115	630	6,528	730	840	
CWC	8	Multiplied by Factor of 0.069239		368	5,664	30	308	34	40	
CWC	9	Total Fuel Oil for Generation CWC Amount								
CWC	10	SPS CWC-Gas for Generation	ENERGY1	25	392	2	21	2	3	
CWC	11	Multiplied by Factor of -0.014131		1,011,565	15,572,410	81,651	846,333	94,685	108,928	
CWC	12	Total Gas for Generation CWC Amount		(14,294)	(220,048)	(1,154)	(11,959)	(1,338)	(1,539)	
CWC	13	Total O&M Expense								
CWC	14	Multiplied by Factor of -0.006971	CALCULATED	2,074,694	28,863,988	355,123	3,004,137	849,663	1,201,001	
CWC	15	Total O&M Expense CWC Amount		(14,463)	(201,212)	(2,476)	(20,942)	(5,923)	(8,372)	
CWC	16	Total O&M Expense CWC Amount								
CWC	17	SPS CWC-Payroll								
CWC	18	Multiplied by Factor of 0.039321	SALWAGES	34,156	461,784	8,344	54,621	20,570	44,925	
CWC	19	Total Payroll CWC Amount		(33)	(450)	(8)	(53)	(20)	(44)	
CWC	20	SPS CWC-Property Tax	SALWAGES	1,310	17,708	320	2,095	789	1,723	
CWC	21	Multiplied by Factor of -0.398487								
CWC	22	Total Property Tax CWC Amount	SCH OTX, LN 12	215,900	2,816,700	35,356	375,107	114,484	89,065	
CWC	23	Multiplied by Factor of -0.398487		(86,033)	(1,122,418)	(14,089)	(149,475)	(45,620)	(35,491)	
CWC	24	Total Property Tax CWC Amount								
CWC	25	SPS CWC-Purchased Power Capacity	DPURCH	354,590	4,596,607	32,191	383,524	26,729	30,750	
CWC	26	Multiplied by Factor of -0.006213		(2,203)	(28,558)	(200)	(2,383)	(166)	(191)	
CWC	27	Total Purchased Power Capacity CWC Amount		2,185,307	33,641,411	176,392	1,828,352	204,551	235,320	
CWC	28	SPS CWC-Purchased Power Energy	ENERGY1	(13,577)	(209,008)	(1,096)	(11,359)	(1,271)	(1,462)	
CWC	29	Multiplied by Factor of -0.006213								
CWC	30	Total Purchased Power Energy CWC Amount								
CWC	31	SPS CWC-Franchise Tax	SALESREV	8,451	110,601	1,503	13,583	4,319	4,642	
CWC	32	Multiplied by Factor of 0.199732		1,688	22,091	300	2,713	863	927	
CWC	33	Total Franchise Tax CWC Amount								
CWC	34	SPS CWC-Sales Tax	SCH OTX, LN 15	1,069	14,261	180	2,012	573	245	
CWC	35	Multiplied by Factor of -0.008240		(9)	(118)	(1)	(17)	(5)	(2)	
CWC	36	Total Sales Tax CWC Amount		(267,460)	(4,132,188)	(31,936)	(324,280)	61,172	(62,124)	
CWC	37	Total Income Tax Expense		291	4,502	35	353	(67)	68	
CWC	38	Multiplied by Factor of -0.001090								
CWC	39	Total Income Tax expense CWC Amount		(119,462)	(1,616,553)	(17,729)	(184,425)	(52,005)	(43,497)	
CWC	40	Total Income Tax expense CWC Amount								
CWC	41	Total Income Tax expense CWC Amount								
CWC	42	Total Income Tax expense CWC Amount								
CWC	43	Total Income Tax expense CWC Amount								
CWC	44	Total Income Tax expense CWC Amount								
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CWC	166	Total Income Tax expense CWC Amount								
CWC	167	Total Income Tax expense CWC Amount								
CWC	168	Total Income Tax expense CWC Amount								
CWC	169	Total Income Tax expense CWC Amount								

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL				SMALL GENERAL SERVICE (f)	SECONDARY GENERAL SERVICE (g)	IRRIGATION SERVICE (h)	PRIMARY GENERAL SERVICE (i)
					RESIDENTIAL SERVICE (d)	WITH SPACE HEATING SERVICE (e)	RESIDENTIAL SERVICE (d)	RESIDENTIAL SERVICE (e)				
REV	3	SALES REVENUES										
REV	4	Sales of Electricity Revenues										
REV	5	TOTAL SALES OF ELECTRICITY		272,697,842	50,519,075	31,158,450	50,519,075	31,158,450	10,125,568	41,455,715	4,148,883	71,269,778
REV	6			272,697,842	50,519,075	31,158,450	50,519,075	31,158,450	10,125,568	41,455,715	4,148,883	71,269,778
REV	7	Revenue Credits:										
REV	8	450001-P-Late Payment Revenue	OX_904	471,336	276,082	170,278			1,991	8,153	816	14,016
REV	9	45103-Customer Connection	CUST	144,800	77,222	37,930			15,075	4,886	1,282	6,148
REV	10	45104-Returned Check Fee Rev	DISTPLT	44,656	12,174	7,838			2,164	8,434	1,227	9,205
REV	11	45106-Misc Service Rev	DISTPLT	26,161	7,132	4,592			1,268	4,941	719	5,393
REV	12	45400-Rentals	DISTPLT	3,034,440	827,224	532,628			147,067	573,092	83,359	625,498
REV	13	456-Other Electric Revenue										
REV	14	45600EEI-EEL Mutual Aid	TOTPLT	0	0	0			0	0	0	0
REV	15	4561Z2PROD - Funded Upgrades Credit Distribution	DPROD	87,742	16,165	9,624			2,645	12,114	1,732	18,247
REV	16	4561Z2PTP - Z2 Point-to-Point Revenue	DTRAN	(239,746)	(51,904)	(29,383)			(7,740)	(34,608)	(5,541)	(43,204)
REV	17	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	DTRAN	702,152	152,012	86,055			22,670	101,357	16,228	126,532
REV	18	45606-Tariff-Base Non-Firm PTP	DTRAN	169,756	36,751	20,805			5,481	24,505	3,923	30,591
REV	19	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	DTRAN	233,572	50,567	28,626			7,541	33,717	5,398	42,091
REV	20	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	DPROD	3,781	697	415			114	522	75	786
REV	21	45642NM-Other Miscellaneous Revenue - New Mexico	DTRAN	10,545	2,283	1,292			340	1,522	244	1,900
REV	22	45642OT-Other Miscellaneous Revenue	DTRAN	62,679	13,570	7,682			2,024	9,048	1,449	11,295
REV	23	45669-Schedule 11 Base Plan Revenues PTP	DTRAN	0	0	0			0	0	0	0
REV	24	45671-Sch 1 Network Sys Cntrl Dispatch Svc Rev	DTRAN	0	0	0			0	0	0	0
REV	25	45673-Schedule 11 Network Base Plan Revenues	DTRAN	36,542,237	7,911,194	4,478,570			1,179,809	5,274,953	844,581	6,585,126
REV	26	41191-Operating Income - Losses from disposition of allowances	DTRAN	0	0	0			0	0	0	0
REV	27											
REV	28											
REV	29	Total Revenue Credits		41,294,111	9,331,168	5,356,952			1,380,450	6,022,635	955,492	7,433,625
REV	30											
REV	31	Total Revenue Requirements		313,991,953	59,850,243	36,515,402			11,506,018	47,478,350	5,104,375	78,703,402
REV	32											
REV	33											
REV	34											
REV	35											
REV	36											
REV	37											
REV	38											
REV	39											
REV	40											
REV	41											
REV	42											
REV	43											
REV	44											
REV	45											
REV	46											

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LGS-T, 69 kV (j)	LGS-T, 115 kV+ (k)	SMALL MUNICIPAL & SCHOOL SERVICE (l)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)
REV	3	SALES REVENUES								
REV	4	Sales of Electricity Revenues		3,780,705	49,480,899	672,578	6,076,894	1,932,426	2,076,870	
REV	5	TOTAL SALES OF ELECTRICITY		3,780,705	49,480,899	672,578	6,076,894	1,932,426	2,076,870	
REV	6									
REV	7	Revenue Credits:								
REV	8	450001-P-Late Payment Revenue	OX_904	0	0	0	0	0	0	
REV	9	45103-Customer Connection	CUST	6	37	1,491	723	0	0	
REV	10	45104-Returned Check Fee Rev	DISTPLT	6	34	161	1,631	1,151	630	
REV	11	45106-Misc Service Rev	DISTPLT	3	20	94	956	675	369	
REV	12	45400-Rentals	DISTPLT	397	2,300	10,957	110,853	78,244	42,821	
REV	13	456-Other Electric Revenue								
REV	14	45600EE-EEI Mutual Aid	TOTPLT	0	0	0	0	0	0	
REV	15	456.1Z2PROD - Funded Upgrades Credit Distribution	DPROD	1,779	23,061	162	1,924	134	154	
REV	16	456.1Z2PTP - Z2 Point-to-Point Revenue	DTRAN	(4,078)	(56,600)	(445)	(5,555)	(320)	(368)	
REV	17	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	DTRAN	11,944	165,766	1,303	16,270	937	1,078	
REV	18	45606-Tariff-Base Non-Firm PTP	DTRAN	2,888	40,076	315	3,933	227	261	
REV	19	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	DTRAN	3,973	55,142	433	5,412	312	359	
REV	20	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	DPROD	77	994	7	83	6	7	
REV	21	45642NM-Other Miscellaneous Revenue - New Mexico	DTRAN	179	2,489	20	244	14	16	
REV	22	45642OT-Other Miscellaneous Revenue	DTRAN	1,066	14,798	116	1,452	84	96	
REV	23	45669-Schedule 11 Base Plan Revenues PTP	DTRAN	0	0	0	0	0	0	
REV	24	45671-Sch 1 Network Sys Cntrl Dispatch Srvc Rev	DTRAN	0	0	0	0	0	0	
REV	25	45673-Schedule 11 Network Base Plan Revenues	DTRAN	621,587	8,626,994	67,814	846,729	48,772	56,109	
REV	26	41191-Operating Income - Losses from disposition of allowances	DTRAN	0	0	0	0	0	0	
REV	27									
REV	28									
REV	29	Total Revenue Credits		639,826	8,875,111	82,429	984,655	130,236	101,532	
REV	30									
REV	31	Total Revenue Requirements		4,420,532	58,356,011	755,007	7,061,549	2,062,662	2,178,403	
REV	32									
REV	33									
REV	34									
REV	35									
REV	36									
REV	37									
REV	38									
REV	39									
REV	40									
REV	41									
REV	42									
REV	43									
REV	44									
REV	45									
REV	46									

Southwestern Public Service Company
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SCH ID	LINE NO.	DESCRIPTION	RESIDENTIAL										PRIMARY GENERAL SERVICE								
			ALLOCATION BASIS		TOTAL NEW MEXICO	RESIDENTIAL SERVICE		WITH SPACE HEATING SERVICE		SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE									
(a)														(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
O&M	1	OPERATION & MAINTENANCE EXPENSE																			
O&M	2																				
O&M	3	COST OF SALES																			
O&M	4	50100-Steam Genr Fuel	ENEFUEL		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
O&M	5	50110-Gas	ENEFUEL		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
O&M	6	50120-Oil	ENEFUEL		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
O&M	7	50130-Coal	ENEFUEL		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
O&M	8	50170-Stm Gen Fuel	ENEFUEL		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
O&M	9	50190-Fuel in Base Rates	ENEFUEL		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
O&M	10	Total Steam Production Fuel			0	0	0	0	0	0	0	0	0	0	0	0	0	0			
O&M	11																				
O&M	12	54710-Other Oper Fuel - Gas	ENERGY1		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
O&M	13	54740-Non-Native Load Gas	ENERGY1		0	0	0	0	0	0	0	0	0	0	0	0	0	0			
O&M	14	Total Other Production Fuel			0	0	0	0	0	0	0	0	0	0	0	0	0	0			
O&M	15																				
O&M	16	Purchased Power			17,488,882	3,222,060	1,918,329	527,267	2,414,569	345,202	3,637,064										
O&M	17	55501-Purchased Power-Demand	DPURCH		0	0	0	0	0	0	0										
O&M	18	55509-Pwr Variable O&M	ENERGY1		1,099,761	110,872	83,624	26,973	132,831	12,148	307,374										
O&M	19	55509BLHK- Pwr O&M Blackhawk Energy Base-NM	ENERGY1		18,588,643	3,332,931	2,001,953	554,240	2,547,400	357,350	3,944,438										
O&M	20	Total Purchased Power																			
O&M	21																				
O&M	22	TOTAL COST OF SALES												2,001,953	554,240	2,547,400	357,350	3,944,438			
O&M	23																				
O&M	24	PRODUCTION EXPENSE																			
O&M	25	Steam Production Operation																			
O&M	26	50000-Stm Prod Op & Supr	SALWAGPO		627,965	113,310	67,919	18,772	86,205	12,147	132,637										
O&M	27	50135-Coal Non-Mine/Non-Freight	ENERGY1		10,563,515	1,064,953	803,227	259,083	1,275,880	116,686	2,952,411										
O&M	28	50170-Stm Gen Fuel	ENERGY1		(183,066)	(18,456)	(13,920)	(4,490)	(22,111)	(2,022)	(51,165)										
O&M	29	50180-Fuel Procurement-Labor	ENERGY1		0	0	0	0	0	0	0										
O&M	30	50200-Steam Expenses Major	DPROD		3,044,713	560,942	333,970	91,794	420,363	60,098	633,192										
O&M	31	50500-Stm Gen Elec Exp Major	DPROD		2,714,081	500,028	297,703	81,826	374,714	53,571	564,432										
O&M	32	50600-Misc Steam Pwr Exp	DPROD		3,407,190	627,723	373,730	102,722	470,407	67,252	708,574										
O&M	33	50700-Stm Pow Gen Rents	DPROD		1,756,697	323,645	192,689	52,962	242,535	34,674	365,330										
O&M	34	50900-Stm Op SO2 Allowance Exp	ENERGY1		34,555	3,484	2,627	847	4,174	382	9,658										
O&M	35	50901-NM NOx Expense Deferral	DPROD		0	0	0	0	0	0	0										
O&M	36	50902-NM NOx Expense Amortz	DPROD		34,890	6,428	3,827	1,052	4,817	689	7,256										
O&M	37	Total Steam Production Operation			22,000,541	3,182,057	2,061,774	604,568	2,856,984	343,477	5,322,325										
O&M	38																				
O&M	39	Steam Production Maintenance																			
O&M	40	51000-Stm Maint Super&Eng	SALWAGPM		411,780	56,064	37,180	11,080	52,750	6,065	102,613										
O&M	41	51100-Stm Maint of Structures	DPROD		1,429,977	263,452	156,852	43,112	197,427	28,225	297,384										
O&M	42	51200-Stm Maint of Boiler Pit	ENERGY1		5,020,086	506,096	381,717	123,124	606,335	55,453	1,403,071										
O&M	43	51300-Stm Maint of Elec Plant	ENERGY1		3,526,430	355,514	268,142	86,490	425,928	38,953	985,607										
O&M	44	51400-Stm Maint of Misc Stm Pit	DPROD		3,068,636	565,349	336,594	92,515	423,665	60,570	638,167										
O&M	45	Total Steam Production Maintenance			13,456,909	1,746,475	1,180,485	356,321	1,706,106	189,266	3,426,842										
O&M	46	Total Steam Production O&M			35,457,450	4,928,532	3,242,259	960,889	4,563,089	532,743	8,749,167										

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
O&M	1	OPERATION & MAINTENANCE EXPENSE																	
O&M	2																		
O&M	3	COST OF SALES																	
O&M	4	50100-Stream Genr Fuel	ENEFUEL			0		0		0						0		0	
O&M	5	50110-Gas	ENEFUEL			0		0		0						0		0	
O&M	6	50120-Oil	ENEFUEL			0		0		0						0		0	
O&M	7	50130-Coal	ENEFUEL			0		0		0						0		0	
O&M	8	50170-Stm Gen Fuel	ENEFUEL			0		0		0						0		0	
O&M	9	50190-Fuel in Base Rates	ENEFUEL			0		0		0						0		0	
O&M	10	Total Steam Production Fuel				0		0		0						0		0	
O&M	11																		
O&M	12	54710-Other Oper Fuel - Gas	ENERGY1			0		0		0						0		0	
O&M	13	54740-Non-Native Load Gas	ENERGY1			0		0		0						0		0	
O&M	14	Total Other Production Fuel				0		0		0						0		0	
O&M	15																		
O&M	16	Purchased Power																	
O&M	17	55501-Purchased Power-Demand	DPURCH		354,590			4,596,607		32,191						383,524	26,729	30,750	
O&M	18	55509-Pwr Pwr Variable O&M	ENERGY1		0			0		0						0	0	0	
O&M	19	55509BLHK- Pwr Pwr O&M Blackhawk Energy Base-NM	ENERGY1		24,321		374,412		1,963							20,349	2,277	2,619	
O&M	20	Total Purchased Power			378,911		4,971,018		34,154							403,873	29,006	33,369	
O&M	21																		
O&M	22	TOTAL COST OF SALES			378,911		4,971,018		34,154							403,873	29,006	33,369	
O&M	23																		
O&M	24	PRODUCTION EXPENSE																	
O&M	25	Steam Production Operation																	
O&M	26	50000-Stm Prod Op & Supr	SALWAGPO		12,785		167,265		1,154							13,673	975	1,122	
O&M	27	50135-Coal Non-Mine/Non-Freight	ENERGY1		233,613		3,596,328		18,857							195,454	21,867	25,156	
O&M	28	50170-Stm Gen Fuel	ENERGY1		(4,049)		(62,324)		(327)							(3,387)	(379)	(436)	
O&M	29	50180-Fuel Procurement-Labor	ENERGY1		0		0		0							0	0	0	
O&M	30	50200-Steam Expenses Major	DPROD		61,732		800,243		5,604							66,769	4,653	5,353	
O&M	31	50500-Stm Gen Elec Exp Major	DPROD		55,028		713,343		4,996							59,519	4,148	4,772	
O&M	32	50600-Misc Steam Pwr Exp	DPROD		69,081		895,513		6,272							74,718	5,207	5,991	
O&M	33	50700-Stm Pow Gen Rents	DPROD		35,617		461,713		3,233							38,524	2,685	3,089	
O&M	34	50900-Stm Op SO2 Allowance Exp	ENERGY1		764		11,764		62							639	72	82	
O&M	35	50901-NM NOx Expense Deferral	DPROD		0		0		0							0	0	0	
O&M	36	50902-NM NOx Expense Amortz	DPROD		707		9,170		64							765	53	61	
O&M	37	Total Steam Production Operation			465,280		6,593,014		39,915							446,675	39,282	45,191	
O&M	38																		
O&M	39	Steam Production Maintenance																	
O&M	40	51000-Stm Maint Super&Eng	SALWAGPM		8,786		126,651		745							8,217	758	872	
O&M	41	51100-Stm Maint of Structures	DPROD		28,993		375,841		2,632							31,359	2,186	2,514	
O&M	42	51200-Stm Maint of Boiler Plt	ENERGY1		111,020		1,709,078		8,961							92,885	10,392	11,955	
O&M	43	51300-Stm Maint of Elec Plant	ENERGY1		77,987		1,200,566		6,295							65,249	7,300	8,398	
O&M	44	51400-Stm Maint of Misc Stm Plt	DPROD		62,217		806,530		5,648							67,294	4,690	5,395	
O&M	45	Total Steam Production Maintenance			289,003		4,218,667		24,281							265,004	25,325	29,135	
O&M	46	Total Steam Production O&M			754,283		10,811,681		64,196							711,678	64,607	74,325	

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL WITH SPACE HEATING SERVICE				SMALL GENERAL SERVICE (f)	SECONDARY GENERAL SERVICE (g)	IRRIGATION SERVICE (h)	PRIMARY GENERAL SERVICE (i)	
					RESIDENTIAL SERVICE (d)	RESIDENTIAL HEATING SERVICE (e)	RESIDENTIAL SERVICE (f)	RESIDENTIAL HEATING SERVICE (g)					
O&M	47	OPERATION & MAINTENANCE EXPENSE CONTINUED											
O&M	48												
O&M	49	PRODUCTION EXPENSE CONTINUED											
O&M	50												
O&M	51	Turbine Production Operation	SALWAGPO	5,759	1,039	623	172	791	111			1,216	
O&M	52	54600-Oth Oper Super&Eng	DPROD	168,173	30,983	18,447	5,070	23,219	3,319			34,974	
O&M	53	54800-Oth Oper Gen Exp	DPROD	107,042	19,721	11,741	3,227	14,778	2,113			22,261	
O&M	54	54900-Oth Oper Misc Gen Exp	DPROD	141,074	25,991	15,474	4,253	19,477	2,785			29,338	
O&M	55	55000-Oth Oper Rents	DPROD	1,102,514	109,766	83,256	26,854	133,049	12,148			309,319	
O&M	56	54900W-Oth Oper Misc Gen Exp	WIND	1,524,562	187,500	129,541	39,576	191,314	20,476			397,109	
O&M	57	Total Turbine Production Operation											
O&M	58												
O&M	59	Turbine Production Maintenance	SALWAGPM	59,598	8,114	5,381	1,604	7,635	878			14,851	
O&M	60	55100-Oth Mice Supervision&Eng	DPROD	109,815	20,232	12,045	3,311	15,161	2,168			22,838	
O&M	61	55200-Oth Maint of Structures	DPROD	363,562	66,981	39,879	10,961	50,195	7,176			75,608	
O&M	62	55300-Oth Mtc of Gen & Ele Plant	DPROD	84,043	15,484	9,219	2,534	11,603	1,659			17,478	
O&M	63	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	1,102,514	109,766	83,256	26,854	133,049	12,148			309,319	
O&M	64	55300W-Oth Mtc of Gen & Ele Plant	WIND	1,719,531	220,576	149,779	45,263	217,643	24,028			440,094	
O&M	65	Total Turbine Production Maintenance											
O&M	66												
O&M	67	Total Turbine Production O&M		3,244,093	408,077	279,320	84,839	408,957	44,504			837,203	
O&M	68												
O&M	69												
O&M	70	System Control and Dispatch											
O&M	71	55600-Load Dispatch	DPRODLD	300,636	55,388	32,976	9,064	41,507	5,934			62,522	
O&M	72	55700-Purchased Power Other	DPROD	601,935	110,897	66,025	18,148	83,105	11,881			125,181	
O&M	73	55700-Purchased Power Other	DPROD	(125,000)	(23,029)	(13,711)	(3,769)	(17,258)	(2,467)			(25,996)	
O&M	74	Total System Control and Dispatch		777,571	143,256	85,291	23,443	107,354	15,348			161,707	
O&M	75												
O&M	76	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		39,479,115	5,479,864	3,606,870	1,069,171	5,079,400	592,594			9,748,077	
O&M	77												
O&M	78	TRANSMISSION EXPENSE											
O&M	79												
O&M	80	Transmission Operations:											
O&M	81	56000-Trans Oper Super & Eng	SALWAGTO	2,049,023	439,140	248,930	65,545	294,210	46,726			375,312	
O&M	82	56100-Load Disp-Reliability	DTRANLD	47,369	10,255	5,805	1,529	6,838	1,095			8,536	
O&M	83	56110-Load Disp-Reliability	DTRANLD	0	0	0	0	0	0			0	
O&M	84	56120-Load Disp-Monitor/Operate	DTRANLD	664,252	143,807	81,410	21,446	95,886	15,352			119,702	
O&M	85	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	989,084	214,131	121,221	31,934	142,776	22,860			178,239	
O&M	86	56150-Rel/Plan/Standards Dev	DTRAN	6	1	1	0	1	0			1	
O&M	87	56160-Trans Service Studies	DTRAN	13,598	2,944	1,667	439	1,963	314			2,451	
O&M	88	56170-Gen Interconn Studies	DTRAN	(11,434)	(2,475)	(1,401)	(369)	(1,651)	(264)			(2,061)	
O&M	89	56180-Rel/Plan/Standards Dev Serv	DTRAN	875,170	189,469	107,260	28,256	126,333	20,227			157,711	
O&M	90	56200-Trans Oper Station Exp	PLT_353	405,565	86,388	48,978	12,920	57,808	9,224			72,649	
O&M	91	56300-Trans Oper OH Lines	OHTRAN	174,825	37,122	21,082	5,511	25,191	3,879			34,999	
O&M	92	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0			0	
O&M	93	56500-Transm of Elec By Others	TRANPLT	0	0	0	0	0	0			0	
O&M	94	56522DAUC - Z2 Direct Assigned Upgrade Charge	TRANPLT	26,180	5,550	3,153	828	3,754	585			5,036	

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O&M	47	OPERATION & MAINTENANCE EXPENSE CONTINUED								
O&M	48	PRODUCTION EXPENSE CONTINUED								
O&M	49									
O&M	50									
O&M	51	Turbine Production Operation								
O&M	52	54600-Oh Oper Super&Eng	SALWAGPO	117	1,534	11	125	9	10	
O&M	53	54800-Oh Oper Gen Exp	DPROD	3,410	44,201	310	3,688	257	296	
O&M	54	54900-Oh Oper Misc Gen Exp	DPROD	2,170	28,134	197	2,347	164	188	
O&M	55	55000-Oh Oper Rents	DPROD	2,860	37,079	260	3,094	216	248	
O&M	56	54900W-Oh Oper Misc Gen Exp	WIND	24,499	376,457	1,965	20,275	2,291	2,636	
O&M	57	Total Turbine Production Operation		33,057	487,404	2,742	29,529	2,936	3,378	
O&M	58									
O&M	59	Turbine Production Maintenance								
O&M	60	55100-Oh Mice Supervision&Eng	SALWAGPM	1,272	18,330	108	1,189	110	126	
O&M	61	55200-Oh Maint of Structures	DPROD	2,227	28,863	202	2,408	168	193	
O&M	62	55300-Oh Mtc of Gen & Ele Plant	DPROD	7,371	95,555	669	7,973	556	639	
O&M	63	55400-Oh Mtc Misc Gen Plt Mjr	DPROD	1,704	22,089	155	1,843	128	148	
O&M	64	55300W-Oh Mtc of Gen & Ele Plant	WIND	24,499	376,457	1,965	20,275	2,291	2,636	
O&M	65	Total Turbine Production Maintenance		37,073	541,294	3,099	33,688	3,253	3,742	
O&M	66									
O&M	67	Total Turbine Production O&M		70,129	1,028,699	5,840	63,217	6,189	7,120	
O&M	68									
O&M	69									
O&M	70	System Control and Dispatch								
O&M	71	55600-Load Dispatch	DPRODLD	6,095	79,016	553	6,593	459	529	
O&M	72	55700-Purchased Power Other	DPROD	12,204	158,207	1,108	13,200	920	1,058	
O&M	73	55700-Purchased Power Other	DPROD	(2,534)	(32,854)	(230)	(2,741)	(191)	(220)	
O&M	74	Total System Control and Dispatch		15,765	204,369	1,431	17,052	1,188	1,367	
O&M	75									
O&M	76	TOTAL NON-FUEL PRODUCTION O&M EXPENSE		840,177	12,044,749	71,468	791,947	71,984	82,813	
O&M	77	TRANSMISSION EXPENSE								
O&M	78									
O&M	79	Transmission Operations:								
O&M	80	56000-Trans Oper Super & Eng	SALWAGTO	36,746	485,318	3,767	47,489	2,715	3,124	
O&M	81	56100-Load Disp-Reliability	DTRANLD	806	11,183	88	1,098	63	73	
O&M	82	56110-Load Disp-Reliability	DTRANLD	0	0	0	0	0	0	
O&M	83	56111-Load Disp-Reliability	DTRANLD	11,299	156,818	1,233	15,392	887	1,020	
O&M	84	56120-Load Disp-Monitor/Operate	DTRAN	16,824	233,506	1,836	22,918	1,320	1,519	
O&M	85	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	0	1	0	0	0	0	
O&M	86	56150-Rel/Plan/Standards Dev	DTRAN	231	3,210	25	315	18	21	
O&M	87	56160-Trans Service Studies	DTRAN	(194)	(2,699)	(21)	(265)	(15)	(18)	
O&M	88	56170-Gen Interconn Studies	DTRAN	14,887	206,613	1,624	20,279	1,168	1,344	
O&M	89	56180-Rel/Plan/Standards Dev Serv	PLT_353	7,530	98,893	744	9,276	538	619	
O&M	90	56200-Trans Oper Station Exp	OHTRAN	3,330	38,724	315	4,189	225	259	
O&M	91	56300-Trans Oper OH Lines	UGTRAN	0	0	0	0	0	0	
O&M	92	56400-Trans Oper UG Lines	TRANPLT	0	0	0	0	0	0	
O&M	93	56500-Transm of Elec By Others	TRANPLT	0	0	0	0	0	0	
O&M	94	56522DAUC - Z2 Direct Assigned Upgrade Charge	TRANPLT	493	6,045	47	615	34	39	

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION		TOTAL NEW MEXICO	RESIDENTIAL WITH SPACE HEATING			SECONDARY GENERAL SERVICE		IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
			BASIS			RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	GENERAL SERVICE				
(a)												
OPERATION & MAINTENANCE EXPENSE CONTINUED												
O&M	95											
O&M	96	TRANSMISSION EXPENSE CONTINUED										
O&M	97	Transmission Operations Continued:										
O&M	98	56522Sch11 - Z2 Schedule 11 Charges	DTRAN	(58,629)	(12,693)	(7,185)	(1,893)	(8,463)	(1,355)	(10,565)		
O&M	100	56600-Trans Oper Misc Exp	TRANPLT	638,881	135,449	76,944	91,609	14,279	14,279	122,889		
O&M	101	56700-Trans Rents	TRANPLT		87,324	49,606	13,026	59,060	9,206	79,226		
O&M	102	Total Transmission Operations		6,225,773	1,336,413	757,469	199,377	895,315	142,128	1,144,125		
O&M	103											
O&M	104	Wheeling:										
O&M	105	56500LDC-Wheeling Lamar DC Tie	DPROD	(116)	(21)	(13)	(4)	(16)	(2)	(24)		
O&M	106	56500MISC-Wheeling Miscellaneous	DTRAN	6,363	1,378	780	205	919	147	1,147		
O&M	107	56500PNM-Wheeling PNM	DPROD	0	0	0	0	0	0	0		
O&M	108	56500S1-Wheeling Schedule 1	DTRAN	0	0	0	0	0	0	0		
O&M	109	56500S11-Wheeling Schedule 11	DTRAN	33,009,456	7,146,366	4,045,597	1,065,749	4,764,988	762,930	5,948,498		
O&M	110	56500S11T-Wheeling Schedule 11 - Total	DTRAN	0	0	0	0	0	0	0		
O&M	111	56500S12-Wheeling Schedule 12	DTRAN	588,980	127,511	72,185	19,016	85,021	13,613	106,138		
O&M	112	56500S2-Wheeling Schedule 2	DTRAN	1,503	325	184	49	217	35	271		
O&M	113	56500S788-Wheeling Schedule 788	DTRAN	0	0	0	0	0	0	0		
O&M	114	56500S9-Wheeling Schedule 9	DTRAN	1,239,706	268,390	151,937	40,025	178,954	28,653	223,402		
O&M	115	Total Wheeling		34,845,892	7,543,948	4,270,669	1,125,041	5,030,082	805,375	6,279,431		
O&M	116											
O&M	117	Transmission Maintenance										
O&M	118	56800-Trans Mtrc Super & Eng	SALWAGTMT	1,784	380	215	57	255	40	329		
O&M	119	57000-Trans Mnt of Station Equip	PLT_353	365,002	77,748	44,079	11,627	52,026	8,301	65,383		
O&M	120	57100-Trans Mt of Overhead Lines	OHTRAN	269,869	57,303	32,543	8,507	38,887	5,987	54,026		
O&M	121	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	0		
O&M	122	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	0		
O&M	123	Total Transmission Maintenance		636,655	135,431	76,838	20,191	91,168	14,329	119,738		
O&M	124											
O&M	125	TOTAL TRANSMISSION EXPENSE		41,708,320	9,015,792	5,104,977	1,344,610	6,016,565	961,831	7,543,294		
O&M	126											
O&M	127											
O&M	128	REGIONAL MARKET EXPENSE										
O&M	129	57510-Operations Supervision	ENERGY1	45,366	4,574	3,450	1,113	5,479	501	12,680		
O&M	130	57520-DA & RT Mtr Admin	ENERGY1	87,948	8,866	6,687	2,157	10,623	971	24,581		
O&M	131	57550-Auxiliary Serv Mtr Admin	ENERGY1	7,033	709	535	172	849	78	1,966		
O&M	132	57560-Mtr Monitoring/Compliance	ENERGY1	11,885	1,198	904	291	1,436	131	3,322		
O&M	133	57570-Mtr Fac/Mon/Comp Serv	DTRAN	2,005,954	434,278	245,847	64,765	289,564	46,363	361,485		
O&M	134	57580-Regional Market Rents	ENERGY1	14,806	1,493	1,126	363	1,788	164	4,138		
O&M	135	TOTAL REGIONAL MARKET EXPENSE		2,172,993	451,118	258,548	68,861	309,739	48,208	408,171		
O&M	136											
O&M	137											
O&M	138											
O&M	139											
O&M	140											

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	(k)	(l)	(m)	(n)	(o)	(p)
				LGS-T, 69 kV	LGS-T, 115 kV+	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	
O&M	95	OPERATION & MAINTENANCE EXPENSE CONTINUED								
O&M	96	TRANSMISSION EXPENSE CONTINUED								
O&M	97	Transmission Operations Continued:								
O&M	98	56522Sch11 - Z2 Schedule 11 Charges	DTRAN	(997)	(13,841)	(109)	(1,359)	(78)	(90)	
O&M	99	56600-Trans Oper Misc Exp	TRANPLT	12,024	147,509	1,159	15,015	836	962	
O&M	100	56700-Trans Rents	TRANPLT	7,752	95,098	747	9,680	539	620	
O&M	101	Total Transmission Operations		110,730	1,466,377	11,455	144,641	8,250	9,491	
O&M	102	Wheeling:								
O&M	103	56500DC-Wheeling Lamar DC Tie	DPROD	(2)	(31)	(0)	(3)	(0)	(0)	
O&M	104	56500MISC-Wheeling Miscellaneous	DTRAN	108	1,502	12	147	8	10	
O&M	105	56500PNM-Wheeling PNM	DPROD	0	0	0	0	0	0	
O&M	106	56500S1-Wheeling Schedule 1	DTRAN	0	0	0	0	0	0	
O&M	107	56500S11-Wheeling Schedule 11	DTRAN	561,494	7,792,965	61,258	764,870	44,057	50,684	
O&M	108	56500S11T-Wheeling Schedule 11 - Total	DTRAN	0	0	0	0	0	0	
O&M	109	56500S12-Wheeling Schedule 12	DTRAN	10,019	139,048	1,093	13,647	786	904	
O&M	110	56500S2-Wheeling Schedule 2	DTRAN	26	355	3	35	2	2	
O&M	111	56500S788-Wheeling Schedule 788	DTRAN	0	0	0	0	0	0	
O&M	112	56500S9-Wheeling Schedule 9	DTRAN	21,088	292,673	2,301	28,726	1,655	1,904	
O&M	113	Total Wheeling		592,731	8,226,513	64,666	807,422	46,508	53,504	
O&M	114	Transmission Maintenance								
O&M	115	56800-Trans Mtce Super & Eng	SALWAGTM	33	425	3	41	2	3	
O&M	116	57000-Trans Mnt of Station Equip	PLT_353	6,777	89,002	670	8,348	484	557	
O&M	117	57100-Trans Mt of Overhead Lines	OHTRAN	5,141	59,776	486	6,466	348	400	
O&M	118	57200-Trans Mt of Underground Lines	UGTRAN	0	0	0	0	0	0	
O&M	119	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0	0	
O&M	120	Total Transmission Maintenance		11,951	149,203	1,159	14,856	834	959	
O&M	121	TOTAL TRANSMISSION EXPENSE		715,411	9,842,093	77,280	966,919	55,593	63,955	
O&M	122	REGIONAL MARKET EXPENSE								
O&M	123	57510-Operations Supervision	ENERGY1	1,003	15,445	81	839	94	108	
O&M	124	57520-DA & RT Mkt Admin	ENERGY1	1,945	29,942	157	1,627	182	209	
O&M	125	57550-Auxiliary Serv Mkt Admin	ENERGY1	156	2,394	13	130	15	17	
O&M	126	57560-Mkt Monitoring/Compliance	ENERGY1	263	4,046	21	220	25	28	
O&M	127	57570-Mkt Fac/Mon/Comp Serv	DTRAN	34,121	473,571	3,723	46,480	2,677	3,080	
O&M	128	57580-Regional Market Rents	ENERGY1	327	5,041	26	274	31	35	
O&M	129	TOTAL REGIONAL MARKET EXPENSE		37,816	530,439	4,021	49,571	3,023	3,478	
O&M	130									
O&M	131									
O&M	132									
O&M	133									
O&M	134									
O&M	135									
O&M	136									
O&M	137									
O&M	138									
O&M	139									
O&M	140									

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL WITH SPACE HEATING SERVICE			SMALL GENERAL SERVICE (f)	SECONDARY GENERAL SERVICE (g)	IRRIGATION SERVICE (h)	PRIMARY GENERAL SERVICE (i)
					RESIDENTIAL SERVICE (d)	SERVICE (e)	SERVICE				
OPERATION & MAINTENANCE EXPENSE CONTINUED											
O&M	141										
O&M	142										
O&M	143	DISTRIBUTION EXPENSES									
O&M	144										
O&M	145	Operation									
O&M	146	58000-Dist Oper Sup & Eng	SALWAGDO	1,111,790	300,582	173,227	66,890	158,738	21,990	226,750	
O&M	147	58100-Dist Load Dispatching	DDISTLD	111,864	27,209	18,421	4,448	21,083	2,970	32,291	
O&M	148	58200-Dist Op Station Exp	PLT_362	569,703	138,569	93,814	22,651	107,370	15,123	164,451	
O&M	149	58300-Dist Oper Overhead Lines	OHDIST	1,454,447	369,256	249,993	60,359	286,118	40,300	374,541	
O&M	150	58400-Dist Op UG Elec Lines	UGDIST	50,477	12,765	8,642	2,087	9,891	1,393	13,145	
O&M	151	58500-Dist Oper Streetlight	PLT_373	55,332	0	0	0	0	0	0	
O&M	152	58600-Dist Oper Meter Exp	CMEIERS	1,205,442	419,546	200,574	119,717	120,954	14,490	270,134	
O&M	153	58700-Dist Oper Cust Install	PLT_371	327,833	0	0	0	0	0	0	
O&M	154	58800-Dist Oper Misc Exp	DISTPLT	3,709,454	1,011,241	651,112	179,782	700,577	101,903	764,640	
O&M	155	58900-Dist Rents	DISTPLT	799,926	218,069	140,409	38,769	151,076	21,975	164,891	
O&M	156	Total Distribution Operation		9,396,267	2,497,237	1,536,192	494,702	1,555,807	220,144	2,010,842	
O&M	157										
O&M	158	Maintenance									
O&M	159	59000-Dist Mtc Super & Eng	SALWAGDM	6,929	1,601	1,088	260	1,249	176	1,686	
O&M	160	59100-Dist Mt of Structures	PLT_361	(2,928)	(712)	(482)	(116)	(552)	(78)	(845)	
O&M	161	59200-Dist Mt of Station Equip	PLT_362	282,019	68,595	46,440	11,213	53,151	7,486	81,408	
O&M	162	59300-Dist Mtc of Overhead Lines	OHDIST	2,463,915	625,540	423,502	102,252	484,701	68,271	634,493	
O&M	163	59400-Dist Mtc of Underground Line	UGDIST	130,209	32,929	22,293	5,383	25,515	3,594	33,908	
O&M	164	59500-Dist Mt of Line Transform	PLT_368	346	118	80	19	92	13	0	
O&M	165	59600-Dist Mtc of Streetlights	PLT_373	242,783	0	0	0	0	0	0	
O&M	166	59700-Dist Mtc of Meters	CMEIERS	4,737	1,649	788	470	475	57	1,062	
O&M	167	59800-Dist Mice of Dist Plant	DISTPLT	(158,415)	(43,186)	(27,806)	(7,678)	(29,919)	(4,352)	(32,654)	
O&M	168	Total Distribution Maintenance		2,969,594	686,534	465,903	111,803	534,712	75,167	719,056	
O&M	169										
O&M	170	TOTAL DISTRIBUTION EXPENSES		12,365,862	3,183,771	2,002,095	606,505	2,090,519	295,312	2,729,899	
O&M	171										
O&M	172	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		95,726,289	18,130,545	10,972,490	3,089,147	13,496,224	1,897,945	20,429,440	
O&M	173										
O&M	174										
O&M	175	CUSTOMER ACCOUNTS EXPENSES									
O&M	176	90100-Cust Act Supervise	SALWAGCA	9,165	4,871	2,392	951	308	81	388	
O&M	177	90200-Cust Act Meter Read	CMEIREDG	1,487,047	790,279	388,171	154,280	50,001	13,123	62,915	
O&M	178	90300-Cust Act Recrds & Coll	CUSTREC	2,159,325	1,147,556	563,658	224,029	72,605	19,056	91,358	
O&M	179	90400-Cust Act Uncollect	EXP_904	1,361,536	797,510	491,877	5,752	23,551	2,357	40,488	
O&M	180	904001-Uncollectable Accounts - Non Commodity	EXP_904	328,861	192,628	118,806	1,389	5,688	569	9,779	
O&M	181	90410-Cust Act Uncollect	EXP_904	0	0	0	0	0	0	0	
O&M	182	90500-Cust Act Misc	EXP_904	0	0	0	0	0	0	0	
O&M	183	DEPINT - Customer Deposit Interest Expense		34,508	18,689	9,180	3,648	1,182	310	1,488	
O&M	184	TOTAL CUSTOMER ACCTS EXPENSE		5,380,441	2,951,533	1,574,084	390,050	153,336	35,496	206,416	
O&M	185										

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	(k)	(l)	(m)	(n)	(o)	(p)
		OPERATION & MAINTENANCE EXPENSE CONTINUED								
O&M	141									
O&M	142									
O&M	143	DISTRIBUTION EXPENSES								
O&M	144									
O&M	145	Operation								
O&M	146	56000-Dist Oper Sup & Eng	SALWAGDO	1,020	5,918	5,664	32,161	11,610	107,239	
O&M	147	56100-Dist Load Dispatching	DDISTLD	0	0	302	4,142	465	535	
O&M	148	56200-Dist Op Station Exp	PLT_362	0	0	1,536	21,096	2,368	2,725	
O&M	149	56300-Dist Op Overhead Lines	OHDIST	0	0	4,092	56,216	6,311	7,260	
O&M	150	56400-Dist Op UG Elec lines	UGDIST	0	0	141	1,943	218	251	
O&M	151	56500-Dist Oper Streetlight	PLT_373	0	0	0	0	55,332	0	
O&M	152	56600-Dist Oper Meter Exp	CMETERS	3,085	17,893	11,248	27,800	0	0	
O&M	153	56700-Dist Oper Cust Install	PLT_371	0	0	0	0	0	327,833	
O&M	154	56800-Dist Oper Misc Exp	DISTPLT	485	2,812	13,394	135,512	95,650	52,347	
O&M	155	56900-Dist Rents	DISTPLT	105	606	2,888	29,223	20,626	11,288	
O&M	156	Total Distribution Operation		4,695	27,229	39,266	308,094	192,581	509,478	
O&M	157	Maintenance								
O&M	158									
O&M	159	59000-Dist Mtc Super & Eng	SALWAGDM	(0)	(0)	18	246	579	27	
O&M	160	59100-Dist Mt of Structures	PLT_361	0	0	(8)	(108)	(12)	(14)	
O&M	161	59200-Dist Mt of Station Equip	PLT_362	0	0	760	10,443	1,172	1,349	
O&M	162	59300-Dist Mtc of Overhead Lines	OHDIST	0	0	6,933	95,233	10,691	12,300	
O&M	163	59400-Dist Mt of Undergrnd Line	UGDIST	0	0	365	5,013	563	647	
O&M	164	59500-Dist Mt of Line Transform	PLT_368	0	0	1	18	2	2	
O&M	165	59600-Dist Mtc of Streetlights	PLT_373	0	0	0	0	242,783	0	
O&M	166	59700-Dist Mtc of Meters	CMETERS	12	70	44	109	0	0	
O&M	167	59800-Dist Mice of Dist Plant	DISTPLT	(21)	(120)	(572)	(5,787)	(4,085)	(2,236)	
O&M	168	Total Distribution Maintenance		(9)	(50)	7,541	105,167	251,694	12,076	
O&M	169									
O&M	170	TOTAL DISTRIBUTION EXPENSES		4,686	27,179	46,807	413,261	444,275	521,554	
O&M	171									
O&M	172	TOTAL OPER & MAINT PROD,TRAN,& DIST EXCL COST OF FUEL		1,598,090	22,444,460	199,575	2,221,698	574,875	671,799	
O&M	173									
O&M	174									
O&M	175	CUSTOMER ACCOUNTS EXPENSES								
O&M	176	90100-Cust Acct Supervise	SALWAGCA	5	30	94	46	0	0	
O&M	177	90200-Cust Acct Meter Read	CMETRDC	826	4,793	15,262	7,396	0	0	
O&M	178	90300-Cust Acct Recrds & Coll	CUSTREC	1,200	6,960	22,162	10,740	0	0	
O&M	179	90400-Cust Acct Uncollect	EXP_904	0	0	0	0	0	0	
O&M	180	904001-Uncollectable Accounts - Non Commodity	EXP_904	0	0	0	0	0	0	
O&M	181	90410-Cust Acct Uncollect	EXP_904	0	0	0	0	0	0	
O&M	182	90500-Cust Acct Misc	EXP_904	0	0	0	0	0	0	
O&M	183	DEPINT - Customer Deposit Interest Expense		2	9	0	0	0	0	
O&M	184	TOTAL CUSTOMER ACCTS EXPENSE	CUSTDEP	2,033	11,792	37,519	18,182	0	0	
O&M	185									

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL WITH SPACE HEATING SERVICE (e)	SMALL GENERAL SERVICE (f)	SECONDARY GENERAL SERVICE (g)	IRRIGATION SERVICE (h)	PRIMARY GENERAL SERVICE (i)
O&M	186	OPERATION & MAINTENANCE EXPENSE CONTINUED								
O&M	187	CUSTOMER SERVICE EXPENSES								
O&M	188	90803EE-Customer Assistance EE Amort NM	PRODPLT	0	0	0	0	0	0	0
O&M	189	90805EE-Customer Assistance Other	CUSTASST	0	0	0	0	0	0	0
O&M	190	90800-Customer Asst Expense	CUSTASST	656,797	349,050	171,447	68,142	22,084	5,796	27,788
O&M	191	909000-Informational and instruction advertising expense	CUSTADVT	186,641	99,189	48,720	19,364	6,276	1,647	7,897
O&M	192	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
O&M	193	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0
O&M	194	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
O&M	195	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
O&M	196	90915-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
O&M	197	910000-Misc Cust Serv Expense	CUSTADVT	5,311	2,823	1,386	551	179	47	225
O&M	198	TOTAL CUSTOMER SERVICE EXPENSE		848,749	451,061	221,553	88,057	28,538	7,490	35,909
O&M	199									
O&M	200	SALES EXPENSES								
O&M	201	91200-Economic Development	OX_902_3	81,116	43,108	21,174	8,416	2,727	716	3,432
O&M	202	SALES EXPENSES TOTAL		81,116	43,108	21,174	8,416	2,727	716	3,432
O&M	203									
O&M	204	TOTAL CUSTOMER OPERATIONS EXPENSE		6,310,305	3,445,703	1,816,811	486,523	184,601	43,702	245,757
O&M	205									
O&M	206	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		102,036,594	21,576,247	12,789,301	3,575,670	13,680,825	1,941,647	20,675,197
O&M	207									
O&M	208	ADMINISTRATIVE & GENERAL EXPENSE								
O&M	209	92000-A&G Salaries	SALWACXAG	8,012,705	1,833,273	1,062,360	343,514	1,028,044	143,324	1,607,661
O&M	210	92100-A&G Office & Supplies	SALWACXAG	5,518,978	1,262,719	731,731	236,605	708,095	98,718	1,107,322
O&M	211	92200-A&G Admin Transfer Crdt	SALWACXAG	(4,869,763)	(1,114,181)	(645,655)	(208,772)	(624,799)	(87,106)	(977,065)
O&M	212	92300-A&G Outside Services	SALWACXAG	2,782,878	636,711	368,966	119,305	357,048	49,777	558,354
O&M	213	92400-A&G Property Insurance	TOTPLT	866,236	182,631	110,709	30,937	128,929	18,511	180,258
O&M	214	92500-A&G Injuries & Damages	SALWACXAG	1,827,471	418,118	242,294	78,346	234,468	32,688	366,662
O&M	215	926000-Employee pensions and benefits	SALWACXAG	9,532,630	2,194,753	1,271,834	411,247	1,230,752	171,584	1,924,656
O&M	216	92601-A&G Pen & Ben	SALWAGES	0	0	0	0	0	0	0
O&M	217	92602-A&G Pen & Ben	SALWAGES	0	0	0	0	0	0	0
O&M	218	92800-A&G Regulatory Comm Exp	SALWAGES	0	0	0	0	0	0	0
O&M	219	92801R-Regulatory Commission Expense NM	CLAIMREV	6,452,462	1,337,483	810,462	233,922	906,496	125,569	1,373,637
O&M	220	92804R-Regulatory Commission Expense Misc	CLAIMREV	30,507	6,323	3,832	1,106	4,286	594	6,494
O&M	221	92900-A&G Duplicate Chrg Crdt	SALWACXAG	(367,516)	(84,086)	(48,727)	(15,756)	(47,153)	(6,574)	(73,738)
O&M	222	93010-A&G General Advertising	CLAIMREV	0	0	0	0	0	0	0
O&M	223	93011-A&G General Advertising	CLAIMREV	0	0	0	0	0	0	0
O&M	224	93012-A&G General Advertising	SALWACXAG	0	0	0	0	0	0	0
O&M	225	93020-A&G Misc General Exp	SALWACXAG	315,390	72,160	41,816	13,521	40,465	5,641	63,279
O&M	226	93100-A&G Rents	GENPLT	3,752,019	882,037	507,482	165,598	474,065	66,413	740,546
O&M	227	93110-A&G Rents	GENPLT	0	0	0	0	0	0	0
O&M	228	93500-A&G Maint of Gen PLT	GENPLT	51,677	12,148	6,990	2,281	6,529	915	10,200
O&M	229	Recoverable Contributions and Donations	SALWAGES	228,213	52,214	30,257	9,784	29,280	4,082	45,788
O&M	230	TOTAL A&G EXPENSE		34,193,886	7,692,302	4,494,351	1,421,636	4,476,504	624,137	6,934,056
O&M	231									
O&M	232	TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)		154,819,124	32,601,480	19,285,604	5,551,546	20,704,730	2,923,134	31,553,690
O&M	233	TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)		136,230,481	29,268,549	17,283,652	4,997,306	18,157,330	2,565,784	27,609,253
O&M	234									

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LGS-T, 69 kV (j)	LGS-T, 115 kV+ (k)	SMALL MUNICIPAL & SCHOOL SERVICE (l)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)
O&M	186	OPERATION & MAINTENANCE EXPENSE CONTINUED								
O&M	187	CUSTOMER SERVICE EXPENSES								
O&M	188	90803EE-Customer Assistance EE Amort NM	PRODPLT	0	0	0	0	0	0	0
O&M	189	90805EE-Customer Assistance Other	CUSTASST	0	0	0	0	0	0	0
O&M	190	90800-Customer Asst Expense	CUSTASST	365	2,117	6,741	3,267	0	0	0
O&M	191	90900-Informational and instruction advertising expense	CUSTADVT	104	602	1,916	928	0	0	0
O&M	192	90910-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
O&M	193	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0
O&M	194	90913-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
O&M	195	90914-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
O&M	196	90915-Cust Serv Instruct Adver	CUSTADVT	0	0	0	0	0	0	0
O&M	197	91000-Misc Cust Serv Expense	CUSTADVT	3	17	55	26	0	0	0
O&M	198	TOTAL CUSTOMER SERVICE EXPENSE		472	2,736	8,711	4,222	0	0	0
O&M	199									
O&M	200	SALES EXPENSES								
O&M	201	91200-Economic Development	OX_902_3	45	261	833	403	0	0	0
O&M	202	SALES EXPENSES TOTAL		45	261	833	403	0	0	0
O&M	203									
O&M	204	TOTAL CUSTOMER OPERATIONS EXPENSE		2,550	14,789	47,062	22,807	0	0	0
O&M	205									
O&M	206	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		1,600,640	22,459,249	246,638	2,244,505	574,875	671,799	
O&M	207									
O&M	208	ADMINISTRATIVE & GENERAL EXPENSE								
O&M	209	92000-A&G Salaries	SALWACXAG	109,104	1,475,085	26,652	174,478	65,707	143,504	
O&M	210	92100-A&G Office & Supplies	SALWACXAG	75,148	1,016,006	18,358	120,177	45,258	98,842	
O&M	211	92200-A&G Admn Transfer Crdt	SALWACXAG	(66,308)	(896,490)	(16,198)	(106,040)	(39,934)	(87,215)	
O&M	212	92300-A&G Outside Services	SALWACXAG	37,893	512,309	9,257	60,598	22,821	49,840	
O&M	213	92400-A&G Property Insurance	TOTPLT	12,685	165,498	2,077	22,040	6,727	5,233	
O&M	214	92500-A&G Injuries & Damages	SALWACXAG	24,883	336,425	6,079	39,793	14,986	32,729	
O&M	215	92600-Employee pensions and benefits	SALWACXAG	130,616	1,765,938	31,908	208,881	78,663	171,800	
O&M	216	92601-A&G Pen & Ben	SALWAGES	0	0	0	0	0	0	
O&M	217	92602-A&G Pen & Ben	SALWAGES	0	0	0	0	0	0	
O&M	218	92800-A&G Regulatory Comm Exp	CLAIMREV	0	0	0	0	0	0	
O&M	219	92801R-Regulatory Commission Expense NM	CLAIMREV	96,453	1,305,584	16,490	153,637	48,341	44,389	
O&M	220	92804R-Regulatory Commission Expense Misc	CLAIMREV	456	6,173	78	726	229	210	
O&M	221	92900-A&G Duplicate Chrg Crdt	SALWACXAG	(5,004)	(67,657)	(1,222)	(8,003)	(3,014)	(6,582)	
O&M	222	93010-A&G General Advertising	CLAIMREV	0	0	0	0	0	0	
O&M	223	93011-A&G General Advertising	CLAIMREV	0	0	0	0	0	0	
O&M	224	93012-A&G General Advertising	SALWACXAG	0	0	0	0	0	0	
O&M	225	93020-A&G Misc General Exp	SALWACXAG	4,294	58,061	1,049	6,868	2,586	5,648	
O&M	226	93100-A&G Rents	GENPLT	50,037	676,479	13,020	80,400	30,133	65,809	
O&M	227	93110-A&G Rents	GENPLT	0	0	0	0	0	0	
O&M	228	93500-A&G Maint of Gen PLT	GENPLT	689	9,317	179	1,107	415	906	
O&M	229	Recoverable Contributions and Donations	SALWAGES	3,107	42,012	759	4,969	1,871	4,087	
O&M	230	TOTAL A&G EXPENSE		474,054	6,404,740	108,486	759,632	274,788	529,201	
O&M	231									
O&M	232	TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)		2,453,605	33,835,007	389,278	3,408,010	878,669	1,234,370	
O&M	233	TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)		2,074,694	28,863,988	355,123	3,004,137	849,663	1,201,001	
O&M	234									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
DAX	1	DEPRECIATION AND AMORTIZATION EXPENSE								
DAX	2									
DAX	3	INTANGIBLE								
DAX	4	303003-Ing Misc Computr Softwar		101,489	23,220	13,456	4,351	13,021	1,815	20,363
DAX	5	303004-Ing Misc Computr Softwar		5,514,372	1,261,665	731,120	236,407	707,504	98,636	1,106,398
DAX	6	303005-Ing Misc Computr Soft 15y		1,312,328	300,255	173,994	56,261	168,374	23,474	263,304
DAX	7	303014-Ing CRS Computr Softwar		39,576	21,106	10,367	4,120	1,335	350	1,680
DAX	8	303010-Ing Misc Computr Softwar		148,836	34,053	19,733	6,381	19,096	2,662	29,862
DAX	9	TOTAL INTANGIBLE EXPENSE		7,116,600	1,640,298	948,670	307,520	909,330	126,937	1,421,608
DAX	10									
DAX	11	STEAM PRODUCTION								
DAX	12	310002-Steam Prod Land Rights	PRODPLT	10,203	1,670	1,035	293	1,366	180	2,302
DAX	13	310003-Steam Prod Water Rights	PRODPLT	140,941	23,072	14,292	4,051	18,865	2,484	31,792
DAX	14	310004-Steam Prod Land Rights-NM	PRODPLT	329	54	33	9	44	6	74
DAX	15	311000E-Steam Prod Str & Improv	PRODPLT	3,180,136	520,589	322,469	91,410	425,652	56,045	717,341
DAX	16	312000E-Steam Prod Boiler Plant E	PRODPLT	10,584,799	1,732,733	1,073,308	304,250	1,416,744	186,542	2,387,604
DAX	17	314000E-Steam Prod Turbogen Unit	PRODPLT	5,255,830	860,380	532,946	151,074	703,477	92,626	1,185,553
DAX	18	315000E-Steam Prod Acc Elec Eq	PRODPLT	890,056	145,702	90,253	25,584	119,131	15,686	200,769
DAX	19	316000E-Steam Prod Misc Pwr Pl E	PRODPLT	332,107	54,366	33,676	9,546	44,452	5,853	74,913
DAX	20	TOTAL STEAM PRODUCTION EXPENSE		20,394,401	3,338,566	2,068,011	586,218	2,729,730	359,422	4,600,348
DAX	21									
DAX	22	OTHER PRODUCTION								
DAX	23	340002-Other Prod Land Rights	PRODPLT	0	0	0	0	0	0	0
DAX	24	341000E-Other Prod Str & Impr	PRODPLT	102,473	16,775	10,391	2,945	13,716	1,806	23,115
DAX	25	342000E-Other Prod Fuel Hldr	PRODPLT	47,552	7,784	4,822	1,367	6,365	838	10,726
DAX	26	343000-Other Prod Prime Mover	PRODPLT	438,447	71,774	44,459	12,603	58,685	7,727	98,900
DAX	27	344000E-Other Prod Generator	PRODPLT	1,334,009	218,377	135,270	38,345	178,553	23,510	300,911
DAX	28	344045-Other Prod Generator-Wind	WIND	8,323,746	828,711	628,563	202,738	1,004,494	91,711	2,335,294
DAX	29	345000E-Other Prod Access Elect Equip	PRODPLT	230,102	37,668	23,333	6,614	30,798	4,055	51,904
DAX	30	346000E-Other Prod Misc Pwr P	PRODPLT	41,401	6,777	4,198	1,190	5,541	730	9,339
DAX	31	TOTAL OTHER PRODUCTION EXPENSE		10,517,730	1,187,866	851,035	265,802	1,298,153	130,377	2,830,189
DAX	32									
DAX	33	TRANSMISSION								
DAX	34	350002E-Transmission Land Right	DTRAN	380,779	82,437	46,668	12,294	54,966	8,801	68,619
DAX	35	350002ERN-Transmission Land Right Radial NM	DTRANRADGRS	37,182	6,314	3,734	882	5,260	472	15,054
DAX	36	352000-Transmission Str & Improv	DTRAN	422,846	91,544	51,823	13,652	61,039	9,773	76,199
DAX	37	352010-TRAN Str & Impr-Prod	DPRODITI	4,205	793	472	130	594	85	895
DAX	38	353000E-Transmission Station	DTRAN	5,438,603	1,177,428	666,548	175,592	785,074	125,699	980,068
DAX	39	353001E-Transmission Station-Retail Meters	DTRAN	63,315	13,707	7,760	2,044	9,140	1,463	11,410
DAX	40	353010-TRAN Station Equip Pro	DPRODITI	206,566	38,057	22,658	6,228	28,519	4,077	42,958
DAX	41	354000E-TRAN Towers & Fixture	DTRAN	25,158	5,447	3,083	812	3,632	581	4,534
DAX	42	354000ERN-TRAN Towers & Fixture Radial NM	DTRANRADGRS	2,457	417	247	58	348	31	995
DAX	43	355000E-TRAN Poles & Fixture	DTRAN	8,423,029	1,823,540	1,032,316	271,947	1,215,883	194,677	1,517,879
DAX	44	355000ERN-TRAN Poles & Fixtures Radial NM	DTRANRADGRS	822,487	139,671	82,605	19,512	116,358	10,449	332,994
DAX	45	355010-TRAN Poles & Fixtures-Prod	DPRODITI	3,710	684	407	112	512	73	772
DAX	46	356000E-TRAN OH Conductor & D	DTRAN	2,785,346	603,012	341,368	89,928	402,071	64,376	501,936
DAX	47	356000ERN-TRAN OH Conductor& D Radial NM	DTRANRADGRS	271,982	46,187	27,316	6,452	38,478	3,455	110,115
DAX	48	356010-TRAN OH Cond & Device-Prod	DPRODITI	226	42	25	7	31	4	47
DAX	49	357000E-TRAN Underground Cond	DTRAN	939	203	115	30	136	22	169

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	(k)	(l)	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)
(a)											
DAX	1	DEPRECIATION AND AMORTIZATION EXPENSE									
DAX	2										
DAX	3	INTANGIBLE									
DAX	4	303003-Ing Misc Computr Softwar	SALWAGXAG	1,382	18,683		338	2,210	832	1,818	
DAX	5	303004-Ing Misc Computr Softwar	SALWAGXAG	75,085	1,015,159		18,342	120,076	45,220	98,760	
DAX	6	303005-Ing Misc Computr Soft 15y	SALWAGXAG	17,869	241,591		4,365	28,576	10,762	23,503	
DAX	7	303014-Ing CRS Computr Softwar	CUST	2	10		408	198	0	0	
DAX	8	303010-Ing Misc Computr Softwar	SALWAGXAG	2,027	27,400		495	3,241	1,221	2,666	
DAX	9	TOTAL INTANGIBLE EXPENSE		96,365	1,302,842		23,948	154,301	58,034	126,746	
DAX	10										
DAX	11	STEAM PRODUCTION									
DAX	12	310002-Steam Prod Land Rights	PRODPLT	212	2,876		19	215	17	20	
DAX	13	310003-Steam Prod Water Rights	PRODPLT	2,924	39,731		257	2,970	234	269	
DAX	14	310004-Steam Prod Land Rights-NM	PRODPLT	7	93		1	7	1	1	
DAX	15	311000E-Steam Prod Str & Improv	PRODPLT	65,979	896,472		5,808	67,009	5,284	6,079	
DAX	16	312000E-Steam Prod Boiler Plant E	PRODPLT	219,604	2,983,826		19,333	223,033	17,589	20,234	
DAX	17	314000E-Steam Prod Turbogen Unit	PRODPLT	109,043	1,481,604		9,600	110,746	8,733	10,047	
DAX	18	315000E-Steam Prod Acc Elec Eq	PRODPLT	18,466	250,904		1,626	18,754	1,479	1,701	
DAX	19	316000E-Steam Prod Misc Pwr P	PRODPLT	6,890	93,620		607	6,998	552	635	
DAX	20	TOTAL STEAM PRODUCTION EXPENSE		423,125	5,749,126		37,250	429,732	33,889	38,987	
DAX	21										
DAX	22	OTHER PRODUCTION									
DAX	23	340002-Other Prod Land Rights	PRODPLT	0	0		0	0	0	0	
DAX	24	341000E-Other Prod Str & Impr	PRODPLT	2,126	28,887		187	2,159	170	196	
DAX	25	342000E-Other Prod Fuel Hldr	PRODPLT	387	13,405		87	1,002	79	91	
DAX	26	343000E-Other Prod Prime Mover	PRODPLT	9,096	123,597		801	9,239	729	838	
DAX	27	344000E-Other Prod Generator	PRODPLT	27,677	376,053		2,437	28,109	2,217	2,550	
DAX	28	344045-Other Prod Generator-Wind	WIND	184,964	2,842,171		14,834	153,068	17,297	19,899	
DAX	29	345000E-Other Prod Access Elect Equip	PRODPLT	4,774	64,865		420	4,848	382	440	
DAX	30	346000E-Other Prod Misc Pwr P	PRODPLT	859	11,671		76	872	69	79	
DAX	31	TOTAL OTHER PRODUCTION EXPENSE		230,483	3,460,649		18,841	199,298	20,943	24,093	
DAX	32										
DAX	33	TRANSMISSION									
DAX	34	350002E-Transmission Land Right	DTRAN	6,477	89,895		707	8,823	508	585	
DAX	35	350002ERN-Transmission Land Right Radial NM	DTRANRADGRS	1,484	2,680		46	1,191	30	35	
DAX	36	352000E-Transmission Str & Improv	DTRAN	7,193	99,827		785	9,798	564	649	
DAX	37	352010-TRAN Str & Impr-Prod	DPRODITI	87	1,131		8	94	7	8	
DAX	38	353000E-Transmission Station	DTRAN	92,511	1,283,961		10,093	126,019	7,259	8,351	
DAX	39	353001E-Transmission Station-Retail Meters	DPRODITI	1,077	14,948		117	1,467	85	97	
DAX	40	353010-TRAN Station Equip Pro	DTRAN	4,188	54,292		380	4,530	316	363	
DAX	41	354000E-TRAN Towers & Fixture	DTRAN	428	5,939		47	583	34	39	
DAX	42	354000ERN-TRAN Towers & Fixture Radial NM	DTRANRADGRS	98	177		3	79	2	2	
DAX	43	355000E-TRAN Poles & Fixture	DTRAN	143,276	1,988,532		15,631	185,172	11,242	12,933	
DAX	44	355000ERN-TRAN Poles & Fixtures Radial NM	DTRANRADGRS	32,837	59,278		1,007	26,350	664	764	
DAX	45	355010-TRAN Poles & Fixtures-Prod	DPRODITI	75	975		7	81	6	7	
DAX	46	356000E-TRAN OH Conductor & D	DTRAN	47,379	657,572		5,169	64,540	3,718	4,277	
DAX	47	356000ERN-TRAN OH Conductor& D Radial NM	DTRANRADGRS	10,858	19,602		333	8,713	219	252	
DAX	48	356010-TRAN OH Cond & Device-Prod	DPRODITI	5	59		0	5	0	0	
DAX	49	357000E-TRAN Underground Cond	DTRAN	16	222		2	22	1	1	

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		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
DAX	50	DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED								
DAX	51	TRANSMISSION EXPENSE CONTINUED								
DAX	52	358000-Trans UG Conductor & Devic		2,828	612	347	91	408	65	510
DAX	53	359000-Transmission Road & Trail		1,740	377	213	56	251	40	314
DAX	54	359000-Transmission Road & Trail		18,893,496	4,030,470	2,287,705	599,828	2,722,699	424,146	3,665,466
DAX	55	TOTAL TRANSMISSION PLANT EXPENSE								
DAX	56	DISTRIBUTION								
DAX	57	360004-Dist Land Rights-NM		107,765	26,212	17,746	4,285	20,310	2,861	31,107
DAX	58	360004-Dist Land Rights-NM		255,146	62,059	42,015	10,144	48,087	6,773	73,651
DAX	59	361000E-Str & Improv		2,739,442	666,315	451,108	108,917	516,296	72,722	790,771
DAX	60	362000E-Other Eq		3,559,434	903,671	611,802	147,715	700,211	98,626	916,605
DAX	61	364000-Dist Poles, Towers & Fxt		3,560,282	903,886	611,948	147,751	700,378	98,650	916,823
DAX	62	365000-Dist OH Conductor & Devic		124,644	31,521	21,340	5,153	24,424	3,440	32,459
DAX	63	366000E-Dist Underground Cond		303,177	76,670	51,907	12,533	59,408	8,368	78,951
DAX	64	367000E-Dist UG Conductor & D		1,778,594	608,160	411,736	99,411	471,234	66,374	0
DAX	65	368000E-Dist Line Transformer		223,179	68,591	41,736	9,547	61,877	16,623	0
DAX	66	369010-Distribution Services O		469,914	223,179	106,591	50,547	61,877	16,623	0
DAX	67	369020-Distribution Services U		461,199	219,040	104,614	49,609	60,729	16,314	0
DAX	68	370000E-Distribution Meter		1,091,878	380,021	181,678	108,439	109,559	13,125	244,685
DAX	69	371000E-Dist Int on Cust Premis		218,056	0	0	0	0	0	0
DAX	70	373000-Dist Street Light & Sg Sy		500,005	0	0	0	0	0	0
DAX	71	TOTAL DISTRIBUTION PLANT EXPENSE		15,169,537	4,100,735	2,612,486	744,502	2,772,512	403,876	3,085,051
DAX	72	GENERAL PLANT EXPENSE								
DAX	73	389002-General Land Rights		238	127	62	25	8	2	10
DAX	74	390000-General Structures & Improv		331,065	75,746	43,894	14,193	42,476	5,922	66,425
DAX	75	390007-General Str & Imp Lease Bld		83,253	19,048	11,038	3,569	10,682	1,489	16,704
DAX	76	390050-General Str & Imp-Call Center		55,826	29,772	14,623	5,812	1,884	494	2,370
DAX	77	391000-General Office Furn & E		234,422	53,635	31,081	10,050	30,077	4,193	47,034
DAX	78	391004-General Info Sys Computer		4,189,962	958,645	555,524	179,628	537,580	74,946	840,670
DAX	79	391005-General Off Eq-Comp 3 Yr Life		0	0	0	0	0	0	0
DAX	80	391050-General Off Furn & Eq-Call Center		0	0	0	0	0	0	0
DAX	81	392010-General Transp Eq Grp		45,883	24,469	12,019	4,777	1,548	406	1,948
DAX	82	392020-General Transp Eq Grp 2		492,421	262,607	128,988	51,267	16,615	4,361	20,906
DAX	83	392030-General Transp Eq Trailer		78,183	41,695	20,480	8,140	2,638	692	3,319
DAX	84	392040-General Transp Eq Grp 4		556,182	296,611	145,690	57,905	18,766	4,925	23,613
DAX	85	392040-General Stores Equipmen		4,755	1,088	630	204	610	85	954
DAX	86	393000-General Tools & Shop Equi		408,659	93,499	54,182	17,520	52,432	7,310	81,993
DAX	87	394050-General Tool, Shop & Eq-Call Center		0	0	0	0	0	0	0
DAX	88	395000-General Laboratory Equi		105,862	24,221	14,036	4,538	13,582	1,894	21,240
DAX	89	395050-General Lab Equipment-Call Center		0	0	0	0	0	0	0
DAX	90	396000-General Power Operated E		120,534	27,578	15,981	5,167	15,465	2,156	24,184
DAX	91	397000-General Communication E		1,025,319	546,801	268,579	106,748	34,596	9,080	43,531
DAX	92	397000-General Communication E		942,515	215,643	124,963	40,407	120,926	16,859	189,105
DAX	93	397010-General Comm Eq Two Wa		848	194	112	36	109	15	170
DAX	94	397020-General Comm Eq AE		134,185	30,701	17,791	5,753	17,216	2,400	26,923
DAX	95	397030-General Comm Eq EM		0	0	0	0	0	0	0
DAX	96	397050-General Comm Equipment-Call Center		0	0	0	0	0	0	0

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50 DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED																
DAX	51	TRANSMISSION EXPENSE CONTINUED														
DAX	52	358000-Trans UG Conductor & Devic														
DAX	53	358000-Trans UG Conductor & Devic														
DAX	54	359000-Transmission Road & Trail														
DAX	55	TOTAL TRANSMISSION PLANT EXPENSE														
DAX	56															
DAX	57	DISTRIBUTION														
DAX	58	360004-Dist Land Rights-NM														
DAX	59	361000E-Str & Improv														
DAX	60	362000E-Other Eq														
DAX	61	364000-Dist Poles, Towers & Fict														
DAX	62	365000-Dist OH Conductor & Devic														
DAX	63	366000E-Dist Underground Cond														
DAX	64	367000E-Dist UG Conductor & D														
DAX	65	368000E-Dist Line Transformer														
DAX	66	369000E-Dist Distribution Services O														
DAX	67	369000E-Distribution Services U														
DAX	68	370000E-Distribution Meter														
DAX	69	371000E-Dist Inst on Cust Premis														
DAX	70	373000-Dist Street Light & Sg Sy														
DAX	71	TOTAL DISTRIBUTION PLANT EXPENSE														
DAX	72															
DAX	73	GENERAL PLANT EXPENSE														
DAX	74	380002-General Land Rights														
DAX	75	390000-Gent Structures & Improv														
DAX	76	390007-Gent Str & Imp Lease Bld														
DAX	77	390050-Gent Str & Imp-Call Center														
DAX	78	391000-General Office Furn & E														
DAX	79	391004-General Info Sys Computer														
DAX	80	391005-Gent Off Eq-Comp 3 Yr Life														
DAX	81	391050-Gent Off Furn & Eq-Call Center														
DAX	82	392010-General Transp Eq Grp														
DAX	83	392020-General Transp Eq Grp 2														
DAX	84	392030-General Transp Eq Trailer														
DAX	85	392040-General Transp Eq Grp 4														
DAX	86	393000-General Stores Equipmen														
DAX	87	394000-General Tools & Shop Equi														
DAX	88	394050-Gent Tool, Shop & Eq-Call Center														
DAX	89	395000-General Laboratory Equi														
DAX	90	395050-Gent Lab Equipment-Call Center														
DAX	91	396000-General Power Operated E														
DAX	92	397000-General Communication E														
DAX	93	397010-General Commn Eq Two Wa														
DAX	94	397020-General Commn Eq AE														
DAX	95	397030-General Commn Eq EM														
DAX	96	397050-Gent Comm Equipment-Call Center														

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
DAX	97	DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED								
DAX	98									
DAX	99	GENERAL EXPENSE CONTINUED								
DAX	100	398000-General Miscellaneous E		38,506	8,810	5,105	1,651	4,940	689	7,726
DAX	101	398050-Genl Misc. Equipment-Call Center		0	0	0	0	0	0	0
DAX	102	TOTAL GENERAL PLANT EXPENSE		8,848,619	2,710,891	1,464,778	517,390	922,150	137,918	1,418,826
DAX	103									
DAX	104	40730-Amortization of Regulatory Debits		(173,263)	(40,731)	(23,435)	(7,647)	(21,892)	(3,067)	(34,197)
DAX	105									
DAX	106	TOTAL DEPRECIATION EXPENSE		80,940,383	17,008,825	10,232,684	3,021,260	11,354,574	1,582,678	17,021,489
DAX	107									
DAX	108	TOTAL AMORTIZATION EXPENSE		(173,263)	(40,731)	(23,435)	(7,647)	(21,892)	(3,067)	(34,197)
DAX	109									
DAX	110	TOTAL DEPRECIATION & AMORTIZATION EXPENSE		80,767,120	16,968,094	10,209,250	3,013,613	11,332,682	1,579,611	16,987,291
DAX	111									
DAX	112									
DAX	113									
DAX	114									
DAX	115									
DAX	116									
DAX	117									
DAX	118									
DAX	119									
DAX	120									
DAX	121									
DAX	122									
DAX	123									
DAX	124									
DAX	125									
DAX	126									
DAX	127									
DAX	128									
DAX	129									
DAX	130									
DAX	131									
DAX	132									
DAX	133									
DAX	134									
DAX	135									
DAX	136									
DAX	137									
DAX	138									
DAX	139									
DAX	140									
DAX	141									
DAX	142									

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LGS-T, 69 kV (j)	LGS-T, 115 kV+ (k)	SMALL MUNICIPAL & SCHOOL SERVICE (l)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)
DAX	97	DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED								
DAX	98									
DAX	99	GENERAL EXPENSE CONTINUED								
DAX	100	398000-General Miscellaneous E	SALWAGXAG	524	7,089	128	838	316	690	
DAX	101	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	
DAX	102	TOTAL GENERAL PLANT EXPENSE		89,893	1,214,590	45,151	154,848	54,078	118,106	
DAX	103									
DAX	104	40730-Amortization of Regulatory Debits	GENPLT	(2,311)	(31,239)	(601)	(3,713)	(1,391)	(3,039)	
DAX	105									
DAX	106	TOTAL DEPRECIATION EXPENSE		1,190,727	16,023,583	215,928	1,922,172	747,642	618,820	
DAX	107									
DAX	108	TOTAL AMORTIZATION EXPENSE		(2,311)	(31,239)	(601)	(3,713)	(1,391)	(3,039)	
DAX	109									
DAX	110	TOTAL DEPRECIATION & AMORTIZATION EXPENSE		1,188,417	15,992,344	215,327	1,918,460	746,251	615,781	
DAX	111									
DAX	112									
DAX	113									
DAX	114									
DAX	115									
DAX	116									
DAX	117									
DAX	118									
DAX	119									
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DAX	134									
DAX	135									
DAX	136									
DAX	137									
DAX	138									
DAX	139									
DAX	140									
DAX	141									
DAX	142									

Southwestern Public Service Company
Class Cost of Service Study
New Mexico
For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
OTX	1	OTHER OPERATING EXPENSES								
OTX	2									
OTX	3	TAXES OTHER THAN INCOME TAXES								
OTX	4	40831-Payroll Taxes		2,508,424	573,917	332,578	107,539	321,835	44,868	503,288
OTX	5	Payroll Tax Adj		(62,104)	(14,209)	(8,234)	(2,662)	(7,968)	(1,111)	(12,461)
OTX	6	Total Payroll Tax		2,446,320	559,707	324,344	104,876	313,867	43,757	490,827
OTX	7									
OTX	8	40812-Property Tax KS		0	0	0	0	0	0	0
OTX	9	40815-Property Tax NM		14,742,958	3,108,302	1,884,228	526,541	2,194,312	315,054	3,067,909
OTX	10	40817-Property Tax OK		0	0	0	0	0	0	0
OTX	11	40818-Property Tax TX		0	0	0	0	0	0	0
OTX	12	Total Property Tax		14,742,958	3,108,302	1,884,228	526,541	2,194,312	315,054	3,067,909
OTX	13									
OTX	14	40832-Sales and Use Tax		0	0	0	0	0	0	0
OTX	15	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes		76,578	16,043	9,856	2,704	11,608	1,651	16,378
OTX	16	40833O-Other Taxes		0	0	0	0	0	0	0
OTX	17	Total Other		14,819,536	3,124,345	1,894,084	529,245	2,205,920	316,705	3,084,287
OTX	18									
OTX	19	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		17,189,277	3,668,010	2,208,571	631,418	2,508,179	358,811	3,558,736
OTX	20									
OTX	21	TOTAL TAXES OTHER THAN INCOME		17,265,856	3,684,052	2,218,428	634,122	2,519,787	360,462	3,575,115
OTX	22									
OTX	23									
OTX	24									
OTX	25									
OTX	26									
OTX	27									
OTX	28									
OTX	29									
OTX	30									
OTX	31									
OTX	32									
OTX	33									
OTX	34									
OTX	35									
OTX	36									
OTX	37									
OTX	38									
OTX	39									
OTX	40									
OTX	41									
OTX	42									
OTX	43									
OTX	44									
OTX	45									
OTX	46									

Southwestern Public Service Company
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New Mexico
For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LGS-T, 69 kV (j)	LGS-T, 115 kV+ (k)	SMALL MUNICIPAL & SCHOOL SERVICE (l)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)
OTX	1	OTHER OPERATING EXPENSES								
OTX	2									
OTX	3	TAXES OTHER THAN INCOME TAXES								
OTX	4	40831-Payroll Taxes	SALWAGES	34,156	461,784	8,344	54,621	20,570	44,925	
OTX	5	Payroll Tax Adj	SALWAGES	(846)	(11,433)	(207)	(1,352)	(509)	(1,112)	
OTX	6	Total Payroll Tax		33,310	450,351	8,137	53,269	20,061	43,812	
OTX	7									
OTX	8	40812-Property Tax KS	TOTPLT	0	0	0	0	0	0	
OTX	9	40815-Property Tax NM	TOTPLT	215,900	2,816,700	35,356	375,107	114,484	89,065	
OTX	10	40817-Property Tax OK	TOTPLT	0	0	0	0	0	0	
OTX	11	40818-Property Tax TX	TOTPLT	0	0	0	0	0	0	
OTX	12	Total Property Tax		215,900	2,816,700	35,356	375,107	114,484	89,065	
OTX	13									
OTX	14	40832-Sales and Use Tax	TOTPLT	0	0	0	0	0	0	
OTX	15	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes	NETPLT	1,069	14,261	180	2,012	573	245	
OTX	16	40833O-Other Taxes	TOTPLT	0	0	0	0	0	0	
OTX	17	Total Other		216,969	2,830,960	35,536	377,118	115,056	89,310	
OTX	18									
OTX	19	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER		249,210	3,267,051	43,494	428,376	134,545	132,877	
OTX	20									
OTX	21	TOTAL TAXES OTHER THAN INCOME		250,279	3,281,311	43,673	430,387	135,117	133,122	
OTX	22									
OTX	23									
OTX	24									
OTX	25									
OTX	26									
OTX	27									
OTX	28									
OTX	29									
OTX	30									
OTX	31									
OTX	32									
OTX	33									
OTX	34									
OTX	35									
OTX	36									
OTX	37									
OTX	38									
OTX	39									
OTX	40									
OTX	41									
OTX	42									
OTX	43									
OTX	44									
OTX	45									
OTX	46									

Southwestern Public Service Company

Class Cost of Service Study

New Mexico

For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL WITH SPACE HEATING			SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
					RESIDENTIAL SERVICE	(e)	(f)				
(a)											
ITX	1	DEVELOPMENT OF PRESENT INCOME TAX EXPENSE									
ITX	2	OPERATING REVENUES									
ITX	3	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	272,697,842	50,519,075	31,158,450	10,125,568	41,455,715	4,148,883	71,269,778	
ITX	4	OTHER OPERATING REVENUE	SCH REV, LN 29	41,294,111	9,331,168	5,356,952	1,380,450	6,022,635	955,492	7,433,625	
ITX	5	TOTAL OPERATING REVENUES	SCH REV, LN 31	313,991,953	59,850,243	36,515,402	11,506,018	47,478,350	5,104,375	78,703,402	
ITX	6	Less:									
ITX	7	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 232	154,819,124	32,601,480	19,285,604	5,551,546	20,704,730	2,923,134	31,553,690	
ITX	8	DEPRECIATION EXPENSE	SCH DAX, LN 106	80,940,383	17,008,825	10,232,684	3,021,260	11,354,574	1,582,678	17,021,487	
ITX	9	AMORTIZATION EXPENSE	SCH DAX, LN 108	(173,263)	(40,731)	(23,435)	(7,647)	(21,892)	(3,067)	(34,197)	
ITX	10	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	17,265,856	3,684,052	2,218,428	634,122	2,519,787	360,462	3,575,115	
ITX	11										
ITX	12	NET OPERATING INCOME BEFORE TAXES		61,139,854	6,596,616	4,802,120	2,306,737	12,921,151	241,168	26,587,306	
ITX	13	Less:									
ITX	14	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 2.01%)		25,515,387	5,261,153	3,242,936	882,548	3,832,580	540,094	5,509,008	
ITX	15										
ITX	16	SUBTOTAL NOI BEFORE SCHEDULE M ITEMS		35,624,466	1,335,463	1,559,184	1,414,188	9,088,571	(298,926)	21,078,299	
ITX	17										
ITX	18	SCHEDULE M ITEMS									
ITX	19	Sched M: Plant Temporary									
ITX	20	303003-Ing Misc Computr Softwar	SALWAGXAG	13,378	3,061	1,774	574	1,716	239	2,684	
ITX	21	303004-Ing Misc Computr Softwar	SALWAGXAG	544,918	124,675	72,248	23,361	69,914	9,747	109,332	
ITX	22	303005-Ing Misc Computr Soft 15y	SALWAGXAG	343,227	78,529	45,507	14,715	44,037	6,139	68,865	
ITX	23	303014-Ing CRS Computr Softwar	CUST	(5,045)	(3,117)	(1,531)	(609)	(197)	(52)	(246)	
ITX	24	303010-Ing Misc Computr Softwar	SALWAGXAG	39,118	8,950	5,186	1,677	5,019	700	7,849	
ITX	25	TOTAL INTANGIBLE		934,795	212,097	123,183	39,718	120,489	16,774	188,481	
ITX	26										
ITX	27	310001-Stream Prod Land Own in Fe	DPROD	(638)	(117)	(70)	(19)	(88)	(13)	(133)	
ITX	28	310002-Stream Prod Land Rights	DPROD	1,669	308	183	50	230	33	347	
ITX	29	310003-Stream Prod Water Rights	DPROD	49,059	9,038	5,381	1,479	6,773	968	10,203	
ITX	30	310004-Stream Prod Land Rights-NM	DPROD	111	20	12	3	15	2	23	
ITX	31	311000E-Stream Prod Str & Improv	DPROD	97,610	17,983	10,707	2,943	13,476	1,927	20,299	
ITX	32	312000E-Stream Prod Boiler Plant E	DPROD	1,113,985	205,235	122,191	33,585	153,800	21,988	231,669	
ITX	33	314000-Stream Prod Turbogen Unit	DPROD	383,538	70,661	42,070	11,563	52,952	7,570	79,762	
ITX	34	315000E-Stream Prod Acc Elec Eq	DPROD	(84,062)	(15,487)	(9,221)	(2,534)	(11,606)	(1,659)	(17,482)	
ITX	35	316000E-Stream Prod Misc Pwr Plt E	DPROD	(168,491)	(31,042)	(18,482)	(5,080)	(23,262)	(3,326)	(35,040)	
ITX	36	317000-Stream Prod ARC	DPROD	0	0	0	0	0	0	0	
ITX	37	TOTAL STEAM PRODUCTION		1,392,781	256,599	152,772	41,991	192,292	27,491	289,649	
ITX	38										
ITX	39	340001-Other Prod Land Own in Fee	DPROD	(664)	(122)	(73)	(20)	(92)	(13)	(138)	
ITX	40	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0	
ITX	41	341000E-Other Prod Str & Impr	DPROD	(855,655)	(157,641)	(93,855)	(25,797)	(118,134)	(16,889)	(177,946)	
ITX	42	342000E-Other Prod Fuel Hldr	DPROD	(13,648)	(2,514)	(1,497)	(411)	(1,884)	(269)	(2,838)	
ITX	43	343000-Other Prod Prime Mover	DPROD	(223,010)	(41,086)	(24,462)	(6,723)	(30,790)	(4,402)	(46,378)	
ITX	44	344000E-Other Prod Generator	DPROD	327,469	60,331	35,920	9,873	45,211	6,464	68,102	
ITX	45	344045-Other Prod Generator-Wind	DPROD	(20,796,885)	(2,070,534)	(1,570,465)	(506,542)	(2,509,730)	(229,141)	(5,834,734)	
ITX	46	345000E-Other Prod Access Elect Equip	DPROD	14,148	2,607	1,552	427	1,953	279	2,942	
ITX	47	346000E-Other Prod Misc Pwr P	DPROD	(19,808)	(3,649)	(2,173)	(597)	(2,735)	(391)	(4,119)	
ITX	48	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	0	
ITX	49	TOTAL OTHER PRODUCTION		(21,568,053)	(2,212,610)	(1,655,054)	(529,792)	(2,616,200)	(244,363)	(5,995,110)	
ITX	50										

Southwestern Public Service Company

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LGS-T, 69 kV	LGS-T, 115 kV+	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)
(a)										
(b)										
(c)										
(d)										
(e)										
(f)										
(g)										
(h)										
(i)										
(j)										
(k)										
(l)										
(m)										
(n)										
(o)										
(p)										
ITX	1	DEVELOPMENT OF PRESENT INCOME TAX EXPENSE								
ITX	2	OPERATING REVENUES								
ITX	3	SALES OF ELECTRICITY REVENUE	SCH REV, LN 5	3,780,705	49,480,899	672,578	6,076,894	1,932,426	2,076,870	
ITX	4	OTHER OPERATING REVENUE	SCH REV, LN 29	639,826	8,875,111	82,429	984,655	130,236	101,532	
ITX	5	TOTAL OPERATING REVENUES	SCH REV, LN 31	4,420,532	58,356,011	755,007	7,061,549	2,062,662	2,178,403	
ITX	6	Less:								
ITX	7	O&M EXPENSE INCL COST OF SALES	SCH O&M, LN 232	2,453,605	33,835,007	389,278	3,408,010	878,669	1,234,370	
ITX	8	DEPRECIATION EXPENSE	SCH DAX, LN 106	1,190,727	16,023,583	215,928	1,922,172	747,642	618,820	
ITX	9	AMORTIZATION EXPENSE	SCH DAX, LN 108	(2,311)	(31,239)	(601)	(3,713)	(1,391)	(3,039)	
ITX	10	TAXES OTHER THAN INCOME TAXES	SCH OTX, LN 21	250,279	3,281,311	43,673	430,387	135,117	133,122	
ITX	11									
ITX	12	NET OPERATING INCOME BEFORE TAXES		528,231	5,247,349	106,729	1,304,692	302,625	195,129	
ITX	13	Less:								
ITX	14	Synchronized Interest (Rate Base * Composite Cost of Debr Rate of 2.01%)		363,118	4,872,480	59,822	662,882	191,974	86,792	
ITX	15									
ITX	16	SUBTOTAL NOI BEFORE SCHEDULE M ITEMS		165,113	374,869	46,907	641,811	110,651	108,337	
ITX	17									
ITX	18	SCHEDULE M ITEMS								
ITX	19	Sched M: Plant Temporary								
ITX	20	303003-Ing Misc Comput Softwar	SALWAGXAG	182	2,463	44	291	110	240	
ITX	21	303004-Ing Misc Comput Softwar	SALWAGXAG	7,420	100,316	1,813	11,866	4,469	9,759	
ITX	22	303005-Ing Misc Comput Soft 15y	SALWAGXAG	4,673	63,186	1,142	7,474	2,815	6,147	
ITX	23	303014-Ing CRS Comput Softwar	CUST	(0)	(1)	(60)	(29)	0	0	
ITX	24	303010-Ing Misc Comput Softwar	SALWAGXAG	533	7,201	130	852	321	701	
ITX	25	TOTAL INTANGIBLE		12,808	173,164	3,069	20,453	7,714	16,846	
ITX	26									
ITX	27	310001-Steam Prod Land Own in Fee	DPROD	(13)	(168)	(1)	(14)	(1)	(1)	
ITX	28	310002-Steam Prod Land Rights	DPROD	34	439	3	37	3	3	
ITX	29	310003-Steam Prod Water Rights	DPROD	995	12,884	90	1,076	75	86	
ITX	30	310004-Steam Prod Land Rights-NM	DPROD	2	29	0	2	0	0	
ITX	31	311000E-Steam Prod Str & Improv	DPROD	1,979	25,655	180	2,141	149	172	
ITX	32	312000E-Steam Prod Boiler Plant E	DPROD	22,586	292,789	2,050	24,429	1,703	1,959	
ITX	33	314000-Steam Prod Turbogen Unit	DPROD	7,776	100,805	706	8,411	586	674	
ITX	34	315000E-Steam Prod Acc Elec Eq	DPROD	(1,704)	(22,094)	(155)	(1,843)	(128)	(148)	
ITX	35	316000E-Steam Prod Misc Pwr Pnt E	DPROD	(3,416)	(44,285)	(310)	(3,695)	(258)	(296)	
ITX	36	317000-Steam Prod ARC	DPROD	0	0	0	0	0	0	
ITX	37	TOTAL STEAM PRODUCTION		28,239	366,065	2,564	30,543	2,129	2,449	
ITX	38									
ITX	39	340001-Other Prod Land Own in Fee	DPROD	(13)	(175)	(1)	(15)	(1)	(1)	
ITX	40	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	
ITX	41	341000E-Other Prod Str & Impr	DPROD	(17,349)	(224,892)	(1,575)	(18,764)	(1,308)	(1,504)	
ITX	42	342000E-Other Prod Fuel Hldr	DPROD	(277)	(3,387)	(25)	(299)	(21)	(24)	
ITX	43	343000-Other Prod Prime Mover	DPROD	(4,522)	(58,614)	(410)	(4,891)	(341)	(392)	
ITX	44	344000E-Other Prod Generator	DPROD	6,639	86,069	603	7,181	500	576	
ITX	45	344045-Other Prod Generator-Wind	WIND	(462,133)	(7,101,165)	(37,063)	(382,442)	(43,217)	(49,718)	
ITX	46	345000E-Other Prod Access Elect Equip	DPROD	287	3,718	26	310	22	25	
ITX	47	346000E-Other Prod Misc Pwr P	DPROD	(402)	(5,206)	(36)	(434)	(30)	(35)	
ITX	48	347000-Other Prod ARC	DPROD	0	0	0	0	0	0	
ITX	49	TOTAL OTHER PRODUCTION		(477,768)	(7,303,852)	(38,483)	(399,353)	(44,396)	(51,074)	
ITX	50									

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For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL				TOTAL NEW MEXICO	RESIDENTIAL WITH SPACE HEATING				SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
				(a)	(b)	(c)	(d)		(e)	(f)	(g)	(h)				
ITX	51	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED														
ITX	52	SCHEDULE M ITEMS CONTINUED														
ITX	53	TRANSMISSION														
ITX	54	105000-Trans Land Owned in Fee														
ITX	55	350001-Trans Land Owned in Fee														
ITX	56	350002E-Transmission Land Right														
ITX	57	350002ERN-Transmission Land Right Radial NM														
ITX	58	352000-Transmission Str & Improv														
ITX	59	352010-Trans Str & Imp-Prod														
ITX	60	353000E-Transmission Station														
ITX	61	353010-Trans Station Equip-Prod														
ITX	62	353045-Trans Station Equip-Wind														
ITX	63	354000E-Trans Towers & Fixture														
ITX	64	354000ERN-Trans Towers & Fixture Radial NM														
ITX	65	355000E-Trans Poles & Fixture														
ITX	66	355000ERN-Trans Poles & Fixtures Radial NM														
ITX	67	355010-Trans Poles & Fixtures-Prod														
ITX	68	356000E-Trans OH Conductor & D														
ITX	69	356000ERN-Trans OH Conductor& D Radial NM														
ITX	70	356010-Trans OH Cond & Device-Prod														
ITX	71	357000E-Trans Underground Cond														
ITX	72	358000-Trans UG Conductor & Devic														
ITX	73	359000-Transmission Road & Trai														
ITX	74	350045-Trans Land Fee-Wind														
ITX	75	TOTAL TRANSMISSION														
ITX	76															
ITX	77	DISTRIBUTION														
ITX	78	360001E-Dist Land Owned in Fee														
ITX	79	360004-Dist Land Rights-NM														
ITX	80	361000E-Str & Improv														
ITX	81	362000E-Other Eq														
ITX	82	364000-Dist Poles, Towers & Fixt														
ITX	83	365000-Dist OH Conductor & Devic														
ITX	84	366000E-Dist Underground Cond														
ITX	85	367000E-Dist UG Conductor & D														
ITX	86	368000E-Dist Line Transformer														
ITX	87	369000E-Distribution Services														
ITX	88	369010-Distribution Services O														
ITX	89	369020-Distribution Services U														
ITX	90	370000E-Distribution Meter														
ITX	91	371000E-Dist Inst on Cust Premis														
ITX	92	373000-Dist Street Light & Sg Sy														
ITX	93	TOTAL DISTRIBUTION														
ITX	94															
ITX	95															
ITX	96															
ITX	97															
ITX	98															

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New Mexico

For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LGS-T, 69 kV	LGS-T, 115 kV+	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)
		(a)	(b)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
ITX	51	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED								
ITX	52	SCHEDULE M ITEMS CONTINUED								
ITX	53	TRANSMISSION								
ITX	54	105000-Trans Land Owned in Fee		0	0	0	0	0	0	0
ITX	55	350001-Trans Land Owned in Fee		(17)	(242)	(2)	(24)	(1)	(2)	(2)
ITX	56	350002E-Transmission Land Right		(14,512)	(201,418)	(1,583)	(19,769)	(1,139)	(1,310)	(1,310)
ITX	57	350002ERN-Transmission Land Right Radial NM		(2,608)	(6,845)	(85)	(2,678)	(67)	(77)	(77)
ITX	58	352000-Transmission Str & Improv		(7,479)	(103,807)	(816)	(10,189)	(587)	(675)	(675)
ITX	59	352010-Trans Str & Imp-Prod		53	692	5	58	4	5	5
ITX	60	353000E-Transmission Station		(79,165)	(1,098,729)	(8,637)	(107,839)	(6,212)	(7,146)	(7,146)
ITX	61	353010-Trans Station Equip-Prod		2,173	28,170	197	2,350	164	188	188
ITX	62	353045-Trans Station Equip-Wind		(1,274)	(19,571)	(102)	(1,054)	(119)	(137)	(137)
ITX	63	354000E-Trans Towers & Fixture		(2,329)	(32,319)	(254)	(3,172)	(183)	(210)	(210)
ITX	64	354000ERN-Trans Towers & Fixture Radial NM		(418)	(1,098)	(14)	(430)	(11)	(12)	(12)
ITX	65	355000E-Trans Poles & Fixture		(47,336)	(656,970)	(5,164)	(64,481)	(3,714)	(4,273)	(4,273)
ITX	66	355000ERN-Trans Poles & Fixture Radial NM		(8,505)	(22,328)	(278)	(8,734)	(219)	(252)	(252)
ITX	67	355010-Trans Poles & Fixtures-Prod		(107)	(1,388)	(10)	(116)	(8)	(9)	(9)
ITX	68	356000E-Trans OH Conductor & D		(18,400)	(255,377)	(2,007)	(25,065)	(1,444)	(1,661)	(1,661)
ITX	69	356000ERN-Trans OH Conductor & D Radial NM		(3,306)	(8,679)	(108)	(3,395)	(85)	(98)	(98)
ITX	70	356010-Trans OH Cond & Device-Prod		(10)	(135)	(1)	(11)	(1)	(1)	(1)
ITX	71	357000E-Trans Underground Cond		(12)	(163)	(1)	(16)	(1)	(1)	(1)
ITX	72	358000-Trans UG Conductor & Devic		(21)	(292)	(2)	(29)	(2)	(2)	(2)
ITX	73	359000-Transmission Road & Trai		(22)	(309)	(2)	(30)	(2)	(2)	(2)
ITX	74	350045-Trans Land Fee-Wind		(0)	(2)	(0)	(0)	(0)	(0)	(0)
ITX	75	TOTAL TRANSMISSION		(183,296)	(2,380,811)	(18,866)	(244,623)	(13,626)	(15,676)	(15,676)
ITX	76									
ITX	77	DISTRIBUTION								
ITX	78	360001E-Dist Land Owned in Fee		0	0	(3)	(38)	(4)	(5)	(5)
ITX	79	360004-Dist Land Rights-NM		0	0	(528)	(7,250)	(814)	(936)	(936)
ITX	80	361000E-Str & Improv		0	0	(844)	(11,600)	(1,302)	(1,498)	(1,498)
ITX	81	362000E-Other Eq		0	0	(6,618)	(90,917)	(10,207)	(11,742)	(11,742)
ITX	82	364000-Dist Poles, Towers & Fixt		0	0	(6,823)	(93,726)	(10,522)	(12,105)	(12,105)
ITX	83	365000-Dist OH Conductor & Devic		0	0	(5,938)	(81,567)	(9,157)	(10,534)	(10,534)
ITX	84	366000E-Dist Underground Cond		0	0	(126)	(1,731)	(194)	(224)	(224)
ITX	85	367000E-Dist UG Conductor & D		0	0	(455)	(6,254)	(702)	(808)	(808)
ITX	86	368000E-Dist Line Transformer		0	0	504	6,928	778	895	895
ITX	87	369000E-Distribution Services		0	0	(102)	(125)	0	0	0
ITX	88	369010-Distribution Services O		0	0	(1,094)	(1,343)	0	0	0
ITX	89	369020-Distribution Services U		0	0	(1,118)	(1,372)	0	0	0
ITX	90	370000E-Distribution Meter		(320)	(1,855)	(1,166)	(2,882)	0	0	0
ITX	91	371000E-Dist Inst on Cust Premis		0	0	0	0	0	(3,141)	(3,141)
ITX	92	373000-Dist Street Light & Sg Sy		0	0	0	0	589,412	0	0
ITX	93	TOTAL DISTRIBUTION		(320)	(1,855)	(24,311)	(291,877)	557,287	(40,089)	(40,089)
ITX	94									
ITX	95									
ITX	96									
ITX	97									
ITX	98									

Southwestern Public Service Company

Class Cost of Service Study
New Mexico
For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL WITH SPACE			SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
					RESIDENTIAL SERVICE	HEATING SERVICE	SMALL GENERAL SERVICE			
DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED										
SCHEDULE M ITEMS CONTINUED										
ITX	99	GENERAL								
ITX	100	105000-Held for Future Us	SALWACXAG	0	0	0	0	0	0	0
ITX	101	389001-General Land Owned in Fe	SALWACXAG	(141)	(32)	(19)	(6)	(18)	(3)	(28)
ITX	102	389002-General Land Rights	SALWACXAG	218	50	29	9	28	4	44
ITX	103	390000-Genl Structures & Improv	SALWACXAG	(19,932)	(4,560)	(2,643)	(855)	(2,557)	(357)	(3,999)
ITX	104	390007-Genl Str & Imp Lease Bld	SALWACXAG	46,419	10,620	6,154	1,990	5,956	830	9,313
ITX	105	390050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0	0	0
ITX	106	391000-General Office Furn & E	SALWACXAG	(115,811)	(26,497)	(15,355)	(4,965)	(14,859)	(2,072)	(23,236)
ITX	107	391004-General Info Sys Computer	SALWACXAG	710,726	162,611	94,231	30,470	91,187	12,713	142,599
ITX	108	391005-Genl Off Eq-Comp 3 Yr Life	SALWACXAG	0	0	0	0	0	0	0
ITX	109	391050-Genl Off Furn & Eq-Call Center	CUST	0	0	0	0	0	0	0
ITX	110	392000-General Transportation E	SALWACXAG	0	0	0	0	0	0	0
ITX	111	392010-General Transp Eq Grp 1	SALWACXAG	25,394	5,810	3,367	1,089	3,258	454	5,095
ITX	112	392020-General Transp Eq Grp 2	SALWACXAG	325,798	74,541	41,801	13,967	41,801	5,828	65,368
ITX	113	392030-General Transp Eq Trailer	SALWACXAG	62,480	14,295	8,284	2,679	8,016	1,118	12,536
ITX	114	392040-General Transp Eq Grp 4	SALWACXAG	425,125	97,367	56,365	18,226	54,544	7,604	85,297
ITX	115	393000-General Stores Equipment	SALWACXAG	(379)	(379)	(220)	(71)	(213)	(30)	(333)
ITX	116	394000-General Tools & Shop Equip	SALWACXAG	(135,005)	(30,889)	(17,900)	(5,788)	(17,321)	(2,415)	(27,087)
ITX	117	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0	0
ITX	118	395000-General Laboratory Equip	SALWACXAG	(42,833)	(9,800)	(5,679)	(1,836)	(5,496)	(766)	(8,594)
ITX	119	395050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0
ITX	120	396000-General Power Operated E	SALWACXAG	110,140	25,200	14,603	4,722	14,131	1,970	22,098
ITX	121	397000-General Communication E	SALWACXAG	(245,958)	(56,274)	(32,610)	(10,544)	(31,557)	(4,399)	(49,349)
ITX	122	397010-General Commn Eq Two Wa	SALWACXAG	(138,263)	(31,634)	(18,331)	(5,927)	(17,739)	(2,473)	(27,741)
ITX	123	397020-General Commn Eq AE	SALWACXAG	(166)	(38)	(22)	(7)	(21)	(3)	(33)
ITX	124	397030-General Commn Eq EM	SALWACXAG	(79,708)	(18,237)	(10,568)	(3,417)	(10,227)	(1,426)	(15,993)
ITX	125	397050-Genl Comm Equipment-Call Center	CUST	0	0	0	0	0	0	0
ITX	126	398000-General Miscellaneous E	SALWACXAG	(10,711)	(2,451)	(1,420)	(459)	(1,374)	(192)	(2,149)
ITX	127	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
ITX	128	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
ITX	129	398050-Genl Misc. Equipment-Call Center	CUST	0	0	0	0	0	0	0
ITX	130	TOTAL GENERAL		916,114	209,603	121,463	39,275	117,539	16,387	183,808
ITX	131	Total Sched M: Plant Temporary		(36,036,074)	(5,772,664)	(3,856,173)	(1,081,092)	(5,176,563)	(632,209)	(9,438,456)
ITX	132	Sched M: Non-Plant Temporary								
ITX	133	SchM-102 - Fuel Tax Credit - Inc. Addback	ENERGY1	499	50	38	12	60	6	139
ITX	134	SchM-103 - Environmental Remediation	PRODPILT	(4,025)	(659)	(408)	(116)	(539)	(71)	(908)
ITX	135	SchM-107 - Pension Expense	SALWAGES	(490,600)	(112,247)	(65,046)	(21,033)	(62,945)	(8,775)	(98,434)
ITX	136	SchM-108 - Accrued Vacation Paid	SALWAGES	1,232	282	163	53	158	22	247
ITX	137	SchM-109 - Employee Incentive	SALWAGES	12,478	2,855	1,654	535	1,601	223	2,504
ITX	138	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(199,621)	(45,672)	(26,467)	(8,558)	(25,612)	(3,571)	(40,052)
ITX	139	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(45,616)	(10,437)	(6,048)	(1,956)	(5,853)	(816)	(9,152)
ITX	140	SchM-113 - Retiree Medical - FAS 106	SALWAGES	0	0	0	0	0	0	0
ITX	141	SchM-116 - Bad Debt	OX_904	(238,009)	(139,412)	(85,985)	(1,006)	(4,117)	(412)	(7,078)
ITX	142	SchM-118 - Inventory Reserve	TOTPLT	(18,074)	(3,811)	(2,310)	(646)	(2,690)	(386)	(3,761)
ITX	143	SchM-127 - Litigation Reserve	TOTPLT	69,137	69,137	41,910	11,712	48,807	7,008	68,238
ITX	144	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0
ITX	145	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0

Southwestern Public Service Company

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For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	LGS-T, 69 kV	(k)	LGS-T, 115 kV+	(l)	SMALL MUNICIPAL & SCHOOL SERVICE	(m)	LARGE MUNICIPAL & SCHOOL SERVICE	(n)	STREET LIGHTING SERVICE	(o)	AREA LIGHTING SERVICE	(p)
ITX	99	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED														
ITX	100	SCHEDULE M ITEMS CONTINUED														
ITX	101	GENERAL														
ITX	102	105000-General Land Owned in Fe	SALWAGXAG	0	(2)	(26)	0	0	0	0	0	0	0	0	0	0
ITX	103	389001-General Land Rights	SALWAGXAG	3	40	(3,669)	3	40	(0)	5	(3)	(1)	(3)	4	(3)	4
ITX	104	390002-General Structures & Improv	SALWAGXAG	(271)	632	8,545	0	0	(66)	(434)	(163)	2	(163)	(357)	831	831
ITX	105	390007-Genl Str & Imp-Call Center	SALWAGXAG	0	0	(21,320)	0	0	0	0	0	0	0	0	0	0
ITX	106	390050-Genl Office Furn & E	SALWAGXAG	1,577	9,677	130,840	0	0	2,364	15,476	(2,522)	(950)	(950)	(2,074)	12,729	12,729
ITX	107	391000-General Info Sys Computer	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	108	391004-General Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	109	391005-Genl Off Furn & Eq-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	110	391050-Genl Transportation E	SALWAGXAG	346	4,675	59,977	0	0	84	553	208	208	208	455	5,835	5,835
ITX	111	392010-General Transp Eq Grp 2	SALWAGXAG	851	11,502	78,263	0	0	1,084	7,094	512	512	512	1,119	7,614	7,614
ITX	112	392030-General Transp Eq Trailer	SALWAGXAG	(23)	(1,838)	(7,885)	0	0	208	1,361	3486	(14)	(14)	(30)	(2,418)	(2,418)
ITX	113	392040-General Stores Equipmen	SALWAGXAG	0	0	0	0	0	(449)	(2,940)	(36)	(351)	(351)	(767)	0	0
ITX	114	394000-General Tool, Shop & Eq-Call Center	SALWAGXAG	0	0	0	0	0	(142)	(933)	0	0	0	0	0	0
ITX	115	395000-General Laboratory Equi	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	116	395050-Genl Lab Equipment-Call Center	SALWAGXAG	1,500	20,276	(45,279)	0	0	366	2,398	903	903	903	1,973	(4,405)	(4,405)
ITX	117	396000-General Power Operated E	SALWAGXAG	(3,349)	(1,883)	(25,453)	0	0	(818)	(5,356)	(2,017)	(2,017)	(2,017)	(2,476)	(3)	(3)
ITX	118	397010-General Comm Eq Two Wa	SALWAGXAG	(2)	(1,085)	(14,674)	0	0	(265)	(1,736)	(654)	(654)	(654)	(1,428)	0	0
ITX	119	397020-General Comm Eq AE	SALWAGXAG	0	0	0	0	0	(36)	(233)	(88)	(88)	(88)	(192)	0	0
ITX	120	397030-General Comm Eq EM	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	121	397050-Genl Comm Equipment-Call Center	SALWAGXAG	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	122	398000-Genl Misc. Equipment-Call Center	SALWAGXAG	12,474	168,650	(8,978,638)	0	0	3,047	19,949	7,512	7,512	7,512	16,407	(71,146)	(71,146)
ITX	123	TOTAL GENERAL		(607,864)					(72,980)							
ITX	124	Sched M: Non-Plant Temporary	ENERGY1	11	170	(1,135)	1	1	1	9	1	1	1	1	1	1
ITX	125	SchM-102 - Fuel Tax Credit - Inc Adback	PRODPIT	(84)	(6,880)	(90,316)	(7)	(7)	(1,632)	(10,683)	(85)	(85)	(85)	(8786)	22	22
ITX	126	SchM-103 - Environmental Remediation	SALWAGES	17	227	2,297	4	4	4	27	10	10	10	22	(3,575)	(3,575)
ITX	127	SchM-107 - Pension Expense	SALWAGES	170	(2,718)	(8,398)	42	42	(664)	(4,347)	(1,637)	(1,637)	(1,637)	(817)	0	0
ITX	128	SchM-108 - Accrued Vacation Paid	SALWAGES	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	129	SchM-109 - Employee Incentive	SALWAGES	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	130	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	131	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	132	SchM-113 - Retiree Medical - FAS 106	OX_904	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	133	SchM-116 - Bad Debt	TOTPLT	(265)	(3,453)	(62,651)	(43)	(43)	(786)	(8,343)	(460)	(140)	(140)	(1,981)	0	0
ITX	134	SchM-118 - Inventory Reserve	TOTPLT	4,802	62,651	8,343	786	786	0	0	0	0	0	0	0	0
ITX	135	SchM-127 - Litigation Reserve	TOTPLT	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	136	SchM-128 - Book Unamort. Cost Of Reacquired Debt	TOTPLT	0	0	0	0	0	0	0	0	0	0	0	0	0

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL		RESIDENTIAL WITH SPACE HEATING		SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	
					RESIDENTIAL SERVICE	(d)	(e)	(f)					
ITX	146	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED											
ITX	147	SCHEDULE M ITEMS CONTINUED											
ITX	148	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0	0	0	
ITX	149	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	13,821	3,162	1,833	1,833	593	1,773	247	2,773	2,773	
ITX	150	SchM-136 - Performance Share Plan	NETPLT	0	0	0	0	0	0	0	0	0	
ITX	151	SchM-137 - R&E Credit	NETPLT	0	0	0	0	0	0	0	0	0	
ITX	152	SchM-138 - Rate Case Expense	NETPLT	9,851,235	2,063,752	1,267,939	1,267,939	347,826	1,493,242	212,446	2,106,944	2,106,944	
ITX	153	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	TOTPLT	0	0	0	0	0	0	0	0	0	
ITX	154	SchM-168 - Reg Asset-NOx	ENERGY1	(2,340)	(236)	(178)	(178)	(57)	(283)	(26)	(654)	(654)	
ITX	155	SchM-178 - Interest Income on Disputed Tax	NETPLT	0	0	0	0	0	0	0	0	0	
ITX	156	SchM-179 - DSM/CIP	DPROD	0	0	0	0	0	0	0	0	0	
ITX	157	SchM-186 - Deferred Fuel Costs	ENERGY1	0	0	0	0	0	0	0	0	0	
ITX	158	SchM-187 - Reg Asset/Liability Transmission Attachment O	DTRAN	0	0	0	0	0	0	0	0	0	
ITX	159	SchM-188 - Contributions Carryover	NETPLT	0	0	0	0	0	0	0	0	0	
ITX	160	SchM-192 - Texas Margin Tax	CLAIMREV	0	0	0	0	0	0	0	0	0	
ITX	161	SchM-193 - Advertising	CUSTADVT	0	0	0	0	0	0	0	0	0	
ITX	162	SchM-195 - Renewable Energy Standard	DPROD	0	0	0	0	0	0	0	0	0	
ITX	163	SchM-202 - Interest Expense - Deferred Fuel Revenue	NETPLT	0	0	0	0	0	0	0	0	0	
ITX	164	SchM-203 - Fed NOL Benefit	NETPLT	0	0	0	0	0	0	0	0	0	
ITX	165	SchM-205 - State Only NOL	NETPLT	0	0	0	0	0	0	0	0	0	
ITX	166	SchM-207 - Mark to Market Adjust	NETPLT	0	0	0	0	0	0	0	0	0	
ITX	167	SchM-213 - Rate Refund Reserve	CLAIMREV	0	0	0	0	0	0	0	0	0	
ITX	168	SchM-217 - Reg Asset - Texas Surcharge (DTL)	NETPLT	0	0	0	0	0	0	0	0	0	
ITX	169	SchM-226 - Performance Recognition Award	SALWAGES	6,569	1,503	871	871	282	843	118	1,318	1,318	
ITX	170	SchM-126 - Book Unamortized Cost of Reacquired Debt	TOTPLT	214,374	45,197	27,398	27,398	7,656	31,907	4,581	44,610	44,610	
ITX	171	Total Sched M: Non-Plant Temporary		9,429,845	1,873,464	1,155,365	1,155,365	335,298	1,476,354	210,593	2,066,735	2,066,735	
ITX	172												
ITX	173	Sched M: Plant Permanent											
ITX	174	303003-Ing Misc Computr Softwar	SALWACXAG	1,369	313	182	182	59	176	24	275	275	
ITX	175	303004-Ing Misc Computr Softwar	SALWACXAG	(29,267)	(6,696)	(3,880)	(3,880)	(1,255)	(3,755)	(524)	(5,872)	(5,872)	
ITX	176	303005-Ing Misc Computr Soft 15y	SALWACXAG	35,409	8,101	4,695	4,695	1,518	4,543	633	7,104	7,104	
ITX	177	303014-Ing CRS Computr Softwar	CUST	0	0	0	0	0	0	0	0	0	
ITX	178	303010-Ing Misc Computr Softwar	SALWACXAG	4,049	926	537	537	174	520	72	812	812	
ITX	179	TOTAL INTANGIBLE		11,560	2,645	1,533	1,533	496	1,483	207	2,319	2,319	
ITX	180												
ITX	181	STEAM PRODUCTION											
ITX	182	310001-Steam Prod Land Own in Fe	DPROD	0	0	0	0	0	0	0	0	0	
ITX	183	310002-Steam Prod Land Rights	DPROD	115	21	13	13	3	16	2	24	24	
ITX	184	310003-Steam Prod Water Rights	DPROD	21	4	2	2	1	3	0	4	4	
ITX	185	310004-Steam Prod Land Rights-NM	DPROD	8	1	1	1	0	1	0	2	2	
ITX	186	311000E-Steam Prod Sir & Improv	DPROD	(13,513)	(2,490)	(1,482)	(1,482)	(407)	(1,866)	(267)	(2,810)	(2,810)	
ITX	187	312000E-Steam Prod Boiler Plant E	DPROD	191,229	35,231	20,976	20,976	5,765	26,402	3,775	39,769	39,769	
ITX	188	314000-Steam Prod Turbogen Unit	DPROD	88,972	16,392	9,759	9,759	2,682	12,284	1,756	18,503	18,503	
ITX	189	315000E-Steam Prod Acc Elec Eq	DPROD	13,389	2,467	1,469	1,469	404	1,848	264	2,784	2,784	
ITX	190	316000E-Steam Prod Misc Pwr Pft E	DPROD	5,245	966	575	575	158	724	104	1,091	1,091	
ITX	191	TOTAL STEAM PRODUCTION		285,466	52,593	31,312	31,312	8,606	39,412	5,635	59,367	59,367	
ITX	192												
ITX	193												
ITX	194												
ITX	195												

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	LGS-T, 69 kV	LGS-T, 115 kV+	(k)	(l)	MUNICIPAL & SCHOOL SERVICE	MUNICIPAL & SCHOOL SERVICE	LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)
(a)													
(b)													
(c)													
(d)													
(e)													
(f)													
(g)													
(h)													
(i)													
(j)													
(k)													
(l)													
(m)													
(n)													
(o)													
(p)													
ITX	146	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED											
ITX	147	SCHEDULE M ITEMS CONTINUED											
ITX	148	SchM-130- Deferred Compensation Plan Reserve	SALWAGES		0	0		0	0		0	0	
ITX	149	SchM-134- Non-Qualified Pension Plans - 190	SALWAGES		188	2,544		46	301		113	248	
ITX	150	SchM-136- Performance Share Plan	NETPLT		0				0		0	0	
ITX	151	SchM-137- R&E Credit	NETPLT		0				0		0	0	
ITX	152	SchM-138- Rate Case Expense	NETPLT		137,487	1,834,510		23,120	258,765		73,650	31,555	
ITX	153	SchM-146- State Tax Deduction Cash Vs Accrual - 190	TOPLT		0	0		0	0		0	0	
ITX	154	SchM-168- Reg Asse-NOx	ENERGY1		(52)	(797)		(4)	(43)		(5)	(6)	
ITX	155	SchM-178- Interest Income on Disputed Tax	NETPLT		0				0		0	0	
ITX	156	SchM-179- DSM/CIP	DPROD		0	0		0	0		0	0	
ITX	157	SchM-186- Deferred Fuel Costs	ENERGY1		0	0		0	0		0	0	
ITX	158	SchM-187- Reg Asse/Liability Transmission Attachment O	DTRAN		0	0		0	0		0	0	
ITX	159	SchM-188- Contributions Carryover	NETPLT		0	0		0	0		0	0	
ITX	160	SchM-192- Texas Margin Tax	CLAMREV		0	0		0	0		0	0	
ITX	161	SchM-193- Advertising	CUSTADVT		0	0		0	0		0	0	
ITX	162	SchM-195- Renewable Energy Standard	DPROD		0	0		0	0		0	0	
ITX	163	SchM-202- Interest Expense - Deferred Fuel Revenue	NETPLT		0	0		0	0		0	0	
ITX	164	SchM-203- Fed NOL Benefit	NETPLT		0	0		0	0		0	0	
ITX	165	SchM-205- State Only NOL	NETPLT		0	0		0	0		0	0	
ITX	166	SchM-207- Mark to Market Adjust	NETPLT		0	0		0	0		0	0	
ITX	167	SchM-213- Rate Refund Reserve	CLAMREV		0	0		0	0		0	0	
ITX	168	SchM-217- Reg Asse - Texas Surcharge (DTL)	NETPLT		0	0		0	0		0	0	
ITX	169	SchM-226- Performance Recognition Award	SALWAGES		89	1,209		22	143		54	118	
ITX	170	SchM-126- Book Unamortized Cost of Reacquired Debt	TOPLT		3,139	40,957		514	5,454		1,665	1,295	
ITX	171	Total Sched M: Non-Plant Temporary			135,484	1,803,718		22,032	256,704		71,955	22,142	
ITX	172												
ITX	173	Sched M: Plant Permanent											
ITX	174	303003-Ing Misc Computr Softwar	SALWAGXAG		19	252		5	30		11	25	
ITX	175	303004-Ing Misc Computr Softwar	SALWAGXAG		(399)	(5,388)		(97)	(637)		(240)	(524)	
ITX	176	303005-Ing Misc Computr Soft 15y	SALWAGXAG		482	6,519		118	771		290	634	
ITX	177	303014-Ing CRS Computr Softwar	CUST		0	0		0	0		0	0	
ITX	178	303010-Ing Misc Computr Softwar	SALWAGXAG		55	745		13	88		33	73	
ITX	179	TOTAL INTANGIBLE			157	2,128		38	252		95	207	
ITX	180												
ITX	181	STEAM PRODUCTION											
ITX	182	310001-Steam Prod Land Own in Fe	DPROD		0	0		0	0		0	0	
ITX	183	310002-Steam Prod Land Rights	DPROD		2	30		0	3		0	0	
ITX	184	310003-Steam Prod Water Rights	DPROD		0	6		0	0		0	0	
ITX	185	310004-Steam Prod Land Rights-NM	DPROD		0	2		0	0		0	0	
ITX	186	311000E-Steam Prod Str & Improv	DPROD		(274)	(3,552)		(25)	(296)		(21)	(24)	
ITX	187	312000E-Steam Prod Boiler Plant E	DPROD		3,677	50,261		352	4,194		292	336	
ITX	188	314000-Steam Prod Turbogen Unit	DPROD		1,804	23,385		164	1,951		136	156	
ITX	189	315000E-Steam Prod Acc Elec Eq	DPROD		271	3,519		25	294		20	24	
ITX	190	316000E-Steam Prod Misc Pwr Pht E	DPROD		106	1,378		10	115		8	9	
ITX	191	TOTAL STEAM PRODUCTION			5,788	75,029		525	6,260		436	502	
ITX	192												
ITX	193												
ITX	194												
ITX	195												

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
ITX	196	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED								
ITX	197	SCHEDULE M ITEMS CONTINUED								
ITX	198									
ITX	199	OTHER PRODUCTION								
ITX	200	340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0	0
ITX	201	341000E-Other Prod Str & Impr	DPROD	(1,163,706)	(214,395)	(127,645)	(35,084)	(160,665)	(22,970)	(242,009)
ITX	202	342000E-Other Prod Fuel Hldr	DPROD	(197)	(36)	(22)	(6)	(27)	(4)	(41)
ITX	203	343000-Other Prod Prime Mover	DPROD	(8,796)	(1,621)	(965)	(265)	(1,214)	(174)	(1,829)
ITX	204	344000E-Other Prod Generator	DPROD	26,461	4,875	2,902	798	3,653	522	5,503
ITX	205	344045-Other Prod Generator-Wind	WIND	(2,481,723)	(247,080)	(187,406)	(60,446)	(299,490)	(27,344)	(696,267)
ITX	206	345000E-Other Prod Access Elect Equip	DPROD	3,499	645	384	105	483	69	728
ITX	207	346000E-Other Prod Misc Pwr P	DPROD	372	69	41	11	51	7	77
ITX	208	TOTAL OTHER PRODUCTION		(3,624,090)	(457,544)	(312,710)	(94,887)	(457,208)	(49,892)	(933,839)
ITX	209									
ITX	210	TRANSMISSION								
ITX	211	105000-Held for Future Us	DTRAN	0	0	0	0	0	0	0
ITX	212	350001-TRAN Land Owned in Fe	DTRAN	(31)	(7)	(4)	(1)	(4)	(1)	(6)
ITX	213	350002E-Transmission Land Right	DTRAN	(16,557)	(3,585)	(2,029)	(535)	(2,390)	(383)	(2,984)
ITX	214	350002ERN-Transmission Land Right Radial NM	DTRANRADNET	(1,617)	(240)	(147)	(33)	(217)	(19)	(721)
ITX	215	352000-Transmission Str & Improv	DTRAN	(33,435)	(7,238)	(4,098)	(1,079)	(4,826)	(773)	(6,025)
ITX	216	352010-TRAN Str & Impr-Prod	DPRODITI	174	32	19	5	24	3	36
ITX	217	353000E-Transmission Station	DTRAN	(354,849)	(76,823)	(43,490)	(11,457)	(51,223)	(8,201)	(63,946)
ITX	218	353010-TRAN Station Equip Pro	DPRODITI	7,088	1,306	777	214	979	140	1,474
ITX	219	353045-TRAN Station Equip-Wind	WIND	(59,312)	(5,905)	(4,479)	(1,445)	(7,158)	(654)	(16,641)
ITX	220	354000E-TRAN Towers & Fixture	DTRAN	(568,602)	(123,099)	(69,687)	(18,358)	(82,079)	(13,142)	(102,465)
ITX	221	354000ERN-TRAN Towers & Fixture Radial NM	DTRANRADNET	(55,523)	(8,245)	(5,039)	(1,121)	(7,468)	(648)	(24,765)
ITX	222	355000E-TRAN Poles & Fixture	DTRAN	(326,522)	(70,690)	(40,018)	(10,542)	(47,134)	(7,547)	(58,841)
ITX	223	355000ERN-TRAN Poles & Fixtures Radial NM	DTRANRADNET	(31,884)	(4,735)	(2,884)	(643)	(4,288)	(372)	(14,221)
ITX	224	355010-TRAN Poles & Fixtures-Prod	DPRODITI	(34)	(6)	(4)	(1)	(5)	(1)	(7)
ITX	225	356000E-TRAN OH Conductor & D	DTRAN	(144,154)	(31,209)	(17,667)	(4,654)	(20,809)	(3,332)	(25,977)
ITX	226	356000ERN-TRAN OH Conductor& D Radial NM	DTRANRADNET	(14,076)	(2,090)	(1,278)	(284)	(1,893)	(164)	(6,278)
ITX	227	356010-TRAN OH Cond & Device-Prod	DPRODITI	(3)	(1)	(0)	(0)	(0)	(0)	(1)
ITX	228	357000E-TRAN Underground Cond	DTRAN	(76)	(17)	(9)	(2)	(11)	(2)	(14)
ITX	229	358000-TRAN UG Conductor & Devic	DTRAN	(137)	(30)	(17)	(4)	(20)	(3)	(25)
ITX	230	359000-Transmission Road & Trai	DTRAN	(145)	(31)	(18)	(5)	(21)	(3)	(26)
ITX	231	TOTAL TRANSMISSION		(1,599,695)	(332,613)	(190,081)	(49,945)	(228,545)	(35,100)	(321,432)
ITX	232									
ITX	233									
ITX	234									
ITX	235									
ITX	236									
ITX	237									
ITX	238									
ITX	239									
ITX	240									
ITX	241									
ITX	242									
ITX	243									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	LGS-T, 69 kV	(k)	LGS-T, 115 kV+	(l)	SMALL MUNICIPAL & SCHOOL SERVICE	(m)	LARGE MUNICIPAL & SCHOOL SERVICE	(n)	STREET LIGHTING SERVICE	(o)	AREA LIGHTING SERVICE	(p)
ITX	196	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED														
ITX	197	SCHEDULE M ITEMS CONTINUED														
ITX	198															
ITX	199	OTHER PRODUCTION														
ITX	200	340002-Other Prod Land Rights	DPROD	0	(23,594)	0	(305,857)	0	(2,142)	0	(25,520)	0	(1,779)	0	(2,046)	0
ITX	201	341000E-Other Prod Str & Impr	DPROD	(4)	(178)	(4)	(52)	(52)	(0)	(4)	(193)	(0)	(0)	(0)	(0)	(0)
ITX	202	342000E-Other Prod Fuel Hldr	DPROD	(51)	(569)	(51)	(133)	(133)	(16)	(580)	(45,637)	(40)	(40)	(15)	(47)	(15)
ITX	203	343000-Other Prod Prime Mover	DPROD	(55,147)	(98)	(55,147)	(847,392)	(847,392)	(4,423)	(4,423)	(5,157)	(5,157)	(5,157)	(5,933)	(5,933)	(5,933)
ITX	204	344000E-Other Prod Generator	WIND	71	8	71	920	920	6	6	77	5	5	6	6	6
ITX	205	344045-Other Prod Generator-Wind	DPROD	8	(78,309)	8	98	98	1	1	(70,689)	1	1	1	1	1
ITX	206	345000E-Other Prod Access Elect Equip	DPROD													
ITX	207	346000E-Other Prod Misc Pwr P														
ITX	208	TOTAL OTHER PRODUCTION														
ITX	209															
ITX	210	TRANSMISSION														
ITX	211	105000-Held for Future Use	DTRAN	0	(1)	0	(7)	0	0	0	(1)	0	0	0	0	0
ITX	212	350001-Trans Land Owned in Fe	DTRAN	(282)	(51)	(282)	(3,909)	(3,909)	(31)	(384)	(22)	(22)	(22)	(25)	(25)	(25)
ITX	213	350002E-Transmission Land Right	DTRANRADNET	(569)	(569)	(569)	(7,893)	(7,893)	(62)	(775)	(45)	(45)	(45)	(51)	(51)	(51)
ITX	214	350002ERN-Transmission Land Right Radial NM	DTRAN	4	(6,036)	4	46	46	0	4	0	0	0	0	0	0
ITX	215	352010-Trans Str & Impr-Prod	DPRODITI	144	(1,318)	144	(83,774)	(83,774)	(659)	(8,222)	(474)	(474)	(474)	(545)	(545)	(545)
ITX	216	353000E-Transmission Station	DTRAN	183	(9,672)	183	(20,252)	(20,252)	13	155	(1,091)	11	(123)	(142)	(142)	(142)
ITX	217	353010-Trans Station Equip-Prod	DPRODITI	(1,318)	(1,318)	(1,318)	(134,237)	(134,237)	(106)	(1,091)	(13,175)	(759)	(759)	(873)	(873)	(873)
ITX	218	353045-Trans Station Equip-Wind	DTRAN	(1,738)	(5,554)	(1,738)	(4,562)	(4,562)	(57)	(1,785)	(1,785)	(45)	(45)	(52)	(52)	(52)
ITX	219	354000E-Trans Towers & Fixture	DTRANRADNET	(998)	(998)	(998)	(77,086)	(77,086)	(606)	(7,566)	(436)	(436)	(436)	(501)	(501)	(501)
ITX	220	354000ERN-Trans Towers & Fixture Radial NM	DTRAN	(1)	(2,452)	(1)	(9)	(9)	(0)	(1)	(1)	(0)	(0)	(0)	(0)	(0)
ITX	221	355000E-Trans Poles & Fixture	DPRODITI	(441)	(441)	(441)	(34,032)	(34,032)	(268)	(3,340)	(192)	(192)	(192)	(221)	(221)	(221)
ITX	222	355000ERN-Trans Poles & Fixture Radial NM	DTRANRADNET	(0)	(0)	(0)	(1,157)	(1,157)	(14)	(452)	(11)	(11)	(11)	(13)	(13)	(13)
ITX	223	355000E-Trans Poles & Fixture	DTRAN	(18)	(18)	(18)	(1)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
ITX	224	355010-Trans Poles & Fixture-Prod	DTRAN	(2)	(32)	(2)	(32)	(32)	(0)	(3)	(0)	(0)	(0)	(0)	(0)	(0)
ITX	225	356000E-Trans OH Conductor & D	DTRAN	(2)	(28,970)	(2)	(367,849)	(367,849)	(0)	(3)	(37,717)	(0)	(0)	(0)	(0)	(0)
ITX	226	356000ERN-Trans OH Conductor & D Radial NM	DTRANRADNET													
ITX	227	356010-Trans OH Cond & Device-Prod	DPRODITI													
ITX	228	357000E-Trans Underground Cond	DTRAN													
ITX	229	358000-Trans UG Conductor & Devic	DTRAN													
ITX	230	359000-Transmission Road & Trai	DTRAN													
ITX	231	TOTAL TRANSMISSION														
ITX	232															
ITX	233															
ITX	234															
ITX	235															
ITX	236															
ITX	237															
ITX	238															
ITX	239															
ITX	240															
ITX	241															
ITX	242															
ITX	243															

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL WITH SPACE HEATING			SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
					RESIDENTIAL SERVICE	SERVICE	SERVICE				
DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED											
SCHEDULE M ITEMS CONTINUED											
ITX	244										
ITX	245										
ITX	246										
ITX	247	DISTRIBUTION									
ITX	248	360004-Dist Land Rights-NM									
ITX	249	361000E-Str & Improv									
ITX	250	362000E-Other Eq									
ITX	251	364000-Dist Poles, Towers & Fict									
ITX	252	365000-Dist OH Conductor & Devic									
ITX	253	366000E-Dist Underground Cond									
ITX	254	367000E-Dist UG Conductor & D									
ITX	255	368000E-Dist Line Transformer									
ITX	256	369000E-Distribution Services									
ITX	257	369010-Distribution Services O									
ITX	258	369020-Distribution Services U									
ITX	259	370000E-Distribution Meter									
ITX	260	371000E-Dist Inst on Cust Premis									
ITX	261	373000-Dist Street Light & Sg Sy									
ITX	262	TOTAL DISTRIBUTION									
ITX	263										
ITX	264	GENERAL									
ITX	265	389001-General Land Owned in Fe									
ITX	266	389002-General Land Rights									
ITX	267	390000-Genl Structures & Improv									
ITX	268	390007-Genl Str & Imp Lease Bld									
ITX	269	391000-General Office Furn & E									
ITX	270	391004-General Info Sys Computer									
ITX	271	391005-Genl Off Eq-Comp 3 Yr Life									
ITX	272	392000-General Transportation E									
ITX	273	392010-General Transp Eq Grp									
ITX	274	392020-General Transp Eq Grp 2									
ITX	275	392030-General Transp Eq Trailer									
ITX	276	392040-General Transp Eq Grp 4									
ITX	277	393000-General Stores Equipmen									
ITX	278	394000-General Tools & Shop Equi									
ITX	279	395000-General Laboratory Equi									
ITX	280	396000-General Power Operated E									
ITX	281	397000-General Communication E									
ITX	282	397010-General Comm Eq Two Wa									
ITX	283	397020-General Comm Eq AE									
ITX	284	397030-General Comm Eq EM									
ITX	285	398000-General Miscellaneous E									
ITX	286	TOTAL GENERAL									
ITX	287										
ITX	288	Total Sched M: Plant Permanent									
ITX	289										
ITX	290										

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SCH LINE ID NO.	DESCRIPTION	ALLOCATION BASIS	(b)	LGS-T, 69 kV	(j)	LGS-T, 115 kV+	(k)	SMALL SCHOOL SERVICE	(l)	MUNICIPAL & SCHOOL SERVICE	(m)	STREET LIGHTING SERVICE	(n)	AREA LIGHTING SERVICE	(o)	(p)
ITX	244	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED														
ITX	245	SCHEDULE M ITEMS CONTINUED														
ITX	246															
ITX	247	DISTRIBUTION														
ITX	248	360004-Dist Land Rights-NM	DDISPSUB	0	0	0	0	0	(41)	1	(564)	0	(63)	0	(73)	
ITX	249	361000E-Str & Improv	DDISPSUB	0	0	0	0	0	(487)	(6,691)	(751)	(62)	(69)	(864)		
ITX	250	362000E-Other Eq	DDISPSUB	0	0	0	0	0	(40)	(549)	(612)	2	34	200		
ITX	251	364000-Dist Poles, Towers & Fixt	PLT_364	0	0	0	0	0	(45)	(612)	18	2	2	40		
ITX	252	365000-Dist OH Conductor & Devic	PLT_365	0	0	0	0	0	1	306	1,547	0	0	0		
ITX	253	366000E-Dist Underground Cond	PLT_366	0	0	0	0	0	22	113	(0)	0	0	0		
ITX	254	367000E-Dist UG Conductor & D	PLT_367	0	0	0	0	0	113	(0)	0	0	0	0		
ITX	255	368000E-Dist Line Transformer	DDISLT	0	0	0	0	0	19	23	12	0	0	0		
ITX	256	369000E-Distribution Services	CSERVICE	0	0	0	0	0	10	12	32	0	0	0		
ITX	257	369010-Distribution Services O	CSERVICE	0	0	0	0	0	13	0	0	0	0	0		
ITX	258	369020-Distribution Services U	CSERVICE	0	0	0	0	0	0	0	0	0	0	0		
ITX	259	370000E-Distribution Meter	CMETERS	4	4	21	21	0	0	0	0	0	0	(7)		
ITX	260	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	0	0	0	0	0	0		
ITX	261	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	0	0	0	0	11,387	10,653	0	(853)	
ITX	262	TOTAL DISTRIBUTION		4	4	21	21	(435)	(6,477)							
ITX	263															
ITX	264	GENERAL														
ITX	265	389001-General Land Owned in Fe	SALWACXAG	(0)	(0)	(0)	(0)	0	0	0	0	0	0	0		
ITX	266	389002-General Land Rights	SALWACXAG	0	0	0	0	0	0	0	0	0	0	0		
ITX	267	390000-Genl Structures & Improv	SALWACXAG	(784)	10	(10,604)	(1,254)	(192)	2	16	(472)	6	4	(1,032)		
ITX	268	390007-Genl Str & Imp Lease Bld	SALWACXAG	163	7	136	11	40	2	261	98	215	0	9		
ITX	269	391000-General Office Furn & E	SALWACXAG	0	0	0	0	0	0	0	0	0	0	0		
ITX	270	391004-General Info Sys Computer	SALWACXAG	0	0	0	0	0	0	0	0	0	0	0		
ITX	271	391005-Genl Off Eq-Comp 3 Yr Life	SALWACXAG	0	0	0	0	0	0	0	0	0	0	0		
ITX	272	392000-General Transportation E	SALWACXAG	0	0	0	0	0	0	0	0	0	0	0		
ITX	273	392010-General Transp Eq Grp	SALWACXAG	1	1	16	2	0	0	0	0	1	2	0		
ITX	274	392020-General Transp Eq Grp 2	SALWACXAG	0	0	3	0	0	0	0	0	0	0	0		
ITX	275	392030-General Transp Eq Trailer	SALWACXAG	2	2	21	3	0	0	0	0	1	2	0		
ITX	276	392040-General Transp Eq Grp 4	SALWACXAG	(1)	(1)	(19)	(2)	(0)	(0)	(2)	(1)	(1)	(2)	(2)		
ITX	277	393000-General Stores Equipmen	SALWACXAG	(136)	(36)	(1,845)	(218)	(33)	(9)	(57)	(82)	(22)	(47)	(179)		
ITX	278	394000-General Tools & Shop Equi	SALWACXAG	0	0	(485)	1	0	0	0	0	0	0	1		
ITX	279	395000-General Laboratory Equi	SALWACXAG	(203)	(111)	(2,750)	(325)	(50)	(27)	(177)	(123)	(67)	(268)	(146)		
ITX	280	396000-General Power Operated E	SALWACXAG	(111)	(0)	(1,500)	(177)	(0)	(0)	(0)	(0)	(0)	(0)	(0)		
ITX	281	397000-General Communication E	SALWACXAG	(68)	(9)	(917)	(108)	(17)	(2)	(14)	(702)	(12)	(12)	(89)		
ITX	282	397010-General Comm Eq Two Wa	SALWACXAG	(165)	(1,165)	(15,754)	(1,863)	(285)	(9,560)	(110,235)	1,455	(12,061)	(1,533)	(12,061)		
ITX	283	397020-General Comm Eq AE														
ITX	284	397030-General Comm Eq EM														
ITX	285	398000-General Miscellaneous E														
ITX	286	TOTAL GENERAL														
ITX	287															
ITX	288	Total Sched M: Plant Permanent														
ITX	289															
ITX	290															

Southwestern Public Service Company
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For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	RESIDENTIAL WITH SPACE HEATING SERVICE					SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE		
				TOTAL NEW MEXICO	RESIDENTIAL SERVICE	(e)	SMALL GENERAL SERVICE	(g)					
(b)													
(c)													
(d)													
(e)													
(f)													
(g)													
(h)													
(i)													
(j)													
ITX	291	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED											
ITX	292	SCHEDULE M ITEMS CONTINUED											
ITX	293												
ITX	294	Sched M: Non-Plant Permanent											
ITX	295	SchM-124 - Meals and Entertainment											
ITX	296	SchM-200 - Depletion on Royalty Income											
ITX	297	SchM-P - Schedule M - Plant Related Return-to-Accrual											
ITX	298	Total Sched M: Non-Plant Permanent											
ITX	299												
ITX	300	NOL Carryforward											
ITX	301												
ITX	302	SUBTOTAL SCHEDULE M ITEMS											
ITX	303												
ITX	304	TAXABLE INCOME											
ITX	305	State Income Tax @ 1.41%											
ITX	306	Federal Income Tax @ 21%											
ITX	307	Impact of Production Tax Deduction											
ITX	308	Total Current Federal Income Tax Expense											
ITX	309												
ITX	310	DEFERRED INCOME TAX EXPENSE											
ITX	311	Deferred Income Tax: Plant Related											
ITX	312	303003-Ing Misc Computur Software											
ITX	313	303004-Ing Misc Computur Software											
ITX	314	303005-Ing Misc Computur Soft 15y											
ITX	315	303014-Ing CRS Computur Software											
ITX	316	303010-Ing Misc Computur Software											
ITX	317	TOTAL INTANGIBLE											
ITX	318												
ITX	319	310001-Steam Prod Land Own in Fe											
ITX	320	310002-Steam Prod Land Rights											
ITX	321	310003-Steam Prod Water Rights											
ITX	322	310004-Steam Prod Land Rights-NM											
ITX	323	311000E-Steam Prod Sir & Improv											
ITX	324	312000E-Steam Prod Boiler Plant E											
ITX	325	314000E-Steam Prod Turbogen Unit											
ITX	326	315000E-Steam Prod Acc Elec Eq											
ITX	327	316000E-Steam Prod Misc Pwr Plt E											
ITX	328	TOTAL STEAM PRODUCTION											
ITX	329												
ITX	330	340001-Other Prod Land Own in Fee											
ITX	331	340002-Other Prod Land Rights											
ITX	332	341000E-Other Prod Sir & Impr											
ITX	333	342000E-Other Prod Fuel Hldr											
ITX	334	343000-Other Prod Prime Mover											
ITX	335	344000E-Other Prod Generator											
ITX	336	344005-Other Prod Generator-Wind											
ITX	337	345000E-Other Prod Access Elect Equip											
ITX	338	346000E-Other Prod Misc Pwr P											
ITX	339	TOTAL OTHER PRODUCTION											
ITX	340												

Southwestern Public Service Company
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For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
ITX	291	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED																	
ITX	292	SCHEDULE M ITEMS CONTINUED																	
ITX	293																		
ITX	294	Sched M: Non-Plant Permanent																	
ITX	295	SchM-124 - Meals and Entertainment																	
ITX	296	SchM-200 - Depletion on Royalty Income																	
ITX	297	SchM-P - Schedule M - Plant Related Return-to-Accrual																	
ITX	298	Total Sched M: Non-Plant Permanent																	
ITX	299																		
ITX	300	NOL Carryforward																	
ITX	301																		
ITX	302	SUBTOTAL SCHEDULE M ITEMS																	
ITX	303																		
ITX	304	TAXABLE INCOME																	
ITX	305	State Income Tax @ 1.41%																	
ITX	306	Federal Income Tax @ 21%																	
ITX	307	Impact of Production Tax Deduction																	
ITX	308	Total Current Federal Income Tax Expense																	
ITX	309																		
ITX	310	DEFERRED INCOME TAX EXPENSE																	
ITX	311	Deferred Income Tax Plant Related																	
ITX	312	303003-Ing Misc Computr Softwar																	
ITX	313	303004-Ing Misc Computr Softwar																	
ITX	314	303005-Ing Misc Computr Soft 15y																	
ITX	315	303014-Ing CRS Computr Softwar																	
ITX	316	303010-Ing Misc Computr Softwar																	
ITX	317	TOTAL INTANGIBLE																	
ITX	318																		
ITX	319	310001-Stream Prod Land Own in Fe																	
ITX	320	310002-Stream Prod Land Rights																	
ITX	321	310003-Stream Prod Water Rights																	
ITX	322	310004-Stream Prod Land Rights-NM																	
ITX	323	311000E-Stream Prod Str & Improv																	
ITX	324	312000E-Stream Prod Boiler Plant E																	
ITX	325	314000-Stream Prod Turbogen Unit																	
ITX	326	315000E-Stream Prod Acc Elec Eq																	
ITX	327	316000E-Stream Prod Misc Pwr Ph E																	
ITX	328	TOTAL STEAM PRODUCTION																	
ITX	329																		
ITX	330	340001-Other Prod Land Own in Fee																	
ITX	331	340002-Other Prod Land Rights																	
ITX	332	341000E-Other Prod Str & Impr																	
ITX	333	342000E-Other Prod Fuel Hldr																	
ITX	334	343000-Other Prod Prime Mover																	
ITX	335	344000E-Other Prod Generator																	
ITX	336	344045-Other Prod Generator-Wind																	
ITX	337	345000E-Other Prod Access Elect Equip																	
ITX	338	346000E-Other Prod Misc Pwr P																	
ITX	339	TOTAL OTHER PRODUCTION																	
ITX	340																		

Southwestern Public Service Company

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New Mexico

For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS		TOTAL NEW MEXICO		RESIDENTIAL SERVICE		WITH SPACE HEATING SERVICE		SMALL GENERAL SERVICE		SECONDARY GENERAL SERVICE		IRRIGATION SERVICE		PRIMARY GENERAL SERVICE	
			(b)		(c)		(d)		(e)		(f)		(g)		(h)		(i)	
ITX	341	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED																
ITX	342	DEFERRED INCOME TAX EXPENSE CONTINUED																
ITX	343	TRANSMISSION																
ITX	344	105000-E-Held for Future Use																
ITX	345	350001-Trans Land Owned in Fee			224	0	0	0	27	0	0	0	0	0	0	0	0	0
ITX	346	350002E-Transmission Land Right			178,184	48	38,576	21,838	0	0	0	0	0	0	0	0	0	0
ITX	347	350002ERN-Transmission Land Right Radial NM			17,399	2,584	17,399	0	0	0	0	0	0	0	0	0	0	0
ITX	348	352000-Transmission Str & Improv			89,277	19,328	19,328	10,942	1,579	2,882	2,882	2,882	2,340	2,340	203	203	7,761	32,110
ITX	349	352010-Trans Str & Imp-Prod			(978)	(180)	(978)	(180)	(107)	(29)	(29)	(29)	(135)	(135)	(19)	(19)	(203)	16,088
ITX	350	353000E-Transmission Station			944,865	204,558	204,558	115,801	115,801	30,506	30,506	30,506	136,393	136,393	21,838	21,838	170,270	170,270
ITX	351	353010-Trans Station Equip-Prod			(39,807)	(8,618)	(8,618)	(4,879)	(4,879)	(1,285)	(1,285)	(1,285)	(5,746)	(5,746)	(920)	(920)	(7,174)	(7,174)
ITX	352	353045-Trans Station Equip-Wind			12,535	1,248	1,248	947	363	305	305	305	1,513	1,513	138	138	3,517	3,517
ITX	353	354000E-Trans Towers & Fixture			29,658	6,421	6,421	3,635	3,635	958	958	958	4,281	4,281	685	685	5,345	5,345
ITX	354	354000ERN-Trans Towers & Fixture Radial NM			2,896	430	430	263	263	58	58	58	390	390	34	34	1,292	1,292
ITX	355	355000E-Trans Poles & Fixture			471,196	102,011	102,011	57,749	57,749	15,213	15,213	15,213	68,018	68,018	10,891	10,891	84,912	84,912
ITX	356	355000ERN-Trans Poles & Fixtures Radial NM			46,011	6,833	6,833	4,176	4,176	929	929	929	6,188	6,188	537	537	20,522	20,522
ITX	357	355010-Trans Poles & Fixtures-Prod			1,152	212	212	126	126	35	35	35	159	159	23	23	240	240
ITX	358	356000E-Trans OH Conductor & D			183,784	39,788	39,788	22,524	22,524	5,934	5,934	5,934	26,530	26,530	4,248	4,248	33,119	33,119
ITX	359	356000ERN-Trans OH Conductor& D Radial NM			17,946	2,665	2,665	1,629	1,629	362	362	362	2,414	2,414	209	209	8,004	8,004
ITX	360	356010-Trans OH Cond & Device-Prod			112	21	21	12	12	3	3	3	15	15	2	2	23	23
ITX	361	357000E-Trans Underground Cond			117	25	25	14	14	4	4	4	17	17	3	3	21	21
ITX	362	358000-Trans UG Conductor & Devic			210	45	45	26	26	7	7	7	30	30	5	5	38	38
ITX	363	359000-Transmission Road & Trai			222	48	48	27	27	7	7	7	32	32	5	5	40	40
ITX	364	350045-Trans Land Fee-Wind			1	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	365	TOTAL TRANSMISSION			1,955,004	416,044	416,044	236,330	236,330	62,000	62,000	62,000	281,080	281,080	44,068	44,068	375,965	375,965
ITX	366	DISTRIBUTION																
ITX	367	360001E-Dist Land Owned in Fee			195	47	47	32	32	8	8	8	37	37	5	5	56	56
ITX	368	360001E-Dist Land Rights-NM			35,530	8,642	8,642	5,851	5,851	1,413	1,413	1,413	6,696	6,696	943	943	10,256	10,256
ITX	369	361000E-Str & Improv			54,980	13,373	13,373	9,054	9,054	2,186	2,186	2,186	10,362	10,362	1,459	1,459	15,870	15,870
ITX	370	362000E-Other Eq			412,889	100,427	100,427	67,991	67,991	16,416	16,416	16,416	77,816	77,816	10,961	10,961	113,185	113,185
ITX	371	364000-Dist Poles, Towers & Fixt			408,370	103,677	103,677	70,191	70,191	16,947	16,947	16,947	80,335	80,335	11,315	11,315	105,161	105,161
ITX	372	365000-Dist OH Conductor & Devic			389,349	98,848	98,848	66,922	66,922	16,158	16,158	16,158	76,593	76,593	10,788	10,788	100,263	100,263
ITX	373	366000E-Dist Underground Cond			6,285	1,589	1,589	1,076	1,076	260	260	260	1,232	1,232	173	173	1,637	1,637
ITX	374	367000E-Dist UG Conductor & D			21,376	5,406	5,406	3,660	3,660	884	884	884	4,189	4,189	590	590	5,566	5,566
ITX	375	368000E-Dist Line Transformer			(120,134)	(41,078)	(41,078)	(27,810)	(27,810)	(6,715)	(6,715)	(6,715)	(31,829)	(31,829)	(4,483)	(4,483)	0	0
ITX	376	369000E-Distribution Services			2,995	1,423	1,423	679	679	322	322	322	394	394	106	106	0	0
ITX	377	369001E-Distribution Services O			14,403	6,840	6,840	3,267	3,267	1,549	1,549	1,549	1,896	1,896	509	509	0	0
ITX	378	369020-Distribution Services U			14,218	6,753	6,753	3,225	3,225	1,529	1,529	1,529	1,872	1,872	503	503	0	0
ITX	379	370000E-Distribution Meter			12,076	4,203	4,203	2,009	2,009	1,199	1,199	1,199	1,212	1,212	145	145	2,706	2,706
ITX	380	371000E-Dist Inst on Cust Premis			868	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	381	373000-Dist Street Light & Sg Sy			(186,582)	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	382	TOTAL DISTRIBUTION			1,066,815	310,150	310,150	206,147	206,147	52,156	52,156	52,156	230,804	230,804	33,016	33,016	360,701	360,701
ITX	383																	
ITX	384																	
ITX	385																	
ITX	386																	
ITX	387																	
ITX	388																	

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	(k)	(l)	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)
		(a)	(b)				(i)	(m)	(n)	(o)	
ITX	341	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED									
ITX	342	DEFERRED INCOME TAX EXPENSE CONTINUED									
ITX	343	TRANSMISSION									
ITX	344	105000-Trans Land Owned in Fee		0	0	0	0	0	0	0	0
ITX	345	350001-Trans Land Owned in Fee		4	53	0	0	5	0	0	0
ITX	346	350002E-Transmission Land Right		3,031	42,066	0	331	4,129	238	274	274
ITX	347	350002ERN-Transmission Land Right Radial NM			1,430	18	18	559	14	16	16
ITX	348	352000-Transmission Str & Improv		1,519	21,077	166	166	2,069	119	137	137
ITX	349	352010-Trans Str & Imp-Prod		(20)	(257)	(2)	(2)	(21)	(1)	(2)	(2)
ITX	350	353000E-Transmission Station		16,072	223,066	1,753	1,753	21,894	1,261	1,451	1,451
ITX	351	353010-Trans Station Equip Pro		(677)	(9,398)	(74)	(74)	(922)	(53)	(61)	(61)
ITX	352	353045-Trans Station Equip-Wind		279	4,280	22	22	231	26	30	30
ITX	353	354000E-Trans Towers & Fixture		504	7,002	55	55	687	40	46	46
ITX	354	354000ERN-Trans Towers & Fixture Radial NM		91	238	3	3	93	2	3	3
ITX	355	355000E-Trans Poles & Fixture		8,015	111,241	874	874	10,918	629	723	723
ITX	356	355000ERN-Trans Poles & Fixture Radial NM		1,440	3,781	47	47	1,479	37	43	43
ITX	357	355010-Trans Poles & Fixtures-Prod		23	303	2	2	25	2	2	2
ITX	358	356000E-Trans OH Conductor & D		3,126	43,388	341	341	4,258	245	282	282
ITX	359	356000ERN-Trans OH Conductor & D Radial NM		562	1,475	18	18	577	14	17	17
ITX	360	356010-Trans OH Cond & Device-Prod		2	29	0	0	2	0	0	0
ITX	361	357000E-Trans Underground Cond		2	28	0	0	3	0	0	0
ITX	362	358000-Trans UG Conductor & Devic		4	49	0	0	5	0	0	0
ITX	363	359000-Transmission Road & Trai		4	52	0	0	5	0	0	0
ITX	364	350045-Trans Land Fee-Wind		0	0	0	0	0	0	0	0
ITX	365	TOTAL TRANSMISSION		34,525	449,904	3,557	3,557	45,995	2,574	2,961	2,961
ITX	366										
ITX	367	DISTRIBUTION									
ITX	368	360001E-Dist Land Owned in Fee		0	0	1	1	7	1	1	1
ITX	369	360004-Dist Land Rights-NM		0	0	96	96	1,316	148	170	170
ITX	370	361000E-Str & Improv		0	0	148	148	2,036	229	263	263
ITX	371	362000E-Other Eq		0	0	1,113	1,113	15,289	1,716	1,975	1,975
ITX	372	364000-Dist Poles, Towers & Fixt		0	0	1,149	1,149	15,784	1,772	2,039	2,039
ITX	373	365000-Dist OH Conductor & Devic		0	0	1,095	1,095	15,049	1,689	1,944	1,944
ITX	374	366000E-Dist Underground Cond		0	0	18	18	242	27	31	31
ITX	375	367000E-Dist UG Conductor & D		0	0	60	60	823	92	106	106
ITX	376	368000E-Dist Line Transformer		0	0	(455)	(455)	(6,254)	(702)	(808)	(808)
ITX	377	369000E-Distribution Services		0	0	32	32	39	0	0	0
ITX	378	369010-Distribution Services O		0	0	153	153	187	0	0	0
ITX	379	369020-Distribution Services U		0	0	151	151	185	0	0	0
ITX	380	370000E-Distribution Meter		31	179	113	113	278	0	0	0
ITX	381	371000E-Dist Inst on Cust Premis		0	0	0	0	0	0	868	868
ITX	382	373000-Dist Street Light & Sg Sy		0	0	0	0	0	(186,582)	0	0
ITX	383	TOTAL DISTRIBUTION		31	179	3,672	3,672	44,982	(181,610)	6,588	6,588
ITX	384										
ITX	385										
ITX	386										
ITX	387										
ITX	388										

Southwestern Public Service Company

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For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
ITX	389	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED								
ITX	390	DEFERRED INCOME TAX EXPENSE CONTINUED								
ITX	391									
ITX	392	105000-Held for Future Use								
ITX	393	389001-General Land Owned in Fe		29	7	0	0	0	0	0
ITX	394	389002-General Land Rights		(86)	(20)	4	1	4	1	6
ITX	395	390000-Genl Structures & Improv		(10,950)	(2,905)	(11)	(4)	(11)	(2)	(17)
ITX	396	390007-Genl Str & Imp Lease Bld		(9,282)	(2,124)	(1,452)	(469)	(1,405)	(196)	(2,197)
ITX	397	390050-Genl Str & Imp-Call Center				(1,231)	(398)	(1,191)	(1862)	
ITX	398	391000-General Office Furn & E		13,566	3,104	1,799	0	0	0	0
ITX	399	391004-General Info Sys Computer		(369,687)	(84,583)	(49,015)	582	1,741	243	2,722
ITX	400	391005-Genl Off Eq-Comp 3 Yr Life		(0)	(0)	(0)	(15,849)	(47,431)	(6,613)	(74,174)
ITX	401	391050-Genl Off Furn & Eq-Call Center					(0)	(0)	(0)	(0)
ITX	402	392000-General Transportation E		0	0	0	0	0	0	0
ITX	403	392010-General Transp Eq Grp		(10,956)	(2,907)	(1,453)	(470)	(1,406)	(196)	(2,198)
ITX	404	392020-General Transp Eq Grp 2		(140,455)	(32,135)	(18,622)	(6,021)	(18,021)	(2,512)	(28,181)
ITX	405	392030-General Transp Eq Trailer		(26,931)	(6,162)	(3,571)	(1,155)	(3,455)	(482)	(5,403)
ITX	406	392040-General Transp Eq Grp 4		(183,239)	(41,924)	(24,295)	(7,856)	(23,510)	(3,278)	(36,765)
ITX	407	393000-General Stores Equipmen		36	8	5	2	5	1	7
ITX	408	394000-General Tools & Shop Equi		(8,213)	(1,879)	(1,089)	(352)	(1,054)	(147)	(1,648)
ITX	409	394050-Genl Tool, Shop & Eq-Call Center		0	0	0	0	0	0	0
ITX	410	395000-General Laboratory Equi		932	213	124	40	120	17	187
ITX	411	395050-Genl Lab Equipment-Call Center					0	0	0	0
ITX	412	396000-General Power Operated E		(47,473)	(10,862)	(6,294)	(2,035)	(6,091)	(849)	(9,525)
ITX	413	397000-General Communication E		5,559	1,272	737	238	713	99	1,115
ITX	414	397010-General Comm Eq Two Wa		3,366	770	446	144	432	60	675
ITX	415	397020-General Comm Eq AE		4	1	0	0	0	0	1
ITX	416	397030-General Comm Eq EM		1,659	379	220	71	213	30	333
ITX	417	397050-Genl Comm Equipment-Call Center		0	0	0	0	0	0	0
ITX	418	398000-General Miscellaneous E		235	54	31	10	30	4	47
ITX	419									
ITX	420	398050-Genl Misc. Equipment-Call Center		0	0	0	0	0	0	0
ITX	421	TOTAL GENERAL		(781,886)	(178,892)	(103,666)	(33,520)	(100,317)	(13,986)	(156,877)
ITX	422									
ITX	423	Total Deferred Income Tax Plant Related		5,014,097	655,994	478,050	131,564	721,996	79,848	1,485,133
ITX	424									
ITX	425	Deferred Income Tax Non-Plant								
ITX	426	SchM-102 - Fuel Tax Credit - Inc Addback		(26)	(3)	(2)	(1)	(3)	(0)	(7)
ITX	427	SchM-103 - Environmental Remediation		1,398	229	142	40	187	25	315
ITX	428	SchM-107 - Pension Expense		(868,645)	(198,742)	(115,169)	(37,240)	(111,449)	(15,537)	(174,284)
ITX	429	SchM-108 - Accrued Vacation Paid		11,820	2,704	1,567	507	1,517	211	2,372
ITX	430	SchM-109 - Employee Incentive		26,605	6,087	3,527	1,141	3,413	476	5,338
ITX	431	SchM-111 - Post Employment Benefits - FAS 106(Short Term)		144,752	33,119	19,192	6,206	18,572	2,589	29,043
ITX	432	SchM-112 - Post Employment Benefits FAS 112		15,701	3,592	2,082	673	2,014	281	3,150
ITX	433	SchM-113 - Retiree Medical - FAS 106		0	0	0	0	0	0	0
ITX	434	SchM-116 - Bad Debt		68,913	40,365	24,896	291	1,192	119	2,049
ITX	435	SchM-118 - Inventory Reserve		6,267	1,321	801	224	933	134	1,304
ITX		TOTPLT								

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	LGS-T, 69 kV	(k)	LGS-T, 115 kV+	(l)	SMALL MUNICIPAL & SCHOOL SERVICE	(m)	LARGE MUNICIPAL & SCHOOL SERVICE	(n)	STREET LIGHTING SERVICE	(o)	AREA LIGHTING SERVICE	(p)
ITX	389	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED														
ITX	390	DEFERRED INCOME TAX EXPENSE CONTINUED														
ITX	391															
ITX	392	105000-General Land Owned in Fe	SALWAGXAG		0	0	0	0	0	0	0	0	0	0	0	0
ITX	393	389001-General Land Rights	SALWAGXAG		0	5	5	0	1	1	0	0	0	0	1	1
ITX	394	389002-General Land Rights	SALWAGXAG		(1)	(16)	(16)	(0)	(2)	(2)	(1)	(1)	(1)	(2)	(2)	(2)
ITX	395	390000-General Structures & Improv	SALWAGXAG		(149)	(2,016)	(2,016)	(36)	(238)	(238)	(90)	(90)	(90)	(196)	(196)	(196)
ITX	396	390007-General Str & Imp Lease Bld	SALWAGXAG		(126)	(1,709)	(1,709)	(31)	(202)	(202)	(76)	(76)	(76)	(166)	(166)	(166)
ITX	397	390050-General Str & Imp-Call Center	CUST		0	0	0	0	0	0	0	0	0	0	0	0
ITX	398	391000-General Office Furn & E	SALWAGXAG		185	2,497	2,497	45	295	295	111	111	111	243	243	243
ITX	399	391004-General Info Sys Computer	SALWAGXAG		(5,034)	(68,057)	(68,057)	(1,230)	(8,050)	(8,050)	(3,032)	(3,032)	(3,032)	(6,621)	(6,621)	(6,621)
ITX	400	391005-General Off Eq-Comp 3 Yr Life	SALWAGXAG		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
ITX	401	391050-General Off Furn & Eq-Call Center	CUST		0	0	0	0	0	0	0	0	0	0	0	0
ITX	402	392000-General Transportation E	SALWAGXAG		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
ITX	403	392010-General Transp Eq Grp	SALWAGXAG		(149)	(2,017)	(2,017)	(36)	(239)	(239)	(90)	(90)	(90)	(196)	(196)	(196)
ITX	404	392020-General Transp Eq Grp 2	SALWAGXAG		(1,912)	(25,857)	(25,857)	(467)	(3,058)	(3,058)	(1,152)	(1,152)	(1,152)	(2,515)	(2,515)	(2,515)
ITX	405	392030-General Transp Eq Trailer	SALWAGXAG		(367)	(4,958)	(4,958)	(90)	(586)	(586)	(221)	(221)	(221)	(482)	(482)	(482)
ITX	406	392040-General Transp Eq Grp 4	SALWAGXAG		(2,495)	(33,733)	(33,733)	(610)	(3,990)	(3,990)	(1,503)	(1,503)	(1,503)	(3,282)	(3,282)	(3,282)
ITX	407	393000-General Stores Equipment	SALWAGXAG		0	7	7	0	1	1	0	0	0	1	1	1
ITX	408	394000-General Tools & Shop Equi	SALWAGXAG		(112)	(1,512)	(1,512)	(27)	(179)	(179)	(67)	(67)	(67)	(147)	(147)	(147)
ITX	409	394050-General Tool, Shop & Eq-Call Center	CUST		0	0	0	0	0	0	0	0	0	0	0	0
ITX	410	395000-General Laboratory Equi	SALWAGXAG		13	172	172	3	20	20	8	8	8	17	17	17
ITX	411	395050-General Lab Equipment-Call Center	CUST		0	0	0	0	0	0	0	0	0	0	0	0
ITX	412	396000-General Power Operated E	SALWAGXAG		(646)	(8,739)	(8,739)	(158)	(1,034)	(1,034)	(389)	(389)	(389)	(850)	(850)	(850)
ITX	413	397000-General Communication E	SALWAGXAG		76	1,023	1,023	18	121	121	46	46	46	100	100	100
ITX	414	397010-General Comm Eq Two Wa	SALWAGXAG		46	620	620	11	73	73	28	28	28	60	60	60
ITX	415	397020-General Comm Eq AE	SALWAGXAG		0	1	1	0	0	0	0	0	0	0	0	0
ITX	416	397030-General Comm Eq EM	SALWAGXAG		23	305	305	6	36	36	14	14	14	30	30	30
ITX	417	397050-General Comm Equipment-Call Center	CUST		0	0	0	0	0	0	0	0	0	0	0	0
ITX	418	398000-General Miscellaneous E	SALWAGXAG		3	43	43	1	5	5	2	2	2	4	4	4
ITX	419															
ITX	420	398050-General Misc. Equipment-Call Center	CUST		0	0	0	0	0	0	0	0	0	0	0	0
ITX	421	TOTAL GENERAL			(10,646)	(143,940)	(143,940)	(2,601)	(17,026)	(17,026)	(6,412)	(6,412)	(6,412)	(14,003)	(14,003)	(14,003)
ITX	422															
ITX	423	Total Deferred Income Tax Plant Related			92,444	1,429,241	1,429,241	8,678	119,019	119,019	(182,367)	(182,367)	(182,367)	(5,503)	(5,503)	(5,503)
ITX	424															
ITX	425	Deferred Income Tax Non-Plant														
ITX	426	SchM-102 - Fuel Tax Credit - Inc Addback	ENERGY1	(1)	29	(9)	(9)	3	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
ITX	427	SchM-103 - Environmental Remediation	PRODPLT	29	384	384	3	29	29	29	2	2	2	3	3	3
ITX	428	SchM-107 - Pension Expense	SALWAGES	(11,828)	(159,912)	(159,912)	(2,889)	(18,915)	(18,915)	(7,123)	(7,123)	(7,123)	(15,557)	(15,557)	(15,557)	(15,557)
ITX	429	SchM-108 - Accrued Vacation Paid	SALWAGES	362	2,176	2,176	39	257	257	97	97	97	212	212	212	212
ITX	430	SchM-109 - Employee Incentive	SALWAGES	362	4,898	4,898	88	579	579	218	218	218	476	476	476	476
ITX	431	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	1,971	26,648	26,648	481	3,152	3,152	1,187	1,187	1,187	2,592	2,592	2,592	2,592
ITX	432	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	214	2,890	2,890	52	342	342	129	129	129	281	281	281	281
ITX	433	SchM-113 - Retiree Medical - FAS 106	SALWAGES	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	434	SchM-116 - Bad Debt	OX_904	0	0	0	0	0	0	0	0	0	0	0	0	0
ITX	435	SchM-118 - Inventory Reserve	TOTPLT	92	1,197	1,197	15	159	159	49	49	49	38	38	38	38

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL WITH SPACE			SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
					RESIDENTIAL SERVICE	HEATING SERVICE					
DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED											
ITX	436	SchM-127 - Litigation Reserve	TOTPLT	(72,505)	(15,286)	(9,267)	(2,589)	(10,791)	(1,549)	(15,088)	
ITX	437	SchM-128 - Book Unamort. Cost Of Reactquired Debt	TOTPLT	0	0	0	0	0	0	0	
ITX	438	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
ITX	439	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(1,683)	(385)	(223)	(72)	(216)	(30)	(338)	
ITX	441	SchM-136 - Performance Share Plan	NETPLT	0	0	0	0	0	0	0	
ITX	442	SchM-137 - R&E Credit	NETPLT	(288,550)	(60,449)	(37,139)	(10,188)	(43,738)	(6,223)	(61,714)	
ITX	443	SchM-138 - Rate Case Expense	CLAMREV	(2,303,177)	(477,408)	(289,291)	(83,497)	(323,570)	(44,821)	(490,313)	
ITX	444	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	TOTPLT	(0)	(0)	(0)	(0)	(0)	(0)	(0)	
ITX	445	SchM-168 - Reg Asset-NOx	ENERGY1	(373)	(38)	(28)	(9)	(45)	(4)	(104)	
ITX	446	SchM-178 - Interest Income on Disputed Tax	NETPLT	0	0	0	0	0	0	0	
ITX	447	SchM-179 - DSM/CIP	DPROD	0	0	0	0	0	0	0	
ITX	448	SchM-186 - Deferred Fuel Costs	ENERGY1	0	0	0	0	0	0	0	
ITX	449	SchM-187 - Reg Asset/Liability Transmission Attachment O	DTRAN	0	0	0	0	0	0	0	
ITX	450	SchM-188 - Contributions Carryover	NETPLT	0	0	0	0	0	0	0	
ITX	451	SchM-192 - Texas Margin Tax	CLAMREV	(4,108)	(852)	(516)	(149)	(577)	(80)	(875)	
ITX	452	SchM-193 - Advertising	CUSTADVT	0	0	0	0	0	0	0	
ITX	453	SchM-195 - Renewable Energy Standard	DPROD	0	0	0	0	0	0	0	
ITX	454	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	NETPLT	0	0	0	0	0	0	0	
ITX	455	SchM-202 - Interest Expense - Deferred Fuel Revenue	NETPLT	0	0	0	0	0	0	0	
ITX	456	SchM-203 - Fed NOL Benefit	NETPLT	0	0	0	0	0	0	0	
ITX	457	SchM-205 - State Only NOL	NETPLT	0	0	0	0	0	0	0	
ITX	458	SchM-207 - Mark to Market Adjust	NETPLT	0	0	0	0	0	0	0	
ITX	459	SchM-213 - Rate Refund Reserve	CLAMREV	0	0	0	0	0	0	0	
ITX	460	SchM-217 - Reg Asset - Texas Surcharge (DTL)	NETPLT	0	0	0	0	0	0	0	
ITX	461	SchM-224 - Non Utility ADIT	NETPLT	0	0	0	0	0	0	0	
ITX	462	SchM-226 - Performance Recognition Award	SALWAGES	(1,174)	(269)	(156)	(50)	(151)	(21)	(235)	
ITX	463	SchM-257 - Texas R&E Credit	SALWAGES	(92,076)	(21,067)	(12,208)	(3,947)	(11,814)	(1,647)	(18,474)	
ITX	464	TXGMT-Texas Gross Margin Tax	CLAMREV	609,540	126,347	76,561	22,098	85,633	11,862	129,762	
ITX	465	SchM-NOL - NOL Excess ADIT	TOTPLT	269,831	56,889	34,486	9,637	40,161	5,766	56,150	
ITX	466	SchM-126 - Book Unamortized Cost of Reactquired Debt	TOTPLT	(201,962)	(42,580)	(25,812)	(7,213)	(30,060)	(4,316)	(42,027)	
ITX	467	Total Deferred Income Tax Non-Plant		(2,679,451)	(546,424)	(326,556)	(104,140)	(378,790)	(52,766)	(573,976)	
ITX	468	NOL Carryforward	TOTPLT	12,105,802	2,552,303	1,547,185	432,356	1,801,803	258,698	2,519,135	
ITX	470	TOTAL DEFERRED INCOME TAX EXPENSE		14,440,448	2,661,873	1,698,679	459,779	2,145,009	285,781	3,430,292	
ITX	471										
ITX	472										
ITX	473										
ITX	474	ITC Amortized	TOTPLT	(13,915)	(2,934)	(1,778)	(497)	(2,071)	(297)	(2,896)	
ITX	475	ITC Amortization									
ITX	476										
ITX	477	TOTAL STATE, FEDERAL & DEFERRED INCOME TAXES & ITC		3,199,282	(629,071)	(211,263)	143,759	1,384,225	(150,829)	3,663,684	
ITX	478										
ITX	479	41180-Operating Income - Gains from disposition of allowances	ENERGY1	0	0	0	0	0	0	0	
ITX	480										
ITX	481	GAIN ON SALE OF UTILITY PLANT		0	0	0	0	0	0	0	
ITX	482										
ITX	483										

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	(k)	(l)	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)
(a)											
DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED											
ITX	436	SchM-127 - Ligation Reserve	TOTPLT	(1,062)	(13,852)	(174)		(1,845)	(563)	(438)	
ITX	437	SchM-128 - Book Unamort. Cost Of Reactquired Debt	TOTPLT	0	0	0		0	0	0	
ITX	438	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	(0)	(0)	(0)		(0)	(0)	(0)	
ITX	439	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	(23)	(310)	(6)		(37)	(14)	(30)	
ITX	440	SchM-136 - Performance Share Plan	NETPLT	0	0	0		0	0	0	
ITX	441	SchM-137 - R&E Credit	NETPLT	(4,027)	(53,734)	(677)		(7,579)	(2,157)	(924)	
ITX	442	SchM-138 - Rate Case Expense	CLAMREV	(34,428)	(466,022)	(5,886)		(54,840)	(17,255)	(15,844)	
ITX	443	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	TOTPLT	(0)	(0)	(0)		(0)	(0)	(0)	
ITX	444	SchM-146 - State Tax Deduction Cash Vs Accrual - 190	ENERGY1	(8)	(127)	(1)		(7)	(1)	(1)	
ITX	445	SchM-168 - Reg Asset-NOx	NETPLT	0	0	0		0	0	0	
ITX	446	SchM-178 - Interest Income on Disputed Tax	NETPLT	0	0	0		0	0	0	
ITX	447	SchM-179 - DSM/CIP	DPROD	0	0	0		0	0	0	
ITX	448	SchM-186 - Deferred Fuel Costs	ENERGY1	0	0	0		0	0	0	
ITX	449	SchM-187 - Reg Asset/Liability Transmission Attachment O	DTRAN	0	0	0		0	0	0	
ITX	450	SchM-188 - Contributions Carryover	NETPLT	0	0	0		0	0	0	
ITX	451	SchM-192 - Texas Margin Tax	CLAMREV	(61)	(831)	(10)		(98)	(31)	(28)	
ITX	452	SchM-193 - Advertising	CUSTADVT	0	0	0		0	0	0	
ITX	453	SchM-195 - Renewable Energy Standard	DPROD	0	0	0		0	0	0	
ITX	454	SchM-201 - State Tax Deduction Cash vs Accrual - Fin 48	NETPLT	0	0	0		0	0	0	
ITX	455	SchM-202 - Interest Expense - Deferred Fuel Revenue	NETPLT	0	0	0		0	0	0	
ITX	456	SchM-203 - Fed NOL Benefit	NETPLT	0	0	0		0	0	0	
ITX	457	SchM-205 - State Only NOL	NETPLT	0	0	0		0	0	0	
ITX	458	SchM-207 - Mark to Market Adjust	NETPLT	0	0	0		0	0	0	
ITX	459	SchM-213 - Rate Refund Reserve	CLAMREV	0	0	0		0	0	0	
ITX	460	SchM-217 - Reg Asset - Texas Surcharge (DTL)	NETPLT	0	0	0		0	0	0	
ITX	461	SchM-224 - Non Utility ADIT	NETPLT	0	0	0		0	0	0	
ITX	462	SchM-226 - Performance Recognition Award	SALWAGES	(16)	(216)	(4)		(26)	(10)	(21)	
ITX	463	SchM-257 - Texas R&E Credit	SALWAGES	(1,254)	(16,951)	(306)		(2,005)	(755)	(1,649)	
ITX	464	TXGMT-Texas Gross Margin Tax	CLAMREV	9,112	123,334	1,558		14,514	4,567	4,193	
ITX	465	SchM-NOL - NOL Excess ADIT	TOTPLT	3,951	51,552	647		6,865	2,095	1,630	
ITX	466	SchM-126 - Book Unamortized Cost of Reactquired Debt	TOTPLT	(2,958)	(38,586)	(484)		(5,139)	(1,568)	(1,220)	
ITX	467	Total Deferred Income Tax Non-Plant		(39,774)	(537,460)	(7,554)		(64,592)	(21,133)	(26,288)	
ITX	468	NOL Carryforward	TOTPLT	177,281	2,312,861	29,032		308,009	94,006	73,133	
ITX	469			229,951	3,204,641	30,156		362,437	(109,494)	41,343	
ITX	470	TOTAL DEFERRED INCOME TAX EXPENSE									
ITX	471	ITC Amortized	TOTPLT	(204)	(2,658)	(33)		(354)	(108)	(84)	
ITX	472	ITC Amortization									
ITX	473										
ITX	474										
ITX	475										
ITX	476	TOTAL STATE, FEDERAL & DEFERRED INCOME TAXES & ITC									
ITX	477			(37,713)	(930,205)	(1,813)		37,804	(48,431)	(20,866)	
ITX	478										
ITX	479	41190-Operating Income - Gains from disposition of allowances	ENERGY1	0	0	0		0	0	0	
ITX	480										
ITX	481	GAIN ON SALE OF UTILITY PLANT									
ITX	482										
ITX	483										

Southwestern Public Service Company

Class Cost of Service Study

New Mexico

For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL			SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
					RESIDENTIAL SERVICE	WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE			
(a)										
(b)										
(c)										
(d)										
(e)										
(f)										
(g)										
(h)										
(i)										
ITX	484	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED								
ITX	485	TOTAL OPERATING DEDUCTIONS								
ITX	486									
ITX	487	PROPOSED FEDERAL INCOME TAX								
ITX	488	Rate Base times Pretax Claimed ROR								
ITX	489	Less: Synchronized Interest								
ITX	490	Plus: Schedule M Items								
ITX	491	Plus: State Income Tax @ 1.41%								
ITX	492	Taxable Income								
ITX	493	Federal Income Tax @ 21%								
ITX	494	Impact of Production Tax Deduction								
ITX	495	Total Current Federal Income Tax Expense								
ITX	496	Plus:								
ITX	497	Deferred Income Taxes								
ITX	498	ITC								
ITX	499	TOTAL STATE, FEDERAL & DEFERRED INCOME TAXES & ITC								
ITX	500									
ITX	501	Tax Gross-up Factor								
ITX	502	Total Income Tax Expense								
ITX	503	Gain on Sale of Utility Plant								
ITX	504									
ITX	505	TOTAL PROPOSED OPERATING DEDUCTIONS								
ITX	506									
ITX	507									
ITX	508									
ITX	509									
ITX	510									
ITX	511									
ITX	512	TAX RATES								
ITX	513	STATE TAX RATE								
ITX	514	FEDERAL TAX RATE - CURRENT								
ITX	515	TAX GROSS-UP FACTOR								
ITX	516	EFFECTIVE TAX RATE (constant)								
ITX	517	COMPOSITE COST OF DEBT								
ITX	518	EFFECTIVE TAX RATE								
ITX	519									
ITX	520									
ITX	521									
ITX	522									
ITX	523									
ITX	524									
ITX	525									
ITX	526									
ITX	527									
ITX	528									
ITX	529									

Southwestern Public Service Company
Class Cost of Service Study
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For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LGS-T, 69 kV (j)	LGS-T, 115 kV+ (k)	SMALL MUNICIPAL & SCHOOL SERVICE (l)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)
ITX	484	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED								
ITX	485	TOTAL OPERATING DEDUCTIONS		3,854,588	52,178,457	646,465	5,794,660	1,711,606	1,962,408	
ITX	486	PROPOSED FEDERAL INCOME TAX								
ITX	487	Rate Base times Pretax Claimed ROR		1,387,436	18,617,238	228,574	2,532,802	733,511	331,625	
ITX	488	Less: Synchronized Interest	7.68%	363,118	4,872,480	59,822	662,882	191,974	86,792	
ITX	489	Plus: Schedule M Items		(1,374,769)	(19,063,738)	(191,345)	(2,108,447)	166,014	(389,310)	
ITX	490	Plus: State Income Tax @ 1.41%	1.41%	(4,926)	(74,764)	(318)	(3,353)	9,945	(2,031)	
ITX	491	Taxable Income		(345,525)	(5,244,216)	(22,276)	(235,174)	697,606	(142,447)	
ITX	492	Federal Income Tax @ 21%		(72,560)	(1,101,285)	(4,678)	(49,387)	146,497	(29,914)	
ITX	493	Impact of Production Tax Deduction		0	0	0	0	0	0	
ITX	494	Total Current Federal Income Tax Expense		(72,560)	(1,101,285)	(4,678)	(49,387)	146,497	(29,914)	
ITX	496	Plus:								
ITX	497	Deferred Income Taxes		229,951	3,204,641	30,156	362,437	(109,494)	41,343	
ITX	498	ITC		(204)	(2,658)	(33)	(354)	(108)	(84)	
ITX	499	TOTAL STATE, FEDERAL & DEFERRED INCOME TAXES & ITC		152,261	2,025,934	25,127	309,344	46,840	9,314	
ITX	500	Tax Gross-up Factor								
ITX	501	Total Income Tax Expense		195,482	2,601,019	32,260	397,155	60,136	11,958	
ITX	502	Gain on Sale of Utility Plant		0	0	0	0	0	0	
ITX	503	TOTAL PROPOSED OPERATING DEDUCTIONS		4,087,783	55,709,681	680,538	6,154,012	1,820,173	1,995,232	
ITX	504									
ITX	505									
ITX	506									
ITX	507									
ITX	508									
ITX	509									
ITX	510									
ITX	511									
ITX	512									
ITX	513	TAX RATES								
ITX	514	STATE TAX RATE								
ITX	515	FEDERAL TAX RATE - CURRENT								
ITX	516	TAX GROSS-UP FACTOR								
ITX	517	EFFECTIVE TAX RATE (constant)								
ITX	518	COMPOSITE COST OF DEBT								
ITX	519	EFFECTIVE TAX RATE								
ITX	520									
ITX	521									
ITX	522									
ITX	523									
ITX	524									
ITX	525									
ITX	526									
ITX	527									
ITX	528									
ITX	529									

Southwestern Public Service Company
Class Cost of Service Study
New Mexico
For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
S&W	1	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR								
S&W	2									
S&W	3	COST OF SALES S&W EXPENSE								
S&W	4	50170-Sum Gen Fuel		0	0	0	0	0	0	0
S&W	5	TOTAL COST OF SALES		0	0	0	0	0	0	0
S&W	6									
S&W	7									
S&W	8	STEAM PRODUCTION S&W EXPENSE								
S&W	9	Steam Production Operation								
S&W	10	50000-Sum Prod Op & Supr		572,987	105,414	62,790	17,265	79,077	11,294	119,290
S&W	11	50170-Sum Gen Fuel		312,834	31,538	23,787	7,673	37,785	3,456	87,434
S&W	12	50180-Fuel Procurement-Labor		0	0	0	0	0	0	0
S&W	13	50200-Steam Expenses Major		1,824,902	336,210	200,171	55,018	251,952	36,021	379,515
S&W	14	50500-Sum Gen Elec Exp Major		1,719,350	316,764	188,593	51,836	237,379	33,937	357,564
S&W	15	50600-Misc Steam Pwr Exp		2,437,477	449,068	267,363	73,487	336,526	48,112	506,908
S&W	16	50700-Sum Pow Gen Rents		49,765	9,168	5,459	1,500	6,871	982	10,349
S&W	17	Total Steam Production Operation		6,917,316	1,248,163	748,162	206,779	949,589	133,801	1,461,060
S&W	18									
S&W	19	Steam Production Maintenance								
S&W	20	51000-Sum Maint Super&Eng		329,002	42,633	28,834	8,707	41,698	4,620	83,838
S&W	21	51100-Sum Maint of Structures		378,584	69,748	41,526	11,414	52,268	7,473	78,732
S&W	22	51200-Sum Maint of Boiler Plt		1,723,391	173,742	131,043	42,268	208,154	19,037	481,673
S&W	23	51300-Sum Maint of Elec Plant		1,398,689	141,008	106,353	34,304	168,936	15,450	390,922
S&W	24	51400-Sum Maint of Misc Sum Plt		1,960,643	361,219	215,060	59,111	270,692	38,700	407,744
S&W	25	Total Steam Production Maintenance		5,790,309	788,350	522,817	155,804	741,749	85,280	1,442,908
S&W	26	TOTAL STEAM PRODUCTION		12,707,625	2,036,513	1,270,979	362,583	1,691,338	219,081	2,903,968
S&W	27									
S&W	28	COMBUSTION TURBINE PRODUCTION S&W EXPENSE								
S&W	29	Combustion Turbine Production Operation								
S&W	30	54600-Oth Oper Super&Eng		9,568	1,760	1,049	288	1,321	189	1,992
S&W	31	54800-Oth Oper Gen Exp		50,999	9,396	5,594	1,538	7,041	1,007	10,606
S&W	32	54900-Oth Oper Misc Gen Exp		52,678	9,705	5,778	1,588	7,273	1,040	10,955
S&W	33	55000-Oth Oper Rents		3,947	727	433	119	545	78	821
S&W	34	Total Combustion Turbine Production Operation		117,193	21,589	12,854	3,533	16,180	2,313	24,374
S&W	35									
S&W	36	Combustion Turbine Production Maintenance								
S&W	37	55100-Oth Mice Supervision&Eng		33,453	4,335	2,932	885	4,240	470	8,525
S&W	38	55200-Oth Maint of Structures		32,184	5,929	3,530	970	4,443	635	6,693
S&W	39	55300-Oth Mtc of Gen & Ele Plant		191,250	35,235	20,978	5,766	26,405	3,775	39,773
S&W	40	55400-Oth Mtc Misc Gen Plt Mjr		48,261	8,891	5,294	1,455	6,663	953	10,037
S&W	41	Total Combustion Turbine Production Maintenance		305,148	54,391	32,734	9,077	41,751	5,833	65,028
S&W	42	TOTAL COMBUSTION TURBINE PRODUCTION		422,342	75,979	45,587	12,610	57,931	8,146	89,402
S&W	43									
S&W	44									
S&W	45									
S&W	46									

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LGS-T, 69 kV (j)	LGS-T, 115 kV+ (k)	SMALL MUNICIPAL & SCHOOL SERVICE (l)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)
S&W	1	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR								
S&W	2									
S&W	3	COST OF SALES S&W EXPENSE								
S&W	4	50170-Sum Gen Fuel	ENERGY1	0	0	0	0	0	0	0
S&W	5	TOTAL COST OF SALES		0	0	0	0	0	0	0
S&W	6									
S&W	7									
S&W	8	STEAM PRODUCTION S&W EXPENSE								
S&W	9	Steam Production Operation								
S&W	10	50000-Sum Prod Op & Supr	OX_PROD	11,621	150,738	1,055	12,559	877	1,009	
S&W	11	50170-Sum Gen Fuel	ENERGY1	6,918	106,504	558	5,788	648	745	
S&W	12	50180-Fuel Procurement-Labor	ENERGY1	0	0	0	0	0	0	
S&W	13	50200-Steam Expenses Major	DPROD	37,000	479,640	3,359	40,019	2,789	3,209	
S&W	14	50500-Sum Gen Elec Exp Major	DPROD	34,860	451,897	3,165	37,705	2,628	3,023	
S&W	15	50600-Misc Steam Pwr Exp	DPROD	49,420	640,643	4,487	53,453	3,725	4,286	
S&W	16	50700-Sum Pow Gen Rents	DPROD	1,009	13,080	92	1,091	76	88	
S&W	17	Total Steam Production Operation		140,829	1,842,501	12,715	150,616	10,743	12,359	
S&W	18									
S&W	19	Steam Production Maintenance								
S&W	20	51000-Sum Maint Super&Eng	MX_PROD	7,067	103,202	594	6,476	620	713	
S&W	21	51100-Sum Maint of Structures	DPROD	7,676	99,503	697	8,302	579	666	
S&W	22	51200-Sum Maint of Boiler Plt	ENERGY1	38,113	586,725	3,076	31,887	3,567	4,104	
S&W	23	51300-Sum Maint of Elec Plant	ENERGY1	30,932	476,181	2,497	25,880	2,895	3,331	
S&W	24	51400-Sum Maint of Misc Sum Plt	DPROD	39,752	515,316	3,609	42,996	2,997	3,447	
S&W	25	Total Steam Production Maintenance		123,540	1,780,927	10,472	115,542	10,658	12,261	
S&W	26	TOTAL STEAM PRODUCTION		264,369	3,623,428	23,187	266,158	21,400	24,619	
S&W	27									
S&W	28	COMBUSTION TURBINE PRODUCTION S&W EXPENSE								
S&W	29	Combustion Turbine Production Operation								
S&W	30	54600-Oth Oper Super&Eng	OX_PROD	194	2,517	18	210	15	17	
S&W	31	54800-Oth Oper Gen Exp	DPROD	1,034	13,404	94	1,118	78	90	
S&W	32	54900-Oth Oper Misc Gen Exp	DPROD	1,068	13,846	97	1,155	81	93	
S&W	33	55000-Oth Oper Rents	DPROD	80	1,037	7	87	6	7	
S&W	34	Total Combustion Turbine Production Operation		2,376	30,804	216	2,570	179	206	
S&W	35									
S&W	36	Combustion Turbine Production Maintenance								
S&W	37	55100-Oth Mice Supervision&Eng	MX_PROD	719	10,494	60	659	63	72	
S&W	38	55200-Oth Maint of Structures	DPROD	653	8,459	59	706	49	57	
S&W	39	55300-Oth Mtc of Gen & Ele Plant	DPROD	3,878	50,266	352	4,194	292	336	
S&W	40	55400-Oth Mtc Misc Gen Plt Mjr	DPROD	978	12,684	89	1,058	74	85	
S&W	41	Total Combustion Turbine Production Maintenance		6,227	81,903	560	6,617	478	550	
S&W	42	TOTAL COMBUSTION TURBINE PRODUCTION		8,603	112,708	776	9,187	657	756	
S&W	43									
S&W	44									
S&W	45									
S&W	46									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL			SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
					RESIDENTIAL SERVICE	WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
S&W	47	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR								
	48	SYSTEM CONTROL AND DISPATCH S&W EXPENSE								
	49	55600-Load Dispatch	OX_PROD	287,418	52,877	31,496	8,660	39,666	5,665	59,837
	50	55700-Purchased Power Other	MX_PROD	563,607	73,033	49,396	14,916	71,432	7,915	143,621
	51	TOTAL SYSTEM CONTROL AND DISPATCH		851,026	125,910	80,892	23,576	111,099	13,580	203,459
	52	TRANSMISSION SALARIES & WAGES EXPENSE								
	53	Operation								
	54	56000-Trans Oper Super & Eng	SALWAGTO	1,612,960	345,684	195,954	51,596	231,598	36,782	295,440
	55	56100-Load Disp-Reliability	DTRANILD	47,369	10,255	5,805	1,529	6,838	1,095	8,536
	56	56111-Load Disp-Reliability	DTRANILD	0	0	0	0	0	0	0
S&W	57	56111-Load Disp-Reliability	DTRANILD	448,492	97,096	54,967	14,480	64,741	10,366	80,821
	58	56120-Load Disp-Monitor/Operate	DTRAN	0	0	0	0	0	0	0
	59	56150-Rel/Plan/Standards Dev	DTRAN	0	0	0	0	0	0	0
	60	56160-Trans Service Studies	DTRAN	9,001	1,949	1,103	291	1,299	208	1,622
	61	56170-Gen Interconn Studies	DTRAN	0	0	0	0	0	0	0
	62	56200-Trans Oper Station Exp	PLT_353	317,881	67,711	38,389	10,126	45,310	7,229	56,942
	63	56300-Trans Oper OH Lines	OHTRAN	6,292	1,336	759	198	907	140	1,260
	64	56400-Trans Oper UG Lines	UGTRAN	0	0	0	0	0	0	0
	65	56600-Trans Oper Misc Exp	TRANPLT	279,149	59,183	33,620	8,828	40,027	6,239	53,695
	66	56700-Trans Rents	TRANPLT	11,597	2,459	1,397	367	1,663	259	2,231
S&W	67	Total Transmission Operations		2,732,740	585,672	331,993	87,416	392,382	62,318	500,546
	68	Maintenance								
	69	56800-Trans Mice Super & Eng	SALWAGTM	1,637	348	198	52	234	37	302
	70	57000-Trans Mnt of Station Equip	PLT_353	168,823	35,961	20,388	5,378	24,063	3,839	30,241
	71	57100-Trans Mnt of Overhead Lines	OHTRAN	55,138	11,708	6,649	1,738	7,945	1,223	11,038
	72	Total Transmission Maintenance		225,599	48,017	27,235	7,168	32,243	5,100	41,581
	73	TOTAL TRANSMISSION EXPENSE		2,958,339	633,689	359,228	94,584	424,624	67,418	542,127
	74	REGIONAL MARKET EXPENSE								
	75	57510-Operations Supervision	ENERGY1	41,018	4,135	3,119	1,006	4,954	453	11,464
	76	57520-DA & RT Mkt Admin	ENERGY1	87,948	8,866	6,687	2,157	10,623	971	24,581
S&W	77	57550-Auxiliary Serv Mkt Admin	ENERGY1	7,033	709	535	172	849	78	1,966
	78	57560-Mkt Monitoring/Compliance	ENERGY1	11,885	1,198	904	291	1,436	131	3,322
	79	57580-Regional Market Rents	ENERGY1	409	41	31	10	49	5	114
	80	TOTAL REGIONAL MARKET EXPENSE		148,293	14,950	11,276	3,637	17,911	1,638	41,447
	81	DISTRIBUTION SALARIES & WAGES EXPENSE								
	82	Distribution Operations:								
	83	58000-Dist Oper Sup & Eng	SALWAGDO	922,617	249,437	143,752	55,508	131,728	18,248	188,168
	84	58100-Dist Load Dispatching	DDISTLD	12,437	3,025	2,048	494	2,344	330	3,590
	85	58200-Dist Op Station Exp	PLT_362	300,247	73,029	49,442	11,937	56,587	7,970	86,670
	86	58300-Dist Oper Overhead Lines	OHDIST	159,621	40,525	27,436	6,624	31,401	4,423	41,105
S&W	87	58400-Dist Op UG Elec Lines	UGDIST	14,169	3,583	2,426	586	2,776	391	3,690
	88	58500-Dist Oper Streetlight	PLT_373	(4,848)	0	0	0	0	0	0
	89	58600-Dist Oper Meter Exp	CMETERS	1,173,806	408,536	195,310	116,575	117,779	14,110	263,044
	90	58700-Dist Oper Cust Install	PLT_371	312,792	0	0	0	0	0	0
	91	58800-Dist Oper Misc Exp	DISTPLT	1,521,739	414,844	267,107	73,753	287,399	41,804	313,680
	92	58900-Dist Rents	DISTPLT	17,351	4,730	3,046	841	3,277	477	3,577
	93	Total Distribution Operation		4,429,932	1,197,709	690,568	266,319	633,292	87,753	903,524
	94	S&W								
	95	S&W								
	96	S&W								

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
S&W	47	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR																	
S&W	48	SYSTEM CONTROL AND DISPATCH S&W EXPENSE																	
S&W	49	55600-Load Dispatch	OX_PROD																
S&W	50	55700-Purchased Power Other	MX_PROD																
S&W	51	TOTAL SYSTEM CONTROL AND DISPATCH																	
S&W	52																		
S&W	53	TRANSMISSION SALARIES & WAGES EXPENSE																	
S&W	54	Operation																	
S&W	55	56000-Trans Oper Super & Eng	SALWAGTO																
S&W	56	56110-Load Disp-Reliability	DTRANLD																
S&W	57	56111-Load Disp-Reliability	DTRANLD																
S&W	58	56120-Load Disp-Monitor/Operate	DTRANLD																
S&W	59	56150-Rel/Plan/Standards Dev	DTRAN																
S&W	60	56160-Trans Service Studies	DTRAN																
S&W	61	56170-Gen Interconn Studies	DTRAN																
S&W	62	56200-Trans Oper Station Exp	PLT_353																
S&W	63	56300-Trans Oper OH Lines	OHTRAN																
S&W	64	56400-Trans Oper UG Lines	UGTRAN																
S&W	65	56600-Trans Oper Misc Exp	TRANPLT																
S&W	66	56700-Trans Rents	TRANPLT																
S&W	67	Total Transmission Operations																	
S&W	68	Maintenance																	
S&W	69	56800-Trans Mice Super & Eng	SALWAGTM																
S&W	70	57000-Trans Mnt of Station Equip	PLT_353																
S&W	71	57100-Trans Mt of Overhead Lines	OHTRAN																
S&W	72	Total Transmission Maintenance																	
S&W	73	TOTAL TRANSMISSION EXPENSE																	
S&W	74																		
S&W	75	REGIONAL MARKET EXPENSE																	
S&W	76	57510-Operations Supervision	ENERGY1																
S&W	77	57520-DA & RT Mkt Admin	ENERGY1																
S&W	78	57550-Auxiliary Serv Mkt Admin	ENERGY1																
S&W	79	57560-Mkt Monitoring/Compliance	ENERGY1																
S&W	80	57580-Regional Market Rents	ENERGY1																
S&W	81	TOTAL REGIONAL MARKET EXPENSE																	
S&W	82																		
S&W	83	DISTRIBUTION SALARIES & WAGES EXPENSE																	
S&W	84	Distribution Operations:																	
S&W	85	58000-Dist Oper Sup & Eng	SALWAGDO																
S&W	86	58100-Dist Load Dispatching	DDISTLD																
S&W	87	58200-Dist Op Station Exp	PLT_362																
S&W	88	58300-Dist Oper Overhead Lines	OHDIST																
S&W	89	58400-Dist Op UG Elec Lines	UGDIST																
S&W	90	58500-Dist Oper Streetlight	PLT_373																
S&W	91	58600-Dist Oper Meter Exp	CMETERS																
S&W	92	58700-Dist Oper Cust Install	PLT_371																
S&W	93	58800-Dist Oper Misc Exp	DISTPLT																
S&W	94	58900-Dist Rents	DISTPLT																
S&W	95	Total Distribution Operation																	
S&W	96																		

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL WITH SPACE HEATING SERVICE (e)	SMALL GENERAL SERVICE (f)	SECONDARY GENERAL SERVICE (g)	IRRIGATION SERVICE (h)	PRIMARY GENERAL SERVICE (i)
DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR										
S&W	97	Distribution Maintenance								
S&W	98	59000-Dist Mtc Super & Eng	SALWAGDM	6,787	1,569	1,065	255	1,224	172	1,651
S&W	99	59100-Dist Mt of Structures	PLT_362	(6,071)	(1,477)	(1,000)	(241)	(1,144)	(161)	(1,753)
S&W	100	59100-Dist Mt of Station Equip	PLT_362	161,350	39,245	26,570	6,415	30,409	4,283	46,576
S&W	101	59200-Dist Mt of Overhead Lines	OHDIST	1,429,245	362,857	245,661	59,313	281,161	39,602	368,051
S&W	102	59300-Dist Mt of Underground Lines	UGDIST	35,304	8,928	6,044	1,459	6,918	974	9,194
S&W	103	59400-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	0
S&W	104	59500-Dist Mt of Streetlights	PLT_373	133,676	0	0	0	0	0	0
S&W	105	59600-Dist Mt of Meters	CMTETRS	3,363	1,171	560	334	337	40	754
S&W	106	59700-Dist Mice of Dist Plant	DISTPLT	(115,164)	(31,395)	(20,215)	(5,582)	(21,750)	(3,164)	(23,739)
S&W	107	59800-Dist Mice of Dist Plant		380,888	380,888	258,686	61,954	297,155	41,747	400,733
S&W	108	Total Distribution Maintenance		1,648,491	1,578,607	949,254	328,273	930,447	129,501	1,304,257
S&W	109	TOTAL DISTRIBUTION		6,078,423						
S&W	110	Customer Accounting Expense								
S&W	111	90100-Cust Act Supervise	SALWAGCA	8,362	4,444	2,183	868	281	74	354
S&W	112	90100-Cust Act Meter Read	CMETRDG	891,043	473,538	232,593	92,445	29,960	7,863	37,699
S&W	113	90200-Cust Act Recds & Coll	CUSTREC	1,189,097	631,936	310,385	123,368	39,982	10,494	50,309
S&W	114	TOTAL CUSTOMER ACCOUNTING EXPENSE		2,088,502	1,109,918	545,171	216,681	70,224	18,431	88,362
S&W	115	TOTAL CUSTOMER SERVICE EXPENSE								
S&W	116	CUSTOMER SERVICE EXPENSES								
S&W	117	90800-Customer Asst Expense	CUSTASST	589,687	313,385	153,929	61,180	19,828	5,204	24,949
S&W	118	90800EE-Customer Assistance Other	CUSTASST	0	0	0	0	0	0	0
S&W	119	901000-Misc Cust Serv Expense	CUSTASST	761	405	199	79	26	7	32
S&W	120	TOTAL CUSTOMER SERVICE EXPENSE		590,449	313,789	154,127	61,259	19,853	5,211	24,981
S&W	121	SALES EXPENSES								
S&W	122	91200-Economic Development	OX_902_3	78,866	41,913	20,587	8,182	2,652	696	3,337
S&W	123	TOTAL SALES EXPENSES		78,866	41,913	20,587	8,182	2,652	696	3,337
S&W	124	ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP								
S&W	125	92000-A&G Salaries	SALWAGXAG	8,012,705	1,833,273	1,062,360	343,514	1,028,044	143,324	1,607,661
S&W	126	92100-A&G Office & Supplies	SALWAGXAG	58,482	13,380	7,754	2,507	7,503	1,046	11,734
S&W	127	92600-Employee pensions and benefits	SALWAGXAG	9,592,630	2,194,753	1,271,834	411,247	1,230,752	171,584	1,924,656
S&W	128	92500-A&G Injuries & Damages	SALWAGXAG	225,131	51,509	29,849	9,652	28,885	4,027	45,170
S&W	129	92601-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0
S&W	130	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0
S&W	131	92603-SFS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0	0
S&W	132	93100-A&G Rents	SALWAGXAG	38,190	8,738	5,063	1,637	4,900	683	7,662
S&W	133	TOTAL ADMINISTRATIVE & GENERAL		17,927,139	4,101,652	2,376,860	768,556	2,300,084	320,663	3,596,884
S&W	134	TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE		43,851,001	10,032,921	5,813,961	1,879,941	5,626,162	784,365	8,798,222
S&W	135	ALLOCATION FACTOR Inputs TABLE								
S&W	136									
S&W	137									
S&W	138									
S&W	139									
S&W	140									
AF	1									

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LGS-T, 69 kV (j)	LGS-T, 115 kV+ (k)	SMALL MUNICIPAL & SCHOOL SERVICE (l)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)
DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR										
S&W	97	Distribution Maintenance								
S&W	98	59000-Dist Mic Super & Eng	SALWAGDM	(0)	(0)	17	241	567	27	
S&W	99	59100-Dist Mt of Structures	PLT_362	0	0	(16)	(225)	(25)	(29)	
S&W	101	59200-Dist Mt of Station Equip	PLT_362	0	0	435	5,975	671	772	
S&W	102	59300-Dist Mt of Overhead Lines	OHDIST	0	0	4,021	55,242	6,202	7,135	
S&W	103	59400-Dist Mt of Underground Lines	UGDIST	0	0	99	1,359	153	176	
S&W	104	59500-Dist Mt of Line Transform	PLT_368	0	0	0	0	0	0	
S&W	105	59600-Dist Mt of Streetlights	PLT_373	0	0	0	0	0	0	
S&W	106	59700-Dist Mt of Meters	CMETERS	9	50	31	78	133,676	0	
S&W	107	59800-Dist Mt of Dist Plant	DISTPLT	(15)	(87)	(416)	(4,207)	(2,970)	(1,625)	
S&W	108	Total Distribution Maintenance		(6)	(38)	4,172	58,462	138,274	6,454	
S&W	109	TOTAL DISTRIBUTION		4,045	23,463	26,714	186,741	184,800	432,321	
S&W	110	Customer Accounting Expense								
S&W	111	90100-Cust Acct Supervise	SALWAGCA	5	27	86	42	0	0	
S&W	112	90200-Cust Acct Meter Read	CMETRDG	495	2,872	9,145	4,432	0	0	
S&W	113	90300-Cust Acct Recds & Coll	CUSTREC	661	3,833	12,204	5,914	0	0	
S&W	114	TOTAL CUSTOMER ACCOUNTING EXPENSE		1,161	6,732	21,435	10,388	0	0	
S&W	115	CUSTOMER SERVICE EXPENSES								
S&W	116	90800-Customer Asst Expense	CUSTASST	328	1,901	6,052	2,933	0	0	
S&W	117	90805EE-Customer Assistance Other	CUSTASST	0	0	0	0	0	0	
S&W	118	91000-Misc Cust Serv Expense	CUSTASST	0	2	8	4	0	0	
S&W	119	TOTAL CUSTOMER SERVICE EXPENSE		328	1,903	6,060	2,937	0	0	
S&W	120	SALES EXPENSES								
S&W	121	91200-Economic Development	OX_902_3	44	254	809	392	0	0	
S&W	122	TOTAL SALES EXPENSES		44	254	809	392	0	0	
S&W	123	ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP								
S&W	124	92000-A&G Salaries	SALWAGXAG	109,104	1,475,085	26,652	174,478	65,707	143,504	
S&W	125	92100-A&G Office & Supplies	SALWAGXAG	796	10,766	195	1,273	480	1,047	
S&W	126	92600-Employee pensions and benefits	SALWAGXAG	130,616	1,765,938	31,908	208,881	78,663	171,800	
S&W	127	92500-A&G Injuries & Damages	SALWAGXAG	3,065	41,445	749	4,902	1,846	4,032	
S&W	128	92601-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	
S&W	129	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	
S&W	130	92603-SFS Deferred Pension Exp	SALWAGXAG	0	0	0	0	0	0	
S&W	131	93100-A&G Rents	SALWAGXAG	520	7,030	127	832	313	684	
S&W	132	TOTAL ADMINISTRATIVE & GENERAL		244,102	3,300,265	59,630	390,366	147,009	321,067	
S&W	133	TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE		597,089	8,072,673	145,860	954,862	359,594	785,352	
S&W	134	1	ALLOCATION FACTOR Inputs TABLE							
S&W	135									
S&W	136									
S&W	137									
S&W	138									
S&W	139									
S&W	140									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL				SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
					RESIDENTIAL SERVICE	WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	(g)			
AF	2	<u>DEMAND</u>									
AF	3										
AF	4	<u>DEMAND - PRODUCTION RELATED</u>									
AF	5	Demand Production (AED-4CP)	DPROD	100.00%	18.42%	10.97%	3.01%	13.81%	1.97%	20.80%	
AF	6	Purchased Capacity (AED-4CP)	DPURCH	100.00%	18.42%	10.97%	3.01%	13.81%	1.97%	20.80%	
AF	7	Transmission Interconnect (AED-4CP)	DPRODTI	100.00%	18.42%	10.97%	3.01%	13.81%	1.97%	20.80%	
AF	8	Production Load Dispatching (AED-4CP)	DPRODLD	100.00%	18.42%	10.97%	3.01%	13.81%	1.97%	20.80%	
AF	9										
AF	10										
AF	11	<u>DEMAND - TRANSMISSION RELATED</u>									
AF	12	Demand Transmission System (AED-4CP)	DTRAN	100.00%	21.65%	12.26%	3.23%	14.44%	2.31%	18.02%	
AF	13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	33,456,651	5,681,466	3,360,162	793,681	4,733,152	425,028	13,545,324	
AF	14	Transmission Load Dispatching (AED-4CP)	DTRANLND	100.00%	21.65%	12.26%	3.23%	14.44%	2.31%	18.02%	
AF	15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	5,351,214	1,491,303	741,894	217,808	1,136,447	86,714	937,454	
AF	16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	28,105,438	4,173,719	2,550,772	567,224	3,780,071	327,847	12,535,764	
AF	17										
AF	18										
AF	19										
AF	20	<u>DEMAND - DISTRIBUTION RELATED</u>									
AF	21	Demand Distribution Primary Substation (NCP)	DDISPSUB	932,552	226,825	153,565	37,077	175,756	24,756	269,191	
AF	22										
AF	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	932,552	226,825	153,565	37,077	175,756	24,756	269,191	
AF	24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	932,552	226,825	153,565	37,077	175,756	24,756	269,191	
AF	25										
AF	26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	663,360	226,825	153,565	37,077	175,756	24,756	0	
AF	27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	663,360	226,825	153,565	37,077	175,756	24,756	0	
AF	28										
AF	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	663,360	226,825	153,565	37,077	175,756	24,756	0	
AF	30										
AF	31	Distribution Load Dispatching (NCP)	DDISTLD	932,552	226,825	153,565	37,077	175,756	24,756	269,191	
AF	32										
AF	33										
AF	34										
AF	35										
AF	36										
AF	37										
AF	38										
AF	39										
AF	40										
AF	41										
AF	42										
AF	43										
AF	44										
AF	45										
AF	46										

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LGS-T, 69 kV (j)	LGS-T, 115 kV+ (k)	SMALL MUNICIPAL & SCHOOL SERVICE (l)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)
AF	2	DEMAND								
AF	3									
AF	4	DEMAND - PRODUCTION RELATED								
AF	5	Demand Production (AED-4CP)	DPROD	2.03%	26.28%	0.18%	2.19%	0.15%	0.18%	
AF	6	Purchased Capacity (AED-4CP)	DPURCH	2.03%	26.28%	0.18%	2.19%	0.15%	0.18%	
AF	7	Transmission Interconnect (AED-4CP)	DPRODTI	2.03%	26.28%	0.18%	2.19%	0.15%	0.18%	
AF	8	Production Load Dispatching (AED-4CP)	DPRODLD	2.03%	26.28%	0.18%	2.19%	0.15%	0.18%	
AF	9									
AF	10									
AF	11	DEMAND - TRANSMISSION RELATED								
AF	12	Demand Transmission System (AED-4CP)	DTRAN	1.70%	23.61%	0.19%	2.32%	0.13%	0.15%	
AF	13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.35, 708	2,411,267	40,966	1,071,841	26,998	31,059	
AF	14	Transmission Load Dispatching (AED-4CP)	DTRANLD	1.70%	23.61%	0.19%	2.32%	0.13%	0.15%	
AF	15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	454,203	103,588	11,290	161,226	4,318	4,968	
AF	16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	879,721	2,309,383	28,780	903,386	22,680	26,091	
AF	17									
AF	18									
AF	19									
AF	20	DEMAND - DISTRIBUTION RELATED								
AF	21	Demand Distribution Primary Substation (NCP)	DDPSUB	0	0	2,514	34,532	3,877	4,460	
AF	22									
AF	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	0	0	2,514	34,532	3,877	4,460	
AF	24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	0	0	2,514	34,532	3,877	4,460	
AF	25									
AF	26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	0	0	2,514	34,532	3,877	4,460	
AF	27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	0	0	2,514	34,532	3,877	4,460	
AF	28									
AF	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	0	0	2,514	34,532	3,877	4,460	
AF	30									
AF	31	Distribution Load Dispatching (NCP)	DDISTLD	0	0	2,514	34,532	3,877	4,460	
AF	32									
AF	33									
AF	34									
AF	35									
AF	36									
AF	37									
AF	38									
AF	39									
AF	40									
AF	41									
AF	42									
AF	43									
AF	44									
AF	45									
AF	46									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION		TOTAL NEW MEXICO	RESIDENTIAL		RESIDENTIAL WITH SPACE HEATING		SMALL GENERAL		SECONDARY		IRRIGATION		PRIMARY GENERAL SERVICE	
			BASIS	(b)		RESIDENTIAL SERVICE	(d)	RESIDENTIAL SERVICE	(e)	SMALL GENERAL SERVICE	(f)	SECONDARY GENERAL SERVICE	(g)	IRRIGATION SERVICE	(h)		
AF	47	ALLOCATION FACTOR TABLE CONTINUED															(i)
AF	48																
AF	49	ENERGY - PRODUCTION RELATED															
AF	50	Energy @ Generation with losses (kWh)			7,282,298,595		734,159,502		553,730,415		178,606,974		879,568,885		80,441,408	2,035,339,750	
AF	51	Energy @ Generation with losses (kWh)			7,282,298,595		734,159,502		553,730,415		178,606,974		879,568,885		80,441,408	2,035,339,750	
AF	52	Energy @ Meter (kWh Sales)			6,716,755,882		650,626,248		490,726,527		158,284,930		781,806,347		71,500,487	1,840,440,755	
AF	53	Weighted Wind Allocation			100.00000%		9.9560%		7.5514%		2.4357%		12.0678%		1.1018%	28.0558%	
AF	54																
AF	55																
AF	56																
AF	57																
AF	58																
AF	59																
AF	60																
AF	61																
AF	62																
AF	63	CUSTOMER															
AF	64																
AF	65	369-Service Investment (Replacement Costs)			28,944,253		13,746,656		6,565,464		3,113,410		3,811,282		1,023,874	0	
AF	66	370-Meters (New Meter Cost)			25,271,387		8,795,547		4,204,923		2,509,801		2,535,724		303,777	5,663,197	
AF	67																
AF	68	902-Meter Reading (Weighted Reads)			1,367,949		726,986		357,082		141,924		45,996		12,072	57,876	
AF	69	903-Customer Records & Collections (Wgid Annual Bills)			1,367,949		726,986		357,082		141,924		45,996		12,072	57,876	
AF	70	905-Miscellaneous Customer Accounts			1,367,949		726,986		357,082		141,924		45,996		12,072	57,876	
AF	71	908-Customer Assistance			1,367,949		726,986		357,082		141,924		45,996		12,072	57,876	
AF	72	909-Advertisement			1,367,949		726,986		357,082		141,924		45,996		12,072	57,876	
AF	73	910-Miscellaneous Customer Service			1,367,949		726,986		357,082		141,924		45,996		12,072	57,876	
AF	74																
AF	75																
AF	76	371-Installation on Customer Premises			1		0		0		0		0		0	0	
AF	77	373-Street Lighting & Signal Systems			1		0		0		0		0		0	0	
AF	78																
AF	79	Customer Deposits (Number of Customers)			111,862		60,582		29,757		11,827		3,833		1,006	4,823	
AF	80																
AF	81																
AF	82	Number of Bills (Annual)			1,363,188		726,986		357,082		141,924		45,996		12,072	57,876	
AF	83	Number of Bills (Weighted)			1,367,949		726,986		357,082		141,924		45,996		12,072	57,876	
AF	84	Number of Customers			113,599		60,582		29,757		11,827		3,833		1,006	4,823	
AF	85	Major Acct Representatives Acct 908			5,305,368,897		0		0		0		781,806,347		0	1,840,440,755	
AF	86	Transmission Meters (Transmission Customers)			34		0		0		0		0		0	0	
AF	87	Number of Services			0		0		0		0		0		0	0	
AF	88																
AF	89																
AF	90																
AF	91																
AF	92																

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SCH ID	LINE NO.	DESCRIPTION	(a)	ALLOCATION BASIS	(b)	LGS-T, 69 kV	(j)	LGS-T, 115 kV+	(k)	SMALL MUNICIPAL & SCHOOL SERVICE	(l)	LARGE MUNICIPAL & SCHOOL SERVICE	(m)	STREET LIGHTING SERVICE	(n)	AREA LIGHTING SERVICE	(o)	(p)
AF	47	ALLOCATION FACTOR TABLE CONTINUED																
AF	48																	
AF	49	ENERGY - PRODUCTION RELATED																
AF	50	Energy @ Generation with losses (kWh)		ENEFUEL		161,048,778		2,479,243,994		12,999,439		134,742,594		15,074,636		17,342,219		
AF	51	Energy @ Generation with losses (kWh)		ENERGY1		161,048,778		2,479,243,994		12,999,439		134,742,594		15,074,636		17,342,219		
AF	52	Energy @ Meter (kWh Sales)		ENERGY2		155,464,643		2,407,890,961		11,520,352		119,766,191		13,359,432		15,369,008		
AF	53	Weighted Wind Allocation		WIND		2,2221%		34.1453%		0.1782%		1.8389%		0.2078%		0.2391%		
AF	54																	
AF	55																	
AF	56																	
AF	57																	
AF	58																	
AF	59																	
AF	60																	
AF	61																	
AF	62																	
AF	63																	
AF	64																	
AF	65	369-Service Investment (Replacement Costs)		CSERVICE		0		0		306,914		376,654		0		0		
AF	66	370-Meters (New Meter Cost)		CMETERS		64,675		375,112		235,811		582,820		0		0		
AF	67																	
AF	68	902-Meter Reading (Weighted Reads)		CMETRDG		760		4,409		14,040		6,804		0		0		
AF	69	903-Customer Records & Collections (Wgid Annual Bills)		CUSTREC		760		4,409		14,040		6,804		0		0		
AF	70	905-Miscellaneous Customer Accounts		CUSTCAM		760		4,409		14,040		6,804		0		0		
AF	71	908-Customer Assistance		CUSTASST		760		4,409		14,040		6,804		0		0		
AF	72	909-Advertisement		CUSTADVT		760		4,409		14,040		6,804		0		0		
AF	73	910-Miscellaneous Customer Service		CUSTCSM		760		4,409		14,040		6,804		0		0		
AF	74																	
AF	75																	
AF	76	371-Installation on Customer Premises		CUSTPREM		0		0		0		0		0		1		
AF	77	373-Street Lighting & Signal Systems		CLIGHT		0		0		0		0		1		0		
AF	78																	
AF	79	Customer Deposits (Number of Customers)		CUSTDEP		5		29		0		0		0		0		
AF	80																	
AF	81																	
AF	82	Number of Bills (Annual)		CUSTBILLS		60		348		14,040		6,804		0		0		
AF	83	Number of Bills (Weighted)		CUSTWBILLS		760		4,409		14,040		6,804		0		0		
AF	84	Number of Customers		CUST		5		29		1,170		567		0		0		
AF	85	Major Acct Representatives Acct 908		MAJACCT		155,464,643		2,407,890,961		0		119,766,191		0		0		
AF	86	Transmission Meters (Transmission Customers)		TRANSMET		5		29		0		0		0		0		
AF	87	Number of Services		CSERV														
AF	88																	
AF	89																	
AF	90																	
AF	91																	
AF	92																	

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO		RESIDENTIAL SERVICE		WITH SPACE HEATING SERVICE		SMALL GENERAL SERVICE		SECONDARY GENERAL SERVICE		IRRIGATION SERVICE		PRIMARY GENERAL SERVICE	
				(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
AF	93	ALLOCATION FACTOR TABLE CONTINUED															
AF	94	INTERNALLY DEVELOPED ALLOCATION FACTORS															
AF	95																
AF	96	Plant															
AF	97	Intangible Plant In Service	INTPLT	62,099,566	15,415,565	8,746,398	2,905,116	7,592,524	1,074,965							11,832,352	
AF	98	Production Plant In Service	PRODPLT	810,025,065	132,601,185	82,137,265	23,283,399	108,419,454	14,275,532							182,716,678	
AF	99	Transmission Plant In Service	TRANPLT	672,245,569	142,522,895	80,962,590	21,260,502	96,393,388	15,024,622							129,307,210	
AF	100	Distribution Plant In Service	DISTPLT	513,515,020	139,990,220	90,136,063	24,887,990	17,403,632	2,438,115							105,852,318	
AF	101	General Plant In Service	GENPLT	137,742,289	32,380,917	18,630,420	6,079,346	27,376,818	3,513,080							39,018,925	
AF	102	Intangible and General Plant in Service	INTGENPLT	199,841,855	47,796,482	27,376,818	8,984,463	193,377,128	29,131,427							235,159,527	
AF	103	Total Transmission and Distribution Plant	TOTPLT	1,185,760,589	282,513,115	171,098,654	46,148,491	301,796,582	43,406,960							417,876,205	
AF	104	Prod. Trans. and Distr Plant in Service	PTDPLT	1,985,785,654	415,114,300	253,235,919	69,431,890	326,792,738	46,920,039							496,895,130	
AF	105	Total Electric Plant In Service	TOTPLT	2,195,627,509	462,910,782	280,612,737	78,416,353	230,192,517	32,749,903							324,798,411	
AF	106	Net Electric Plant In Service	NETPLT	1,518,628,812	318,140,100	195,460,649	53,619,480	190,675,606	26,870,347							274,079,987	
AF	107	Rate Base	RATEBASE	1,269,422,245	261,748,902	161,340,103	44,405,396										
AF	108																
AF	109	Transmission Plant in Service															
AF	110	Account 352	PLT_352	22,463,317	4,856,733	2,750,501	724,827	3,241,372	518,508							4,053,574	
AF	111	Account 353	PLT_353	243,455,280	51,857,755	29,400,872	7,755,406	34,701,195	5,536,784							43,610,165	
AF	112	Transmission Overhead Accounts 354-356	OHTRAN	367,149,052	77,958,993	44,273,828	11,574,037	52,904,216	8,145,565							73,500,686	
AF	113	Transmission Underground Accounts 357&358	UGTRAN	165,654	35,863	20,302	5,348	23,912	3,829							29,852	
AF	114																
AF	115	Distribution Plant in Service															
AF	116	Acct 360-Land and Land Rights	PLT_360	9,061,145	2,203,944	1,492,111	360,260	1,707,730	240,538							2,615,601	
AF	117	Acct 361-Structures & Improvements	PLT_361	16,022,156	3,897,073	2,638,391	637,021	3,019,654	425,326							4,624,975	
AF	118	Acct 362-Station Equipment	PLT_362	116,594,535	28,359,316	19,199,784	4,635,657	21,974,267	3,095,130							33,656,322	
AF	119	Acct 364-Towers and Fixtures	PLT_364	103,689,324	26,324,689	17,822,304	4,303,074	20,397,733	2,873,072							26,701,476	
AF	120	Acct 365-Overhead Conductors & Devices	PLT_365	107,116,718	27,194,837	18,411,410	4,445,309	21,071,969	2,968,039							27,584,079	
AF	121	Acct 366-Underground Conduit	PLT_366	6,571,960	1,661,981	1,125,192	271,670	1,287,789	181,388							1,711,414	
AF	122	Acct 367 - Underground Conductor	PLT_367	11,836,354	2,993,293	2,026,515	489,288	2,319,358	326,687							3,082,323	
AF	123	Acct 368-Line Transformers	PLT_368	70,381,753	24,065,847	16,293,026	3,933,840	18,647,465	2,626,542							0	
AF	124	Acct 369-Services	PLT_369	29,820,860	14,162,988	6,764,306	3,207,702	3,926,710	1,054,883							0	
AF	125	Acct 370-Meters	PLT_370	26,221,571	9,126,253	4,363,025	2,604,168	2,631,065	315,199							5,876,129	
AF	126	Acct 371-Inst. on Customer Premises	PLT_371	4,952,001	0	0	0	0	0							0	
AF	127	Acct 373-Street Lighting / Signal Systems	PLT_373	11,246,644	0	0	0	0	0							0	
AF	128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	210,806,041	53,519,526	36,233,714	8,748,383	41,469,702	5,841,111							54,285,554	
AF	129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	18,408,314	4,655,274	3,151,707	760,958	3,607,147	508,076							4,793,737	
AF	130	Accounts 371&373	PLT_3713	16,196,644	0	0	0	0	0							0	
AF	131																
AF	132	Accts 360-362-Distribution Substation	PLT_SUB	141,677,835	34,460,332	23,330,286	5,632,938	26,701,651	3,760,994							40,896,898	
AF	133	Accts 364 thru 367-Distribution Primary	PLT_DPRI	204,666,528	49,781,087	33,702,721	8,137,292	38,572,965	5,433,099							59,079,291	
AF	134	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	24,547,828	8,393,713	5,682,700	1,372,049	6,503,884	916,088							0	
AF	135																
AF	136																
AF	137																
AF	138																

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	LGS-T, 69 kV	LGS-T, 115 kV+	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)
(a)			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
93 ALLOCATION FACTOR TABLE CONTINUED										
INTERNALLY DEVELOPED ALLOCATION FACTORS										
AF	94	Plant	INTPLT	791,749	10,703,133	234,210	1,285,673	476,721	1,041,158	
AF	95	Intangible Plant In Service	PRODPLT	16,805,670	228,343,834	1,479,493	17,068,088	1,345,999	1,548,470	
AF	96	Production Plant In Service	TRANPLT	12,651,973	155,212,497	1,219,604	15,798,715	879,628	1,011,945	
AF	97	Transmission Plant In Service	DISTPLT	67,106	389,216	1,854,231	18,759,515	13,241,213	7,246,601	
AF	98	Distribution Plant In Service	GENPLT	1,836,941	24,834,548	478,000	2,951,521	1,106,212	2,415,963	
AF	99	General Plant In Service	INTGENPLT	2,628,690	35,537,682	712,211	4,237,294	1,592,933	3,457,121	
AF	100	Intangible and General Plant in Service	TDPPLT	12,719,080	155,601,713	3,073,835	34,558,231	14,120,842	8,258,547	
AF	101	Total Transmission and Distribution Plant	PTDPLT	29,524,749	383,945,547	4,553,327	51,626,318	15,466,841	9,807,016	
AF	102	Prod. Trans. and Distr Plant in Service	TOPLT	32,153,440	419,483,229	5,265,538	55,863,612	17,049,775	13,264,137	
AF	103	Total Electric Plant In Service	NETPLT	21,194,453	282,801,032	3,564,087	39,890,294	11,353,537	4,864,349	
AF	104	Net Electric Plant In Service	RATEBASE	18,065,566	242,411,958	2,976,229	32,979,191	9,550,930	4,318,031	
AF	105	Rate Base								
Transmission Plant in Service										
AF	106	Account 352	PLT_352	382,756	5,308,552	41,684	520,254	30,020	34,536	
AF	107	Account 353	PLT_353	4,519,947	59,363,836	446,648	5,568,301	322,899	371,471	
AF	108	Transmission Overhead Accounts 354-356	OHTRAN	6,993,727	81,323,830	660,726	8,796,703	472,810	543,932	
AF	109	Transmission Underground Accounts 357&358	UGTRAN	2,818	39,108	307	3,838	221	254	
Distribution Plant in Service										
AF	110	Act 360-Land and Land Rights	PLT_360	0	0	24,425	335,532	37,668	43,334	
AF	111	Act 361-Structures & Improvements	PLT_361	0	0	43,190	593,296	66,606	76,625	
AF	112	Act 362-Station Equipment	PLT_362	0	0	314,294	4,317,462	484,697	557,607	
AF	113	Act 363-Towers and Fixtures	PLT_363	0	0	291,745	4,007,708	449,923	517,602	
AF	114	Act 364-Overhead Conductors & Devices	PLT_364	0	0	301,388	4,140,180	464,795	534,711	
AF	115	Act 365-Underground Conduit	PLT_365	0	0	18,419	253,022	28,405	32,678	
AF	116	Act 366 - Underground Conductor	PLT_366	0	0	33,173	455,703	51,159	58,855	
AF	117	Act 367-Line Transformers	PLT_367	0	0	266,711	3,663,818	411,316	473,188	
AF	118	Act 368-Services	PLT_368	0	0	316,209	388,061	0	0	
AF	119	Act 369-Meters	PLT_369	67,106	389,216	244,677	604,734	0	0	
AF	120	Act 370-Meters	PLT_370	0	0	0	0	0	4,952,001	
AF	121	Act 371-Inst. on Customer Premises	PLT_371	0	0	0	0	0	0	
AF	122	Act 372-Street Lighting / Signal Systems	PLT_372	0	0	593,133	8,147,888	11,246,644	1,052,313	
AF	123	Distribution Overhead Lines Plant Accts 364 & 365	OHDLST	0	0	51,592	708,725	79,565	91,533	
AF	124	Distribution Underground Lines Plant Accts 366 & 367	UGDLST	0	0	0	0	11,246,644	4,952,001	
AF	125	Accounts 371&373	PLT_373	0	0	0	0	0	0	
AF	126	Accounts 360-362-Distribution Substation	PLT_SUB	0	0	381,908	5,246,289	588,971	677,567	
AF	127	Accounts 364 thru 367-Distribution Primary	PLT_DPRI	0	0	551,701	7,578,742	850,823	978,807	
AF	128	Accounts 364 thru 367-Distribution Secondary	PLT_DSEC	0	0	93,024	1,277,871	143,459	165,039	
AF	129									
AF	130									
AF	131									
AF	132									
AF	133									
AF	134									
AF	135									
AF	136									
AF	137									
AF	138									

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SCH ID	LINE NO.	DESCRIPTION	(a)		(b)		(c)		(d)		RESIDENTIAL WITH SPACE HEATING SERVICE		(e)		(f)		(g)		(h)		(i)	
			ALLOCATION BASIS		TOTAL NEW MEXICO		RESIDENTIAL SERVICE		SMALL GENERAL SERVICE		SECONDARY GENERAL SERVICE		IRRIGATION SERVICE		PRIMARY GENERAL SERVICE							
AF	139	ALLOCATION FACTOR TABLE CONTINUED																				
AF	140	INTERNALLY DEVELOPED ALLOCATION FACTORS																				
AF	141																					
AF	142	Production Expense																				
AF	143	O&M Expense Production Operation Accts 502-509	OX_PROD		10,992,126	2,022,249					1,204,547				331,204		1,517,010		216,666		2,288,442	
AF	144	O&M Expense Production Maint Accts 511-514	MX_PROD		13,045,129	1,690,412					1,143,305				345,241		1,653,356		183,201		3,324,229	
AF	145	Salaries and Wages Production Operation	SALWAGPO		6,917,316	1,248,163					748,162				206,779		949,589		133,801		1,461,060	
AF	146	Salaries and Wages Production Maintenance	SALWAGPM		5,790,309	788,350					522,817				155,804		741,749		85,280		1,442,908	
AF	147																					
AF	148	Transmission Expense																				
AF	149	O&M Accounts 561-567	OX_TRAN		4,129,381	887,018					502,734				132,303		594,268		94,307		760,276	
AF	150	O&M Accounts 569-573	MX_TRAN		1,271,526	270,482					153,460				40,326		182,080		28,617		239,146	
AF	151	Salaries & Wages Accounts 561-567	SALWAGTO		2,732,740	585,672					331,993				87,416		392,382		62,318		500,546	
AF	152	Salaries & Wages Accounts 569-573	SALWAGTM		225,599	48,017					27,235				7,168		32,243		5,100		41,581	
AF	153																					
AF	154	Distribution Expense																				
AF	155	Acc 580-Supervision	OX_580		1,111,790	300,582					173,227				66,890		158,738		21,990		226,750	
AF	156	Acc 581-Load Dispatch	OX_581		111,964	27,209					18,421				4,448		21,083		2,970		32,291	
AF	157	Acc 582-Station Equipment	OX_582		569,703	138,569					93,814				22,651		107,370		15,123		164,451	
AF	158	Acc 583-Overhead Lines	OX_583		1,454,447	369,256					249,993				60,359		286,118		40,300		374,541	
AF	159	Acc 584-Underground Lines	OX_584		50,477	12,765					8,642				2,087		9,891		1,393		13,145	
AF	160	Acc 585-Street Lighting	OX_585		55,332	0					0				0		0		0		0	
AF	161	Acc 586-Metering	OX_586		1,205,442	419,546					200,574				119,717		120,954		14,490		270,134	
AF	162	Acc 587-Customer Installations	OX_587		327,833	0					0				0		0		0		0	
AF	163	Acc 588-Miscellaneous	OX_588		3,709,454	1,011,241					651,112				179,782		700,577		101,903		764,640	
AF	164	Acc 589-Rents	OX_589		799,926	218,069					140,409				38,769		151,076		21,975		164,891	
AF	165	Acc 590-Supervision	MX_590		6,929	1,601					1,088				260		1,249		176		1,686	
AF	166	Acc 592-Station Equipment	MX_592		282,019	68,595					46,440				11,213		53,151		7,486		81,408	
AF	167	Acc 593-Overhead Lines	MX_593		2,463,915	625,540					423,502				102,252		484,701		68,271		634,493	
AF	168	Acc 594-Underground Lines	MX_594		130,209	32,929					22,293				5,383		25,515		3,594		33,908	
AF	169	Acc 595-Transformers	MX_595		346	118					80				19		92		13		0	
AF	170	Acc 596-Street Lighting	MX_596		242,783	0					0				0		0		0		0	
AF	171	Acc 597-Metering	MX_597		4,737	1,649					788				470		475		57		1,062	
AF	172	Acc 598-Miscellaneous	MX_598		(158,415)	(43,186)					(27,806)				(7,678)		(29,919)		(4,352)		(32,654)	
AF	173	O&M Accounts 581-589	OX_DIST		8,284,477	2,196,655					1,362,965				427,812		1,397,069		198,154		1,784,093	
AF	174	O&M Accounts 591-598	MX_DIST		2,965,594	685,645					465,298				111,659		534,015		75,070		718,216	
AF	175	Salaries & Wages Accounts 581-589	SALWAGDO		943,542	943,542					543,770				209,970		498,287		69,028		711,779	
AF	176	Salaries & Wages Accounts 591-598	SALWAGDM		3,489,964	380,806					258,621				61,940		297,075		41,737		400,835	
AF	177				1,647,775																	
AF	178																					
AF	179																					
AF	180																					
AF	181																					
AF	182																					
AF	183																					
AF	184																					

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	(k)	(l)	SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE	(p)
(a)											
139 ALLOCATION FACTOR TABLE CONTINUED											
INTERNALLY DEVELOPED ALLOCATION FACTORS											
AF	140										
AF	141										
AF	142	Production Expense									
AF	143	O&M Expense Production Operation Accts 502-509	OX_PROD	222,931	2,891,745	20,231		240,935	16,819	19,349	
AF	144	O&M Expense Production Maint Accts 511-514	MX_PROD	280,217	4,092,016	23,537		256,787	24,567	28,263	
AF	145	Salaries and Wages Production Operation	SALWAGPO	140,829	1,842,501	12,715		150,616	10,743	12,359	
AF	146	Salaries and Wages Production Maintenance	SALWAGPM	123,540	1,780,927	10,472		115,542	10,658	12,261	
AF	147										
AF	148	Transmission Expense									
AF	149	O&M Accounts 561-567	OX_TRAN	73,178	969,876	7,600		96,055	5,472	6,295	
AF	150	O&M Accounts 569-573	MX_TRAN	23,868	297,981	2,314		29,670	1,666	1,916	
AF	151	Salaries & Wages Accounts 561-567	SALWAGTO	49,007	647,259	5,025		63,335	3,622	4,166	
AF	152	Salaries & Wages Accounts 569-573	SALWAGTM	4,215	53,769	412		5,220	297	342	
AF	153										
AF	154	Distribution Expense									
AF	155	Acc 580-Supervision	OX_580	1,020	5,918	5,664		32,161	11,610	107,239	
AF	156	Acc 581-Load Dispatch	OX_581	0	0	302		4,142	465	535	
AF	157	Acc 582-Station Equipment	OX_582	0	0	1,536		21,096	2,368	2,725	
AF	158	Acc 583-Overhead Lines	OX_583	0	0	4,092		56,216	6,311	7,260	
AF	159	Acc 584-Underground Lines	OX_584	0	0	141		1,943	218	251	
AF	160	Acc 585-Street Lighting	OX_585	0	0	0		0	55,332	0	
AF	161	Acc 586-Metering	OX_586	3,085	17,893	11,248		27,800	0	0	
AF	162	Acc 587-Customer Installations	OX_587	0	0	0		0	0	327,833	
AF	163	Acc 588-Miscellaneous	OX_588	485	2,812	13,394		135,512	95,650	52,347	
AF	164	Acc 589-Rents	OX_589	105	606	2,888		29,223	20,626	11,288	
AF	165	Acc 590-Supervision	MX_590	(0)	(0)	18		246	579	27	
AF	166	Acc 592-Station Equipment	MX_592	0	0	760		10,443	1,172	1,349	
AF	167	Acc 593-Overhead Lines	MX_593	0	0	6,933		95,233	10,691	12,300	
AF	168	Acc 594-Underground Lines	MX_594	0	0	365		5,013	563	647	
AF	169	Acc 595-Transformers	MX_595	0	0	1		18	2	2	
AF	170	Acc 596-Street Lighting	MX_596	0	0	0		0	242,783	0	
AF	171	Acc 597-Metering	MX_597	12	70	44		109	0	0	
AF	172	Acc 598-Miscellaneous	MX_598	(21)	(120)	(572)		(5,787)	(4,085)	(2,236)	
AF	173	O&M Accounts 581-589	OX_DIST	3,674	21,311	33,602		275,933	180,971	402,239	
AF	174	O&M Accounts 591-598	MX_DIST	(9)	(50)	7,531		105,029	251,127	12,063	
AF	175	Salaries & Wages Accounts 581-589	SALWAGDO	3,203	18,577	17,779		100,956	36,445	336,629	
AF	176	Salaries & Wages Accounts 591-598	SALWAGDM	(6)	(37)	4,171		58,446	137,732	6,457	
AF	177										
AF	178										
AF	179										
AF	180										
AF	181										
AF	182										
AF	183										
AF	184										

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
AF	185	ALLOCATION FACTOR TABLE CONTINUED								
AF	186	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AF	187									
AF	188	Customer Accounting Expense								
AF	189	Account 902	OX_902	1,487,047	790,279	388,171	154,280	50,001	13,123	62,915
AF	190	Account 903	OX_903	2,159,325	1,147,556	563,658	224,029	72,605	19,056	91,358
AF	191	Account 904	OX_904	1,361,536	797,510	491,877	5,752	23,551	2,357	40,488
AF	192	Accounts 902 & 903	OX_902.3	3,646,371	1,937,836	951,829	378,309	122,606	32,179	154,273
AF	193	O&M Accounts 902-905	OX_CA	5,336,768	2,927,974	1,562,512	385,451	151,845	35,105	204,540
AF	194	Salaries & Wages Accounts 902-905	SALWAGCA	2,080,140	1,105,474	542,988	215,813	69,943	18,357	88,008
AF	195									
AF	196	Customer Service Expense								
AF	197	Account908	OX_908	0	0	0	0	0	0	0
AF	198	Account909	OX_909	5,311	2,823	1,386	551	179	47	225
AF	199	Account910	OX_910	0	0	0	0	0	0	0
AF	200	O&M Accounts 908-910	OX_CS	848,749	451,061	221,553	88,057	28,538	7,490	35,909
AF	201	Salaries & Wages Accounts 908-910	SALWAGCS	590,449	313,789	154,127	61,259	19,853	5,211	24,981
AF	202									
AF	203	Total Customer Operations Expense	OMXCUST	6,310,305	3,445,703	1,816,811	486,523	184,601	43,702	245,757
AF	204									
AF	205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	25,923,863	5,931,269	3,437,101	1,111,385	3,326,078	463,701	5,201,339
AF	206	Total Salaries and Wages Expense	SALWAGS	43,851,001	10,032,921	5,813,961	1,879,941	5,626,162	784,365	8,798,222
AF	207									
AF	208	Total O&M less Fuel and Purchased Power	OMXPPP	136,230,481	29,268,549	17,283,652	4,997,306	18,157,330	2,565,784	27,609,253
AF	209									
AF	210	Impact of Production Tax Deduction	PRODTAXD	8,824,083	1,407,735	879,975	251,344	1,173,126	151,461	2,021,986
AF	211									
AF	212									
AF	213	Electric Plant in Service - Production Demand	DPROD	6,185,961	1,139,669	678,529	186,499	854,053	122,101	1,286,459
AF	214	Electric Plant in Service - Transmission Interconnect	DPRODTI	25,240	4,650	2,768	761	3,485	498	5,249
AF	215	Electric Plant in Service - Production Energy	ENERGY1	2,612,883	263,416	198,678	64,084	315,589	28,862	730,278
AF	216									
AF	217									
AF	218									
AF	219									
AF	220									
AF	221									
AF	222									
AF	223									
AF	224									
AF	225									
AF	226									
AF	227									
AF	228									
AF	229									
AF	230									

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SCH ID	LINE NO.	DESCRIPTION	(a)	ALLOCATION BASIS	(b)	LGS-T, 69 kV	(j)	LGS-T, 115 kV+	(k)	SMALL MUNICIPAL & SCHOOL SERVICE	(l)	LARGE MUNICIPAL & SCHOOL SERVICE	(m)	STREET LIGHTING SERVICE	(n)	AREA LIGHTING SERVICE	(o)	(p)
AF	185	ALLOCATION FACTOR TABLE CONTINUED																
AF	186	INTERNALLY DEVELOPED ALLOCATION FACTORS																
AF	187																	
AF	188	Customer Accounting Expense																
AF	189	Account 902				826		4,793		15,262		7,396				0	0	
AF	190	Account 903				1,200		6,960		22,162		10,740				0	0	
AF	191	Account 904				0		0		0		0				0	0	
AF	192	Accounts 902 & 903				2,026		11,753		37,425		18,137				0	0	
AF	193	O&M Accounts 902-905				2,026		11,753		37,425		18,137				0	0	
AF	194	Salaries & Wages Accounts 902-905				1,156		6,705		21,350		10,346				0	0	
AF	195																	
AF	196	Customer Service Expense																
AF	197	Account 908				0		0		0		0				0	0	
AF	198	Account 909				3		17		55		26				0	0	
AF	199	Account 910				0		0		0		0				0	0	
AF	200	O&M Accounts 908-910				472		2,736		8,711		4,222				0	0	
AF	201	Salaries & Wages Accounts 908-910				328		1,903		6,060		2,937				0	0	
AF	202																	
AF	203	Total Customer Operations Expense				2,550		14,789		47,062		22,807				0	0	
AF	204																	
AF	205	Salaries & Wages Excluding Admin & Gen				352,988		4,772,408		86,230		564,496				212,585	464,285	
AF	206	Total Salaries and Wages Expense				597,089		8,072,673		145,860		954,862				359,594	785,352	
AF	207																	
AF	208	Total O&M less Fuel and Purchased Power				2,074,694		28,863,988		355,123		3,004,137				849,663	1,201,001	
AF	209																	
AF	210	Impact of Production Tax Deduction				183,717		2,522,042		16,097		184,555				14,902	17,143	
AF	211																	
AF	212																	
AF	213	Electric Plant in Service - Production Demand				125,421		1,625,858		11,386		135,656				9,454	10,877	
AF	214	Electric Plant in Service - Transmission Interconnect				512		6,634		46		553				39	44	
AF	215	Electric Plant in Service - Production Energy				57,784		889,551		4,664		48,346				5,409	6,222	
AF	216																	
AF	217																	
AF	218																	
AF	219																	
AF	220																	
AF	221																	
AF	222																	
AF	223																	
AF	224																	
AF	225																	
AF	226																	
AF	227																	
AF	228																	
AF	229																	
AF	230																	

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL NEW MEXICO (c)	RESIDENTIAL SERVICE (d)	RESIDENTIAL WITH SPACE HEATING SERVICE (e)	SMALL GENERAL SERVICE (f)	SECONDARY GENERAL SERVICE (g)	IRRIGATION SERVICE (h)	PRIMARY GENERAL SERVICE (i)
AF	231	REVENUES AND BILLING DETERMINANTS								
AF	232	Sales of Electricity Revenue - Present	SALESREV	272,697,842	50,519,075	31,158,450	10,125,568	41,455,715	4,148,883	71,269,778
AF	233	Sales of Electricity Revenue - Claimed								
AF	234	Residential Service Sales Revenue	SREVRNM	67,050,961	67,050,961	0	0	0	0	0
AF	235	Residential with Space Heating Service Sales Revenue	SREVRSHNM	40,630,228	0	40,630,228	0	0	0	0
AF	236	Small General Service Sales Revenue	SREVGSGNM	11,727,007	0	0	11,727,007	0	0	0
AF	237	Secondary General Service Sales Revenue	SREVGSCNM	45,444,634	0	0	0	45,444,634	0	0
AF	238	Irrigation Service Sales Revenue	SREVRNM	6,295,055	0	0	0	0	6,295,055	0
AF	239	Primary General Service	SREVRNM	68,863,432	0	0	0	0	0	68,863,432
AF	240	Large General Service Transmission Sales Revenue	SREVLGSGNM	4,835,392	0	0	0	0	0	0
AF	241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBNM	65,451,808	0	0	0	0	0	0
AF	242	Small Municipal & School Service Sales Revenue	SREVLGSMNM	826,684	0	0	0	0	0	0
AF	243	Large Municipal & School Service Sales Revenue	SREVLGSMNM	7,702,158	0	0	0	0	0	0
AF	244	Street Lighting Service Sales Revenue	SREVLGSMNM	2,423,449	0	0	0	0	0	0
AF	245	Area Lighting Service Sales Revenue	SREVALTCNM	2,225,324	0	0	0	0	0	0
AF	246			323,476,132						
AF	247									
AF	248									
AF	249	Claimed Rate Sales Revenue	CLAIMREV	323,476,132	67,050,961	40,630,228	11,727,007	45,444,634	6,295,055	68,863,432
AF	250									
AF	251									
AF	252									
AF	253	PRESENT REVENUES FROM SALES INPUT								
AF	254	Total Sales of Electricity Revenues								
AF	255	Sales of Electricity Revenues Excl Cost of Fuel (Present)								
AF	256			272,697,842	50,519,075	31,158,450	10,125,568	41,455,715	4,148,883	71,269,778
AF	257			272,697,842	50,519,075	31,158,450	10,125,568	41,455,715	4,148,883	71,269,778
AF	258									
AF	259	Fuel Adjustment - Present Fuel less Proposed Fuel		0	0	0	0	0	0	0
AF	260	Present Revenues less Fuel Adjustment		272,697,842	50,519,075	31,158,450	10,125,568	41,455,715	4,148,883	71,269,778
AF	261	BILLING DETERMINANT INPUTS								
AF	262	Number of Customer Bills	SCH AF, LN 82	1,363,188	726,986	357,082	141,924	45,996	12,072	57,876
AF	263	Annual kWh Sales @ Meter	SCH AF, LN 52	6,716,755,882	650,626,248	490,726,527	158,284,930	781,806,347	71,500,487	1,840,440,755
AF	264	Annual kW - Billed		11,205,093	0	0	0	2,209,737	286,795	4,059,200
AF	265									
AF	266									
AF	267	RATE OF RETURN								
AF	268	Rate of Return (Equalized)	SCH AF, LN 268	7.68%	7.68%	7.68%	7.68%	7.68%	7.68%	7.68%
AF	269									
AF	270									
AF	271	PROPOSED REVENUES FROM SALES INPUT								
AF	272	Annual kWh Sales - Proposed								
AF	273	Sales of Electricity Revenues Excl Cost of Gas (Proposed)	SCH AF, LN 263	6,716,755,882	650,626,248	490,726,527	158,284,930	781,806,347	71,500,487	1,840,440,755
AF	274	Customer Connection - Increase		323,475,897	58,171,677	35,780,267	11,689,249	46,670,980	4,853,506	82,449,088
AF	275			0	0	0	0	0	0	0
AF	276									

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AF	231	REVENUES AND BILLING DETERMINANTS								
AF	232	Sales of Electricity Revenue - Present	SALESREV	3,780,705	49,480,899	672,578	6,076,894	1,932,426	2,076,870	
AF	233	Sales of Electricity Revenue - Claimed								
AF	234	Residential Service Sales Revenue	SREVRNM	0	0	0	0	0	0	
AF	235	Residential with Space Heating Service Sales Revenue	SREVRSHNM	0	0	0	0	0	0	
AF	236	Small General Service Sales Revenue	SREVSGSNM	0	0	0	0	0	0	
AF	237	Secondary General Service Sales Revenue	SREVSGNM	0	0	0	0	0	0	
AF	238	Irrigation Service Sales Revenue	SREVRNM	0	0	0	0	0	0	
AF	239	Primary General Service	SREVPGNM	0	0	0	0	0	0	
AF	240	Large General Service Transmission Sales Revenue	SREVLGSTM	4,835,392	0	0	0	0	0	
AF	241	Large General Service Backbone Transmission Sales Rev	SREVLGSTM	0	65,451,808	0	0	0	0	
AF	242	Small Municipal & School Service Sales Revenue	SREVSMSNM	0	0	826,684	0	0	0	
AF	243	Large Municipal & School Service Sales Revenue	SREVLMSNM	0	0	0	7,702,158	0	0	
AF	244	Street Lighting Service Sales Revenue	SREVLTCNM	0	0	0	0	2,423,449	0	
AF	245	Area Lighting Service Sales Revenue	SREVALTCNM	0	0	0	0	0	2,225,324	
AF	246									
AF	247									
AF	248									
AF	249	Claimed Rate Sales Revenue	CLAIMREV	4,835,392	65,451,808	826,684	7,702,158	2,423,449	2,225,324	
AF	250									
AF	251									
AF	252									
AF	253	PRESENT REVENUES FROM SALES INPUT								
AF	254	Total Sales of Electricity Revenues								
AF	255	Sales of Electricity Revenues Excl Cost of Fuel (Present)		3,780,705	49,480,899	672,578	6,076,894	1,932,426	2,076,870	
AF	256			3,780,705	49,480,899	672,578	6,076,894	1,932,426	2,076,870	
AF	257									
AF	258	Fuel Adjustment - Present Fuel less Proposed Fuel		0	0	0	0	0	0	
AF	259	Present Revenues less Fuel Adjustment		3,780,705	49,480,899	672,578	6,076,894	1,932,426	2,076,870	
AF	260	BILLING DETERMINANT INPUTS								
AF	261	Number of Customer Bills	SCH AF, LN 82	60	348	14,040	6,804	-	-	
AF	262	Annual kWh Sales @ Meter	SCH AF, LN 52	155,464,643	2,407,890,961	11,520,352	119,766,191	13,359,432	15,369,008	
AF	263	Annual kW - Billed		296,937	3,907,725	0	444,699	0	0	
AF	264									
AF	265									
AF	266	RATE OF RETURN								
AF	267	Rate of Return (Equalized)	SCH AF, LN 268	7.68%	7.68%	7.68%	7.68%	7.68%	7.68%	
AF	268									
AF	269									
AF	270									
AF	271	PROPOSED REVENUES FROM SALES INPUT								
AF	272	Annual kWh Sales - Proposed	SCH AF, LN 263	155,464,643	2,407,890,961	11,520,352	119,766,191	13,359,432	15,369,008	
AF	273	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		4,954,210	66,437,427	793,913	7,274,202	2,166,373	2,225,004	
AF	274	Customer Connection - Increase		0	0	0	0	0	0	
AF	275									
AF	276									

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					RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	(e)	(f)			
1 ALLOCATION PROPORTIONS TABLE											
AP	2	DEMAND									
AP	3										
AP	4	DEMAND - PRODUCTION RELATED									
AP	5	Demand Production (AED-4CP)	DPROD	1.00000	0.18423	0.10969	0.03015	0.13806	0.01974	0.20796	
AP	6	Purchased Capacity (AED-4CP)	DPURCH	1.00000	0.18423	0.10969	0.03015	0.13806	0.01974	0.20796	
AP	7	Transmission Interconnect (AED-4CP)	DPRODITI	1.00000	0.18423	0.10969	0.03015	0.13806	0.01974	0.20796	
AP	8	Production Load Dispatching (AED-4CP)	DPRODILD	1.00000	0.18423	0.10969	0.03015	0.13806	0.01974	0.20796	
AP	9										
AP	10										
AP	11	DEMAND - TRANSMISSION RELATED									
AP	12	Demand Transmission System (AED-4CP)	DTRAN	1.00000	0.21649	0.12256	0.03229	0.14435	0.02311	0.18021	
AP	13	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1.00000	0.16982	0.10043	0.02372	0.14147	0.01270	0.40486	
AP	14	Transmission Load Dispatching (AED-4CP)	DTRANILD	1.00000	0.21649	0.12256	0.03229	0.14435	0.02311	0.18021	
AP	15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1.00000	0.27869	0.13864	0.04070	0.21237	0.01620	0.17519	
AP	16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1.00000	0.14850	0.09076	0.02018	0.13450	0.01166	0.44603	
AP	17										
AP	18										
AP	19										
AP	20	DEMAND - DISTRIBUTION RELATED									
AP	21	Demand Distribution Primary Substation (NCP)	DDISPSUB	1.00000	0.24323	0.16467	0.03976	0.18847	0.02655	0.28866	
AP	22										
AP	23	Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1.00000	0.24323	0.16467	0.03976	0.18847	0.02655	0.28866	
AP	24	Demand Distribution Primary Underground Lines (NCP)	DDISTPUL	1.00000	0.24323	0.16467	0.03976	0.18847	0.02655	0.28866	
AP	25										
AP	26	Demand Distribution Secondary Overhead Lines (NCP)	DDISTSOL	1.00000	0.34193	0.23150	0.05589	0.26495	0.03732	0.00000	
AP	27	Demand Distribution Secondary Underground Lines (NCP)	DDISTSUL	1.00000	0.34193	0.23150	0.05589	0.26495	0.03732	0.00000	
AP	28										
AP	29	Demand Distribution Line Transformers (NCP)	DDISTSLT	1.00000	0.34193	0.23150	0.05589	0.26495	0.03732	0.00000	
AP	30										
AP	31	Distribution Load Dispatching (NCP)	DDISTLD	1.00000	0.24323	0.16467	0.03976	0.18847	0.02655	0.28866	

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AP	1	ALLOCATION PROPORTIONS TABLE								
AP	2	DEMAND								
AP	3									
AP	4	DEMAND - PRODUCTION RELATED								
AP	5	Demand Production (AED-4CP)		0.02028	0.26283	0.00184	0.02193	0.00153	0.00176	
AP	6	Purchased Capacity (AED-4CP)		0.02028	0.26283	0.00184	0.02193	0.00153	0.00176	
AP	7	Transmission Interconnect (AED-4CP)		0.02028	0.26283	0.00184	0.02193	0.00153	0.00176	
AP	8	Production Load Dispatching (AED-4CP)		0.02028	0.26283	0.00184	0.02193	0.00153	0.00176	
AP	9									
AP	10									
AP	11	DEMAND - TRANSMISSION RELATED								
AP	12	Demand Transmission System (AED-4CP)		0.01701	0.23608	0.00186	0.02317	0.00133	0.00154	
AP	13	Demand Transmission Radial Lines - Gross Plant		0.03992	0.07207	0.00122	0.03204	0.00081	0.00093	
AP	14	Transmission Load Dispatching (AED-4CP)		0.01701	0.23608	0.00186	0.02317	0.00133	0.00154	
AP	15	Demand Transmission Radial Lines - Depreciation Plant		0.08488	0.01936	0.00211	0.03013	0.00081	0.00093	
AP	16	Demand Transmission Radial Lines - Net Plant		0.03130	0.08217	0.00102	0.03214	0.00081	0.00093	
AP	17									
AP	18									
AP	19									
AP	20	DEMAND - DISTRIBUTION RELATED								
AP	21	Demand Distribution Primary Substation (NCP)		0.00000	0.00000	0.00270	0.03703	0.00416	0.00478	
AP	22									
AP	23	Demand Distribution Primary Overhead Lines (NCP)		0.00000	0.00000	0.00270	0.03703	0.00416	0.00478	
AP	24	Demand Distribution Primary Underground Lines (NCP)		0.00000	0.00000	0.00270	0.03703	0.00416	0.00478	
AP	25									
AP	26	Demand Distribution Secondary Overhead Lines (NCP)		0.00000	0.00000	0.00379	0.05206	0.00584	0.00672	
AP	27	Demand Distribution Secondary Underground Lines (NCP)		0.00000	0.00000	0.00379	0.05206	0.00584	0.00672	
AP	28									
AP	29	Demand Distribution Line Transformers (NCP)		0.00000	0.00000	0.00379	0.05206	0.00584	0.00672	
AP	30									
AP	31	Distribution Load Dispatching (NCP)		0.00000	0.00000	0.00270	0.03703	0.00416	0.00478	
AP	32									
AP	33									
AP	34									
AP	35									
AP	36									
AP	37									
AP	38									
AP	39									
AP	40									
AP	41									
AP	42									
AP	43									
AP	44									
AP	45									
AP	46									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
AP	47	ALLOCATION PROPORTIONS TABLE CONTINUED								
AP	48									
AP	49	ENERGY - PRODUCTION RELATED								
AP	50	Energy @ Generation with losses (kWh)		1.00000	0.10081	0.07604	0.02453	0.12078	0.01105	0.27949
AP	51	Energy @ Generation with losses (kWh)		1.00000	0.10081	0.07604	0.02453	0.12078	0.01105	0.27949
AP	52	Energy @ Meter (kWh Sales)		1.00000	0.09687	0.07306	0.02357	0.11640	0.01065	0.27401
AP	53	Weighted Wind Allocation		1.00000	0.09956	0.07551	0.02436	0.12068	0.01102	0.28056
AP	54			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	55									
AP	56									
AP	57									
AP	58									
AP	59									
AP	60									
AP	61									
AP	62									
AP	63	CUSTOMER								
AP	64									
AP	65	369-Service Investment (Replacement Costs)		1.00000	0.47494	0.22683	0.10757	0.13168	0.03537	0.00000
AP	66	370-Meters (New Meter Cost)		1.00000	0.34804	0.16639	0.09931	0.10034	0.01202	0.22410
AP	67									
AP	68	902-Meter Reading (Weighted Reads)		1.00000	0.53144	0.26103	0.10375	0.03362	0.00882	0.04231
AP	69	903-Customer Records & Collections (Wgid Annual Bills)		1.00000	0.53144	0.26103	0.10375	0.03362	0.00882	0.04231
AP	70	905-Miscellaneous Customer Accounts		1.00000	0.53144	0.26103	0.10375	0.03362	0.00882	0.04231
AP	71	908-Customer Assistance		1.00000	0.53144	0.26103	0.10375	0.03362	0.00882	0.04231
AP	72	909-Advertisement		1.00000	0.53144	0.26103	0.10375	0.03362	0.00882	0.04231
AP	73	910-Miscellaneous Customer Service		1.00000	0.53144	0.26103	0.10375	0.03362	0.00882	0.04231
AP	74									
AP	75									
AP	76	371-Installation on Customer Premises		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	77	373-Street Lighting & Signal Systems		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	78									
AP	79	Customer Deposits (Number of Customers)		1.00000	0.54158	0.26601	0.10573	0.03427	0.00899	0.04312
AP	80									
AP	81									
AP	82	Number of Bills (Annual)		1.00000	0.53330	0.26195	0.10411	0.03374	0.00886	0.04246
AP	83	Number of Bills (Weighted)		1.00000	0.53144	0.26103	0.10375	0.03362	0.00882	0.04231
AP	84	Number of Customers		1.00000	0.53330	0.26195	0.10411	0.03374	0.00886	0.04246
AP	85	Major Acct Representatives Acct 908		1.00000	0.00000	0.00000	0.00000	0.14736	0.00000	0.34690
AP	86	Transmission Meters (Transmission Customers)		1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	87	Number of Services		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	88									
AP	89									
AP	90									
AP	91									
AP	92									

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SCH ID	LINE NO.	DESCRIPTION	(a)	ALLOCATION BASIS	(b)	LGS-T, 69 kV	(j)	LGS-T, 115 kV+	(k)	SMALL MUNICIPAL & SCHOOL SERVICE	(l)	LARGE MUNICIPAL & SCHOOL SERVICE	(m)	STREET LIGHTING SERVICE	(n)	AREA LIGHTING SERVICE	(o)	(p)
AP	47	ALLOCATION PROPORTIONS TABLE CONTINUED																
AP	48																	
AP	49	ENERGY - PRODUCTION RELATED																
AP	50	Energy @ Generation with losses (kWh)		ENEFUEL		0.02212		0.34045		0.00179		0.01850		0.00207		0.00238		
AP	51	Energy @ Generation with losses (kWh)		ENERGY1		0.02212		0.34045		0.00179		0.01850		0.00207		0.00238		
AP	52	Energy @ Meter (kWh Sales)		ENERGY2		0.02315		0.35849		0.00172		0.01783		0.00199		0.00229		
AP	53	Weighted Wind Allocation		WIND		0.02222		0.34145		0.00178		0.01839		0.00208		0.00239		
AP	54					0.00000		0.00000		0.00000		0.00000		0.00000		0.00000		
AP	55																	
AP	56																	
AP	57																	
AP	58																	
AP	59																	
AP	60																	
AP	61																	
AP	62																	
AP	63																	
AP	64																	
AP	65	369-Service Investment (Replacement Costs)		CSERVICE		0.00000		0.00000		0.01060		0.01301		0.00000		0.00000		
AP	66	370-Meters (New Meter Cost)		CMETERS		0.00256		0.01484		0.00933		0.02306		0.00000		0.00000		
AP	67																	
AP	68	902-Meter Reading (Weighted Reads)		CMETRDG		0.00056		0.00322		0.01026		0.00497		0.00000		0.00000		
AP	69	903-Customer Records & Collections (Wgid Annual Bills)		CUSTREC		0.00056		0.00322		0.01026		0.00497		0.00000		0.00000		
AP	70	905-Miscellaneous Customer Accounts		CUSTCAM		0.00056		0.00322		0.01026		0.00497		0.00000		0.00000		
AP	71	908-Customer Assistance		CUSTASST		0.00056		0.00322		0.01026		0.00497		0.00000		0.00000		
AP	72	909-Advertisement		CUSTADVT		0.00056		0.00322		0.01026		0.00497		0.00000		0.00000		
AP	73	910-Miscellaneous Customer Service		CUSTCSM		0.00056		0.00322		0.01026		0.00497		0.00000		0.00000		
AP	74																	
AP	75																	
AP	76	371-Installation on Customer Premises		CUSTPREM		0.00000		0.00000		0.00000		0.00000		0.00000		1.00000		
AP	77	373-Street Lighting & Signal Systems		CLIGHT		0.00000		0.00000		0.00000		0.00000		1.00000		0.00000		
AP	78																	
AP	79	Customer Deposits (Number of Customers)		CUSTDEP		0.00004		0.00026		0.00000		0.00000		0.00000		0.00000		
AP	80																	
AP	81																	
AP	82	Number of Bills (Annual)		CUSTBILLS		0.00004		0.00026		0.01030		0.00499		0.00000		0.00000		
AP	83	Number of Bills (Weighted)		CUSTWBILLS		0.00056		0.00322		0.01026		0.00497		0.00000		0.00000		
AP	84	Number of Customers		CUST		0.00004		0.00026		0.01030		0.00499		0.00000		0.00000		
AP	85	Major Acct Representatives Acct 908		MAJACCT		0.02930		0.45386		0.00000		0.02257		0.00000		0.00000		
AP	86	Transmission Meters (Transmission Customers)		TRANSMET		0.14706		0.85294		0.00000		0.00000		0.00000		0.00000		
AP	87	Number of Services		CSERV		0.00000		0.00000		0.00000		0.00000		0.00000		0.00000		
AP	88																	
AP	89																	
AP	90																	
AP	91																	
AP	92																	

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL WITH SPACE HEATING SERVICE			SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE	
					RESIDENTIAL SERVICE	(c)	(d)					(e)
ALLOCATION PROPORTIONS TABLE CONTINUED												
INTERNALLY DEVELOPED ALLOCATION FACTORS												
AP	93	Plant 97 Intangible Plant In Service 98 Production Plant In Service 99 Transmission Plant In Service 100 Distribution Plant In Service 101 General Plant in Service 102 Intangible and General Plant in Service 103 Total Transmission and Distribution Plant 104 Prod, Trans, and Disir Plant in Service 105 Total Electric Plant In Service 106 Net Electric Plant In Service 107 Rate Base	INTPLT	1.00000	0.24824	0.14084	0.04678	0.12226	0.01731	0.19054		
AP	94		PRODPLT	1.00000	0.16370	0.10140	0.02874	0.01762	0.22557	0.19054		
AP	95		TRANPLT	1.00000	0.21201	0.14044	0.03163	0.02235	0.19235	0.19054		
AP	96		DISPLT	1.00000	0.27261	0.17553	0.04847	0.02747	0.18886	0.19054		
AP	97		GENPLT	1.00000	0.23508	0.13526	0.04414	0.01770	0.12635	0.19054		
AP	98		INTGENPLT	1.00000	0.23917	0.13699	0.04496	0.01758	0.19525	0.19054		
AP	99		TDPLT	1.00000	0.23825	0.14429	0.03892	0.02457	0.19832	0.19054		
AP	100		PTDPLT	1.00000	0.20800	0.12689	0.03479	0.02175	0.20938	0.19054		
AP	101		TOPLT	1.00000	0.21083	0.12781	0.03571	0.02137	0.20809	0.19054		
AP	102		NETPLT	1.00000	0.20949	0.12871	0.03531	0.02157	0.21388	0.19054		
AP	103		RATEBASE	1.00000	0.20620	0.12710	0.03498	0.02117	0.21591	0.19054		
Transmission Plant in Service												
AP	104		PLT_352	1.00000	0.21621	0.12244	0.03227	0.02308	0.18045	0.19054		
AP	105		PLT_353	1.00000	0.21301	0.12076	0.03186	0.02274	0.17913	0.19054		
AP	106		OHTRAN	1.00000	0.21234	0.12059	0.03152	0.02219	0.20019	0.19054		
AP	107		UGTRAN	1.00000	0.21649	0.12256	0.03229	0.02311	0.18021	0.19054		
Distribution Plant in Service												
AP	108	PLT_360	1.00000	0.24323	0.16467	0.03976	0.02655	0.28866	0.19054			
AP	109	PLT_361	1.00000	0.24323	0.16467	0.03976	0.02655	0.28866	0.19054			
AP	110	PLT_362	1.00000	0.24323	0.16467	0.03976	0.02655	0.28866	0.19054			
AP	111	PLT_363	1.00000	0.25388	0.17188	0.04150	0.02771	0.25751	0.19054			
AP	112	PLT_364	1.00000	0.25388	0.17188	0.04150	0.02771	0.25751	0.19054			
AP	113	PLT_365	1.00000	0.25388	0.17188	0.04150	0.02771	0.25751	0.19054			
AP	114	PLT_366	1.00000	0.25289	0.17121	0.04134	0.02760	0.26041	0.19054			
AP	115	PLT_367	1.00000	0.25289	0.17121	0.04134	0.02760	0.26041	0.19054			
AP	116	PLT_368	1.00000	0.34193	0.23150	0.05589	0.03732	0.00000	0.19054			
AP	117	PLT_369	1.00000	0.47494	0.22683	0.10757	0.03537	0.00000	0.19054			
AP	118	PLT_370	1.00000	0.34804	0.16639	0.09931	0.01202	0.22410	0.19054			
AP	119	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19054			
AP	120	PLT_372	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19054			
AP	121	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19054			
AP	122	OHDIST	1.00000	0.25388	0.17188	0.04150	0.02771	0.25751	0.19054			
AP	123	UGDIST	1.00000	0.25289	0.17121	0.04134	0.02760	0.26041	0.19054			
AP	124	PLT_3713	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.19054			
AP	125	PLT_SUB	1.00000	0.24323	0.16467	0.03976	0.02655	0.28866	0.19054			
AP	126	PLT_DPRI	1.00000	0.24323	0.16467	0.03976	0.02655	0.28866	0.19054			
AP	127	PLT_DSEC	1.00000	0.34193	0.23150	0.05589	0.03732	0.00000	0.19054			
AP	128	PLT_DSEC	1.00000	0.34193	0.23150	0.05589	0.03732	0.00000	0.19054			
AP	129	PLT_DSEC	1.00000	0.34193	0.23150	0.05589	0.03732	0.00000	0.19054			
AP	130	PLT_DSEC	1.00000	0.34193	0.23150	0.05589	0.03732	0.00000	0.19054			
AP	131	PLT_DSEC	1.00000	0.34193	0.23150	0.05589	0.03732	0.00000	0.19054			
AP	132	PLT_DSEC	1.00000	0.34193	0.23150	0.05589	0.03732	0.00000	0.19054			
AP	133	PLT_DSEC	1.00000	0.34193	0.23150	0.05589	0.03732	0.00000	0.19054			
AP	134	PLT_DSEC	1.00000	0.34193	0.23150	0.05589	0.03732	0.00000	0.19054			
AP	135	PLT_DSEC	1.00000	0.34193	0.23150	0.05589	0.03732	0.00000	0.19054			
AP	136	PLT_DSEC	1.00000	0.34193	0.23150	0.05589	0.03732	0.00000	0.19054			
AP	137	PLT_DSEC	1.00000	0.34193	0.23150	0.05589	0.03732	0.00000	0.19054			
AP	138	PLT_DSEC	1.00000	0.34193	0.23150	0.05589	0.03732	0.00000	0.19054			

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	(j)	(k)	(l)	(m)	(n)	(o)	(p)
93	AP	ALLOCATION PROPORTIONS TABLE CONTINUED								
94	AP	INTERNALLY DEVELOPED ALLOCATION FACTORS								
95	AP									
96	AP	Plant								
97	AP	Intangible Plant In Service	INTPLT	0.01275	0.17235	0.00377	0.02070	0.00768	0.01677	
98	AP	Production Plant In Service	PRODPLT	0.02075	0.28190	0.00183	0.02107	0.00166	0.00191	
99	AP	Transmission Plant In Service	TRANPLT	0.01882	0.23089	0.00181	0.02350	0.00131	0.00151	
100	AP	Distribution Plant In Service	DISTPLT	0.00013	0.00076	0.00061	0.03653	0.02579	0.01411	
101	AP	General Plant In Service	GENPLT	0.01334	0.18030	0.00347	0.02143	0.00803	0.01754	
102	AP	Intangible and General Plant in Service	INTGENPLT	0.01315	0.17783	0.00356	0.02120	0.00792	0.01730	
103	AP	Total Transmission and Distribution Plant	TDPPLT	0.01073	0.13123	0.00259	0.02914	0.01191	0.00696	
104	AP	Prod. Trans. and Distr Plant in Service	PTDPLT	0.01479	0.19238	0.00228	0.02587	0.00775	0.00491	
105	AP	Total Electric Plant In Service	TEPLT	0.01464	0.19105	0.00240	0.02544	0.00777	0.00604	
106	AP	Net Electric Plant In Service	NETPLT	0.01396	0.18622	0.00235	0.02527	0.00748	0.00320	
107	AP	Rate Base	RATEBASE	0.01423	0.19096	0.00234	0.02598	0.00752	0.00340	
108	AP									
109	AP	Transmission Plant in Service								
110	AP	Account 352	PLT_352	0.01704	0.23632	0.00186	0.02316	0.00134	0.00154	
111	AP	Account 353	PLT_353	0.01857	0.24884	0.00183	0.02287	0.00133	0.00153	
112	AP	Transmission Overhead Accounts 354-356	OHTRAN	0.01905	0.22150	0.00180	0.02396	0.00129	0.00148	
113	AP	Transmission Underground Accounts 357&358	UGTRAN	0.01701	0.23608	0.00186	0.02317	0.00133	0.00154	
114	AP									
115	AP	Distribution Plant in Service								
116	AP	Acct 360-Land and Land Rights	PLT_360	0.00000	0.00000	0.00270	0.03703	0.00416	0.00478	
117	AP	Acct 361-Structures & Improvements	PLT_361	0.00000	0.00000	0.00270	0.03703	0.00416	0.00478	
118	AP	Acct 362-Station Equipment	PLT_362	0.00000	0.00000	0.00270	0.03703	0.00416	0.00478	
119	AP	Acct 364-Towers and Fixtures	PLT_364	0.00000	0.00000	0.00281	0.03865	0.00434	0.00499	
120	AP	Acct 365-Overhead Conductors & Devices	PLT_365	0.00000	0.00000	0.00281	0.03865	0.00434	0.00499	
121	AP	Acct 366-Underground Conduit	PLT_366	0.00000	0.00000	0.00280	0.03850	0.00432	0.00497	
122	AP	Acct 367 - Underground Conductor	PLT_367	0.00000	0.00000	0.00280	0.03850	0.00432	0.00497	
123	AP	Acct 368-Line Transformers	PLT_368	0.00000	0.00000	0.00379	0.05206	0.00584	0.00672	
124	AP	Acct 369-Services	PLT_369	0.00000	0.00000	0.01060	0.01301	0.00000	0.00000	
125	AP	Acct 370-Meters	PLT_370	0.00256	0.01484	0.00933	0.02306	0.00000	0.00000	
126	AP	Acct 371-Inst. on Customer Premises	PLT_371	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
127	AP	Acct 373-Street Lighting / Signal Systems	PLT_373	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
128	AP	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	0.00000	0.00000	0.00281	0.03865	0.00434	0.00499	
129	AP	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	0.00000	0.00000	0.00280	0.03850	0.00432	0.00497	
130	AP	Accounts 371&373	PLT_3713	0.00000	0.00000	0.00000	0.00000	0.69430	0.30570	
131	AP									
132	AP	Accts 360-362-Distribution Substation	PLT_SUB	0.00000	0.00000	0.00270	0.03703	0.00416	0.00478	
133	AP	Accts 364 thru 367-Distribution Primary	PLT_DPRI	0.00000	0.00000	0.00270	0.03703	0.00416	0.00478	
134	AP	Accts 364 thru 367-Distribution Secondary	PLT_DSEC	0.00000	0.00000	0.00379	0.05206	0.00584	0.00672	
135	AP									
136	AP									
137	AP									
138	AP									

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					RESIDENTIAL SERVICE	(c)	(d)				
139 ALLOCATION PROPORTIONS TABLE CONTINUED											
140 INTERNALLY DEVELOPED ALLOCATION FACTORS											
AP	141										
AP	142	Production Expense									
AP	143	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.18397	0.10958	0.03013	0.13801	0.01971	0.20819	0.20819
AP	144	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.12958	0.08764	0.02647	0.12674	0.01404	0.25483	0.25483
AP	145	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.18044	0.10816	0.02989	0.13728	0.01934	0.21122	0.21122
AP	146	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.13615	0.09029	0.02691	0.12810	0.01473	0.24919	0.24919
AP	147										
AP	148	Transmission Expense									
AP	149	O&M Accounts 561-567	OX_TRAN	1.00000	0.21481	0.12175	0.03204	0.14391	0.02284	0.18411	0.18411
AP	150	O&M Accounts 569-573	MX_TRAN	1.00000	0.21272	0.12069	0.03171	0.14320	0.02251	0.18808	0.18808
AP	151	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.21432	0.12149	0.03199	0.14359	0.02280	0.18317	0.18317
AP	152	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.21284	0.12072	0.03177	0.14292	0.02261	0.18432	0.18432
AP	153										
AP	154	Distribution Expense									
AP	155	Acct 580-Supervision	OX_580	1.00000	0.27036	0.15581	0.06016	0.14278	0.01978	0.20395	0.20395
AP	156	Acct 581-Load Dispatch	OX_581	1.00000	0.24323	0.16467	0.03976	0.18847	0.02655	0.28866	0.28866
AP	157	Acct 582-Station Equipment	OX_582	1.00000	0.24323	0.16467	0.03976	0.18847	0.02655	0.28866	0.28866
AP	158	Acct 583-Overhead Lines	OX_583	1.00000	0.25388	0.17188	0.04150	0.19672	0.02771	0.25751	0.25751
AP	159	Acct 584-Underground Lines	OX_584	1.00000	0.25289	0.17121	0.04134	0.19595	0.02760	0.26041	0.26041
AP	160	Acct 585-Street Lighting	OX_585	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	161	Acct 586-Metering	OX_586	1.00000	0.34804	0.16639	0.09931	0.10034	0.01202	0.22410	0.22410
AP	162	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	163	Acct 588-Miscellaneous	OX_588	1.00000	0.27261	0.17553	0.04847	0.18886	0.02747	0.20613	0.20613
AP	164	Acct 589-Rents	OX_589	1.00000	0.27261	0.17553	0.04847	0.18886	0.02747	0.20613	0.20613
AP	165	Acct 590-Supervision	MX_590	1.00000	0.23110	0.15695	0.03759	0.18029	0.02533	0.24326	0.24326
AP	166	Acct 592-Station Equipment	MX_592	1.00000	0.24323	0.16467	0.03976	0.18847	0.02655	0.28866	0.28866
AP	167	Acct 593-Overhead Lines	MX_593	1.00000	0.25388	0.17188	0.04150	0.19672	0.02771	0.25751	0.25751
AP	168	Acct 594-Underground Lines	MX_594	1.00000	0.25289	0.17121	0.04134	0.19595	0.02760	0.26041	0.26041
AP	169	Acct 595-Transformers	MX_595	1.00000	0.34193	0.23150	0.05589	0.26495	0.03732	0.30000	0.30000
AP	170	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	171	Acct 597-Metering	MX_597	1.00000	0.34804	0.16639	0.09931	0.10034	0.01202	0.22410	0.22410
AP	172	Acct 598-Miscellaneous	MX_598	1.00000	0.27261	0.17553	0.04847	0.18886	0.02747	0.20613	0.20613
AP	173	O&M Accounts 581-589	OX_DIST	1.00000	0.26515	0.16452	0.05164	0.16864	0.02392	0.21535	0.21535
AP	174	O&M Accounts 591-598	MX_DIST	1.00000	0.23120	0.15690	0.03765	0.18007	0.02531	0.24218	0.24218
AP	175	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.27036	0.15581	0.06016	0.14278	0.01978	0.20395	0.20395
AP	176	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.23110	0.15695	0.03759	0.18029	0.02533	0.24326	0.24326

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LGS-T, 69 kV (j)	LGS-T, 115 kV+ (k)	SMALL MUNICIPAL & SCHOOL SERVICE (l)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)
AP	139	ALLOCATION PROPORTIONS TABLE CONTINUED								
AP	140	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	141									
AP	142	Production Expense								
AP	143	O&M Expense Production Operation Accts 502-509	OX_PROD	0.02028	0.26307	0.00184	0.02192	0.00153	0.00176	
AP	144	O&M Expense Production Maint Accts 511-514	MX_PROD	0.02148	0.31368	0.00180	0.01968	0.00188	0.00217	
AP	145	Salaries & Wages Production Operation	SALWAGPO	0.02036	0.26636	0.00184	0.02177	0.00155	0.00179	
AP	146	Salaries and Wages Production Maintenance	SALWAGPM	0.02134	0.30757	0.00181	0.01995	0.00184	0.00212	
AP	147									
AP	148	Transmission Expense								
AP	149	O&M Accounts 561-567	OX_TRAN	0.01772	0.23487	0.00184	0.02326	0.00133	0.00152	
AP	150	O&M Accounts 569-573	MX_TRAN	0.01877	0.23435	0.00182	0.02333	0.00131	0.00151	
AP	151	Salaries & Wages Accounts 561-567	SALWAGTO	0.01793	0.23685	0.00184	0.02318	0.00133	0.00152	
AP	152	Salaries & Wages Accounts 569-573	SALWAGTM	0.01868	0.23834	0.00183	0.02314	0.00132	0.00151	
AP	153									
AP	154	Distribution Expense								
AP	155	Acct 580-Supervision	OX_580	0.00092	0.00532	0.00509	0.02893	0.01044	0.09646	
AP	156	Acct 581-Load Dispatch	OX_581	0.00000	0.00000	0.00270	0.03703	0.00416	0.00478	
AP	157	Acct 582-Station Equipment	OX_582	0.00000	0.00000	0.00270	0.03703	0.00416	0.00478	
AP	158	Acct 583-Overhead Lines	OX_583	0.00000	0.00000	0.00281	0.03865	0.00434	0.00499	
AP	159	Acct 584-Underground Lines	OX_584	0.00000	0.00000	0.00280	0.03850	0.00432	0.00497	
AP	160	Acct 585-Street Lighting	OX_585	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
AP	161	Acct 586-Metering	OX_586	0.00256	0.01484	0.00933	0.02306	0.00000	0.00000	
AP	162	Acct 587-Customer Installations	OX_587	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	
AP	163	Acct 588-Miscellaneous	OX_588	0.00013	0.00076	0.00361	0.03653	0.02579	0.01411	
AP	164	Acct 589-Rents	OX_589	0.00013	0.00076	0.00361	0.03653	0.02579	0.01411	
AP	165	Acct 590-Supervision	MX_590	0.00000	-0.00002	0.00253	0.03547	0.00359	0.00392	
AP	166	Acct 592-Station Equipment	MX_592	0.00000	0.00000	0.00270	0.03703	0.00416	0.00478	
AP	167	Acct 593-Overhead Lines	MX_593	0.00000	0.00000	0.00281	0.03865	0.00434	0.00499	
AP	168	Acct 594-Underground Lines	MX_594	0.00000	0.00000	0.00280	0.03850	0.00432	0.00497	
AP	169	Acct 595-Transformers	MX_595	0.00000	0.00000	0.00379	0.05206	0.00584	0.00672	
AP	170	Acct 596-Street Lighting	MX_596	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
AP	171	Acct 597-Metering	MX_597	0.00256	0.01484	0.00933	0.02306	0.00000	0.00000	
AP	172	Acct 598-Miscellaneous	MX_598	0.00013	0.00076	0.00361	0.03653	0.02579	0.01411	
AP	173	O&M Accounts 581-589	OX_DIST	0.00044	0.00257	0.00406	0.03331	0.02184	0.04855	
AP	174	O&M Accounts 591-598	MX_DIST	0.00000	-0.00002	0.00254	0.03542	0.00468	0.00407	
AP	175	Salaries & Wages Accounts 581-589	SALWAGDO	0.00092	0.00532	0.00509	0.02893	0.01044	0.09646	
AP	176	Salaries & Wages Accounts 591-598	SALWAGDM	0.00000	-0.00002	0.00253	0.03547	0.00359	0.00392	
AP	177									
AP	178									
AP	179									
AP	180									
AP	181									
AP	182									
AP	183									
AP	184									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
AP	185	ALLOCATION PROPORTIONS TABLE CONTINUED								
AP	186	INTERNALLY DEVELOPED ALLOCATION FACTORS								
AP	187									
AP	188	Customer Accounting Expense								
AP	189	Account 902	OX_902	1.00000	0.53144	0.26103	0.10375	0.03362	0.00882	0.04231
AP	190	Account 903	OX_903	1.00000	0.53144	0.26103	0.10375	0.03362	0.00882	0.04231
AP	191	Account 904	OX_904	1.00000	0.58574	0.36127	0.00422	0.01730	0.00173	0.02974
AP	192	Accounts 902 & 903	OX_902.3	1.00000	0.53144	0.26103	0.10375	0.03362	0.00882	0.04231
AP	193	O&M Accounts 902-905	OX_CA	1.00000	0.54864	0.29278	0.07223	0.02845	0.00658	0.03833
AP	194	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.53144	0.26103	0.10375	0.03362	0.00882	0.04231
AP	195									
AP	196	Customer Service Expense								
AP	197	Account 908	OX_908	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	198	Account 909	OX_909	1.00000	0.53144	0.26103	0.10375	0.03362	0.00882	0.04231
AP	199	Account 910	OX_910	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
AP	200	O&M Accounts 908-910	OX_CS	1.00000	0.53144	0.26103	0.10375	0.03362	0.00882	0.04231
AP	201	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.53144	0.26103	0.10375	0.03362	0.00882	0.04231
AP	202									
AP	203	Total Customer Operations Expense	OMXCUST	1.00000	0.54604	0.28791	0.07710	0.02925	0.00693	0.03895
AP	204									
AP	205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.22880	0.13258	0.04287	0.12830	0.01789	0.20064
AP	206	Total Salaries and Wages Expense	SALWAGES	1.00000	0.22880	0.13258	0.04287	0.12830	0.01789	0.20064
AP	207									
AP	208	Total O&M less Fuel and Purchased Power	OMXPPP	1.00000	0.21485	0.12687	0.03668	0.13328	0.01883	0.20267
AP	209									
AP	210	Impact of Production Tax Deduction	PRODTAXD	1.00000	0.15953	0.09972	0.02848	0.13295	0.01716	0.22914
AP	211									
AP	212									
AP	213	Electric Plant in Service - Production Demand	DPROD							
AP	214	Electric Plant in Service - Transmission Interconnect	DPRODTI							
AP	215	Electric Plant in Service - Production Energy	ENERGY1							
AP	216									
AP	217									
AP	218									
AP	219									
AP	220									
AP	221									
AP	222									
AP	223									
AP	224									
AP	225									
AP	226									
AP	227									
AP	228									
AP	229									
AP	230									

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SCH ID	LINE NO.	DESCRIPTION	(a)	ALLOCATION BASIS	(b)	LGS-T, 69 kV	(j)	LGS-T, 115 kV +	(k)	SMALL MUNICIPAL & SCHOOL SERVICE	(l)	LARGE MUNICIPAL & SCHOOL SERVICE	(m)	STREET LIGHTING SERVICE	(n)	AREA LIGHTING SERVICE	(o)	(p)
AP	185	ALLOCATION PROPORTIONS TABLE CONTINUED																
AP	186	INTERNALLY DEVELOPED ALLOCATION FACTORS																
AP	187																	
AP	188	Customer Accounting Expense																
AP	189	Account 902		OX_902		0.00056		0.00322		0.01026		0.00497		0.00000		0.00000		
AP	190	Account 903		OX_903		0.00056		0.00322		0.01026		0.00497		0.00000		0.00000		
AP	191	Account 904		OX_904		0.00000		0.00000		0.00000		0.00000		0.00000		0.00000		
AP	192	Accounts 902 & 903		OX_902_3		0.00056		0.00322		0.01026		0.00497		0.00000		0.00000		
AP	193	O&M Accounts 902-905		OX_CA		0.00038		0.00220		0.00701		0.00340		0.00000		0.00000		
AP	194	Salaries & Wages Accounts 902-905		SALWAGCA		0.00056		0.00322		0.01026		0.00497		0.00000		0.00000		
AP	195																	
AP	196	Customer Service Expense																
AP	197	Account 908		OX_908		0.00000		0.00000		0.00000		0.00000		0.00000		0.00000		
AP	198	Account 909		OX_909		0.00056		0.00322		0.01026		0.00497		0.00000		0.00000		
AP	199	Account 910		OX_910		0.00000		0.00000		0.00000		0.00000		0.00000		0.00000		
AP	200	O&M Accounts 908-910		OX_CS		0.00056		0.00322		0.01026		0.00497		0.00000		0.00000		
AP	201	Salaries & Wages Accounts 908-910		SALWAGCS		0.00056		0.00322		0.01026		0.00497		0.00000		0.00000		
AP	202																	
AP	203	Total Customer Operations Expense		OMXCUST		0.00040		0.00234		0.00746		0.00361		0.00000		0.00000		
AP	204																	
AP	205	Salaries & Wages Excluding Admin & Gen		SALWAGXAG		0.01362		0.18409		0.00333		0.02178		0.00820		0.01791		
AP	206	Total Salaries and Wages Expense		SALWAGES		0.01362		0.18409		0.00333		0.02178		0.00820		0.01791		
AP	207																	
AP	208	Total O&M less Fuel and Purchased Power		OMXPPP		0.01523		0.21188		0.00261		0.02205		0.00624		0.00882		
AP	209																	
AP	210	Impact of Production Tax Deduction		PRODTAXD		0.02082		0.28581		0.00182		0.02091		0.00169		0.00194		
AP	211																	
AP	212																	
AP	213	Electric Plant in Service - Production Demand		DPROD														
AP	214	Electric Plant in Service - Transmission Interconnect		DPRODITI														
AP	215	Electric Plant in Service - Production Energy		ENERGY1														
AP	216																	
AP	217																	
AP	218																	
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AP	230																	

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL WITH SPACE HEATING SERVICE				SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
					(a)	(b)	(c)	(d)				
REVENUES AND BILLING DETERMINANTS												
AP	231											
AP	232											
AP	233	Sales of Electricity Revenue - Present	SALESREV	1.00000	0.18526	0.11426	0.03713	0.15202	0.01521		0.26135	
AP	234											
AP	235	Sales of Electricity Revenue - Claimed										
AP	236	Residential Service Sales Revenue	SREVRNM	1.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP	237	Residential with Space Heating Service Sales Revenue	SREVRSNM	1.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP	238	Small General Service Sales Revenue	SREVSGNM	1.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	
AP	239	Secondary General Service Sales Revenue	SREVSGNM	1.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	
AP	240	Irrigation Service Sales Revenue	SREVRNM	1.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP	241	Primary General Service	SREVPGNM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
AP	242	Large General Service Transmission Sales Revenue	SREVLGSTM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	
AP	243	Large General Service Backbone Transmission Sales Rev	SREVLGSTM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP	244	Small Municipal & School Service Sales Revenue	SREVMSNM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP	245	Large Municipal & School Service Sales Revenue	SREVLMSNM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP	246	Street Lighting Service Sales Revenue	SREVLTMNM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP	247	Area Lighting Service Sales Revenue	SREVALTMNM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP	248											
AP	249											
AP	250	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.20728	0.12561	0.03625	0.14049	0.01946		0.21289	
AP	251											
AP	252											
PRESENT REVENUES FROM SALES INPUT												
AP	253											
AP	254											
AP	255	Total Sales of Electricity Revenues		1.00000	0.18526	0.11426	0.03713	0.15202	0.01521	0.26135		
AP	256	Sales of Electricity Revenues Excl Cost of Fuel (Present)		1.00000	0.18526	0.11426	0.03713	0.15202	0.01521	0.26135		
AP	257											
AP	258											
AP	259	Present Revenues less Fuel Adjustment		1.00000	0.18526	0.11426	0.03713	0.15202	0.01521	0.26135		
AP	260											
AP	261											
AP	262											
AP	263											
AP	264											
AP	265											
AP	266											
AP	267											
AP	268											
AP	269											
AP	270											
AP	271											
AP	272											
AP	273											
AP	274											
AP	275											
AP	276											

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SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LGS-T, 69 kV (j)	LGS-T, 115 kV + (k)	SMALL MUNICIPAL & SCHOOL SERVICE (l)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)
REVENUES AND BILLING DETERMINANTS										
AP	231									
AP	232		SALESREV	0.01386	0.18145	0.00247	0.02228	0.00709	0.00762	
AP	233	Sales of Electricity Revenue - Present								
AP	234									
AP	235	Sales of Electricity Revenue - Claimed								
AP	236	Residential Service Sales Revenue	SREVRNM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP	237	Residential with Space Heating Service Sales Revenue	SREVRSHNM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP	238	Small General Service Sales Revenue	SREVSGSNM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP	239	Secondary General Service Sales Revenue	SREVSGNM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP	240	Irrigation Service Sales Revenue	SREVRNM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP	241	Primary General Service	SREVPGNM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP	242	Large General Service Transmission Sales Revenue	SREVLGSTM	1.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP	243	Large General Service Backbone Transmission Sales Rev	SREVLGSTBNM	0.00000	1.00000	0.00000	0.00000	0.00000	0.00000	
AP	244	Small Municipal & School Service Sales Revenue	SREVSMSNM	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	
AP	245	Large Municipal & School Service Sales Revenue	SREVLMSNM	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP	246	Street Lighting Service Sales Revenue	SREVLTCNM	0.00000	0.00000	0.00000	0.00000	1.00000	0.00000	
AP	247	Area Lighting Service Sales Revenue	SREVALTCNM	0.00000	0.00000	0.00000	0.00000	0.00000	1.00000	
AP	248									
AP	249									
AP	250	Claimed Rate Sales Revenue	CLAIMREV	0.01495	0.20234	0.00256	0.02381	0.00749	0.00688	
AP	251									
AP	252									
AP	253									
AP	254									
AP	255	Total Sales of Electricity Revenues		0.01386	0.18145	0.00247	0.02228	0.00709	0.00762	
AP	256	Sales of Electricity Revenues Excl Cost of Fuel (Present)		0.01386	0.18145	0.00247	0.02228	0.00709	0.00762	
AP	257									
AP	258									
AP	259	Present Revenues less Fuel Adjustment		0.01386	0.18145	0.00247	0.02228	0.00709	0.00762	
AP	260									
AP	261									
AP	262									
AP	263									
AP	264									
AP	265									
AP	266									
AP	267									
AP	268									
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AP	270									
AP	271									
AP	272									
AP	273									
AP	274									
AP	275									
AP	276									

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SCH ID	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL NEW MEXICO	RESIDENTIAL SERVICE	RESIDENTIAL WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
ADA	1	ALLOCATED DIRECT ASSIGNMENTS								
ADA	2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS								
ADA	3									
ADA	4	904 Uncollectible Accounts (Write-Offs)								
ADA	5									
ADA	6	Residential Service Sales Revenue	SREVRNM	2,569,752	2,569,752	0	0	0	0	0
ADA	7	Residential with Space Heating Service Sales Revenue	SREVRSHNM	1,584,936	0	1,584,936	0	0	0	0
ADA	8	Small General Service Sales Revenue	SREVSGSNM	18,535	0	0	18,535	0	0	0
ADA	9	Secondary General Service Sales Revenue	SREVSGNM	75,886	0	0	0	75,886	0	0
ADA	10	Irrigation Service Sales Revenue	SREVRNM	7,595	0	0	0	0	7,595	0
ADA	11	Primary General Service	SREVPGNM	130,461	0	0	0	0	0	130,461
ADA	12	Large General Service Transmission Sales Revenue	SREVLGSTM	0	0	0	0	0	0	0
ADA	13	Large General Service Backbone Transmission Sales Rev	SREVLGSTBNM	0	0	0	0	0	0	0
ADA	14	Small Municipal & School Service Sales Revenue	SREVLMSNM	0	0	0	0	0	0	0
ADA	15	Large Municipal Primary Service Sales Revenue	SREVLMSNM	0	0	0	0	0	0	0
ADA	16	Street Lighting Service Sales Revenue	SREVLTCNM	0	0	0	0	0	0	0
ADA	17	Area Lighting Service Sales Revenue	SREVALTCNM	0	0	0	0	0	0	0
ADA	18									
ADA	19	Total Account 904	EXP_904	4,387,165	2,569,752	1,584,936	18,535	75,886	7,595	130,461
ADA	20									
ADA	21	Total Account 904	EXP_904	1,00000	0.58574	0.36127	0.00422	0.01730	0.00173	0.02974
ADA	22									
ADA	23									
ADA	24									
ADA	25									
ADA	26									
ADA	27									
ADA	28									
ADA	29									
ADA	30									
ADA	31									
ADA	32									
ADA	33									
ADA	34									
ADA	35									
ADA	36									
ADA	37									
ADA	38									

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New Mexico
For the Test Year Ended March 31, 2019

SCH ID	LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LGS-T, 69 kV (j)	LGS-T, 115 kV+ (k)	SMALL MUNICIPAL & SCHOOL SERVICE (l)	LARGE MUNICIPAL & SCHOOL SERVICE (m)	STREET LIGHTING SERVICE (n)	AREA LIGHTING SERVICE (o)	(p)
ADA	1	ALLOCATED DIRECT ASSIGNMENTS								
ADA	2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS								
ADA	3									
ADA	4	904 Uncollectible Accounts (Write-Offs)								
ADA	5									
ADA	6	Residential Service Sales Revenue	SREVRNM	0	0	0	0	0	0	0
ADA	7	Residential with Space Heating Service Sales Revenue	SREVRSHNM	0	0	0	0	0	0	0
ADA	8	Small General Service Sales Revenue	SREVSGSNM	0	0	0	0	0	0	0
ADA	9	Secondary General Service Sales Revenue	SREVSGNM	0	0	0	0	0	0	0
ADA	10	Irrigation Service Sales Revenue	SREVRNM	0	0	0	0	0	0	0
ADA	11	Primary General Service	SREVPGNM	0	0	0	0	0	0	0
ADA	12	Large General Service Transmission Sales Revenue	SREVLGSTM	0	0	0	0	0	0	0
ADA	13	Large General Service Backbone Transmission Sales Rev	SREVLGSTBNM	0	0	0	0	0	0	0
ADA	14	Small Municipal & School Service Sales Revenue	SREVSMSNM	0	0	0	0	0	0	0
ADA	15	Large Municipal Primary Service Sales Revenue	SREVLMSNM	0	0	0	0	0	0	0
ADA	16	Street Lighting Service Sales Revenue	SREVLTCNM	0	0	0	0	0	0	0
ADA	17	Area Lighting Service Sales Revenue	SREVALTCNM	0	0	0	0	0	0	0
ADA	18									
ADA	19	Total Account 904	EXP_904	0	0	0	0	0	0	0
ADA	20									
ADA	21	Total Account 904	EXP_904	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
ADA	22									
ADA	23									
ADA	24									
ADA	25									
ADA	26									
ADA	27									
ADA	28									
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ADA	33									
ADA	34									
ADA	35									
ADA	36									
ADA	37									
ADA	38									

Southwestern Public Service Company
Class Cost of Service Study
New Mexico
For the Test Year Ended March 31, 2019

Line No.	DESCRIPTION	RESIDENTIAL								
		TOTAL NEW MEXICO	RESIDENTIAL SERVICE	WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE	PRIMARY GENERAL SERVICE		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	
CLAIMED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS										
1	RATE OF RETURN		7.68%	7.68%	7.68%	7.68%	7.68%	7.68%	7.68%	
2	REVENUES REQUIRED									
3	DEMAND COMPONENTS									
4	PRODUCTION COSTS									
5	PRODUCTION DEMAND COMPONENT	231,978,090	49,888,916	30,498,068	7,825,160	36,099,808	5,293,911	48,393,028		
6	PURCHASED CAPACITY COMPONENT	77,353,490	14,362,939	8,553,065	2,324,829	10,646,625	1,521,892	16,038,099		
7	TRANSMISSION INTERCONNECT COMPONENT	17,778,739	3,301,147	1,965,818	534,333	2,446,991	349,789	3,686,147		
8	TRANSMISSION COSTS	706,329	131,151	78,100	21,228	97,216	13,897	146,447		
9	TRANSMISSION SYSTEM COMPONENT	74,199,576	16,181,511	9,162,320	2,386,933	10,672,330	1,708,518	13,324,015		
10	TRANSMISSION RADIAL LINES COMPONENT	3,841,125	600,275	370,203	82,149	500,891	47,042	1,672,990		
11	DISTRIBUTION COSTS									
12	DISTRIBUTION SUBSTATIONS COMPONENT	16,918,057	4,141,477	2,804,432	669,610	3,174,224	447,033	4,862,059		
13	DISTRIBUTION PRIMARY COMPONENTS	30,144,812	7,379,343	4,996,976	1,193,121	5,655,872	796,530	8,663,271		
14	DISTRIBUTION SECONDARY COMPONENTS	3,630,281	1,247,075	844,466	201,632	955,816	134,610	0		
15	DISTRIBUTION LINE TRANSFORMERS COMPONENTS	7,405,681	2,544,000	1,722,688	411,324	1,949,842	274,601	0		
16	CUSTOMER COMPONENTS	26,240,360	10,567,931	5,142,379	2,310,238	1,480,498	282,674	2,224,381		
17	CUSTOMER DISTRIBUTION COSTS									
18	DISTRIBUTION SERVICE LATERALS COMPONENTS	2,279,395	1,086,050	518,809	243,299	297,843	80,002	0		
19	METERING COMPONENT	7,866,583	2,647,301	1,265,865	747,189	754,927	90,427	1,686,142		
20	STREET AND AREA LIGHTING COMPONENT	3,269,345	0	0	0	0	0	0		
21	CUSTOMER COSTS									
22	METER READING COMPONENT	3,468,456	1,847,364	907,577	356,724	115,613	30,339	145,484		
23	CUST ACCT, SALES, & SERVICE COMPONENT	9,453,159	5,039,627	2,475,878	973,147	315,395	82,766	396,883		
24	CUSTOMER OTHER	(96,579)	(52,411)	(25,749)	(10,121)	(3,280)	(861)	(4,128)		
25	ENERGY COMPONENTS									
26	PRODUCTION ENERGY COMPONENT	65,257,683	6,594,114	4,989,781	1,591,608	7,864,328	718,470	18,246,023		
27	TOTAL COMPANY	323,476,132	67,050,961	40,630,228	11,727,007	45,444,634	6,295,055	68,863,432		
35	Annual kWh Sales @ Meter	6,716,755,882	650,626,248	490,726,527	158,284,930	781,806,347	71,500,487	1,840,440,755		
36	Number of Customers	113,599	60,582	29,757	11,827	3,833	1,006	4,823		

Southwestern Public Service Company
Class Cost of Service Study
New Mexico
For the Test Year Ended March 31, 2019

Line No.	DESCRIPTION	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - REVENUE REQUIREMENTS						SMALL MUNICIPAL & SCHOOL SERVICE	LARGE MUNICIPAL & SCHOOL SERVICE	STREET LIGHTING SERVICE	AREA LIGHTING SERVICE
		(a)	(b)	(f)	(j)	(k)	(l)				
1	RATE OF RETURN			7.68%		7.68%					7.68%
2	REVENUES REQUIRED										
2	DEMAND COMPONENTS										
3	PRODUCTION COSTS										
3	PRODUCTION DEMAND COMPONENT										
4	PURCHASED CAPACITY COMPONENT										
5	TRANSMISSION INTERCONNECT COMPONENT										
6	TRANSMISSION COSTS										
6	TRANSMISSION SYSTEM COMPONENT										
7	TRANSMISSION RADIAL LINES COMPONENT										
8	DISTRIBUTION COSTS										
8	DISTRIBUTION SUBSTATIONS COMPONENT										
9	DISTRIBUTION PRIMARY COMPONENTS										
10	DISTRIBUTION SECONDARY COMPONENTS										
11	DISTRIBUTION LINE TRANSFORMERS COMPONENTS										
12	CUSTOMER COMPONENTS										
12	CUSTOMER DISTRIBUTION COSTS										
13	DISTRIBUTION SERVICE LATERALS COMPONENTS										
14	METERING COMPONENT										
15	STREET AND AREA LIGHTING COMPONENT										
16	CUSTOMER COSTS										
16	METER READING COMPONENT										
17	CUST ACCT, SALES, & SERVICE COMPONENT										
18	CUSTOMER OTHER										
19	ENERGY COMPONENTS										
19	PRODUCTION ENERGY COMPONENT										
20	TOTAL COMPANY										
35	Annual kWh Sales @ Meter										
36	Number of Customers										

Southwestern Public Service Company
Class Cost of Service Study
New Mexico
For the Test Year Ended March 31, 2019

Line No.	DESCRIPTION	RESIDENTIAL									PRIMARY GENERAL SERVICE
		TOTAL NEW MEXICO			RESIDENTIAL SERVICE	WITH SPACE HEATING SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	IRRIGATION SERVICE		
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)		
CLAIMED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS											
37	RATE OF RETURN		7.68%	7.68%	7.68%	7.68%	7.68%	7.68%	7.68%	7.68%	
38	<u>\$/KWH</u>										
	DEMAND COMPONENTS										
	PRODUCTION COSTS										
39	PRODUCTION DEMAND COMPONENT		\$0.0115	\$0.0221	\$0.0174	\$0.0147	\$0.0136	\$0.0213	\$0.0087	\$0.0087	
40	PURCHASED CAPACITY COMPONENT		\$0.0026	\$0.0051	\$0.0040	\$0.0034	\$0.0031	\$0.0049	\$0.0020	\$0.0020	
41	TRANSMISSION INTERCONNECT COMPONENT		\$0.0001	\$0.0002	\$0.0002	\$0.0001	\$0.0001	\$0.0002	\$0.0001	\$0.0001	
	TRANSMISSION COSTS										
42	TRANSMISSION SYSTEM COMPONENT		\$0.0110	\$0.0249	\$0.0187	\$0.0151	\$0.0137	\$0.0239	\$0.0072	\$0.0072	
43	TRANSMISSION RADIAL LINES COMPONENT		\$0.0006	\$0.0009	\$0.0008	\$0.0005	\$0.0006	\$0.0007	\$0.0009	\$0.0009	
	DISTRIBUTION COSTS										
44	DISTRIBUTION SUBSTATIONS COMPONENT		\$0.0025	\$0.0064	\$0.0057	\$0.0042	\$0.0041	\$0.0063	\$0.0026	\$0.0026	
45	DISTRIBUTION PRIMARY COMPONENTS		\$0.0045	\$0.0113	\$0.0102	\$0.0075	\$0.0072	\$0.0111	\$0.0047	\$0.0047	
46	DISTRIBUTION SECONDARY COMPONENTS		\$0.0005	\$0.0019	\$0.0017	\$0.0013	\$0.0012	\$0.0019	\$0.0000	\$0.0000	
47	DISTRIBUTION LINE TRANSFORMERS COMPONENTS		\$0.0011	\$0.0101	\$0.0102	\$0.0101	\$0.0101	\$0.0100	\$0.0099	\$0.0099	
	CUSTOMER COMPONENTS		\$0.0039	\$0.0162	\$0.0105	\$0.0146	\$0.0019	\$0.0040	\$0.0012	\$0.0012	
	CUSTOMER DISTRIBUTION COSTS										
48	DISTRIBUTION SERVICE LATERALS COMPONENTS		\$0.0003	\$0.0017	\$0.0011	\$0.0015	\$0.0004	\$0.0011	\$0.0000	\$0.0000	
49	METERING COMPONENT		\$0.0012	\$0.0041	\$0.0026	\$0.0047	\$0.0010	\$0.0013	\$0.0009	\$0.0009	
50	STREET AND AREA LIGHTING COMPONENT		\$0.0005	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	
	CUSTOMER COSTS										
51	METER READING COMPONENT		\$0.0005	\$0.0028	\$0.0018	\$0.0023	\$0.0001	\$0.0004	\$0.0001	\$0.0001	
52	CUST ACCT, SALES, & SERVICE COMPONENT		\$0.0014	\$0.0077	\$0.0050	\$0.0061	\$0.0004	\$0.0012	\$0.0002	\$0.0002	
53	CUSTOMER OTHER		\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	
	ENERGY COMPONENTS										
54	PRODUCTION ENERGY COMPONENT		\$0.0097	\$0.0101	\$0.0102	\$0.0101	\$0.0101	\$0.0100	\$0.0099	\$0.0099	
55	TOTAL COMPANY		\$0.0482	\$0.1031	\$0.0828	\$0.0741	\$0.0581	\$0.0880	\$0.0374	\$0.0374	
	<u>\$/MONTH/CUSTOMER</u>										
35	CUSTOMER COMPONENTS										
36	DISTRIBUTION SERVICE LATERALS COMPONENTS		\$19.25	\$14.54	\$14.40	\$16.28	\$32.19	\$23.42	\$38.43	\$38.43	
37	METERING COMPONENT		\$1.67	\$1.49	\$1.45	\$1.71	\$6.48	\$6.63	\$0.00	\$0.00	
38	STREET AND AREA LIGHTING COMPONENT		\$5.77	\$3.64	\$3.55	\$5.26	\$16.41	\$7.49	\$29.13	\$29.13	
39	METER READING COMPONENT		\$2.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
40	CUST ACCT, SALES, & SERVICE COMPONENT		\$2.54	\$2.54	\$2.54	\$2.51	\$2.51	\$2.51	\$2.51	\$2.51	
41	CUSTOMER OTHER		\$6.93	\$6.93	\$6.93	\$6.86	\$6.86	\$6.86	\$6.86	\$6.86	
41	CUSTOMER OTHER		(\$0.07)	(\$0.07)	(\$0.07)	(\$0.07)	(\$0.07)	(\$0.07)	(\$0.07)	(\$0.07)	

Southwestern Public Service Company
Class Cost of Service Study
New Mexico
For the Test Year Ended March 31, 2019

Line No.	DESCRIPTION	CLAIMED RATE OF RETURN SUMMARY SCHEDULE - UNIT COSTS						SMALL MUNICIPAL & SCHOOL SERVICE				LARGE MUNICIPAL & SCHOOL SERVICE		STREET LIGHTING SERVICE		AREA LIGHTING SERVICE	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
37	RATE OF RETURN																
	\$/KWH																
38	DEMAND COMPONENTS																
39	PRODUCTION COSTS																
40	PRODUCTION DEMAND COMPONENT																
41	PURCHASED CAPACITY COMPONENT																
42	TRANSMISSION INTERCONNECT COMPONENT																
43	TRANSMISSION COSTS																
44	TRANSMISSION SYSTEM COMPONENT																
45	TRANSMISSION RADIAL LINES COMPONENT																
46	DISTRIBUTION COSTS																
47	DISTRIBUTION SUBSTATIONS COMPONENT																
48	DISTRIBUTION PRIMARY COMPONENTS																
49	DISTRIBUTION SECONDARY COMPONENTS																
50	DISTRIBUTION LINE TRANSFORMERS COMPONENTS																
51	CUSTOMER COMPONENTS																
52	CUSTOMER DISTRIBUTION COSTS																
53	DISTRIBUTION SERVICE LATERALS COMPONENTS																
54	METERING COMPONENT																
55	STREET AND AREA LIGHTING COMPONENT																
56	CUSTOMER COSTS																
57	METER READING COMPONENT																
58	CUST ACCT, SALES, & SERVICE COMPONENT																
59	CUSTOMER OTHER																
60	ENERGY COMPONENTS																
61	PRODUCTION ENERGY COMPONENT																
62	TOTAL COMPANY																
63	\$/MONTH/CUSTOMER																
64	CUSTOMER COMPONENTS																
65	DISTRIBUTION SERVICE LATERALS COMPONENTS																
66	METERING COMPONENT																
67	STREET AND AREA LIGHTING COMPONENT																
68	METER READING COMPONENT																
69	CUST ACCT, SALES, & SERVICE COMPONENT																
70	CUSTOMER OTHER																

Southwestern Public Service Company

Comparison of Major Allocation Factors

Line No.	Rate Class	19-00170-UT	17-00255-UT	Difference 19-00170-UT - 17-00255-UT	% Difference
<u>Production Demand Allocator</u>					
1	Residential General	18.42%	19.63%	-1.20%	-6.13%
2	Residential Space Heating	10.97%	13.00%	-2.03%	-15.63%
3	Small General Service	3.01%	3.54%	-0.52%	-14.80%
4	Secondary General	13.81%	14.83%	-1.03%	-6.92%
5	Small Municipal and School Service	0.18%	0.23%	-0.05%	-20.27%
6	Large Municipal and School Service	2.19%	2.94%	-0.75%	-25.38%
7	Primary General	20.80%	18.86%	1.94%	10.29%
8	Irrigation	1.97%	2.10%	-0.12%	-5.90%
9	Large General Service - Trans 69 kV	2.03%	1.77%	0.26%	14.65%
10	Large General Service - Trans 115+ kV	26.28%	22.72%	3.56%	15.67%
11	Street Lighting Service	0.15%	0.18%	-0.02%	-13.33%
12	Guard and Flood Lighting Service	0.18%	0.21%	-0.03%	-16.54%
13	Total New Mexico Retail	100.00%	100.00%		
<u>Transmission Demand Allocator</u>					
1	Residential General	21.65%	20.60%	1.05%	5.12%
2	Residential Space Heating	12.26%	13.48%	-1.22%	-9.06%
3	Small General Service	3.23%	3.62%	-0.40%	-10.92%
4	Secondary General	14.44%	15.04%	-0.60%	-3.99%
5	Small Municipal and School Service	0.19%	0.23%	-0.05%	-20.02%
6	Large Municipal and School Service	2.32%	3.03%	-0.71%	-23.44%
7	Primary General	18.02%	18.08%	-0.06%	-0.32%
8	Irrigation	2.31%	2.17%	0.14%	6.40%
9	Large General Service - Trans 69 kV	1.70%	1.71%	-0.01%	-0.33%
10	Large General Service - Trans 115+ kV	23.61%	21.69%	1.92%	8.87%
11	Street Lighting Service	0.13%	0.17%	-0.03%	-20.24%
12	Guard and Flood Lighting Service	0.15%	0.20%	-0.05%	-23.19%
13	Total New Mexico Retail	100.00%	100.00%		

Southwestern Public Service Company

Comparison of Major Allocation Factors

Line No.	Rate Class	19-00170-UT	17-00255-UT	Difference 19-00170-UT - 17-00255-UT	% Difference
<u>Primary Demand Allocator</u>					
1	Residential General	24.32%	25.08%	-0.76%	-3.01%
2	Residential Space Heating	16.47%	22.19%	-5.72%	-25.79%
3	Small General Service	3.98%	4.29%	-0.32%	-7.38%
4	Secondary General	18.85%	17.86%	0.98%	5.50%
5	Small Municipal and School Service	0.27%	0.30%	-0.04%	-11.57%
6	Large Municipal and School Service	3.70%	4.19%	-0.49%	-11.60%
7	Primary General	28.87%	21.49%	7.37%	34.32%
8	Irrigation	2.65%	3.59%	-0.93%	-26.00%
9	Large General Service - Trans 69 kV	0.00%	0.00%	0.00%	not applicable
10	Large General Service - Trans 115+ kV	0.00%	0.00%	0.00%	not applicable
11	Street Lighting Service	0.42%	0.46%	-0.04%	-8.98%
12	Guard and Flood Lighting Service	0.48%	0.55%	-0.07%	-12.35%
13	Total New Mexico Retail	100.00%	100.00%		
<u>Energy at Generation Allocator</u>					
1	Residential General	10.08%	11.20%	-1.12%	-10.02%
2	Residential Space Heating	7.60%	8.94%	-1.33%	-14.93%
3	Small General Service	2.45%	2.81%	-0.36%	-12.81%
4	Secondary General	12.08%	13.16%	-1.08%	-8.22%
5	Small Municipal and School Service	0.18%	0.22%	-0.04%	-19.49%
6	Large Municipal and School Service	1.85%	2.20%	-0.35%	-16.02%
7	Primary General	27.95%	25.94%	2.01%	7.73%
8	Irrigation	1.10%	1.45%	-0.35%	-23.90%
9	Large General Service - Trans 69 kV	2.21%	2.27%	-0.06%	-2.74%
10	Large General Service - Trans 115+ kV	34.04%	31.24%	2.81%	8.98%
11	Street Lighting Service	0.21%	0.25%	-0.04%	-17.81%
12	Guard and Flood Lighting Service	0.24%	0.30%	-0.06%	-20.85%
13	Total New Mexico Retail	100.00%	100.00%		

Cost Allocation Workpapers

**Attachment RML-5(CD)
is provided in electronic
format in**

**Attachment WAG-1(CD) to the
Direct Testimony of William A. Grant**