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

SUPPLEMENTAL DIRECT TESTIMONY

of
RICHARD M. LUTH

on behalf of

SOUTHWESTERN PUBLIC SERVICE COMPANY

(filename: LuthRDSuppDirect.doc)

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GLOSSARY OF ACRONYMS AND DEFINED TERMS

<u>Acronym/Defined Term</u>	<u>Meaning</u>
Baseline	Baseline values
DCRF	Distribution Cost Recovery Factor
PCRF	Purchased Power Capacity Cost Recovery Factor
RFP	Rate Filing Package
SPS	Southwestern Public Service Company, a New Mexico corporation
TCJA	Tax Cuts and Jobs Act of 2017
TCJA CCOSS	Class Cost of Service Study reflecting the TCJA Jurisdictional Cost of Service
TCJA Revenue Increase Distribution	Revenue distribution of the revenue increases among the Texas retail customer classes
TCRF	Transmission Cost Recovery Factor
Update Test Year	July 1, 2016 through June 30, 2017

LIST OF ATTACHMENTS

<u>Attachment</u>	<u>Description</u>
RML-RD-U5(SUPP1)	Class Cost of Service Study with TCJA Impacts (Filename: RML-RD-U5(SUPP1).xlsm)
RML-RD-U6(SUPP1)	TCRF, DCRF, & PCRF Baselines with TCJA Impacts (Filename: RML-RD-U6(SUPP1).xlsx)
RML-RD-U7(SUPP1)	Workpapers of Richard M. Luth (Various native files provided on CD)
RML-RD-8(SUPP1)	Changes in Class Cost of Service with the TCJA (Filename: RML-RD-8(SUPP1).xlsx)

**SUPPLEMENTAL DIRECT TESTIMONY
OF
RICHARD M. LUTH**

**I. WITNESS IDENTIFICATION AND PURPOSE OF
SUPPLEMENTAL TESTIMONY**

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Q. Please state your name and business address.

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

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

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

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

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

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

A. Yes.

II. ASSIGNMENT AND SUMMARY OF TESTIMONY AND RECOMMENDATIONS

Q. What is the purpose of your supplemental direct testimony?

A. On December 20, 2017, Congress passed the Tax Cuts and Jobs Act (“TCJA”), which, among other things, reduces the corporate tax rate from 35% to 21%. President Trump signed the TCJA into law on December 22, 2017. Since that time, SPS has received numerous requests for information in this docket seeking to clarify the impact of the TCJA on SPS’s Texas retail base rate case. In addition to responding to discovery, SPS is now providing Supplemental Direct Testimony and Supplemental Rate Filing Package (“RFP”) Schedules to provide additional information to the parties regarding the impact of the TCJA.

SPS witness Arthur P. Freitas prepared a calculation of SPS's Texas retail non-fuel revenue requirement that reflects the reduction in the corporate tax rate and other tax-law related changes provided for in the TCJA. Mr. Freitas determined that SPS's Texas retail non-fuel revenue requirement, net of miscellaneous operating revenues and reflecting the effect of the TCJA's tax-law changes, is \$577,135,150. Because SPS's present Texas retail base rates recover only \$539,640,117, it would be necessary to increase those rates by \$37,495,033 if the effects of the TCJA's tax-law changes are incorporated. Throughout my testimony, I refer to this revenue requirement as the TCJA Revenue Requirement.

After receiving the Texas jurisdictional cost of service study that Mr. Freitas modified to reflect the TCJA's tax-law changes, I prepared a Class Cost of Service Study ("TCJA CCOSS"). A copy of the TCJA CCOSS is included in Attachment RML-RD-U5(SUPP1). I then provided the results of the TCJA

1 CCOSS to SPS witness Evan D. Evans, who used that information to prepare: (1)
2 a revenue distribution of the revenue increases among the Texas retail customer
3 classes (“TCJA Revenue Increase Distribution”); and (2) a rate design based on
4 the TCJA Revenue Increase Distribution.

5 Finally, I present the effects of the TCJA on the baseline values for the
6 Transmission Cost Recovery Factor (“TCRF”), Distribution Cost Recovery Factor
7 (“DCRF”), and Purchased Power Capacity Cost Recovery Factor (“PCRF”).

8 **Q. Do you sponsor any Supplemental RFP Schedules, which are being updated**
9 **to reflect the effects of the TCJA?**

10 A. Yes. In connection with my supplemental direct testimony, I am providing
11 alternative versions of certain RFP schedules that I sponsor or co-sponsor in this
12 case. Specifically, I am providing alternative versions of the following schedules
13 to reflect the effects of the TCJA’s tax-law changes:

- 14 • Schedule P – 1.1, 1.2, 1.3, 1.4, 2, 3, 4, 5, 6, 7, 8, 10, and 11; and
- 15 • Schedule Q – 1, 7, 8.8, and 8.9.

16 **Q. With regard to the Supplemental RFP Schedules you are providing, have you**
17 **made any changes other than reflecting the impact of the TCJA?**

18 A. No.

1 **III. TCJA CLASS COST OF SERVICE STUDY**

2 **Q. In preparing the TCJA CCOSS, did you functionalize, classify, and allocate**
3 **costs in the same manner and using the same methodologies as you did in**
4 **preparing the initial and updated CCOSS presented in this docket?**

5 A. Yes. A description of how SPS functionalized, classified, and allocated costs in
6 its initial and updated CCOSS is included on pages 33-57 of my direct testimony.

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

8 A. Yes. Please refer to Attachment RML-RD-U5(SUPP1), pages 4 through 6, for a
9 summary of the total revenue requirement for each rate class under the TCJA
10 CCOSS.

11 **Q. Have you analyzed the changes in the costs allocated to the customer classes**
12 **in the TCJA CCOSS compared to SPS's Update filing?**

13 A. Yes. Please refer to Attachment RML-RD-8(SUPP1).¹

¹ This attachment was not provided with the Update Test Year filing provided in October 2017. To maintain consistency in attachment numbering from the Update Test Year, this attachment with the comparison of costs from the Update Test Year pre-filed in October 2017 to the TCJA is assigned a new number.

1 **IV. BASELINES**

2 **Q. Have you prepared revised TCRF, DCRF, and PCRF baseline values**
3 **(“Baselines”) that reflect the effect of the TCJA’s tax-law changes?**

4 **A.** Yes. The Baselines are modified to reflect the effect of the TCJA are set forth in
5 Attachment RML-RD-U6(SUPP1).

6 **Q. Did SPS calculate the revised TCJA Baselines using the same methodologies**
7 **described in your direct testimony?**

8 **A.** Yes. Those methodologies are described on pages 59-63 of my direct testimony. I
9 note that I have also prepared a revised workpaper used to remove the North
10 American Electric Reliability Corporation administrative fees from FERC
11 Account 561.8 so that the TCJA TCRF baseline values include only Regional
12 Transmission Organization administrative fees. This workpaper is included in
13 Attachment RML-RD-U7(SUPP1).

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

15 **A.** Yes.

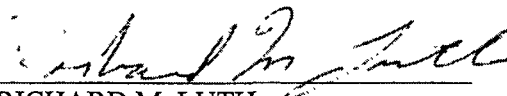
AFFIDAVIT

STATE OF TEXAS)

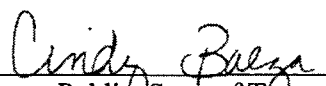
COUNTY OF POTTER)

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

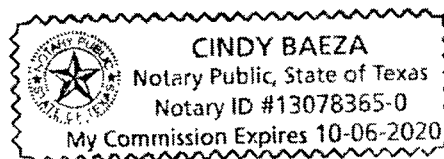
I am the witness identified in the preceding testimony. I have read the testimony and the accompanying attachment(s) and am familiar with the contents. Based upon my personal knowledge, the facts stated in the testimony are true. In addition, in my judgment and based upon my professional experience,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


RICHARD M. LUTH

Subscribed and sworn to before me this 13 day of February, 2018 by RICHARD M. LUTH.

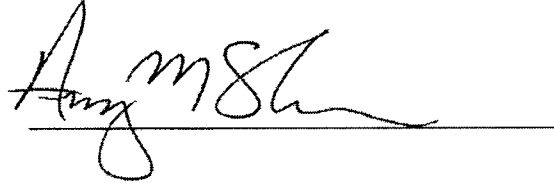

Notary Public, State of Texas

My Commission Expires: 10-06-2020



CERTIFICATE OF SERVICE

I certify that on the 16th day of February 2018, a true and correct copy of the foregoing update testimony was served on all parties of record by electronic service and by either hand delivery, Federal Express, regular first class mail, certified mail, or facsimile transmission.

A handwritten signature in black ink, appearing to read "Amy M. Schmitt", is written over a horizontal line.

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
SUM 1	SUMMARY AT PRESENT RATES	Reference					
SUM 2							
SUM 3	DEVELOPMENT OF RETURN						
SUM 4							
SUM 5	OPERATING REVENUE						
SUM 6	Base Sales of Electricity	#VALUE!	539,640,117	188,198,350	21,066,632	111,131,761	1,286,229
SUM 7	Other Operating Revenue	#VALUE!	78,168,789	27,035,255	2,657,313	15,182,060	118,690
SUM 8	TOTAL OPERATING REVENUE		617,948,906	215,233,605	23,723,945	126,700,821	1,404,919
SUM 9							
SUM 10	OPERATING EXPENSES						
SUM 11	Operation and Maintenance Expense Incl Cost of Sales	#VALUE!	328,785,049	113,724,172	12,030,081	59,282,171	691,335
SUM 12	Depreciation Expense	#VALUE!	110,410,981	41,816,987	4,511,389	21,711,205	255,648
SUM 13	Amortization Expense	#VALUE!	(19,051)	(6,419)	(97)	(5,017)	6
SUM 14	Taxes Other Than Income Taxes	#VALUE!	47,052,086	21,092,726	1,958,869	10,897,769	135,825
SUM 15	Federal, State, & Deferred Income Taxes & LTC	#VALUE!	14,472,594	3,105,683	584,837	4,775,529	41,077
SUM 16	TOTAL OPERATING EXPENSES		500,701,659	179,733,148	19,084,779	96,661,657	1,120,891
SUM 17							
SUM 18	OPERATING INCOME (RETURN)		117,247,246	35,500,457	4,639,166	30,039,164	284,028
SUM 19							
SUM 20							
SUM 21	DEVELOPMENT OF RATE BASE						
SUM 22	Electric Plant in Service	#VALUE!	3,560,046,242	1,130,088,641	138,042,191	723,635,464	7,204,946
SUM 23	Less Depreciation & Amortization Reserve	#VALUE!	1,170,719,660	439,670,946	46,442,295	232,222,215	2,527,620
SUM 24	Plus Plant Held for Future Use	#VALUE!	0	0	0	0	0
SUM 25	Plus Construction Work in Progress	#VALUE!	0	0	0	0	0
SUM 26	Plus Fuel Inventory	#VALUE!	5,723,131	1,008,908	123,199	924,376	8,648
SUM 27	Plus Non-Inventory	#VALUE!	0	0	0	0	0
SUM 28	Plus Utility Materials and Supplies	#VALUE!	11,626,383	4,199,766	416,382	2,346,685	20,131
SUM 29	Plus Cash Working Capital	#VALUE!	(9,472,891)	(4,193,217)	(401,123)	(2,164,546)	(23,025)
SUM 30	Plus Payments	#VALUE!	93,126,967	35,482,047	4,278,985	16,280,037	282,192
SUM 31	Less Deductions to Rate Base	#VALUE!	609,174,110	229,381,610	23,992,346	123,519,447	1,197,426
SUM 32							
SUM 33	TOTAL NET RATE BASE	#VALUE!	1,881,156,064	697,433,588	72,025,193	385,280,233	3,767,846
SUM 34							
SUM 35							
SUM 36	RATE OF RETURN (PRESENT)		6.23%	5.09%	6.44%	7.80%	7.54%
SUM 37							
SUM 38	INDEX RATE OF RETURN (PRESENT)		1.00	0.82	1.03	1.25	1.21
SUM 39							
SUM 40							
SUM 41							
SUM 42							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527									
SCH. NO.	LINE NO.	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)
			ALLOCATION BASIS	TOTAL MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	LC GEN SERVICE	MUNI & STATE STREET LIGHTING	GUARD & FLOOD LIGHTING SERVICE
				(b)	(c)	(d)	(e)	(f)	(g)
SUM	1	SUMMARY AT PRESENT RATES	Reference						
SUM	2								
SUM	3	DEVELOPMENT OF RETURN							
SUM	4								
SUM	5	OPERATING REVENUE							
SUM	6	Base Sales of Electricity	#VALUE!	7,154,119	9,983,162	67,065,671	125,529,391	3,909,152	4,128,450
SUM	7	Other Operating Revenue	#VALUE!	1,012,431	1,187,127	8,687,797	21,921,802	177,120	128,793
SUM	8	TOTAL OPERATING REVENUE		8,166,550	11,170,289	75,753,468	147,451,193	4,086,472	4,257,243
SUM	9								
SUM	10	OPERATING EXPENSES							
SUM	11	Operation and Maintenance Expense Incl Cost of Sales	#VALUE!	4,250,599	4,846,860	38,566,155	91,099,072	2,010,216	2,284,170
SUM	12	Depreciation Expense	#VALUE!	1,548,513	1,913,596	12,413,128	24,121,657	961,304	916,352
SUM	13	Amortization Expense	#VALUE!	(341)	(458)	(2,118)	(4,174)	(14)	301
SUM	14	Taxes Other Than Income Taxes	#VALUE!	751,283	1,191,016	3,596,698	6,589,289	466,589	568,024
SUM	15	Federal, State, & Deferred Income Taxes & ITC	#VALUE!	147,638	445,801	2,962,226	2,291,225	47,174	69,404
SUM	16	TOTAL OPERATING EXPENSES		6,699,710	8,420,816	57,513,889	124,300,868	3,485,470	3,658,431
SUM	17								
SUM	18	OPERATING INCOME (RETURN)		1,466,840	2,749,473	18,217,580	23,150,325	601,002	598,811
SUM	19								
SUM	20								
SUM	21	DEVELOPMENT OF RATE BASE							
SUM	22	Electric Plant in Service	#VALUE!	51,399,051	64,771,084	407,396,496	792,897,260	25,299,224	19,311,684
SUM	23	Less Depreciation & Amortization Reserve	#VALUE!	16,472,583	20,492,207	128,657,778	264,914,118	9,942,481	9,357,378
SUM	24	Plus Plant Held for Future Use	#VALUE!	0	0	0	0	0	0
SUM	25	Plus Construction Work in Progress	#VALUE!	0	0	0	0	0	0
SUM	26	Plus Fuel Inventory	#VALUE!	74,745	67,855	916,054	2,554,725	14,450	10,443
SUM	27	Plus NOK Inventory	#VALUE!	0	0	0	0	0	0
SUM	28	Plus Utility Materials and Supplies	#VALUE!	164,725	203,208	1,307,621	2,864,151	63,752	39,761
SUM	29	Plus Cash Working Capital	#VALUE!	(148,446)	(220,911)	(845,441)	(1,342,314)	(81,386)	(52,386)
SUM	30	Plus Prepayments	#VALUE!	1,195,477	1,435,516	10,560,552	21,655,246	950,804	1,606,113
SUM	31	Less Deductions to Rate Base	#VALUE!	8,814,871	11,154,448	71,232,746	132,657,118	4,209,273	2,814,624
SUM	32								
SUM	33	TOTAL NET RATE BASE	#VALUE!	27,398,097	34,609,627	219,464,738	420,437,812	12,095,097	8,743,613
SUM	34								
SUM	35								
SUM	36	RATE OF RETURN (PRESENT)		5.15%	7.95%	8.30%	5.51%	4.97%	6.85%
SUM	37								
SUM	38	INDEX RATE OF RETURN (PRESENT)		0.86	1.27	1.11	0.88	0.80	1.10
SUM	39								
SUM	40								
SUM	41								
SUM	42								

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527									
SCH LINE NO	DESCRIPTION	ALLOCATION BASIS	GENERAL TRANSMISSION 69 TO 115KV	LARGE GENERAL SERV 115KV+ BACKBONE	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
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	#VALUE!	23,250,376	102,279,015	1,127,973	6,026,146	130,265	9,851,097	140,789,132
SUM 7	Other Operating Revenue	#VALUE!	4,162,875	17,858,927	180,886	831,545	34,722	1,152,606	21,577,987
SUM 8	TOTAL OPERATING REVENUE		27,413,251	120,137,942	1,308,859	6,857,691	164,987	11,003,703	171,367,119
SUM 9									
SUM 10	OPERATING EXPENSES								
SUM 11	Operation and Maintenance Expense Incl Cost of Sales	#VALUE!	16,451,489	74,647,583	742,056	3,508,543	93,428	4,753,432	90,701,914
SUM 12	Depreciation Expense	#VALUE!	4,420,318	19,903,339	262,901	1,285,631	39,412	1,896,185	33,513,910
SUM 13	Amortization Expense	#VALUE!	(815)	(1,559)	(59)	(282)	(10)	(448)	(1,364)
SUM 14	Taxes Other Than Income Taxes	#VALUE!	1,127,781	5,461,508	105,626	647,657	17,846	1,175,169	16,992,426
SUM 15	Federal, State, & Deferred Income Taxes & ITC	#VALUE!	566,318	1,724,907	7,331	140,106	(2,158)	448,159	2,324,242
SUM 16	TOTAL OPERATING EXPENSES		22,565,991	101,733,777	1,117,853	5,381,855	148,319	8,272,497	143,527,466
SUM 17									
SUM 18	OPERATING INCOME (RETURN)		4,746,160	18,404,165	191,004	1,275,836	16,668	2,731,205	27,839,673
SUM 19									
SUM 20									
SUM 21	DEVELOPMENT OF RATE BASE								
SUM 22	Electric Plant in Service	#VALUE!	144,552,025	648,345,235	8,777,117	42,621,934	1,341,754	63,429,311	1,064,125,602
SUM 23	Less: Depreciation & Amortization Reserve	#VALUE!	47,783,179	217,150,759	2,790,847	13,681,716	371,554	20,118,653	352,081,198
SUM 24	Plus: Plant Held for Future Use	#VALUE!	0	0	0	0	0	0	0
SUM 25	Plus: Construction Work in Progress	#VALUE!	0	0	0	0	0	0	0
SUM 26	Plus: Fuel Inventory	#VALUE!	455,561	2,099,164	11,809	62,935	1,195	66,190	760,803
SUM 27	Plus: NGS Inventory	#VALUE!	0	0	0	0	0	0	0
SUM 28	Plus: Utility Materials and Supplies	#VALUE!	517,896	2,346,255	28,719	136,006	3,971	199,237	3,354,837
SUM 29	Plus: Cash Working Capital	#VALUE!	(242,452)	(1,099,862)	(23,326)	(125,120)	(4,072)	(216,840)	(1,377,118)
SUM 30	Plus: Prepayments	#VALUE!	3,792,299	17,262,947	203,920	991,557	27,928	1,407,588	28,517,986
SUM 31	Less: Deductions to Rate Base	#VALUE!	24,250,134	108,406,984	1,523,836	7,291,035	238,717	10,915,711	181,743,188
SUM 32									
SUM 33	TOTAL NET RATE BASE		77,041,816	343,395,996	4,683,556	22,714,541	758,485	33,851,142	557,577,813
SUM 34									
SUM 35									
SUM 36	RATE OF RETURN (PRESENT)		6.16%	5.36%	4.08%	5.62%	2.20%	8.07%	4.99%
SUM 37									
SUM 38	INDEX RATE OF RETURN (PRESENT)		0.99	0.86	0.65	0.90	0.35	1.30	0.80
SUM 39									
SUM 40									
SUM 41									
SUM 42									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
SUM 43							
SUM 44							
SUM 45							
SUM 46							
SUM 47	EQUALIZED RETURN AT PROPOSED ROR	Reference					
SUM 48							
SUM 49	DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)						
SUM 50							
SUM 51	RATE BASE	#VALUE!	1 881,156 064	697,333,588	72 025,393	385 280,233	3 767,846
SUM 52							
SUM 53	RATE OF RETURN		7.79%	7.79%	7.79%	7.79%	7.79%
SUM 54							
SUM 55	RETURN (RATE BASE * ROR)		146 448 000	54,287 420	5 607,177	29 994,066	293,327
SUM 56							
SUM 57	LESS:						
SUM 58	OPERATING EXPENSES						
SUM 59	Operation and Maintenance Expense Incl Cost of Sales	#VALUE!	328 785 049	113 724,172	12 030 081	59 282,171	691,335
SUM 60	Depreciation Expense	#VALUE!	110 410,981	41,816,987	4 511,389	21 711,205	252,648
SUM 61	Amortization Expense	#VALUE!	(19,051)	(6,419)	(397)	(5,017)	6
SUM 62	Taxes Other Than Income Taxes	#VALUE!	47,052,086	21,092,726	1,958,869	10,897,769	135,825
SUM 63	Federal, State & Deferred Income Tax & ITC	CALCULATED	22,766 874	8,441,995	859,794	4 762 719	43,718
SUM 64	TOTAL OPERATING EXPENSES		508,995 940	185 069,460	19 359,736	96 648 847	1 123 532
SUM 65							
SUM 66	EQUALS TOTAL COST OF SERVICE		655,443,939	239,356,880	24,966,913	126,642,913	1,416,859
SUM 67							
SUM 68	LESS						
SUM 69	OTHER OPERATING REVENUES		78 308,789	27 035,255	2,657,313	15,382,060	118 690
SUM 70							
SUM 71	EQUALS:						
SUM 72	PROPOSED SALES OF ELECTRICITY @ EQUALIZED ROR		577 135 150	212 321 625	22 309 600	111 260 853	1 298 168
SUM 73							
SUM 74							
SUM 75	TOTAL COST OF SERVICE INCREASE/DECREASE		37 495,033	24,123,275	1,242,968	(57,908)	11,939
SUM 76							
SUM 77	TOTAL PROPOSED (EQUALIZED) RETAIL REVENUES		577 135,150	212,321,625	22,309,600	111,260 853	1 298 168
SUM 78							
SUM 79	REVENUE INCREASE TO RETAIL REVENUES (%)		6.95%	12.82%	5.90%	-0.05%	0.93%
SUM 80			1.00	1.84	0.85	(0.01)	0.13
SUM 81							
SUM 82							
SUM 83	Current Rates including TCRF		554 284,946	192,645,346	\$ 21,512,115	\$ 114 379,779	\$ 1,472,665
SUM 84	TOTAL COST OF SERVICE INCREASE/DECREASE		22,850,204	19,676,279	797,485	(3,118,926)	(174,497)
SUM 85							
SUM 86	REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)		4.12%	10.21%	3.71%	-2.73%	-11.85%
SUM 87							
SUM 88							
SUM 89							
SUM 90							
SUM 91							
SUM 92							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH	LINE		ALLOCATION	TOTAL	TOTAL	PRIMARY	TOTAL	MUNI & STATE	GUARD				
NO	NO	DESCRIPTION	BASIS	LARGE	LARGE	GENERAL	LG GEN	STREET	& FLOOD		(n)	(p)	(q)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)				(r)
SUM	43												
SUM	44												
SUM	45												
SUM	46												
SUM	47	EQUALIZED RETURN AT PROPOSED ROR	Reference										
SUM	48												
SUM	49	DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)											
SUM	50												
SUM	51	RATE BASE	#VALUE!	27,398,097	34,609,627	219,464,758	420,437,812	12,095,097	8,743,613				
SUM	52												
SUM	53	RATE OF RETURN		7.79%	7.79%	7.79%	7.79%	7.79%	7.79%				
SUM	54												
SUM	55	RETURN (RATE BASE * ROR)		2,132,942	2,694,359	17,085,331	32,731,084	941,603	680,690				
SUM	56												
SUM	57	LESS:											
SUM	58	OPERATING EXPENSES											
SUM	59	Operation and Maintenance Expense Incl Cost of Sales	#VALUE!	4,250,599	4,846,860	38,566,155	91,099,072	2,010,236	2,284,370				
SUM	60	Depreciation Expense	#VALUE!	1,548,533	1,935,598	12,413,128	24,323,657	961,504	936,332				
SUM	61	Amortization Expense	#VALUE!	(141)	(458)	(2,318)	(4,374)	(34)	301				
SUM	62	Taxes Other Than Income Taxes	#VALUE!	753,283	1,193,016	3,596,698	6,589,289	466,589	368,024				
SUM	63	Federal, State & Deferred Income Tax & ITC	CALCULATED	136,839	430,033	2,640,619	5,014,575	143,920	92,662				
SUM	64	TOTAL OPERATING EXPENSES		6,888,912	8,405,048	57,214,281	127,022,219	3,582,215	3,681,688				
SUM	65												
SUM	66	EQUALS TOTAL COST OF SERVICE		9,021,854	11,099,407	74,299,613	159,753,303	4,523,819	4,362,379				
SUM	67												
SUM	68	LESS:											
SUM	69	OTHER OPERATING REVENUES		1,012,431	1,187,327	8,687,797	21,921,802	177,320	128,793				
SUM	70												
SUM	71	EQUALS											
SUM	72	PROPOSED SALES OF ELECTRICITY @ EQUALIZED ROR		8,009,423	9,912,080	65,611,815	137,831,501	4,346,499	4,233,586				
SUM	73												
SUM	74												
SUM	75	TOTAL COST OF SERVICE INCREASE/DECREASE		855,304	(71,282)	(1,453,856)	12,302,110	437,347	105,136				
SUM	76												
SUM	77	TOTAL PROPOSED (EQUALIZED) RETAIL REVENUES		8,009,423	9,912,080	65,611,815	137,831,501	4,346,499	4,233,586				
SUM	78												
SUM	79	REVENUE INCREASE TO RETAIL REVENUES (%)		11.96%	-0.71%	-2.17%	9.80%	11.19%	2.55%				
SUM	80			1.72	(0.10)	(0.11)	1.41	1.61	0.37				
SUM	81												
SUM	82												
SUM	83	Current Rates including TCRF		7,332,269	10,203,813	\$ 68,931,187	129,727,241	\$ 3,933,219	\$ 4,147,312				
SUM	84	TOTAL COST OF SERVICE INCREASE/DECREASE		677,154	(291,733)	(3,319,372)	\$ 8,104,260	413,280	86,274				
SUM	85												
SUM	86	REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)		9.24%	-2.86%	-4.82%	6.25%	10.51%	2.08%				
SUM	87												
SUM	88												
SUM	89												
SUM	90												
SUM	91												
SUM	92												

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

DOCKET No. 47527

SCH	LINE		ALLOCATION	LARGE	LARGE	LARGE	LARGE	LARGE	LARGE	RESIDENTIAL	RESIDENTIAL
NO.	NO.	DESCRIPTION	BASIS	GENERAL SERV	GENERAL SERV	MUNICIPAL	MUNICIPAL	SCHOOL	SCHOOL	SPACE HTG	SPACE HTG
		(a)	(b)	69 TO 115 kV	TRANSM 115kV+	PRIMARY	SECONDARY	PRIMARY	SECONDARY	SERVICE	SERVICE
				(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
SUM	43										
SUM	44										
SUM	45										
SUM	46										
SUM	47	EQUALIZED RETURN AT PROPOSED ROR	Reference								
SUM	48										
SUM	49	DEVELOPMENT OF RETURN (EQUALIZED RATE LEVELS)									
SUM	50										
SUM	51	RATE BASE	#VALUE!	77,041,816	343,195,996	4,683,556	22,714,541	758,485	33,851,142	557,577,813	119,755,775
SUM	52										
SUM	53	RATE OF RETURN		7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%
SUM	54										
SUM	55	RETURN (RATE BASE * ROR)		5,907,705	26,733,378	364,615	1,768,327	59,048	2,635,311	43,407,433	10,879,987
SUM	56										
SUM	57	LESS:									
SUM	58	OPERATING EXPENSES									
SUM	59	Operation and Maintenance Expense Incl Cost of Sales	#VALUE!	16,451,489	74,647,583	742,056	3,508,543	93,428	4,753,432	90,701,914	23,022,258
SUM	60	Depreciation Expense	#VALUE!	4,420,318	19,903,339	262,901	1,285,031	39,412	1,896,185	33,513,939	8,303,047
SUM	61	Amortization Expense	#VALUE!	(815)	(3,559)	(59)	(282)	(10)	(448)	(5,055)	(1,364)
SUM	62	Taxes Other Than Income Taxes	#VALUE!	1,127,781	5,461,508	105,626	647,657	17,846	1,175,169	16,992,426	4,100,301
SUM	63	Federal, State & Deferred Income Tax & ITC	CALCULATED	923,811	4,090,765	56,644	280,195	9,680	420,353	6,746,161	1,695,834
SUM	64	TOTAL OPERATING EXPENSES		22,922,584	104,099,635	1,167,168	5,721,744	160,356	8,244,691	147,949,385	37,120,075
SUM	65										
SUM	66	EQUALS TOTAL COST OF SERVICE		28,920,289	130,833,014	1,531,783	7,490,071	219,404	10,880,003	191,356,818	48,000,062
SUM	67										
SUM	68	LESS:									
SUM	69	OTHER OPERATING REVENUES		4,062,875	17,858,927	180,886	831,545	34,722	1,152,606	21,577,987	5,457,268
SUM	70										
SUM	71	EQUALS:									
SUM	72	PROPOSED SALES OF ELECTRICITY @ EQUALIZED ROR		24,857,415	112,974,086	1,350,896	6,658,526	184,683	9,727,397	169,778,831	42,542,794
SUM	73										
SUM	74										
SUM	75	TOTAL COST OF SERVICE INCREASE/DECREASE		1,607,039	10,695,071	222,923	632,380	54,418	(125,700)	19,989,679	4,131,596
SUM	76										
SUM	77	TOTAL PROPOSED (EQUALIZED) RETAIL REVENUES		24,857,415	112,974,086	1,350,896	6,658,526	184,683	9,727,397	169,778,831	42,542,794
SUM	78										
SUM	79	REVENUE INCREASE TO RETAIL REVENUES (%)		6.91%	10.46%	19.76%	10.49%	41.77%	-1.28%	13.35%	10.76%
SUM	80			0.99	1.50	2.84	1.51	6.01	(0.18)	1.92	1.55
SUM	81										
SUM	82										
SUM	83	Current Rates Including TCRF		\$ 24,043,953	\$ 105,683,288	\$ 1,154,238	\$ 6,178,031	\$ 133,111	\$ 10,070,702	\$ 153,142,589	\$ 39,502,757
SUM	84	TOTAL COST OF SERVICE INCREASE/DECREASE		813,462	7,290,798	196,658	480,495	51,572	(343,305)	16,636,242	3,640,037
SUM	85										
SUM	86	REVENUE INCREASE TO RETAIL REVENUES with TCRF (%)		3.38%	6.90%	17.04%	7.78%	38.74%	-3.41%	10.86%	7.70%
SUM	87										
SUM	88										
SUM	89										
SUM	90										
SUM	91										
SUM	92										

Attachment RML-RD-U5(SUPP1)
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Docket No. 47527

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH NO	LINE NO	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
SUM	93	RETURN AT PROPOSED RATES	Reference					
SUM	94							
SUM	95	DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS						
SUM	96							
SUM	97	OPERATING REVENUE						
SUM	98	Sales of Electricity	#VALUE!	577,022,744	212,351,531	22,310,023	111,567,991	1,297,939
SUM	99	Other Operating Revenue	#VALUE!	78,308,789	27,035,255	2,657,313	15,382,060	118,690
SUM	100	Customer Connection - Increase	#VALUE!	112,328	89,107	14,354	5,227	1,262
SUM	101	TOTAL OPERATING REVENUE		655,443,860	239,475,893	24,981,690	126,955,278	1,417,892
SUM	102							
SUM	103	OPERATING EXPENSES						
SUM	104	Operation and Maintenance Expense Incl Cost of Sales	#VALUE!	328,785,049	113,724,172	12,030,081	59,282,171	691,335
SUM	105	Depreciation Expense	#VALUE!	110,410,981	41,816,987	4,511,389	21,711,205	252,648
SUM	106	Amortization Expense	#VALUE!	(19,051)	(6,419)	(397)	(5,017)	6
SUM	107	Taxes Other Than Income Taxes	#VALUE!	47,052,086	21,092,726	1,958,869	10,897,769	135,825
SUM	108	Federal, State & Deferred Income Tax & IIC	CALCULATED	22,766,856	8,468,322	863,063	4,787,575	43,946
SUM	109	TOTAL OPERATING EXPENSES		508,995,922	185,095,787	19,463,005	96,673,703	1,123,760
SUM	110							
SUM	111	OPERATING INCOME (RETURN) AT PROPOSED RATES		146,447,938	54,380,106	5,618,685	30,081,575	294,131
SUM	112							
SUM	113							
SUM	114	RATE BASE	#VALUE!	1,881,156,064	697,333,588	72,025,393	385,280,233	3,767,846
SUM	115							
SUM	116							
SUM	117	RATE OF RETURN		7.78%	7.80%	7.80%	7.81%	7.81%
SUM	118							
SUM	119	INDEX RATE OF RETURN		1.00	1.00	1.00	1.00	1.00
SUM	120							
SUM	121							
SUM	122	Sales of Electricity - Proposed Increase		37,382,627	24,153,181	1,243,391	49,230	11,710
SUM	123	Other Operating Revenue - Proposed Increase		112,328	89,107	14,354	5,227	1,262
SUM	124	Total Proposed Revenue Increase (\$)		37,494,955	24,242,288	1,257,745	54,457	12,972
SUM	125							
SUM	126							
SUM	127	Sales of Electricity - Proposed Increase (%)		6.93%	12.83%	5.90%	0.04%	0.91%
SUM	128							
SUM	129							
SUM	130	Sales of Electricity - Proposed Increase/Decrease w/TCRF		22,737,798	19,706,185	797,908	(3,011,788)	(174,726)
SUM	131							
SUM	132	Revenue Increase to Retail Revenues with TCRF (%)		4.10%	10.23%	3.71%	-2.63%	-11.86%
SUM	133							
SUM	134							
SUM	135							
SUM	136							
SUM	137							
SUM	138							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527									
SCH LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL SCHOOL SERVICE	TOTAL	PRIMARY GENERAL SERVICE	LC GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
SUM 93	RETURN AT PROPOSED RATES	Reference							
SUM 94									
SUM 95	DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS								
SUM 96									
SUM 97	OPERATING REVENUE								
SUM 98	Sales of Electricity	#VALUE!	8,018,413	9,919,813	65,715,293	117,458,788	4,348,436	4,234,787	
SUM 99	Other Operating Revenue	#VALUE!	1,012,431	1,187,327	8,687,797	21,921,802	177,320	128,793	
SUM 100	Customer Connection - Increase	#VALUE!	9,050,966	11,107,455	74,404,763	159,380,590	4,525,756	4,361,580	
SUM 101	TOTAL OPERATING REVENUE								
SUM 102									
SUM 103	OPERATING EXPENSES								
SUM 104	Operation and Maintenance Expense Incl Cost of Sales	#VALUE!	4,250,599	4,846,860	38,566,155	91,099,072	2,010,236	2,284,370	
SUM 105	Depreciation Expense	#VALUE!	1,348,533	1,933,598	12,415,128	24,321,657	961,504	916,332	
SUM 106	Amortization Expense	#VALUE!	(141)	(458)	(2,118)	(4,174)	(14)	401	
SUM 107	Taxes Other Than Income Taxes	#VALUE!	751,283	1,191,016	3,596,698	6,589,289	466,589	468,024	
SUM 108	Federal, State & Deferred Income Tax, & LTC	Calculated	318,835	431,813	2,663,879	4,932,128	144,548	92,927	
SUM 109	TOTAL OPERATING EXPENSES								
SUM 110									
SUM 111	OPERATING INCOME (RETURN) AT PROPOSED RATES								
SUM 112									
SUM 113									
SUM 114	RATE BASE	#VALUE!	27,198,097	34,609,627	219,364,738	420,437,812	12,095,097	8,743,613	
SUM 115									
SUM 116									
SUM 117	RATE OF RETURN		7.81%	7.80%	7.82%	7.72%	7.80%	7.80%	
SUM 118									
SUM 119	INDEX RATE OF RETURN		1.00	1.00	1.00	0.99	1.00	1.00	
SUM 120									
SUM 121									
SUM 122	Sales of Electricity - Proposed Increase		864,024	(61,549)	(1,350,378)	11,929,397	439,284	106,337	
SUM 123	Other Operating Revenue - Proposed Increase		191	314	1,672	0	0	0	
SUM 124	Total Proposed Revenue Increase (\$)		864,415	(61,235)	(1,348,706)	11,929,397	439,284	106,337	
SUM 125									
SUM 126									
SUM 127	Sales of Electricity - Proposed Increase (%)		12.08%	-6.64%	-2.01%	9.50%	11.24%	2.58%	
SUM 128									
SUM 129									
SUM 130	Sales of Electricity - Proposed Increase/Decrease w/TCRF		685,874	(284,000)	(3,215,894)	7,731,547	415,217	87,475	
SUM 131									
SUM 132	Revenue Increase to Retail Revenue with TCRF (%)		9.55%	-2.78%	-4.67%	5.96%	10.56%	2.11%	
SUM 133									
SUM 134									
SUM 135									
SUM 136									
SUM 137									
SUM 138									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
SUM 95	RETURN AT PROPOSED RATES																										
SUM 96	DEVELOPMENT OF RETURN AT PROPOSED RATE LEVELS																										
SUM 97	OPERATING REVENUE																										
SUM 98	Sales of Electricity																										
SUM 99	Other Operating Revenue																										
SUM 100	Customer Connection - Increase																										
SUM 101	TOTAL OPERATING REVENUE																										
SUM 102	OPERATING EXPENSES																										
SUM 103	Operation and Maintenance Expense Incl Cost of Sales																										
SUM 104	Depreciation Expense																										
SUM 105	Amortization Expense																										
SUM 106	Taxes Other Than Income Taxes																										
SUM 107	Federal State & Deferred Income Tax & ITC																										
SUM 108	TOTAL OPERATING EXPENSES																										
SUM 109	OPERATING INCOME (RETURN) AT PROPOSED RATES																										
SUM 110																											
SUM 111																											
SUM 112																											
SUM 113	RATE BASE																										
SUM 114																											
SUM 115																											
SUM 116																											
SUM 117	RATE OF RETURN																										
SUM 118																											
SUM 119	INDEX RATE OF RETURN																										
SUM 120																											
SUM 121	Sales of Electricity - Proposed Increase																										
SUM 122	Other Operating Revenue - Proposed Increase																										
SUM 123	Total Proposed Revenue Increase (\$)																										
SUM 124																											
SUM 125																											
SUM 126	Sales of Electricity - Proposed Increase (%)																										
SUM 127																											
SUM 128																											
SUM 129	Sales of Electricity - Proposed Increase/Decrease w/TCRF																										
SUM 130																											
SUM 131	Revenue Increase to Retail Revenues with TCRF (%)																										
SUM 132																											
SUM 133																											
SUM 134																											
SUM 135																											
SUM 136																											
SUM 137																											
SUM 138																											

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH. LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
PLT 1	1 DEVELOPMENT OF RATE BASE						
PLT 2							
PLT 3	2 ELECTRIC PLANT IN SERVICE						
PLT 4							
PLT 5	3 INTANGIBLE PLANT						
PLT 6	30004-Ing. Misc. Comput. Softwar	SALWAGXAG	76,280,301	28,130,521	3,427,097	12,944,684	227,035
PLT 7	30005-Ing. Misc. Comput. Soft. 15y	SALWAGXAG	26,228,805	10,006,620	1,210,045	4,569,449	80,119
PLT 8	30014-Ing. CERS. Comput. Softwar	CUSI	10,939,611	1,927,491	8,240,675	483,159	110,796
PLT 9	TOTAL INTANGIBLE		110,891,777	46,571,816	5,595,442	17,997,492	423,506
PLT 10							
PLT 11	4 PRODUCTION PLANT						
PLT 12	41 Steam Production						
PLT 13	4110001-Steam Prod Land Own in Fee	DPROD	2,446,656	820,607	76,881	463,283	3,100
PLT 14	4110002-Steam Prod Land Rights	DPROD	616,819	206,867	19,483	116,801	852
PLT 15	4110003-Steam Prod Water Rights	DPROD	6,473,531	2,172,553	203,546	1,226,540	8,777
PLT 16	4110004-Steam Prod Land Right-NNM	DPROD	40,629	13,627	1,277	7,693	55
PLT 17	411000E-Steam Prod Str. & Improv	DPROD	12,034,353	44,284,240	4,148,967	25,001,173	178,086
PLT 18	412000E-Steam Prod Boiler Plant E	DPROD	552,604,888	185,343,001	17,644,770	104,637,305	745,143
PLT 19	414000E-Steam Prod Turbine Unit	DPROD	281,766,905	94,504,447	8,854,114	51,353,563	380,043
PLT 20	415000E-Steam Prod Ace Elec Eq	DPROD	14,958,591	14,958,591	1,401,469	8,445,044	60,155
PLT 21	416000E-Steam Prod Misc Pwr PLE	DPROD	17,674,579	5,928,043	555,398	3,346,744	23,839
PLT 22	Total Steam Production		1,018,200,699	348,211,996	32,625,827	196,598,345	1,400,390
PLT 23							
PLT 24	5 Other Production Combustion Equipment						
PLT 25	540001-Other Prod Land Own in Fee	DPROD	64,630	21,677	2,031	12,238	87
PLT 26	540002-Other Prod Land Rights	DPROD	380	127	12	72	1
PLT 27	541000E-Other Prod Str. & Impr	DPROD	8,160,913	2,797,165	256,445	1,565,298	11,007
PLT 28	542000E-Other Prod Fuel Hldr	DPROD	3,411,018	1,144,053	107,186	645,888	4,601
PLT 29	543000-Other Prod Prime Mover	DPROD	34,295,264	11,502,610	1,077,679	6,491,930	46,257
PLT 30	544000E-Other Prod Generator	DPROD	99,103,836	33,306,445	1,120,478	18,801,534	133,940
PLT 31	545000E-Other Prod Access Elect Equip	DPROD	17,820,634	5,977,090	559,967	3,374,400	24,036
PLT 32	546000E-Other Prod Misc Pwr P	DPROD	2,624,461	880,243	82,470	496,951	3,540
PLT 33	Total Other Production Combustion Equipment		165,681,136	55,569,351	5,206,288	31,372,311	223,468
PLT 34	TOTAL PRODUCTION PLANT		1,203,941,836	403,801,347	37,832,115	227,970,656	1,621,858
PLT 35							
PLT 36	6 TRANSMISSION PLANT						
PLT 37	610500-Field for Future D's	DTRAN	0	0	0	0	0
PLT 38	6150001-Trans Land Owned in Fee	DTRAN	3,635,780	1,238,176	115,691	694,814	4,921
PLT 39	6150002E-Transmission Land Right	DTRAN	51,460,279	18,206,168	1,701,126	10,216,560	72,363
PLT 40	6150002ER-Transmission Land Right Radial TX	DTRANRADORS	4,406,394	229,244	2,294,545	1,392,856	8,366
PLT 41	6152000E-Transmission Str. & Improv	DTRAN	31,014,206	10,568,796	987,515	5,970,778	42,007
PLT 42	6152010-Trans Str. & Impr-Prod	DPRODITI	406,709	136,410	12,780	77,012	549
PLT 43	6155000E-Transmission Station	DTRAN	435,997,120	148,480,188	11,873,151	83,321,033	590,156
PLT 44	6155000E-Transmission Station - Retain Meters	TRANSMET	5,387,222	0	0	0	0
PLT 45	6155010-Trans Station Equip Pro	DPRODIT1	16,766,118	5,623,345	526,851	3,174,724	22,614
PLT 46	6156000E-Trans Towers & Fixture	DTRAN	1,189,892	1,189,892	111,180	677,119	4,729
PLT 47	6156000ER-Trans Towers & Fixture Radial TX	DTRANRADURS	287,987	93,490	14,983	91,066	547
PLT 48	6155010-Trans Pole & Fixture-Prod	DPRODIT11	58,625	19,663	1,842	11,101	79
PLT 49							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527										
SCH LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	LG GEN TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(m)	(n) (o) (p) (q) (r)
PLT 1	1 DEVELOPMENT OF RATE BASE									
PLT 2										
PLT 3	3 ELECTRIC PLANT IN SERVICE									
PLT 4										
PLT 5	5 INTANGIBLE PLANT									
PLT 6	6 301004-Int. Mse Computr Softwar	SALWAGXAG	951,723		8,424,721	16,763,102	765,975	1,302,262		
PLT 7	7 301005-Int. Mse Computr Soft. 15y	SALWAGXAG	315,956		2,973,911	5,917,414	270,188	459,696		
PLT 8	8 301014-Int. CSE Computr Softwar	CUST	36,203		154,666	2,480	0	0		
PLT 9	9 TOTAL INTANGIBLE		1,323,883		11,553,298	22,683,204	1,036,163	1,761,958		
PLT 10	10 PRODUCTION PLANT									
PLT 11	11 Steam Production									
PLT 12	12 310001-Steam Prod Land Own in Fe	DPROD	31,128	35,273	261,021	748,545	3,841	2,776		
PLT 13	13 310002-Steam Prod Land Rights	DPROD	7,448	8,893	65,807	188,719	968	700		
PLT 14	14 310003-Steam Prod Land Rights	DPROD	82,411	97,384	691,053	1,981,748	10,170	7,349		
PLT 15	15 310004-Steam Prod Land Rights-NA	DPROD	517	586	4,335	12,430	64	46		
PLT 16	16 310005-Steam Prod Land Rights-NA	DPROD	1,679,826	1,993,406	14,086,072	40,705,709	207,291	149,803		
PLT 17	17 311000E-Steam Prod Str & Improv	DPROD	7,090,383	58,954,990	169,066,935	862,575	626,970	319,685		
PLT 18	18 312000E-Steam Prod Boiler Plant E	DPROD	3,384,420	4,062,142	30,060,274	86,205,452	442,168	319,685		
PLT 19	19 314000E-Steam Prod Turbine Unit	DPROD	567,422	642,974	4,238,076	11,604,988	70,020	50,601		
PLT 20	20 315000E-Steam Prod Ace Elec Eq	DPROD	224,867	254,809	1,885,611	5,407,466	27,749	20,053		
PLT 21	21 316000E-Steam Prod Mse Pwr Pwr E	DPROD	11,209,322	11,968,268	110,766,739	317,651,683	1,630,045	1,177,983		
PLT 22	22 Total Steam Production									
PLT 23										
PLT 24	24 Other Production Combustion Equipment									
PLT 25	25 340001-Other Prod Land Own in Fee	DPROD	822	932	6,895	19,773	101	73		
PLT 26	26 340002-Other Prod Land Rights	DPROD	5	5	41	116	1	0		
PLT 27	27 341000E-Other Prod Str & Impr	DPROD	103,328	117,653	870,646	2,496,799	12,812	9,259		
PLT 28	28 342000E-Other Prod Fuel Hldr	DPROD	43,397	49,176	363,904	1,043,387	5,355	3,870		
PLT 29	29 343000-Other Prod Prime Mover	DPROD	436,326	494,424	3,658,787	10,492,498	53,843	38,910		
PLT 30	30 344000E-Other Prod Generator	DPROD	1,263,407	1,431,631	10,594,220	30,181,609	155,905	112,667		
PLT 31	31 345000E-Other Prod Access Elect Equip	DPROD	226,726	256,914	1,901,193	5,452,151	27,978	20,219		
PLT 32	32 346000E-Other Prod Mse Pwr P	DPROD	33,390	37,836	279,990	802,343	4,120	2,978		
PLT 33	33 Total Other Production Combustion Equipment		2,107,302	2,388,571	17,675,675	50,689,477	260,116	187,977		
PLT 34	34 TOTAL PRODUCTION PLANT		15,317,324	17,356,839	128,442,414	368,341,160	1,890,161	1,365,960		
PLT 35										
PLT 36	36 TRANSMISSION PLANT									
PLT 37	37 105000-Held for Future Use	DTRAN	0	0	0	0	0	0		
PLT 38	38 350001-Trans Land Owned in Fee	DTRAN	46,515	52,963	386,014	1,086,957	5,656	4,073		
PLT 39	39 350002E-Transmission Land Right	DTRAN	684,449	778,771	5,675,951	15,982,642	82,865	59,884		
PLT 40	40 350002E-Transmission Land Right	DTRAN	57,264	84,563	938,543	2,739,847	3,289	2,376		
PLT 41	41 352000-Transmission Str & Improv	DTRAN	397,211	452,081	3,294,925	9,278,025	48,104	34,765		
PLT 42	42 352010-Trans Str & Impr-Prod	DPROD	5,174	5,863	41,190	124,431	639	461		
PLT 43	43 353000E-Transmission Station	DTRAN	5,580,485	6,351,255	46,290,148	130,346,245	675,803	488,382		
PLT 44	44 353000E-Transmission Station - Retail Meters	DTRAN	0	0	0	0	0	0		
PLT 45	45 353010-Trans Station Equip Pro	DPROD	213,390	241,712	1,788,692	5,129,526	26,322	19,022		
PLT 46	46 354000E-Trans Towers & Fixture	DTRAN	44,220	50,898	370,960	1,044,570	5,416	3,914		
PLT 47	47 354000E-Trans Towers & Fixture	DTRAN	3,443	5,527	62,647	15,675	215	155		
PLT 48	48 355010-Trans Poles & Fixtures-Prod	DPROD	746	845	6,254	17,916	92	67		
PLT 49										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE GENERAL SERV TRANSMISSION 49 TO 115 KV (c)				LARGE GENERAL SERV BACKBONE TRANSMISSION+ (d)				LARGE MUNICIPAL PRIMARY SERVICE (e)				LARGE MUNICIPAL SECONDARY SERVICE (f)				LARGE SCHOOL PRIMARY SERVICE (g)				LARGE SCHOOL SECONDARY SERVICE (h)				RESIDENTIAL SPACE HTG SERVICE (i)			
			(j)				(k)				(l)				(m)				(n)				(o)				(p)			
PLT 1	DEVELOPMENT OF RATE BASE																													
PLT 2																														
PLT 3	ELECTRIC PLANT IN SERVICE																													
PLT 4																														
PLT 5	INTANGIBLE PLANT																													
PLT 6	309004-Int Misc Comput Software																													
PLT 7	309005-Int Misc Comput Soft 15																													
PLT 8	309014-Int C/S Comput Software																													
PLT 9	TOTAL INTANGIBLE																													
PLT 10																														
PLT 11	PRODUCTION PLANT																													
PLT 12	Steam Production																													
PLT 13	310001-Steam Prod Land Own in Fe																													
PLT 14	310002-Steam Prod Land Rights																													
PLT 15	310003-Steam Prod Water Rights																													
PLT 16	310004-Steam Prod Land Rights-NM																													
PLT 17	311000E-Steam Prod Str & Improv																													
PLT 18	312000E-Steam Prod Boiler Plant E																													
PLT 19	314000E-Steam Prod Turbigen Unit																													
PLT 20	315000E-Steam Prod Ace Elec Pq																													
PLT 21	316000E-Steam Prod Mve Pwr Ph E																													
PLT 22	Total Steam Production																													
PLT 23																														
PLT 24	Other Production Combustion Equipment																													
PLT 25	340001-Other Prod Land Own in Fee																													
PLT 26	340002-Other Prod Land Rights																													
PLT 27	341000E-Other Prod Str & Impr																													
PLT 28	342000E-Other Prod Fuel Bldg																													
PLT 29	343000E-Other Prod Prime Mover																													
PLT 30	344000E-Other Prod Generator																													
PLT 31	345000E-Other Prod Access Elct Equip																													
PLT 32	346000E-Other Prod Mve Pwr P																													
PLT 33	Total Other Production Combustion Equipment																													
PLT 34	TOTAL PRODUCTION PLANT																													
PLT 35																														
PLT 36	TRANSMISSION PLANT																													
PLT 37	105000-Prod for Future Use																													
PLT 38	350001-Prod Land Owned in Fe																													
PLT 39	350002E-Transmission Land Right																													
PLT 40	350003E-Transmission Land Right																													
PLT 41	350004E-Transmission Land Right Radial TX																													
PLT 42	352000E-Transmission Str & Improv																													
PLT 43	352010E-Prod Str & Improv-Prod																													
PLT 44	353000E-Transmission Station - Retail Meters																													
PLT 45	353010E-Prod Station Equip Pro																													
PLT 46	354000E-Prod Towers & Fixture																													
PLT 47	354000E-Prod Towers & Fixture Radial TX																													
PLT 48	355010E-Prod Poles & Fixture-Prod																													
PLT 49																														

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH NO	LINE NO	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
PL	50	ELECTRIC PLANT IN SERVICE CONTINUED						
PL	51	355000E-Trans Poles & Fixture	D1RAN	433,561,254	147,650,650	13,796,005	82,855,529	586,859
PL	52	355000ERT-Trans Poles & Fixtures Radial TX	D1RANRADGRS	35,735,523	11,600,903	1,859,150	11,292,711	67,845
PL	53	356010-Trans OH Cond & Device-Prod	D1PROD11	13,886	4,657	436	2,629	19
PL	54	356000E-Trans OH Conductor & D	D1RAN	159,442,080	54,298,502	5,073,479	30,470,107	215,817
PL	55	356000ERT-Trans OH Conductor & D Radial TX	D1RANRADGRS	13,141,733	4,266,230	683,702	4,152,893	24,950
PL	56	357000E-Trans Underground Cond	D1RAN	116,741	39,757	3,715	22,310	158
PL	57	358000-Trans UG Conductor & Device	D1RAN	224,132	76,329	7,132	42,833	303
PL	58	359000-Transmission Road & Trans	D1RAN	236,956	80,696	7,540	45,283	321
PL	59	TOTAL TRANSMISSION PLANT		1,197,407,050	405,004,311	39,005,883	234,461,497	1,642,605
PL	60							
PL	61	DISTRIBUTION PLANT						
PL	62	360001E-Dist Land Owned in Fee	DDISPSUB	1,088,138	472,206	47,682	277,921	2,446
PL	63	360005-Dist Land Rights-LX	DDISPSUB	2,311,398	1,003,049	101,286	590,354	5,195
PL	64	361000E-Str & Improv	DDISPSUB	7,859,105	3,410,520	344,388	2,007,294	17,664
PL	65	362000E-Other Eq	DDISPSUB	155,019,268	67,271,812	6,792,974	39,593,469	348,418
PL	66	364000-Dist Poles Towers & Fixt						
PL	67	Primary	DDISTPOL	150,555,771	65,334,843	6,597,383	38,453,447	338,386
PL	68	Secondary	DDISTSOL	16,728,419	9,143,676	923,310	5,881,598	47,357
PL	69	Total Account 364		167,284,190	74,478,519	7,520,693	43,835,045	385,743
PL	70	365000-Dist OH Conductor & Device						
PL	71	Primary	DDISTPOL	150,340,913	65,241,604	6,587,968	38,398,570	337,903
PL	72	Secondary	DDISTSOL	16,704,546	9,130,627	921,993	5,873,918	47,290
PL	73	Total Account 365		167,045,459	74,372,231	7,509,961	43,772,488	385,193
PL	74	366000U-Dist Underground Cond						
PL	75	Primary	DDISTPOL	15,716,878	6,820,461	688,717	4,014,248	35,325
PL	76	Secondary	DDISTSOL	1,754,085	958,775	96,815	564,296	4,966
PL	77	Total Account 366		17,470,963	7,779,236	785,532	4,578,544	40,291
PL	78	367000E-Dist UG Conductor & D						
PL	79	Primary	DDISTPOL	26,643,374	11,562,099	1,167,518	6,804,984	59,883
PL	80	Secondary	DDISTSOL	2,973,538	1,625,322	164,122	956,599	8,418
PL	81	Total Account 367		29,616,912	13,187,421	1,331,640	7,761,583	68,301
PL	82	368000E-Dist Line Transformer						
PL	83	Capacitors	DDISTPOL	8,189,260	3,553,793	358,855	2,091,619	18,406
PL	84	Line Transformers	DDISTSOL	130,996,388	71,602,020	7,230,230	42,142,054	370,845
PL	85	Total Account 368		139,185,649	75,155,813	7,589,085	44,233,672	389,251
PL	86	369000E-Distribution Services	CSERVICE	(1)	(1)	(0)	(0)	(0)
PL	87	369010-Distribution Services O	CSERVICE	31,067,335	21,150,014	1,621,626	5,480,349	345,797
PL	88	369020-Distribution Services U	CSERVICE	25,924,813	17,649,089	1,022,144	4,573,196	288,557
PL	89	370000E-Distribution Meter	CMETERS	40,734,916	24,075,039	4,885,265	5,489,042	443,891
PL	90	371000E-Dist Inst on Cust Premis	CMSTPREM	8,127,763	0	0	0	0
PL	91	373000-Dist Street Light & Sig Sy	CLIGHT	14,480,994	0	0	0	0
PL	92	TOTAL DISTRIBUTION PLANT		807,216,904	380,004,947	43,552,275	202,192,956	2,720,747
PL	93							
PL	94	TOTAL PROD, TRANS & DIST PLANT		3,208,565,769	1,188,810,605	120,390,273	664,625,109	5,987,210
PL	95							

Attachment RML-RD-U5(SUPP1)
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Docket No. 47527

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527									
SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (b)	TOTAL LARGE SCHOOL SERVICE (c)	PRIMARY GENERAL SERVICE (d)	TOTAL LG GEN TRANSMISSION SERVICE (e)	MUNI & STATE STREET LIGHTING SERVICE (f)	GUARD & FLOOD LIGHTING SERVICE (g)	(h)
PLT 50	ELECTRIC PLANT IN SERVICE CONTINUED								
PLT 51	155000E-1ran Poles & Fixture	DTAN	5,549,208	6,315,772	46,031,531	129,618,019	672,028	485,653	
PLT 52	353000ER1-1ran Poles & Fixtures Radial TX	DTANRADGRS	464,406	685,798	7,773,711	1,945,056	26,670	19,271	
PLT 53	156010-1ran OH Cond & Device-Prod	DPRODPT	177	200	1,481	4,248	22	16	
PLT 54	156000E-1ran OH Conductor & D	DTANRADGRS	2,040,720	2,322,624	16,928,088	47,667,005	247,118	178,599	
PLT 55	356000ER1-1ran OH Conductor & D Radial TX	DTANRADGRS	170,785	252,202	2,458,781	715,294	9,808	7,087	
PLT 56	357000E-1ran Underground Cond	DTAN	1,494	1,701	12,195	34,901	181	131	
PLT 57	358000E-1ran LG Conductor & Device	DTAN	2,869	3,265	23,796	67,007	347	251	
PLT 58	359000E-Transmission Road & Tran	DTAN	3,013	4,452	25,158	70,841	367	265	
PLT 59	TOTAL TRANSMISSION PLANT		15,266,028	17,609,491	132,532,464	348,775,437	1,804,941	1,304,371	
PLT 60	DISTRIBUTION PLANT								
PLT 61	460001E-Dist Land Owned in Fee	DDISLUB	24,466	35,434	218,545	0	5,479	3,959	
PLT 62	460005-Dist Land Rights-In Fee	DDISLUB	51,970	75,267	464,228	0	11,638	8,411	
PLT 63	461000E-Dist Sub & Improv	DDISLUB	176,707	253,920	1,578,445	0	59,572	28,597	
PLT 64	462000E-Other Eq	DDISLUB	3,485,307	5,047,966	11,134,508	0	780,542	564,071	
PLT 65	364000E-Dist Poles, Towers & Fixt	DDISTPOL	3,385,148	4,902,619	30,238,047	0	758,068	547,832	
PLT 66	Primary	DDISTPOL	376,749	672,966	0	0	106,092	76,670	
PLT 67	Secondary	DDISTPOL	3,761,897	5,575,584	30,238,047	0	864,160	624,501	
PLT 68	Total Account 364								
PLT 69	365000E-Dist OH Conductor & Device	DDISTPOL	3,380,317	4,895,622	30,194,894	0	756,986	547,050	
PLT 70	Primary	DDISTPOL	376,211	672,003	0	0	105,941	76,560	
PLT 71	Secondary	DDISTPOL	3,756,528	5,567,628	30,194,894	0	862,927	623,610	
PLT 72	Total Account 365								
PLT 73	366000E-Dist Underground Cond	DDISTPOL	351,384	511,796	3,156,622	0	79,117	57,189	
PLT 74	Primary	DDISTPOL	39,505	70,565	0	0	11,124	8,039	
PLT 75	Secondary	DDISTPOL	392,888	582,361	3,156,622	0	90,261	65,229	
PLT 76	Total Account 366								
PLT 77	367000E-Dist LG Conductor & D	DDISFPL	599,059	867,601	5,351,131	0	134,153	96,948	
PLT 78	Primary	DDISFPL	66,969	119,622	0	0	18,858	13,628	
PLT 79	Secondary	DDISFPL	666,027	987,223	5,351,131	0	153,011	110,576	
PLT 80	Total Account 367								
PLT 81	368000E-Dist Line Transformer	DDISTPOL	184,130	266,671	1,644,754	0	41,234	29,799	
PLT 82	Capacitors	DDISTPOL	2,550,234	5,269,810	0	0	830,785	600,382	
PLT 83	Line Transformers	DDISTPOL	3,134,164	5,536,510	1,644,754	0	872,019	630,181	
PLT 84	Total Account 368								
PLT 85	369000E-Distribution Services	CSERVICE	270,270	199,281	0	0	0	0	
PLT 86	369010-Distribution Services O	CSERVICE	225,512	166,294	0	0	0	0	
PLT 87	370000E-Distribution Services U	CSERVICE	529,840	591,418	4,305,078	415,323	0	0	
PLT 88	370000E-Distribution Meter	CUSTOMERS	0	0	0	0	0	0	
PLT 89	371000E-Dist Light on Cust Premis	CUSTOMERS	0	0	0	0	0	0	
PLT 90	371000E-Dist Street Light & Sig Sy	CUSTOMERS	0	0	0	0	0	0	
PLT 91	TOTAL DISTRIBUTION PLANT		16,475,997	24,620,905	108,286,251	415,323	14,480,944	8,127,763	
PLT 92							18,160,602	10,786,901	
PLT 93	TOTAL PROJ TRANS & DIST PLANT		47,059,349	59,587,235	369,261,130	717,331,920	21,855,704	13,457,232	
PLT 94									
PLT 95									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
PLT 50	ELECTRIC PLANT IN SERVICE CONTINUED																										
PLT 51	359000E-1ran Pole & Fixture																										
PLT 52	359000E-1ran Pole & Fixture Radial TX																										
PLT 53	356010E-1ran OH Conductor & Device-Prod																										
PLT 54	356000E-1ran OH Conductor & D Radial TX																										
PLT 55	356000E-1ran OH Conductor & D Radial TX																										
PLT 56	357000E-1ran OH Conductor & D Radial TX																										
PLT 57	358000E-1ran OH Conductor & D Radial TX																										
PLT 58	359000E-1ran OH Conductor & D Radial TX																										
PLT 59	359000E-1ran OH Conductor & D Radial TX																										
PLT 60	359000E-1ran OH Conductor & D Radial TX																										
PLT 61	359000E-1ran OH Conductor & D Radial TX																										
PLT 62	359000E-1ran OH Conductor & D Radial TX																										
PLT 63	359000E-1ran OH Conductor & D Radial TX																										
PLT 64	359000E-1ran OH Conductor & D Radial TX																										
PLT 65	359000E-1ran OH Conductor & D Radial TX																										
PLT 66	359000E-1ran OH Conductor & D Radial TX																										
PLT 67	359000E-1ran OH Conductor & D Radial TX																										
PLT 68	359000E-1ran OH Conductor & D Radial TX																										
PLT 69	359000E-1ran OH Conductor & D Radial TX																										
PLT 70	359000E-1ran OH Conductor & D Radial TX																										
PLT 71	359000E-1ran OH Conductor & D Radial TX																										
PLT 72	359000E-1ran OH Conductor & D Radial TX																										
PLT 73	359000E-1ran OH Conductor & D Radial TX																										
PLT 74	359000E-1ran OH Conductor & D Radial TX																										
PLT 75	359000E-1ran OH Conductor & D Radial TX																										
PLT 76	359000E-1ran OH Conductor & D Radial TX																										
PLT 77	359000E-1ran OH Conductor & D Radial TX																										
PLT 78	359000E-1ran OH Conductor & D Radial TX																										
PLT 79	359000E-1ran OH Conductor & D Radial TX																										
PLT 80	359000E-1ran OH Conductor & D Radial TX																										
PLT 81	359000E-1ran OH Conductor & D Radial TX																										
PLT 82	359000E-1ran OH Conductor & D Radial TX																										
PLT 83	359000E-1ran OH Conductor & D Radial TX																										
PLT 84	359000E-1ran OH Conductor & D Radial TX																										
PLT 85	359000E-1ran OH Conductor & D Radial TX																										
PLT 86	359000E-1ran OH Conductor & D Radial TX																										
PLT 87	359000E-1ran OH Conductor & D Radial TX																										
PLT 88	359000E-1ran OH Conductor & D Radial TX																										
PLT 89	359000E-1ran OH Conductor & D Radial TX																										
PLT 90	359000E-1ran OH Conductor & D Radial TX																										
PLT 91	359000E-1ran OH Conductor & D Radial TX																										
PLT 92	359000E-1ran OH Conductor & D Radial TX																										
PLT 93	359000E-1ran OH Conductor & D Radial TX																										
PLT 94	359000E-1ran OH Conductor & D Radial TX																										
PLT 95	359000E-1ran OH Conductor & D Radial TX																										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
NO.	(a)	(b)	(c)	(d)	(e)	(f)	(g)
96	ELECTRIC PLANT IN SERVICE CONTINUED						
PLT 97	GENERAL PLANT						
PLT 98	389001-General Land Owned in Fe	SALWAGXAG	666,904	254,358	30,776	116,220	2,018
PLT 99	389002-General Land Right	SALWAGXAG	26,907	10,262	1,242	4,689	82
PLT 100	390004-General Structures & Improv	SALWAGXAG	34,136,238	13,019,564	1,575,328	5,948,854	104,132
PLT 101	390006-Genl Str & Imp-Owned Bldg	SALWAGXAG	4,717,057	1,806,714	218,697	825,518	0
PLT 102	390007-Genl Str & Imp-Lens Bld	CUST	6,127,276	4,859,414	782,805	285,090	14,478
PLT 103	390030-Genl Str & Imp-Call Center	SALWAGXAG	7,516,255	2,866,716	346,864	1,309,850	68,858
PLT 104	391004-General Office Furn & E	SALWAGXAG	17,025,325	14,121,466	1,708,654	6,452,332	22,972
PLT 105	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	113,162
PLT 106	391050-Genl Off Equip & Eq-Call Center	CUST	490,040	988,655	62,605	22,755	0
PLT 107	392000-General Transportation E	SALWAGXAG	0	0	0	0	5,505
PLT 108	392001-General Transp-Eq Crp	SALWAGXAG	1,170,819	446,558	54,032	204,040	0
PLT 109	392010-General Transp-Eq Crp 2	SALWAGXAG	20,511,666	7,823,151	946,578	3,574,528	3,578
PLT 110	392020-General Transp-Eq Trailer	SALWAGXAG	3,781,356	1,442,210	174,509	658,270	62,690
PLT 111	392040-General Transp-Eq Crp 4	SALWAGXAG	29,924,292	11,413,131	1,380,954	5,214,848	11,557
PLT 112	393000-General Stores Equipment	SALWAGXAG	252,099	96,151	11,634	43,933	91,459
PLT 113	394000-General Tools & Shop Equi	SALWAGXAG	19,929,640	7,601,168	919,718	1,473,100	770
PLT 114	394050-Genl Tool Shop & Eq-Call Center	CUST	0	0	0	0	60,912
PLT 115	395000-General Laboratory Equi	SALWAGXAG	6,452,542	2,461,001	297,774	1,124,472	0
PLT 116	395050-Genl Lab Equipment-Call Center	CUST	189	150	24	9	19,721
PLT 117	396000-General Power Operated E	SALWAGXAG	8,648,389	3,298,497	399,108	1,507,118	2
PLT 118	397000-General Communication E	SALWAGXAG	32,133,430	12,255,697	1,482,902	5,599,831	26,432
PLT 119	397010-General Commun Eq Two Wa	SALWAGXAG	4,408,436	1,681,378	203,442	768,250	98,210
PLT 120	397010-General Comm Eq Two Wa	SALWAGXAG	20,494,998	7,816,796	945,809	1,571,624	13,474
PLT 121	397010-General Comm Eq Two Wa	CUST	524,095	415,651	66,957	24,380	62,640
PLT 122	397050-Genl Comm Equipment-Call Center	SALWAGXAG	1,617,181	616,793	74,630	281,823	5,888
PLT 123	398000-General Miscellaneous E	CUST	13,562	10,756	1,733	631	4,943
PLT 124	398050-Genl Misc Equipment-Call Center	CUST	240,588,696	94,706,219	11,686,676	41,012,863	793,836
PLT 125	TOTAL GENERAL PLANT		3,560,046,242	1,330,088,641	118,042,191	723,615,464	152
PLT 126							793,836
PLT 127	TOTAL ELECTRIC PLANT IN SERVICE						7,204,946
PLT 128							
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							

SCH LINE NO	NO	DESCRIPTION	ALLOCATION BASIS	SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527						
				TOTAL LARGE MUNICIPAL SERVICE	TOTAL SCHOOL SERVICE	PRIMARY GENERAL SERVICE	LC GEN SERVICE	TOTAL TRANSMISSION SERVICE	MUN & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
				(b)	(c)	(d)	(e)	(f)	(g)	(h)
PLT	96	ELECTRIC PLANT IN SERVICE CONTINUED								
PLT	97									
PLT	98	GENERAL PLANT								
PLT	99	389001-General Land Owned in the	SALWAGXAG	8,545	10,255	75,649	150,505	6,877	11,602	
PLT	100	389002-General Land Rights	SALWAGXAG	435	414	3,032	6,072	277	472	
PLT	101	390000-General Structures & Improv.	SALWAGXAG	437,374	524,900	3,871,662	7,703,737	352,011	598,467	
PLT	102	390000-General Structures & Improv.	SALWAGXAG	0	0	0	0	0	0	
PLT	103	390007-General Str. & Imp-Owned Bldg	SALWAGXAG	60,634	72,840	517,267	1,069,041	48,848	83,049	
PLT	104	390050-General Str. & Imp-Lease Bldg	SALWAGXAG	21,349	17,132	91,204	1,468	0	0	
PLT	105	391000-General Office Bldg	SALWAGXAG	96,303	115,575	852,483	1,696,240	77,508	131,774	
PLT	106	391004-General Office Bldg	SALWAGXAG	474,390	569,325	4,199,337	8,355,717	381,804	649,118	
PLT	107	391005-General Office Bldg	SALWAGXAG	0	0	0	0	0	0	
PLT	108	391006-General Office Bldg	SALWAGXAG	1,707	1,170	7,294	117	0	0	
PLT	109	391007-General Office Bldg	SALWAGXAG	0	0	0	0	0	0	
PLT	110	392000-General Transportation E	SALWAGXAG	15,001	18,004	132,794	264,231	12,074	20,527	
PLT	111	392020-General Transportation E	SALWAGXAG	262,808	315,400	2,329,392	4,628,896	211,515	359,605	
PLT	112	392030-General Transportation E	SALWAGXAG	48,449	58,145	428,874	853,362	38,993	66,294	
PLT	113	392040-General Transportation E	SALWAGXAG	383,408	460,155	3,353,552	6,731,203	308,578	524,625	
PLT	114	393000-General Stores Equipment	SALWAGXAG	1,200	1,376	28,593	56,893	2,600	4,420	
PLT	115	394000-General Tools & Shop Equip	SALWAGXAG	255,150	306,351	2,260,379	4,497,047	205,514	349,401	
PLT	116	394050-General Tool Shop & Equip	SALWAGXAG	0	0	0	0	0	0	
PLT	117	394050-General Tool Shop & Equip	SALWAGXAG	82,674	99,218	771,844	1,536,186	66,538	113,124	
PLT	118	395000-General Laboratory Equip	SALWAGXAG	0	0	0	0	0	0	
PLT	119	395050-General Laboratory Equip	SALWAGXAG	1	1	980,883	1,951,736	80,182	131,621	
PLT	120	397000-General Power Generation E	SALWAGXAG	110,808	132,083	984,509	1,951,736	80,182	131,621	
PLT	121	397010-General Power Generation E	SALWAGXAG	411,712	494,104	3,644,509	7,251,753	331,359	563,355	
PLT	122	397010-General Power Generation E	SALWAGXAG	56,483	67,787	499,996	994,879	45,460	77,287	
PLT	123	397050-General Communication E	SALWAGXAG	262,594	315,144	2,324,501	4,625,235	211,144	359,313	
PLT	124	398000-General Communication E	SALWAGXAG	1,826	1,465	7,801	126	0	0	
PLT	125	398050-General Communication E	SALWAGXAG	20,720	24,867	183,417	364,959	16,676	28,352	
PLT	126	398050-General Communication E	SALWAGXAG	47	38	202	3	0	0	
PLT	127	TOTAL GENERAL PLANT		3,015,819	3,609,428	26,582,068	52,682,136	2,407,157	4,092,404	
PLT	128									
PLT	129	TOTAL ELECTRIC PLANT IN SERVICE		51,399,051	64,771,084	407,396,496	792,897,260	25,299,224	19,311,684	
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									

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

SCH LINE NO	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV		LARGE MUNICIPAL		DOCKET No. 47527		LARGE SCHOOL		RESIDENTIAL		RESIDENTIAL SPACE HTG SERVICE
			TRANSMISSION 69 TO 115KV	GENERAL SERV BACKBONE	PRIMARY SERVICE	SECONDARY SERVICE	PRIMARY SERVICE	SECONDARY SERVICE	PRIMARY SERVICE	SECONDARY SERVICE			
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
96 ELECTRIC PLANT IN SERVICE CONTINUED													
PLT 97	GENERAL PLANT												
PLT 98	389001-General Land Owned in Fe	SALWAGXAG	27 101	121 403	1 457	7 088	199	10 056	204 604	49 753			
PLT 99	389002-General Land Rights	SALWAGXAG	1 093	4 979	59	286	8	466	8 255	2 007			
PLT 100	390000-General Structures & Improv	SALWAGXAG	1 387 199	6 316 538	74 570	362 803	10 189	514 711	10 472 888	2 546 676			
PLT 101	390006-General Str & Imp-Owned Bldg	SALWAGXAG											
PLT 102	390007-General Str & Imp-Lease Bld	SALWAGXAG											
PLT 103	390007-General Str & Imp-Call Center	CUST	192 501	876 541	10 348	50 346	1 414	71 426	1 453 314	353 400			
PLT 104	390050-General Str & Imp-Call Center	CUST	264	1 204	288	21 061	96	17 036	4 032 140	827 273			
PLT 105	391000-General Office Furn & F.	SALWAGXAG	305 441	1 390 809	16 419	79 884	2 243	113 332	2 305 976	560 740			
PLT 106	391004-General Info Sys Computer	SALWAGXAG	1 504 604	6 851 134	80 881	393 509	11 051	558 274	11 359 254	2 762 212			
PLT 107	391005-General Off Equip-Comp 3 Yr Life	SALWAGXAG											
PLT 108	391050-General Off Furn & Eq-Call Center	CUST	21	96	23	1 684	8	1 362	322 473	66 162			
PLT 109	392000-General Transportation F.	SALWAGXAG											
PLT 110	392010-General Transp Eq Grp	SALWAGXAG	47 580	216 651	2 558	12 444	349	17 654	359 210	87 348			
PLT 111	392020-General Transp Eq Grp 2	SALWAGXAG	833 576	3 795 461	44 808	218 000	6 122	309 278	6 292 915	1 510 238			
PLT 112	392030-General Transp Eq 1-trailer	SALWAGXAG	153 664	699 699	8 260	40 189	1 129	57 016	1 160 108	282 102			
PLT 113	392040-General Transp Eq Grp 4	SALWAGXAG	1 216 038	5 537 165	65 360	318 038	8 932	451 203	9 180 679	2 232 451			
PLT 114	393000-General Stores Equipment	SALWAGXAG	10 245	46 648	551	2 679	75	3 801	77 343	18 807			
PLT 115	394000-General Tools & Shop Equip	SALWAGXAG	809 884	3 687 763	43 516	211 814	5 948	300 502	6 114 351	1 486 817			
PLT 116	394050-General Tool Shop & Eq-Call Center	CUST											
PLT 117	395000-General Laboratory Equip	SALWAGXAG	262 213	1 191 973	14 096	68 578	1 926	97 292	1 979 620	481 381			
PLT 118	395050-General Lab Equipment-Call Center	CUST											
PLT 119	396000-General Power Operated E	SALWAGXAG	351 446	1 600 290	18 892	91 916	2 581	130 402	2 653 299	645 198			
PLT 120	397000-General Communication E	SALWAGXAG	1 305 811	5 945 942	70 195	341 517	9 591	484 513	9 858 436	2 397 260			
PLT 121	397010-General Comm Eq Two Wa	SALWAGXAG	179 146	815 733	9 610	46 853	1 316	66 471	1 352 494	328 884			
PLT 122	397030-General Comm Eq EMD	SALWAGXAG	832 858	3 792 376	44 771	217 823	6 117	309 027	6 287 802	1 528 995			
PLT 123	397050-General Comm Equipment-Call Center	CUST	23	103	25	1 801	8	1 457	344 890	70 761			
PLT 124	398000-General Miscellaneous E	SALWAGXAG	65 718	299 242	3 533	17 188	483	24 384	496 146	120 647			
PLT 125	398050-General Misc Equipment-Call Center	CUST	1	5	1	47	0	38	8 923	1 831			
PLT 126	TOTAL GENERAL PLANT		9 486 385	43 195 751	510 269	2 505 550	69 786	3 519 642	76 325 248	18 180 971			
PLT 127													
PLT 128	TOTAL ELECTRIC PLANT IN SERVICE		144 552 025	648 445 235	8 777 117	42 621 914	1 341 754	63 429 331	1 064 125 692	265 962 949			
PLT 129													
PLT 130													
PLT 131													
PLT 132													
PLT 133													
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PLT 138													
PLT 139													
PLT 140													
PLT 141													
PLT 142													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
D&A 1	DEPRECIATION & AMORTIZATION RESERVE						
D&A 2	INTANGIBLE						
D&A 3	309004-Jug Mac Computr Softw	SALWAGXAG	38,912,792	14,841,347	1,795,788	6,781,257	118,930
D&A 4	409005-Jug Mac Computr Soft 15y	SALWAGXAG	1,077,196	410,843	49,711	187,721	1,292
D&A 5	709014-Jug CRS Computr Softw	CUS1	10,215,179	8,101,495	1,405,070	475,196	114,764
D&A 6	TOTAL INTANGIBLE		50,205,167	23,353,684	3,150,539	7,444,173	236,987
D&A 7							
D&A 8	PRODUC-TION						
D&A 9	Steam Production	DPROD	127,607	109,879	10,295	62,034	442
D&A 10	310002-Steam Prod Land Rights	DPROD	1,611,942	540,644	50,653	105,227	2,174
D&A 11	310003-Steam Prod Water Rights	DPROD	53,875	12,033	1,127	6,793	48
D&A 12	310004-Steam Prod Land Rights-NM	DPROD	61,545,223	26,642,230	1,933,969	11,633,806	81,011
D&A 13	311000-Steam Prod Str & Improv	DPROD	291,088,797	97,631,002	9,147,041	55,118,696	392,616
D&A 14	312000-Steam Prod Boiler Plant F	DPROD	140,574,404	47,148,568	4,417,345	26,618,262	189,605
D&A 15	314000-Steam Prod Turbogen Unit	DPROD	23,522,157	7,889,117	719,149	4,454,004	31,726
D&A 16	315000-Steam Prod Ace Elec Eq	DPROD	10,156,761	3,406,572	119,161	1,923,219	13,699
D&A 17	316000-Steam Prod Mac Pwr PH E	DPROD	528,862,767	177,180,245	16,618,740	100,142,040	713,322
D&A 18	Total Steam Production						
D&A 19							
D&A 20	Other Production Combustion Equipment	DPROD	353	118	11	67	0
D&A 21	340002-Other Prod Land Rights	DPROD	1,795,772	602,301	56,430	340,036	2,422
D&A 22	341000-Other Prod Str & Improv	DPROD	2,076,276	696,382	65,244	303,150	2,800
D&A 23	342000-Other Prod Fuel Hldr	DPROD	13,470,688	4,518,060	423,297	2,550,223	18,169
D&A 24	343000-Other Prod Prime Mover	DPROD	20,173,573	6,833,284	640,210	3,857,808	27,480
D&A 25	344000-Other Prod Generator-Wind	DPROD	17,804	5,973	(559)	(1,371)	(234)
D&A 26	344045-Other Prod Generator-Wind	DPROD	4,241,317	1,422,542	133,278	803,112	5,721
D&A 27	345000-Other Prod Access-Elect Equip	DPROD	493,718	167,665	15,703	84,623	674
D&A 28	346000-Other Prod Mve Pwr P	DPROD	42,439,913	14,234,321	1,333,612	8,036,148	57,242
D&A 29	Total Other Production Combustion Equipment		571,102,060	191,614,365	17,952,753	108,178,188	770,364
D&A 30	TOTAL PRODUCTION						
D&A 31							
D&A 32	TRANSMISSION						
D&A 33	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0
D&A 34	350001-Trans Land Owned m Fe	DTRAN	(3,328)	(1,133)	(106)	(636)	(5)
D&A 35	350002-Transmission Land Right	DTRAN	5,823,643	1,983,260	185,399	1,112,925	7,883
D&A 36	350002B-Transmission Land Right Radial TX	DTRAN	480,004	148,302	19,415	119,360	529
D&A 37	352000-Transmission Str & Improv	DTRAN	7,286,984	2,481,605	231,873	1,392,576	9,864
D&A 38	352010-Trans Str & Improv	DTRAN	41,169	13,808	1,294	7,795	56
D&A 39	353000-Transmission Station - Renew Meters	DTRAN	65,089,251	22,166,349	2,071,153	12,438,852	88,103
D&A 40	353000B-Transmission Station	DTRAN	866,815	0	0	0	0
D&A 41	353010-Trans Station Equip Pro	DTRAN	7,017,987	2,360,537	221,158	1,332,668	9,493
D&A 42	354000-Trans Towers & Fixture	DTRAN	1,175,817	399,747	37,351	224,322	1,589
D&A 43	354000B-Trans Towers & Fixture Radial TX	DTRAN	96,750	30,013	3,913	28,089	107
D&A 44	355000-Trans Poles & Fixture	DTRAN	6,264	2,101	197	1,186	8
D&A 45	355000B-Trans Poles & Fixture	DTRAN	70,185,945	23,902,045	2,233,331	13,412,854	95,002
D&A 46	355000B-Trans Poles & Fixture Radial TX	DTRAN	5,784,953	1,794,538	233,988	1,679,550	6,380
D&A 47	356000-Trans OH Conductor & D	DTRAN	1,412	474	44	267	2
D&A 48	356000B-Trans OH Conductor & D	DTRAN	37,237,683	12,681,410	1,184,910	7,116,291	50,404
D&A 49	356000B-Trans OH Conductor & D Radial TX	DTRAN	3,669,250	932,116	124,144	891,698	3,385

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527									
SCH. LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE	MUNICIPAL STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(a) (b) (c) (d) (e) (f) (g)
D&A 1	DEPRECIATION & AMORTIZATION RESERVE								
D&A 2	INTANGIBLE								
D&A 3	301004-Ing Mac Computr Softwar	SALVAGEXAG	498,574	598,148	4,413,410	8,781,694	401,267	682,208	
D&A 4	301004-Ing Mac Computr Soft 15v	SALVAGEXAG	11,802	16,564	122,173	241,098	11,106	18,885	
D&A 5	301014-Ing CRS Computr Softwar	CUST	13,592	28,361	152,054	2,447	0	0	
D&A 6	TOTAL INTANGIBLE:		547,567	643,473	4,687,637	9,027,218	412,373	701,094	
D&A 7									
D&A 8	PRODUCTION								
D&A 9	Steam Production								
D&A 10	310002-Steam Prod Land Rights	DPROD	4,168	4,723	34,951	100,230	514	372	
D&A 11	310002-Steam Prod Water Rights	DPROD	20,508	21,239	171,970	491,167	2,511	1,829	
D&A 12	310004-Steam Prod Land Rights-NM	DPROD	456	517	3,827	10,976	56	41	
D&A 13	311000-Steam Prod Str & Improv	DPROD	781,018	887,278	6,565,946	18,829,513	96,625	69,828	
D&A 14	312000-Steam Prod Boiler Plant E	DPROD	3,701,478	4,196,533	31,054,779	89,057,446	457,003	330,262	
D&A 15	314000-Steam Prod Turbogem Unit	DPROD	1,788,419	2,026,616	14,997,166	43,008,173	220,699	159,492	
D&A 16	315000-Steam Prod Ace Elec Eq	DPROD	299,264	339,111	2,809,459	7,196,509	36,929	26,688	
D&A 17	316000-Steam Prod Maw Pwr Plt E	DPROD	120,221	146,427	1,083,573	3,107,420	15,946	11,524	
D&A 18	Total Steam Production		6,728,533	7,624,441	56,421,671	161,803,435	830,302	600,034	
D&A 19									
D&A 20	Other Production Combustion Equipment								
D&A 21	340002-Other Prod Land Rights	DPROD	4	5	38	108	1	0	
D&A 22	341000-Other Prod Str & Impr	DPROD	22,847	25,889	191,582	549,409	2,819	2,017	
D&A 23	342000-Other Prod Fuel 11ldr	DPROD	26,416	29,933	221,507	615,228	3,260	2,356	
D&A 24	343000-Other Prod Prime Mover	DPROD	171,383	194,203	1,437,119	4,121,303	21,149	15,283	
D&A 25	344000-Other Prod Generator	DPROD	259,206	293,719	2,173,553	6,233,213	31,986	23,115	
D&A 26	344045-Other Prod Generator-Wind	DPROD	(227)	(257)	(1,899)	(5,447)	(28)	(20)	
D&A 27	345000-Other Prod Generator-Wind	DPROD	53,961	61,146	432,487	1,207,620	6,659	4,812	
D&A 28	346000-Other Prod Maw Pwr P	DPROD	6,158	7,204	53,312	152,887	785	567	
D&A 29	Total Other Production Combustion Equipment		519,948	611,842	4,827,698	12,984,321	66,630	48,151	
D&A 30	TOTAL PRODUCTION		7,248,481	8,236,286	60,949,369	174,787,756	896,932	648,185	
D&A 31									
D&A 32	TRANSMISSION								
D&A 33	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0	
D&A 34	350001-1-1m Land Owned in Fe	DTRAN	(43)	(46)	(351)	(995)	(3)	(4)	
D&A 35	350002-Transmission Land Right	DTRAN	74,518	84,844	618,401	1,741,044	9,027	6,523	
D&A 36	350002ERT-Transmission Land Right Radial TX	DTRANADDEP	6,222	5,555	108,567	30,836	538	259	
D&A 37	352000-Transmission Str & Improv	DTRAN	91,267	106,151	773,665	2,178,526	11,295	8,163	
D&A 38	352010-1m Str & Impr-Prod	DPROD11	524	594	4,392	12,595	65	47	
D&A 39	353000-Transmission Station	DTRAN	833,086	948,168	6,910,576	19,459,164	100,890	72,910	
D&A 40	353000E-Transmission Station - Radial Meters	TRANSMET	0	0	0	806,815	0	0	
D&A 41	353010-1m Station Equip Pro	DPROD11	89,542	101,464	750,847	2,151,244	11,049	7,985	
D&A 42	354000E-1m Towers & Fixture	DTRAN	15,024	17,099	124,625	350,926	1,819	1,315	
D&A 43	354000ERT-1m Towers & Fixture Radial TX	DTRANADDEP	1,254	1,120	21,883	10,247	72	52	
D&A 44	355010-1m Poles & Fixture-Prod	DPROD11	80	90	668	1,917	10	7	
D&A 45	355000E-1m Poles & Fixture	DTRAN	898,319	1,022,412	7,451,696	20,982,879	108,789	78,619	
D&A 46	355000ERT-1m Poles & Fixture Radial TX	DTRANADDEP	66,543	66,543	1,308,437	612,673	4,317	3,120	
D&A 47	356010-1m OH Cond & Device-Prod	DPROD11	18	20	151	432	2	2	
D&A 48	356000E-1m OH Conductor & D	DTRAN	476,610	542,449	3,953,553	11,132,625	57,719	41,712	
D&A 49	356000ERT-1m OH Conductor & D Radial TX	DTRANADDEP	30,785	35,517	694,201	325,058	2,291	1,655	

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION	ALLOCATION BASIS	GENERAL TRANSMISSION 69 TO 115KV	LARGE TRANSMISSION	GENERAL SERV BACKBONE	LARGE GENERAL SERV TRANSN 115KV+	LARGE MUNICIPAL PRIMARY	LARGE MUNICIPAL SECONDARY	SCHOOL PRIMARY	SCHOOL SECONDARY	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
D&A 1	DEPRECIATION & AMORTIZATION RESERVE											
D&A 2	INSTANTANEOUS											
D&A 3	303004-Int Msc Comput. Soft	SAL WAGXAG	1,581,305	85,105	7,700,389		413,569		11,614	586,713	11,938,323	2,903,023
D&A 4	303005-Int Msc Comput. Soft 15y	SAL WAGXAG	41,774	2,353	109,323		11,449		322	16,242	330,480	80,362
D&A 5	303014-Int CR Comput. Soft	CLUST	419	479	2,007		35,112		169	28,401	6,722,285	1,379,210
D&A 6	TOTAL INTANGIBLE		1,623,519	87,837	7,401,719		460,130		12,096	631,177	18,991,089	4,362,595
D&A 7												
D&A 8	PRODUCTION											
D&A 9	Steam Production											
D&A 10	310002-Steam Prod Land Rights	DPROD	18,014	767	82,216		3,401		94	4,629	87,626	22,254
D&A 11	310003-Steam Prod Water Rights	DPROD	88,637	3,775	404,510		16,733		462	22,776	431,149	109,495
D&A 12	310004-Steam Prod Land Rights-NM	DPROD	1,974	84	9,063		372		10	507	9,596	2,437
D&A 13	311000-Steam Prod Str & Improv	DPROD	3,384,220	144,148	15,445,293		638,870		17,637	869,621	16,461,617	4,180,613
D&A 14	312000-Steam Prod Boiler Plant E	DPROD	16,006,256	681,771	73,051,190		3,021,649		83,510	4,113,023	77,838,069	19,772,934
D&A 15	314000-Steam Prod Turbogent Unit	DPROD	7,729,840	329,245	35,278,333		1,459,233		40,329	1,986,286	37,599,701	9,518,867
D&A 16	315000-Steam Prod Ace Elct Equip	DPROD	1,293,426	55,092	5,903,084		244,172		6,748	332,163	6,291,516	1,597,801
D&A 17	316000-Steam Prod Msc Pwr PH E	DPROD	558,495	23,789	2,548,925		105,412		2,914	141,513	2,716,648	689,923
D&A 18	Total Steam Production		29,080,862	1,238,671	132,722,574		5,489,862		151,725	7,472,718	141,455,920	35,924,324
D&A 19												
D&A 20	Other Production Combustion Equipment											
D&A 21	340002-Other Prod Land Rights	DPROD	19	1	88		4		0	5	94	24
D&A 22	341000-Other Prod Land Rights	DPROD	98,745	4,206	450,664		18,641		515	25,374	480,319	121,982
D&A 23	342000-Other Prod Fuel Hldr	DPROD	114,169	4,863	521,059		21,553		596	29,337	555,345	141,036
D&A 24	343000-Other Prod Frame Mixer	DPROD	740,720	31,550	3,380,583		139,933		3,865	190,338	3,603,030	915,030
D&A 25	344000-Other Prod Generator	DPROD	1,120,293	47,718	5,112,920		211,488		5,845	287,874	5,449,358	1,383,926
D&A 26	344005-Other Prod Generator-Wind	DPROD	(979)	(42)	(4,468)		(185)		(5)	(252)	(4,762)	(1,209)
D&A 27	345000-Other Prod Access Elct Equip	DPROD	233,221	9,934	1,064,399		44,027		1,217	59,929	1,134,439	288,103
D&A 28	346000-Other Prod Msc Pwr P	DPROD	27,478	1,170	125,409		5,187		143	7,061	133,661	33,945
D&A 29	Total Other Production Combustion Equipment		2,333,666	99,400	10,650,654		440,548		12,176	599,667	11,351,484	2,882,837
D&A 30	OTHER PRODUCTION		31,414,528	1,338,071	143,773,228		5,930,410		163,900	8,072,385	152,807,404	38,807,161
D&A 31	TRANSMISSION											
D&A 32	102000-Plant Purchased or Sold	DTRAN	0	0	0		0		0	0	0	0
D&A 33	350001-Trans Land Owned in Fe	DTRAN	(184)	(8)	(811)		(35)		(1)	(48)	(904)	(229)
D&A 34	350002-Transmission Land Right	DTRAN	322,321	13,764	1,418,723		60,774		1,691	83,143	1,582,411	400,849
D&A 35	350003-Transmission Land Right Radial TX	DTRAN	1,711	1,489	49,123		4,733		71	4,824	132,996	35,907
D&A 36	350004-Transmission Land Right Improv	DTRAN	403,112	17,222	1,775,214		76,045		2,116	104,015	1,980,032	501,573
D&A 37	352000-Transmission Str & Improv	DPROD	2,264	96	10,332		427		12	582	11,011	2,796
D&A 38	352010-Trans Str & Improv-Prod	DTRAN	3,602,491	153,814	15,856,674		679,252		18,900	929,268	17,686,168	4,480,181
D&A 39	353000-Transmission Station	TRANSMET	145,491	661,324	0		0		0	0	0	0
D&A 40	353000E-Transmission Station - Retail Meters	DPROD	387,002	16,484	1,766,242		73,058		2,019	99,445	1,882,464	478,073
D&A 41	357010-Trans Station Equip Pro	DTRAN	64,967	2,774	285,959		12,250		341	16,758	318,952	80,795
D&A 42	354000E-Trans Towers & Fixture	DTRAN	345	300	9,901		954		147	972	22,776	7,237
D&A 43	354000E-Trans Towers & Fixture Radial TX	DTRAN	344	15	1,572		65		2	89	1,676	426
D&A 44	355010-Trans Pole & Fixture	DTRAN	3,884,577	170,982	17,098,302		732,439		20,380	1,002,033	19,071,051	4,830,993
D&A 45	355000E-Trans Pole & Fixture	DTRAN	29,649	165,880	992,024		57,042		8,805	58,138	1,161,815	432,742
D&A 46	355000E-Trans Pole & Fixture Radial TX	DTRAN	78	3	354		15		0	20	378	96
D&A 47	356010-Trans Oil Cond. & Device-Prod	DPROD	2,060,992	88,009	9,071,633		388,401		10,813	531,636	10,118,290	2,563,120
D&A 48	356000E-Trans Oil Cond. & D	DTRAN	10,956	9,521	314,103		30,264		4,672	30,845	722,521	229,595
D&A 49	356000E-Trans Oil Cond. & D Radial TX	DTRAN										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
D&A 50	DEPRECIATION & AMORTIZATION RESERVE CONTINUED						
D&A 51	457000E-Trans Undergound Cond						
D&A 52	458000E-Trans OH Conductor & Devis						
D&A 53	459000E-Transmission Road & Trai						
D&A 54	TOTAL TRANSMISSION		204,316,927	68,983,132	6,554,287	19,815,099	271,068
D&A 55							
D&A 56	DISTRIBUTION						
D&A 57	360001E-Dist Land Owned in Fee						
D&A 58	360005E-Dist Land Rights-1X						
D&A 59	361000E-Str & Improv						
D&A 60	362000E-Other Eq						
D&A 61	364000E-Dist Poles, Towers & Fat						
D&A 62	365000E-Dist OH Conductor & Devis						
D&A 63	366000E-Dist Undergound Cond						
D&A 64	367000E-Dist DC Conductor & D						
D&A 65	368000E-Dist Line Transformer						
D&A 66	369000E-Distribution Services						
D&A 67	369010E-Distribution Services U						
D&A 68	370000E-Distribution Meter						
D&A 69	371000E-Dist Lost on Cust Premis						
D&A 70	371000E-Dist Street Light & Sig S						
D&A 71	TOTAL DISTRIBUTION		249,228,270	118,247,775	14,175,144	60,418,573	935,058
D&A 72							
D&A 73	GENERAL						
D&A 74	489001E-General Land Owned in Fee						
D&A 75	489002E-General Land Rights						
D&A 76	490002E-Genl Structures & Improv						
D&A 77	490000E-Genl Str & Imp-Owned Bldg						
D&A 78	490007E-Genl Str & Imp-Lease Bld						
D&A 79	490030E-Genl Str & Imp-Call Center						
D&A 80	490030E-Genl Office Furn & E						
D&A 81	491000E-General Info Sys Computer						
D&A 82	491005E-Genl Off Eq-Comp 3 Yr Life						
D&A 83	491005E-Genl Off Furn & Eq-Call Center						
D&A 84	491005E-Genl Transportation E						
D&A 85	492000E-General Transp Eq Crp						
D&A 86	492010E-General Transp Eq Crp 2						
D&A 87	492020E-General Transp Eq Crp 2						
D&A 88	492030E-General Transp Eq Trailer						
D&A 89	492040E-General Transp Eq Crp 4						
D&A 90	493000E-General Stores Equipment						
D&A 91	494000E-General Tools & Shop Equip						
D&A 92	494050E-Genl Tool, Shop & Eq-Call Center						
D&A 93	495000E-General Laboratories Equip						
D&A 94	495050E-Genl Lab Equipment-Call Center						
D&A 95	496000E-General Power Operated E						
D&A 96							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527																	
SCH NO	LINE NO	DESCRIPTION	(a)	ALLOCATION BASIS	(b)	TOTAL LARGE MUNICIPAL SERVICE	(c)	TOTAL SCHOOL SERVICE	(d)	PRIMARY GENERAL SERVICE	(e)	TOTAL LC GEN TRANSMISSION SERVICE	(f)	MUNI & STATE STREET LIGHTING SERVICE	(g)	GUARD & FLOOD LIGHTING SERVICE	(h)
50 DEPRECIATION & AMORTIZATION RESERVE CONTINUED																	
D&A	51	357000E-Trans Underground Cond				887		1,009		7,356		20,713		107		78	
D&A	52	358000-Trans UG Conductor & Device				1,637		1,863		13,578		38,232		198		143	
D&A	53	359000-Transmission Road & Tra				15		17		123		347		2		1	
D&A	54	TOTAL TRANSMISSION				2,605,751		2,915,257		22,742,264		59,877,278		308,006		222,586	
55 DISTRIBUTION																	
D&A	57	36000E-Dist Land Owned in Fee				0		0		0		0		0		0	
D&A	58	36000E-Dist Land Rights-TX				10,866		15,737		97,060		0		2,433		1,758	
D&A	59	361000E-Str & Improv				42,317		61,287		377,909		0		6,426		6,848	
D&A	60	362000E-Other Eq				792,732		1,148,093		7,081,132		0		177,524		128,291	
D&A	61	364000-Dist Poles Towers & Fnd				1,126,434		1,609,540		9,054,469		0		258,762		186,999	
D&A	62	365000-Dist Off Conductor & Device				946,097		1,401,544		7,611,942		0		217,538		157,208	
D&A	63	366000E-Dist Underground Cond				193,130		215,901		1,278,674		0		46,563		36,423	
D&A	64	367000E-Dist UG Conductor & D				197,940		293,182		1,590,245		0		45,472		32,861	
D&A	65	368000E-Dist Line Transformer				1,123,629		1,988,299		590,672		0		313,164		226,314	
D&A	66	369000E-Distribution Services				0		0		0		0		0		0	
D&A	67	369010-Distribution Services U				106,195		78,302		0		0		0		0	
D&A	68	369020-Distribution Services U				94,794		69,896		0		0		0		0	
D&A	69	370000E-Distribution Meter				243,887		272,241		1,981,641		0		0		5,383,526	
D&A	70	371000E-Dist Inst on Cust Premis				0		0		0		0		6,302,380		0	
D&A	71	371000-Dist Street Light & Sig Sv				0		0		0		0		7,463,312		6,150,229	
D&A	72	TOTAL DISTRIBUTION				4,846,950		7,216,240		29,663,775		191,174					
73 GENERAL																	
D&A	75	389001-General Land Owned in Fee				0		0		0		0		0		0	
D&A	76	389002-General Land Rights				111		133		981		1,953		89		152	
D&A	77	390000-General Structure & Improv				110,388		132,718		978,929		1,947,849		89,004		151,319	
D&A	78	390006-General Str & Imp-Owned Bldg				0		0		0		0		0		0	
D&A	79	390007-General Str & Imp-Lease Bldg				35,011		42,018		309,923		616,678		28,178		47,907	
D&A	80	390050-General Str & Imp-Call Center				5,997		4,812		25,620		412		0		0	
D&A	81	391000-General Office Furn & E				26,862		32,238		237,786		473,140		21,619		36,756	
D&A	82	391004-General Info Sys Computer				187,949		225,561		1,663,736		3,310,460		151,267		257,174	
D&A	83	391005-General Off Equip-Comp 3 Yr Life				(20)		(24)		(173)		(345)		(16)		(27)	
D&A	84	391050-General Off Furn & Eq-Call Center				703		564		3,104		48		0		0	
D&A	85	392000-General Transportation E				5		6		47		93		4		7	
D&A	86	392010-General Transp Eq Corp				3,977		4,772		35,201		70,042		3,200		5,441	
D&A	87	392020-General Transp Eq Corp 2				160,346		192,434		1,419,392		2,824,270		129,051		219,404	
D&A	88	392030-General Transp Eq Trailer				17,219		20,664		152,421		303,284		13,858		21,561	
D&A	89	392040-General Transp Eq Corp 4				164,451		197,361		1,455,736		2,896,587		132,555		225,022	
D&A	90	393000-General Stores Equipment				2,212		2,655		19,582		38,964		1,780		3,027	
D&A	91	394000-General Tools & Shop Equip				53,125		63,756		470,264		935,720		42,756		72,692	
D&A	92	394050-General Tool, Shop & Eq-Call Center				0		0		0		0		0		0	
D&A	93	395000-General Laboratory Equip				48,564		58,282		429,885		855,380		39,085		66,450	
D&A	94	395050-General Lab Equipment-Call Center				2		3		19		37		2		3	
D&A	95	396000-General Power Operated E				37,120		44,548		328,587		653,814		29,875		50,792	
D&A	96																

SOUTHWESTERN PUBLIC SERVICE COMPANY												
TEXAS CLASS COST OF SERVICE STUDY												
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017												
SCH LINE NO. NO	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV		LARGE MUNICIPAL		DOCKET No. 47527		LARGE MUNICIPAL		LARGE SCHOOL	
			TRANSMISSION 69 TO 115 KV	BACKBONE	PRIMARY	SECONDARY	PRIMARY	SECONDARY	PRIMARY	SECONDARY		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
DEPRECIATION & AMORTIZATION RESERVE CONTINUED												
D&A 50	D&A 50	D&A 50	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 51	37000E-Trans Underground Cond	D&A 51	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 52	35800E-Trans UG Conductor & Device	D&A 52	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 53	35900E-Transmission Road & Tra	D&A 53	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 54	35900E-Transmission Road & Tra	D&A 54	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 55	35900E-Transmission Road & Tra	D&A 55	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 56	36000E-Dist Land Owned in Fee	D&A 56	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 57	36000E-Dist Land Owned in Fee	D&A 57	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 58	36000E-Dist Land Owned in Fee	D&A 58	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 59	36100E-Str & Improv	D&A 59	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 60	36200E-Other Equip	D&A 60	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 61	36400E-Dist Pole, Towers & Fnd	D&A 61	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 62	36500E-Dist Oil Conductor & Devic	D&A 62	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 63	36600E-Dist Underground Cond	D&A 63	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 64	36700E-Dist Line Transformer	D&A 64	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 65	36800E-Dist Line Transformer	D&A 65	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 66	36900E-Distribution Services	D&A 66	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 67	36900E-Distribution Services U	D&A 67	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 68	36900E-Distribution Services U	D&A 68	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 69	37000E-Distribution Meter	D&A 69	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 70	37100E-Dist Int on Cust Premis	D&A 70	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 71	37100E-Dist Int on Cust Premis	D&A 71	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 72	37100E-Dist Int on Cust Premis	D&A 72	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 73	37100E-Dist Int on Cust Premis	D&A 73	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 74	37100E-Dist Int on Cust Premis	D&A 74	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 75	37100E-Dist Int on Cust Premis	D&A 75	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 76	37100E-Dist Int on Cust Premis	D&A 76	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 77	37100E-Dist Int on Cust Premis	D&A 77	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 78	37100E-Dist Int on Cust Premis	D&A 78	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 79	37100E-Dist Int on Cust Premis	D&A 79	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 80	37100E-Dist Int on Cust Premis	D&A 80	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 81	37100E-Dist Int on Cust Premis	D&A 81	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 82	37100E-Dist Int on Cust Premis	D&A 82	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 83	37100E-Dist Int on Cust Premis	D&A 83	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 84	37100E-Dist Int on Cust Premis	D&A 84	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 85	37100E-Dist Int on Cust Premis	D&A 85	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 86	37100E-Dist Int on Cust Premis	D&A 86	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 87	37100E-Dist Int on Cust Premis	D&A 87	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 88	37100E-Dist Int on Cust Premis	D&A 88	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 89	37100E-Dist Int on Cust Premis	D&A 89	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 90	37100E-Dist Int on Cust Premis	D&A 90	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 91	37100E-Dist Int on Cust Premis	D&A 91	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 92	37100E-Dist Int on Cust Premis	D&A 92	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 93	37100E-Dist Int on Cust Premis	D&A 93	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 94	37100E-Dist Int on Cust Premis	D&A 94	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 95	37100E-Dist Int on Cust Premis	D&A 95	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806
D&A 96	37100E-Dist Int on Cust Premis	D&A 96	3 835	16 879	164	723	20	989	18 836	4 769	8 802	14 057 806

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
D&A 97	DEPRECIATION & AMORTIZATION RESERVE CONTINUED						
D&A 98	397000-General Communication E	SALWAGXAG	22,990,126	8,768,419	1,060,954	4,006,445	70,265
D&A 99	397010-General Commun Eq Two Wn	SALWAGXAG	326,929	124,691	15,087	56,973	999
D&A 100	397010-General Commun Eq EM	SALWAGXAG	2,799,964	1,067,907	129,213	487,944	8,558
D&A 101	397050-Genl Comm Equipment-Cell Center	CUST	459,487	364,412	58,703	21,375	5,162
D&A 102	398000-General Miscellaneous E	SALWAGXAG	1,011,187	385,667	46,665	176,218	3,091
D&A 103	398050-Genl Msc. Equipment-Cell Center	CUST	8,447	6,699	1,079	393	95
D&A 104	TOTAL GENERAL		95,666,657	37,471,589	4,609,973	16,366,202	311,943
D&A 105			1,170,719,660	430,670,946	46,442,295	232,222,235	2,527,620
D&A 106	TOTAL DEPRECIATION & AMORTIZATION RESERVE						
D&A 107	NET ELECTRIC PLANT IN SERVICE						
D&A 108	NE1 PRODUCTION PLANT						
D&A 109	Net Steam Production Plant		509,397,933	170,851,752	16,007,086	96,456,305	687,068
D&A 110	Net Other Production Plant		121,241,233	41,335,030	3,872,676	23,336,163	166,226
D&A 111	TOTAL NET PRODUCTION PLANT		632,639,166	212,186,781	19,879,762	119,792,468	853,294
D&A 112	NET TRANSMISSION PLANT		995,080,103	336,020,979	32,451,596	134,646,398	1,309,537
D&A 113	NET DISTRIBUTION PLANT		457,988,074	261,751,172	29,377,132	141,774,383	1,783,689
D&A 114	NET GENERAL & INTANGIBLE PLANT		202,608,649	80,452,762	9,891,606	53,199,980	668,807
D&A 115	TOTAL NET PLANT IN SERVICE		2,389,326,381	890,417,695	91,600,096	491,413,228	4,677,326
D&A 116	PLANT HELD FOR FUTURE USE						
D&A 117	105000-Held for Future Use - Production	PRODELT	0	0	0	0	0
D&A 118	105000-Held for Future Use - Production	TRANPL1	0	0	0	0	0
D&A 119	TOTAL PLANT HELD FOR FUTURE USE		0	0	0	0	0
D&A 120							
D&A 121	TOTAL CONSTRUCTION WORK IN PROGRESS						
D&A 122	TOTAL NET PLANT IN SERVICE		2,389,326,381	890,417,695	91,600,096	491,413,228	4,677,326
D&A 123							
D&A 124							
D&A 125							
D&A 126							
D&A 127							
D&A 128							
D&A 129							
D&A 130							
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D&A 137							
D&A 138							
D&A 139							
D&A 140							
D&A 141							
D&A 142							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527																					
SCH LINE NO. NO.	DESCRIPTION	(a)	ALLOCATION BASIS	(b)	TOTAL LARGE MUNICIPAL SERVICE	(h)	TOTAL LARGE SCHOOL SERVICE	(i)	PRIMARY GENERAL SERVICE	(j)	LG GEN SERVICE	(k)	MUNI & STATE LIGHTING SERVICE	(l)	GUARD & FLOOD LIGHTING SERVICE	(m)	(n)	(o)	(p)	(q)	(r)
D&A 97	DEPRECIATION & AMORTIZATION RESERVE CONTINUED																				
D&A 98	197000-General Communication E				294,563		353,511		2,607,494		5,188,326		237,073		403,057						
D&A 99	197010-General Comm Eq Two Wa				4,180		5,027		37,080		71,780		3,371		5,732						
D&A 100	197030-General Comm Eq BM				35,875		41,054		317,566		631,885		28,873		49,088						
D&A 101	197050-Genl Comm Equipment-Call Center				1,601		1,285		6,839		110		0		0						
D&A 102	198000-General Miscellaneous E				12,956		15,549		114,687		228,201		10,427		17,728						
D&A 103	198050-Call Mre. Equipment-Call Center				29		24		126		2		0		0						
D&A 104	TOTAL GENERAL				1,203,434		1,440,952		10,614,733		21,050,691		961,855		1,635,285						
D&A 105	TOTAL DEPRECIATION & AMORTIZATION RESERVE				16,472,383		20,492,207		128,657,778		264,934,138		9,942,481		9,357,378						
D&A 106	NET ELECTRIC PLANT IN SERVICE																				
D&A 108	NEI PRODUCTION PLANT																				
D&A 109	Net Steam Production Plant																				
D&A 111	Net Other Production Plant																				
D&A 112	TOTAL NET PRODUCTION PLANT				6,480,089		7,343,825		54,345,068		155,848,248		799,743		577,949						
D&A 113	NET TRANSMISSION PLANT				1,567,954		1,776,729		13,147,978		37,705,156		191,486		139,826						
D&A 114	NET DISTRIBUTION PLANT				8,048,843		9,120,554		67,493,045		193,553,404		993,229		717,775						
D&A 115	NET GENERAL & INTANGIBLE PLANT				12,674,715		14,674,715		109,790,200		288,898,159		1,496,935		1,081,785						
D&A 116	TOTAL NET PLANT IN SERVICE				11,629,047		17,384,665		78,624,477		224,148		10,797,290		4,636,672						
D&A 117	PLANT HELD FOR FUTURE USE				2,588,300		3,099,425		22,832,996		45,287,410		2,069,290		3,518,074						
D&A 118	10500P-Held for Future Use - Production				0		0		0		0		0		0						
D&A 119	105000-Held for Future Use				0		0		0		0		0		0						
D&A 121	TOTAL PLANT HELD FOR FUTURE USE				0		0		0		0		0		0						
D&A 122	TOTAL CONSTRUCTION WORK IN PROGRESS																				
D&A 124	TOTAL NET PLANT IN SERVICE				34,926,468		44,278,878		278,718,718		527,963,122		15,356,744		9,954,306						
D&A 125	TOTAL NET PLANT IN SERVICE																				
D&A 126	TOTAL NET PLANT IN SERVICE																				
D&A 127	TOTAL NET PLANT IN SERVICE																				
D&A 128	TOTAL NET PLANT IN SERVICE																				
D&A 129	TOTAL NET PLANT IN SERVICE																				
D&A 130	TOTAL NET PLANT IN SERVICE																				
D&A 131	TOTAL NET PLANT IN SERVICE																				
D&A 132	TOTAL NET PLANT IN SERVICE																				
D&A 133	TOTAL NET PLANT IN SERVICE																				
D&A 134	TOTAL NET PLANT IN SERVICE																				
D&A 135	TOTAL NET PLANT IN SERVICE																				
D&A 136	TOTAL NET PLANT IN SERVICE																				
D&A 137	TOTAL NET PLANT IN SERVICE																				
D&A 138	TOTAL NET PLANT IN SERVICE																				
D&A 139	TOTAL NET PLANT IN SERVICE																				
D&A 140	TOTAL NET PLANT IN SERVICE																				
D&A 141	TOTAL NET PLANT IN SERVICE																				
D&A 142	TOTAL NET PLANT IN SERVICE																				

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
NO NO	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
D&A 97	DEPRECIATION & AMORTIZATION RESERVE CONTINUED									
D&A 98	397000-General Communication E	SALWAGXAG	934,253	4,254,073	50,222	244,341	6,862	346,649	7,053,299	1,715,140
D&A 99	397010-General Comm Eq Two Wa	SALWAGXAG	13,285	60,495	714	3,475	98	4,929	100,301	24,390
D&A 100	397030-General Comm Eq EM	SALWAGXAG	113,783	518,103	6,116	29,758	836	42,218	859,020	208,887
D&A 101	397050-Genl Comm Equipment-Call Center	CUST	20	90	22	1,579	7	1,278	302,374	62,038
D&A 102	398000-General Miscellaneous E	SALWAGXAG	41,092	187,109	2,209	10,747	302	15,247	310,229	75,438
D&A 103	398050-Genl Misc Equipment-Call Center	CUST	0	2	0	29	0	23	5,559	1,140
D&A 104	TOTAL GENERAL		1,790,563	17,260,128	203,872	999,562	27,878	1,413,074	30,190,098	7,281,491
D&A 105										
D&A 106	TOTAL DEPRECIATION & AMORTIZATION RESERVE		47,783,379	217,150,759	2,790,847	13,681,736	373,554	20,118,653	352,081,198	87,589,748
D&A 107										
D&A 108	NET ELECTRIC PLANT IN SERVICE									
D&A 109	NET PRODUCTION PLANT									
D&A 110	Net Steam Production Plant		28,010,538	127,837,709	1,193,081	5,287,808	146,140	7,197,684	136,249,625	34,602,127
D&A 111	Net Other Production Plant		6,776,732	30,928,425	288,648	1,279,306	35,357	1,741,372	32,963,562	8,371,468
D&A 112	TOTAL NET PRODUCTION PLANT		34,787,270	158,766,134	1,481,729	6,567,114	181,497	8,939,057	169,213,187	42,973,595
D&A 113	NET TRANSMISSION PLANT		53,786,127	235,112,032	2,271,566	10,388,712	474,315	14,199,920	268,047,883	67,973,096
D&A 114	NET DISTRIBUTION PLANT		40,420	183,728	1,794,384	9,834,663	252,416	17,132,249	209,968,165	51,789,007
D&A 115	NET GENERAL & INTANGIBLE PLANT		8,154,829	37,132,581	438,591	2,149,709	59,972	3,039,453	64,815,258	15,637,503
D&A 116	TOTAL NET PLANT IN SERVICE		96,768,646	431,194,476	5,986,270	28,940,198	968,200	43,310,678	712,044,493	178,373,201
D&A 117										
D&A 118	PLANT HELD FOR FUTURE USE									
D&A 119	105000-Held for Future Use - Production	PRODPLT	0	0	0	0	0	0	0	0
D&A 120	105000-Held for Future Use	TRANPLT	0	0	0	0	0	0	0	0
D&A 121	TOTAL PLANT HELD FOR FUTURE USE		0	0	0	0	0	0	0	0
D&A 122										
D&A 123										
D&A 124	TOTAL CONSTRUCTION WORK IN PROGRESS		0	0	0	0	0	0	0	0
D&A 125										
D&A 126	TOTAL NET PLANT IN SERVICE		96,768,646	431,194,476	5,986,270	28,940,198	968,200	43,310,678	712,044,493	178,373,201
D&A 127										
D&A 128										
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D&A 138										
D&A 139										
D&A 140										
D&A 141										
D&A 142										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH. LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
RBO 1	ADDITIONS AND DEDUCTIONS TO RATE BASE						
RBO 2							
RBO 3	PLUS: ADDITIONS TO RATE BASE						
RBO 4	15100-Fuel Inventory	ENEHBL	5,723,133	1,008,908	123,599	924,376	\$ 648
RBO 5							
RBO 6	13810-NOx Inventory	ENERGY1	0	0	0	0	0
RBO 7	Utility Material and Supplies						
RBO 8	15400-Plant Materials and Operating Supplies Prod	PRODPL1	7,595,022	2,547,366	248,662	1,438,144	10,244
RBO 9	15410-Plant Materials and Operating Supplies Trans	TRANPL1	1,851,729	626,319	60,321	362,583	2,540
RBO 10	15420-Plant Materials and Operating Supplies Dist	DISTPL1	2,179,632	1,026,082	117,599	545,958	7,347
RBO 11	Total Utility Material and Supplies		11,626,383	4,199,766	416,582	2,346,685	20,131
RBO 12	Cash Working Capital (Lead Lag)	#VAL1B1	(9,472,891)	(4,193,217)	(401,123)	(2,164,646)	(23,025)
RBO 13	Prepayments	#VAL1B1	93,126,967	35,482,047	4,278,985	16,280,037	282,192
RBO 14	TOTAL ADDITIONS TO RATE BASE:		101,003,592	36,497,504	4,417,843	17,386,451	287,945
RBO 15							
RBO 16	LESS: DEDUCTIONS TO RATE BASE						
RBO 17	18230REC-Reg Asset EE & ECO Related	DFPROD	0	0	0	0	0
RBO 18	18230REC-Reg Asset REC Related	ENERGY1	0	0	0	0	0
RBO 19	18230TR-Reg Asset Texas Restructuring Matters	DFPROD	(174,491)	(58,524)	(5,483)	(33,041)	(235)
RBO 20	18620-Deferred Rate Case Expenses	CLAMREV	0	0	0	0	0
RBO 21	DEFPEN-Texas Deferred Pension Balance	SALWAGES	0	0	0	0	0
RBO 22	PROPTAXCWIP - Property Taxes on CWIP	NHTPL1	0	0	0	0	0
RBO 23	Accumulated Deferred Income Taxes						
RBO 24	Account 190	#VAL1B1	(50,015,443)	(30,128,189)	(2,143,568)	(10,986,867)	(117,624)
RBO 25	Account 281	#VAL1B1	642,437	215,473	20,188	121,648	867
RBO 26	Account 282	#VAL1B1	607,623,081	227,401,717	23,176,235	126,021,419	1,165,068
RBO 27	Account 283	#VAL1B1	50,070,309	19,087,477	2,284,892	8,796,883	150,151
RBO 28	ADIT - NOL	#VAL1B1	(14,115,407)	(5,281,208)	(548,107)	(2,873,244)	(28,608)
RBO 29	Total Accumulated Deferred Income Taxes		594,186,576	221,275,270	22,789,660	121,679,819	1,169,854
RBO 30	21500-Customer Deposits	CUSD1EP	6,063,717	4,894,768	788,499	287,104	0
RBO 31							
RBO 32	25410-Reg Liability - Retiree Medical	SALWAGES	517,009	197,187	23,859	90,098	1,580
RBO 33	25430-Retiree Liability FAS 158/106	SALWAGES	8,381,299	3,272,909	396,612	1,495,446	26,227
RBO 34							
RBO 35	25200-Customer Advances for Construction						
RBO 36	TOTAL DEDUCTIONS TO RATE BASE	DISTPL1	669,174,110	229,381,610	23,992,546	121,519,447	1,197,436
RBO 37							
RBO 38							
RBO 39	TOTAL RATE BASE		1,881,156,064	697,333,588	72,025,193	385,280,233	3,767,846
RBO 40							
RBO 41							
RBO 42							
RBO 43							
RBO 44							
RBO 45							
RBO 46							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527									
SCH LINE NO. NO	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	LG GEN TRANSMISSION SERVICE (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
RBO 1	ADDITIONS AND DEDUCTIONS TO RATE BASE								
RBO 2									
RBO 3	PLUS: ADDITIONS TO RATE BASE								
RBO 4	15100-Fuel Inventory	ENERFUEL	74,745	67,385	956,054	2,554,725	14,450	10,443	
RBO 5									
RBO 6	15810-NOx Inventory	ENERGY1		0	0	0	0	0	
RBO 7	Utility Material and Supplies								
RBO 8	15400-Plant Materials and Operating Supplies Prod	PRODPLT	96,629	109,495	810,274	2,323,666	11,924	8,617	
RBO 9	15410-Plant Materials and Operating Supplies Trans	TRANPLT	23,608	27,232	204,955	519,363	2,791	2,017	
RBO 10	15420-Plant Materials and Operating Supplies Dist	DISPLT	44,488	66,481	292,392	1,121	49,037	26,127	
RBO 11	Total Utility Material and Supplies		164,725	201,208	1,307,621	2,864,151	63,752	36,761	
RBO 12	Cash Working Capital (Lead Lag)	#VALUE!	(148,446)	(220,911)	(845,441)	(1,342,314)	(81,380)	(52,386)	
RBO 13	Prepayments	#VALUE!	1,195,477	1,435,516	10,560,552	21,055,246	950,804	1,606,113	
RBO 14	TOTAL ADDITIONS TO RATE BASE		1,286,501	1,485,197	11,958,785	25,131,808	947,626	1,601,931	
RBO 15									
RBO 16	LESS: DEDUCTIONS TO RATE BASE								
RBO 17	182300E-Reg Asset EB & ICO Related	DPROD	0	0	0	0	0	0	
RBO 18	182300EC-Reg Asset REC Related	ENERGY1	0	0	0	0	0	0	
RBO 19	182300T-EMTR-Reg Asset Tax	DPROD	(2,220)	(2,516)	(18,616)	(51,385)	(274)	(198)	
RBO 20	18620-Deferred Rate Case Expenses	CLAIMREV	0	0	0	0	0	0	
RBO 21	Dispositions Deferred Income Balance	SALWAGES	0	0	0	0	0	0	
RBO 22	PROPTAXC-WIP - Property Taxes on CWIP	NETPLT	0	0	0	0	0	0	
RBO 23	Accumulated Deferred Income Taxes								
RBO 24	Account 190	#VALUE!	(816,484)	(1,102,260)	(6,071,413)	(8,051,407)	(344,695)	(250,916)	
RBO 25	Account 281	#VALUE!	8,173	9,262	68,518	156,551	1,009	729	
RBO 26	Account 282	#VALUE!	9,067,409	11,596,419	72,075,522	130,521,143	4,055,600	2,147,529	
RBO 27	Account 283	#VALUE!	645,503	776,820	5,674,590	11,135,718	504,265	834,670	
RBO 28	ADIT - NOI	#VALUE!	(204,085)	(257,178)	(1,617,596)	(3,148,253)	(100,452)	(76,678)	
RBO 29	Total Accumulated Deferred Income Taxes		8,700,519	11,017,062	70,127,581	130,655,753	4,115,726	2,655,313	
RBO 30	21500-Customer Deposits	CUSTDEP	0	0	91,868	1,478	0	0	
RBO 31									
RBO 32	25410-Reg Liability - Retiree Medical	SALWAGES	6,624	7,950	58,638	116,677	5,331	9,064	
RBO 33	25430-Retiree Liability FAS 158/106	SALWAGES	109,949	131,951	973,274	1,936,596	88,490	150,445	
RBO 34									
RBO 35	25200-Customer Advances for Construction		0	0	0	0	0	0	
RBO 36	TOTAL DEDUCTIONS TO RATE BASE	DISPLT	8,814,871	11,154,448	71,232,746	132,657,118	4,209,273	2,814,624	
RBO 37									
RBO 38	TOTAL RATE BASE		27,398,097	34,609,627	219,364,758	420,437,812	12,095,097	8,743,613	
RBO 39									
RBO 40									
RBO 41									
RBO 42									
RBO 43									
RBO 44									
RBO 45									
RBO 46									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
RBO 1	ADDITIONS AND DEDUCTIONS TO RATE BASE																										
RBO 2																											
RBO 3	PLUS: ADDITIONS TO RATE BASE																										
RBO 4	15100-Fuel Inventory																										
RBO 5																											
RBO 6	15810-NOx Inventory																										
RBO 7	Utility Material and Supplies																										
RBO 8	15400-Plant Materials and Operating Supplies Prod																										
RBO 9	15410-Plant Materials and Operating Supplies Trans																										
RBO 10	15420-Plant Materials and Operating Supplies Dist																										
RBO 11	Total Utility Material and Supplies																										
RBO 12	Cash Working Capital (Lead Lag)																										
RBO 13	Prepayments																										
RBO 14	TOTAL ADDITIONS TO RATE BASE																										
RBO 15																											
RBO 16	LESS: DEDUCTIONS TO RATE BASE																										
RBO 17	182300EE-Neg Asset EE & ICO Related																										
RBO 18	182300REC-Neg Asset REC Related																										
RBO 19	182300TXMTR-Neg Asset Texas Restructuring Meas																										
RBO 20	18620-Deferred Rate Case Expenses																										
RBO 21	DEFTEN-Texas Deferred Pension Balance																										
RBO 22	PROPTAXCWIP - Property Taxes on CWIP																										
RBO 23	Accumulated Deferred Income Taxes																										
RBO 24	Account 190																										
RBO 25	Account 281																										
RBO 26	Account 282																										
RBO 27	Account 283																										
RBO 28	ADIT - NOL																										
RBO 29	Total Accumulated Deferred Income Taxes																										
RBO 30	21500-Customer Deposits																										
RBO 31																											
RBO 32	25410-Reg Liability - Retiree Medical																										
RBO 33	25410-Retiree Liability FAS 158/106																										
RBO 34																											
RBO 35	25200-Customer Advances for Construction																										
RBO 36	TOTAL DEDUCTIONS TO RATE BASE																										
RBO 37																											
RBO 38																											
RBO 39	TOTAL RATE BASE																										
RBO 40																											
RBO 41																											
RBO 42																											
RBO 43																											
RBO 44																											
RBO 45																											
RBO 46																											

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH NO	LINE NO	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
RBO	47	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED						
RBO	48	Prepayments						
RBO	49	16510-Prepayments-Insurance	TOTPL	1,279,990	478,224	49,652	260,178	2,590
RBO	50	16511-Prepayments-Pensions	SALWAGES	91,090,407	14,741,899	4,201,664	15,874,148	278,402
RBO	51	16515-Prepayments-Auto Licensing	TOTPL	15,601	5,829	605	3,171	32
RBO	52	16516-Prepayments-IT Related	TOTPL	135,624	50,671	5,259	27,568	274
RBO	53	16517-Prepayments-Road Ash	SALWAGXAG	0	0	0	0	0
RBO	54	16518-Prepayments-Pollution Emissions	PROEPLT	469,564	137,368	12,870	77,552	552
RBO	55	16519-Prepayments-Benefits	SALWAGS	4,990	1,903	230	870	15
RBO	56	16520-Prepayments-Energy Eff	ENEFTRER	0	0	0	0	0
RBO	57	16521-Prepayments-Traffic	TRANPLT	153,246	51,853	4,992	30,007	210
RBO	58	16522-Prepayments-Interest	TOTPL	0	0	0	0	0
RBO	59	16523-Prepaid Taxes State	TOTPL	0	0	0	0	0
RBO	60	16524-Prepaid Taxes Federal	TOTPL	0	0	0	0	0
RBO	61	16526-Prepayments-Other Distribution Utility	SALWAGXAG	37,546	14,320	1,733	6,543	115
RBO	62	Total Prepayments		91,126,967	15,482,047	4,278,985	16,280,037	282,192
RBO	63							
RBO	64	Accumulated Deferred Income Taxes						
RBO	65	Account 190						
RBO	66	INTANGIBLE						
RBO	67	307004-Ing Mve Computr Softwar	SALWAGXAG	(2,916)	(1,112)	(135)	(508)	(9)
RBO	68	303003-Ing Mve Computr Soft 15y	SALWAGXAG	(1,029)	(95)	(47)	(179)	(3)
RBO	69	TOTAL INTANGIBLE		(3,945)	(1,505)	(182)	(687)	(12)
RBO	70							
RBO	71	PRODUCTION						
RBO	72	Steam Production						
RBO	73	310001-Steam Prod Land Own in Fe	DPRCD	(2,623)	(880)	(82)	(497)	(4)
RBO	74	310002-Steam Prod Land Rights	DPRCD	(5,415)	(1,816)	(170)	(1,025)	(7)
RBO	75	310003-Steam Prod Water Rights	DPRCD	(19,998)	(6,707)	(628)	(3,787)	(27)
RBO	76	310004-Steam Prod Land Rights-NM	DPRCD	(357)	(120)	(11)	(68)	(0)
RBO	77	311000E-Steam Prod Str & Improv	DPRCD	(336,835)	(112,974)	(10,385)	(63,781)	(454)
RBO	78	312000E-Steam Prod Boiler Plant Lc	DPRCD	(1,178,773)	(395,360)	(37,041)	(223,205)	(1,590)
RBO	79	314000E-Steam Prod Turbogens Unit	DPRCD	(606,106)	(203,288)	(19,046)	(114,768)	(818)
RBO	80	315000E-Steam Prod Acc Eies Eq	DPRCD	(97,271)	(32,625)	(3,057)	(18,419)	(131)
RBO	81	316000E-Steam Prod Mve Pwr Pk E	DPRCD	(37,174)	(12,535)	(1,174)	(7,077)	(50)
RBO	82	Total Steam Production		(2,284,750)	(746,304)	(71,795)	(432,626)	(3,082)
RBO	83							
RBO	84	Other Production Combustion Equipment						
RBO	85	34001-Other Prod Land Own in Fee	DPRCD	(1)	(0)	(0)	(0)	(0)
RBO	86	341000E-Other Prod Str & Improv	DPRCD	(123,336)	(41,367)	(3,876)	(23,354)	(166)
RBO	87	342000E-Other Prod Fuel Hldr	DPRCD	(12,505)	(4,194)	(393)	(12,367)	(17)
RBO	88	343000E-Other Prod Prime Mover	DPRCD	(407,491)	(136,672)	(12,805)	(77,160)	(550)
RBO	89	344000E-Other Prod Generator	DPRCD	(1,154,861)	(387,340)	(36,290)	(218,677)	(1,538)
RBO	90	345000E-Other Prod Access Elect Equip	DPRCD	(208,963)	(70,086)	(6,566)	(39,568)	(282)
RBO	91	346000E-Other Prod Mve Pwr P	DPRCD	(32,634)	(10,945)	(1,025)	(6,179)	(44)
RBO	92	Total Other Production Combustion Equipment		(1,919,788)	(650,604)	(60,955)	(367,366)	(2,616)
RBO	93	TOTAL PRODUCTION		(4,224,538)	(1,416,907)	(132,750)	(799,931)	(5,698)

SOUTHWESTERN PUBLIC SERVICE COMPANY												
TEXAS CLASS COST OF SERVICE STUDY												
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017												
DOCKET No. 47527												
SCH LINE NO	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	LC GEN TRANSMISSION SERVICE (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q) (r)
ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED												
RBO 47	Prepayments	TOTLIT	18 480	21 288	146 477	285 081	9 096	6 943				
RBO 48	16510-Prepayments-Insurance	SALWAGES	1,167 104	1 400 664	10,111 289	20 556 944	919 320	1 596,972				
RBO 49	16511-Prepayments-Pensions	TOTLIT	225	284	1 785	3 475	111	85				
RBO 50	16515-Prepayments-Auto Licensing	TOTLIT	1,958	2,468	15,520	30,206	964	716				
RBO 51	16516-Prepayments-JT Related	SALWAGXAG	0	0	0	0	0	0				
RBO 52	16517-Prepayments-Brand Adv.	PRODPLT	5 211	5 905	41 694	125 304	643	465				
RBO 53	16518-Prepayments-Pollution Emissions	SALWAGES	64	77	566	1,126	51	87				
RBO 54	16519-Prepayments-Benefits	ENETRER	0	0	0	0	0	0				
RBO 55	16520-Prepayments-Energy EFF	TRANPLT	1,954	2 254	16 962	44,637	231	167				
RBO 56	16521-Prepayments-Transmission	TOTLIT	0	0	0	0	0	0				
RBO 57	16522-Prepayments-Interest	TOTLIT	0	0	0	0	0	0				
RBO 58	16523-Prepaid Taxes State	TOTLIT	0	0	0	0	0	0				
RBO 59	16524-Prepaid Taxes Federal	TOTLIT	481	577	4,258	8,473	387	658				
RBO 60	16526-Prepayments-Other Distribution Utility	SALWAGXAG	1 195 477	1 435 516	10 560 552	21 055 246	950 804	1 646 113				
RBO 61	Total Prepayments											
RBO 62	Accumulated Deferred Income Taxes											
RBO 63	Account 190											
RBO 64	INTANGIBLE											
RBO 65	30900-Ing Mnc Comput Softwar	SALWAGXAG	(17)	(45)	(311)	(658)	(36)	(51)				
RBO 66	30900-Ing Mnc Comput Soft 15y		(15)	(16)	(117)	(232)	(11)	(18)				
RBO 67	TOTAL INTANGIBLE		(51)	(61)	(447)	(890)	(41)	(69)				
RBO 68	PRODUCTION											
RBO 69	31000-1-Stream Prod Land Own in Fe	DPROD	(11)	(38)	(280)	(802)	(4)	(3)				
RBO 70	31000-2-Stream Prod Land Rights	DPROD	(69)	(78)	(578)	(1,657)	(9)	(6)				
RBO 71	31003-1-Stream Prod Water Right	DPROD	(254)	(288)	(2 134)	(6 118)	(31)	(23)				
RBO 72	31004-1-Stream Prod Land and Rights-NM	DPROD	(5)	(5)	(38)	(109)	(1)	(0)				
RBO 73	31005-1-Stream Prod Str & Improv	DPROD	(4,285)	(4 856)	(35 955)	(103 053)	(529)	(382)				
RBO 74	31006-1-Stream Prod Boiler Plant E	DPROD	(14 997)	(16 994)	(125 757)	(360 641)	(1 851)	(1 337)				
RBO 75	31007-1-Stream Prod Turbogeen Unit	DPROD	(7 711)	(8 718)	(64 662)	(185 436)	(952)	(688)				
RBO 76	31008-1-Stream Prod Ace Elec Eqp	DPROD	(1 238)	(1 402)	(10 377)	(29 760)	(153)	(110)				
RBO 77	31009-1-Stream Prod Ace Elec Pwr Pnt E	DPROD	(475)	(519)	(3 987)	(11 434)	(59)	(42)				
RBO 78	Total Steam Production		(29,068)	(32,979)	(241,748)	(699,010)	(3,587)	(2,592)				
RBO 79	Other Production Combustion Equipment											
RBO 80	34000-1-Other Prod Land Own in Fee	DPROD	(0)	(0)	(0)	(0)	(0)	(0)				
RBO 81	34001-1-Other Prod Str & Improv	DPROD	(1,569)	(1,778)	(13,158)	(37,734)	(194)	(140)				
RBO 82	34200E-1-Other Prod Fuel Filler	DPROD	(159)	(180)	(1,334)	(3,825)	(20)	(14)				
RBO 83	34300-1-Other Prod Prime Mover	DPROD	(5,184)	(5,875)	(45,473)	(124,670)	(640)	(462)				
RBO 84	34400E-1-Other Prod Generator	DPROD	(14 693)	(16 649)	(123 206)	(335 325)	(1,813)	(1,310)				
RBO 85	34500E-1-Other Prod Access Elect Equip	DPROD	(2 659)	(3 013)	(22 293)	(61 931)	(328)	(237)				
RBO 86	34600E-1-Other Prod Mnc Pwr P	DPROD	(415)	(470)	(3 982)	(9 984)	(51)	(37)				
RBO 87	Total Other Production Combustion Equipment		(24,679)	(27,965)	(206,946)	(593,470)	(3,045)	(2,201)				
RBO 88	TOTAL PRODUCTION		(51,747)	(60,904)	(450,694)	(1,292,480)	(6,632)	(4,793)				

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
RBO 47	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED																										
RBO 48	Prepayments		TOTLPT																								
RBO 49	16510-Prepayments-Insurance	51,973		213,108																							
RBO 50	16511-Prepayments-Persons	1,701,655		16,855,289																							
RBO 51	16515-Prepayments-Auto Licensing	633		2,841																							
RBO 52	16516-Prepayments-UT Related	5,807		24,699																							
RBO 53	16517-Prepayments-Brand Adv	0		0																							
RBO 54	16518-Prepayments-Rollback Easements	22,521		102,784																							
RBO 55	16519-Prepayments-Benefits	203		923																							
RBO 56	16520-Prepayments-Energy H/T	0		0																							
RBO 57	16521-Prepayments-Transmission	8,281		36,356																							
RBO 58	16522-Prepayments-Interest	0		0																							
RBO 59	16523-Prepaid Taxes State	0		0																							
RBO 60	16524-Prepaid Taxes Federal	1,526		6,947																							
RBO 61	16526-Prepayments-Other Distribution Utility	1,792,299		17,262,947																							
RBO 62	Total Prepayments																										
RBO 63																											
RBO 64	Accumulated Deferred Income Taxes																										
RBO 65	Account 190																										
RBO 66	INTANGIBLES																										
RBO 67	303004-Intng Msw Comput Softw	(118)		(539)																							
RBO 68	303005-Intng Msw Comput Soft 15	(42)		(190)																							
RBO 69	TOTAL INTANGIBLES	(160)		(740)																							
RBO 70																											
RBO 71	PRODUCTION																										
RBO 72	Steam Production																										
RBO 73	310001-Steam Prod Land Own in Fee	(144)		(658)																							
RBO 74	310002-Steam Prod Land Rights	(298)		(1,359)																							
RBO 75	310003-Steam Prod Water Rights	(1,100)		(5,019)																							
RBO 76	310004-Steam Prod Land Rights-NM	(20)		(90)																							
RBO 77	310005-Steam Prod Land Rights	(18,522)		(84,531)																							
RBO 78	310006-Steam Prod Site & Improv	(64,818)		(295,823)																							
RBO 79	310007-Steam Prod Boiler Plant h	(33,328)		(152,107)																							
RBO 80	310008-Steam Prod Turbogens Unit	(5,749)		(24,111)																							
RBO 81	310009-Steam Prod Ace Elec Eq	(2,055)		(9,719)																							
RBO 82	Total Steam Production	(125,631)		(573,377)																							
RBO 83																											
RBO 84	Other Production Combustion Equipment																										
RBO 85	340001-Other Prod Land Own in Fee	(0)		(0)																							
RBO 86	340002-Other Prod Site & Impr	(6,782)		(30,952)																							
RBO 87	340003-Other Prod Fuel Bldr	(687)		(3,138)																							
RBO 88	340004-Other Prod Prime Mover	(22,407)		(102,263)																							
RBO 89	340005-Other Prod Generator	(61,503)		(289,822)																							
RBO 90	340006-Other Prod Access Elect Equip	(11,490)		(52,441)																							
RBO 91	340007-Other Prod Msw Pwr P	(1,794)		(8,190)																							
RBO 92	Total Other Production Combustion Equipment	(106,664)		(486,806)																							
RBO 93	TOTAL PRODUCTION	(232,297)		(1,060,183)																							

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

DOCKET NO. 47527							
SCH LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	
ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED							
RBO 94	TRANSMISSION						
RBO 95	350001-1-Tin Land Owned in Fee	DIRAN	(758)	(258)	(24)	(145)	(1)
RBO 96	350002-Transmission Land Right	DIRAN	(25,704)	(8,754)	(818)	(4,912)	(35)
RBO 97	350003-Transmission Land Right Radial TX	DIRAN	(2,119)	(694)	(115)	(680)	(4)
RBO 98	352000-Transmission Str & Improv	DIRAN	(429,113)	(146,136)	(11,654)	(82,005)	(581)
RBO 99	352010-Transmission Str & Improv	DIRAN	(2,290)	(768)	(72)	(434)	(3)
RBO 100	353000-Transmission Station	DIRAN	(6,104,664)	(2,078,418)	(194,201)	(1,166,323)	(8,261)
RBO 101	353010-Transmission Station	DIRAN	(94,398)	(31,661)	(2,966)	(17,875)	(127)
RBO 102	354000-Transmission Towers & Fixture	DIRAN	(594,918)	(202,608)	(18,931)	(113,695)	(805)
RBO 103	354001-Transmission Towers & Fixture	DIRAN	(49,037)	(16,052)	(2,658)	(15,734)	(100)
RBO 104	355000-Transmission Poles & Fixture	DIRAN	(747)	(250)	(23)	(141)	(1)
RBO 105	355010-Transmission Poles & Fixture	DIRAN	(4,407,104)	(1,500,853)	(140,215)	(842,218)	(5,965)
RBO 106	355002-Transmission Poles & Fixture Radial TX	DIRAN	(163,248)	(55,911)	(49,252)	(116,550)	(744)
RBO 107	356000-Transmission OH Conductor & Device-Prod	DIRAN	(1,771)	(59)	(6)	(33)	(0)
RBO 108	356001-Transmission OH Conductor & Device-Prod	DIRAN	(1,620,712)	(551,959)	(51,571)	(309,725)	(2,194)
RBO 109	356002-Transmission OH Conductor & Device-Prod	DIRAN	(133,384)	(43,730)	(7,242)	(42,861)	(274)
RBO 110	357000-Transmission Underground Conductor	DIRAN	(1,187)	(404)	(38)	(227)	(2)
RBO 111	358000-Transmission UG Conductor & Device	DIRAN	(2,278)	(776)	(72)	(435)	(3)
RBO 112	359000-Transmission Road & Traffic	DIRAN	(2,409)	(820)	(77)	(460)	(3)
RBO 113	TOTAL TRANSMISSION		(13,832,866)	(4,703,091)	(452,796)	(2,714,455)	(19,104)
RBO 114	DISTRIBUTION						
RBO 115	360001-Dist Land Owned in Fee	DIRAN	(149)	(65)	(7)	(38)	(0)
RBO 116	360002-Dist Land Right-1X	DIRAN	(1,921)	(84)	(84)	(491)	(4)
RBO 117	360003-Dist Land Right-1X	DIRAN	(223,746)	(97,096)	(9,805)	(57,147)	(505)
RBO 118	361000-Str & Improv	DIRAN	(2,612,366)	(1,131,656)	(114,474)	(667,224)	(5,871)
RBO 119	362000-Other Eq	DIRAN	(4,867,509)	(2,167,119)	(218,811)	(1,275,479)	(11,224)
RBO 120	363000-Dist Pole, Towers & Fxl	DIRAN	(4,463,707)	(1,987,338)	(200,678)	(1,169,667)	(10,293)
RBO 121	364000-Dist OH Conductor & Device	DIRAN	(391,670)	(174,397)	(17,610)	(102,643)	(903)
RBO 122	365000-Dist Underground Conductor	DIRAN	(1,283,289)	(571,406)	(57,699)	(336,306)	(2,959)
RBO 123	366000-Dist UG Conductor & Device	DIRAN	(1,442,511)	(1,966,840)	(198,608)	(1,157,602)	(10,187)
RBO 124	367000-Dist Line Transformer	DIRAN	43,318	29,490	5,050	7,641	482
RBO 125	368000-Distribution Services	DIRAN	(333,409)	(363,134)	(62,181)	(94,095)	(5,937)
RBO 126	369000-Distribution Services Other	DIRAN	(676,750)	(460,718)	(78,891)	(119,780)	(7,533)
RBO 127	369001-Distribution Services UG	DIRAN	(825,126)	(487,664)	(98,956)	(111,186)	(8,991)
RBO 128	370000-Distribution Meter	DIRAN	(49,454)	0	0	0	0
RBO 129	371000-Dist Inst on Cust Premises	DIRAN	(123,316)	0	0	0	0
RBO 130	372000-Dist Street Light & Sign	DIRAN	(19,651,605)	(5,780,777)	(1,052,774)	(5,083,617)	(63,925)
RBO 131	TOTAL DISTRIBUTION						
RBO 132	GENERAL						
RBO 133	380001-General Land Owned in Fee	DIRAN	27	10	1	5	0
RBO 134	380002-General Structures & Improv	DIRAN	(247,322)	(94,429)	(11,413)	(43,100)	(756)
RBO 135	380003-General Str & Improv Bld	DIRAN	(4,894)	(1,867)	(226)	(853)	(15)
RBO 136	381000-General Office Bld	DIRAN	(8,703)	(3,319)	(402)	(1,317)	(42)
RBO 137	381001-General Office Bld	DIRAN	(28,166)	(10,742)	(1,300)	(4,908)	(86)
RBO 138	381002-General Info Sys Computer	DIRAN	(0)	(0)	(0)	(0)	(0)
RBO 139	381003-General Off Equip-Comp 3 Yr Life	DIRAN	(0)	(0)	(0)	(0)	(0)

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
RBO 94	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED							
RBO 95	TRANSMISSION							
RBO 96	350001-Trans Land Owned in Fee	DTRAN	(10)	(11)	(80)	(227)	(1)	(1)
RBO 97	350002-Transm Land Right	DTRAN	(329)	(374)	(2,729)	(7,685)	(40)	(29)
RBO 98	350002ERT-Transm Land Right Radial TX	DTRANRADNET	(28)	(44)	(457)	(95)	(2)	(1)
RBO 99	352000-Transm Str & Improv	DTRAN	(5,492)	(6,251)	(45,559)	(128,288)	(665)	(481)
RBO 100	352010-Trans Str & Impr-Prod	DPRODIT	(29)	(33)	(244)	(701)	(4)	(3)
RBO 101	353000E-Transm Station	DTRAN	(78,114)	(88,905)	(647,967)	(1,824,580)	(9,460)	(6,836)
RBO 102	353010-Trans Station Equip Pro	DPRODIT	(1,201)	(1,361)	(10,071)	(28,881)	(148)	(107)
RBO 103	354000E-Trans Towers & Fixture	DTRAN	(7,615)	(8,667)	(63,165)	(177,863)	(922)	(666)
RBO 104	354000ERT-Trans Towers & Fixture Radial TX	DTRANRADNET	(638)	(1,012)	(10,587)	(2,192)	(37)	(26)
RBO 105	355010-Trans Pole & Fixture-Prod	DPRODIT	(9)	(11)	(80)	(228)	(1)	(1)
RBO 106	355000E-Trans Poles & Fixture	DTRAN	(56,407)	(64,199)	(467,906)	(1,317,553)	(6,831)	(4,937)
RBO 107	355000ERT-Trans Poles & Fixture Radial TX	DTRANRADNET	(4,723)	(7,494)	(78,426)	(16,240)	(271)	(196)
RBO 108	356010-Trans OH Cond & Device-Prod	DPRODIT	(2)	(3)	(19)	(54)	(0)	(0)
RBO 109	356000E-Trans OH Conductor & D	DTRAN	(20,744)	(23,609)	(172,072)	(484,570)	(2,512)	(1,815)
RBO 110	356000ERT-Trans OH Conductor & D Radial TX	DTRANRADNET	(1,737)	(2,756)	(28,841)	(5,972)	(100)	(72)
RBO 111	357000E-Trans Underground Cond	DTRAN	(15)	(17)	(126)	(355)	(2)	(1)
RBO 112	358000E-Trans UG Conductor & Device	DTRAN	(29)	(33)	(242)	(681)	(4)	(3)
RBO 113	359000E-Transm Road & Tran	DTRAN	(31)	(35)	(256)	(720)	(4)	(3)
RBO 114	TOTAL TRANSMISSION		(177,152)	(204,814)	(1,528,828)	(3,996,846)	(21,003)	(15,178)
RBO 115								
RBO 116	DISTRIBUTION							
RBO 117	360001E-Dist Land Owned in Fee	DDISPSUB	(3)	(5)	(30)	0	(1)	(1)
RBO 118	360005-Dist Land Rights-TX	DDISPSUB	(43)	(63)	(386)	0	(10)	(7)
RBO 119	361000E-Str & Improv	DDISPSUB	(5,031)	(7,286)	(44,938)	0	(1,127)	(814)
RBO 120	362000E-Other Eq	DDISPSUB	(58,737)	(85,068)	(524,675)	0	(13,154)	(9,506)
RBO 121	364000-Dist Poles, Towers & Fixt	PLT_364	(109,461)	(162,234)	(879,844)	0	(25,145)	(18,171)
RBO 122	365000-Dist OH Conductor & Device	PLT_365	(100,380)	(148,775)	(806,853)	0	(23,059)	(16,664)
RBO 123	366000E-Dist Underground Cond	PLT_366	(8,808)	(13,056)	(70,766)	0	(2,024)	(1,462)
RBO 124	367000E-Dist UG Conductor & D	PLT_367	(28,859)	(42,776)	(231,862)	0	(6,630)	(4,791)
RBO 125	368000E-Dist Line Transformer	PLT_368	(82,027)	(144,891)	(43,043)	0	(22,821)	(16,492)
RBO 126	369000E-Distribution Services	CSERVICE	377	278	0	0	0	0
RBO 127	369010-Distribution Services O	CSERVICE	(4,640)	(3,422)	0	0	0	0
RBO 128	369020-Distribution Services U	CSERVICE	(5,887)	(4,341)	0	0	0	0
RBO 129	370000E-Distribution Meter	CMETERS	(10,732)	(11,980)	(87,204)	(8,413)	0	0
RBO 130	371000E-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	(49,454)
RBO 131	373000-Dist Street Light & Sig Sy	CLIGHT	0	0	0	0	(123,316)	0
RBO 132	TOTAL DISTRIBUTION		(414,232)	(623,618)	(2,689,601)	(8,413)	(217,285)	(117,362)
RBO 133								
RBO 134	GENERAL							
RBO 135	389001-General Land Owned in Fee	SALWAGXAG	0	0	3	6	0	0
RBO 136	390000-Genl Structures & Improv	SALWAGXAG	(3,169)	(3,803)	(28,051)	(55,815)	(2,550)	(4,336)
RBO 137	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(63)	(75)	(555)	(1,104)	(50)	(86)
RBO 138	391000-General Office Bldg & L	SALWAGXAG	(112)	(134)	(987)	(1,964)	(90)	(153)
RBO 139	391004-General Info Sys Computer	SALWAGXAG	(361)	(433)	(3,194)	(6,356)	(290)	(494)
RBO 140	391005-Genl Off Eq Comp 3 Yr Life	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)

Attachment RML-RD-US(SUPP1)
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017

DOCKET No. 47527

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV				LARGE MUNICIPAL				LARGE SCHOOL				LARGE RESIDENTIAL			
			TRANSMISSION 69 TO 115 KV	GENERAL BACKBONE	TRANSN 115KV+	(a)	PRIMARY SERVICE	SECONDARY SERVICE	(b)	(c)	PRIMARY SERVICE	SECONDARY SERVICE	(d)	(e)	RESIDENTIAL SPACE HTG SERVICE	(f)	(g)	(h)
RBO 94	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED																	
RBO 95	TRANSMISSION																	
RBO 96	350001-Trans Land Owned in Fee	DIRAN	(42)	(1,85)	(6,262)	(1,473)	(2)	(8)	(61)	(268)	(7)	(11)	(206)	(52)	(1769)	(1769)	(1769)	(1769)
RBO 97	350002-Trans Land Right	DIRAN	(13)	(62)	(26)	(23)	(2)	(26)	(1,014)	(4,478)	(123)	(34)	(550)	(145)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 98	350003-Trans Land Right Radial TX	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 99	352000-Transmission Str. & Improv	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 100	352001-Trans Str. & Improv	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 101	353000-Trans Station Equip Pro	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 102	353001-Trans Station Equip Pro	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 103	354000-Trans Towers & Fixture	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 104	354001-Trans Towers & Fixture	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 105	354002-Trans Towers & Fixture	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 106	355000-Trans Poles & Fixture	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 107	355001-Trans Poles & Fixture	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 108	356000-Trans OH Conductor & D	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 109	356001-Trans OH Conductor & D	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 110	356002-Trans OH Conductor & D	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 111	357000-Trans UG Conductor & D	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 112	358000-Trans UG Conductor & D	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 113	359000-Trans Overhead Road & Trn	DIRAN	(126)	(575)	(104,538)	(23,750)	(3)	(4)	(1,424)	(6,590)	(177)	(87)	(612)	(136)	(20,536)	(20,536)	(20,536)	(20,536)
RBO 114	TOTAL TRANSMISSION		(743,744)	(3,233,101)	(145,237)	(31,915)	(6)	(1)	(198,506)	(1,751,655)	(951,406)	(13)	(168)	(13)	(168)	(13)	(168)	(13)
RBO 115	DISTRIBUTION																	
RBO 116	360001-Dist Land Owned in Fee	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 117	360002-Dist Land Right-TX	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 118	360003-Dist Land Right-TX	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 119	361000-Str. & Improv	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 120	362000-Other Eq	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 121	363000-Dist Poles, Towers & Fixt	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 122	364000-Dist OH Conductor & D	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 123	365000-Dist UG Conductor & D	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 124	366000-Dist UG Conductor & D	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 125	367000-Dist Line Transformer	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 126	368000-Dist Line Transformer	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 127	369000-Distribution Services	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 128	369001-Distribution Services O	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 129	369002-Distribution Services U	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 130	370000-Distribution Meter	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 131	371000-Dist Int on Cust Premis	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 132	372000-Dist Street Light & Sig Sy	DIRAN	(13)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 133	TOTAL DISTRIBUTION		(1,517)	(6,896)	(352,874)	(8,661)	(6)	(1)	(198,506)	(1,751,655)	(951,406)	(13)	(168)	(13)	(168)	(13)	(168)	(13)
RBO 134	GENERAL																	
RBO 135	380001-General Land Owned in Fee	DIRAN	(1)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 136	380002-General Structures & Improv	DIRAN	(1)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 137	380003-General Str. & Improv	DIRAN	(1)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 138	381000-General Office Equip & E	DIRAN	(1)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 139	381001-General Info Sys Computer	DIRAN	(1)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)
RBO 140	381002-General Off Equip-Comp 3 Yr Life	DIRAN	(1)	(5)	(31)	(655)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
RBO 141	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED						
RBO 142	392000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
RBO 143	392010-General Transport Eq Grp	SALWAGXAG	(8)	(3)	(0)	(0)	(0)
RBO 144	392020-General Transport Eq Grp 2	SALWAGXAG	(132)	(50)	(6)	(23)	(0)
RBO 145	392030-General Transport Eq Trailer	SALWAGXAG	(24)	(9)	(1)	(4)	(0)
RBO 146	392040-General Transport Eq Grp 4	SALWAGXAG	(193)	(71)	(9)	(34)	(1)
RBO 147	393000-General Stores Equipment	SALWAGXAG	(711)	(271)	(33)	(124)	(2)
RBO 148	394000-General Tools & Shop Equip	SALWAGXAG	(59 094)	(22 539)	(2 727)	(10 298)	(181)
RBO 149	395000-General Laboratory Equip	SALWAGXAG	(18 193)	(6 599)	(840)	(3 171)	(56)
RBO 150	396000-General Power Operated E	SALWAGXAG	(50)	(21)	(3)	(10)	(0)
RBO 151	397000-General Communication E	SALWAGXAG	(91 850)	(35 032)	(4 239)	(16 007)	(281)
RBO 152	397010-General Comm Eq Two Ws	SALWAGXAG	(12 429)	(4 741)	(574)	(2 166)	(38)
RBO 153	397020-General Comm Eq EM	SALWAGXAG	(57 785)	(22 039)	(2 667)	(10 070)	(177)
RBO 154	398000-General Miscellaneous I	SALWAGXAG	(4 392)	(1 751)	(212)	(800)	(14)
RBO 155	101A1 GENERAL		(514,126)	(203,716)	(24,649)	(93,081)	(1,632)
RBO 156							
RBO 157	SchM-102 - Fuel Tax Credit - Inc Adhweek	SALWAGXAG	(633)	(242)	(29)	(111)	(2)
RBO 158	SchM-103 - Environmental Remediation	PRODDTL	(16 310)	(5 477)	(313)	(3 092)	(22)
RBO 159	SchM-105 - Unbilled Revenue	OX 904	0	0	0	0	0
RBO 160	SchM-108 - Accrued Vacation Prol	SALWAGS	0	0	0	0	0
RBO 161	SchM-109 - Employee Incentive	SALWAGS	(293 283)	(111 858)	(13 514)	(51 110)	(896)
RBO 162	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGS	(2 865 144)	(1 092 763)	(132 221)	(499 301)	(8 757)
RBO 163	SchM-112 - Post Employment Benefits FAS 112	SALWAGS	(165 074)	(62 959)	(7 618)	(28 767)	(505)
RBO 164	SchM-116 - Bad Debt	OX 904	0	0	0	0	0
RBO 165	SchM-118 - Intentional Reserve	TOTPLT	(60 070)	(22 443)	(2 329)	(12 210)	(122)
RBO 166	SchM-119 - Electric Vehicle Credit	SALWAGXAG	(3 940)	(1 503)	(182)	(687)	(12)
RBO 167	SchM-130 - Deferred Compensation Plan Reserve	SALWAGS	0	0	0	0	0
RBO 168	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGS	0	0	0	0	0
RBO 169	SchM-136 - Performance Share Plan	SALWAGS	0	0	0	0	0
RBO 170	SchM-137 - R&E Credit	TOTPLT	(2 932 520)	(1 095 635)	(113 710)	(596 081)	(5 935)
RBO 171	SchM-138 - New Hire Retention Credit	SALWAGS	(6 402)	(2 442)	(295)	(1 116)	(20)
RBO 172	SchM-152 - Texas Margin Tax	NETPLT	(30 399)	(11 460)	(1 174)	(6 291)	(60)
RBO 173	SchM-226 - Performance Recognition Award	SALWAGS	(5 703)	(2 176)	(243)	(934)	(17)
RBO 174	SchM-NDL - NOL Excess ADIT	TOTPLT	(5 388 674)	(2 013 292)	(208 948)	(1 095 331)	(10 960)
RBO 175	Total Account 190		(5,015,443)	(2,012,189)	(214,568)	(1,096 867)	(11,624)
RBO 176	Account 281						
RBO 177	311000-Steam Prod Str & Improv	PRODDTL	642,437	215,471	20,188	121,648	867
RBO 178	Total Account 281		642,437	215,471	20,188	121,648	867
RBO 179	Account 282						
RBO 180	105000-Held for Future Use	DTRAN	0	0	0	0	0
RBO 181							
RBO 182	INTANGIBLE						
RBO 183	303004-Integ Misc Comput Softwar	SALWAGXAG	(61 659)	(23 517)	(2 845)	(10 745)	(188)
RBO 184	303005-Integ Misc Comput Soft 15v	SAL WAGXAG	(14 907)	(5 686)	(688)	(2 598)	(46)
RBO 185	303014-Integ CRS Comput Softwar	CUST	(439)	(348)	(56)	(20)	(5)
RBO 186	101A1 INTANGIBLE		(77,006)	(29,551)	(3,590)	(13,364)	(239)
RBO 187							
RBO 188							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527									
SCH. LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i) (j) (k) (l) (m) (n) (o) (p) (q) (r)
RBO 141	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED								
RBO 142	922000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)	(0)	(0)
RBO 143	922010-General Transp Eq Crp	SALWAGXAG	(0)	(0)	(0)	(1)	(2)	(0)	(0)
RBO 144	922020-General Transp Eq Crp 2	SALWAGXAG	(2)	(2)	(15)	(10)	(1)	(2)	(2)
RBO 145	922030-General Transp Eq Trailer	SALWAGXAG	(0)	(0)	(0)	(5)	(0)	(0)	(0)
RBO 146	922040-General Transp Eq Crp 4	SALWAGXAG	(2)	(2)	(22)	(43)	(2)	(3)	(3)
RBO 147	922050-General Transp Eq Equipmen	SALWAGXAG	(9)	(9)	(81)	(160)	(7)	(12)	(12)
RBO 148	922060-General Transp Eq Equipmen	SALWAGXAG	(237)	(237)	(6702)	(1136)	(609)	(1106)	(1106)
RBO 149	922070-General Transp Eq Equipmen	SALWAGXAG	(280)	(280)	(2063)	(4106)	(188)	(319)	(319)
RBO 150	922080-General Transp Eq Equipmen	SALWAGXAG	(1)	(1)	(6)	(13)	(1)	(1)	(1)
RBO 151	922090-General Transp Eq Equipmen	SALWAGXAG	(1177)	(1177)	(10417)	(20728)	(947)	(1610)	(1610)
RBO 152	922100-General Transp Eq Equipmen	SALWAGXAG	(159)	(159)	(1410)	(2805)	(128)	(218)	(218)
RBO 153	922110-General Transp Eq Equipmen	SALWAGXAG	(740)	(740)	(6554)	(11041)	(596)	(11013)	(11013)
RBO 154	922120-General Transp Eq Equipmen	SALWAGXAG	(59)	(59)	(521)	(1016)	(47)	(81)	(81)
RBO 155	TOTAL GENERAL		(6,844)	(8,213)	(60,579)	(120,540)	(5,508)	(9,364)	(9,364)
RBO 156	SALWAGXAG		(8)	(10)	(72)	(143)	(7)	(11)	(11)
RBO 157	SchM-102 - Fuel Tax Credit - Inc Addback	PRODPLT	(208)	(25)	(1,742)	(4,996)	(26)	(19)	(19)
RBO 158	SchM-103 - Environmental Remediation	OX 904	0	0	0	0	0	0	0
RBO 159	SchM-105 - Unbilled Revenue	SALWAGES	0	0	0	0	0	0	0
RBO 160	SchM-108 - Accrued Vacation Paid	SALWAGES	13758	(4,510)	(33,264)	(66,187)	(1,024)	(5,142)	(5,142)
RBO 161	SchM-109 - Employee Incentive	SALWAGES	(16,710)	(44,056)	(724,598)	(646,593)	(29,545)	(50,231)	(50,231)
RBO 162	SchM-111 - Post Employment Benefit - FAS 106(Short Term)	SALWAGES	(2,115)	(2,538)	(18,722)	(37,253)	(1,702)	(2,893)	(2,893)
RBO 163	SchM-112 - Post Employment Benefit - FAS 112	OX 904	0	0	0	0	0	0	0
RBO 164	SchM-116 - Bad Debt	TOTLTL	(867)	(1,093)	(6,874)	(11,379)	(427)	(726)	(726)
RBO 165	SchM-118 - Inventory Reserve	SALWAGXAG	(50)	(61)	(447)	(880)	(41)	(69)	(69)
RBO 166	SchM-119 - Electric Vehicle Credit	SALWAGES	0	0	0	0	0	0	0
RBO 167	SchM-120 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0	0	0
RBO 168	SchM-124 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0	0	0
RBO 169	SchM-136 - Performance Share Plan	TOTLTL	(43,139)	(53,354)	(315,385)	(653,134)	(20,840)	(15,908)	(15,908)
RBO 170	SchM-137 - R&E Credit	SALWAGES	(82)	(98)	(720)	(1,440)	(66)	(112)	(112)
RBO 171	SchM-174 - New Hire Retention Credit	NETPLT	(447)	(567)	(1,570)	(6,761)	(197)	(127)	(127)
RBO 172	SchM-172 - Texas Margin Tax	SALWAGES	(71)	(88)	(647)	(1,287)	(59)	(100)	(100)
RBO 173	SchM-226 - Performance Recognition Award	TOTLTL	(77,800)	(98,404)	(616,657)	(1,200,171)	(38,294)	(29,211)	(29,211)
RBO 174	SchM-200 - NOL Excess ADIT		(816,484)	(1,102,260)	(6,073,413)	(8,051,407)	(344,695)	(250,916)	(250,916)
RBO 175	Total Account 190								
RBO 176	Account 281								
RBO 177	110000-Steam Prod Str & Impton	PRODPLT	8,173	9,262	68,538	196,551	1,009	729	729
RBO 178	110000-Steam Prod Str & Impton		8,173	9,262	68,538	196,551	1,009	729	729
RBO 179	Total Account 281								
RBO 180	Account 282								
RBO 181	055000-Fund for Future Us	DTRAN	0	0	0	0	0	0	0
RBO 182	055000-Fund for Future Us								
RBO 183	INTANGIBLE								
RBO 184	301004-Intng Misc Computr Softwar	SALWAGXAG	(790)	(948)	(6,093)	(11,915)	(636)	(1,081)	(1,081)
RBO 185	301005-Intng Misc Computr Soft 15y	SALWAGXAG	(191)	(229)	(1,691)	(3,304)	(154)	(261)	(261)
RBO 186	301005-Intng Misc Computr Soft 15y	CUST	(2)	(1)	(7)	(0)	0	0	0
RBO 187	301014-Intng CRS Computr Softwar		(983)	(1,179)	(8,691)	(17,279)	(799)	(1,342)	(1,342)
RBO 188	TOTAL INTANGIBLE								

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
RBO 189	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED						
RBO 190	PRODUCTION						
RBO 191	Steam Production	DPROD	7,039	2,361	221	1,333	9
RBO 192	310001-Steam Prod Land Own in Fe	DPROD	108,406	36,359	3,407	20,527	146
RBO 193	310002-Steam Prod Land Rights	DPROD	116,684	39,136	3,667	22,094	157
RBO 194	310003-Steam Prod Water Rights	DPROD	7,140	2,395	224	1,352	10
RBO 195	310004-Steam Prod Land Rights-NM	DPROD	21,816,016	7,323,786	686,165	4,134,727	29,452
RBO 196	311000E-Steam Prod Str & Improv	DPROD	75,015,991	25,160,317	2,357,268	14,204,544	101,180
RBO 197	312000E-Steam Prod Boiler Plant E	DPROD	17,350,172	12,527,225	1,173,675	7,072,387	50,377
RBO 198	314000E-Steam Prod Turbine Unit	DPROD	5,701,155	1,912,164	179,150	1,079,534	7,690
RBO 199	315000E-Steam Prod Ace Elec Eq	DPROD	2,280,658	764,710	71,647	431,737	3,075
RBO 200	316000E-Steam Prod Minc Pwr Pl E	DPROD	142,422,662	47,768,473	4,475,424	26,968,236	192,098
RBO 201	Total Steam Production						
RBO 202	Other Production Combustion Equipment						
RBO 203	340001-Other Prod Land Own in Fe	DPROD	763	256	24	145	1
RBO 204	340002-Other Prod Land Rights	DPROD	0	0	0	0	0
RBO 205	341000E-Other Prod Str & Improv	DPROD	1,021,871	342,735	32,111	193,495	1,378
RBO 206	342000E-Other Prod Fuel Uldr	DPROD	382,240	128,203	12,011	72,379	516
RBO 207	343000-Other Prod Prime Mover	DPROD	6,792,029	2,278,042	213,430	1,286,095	9,161
RBO 208	344000E-Other Prod Generator	DPROD	22,504,205	7,547,896	707,162	4,261,251	30,353
RBO 209	345000E-Other Prod Access Bldg Equip	DPROD	4,043,347	1,356,136	127,686	785,622	5,454
RBO 210	346000E-Other Prod Minc Pwr P	DPROD	626,770	210,218	19,695	118,683	845
RBO 211	Texas Gross Margin Tax in Provision		0	0	0	0	0
RBO 212	Total Other Production Combustion Equipment		35,371,225	11,865,487	1,111,489	6,697,667	47,708
RBO 213	TOTAL PRODUCTION		177,793,887	59,611,960	5,586,913	33,665,983	239,806
RBO 214	TRANSMISSION						
RBO 215	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0
RBO 216	105000-Held for Future Use	DTRAN	120	41	4	23	0
RBO 217	350001-Trans Land Owned in Fe	DTRAN	(9,100)	(3,099)	(290)	(1,739)	(12)
RBO 218	350002E-Transmission Land Right	DTRAN	4,732,707	1,611,738	150,596	904,442	6,466
RBO 219	350002E-Transmission Land Right	DTRAN	190,085	127,696	21,147	125,161	799
RBO 220	350002E-Transmission Land Right Radial TX	DTRAN	6,507,074	2,216,005	207,056	1,243,532	8,808
RBO 221	352000-Transmission Str & Improv	DTRAN	75,761	25,410	2,381	14,346	102
RBO 222	352010-Trans Str & Improv	DTRAN	92,546,942	31,517,153	2,944,862	17,686,142	125,270
RBO 223	353000E-Transmission Station	DTRAN	3,123,148	1,047,502	98,140	591,379	4,212
RBO 224	353010-Trans Station Equip Pro	DTRAN	887,668	302,298	28,246	169,657	1,202
RBO 225	354000E-Trans Towers & Fixture	DTRAN	71,164	23,951	3,966	23,475	150
RBO 226	354000E-Trans Towers & Fixture Radial TX	DTRAN	6,184	2,074	194	1,171	8
RBO 227	355010-Trans Poles & Fixture	DTRAN	87,145,382	29,677,634	2,772,983	16,653,879	117,958
RBO 228	355000E-Trans Poles & Fixture	DTRAN	7,182,805	2,351,330	389,390	2,304,650	14,716
RBO 229	355000E-Trans Poles & Fixture Radial TX	DTRAN	1,465	491	46	277	2
RBO 230	356010-Trans OIL Cond & Device-Prod	DPROD	10,013,945	10,013,945	1,019,764	6,124,461	43,376
RBO 231	356000E-Trans OIL Conductor & D	DTRAN	32,047,700	864,701	143,198	847,513	5,412
RBO 232	356000E-Trans OIL Conductor & D	DTRAN	2,641,475	7,991	747	4,484	32
RBO 233	357000E-Trans Underground Cond	DTRAN	23,465	14,747	2,442	14,455	92
RBO 234	358000-Trans UG Conductor & Device	DTRAN	45,050	16,220	1,516	9,102	64
RBO 235	359000-Transmission Road & Tra	DTRAN	0	0	0	0	0
RBO 236	Recoverable Meters		0	0	0	0	0
RBO 237	TOTAL TRANSMISSION		237,468,723	80,717,828	7,786,389	46,716,413	328,601

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO	DESCRIPTION	ALLOCATION BASIS	TOTAL MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TRANSMISSION SERVICE	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(b)	(h)	(i)	(j)	(k)	(l)	(m)					
RBO 180	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED												
RBO 190	PRODUCTION												
RBO 191	Steam Production												
RBO 192	310001-Steam Prod Land Own in Fee	DPROD	90	101	751	2,154	11	8					
RBO 193	310002-Steam Prod Land Rights	DPROD	1,379	1,563	11,565	31,166	170	123					
RBO 194	310003-Steam Prod Water Rights	DPROD	1,485	1,682	12,448	35,699	183	132					
RBO 195	310004-Steam Prod Land Rights-NM	DPROD		103	762	2,185	11	8					
RBO 196	310005-Steam Prod Str & Improv	DPROD	277,812	314,803	2,329,573	6,680,641	34,282	24,775					
RBO 197	312000E-Steam Prod Boiler Plant E	DPROD	954,402	1,081,481	8,003,074	22,950,841	117,773	85,111					
RBO 198	314000-Steam Prod Turbogens Unit	DPROD	475,193	538,465	3,984,699	11,427,135	58,639	42,377					
RBO 199	315000E-Steam Prod Ace Pipe Pw	DPROD	75,534	82,192	608,227	1,744,245	8,951	6,668					
RBO 200	316000E-Steam Prod Ace Pipe Pw E	DPROD	29,008	32,871	243,248	697,575	3,580	2,587					
RBO 201	Total Steam Production		1,811,993	2,053,261	15,194,347	43,575,640	223,600	161,589					
RBO 202	Other Production Combustion Equipment												
RBO 203	346001-Other Prod Land Own in Fee	DPROD	10	11	81	234	1	1					
RBO 204	346002-Other Prod Land Rights	DPROD	0	0	0	0	0	0					
RBO 205	341000E-Other Prod Str & Improv	DPROD	13,001	14,732	109,038	312,637	1,604	1,159					
RBO 206	342000E-Other Prod Fuel Tiller	DPROD	4,863	5,511	40,779	116,945	600	334					
RBO 207	340004-Other Prod Frame Mover	DPROD	86,413	97,918	724,607	2,077,594	10,663	7,706					
RBO 208	344000E-Other Prod Generator	DPROD	266,113	324,436	2,400,839	6,885,071	35,331	25,533					
RBO 209	345000E-Other Prod Access Elect Equip	DPROD	51,442	58,252	431,364	1,237,046	6,348	4,387					
RBO 210	346000E-Other Prod Mine Pwr P	DPROD	7,974	9,036	66,867	191,758	984	711					
RBO 211	Texas Gross Margin Tax in Provision		0	0	0	0	0	0					
RBO 212	Total Other Production Combustion Equipment		450,016	509,935	3,773,576	10,821,664	55,332	40,131					
RBO 213	TOTAL PRODUCTION		2,262,008	2,563,197	18,967,923	54,397,304	279,132	201,720					
RBO 214													
RBO 215	TRANSMISSION												
RBO 216	102000-Plant Purchased or Sold	DTRAN	0	0	0	0	0	0					
RBO 217	105000-Held for Future Use	DTRAN	2	2	13	36	0	0					
RBO 218	350001-Trans Land Owned in Fee	DTRAN	(116)	(133)	(966)	(2,721)	(14)	(10)					
RBO 219	35002E-Transmission Land Right	DTRAN	60,575	68,942	502,375	1,413,896	7,336	5,301					
RBO 220	350022-R1-Transmission Land Right Radial TX	DTRANRADNET	5,072	8,047	84,220	17,440	291	210					
RBO 221	352000-Transmission Str & Improv	DTRAN	83,285	94,790	690,861	1,943,363	10,086	7,289					
RBO 222	352010-Trans Str & Improv Prod	DPRODTH	964	1,092	8,083	23,179	119	86					
RBO 223	353000E-Transmission Station	DTRAN	1,184,521	1,348,149	9,825,780	27,667,951	143,449	103,666					
RBO 224	353010-Trans Station Equip Pw	DPRODTH	39,735	45,025	333,193	953,514	4,903	3,543					
RBO 225	354000E-Trans Towers & Fixture	DTRAN	11,361	12,931	94,244	265,378	1,376	994					
RBO 226	354000HRT-Trans Towers & Fixture Radial TX	DTRANRADNET	951	1,509	15,796	3,271	55	39					
RBO 227	355010-Trans Poles & Fixture Prod	DPRODTH	79	89	660	1,892	10	7					
RBO 228	355000E-Trans Poles & Fixture	DTRAN	1,115,385	1,269,464	9,252,292	26,053,091	135,077	97,616					
RBO 229	356000-R1-Trans Poles & Fixture Radial TX	DTRANRADNET	93,390	148,179	1,530,783	321,132	5,361	3,874					
RBO 230	356010-Trans OH Cond & Device Prod	DPRODTH	19	21	156	448	2	2					
RBO 231	356000E-Trans OH Conductor & D	DTRAN	410,183	466,815	3,402,329	9,381,021	49,675	35,898					
RBO 232	356000HRT-Trans OH Conductor & D Radial TX	DTRANRADNET	34,344	54,493	570,300	118,096	1,971	1,424					
RBO 233	357000E-Trans Underground Cond	DTRAN	300	342	2,491	7,015	36	26					
RBO 234	358000-Trans OH Conductor & Device	DTRANRADNET	586	929	9,726	2,014	34	24					
RBO 235	359000-Transmission Road & Fm	DTRAN	610	694	5,057	14,239	74	53					
RBO 236	Recoverable Meas		0	0	0	0	0	0					
RBO 237	TOTAL TRANSMISSION		3,041,244	3,521,411	26,347,694	68,389,258	359,841	260,045					

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527											
SCH NO	LINE NO	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
RBO	180	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED									
RBO	190	PRODUCTION									
RBO	191	Steam Production									
RBO	192	310001-Steam Prod Land Own in Fe	387		16	73	2				
RBO	193	310002-Steam Prod Land Rights	5,961		254	1,125					
RBO	194	310003-Steam Prod Water Rights	6,416		273	1,211					
RBO	195	310004-Steam Prod Land Rights-SM	393		17	74	2				
RBO	196	310005-Steam Prod Str & Improv	1,200,799		51,141	226,669	6,265				
RBO	197	310006-Steam Prod Boiler Plant E	4,134,945		175,698	778,704	21,521				
RBO	198	310007-Steam Prod Turbine Unit	2,031,794		87,479	387,714	10,713				
RBO	199	310008-Steam Prod Ace Elec Eq	113,492		14,351	59,181	1,636				
RBO	200	310009-Steam Prod Mch Pwr Pl E	125,575		3,340	21,668	634				
RBO	201	Total Steam Production	7,811,472		311,574	1,478,479	40,859				
RBO	202	Other Production Combustion Equipment									
RBO	203	340001-Other Prod Land Own in Fe	42		2	8	0				
RBO	204	340002-Other Prod Land Rights	0		0	0	0				
RBO	205	340003-Other Prod Str & Impr	56,190		2,194	10,408	293				
RBO	206	340004-Other Prod Fuel 1/10	21,018		895	3,968	110				
RBO	207	340005-Other Prod Prime Mover	173,477		15,908	70,305	1,949				
RBO	208	340006-Other Prod Generator	1,237,451		5,647,620	231,605	6,456				
RBO	209	340007-Other Prod Access Elect Equip	222,334		9,470	41,972	1,160				
RBO	210	340008-Other Prod Mch Pwr P	34,465		1,468	6,506	180				
RBO	211	Total Other Production Combustion Equipment	1,944,977		82,844	367,171	10,148				
RBO	212	Total Other Production Combustion Equipment	9,776,448		416,418	1,845,590	51,067				
RBO	213	TOTAL PRODUCTION									
RBO	214	TRANSMISSION									
RBO	215	102000-Plant Purchased or Sold	0		0	0	0				
RBO	216	102001-Held for Future Use	7		0	1	0				
RBO	217	103000-Transmission Land Right	(394)		(22)	(95)	(3)				
RBO	218	150001-Transmission Land Right	261,941		11,185	40,189	1,174				
RBO	219	150002-Transmission Land Right	6,052		370	4,702	1,745				
RBO	220	150003-Transmission Land Right	360,147		15,379	67,906	1,889				
RBO	221	152000-Transmission Str & Improv	4,166		177	786	22				
RBO	222	152001-Transmission Str & Improv	5,122,190		218,729	965,792	26,873				
RBO	223	153000-Transmission Station	171,734		7,315	32,420	896				
RBO	224	153001-Transmission Station	49,130		2,098	9,263	258				
RBO	225	154000-Transmission Towers & Fixture	1,135		69	882	327				
RBO	226	154001-Transmission Towers & Fixture	340		14	64	2				
RBO	227	155000-Transmission Poles & Fixture	4,823,230		212,229	909,423	25,304				
RBO	228	155001-Transmission Poles & Fixture	111,444		6,804	86,587	32,125				
RBO	229	155002-Transmission Poles & Fixture	81		3	15	0				
RBO	230	156000-Transmission OH Conductor & D	1,773,742		75,743	334,440	9,106				
RBO	231	156001-Transmission OH Conductor & D	40,984		2,502	31,842	11,814				
RBO	232	157000-Transmission Underground Concl	1,299		57	245	7				
RBO	233	157001-Transmission Underground Concl	609		43	543	201				
RBO	234	158000-Transmission Road & Trac	2,646		113	497	14				
RBO	235	158001-Transmission Road & Trac	0		0	0	0				
RBO	236	Recoverable Meters	12,710,451		546,541	2,494,703	112,154				
RBO	237	TOTAL TRANSMISSION									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(b)	(c)	(d)	(e)	(f)	(g)
RBO 238	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED						
RBO 239	DISTRIBUTION						
RBO 240	366001E-Net Land Owned in Fee	DDISRLB	848	368	37	216	2
RBO 241	366002D-Net Land Rights-1X	DDISRLB	316,247	137,238	13,858	80,773	711
RBO 242	361000E-Str & Improv	DDISRLB	2,423,249	1,225,171	123,715	721,086	6,345
RBO 243	362000E-Other Eq	DDISRLB	11,469,065	14,524,100	1,466,621	8,548,333	73,224
RBO 244	364000E-Dist Poles, Towers & Fnd	PLT_641	17,041,364	17,041,364	1,720,823	10,029,975	88,263
RBO 245	365000E-Dist Oil Conductor & Dene	PLT_661	11,415,933	15,987,049	1,412,384	8,232,211	72,443
RBO 246	366000E-Dist Underground Cond	PLT_666	2,262,315	1,007,333	101,719	592,876	5,217
RBO 247	367000E-Dist LNK Conductor & D	PLT_667	9,303,528	4,231,693	427,299	2,490,351	21,917
RBO 248	368000E-Dist Line Transformer	PLT_668	21,940,464	12,927,087	1,305,152	7,608,161	66,953
RBO 249	369000E-Distribution Services O	CSERVICE	(229,142)	(155,995)	(26,712)	(40,421)	(2,350)
RBO 250	369010-Distribution Services O	CSERVICE	3,183,789	2,303,615	193,360	596,908	47,663
RBO 251	369020-Distribution Services I	CSERVICE	4,300,284	2,927,346	501,299	738,580	47,865
RBO 252	370000E-Distribution Meter	CMETERS	5,931,422	3,517,393	713,743	801,956	64,853
RBO 253	371000E-Dist Inst on Cust Premis	CLISTPREM	559,152	0	0	0	0
RBO 254	373000E-Dist Street Light & Sig Sy	CLIGHT	2,319,817	0	0	0	0
RBO 255	TOTAL DISTRIBUTION		158,293,565	71,674,132	8,154,598	40,421,405	484,905
RBO 256	GENERAL						
RBO 257	GENERAL						
RBO 258	105000E-Held for Future Use	SALWAGXAG	2	1	0	0	0
RBO 259	389001-General Land Owned in Fee	SALWAGXAG	366	140	17	64	1
RBO 260	389002-General Land Rights	SALWAGXAG	6,361	2,426	294	1,109	19
RBO 261	390000-General Structures & Improv	SALWAGXAG	4,009,034	1,529,046	185,010	698,647	12,253
RBO 262	390007-General Str & Imp Lease Bld	CUST	(27,572)	(10,301)	(1,271)	(4,798)	(84)
RBO 263	390030-General Str & Imp-Call Center	CUST	799,762	634,278	102,176	37,204	8,985
RBO 264	391000-General Office Furn & E	SALWAGXAG	1,302,553	496,794	60,111	226,993	3,981
RBO 265	391005-General Off Equip & Comp	SALWAGXAG	3,748,048	1,429,506	172,966	653,165	11,455
RBO 266	391050-General Off Equip & Equip-Call Center	CUST	0	0	0	0	0
RBO 267	391050-General Off Equip & Equip-Call Center	SALWAGXAG	63,961	50,727	8,172	2,975	719
RBO 268	392000-General Transportation E	SALWAGXAG	0	0	0	0	0
RBO 269	392010-General Transport Eq	SALWAGXAG	171,332	63,346	7,907	29,838	524
RBO 270	392020-General Transport Eq	SALWAGXAG	3,001,522	1,144,781	118,515	523,069	9,174
RBO 271	392030-General Transport Eq Trailer	SALWAGXAG	553,335	211,042	25,535	96,429	1,691
RBO 272	392040-General Transport Eq	SALWAGXAG	4,178,894	1,670,111	202,078	763,101	13,383
RBO 273	393000-General Stores Equipment	SALWAGXAG	41,659	16,652	2,015	7,608	133
RBO 274	394000-General Tools & Shop Equip	SALWAGXAG	3,463,052	1,320,809	159,814	603,499	10,584
RBO 275	394050-General Tool, Shop & Equip-Call Center	CUST	0	0	0	0	0
RBO 276	395000-General Laboratory Equip	SALWAGXAG	1,117,482	426,208	51,570	194,741	3,415
RBO 277	395050-General Lab Equipment-Call Center	SALWAGXAG	25	9	1	4	0
RBO 278	396000-General Power Operated E	SALWAGXAG	1,265,540	482,677	58,402	220,543	3,868
RBO 279	397000-General Communication E	SALWAGXAG	5,583,910	2,129,705	257,688	973,097	17,066
RBO 280	397010-General Comm Eq Two W a	SALWAGXAG	763,469	291,187	35,233	133,048	2,333
RBO 281	397030-General Comm Eq Two W a	SALWAGXAG	3,549,199	1,353,741	163,799	618,547	10,848
RBO 282	397050-General Comm Equipment-Call Center	CUST	68,408	54,253	8,740	3,182	857
RBO 283	398000-General Miscellaneous E	SALWAGXAG	280,559	107,605	12,947	48,892	857
RBO 284	398050-General Misc Equipment-Call Center	CUST	1,770	1,404	226	82	20
RBO 285	TOTAL GENERAL		34,144,911	13,407,348	1,631,944	5,831,062	111,996

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527											
SCH LINE NO	DESCRIPTION	ALLOCATION BASIS	TOTAL MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(a)	(b)	(c)
RBO 238	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED										
RBO 239	DISTRIBUTION										
RBO 240	360001E-Dist Land Owned in Fee	DISPSUB	19	28	170	0	4	3			
RBO 241	360005-Dist Land Rights-LX	DISPSUB	7,111	10,298	63,516	0	1,592	1,151			
RBO 242	361000E-Str & Improv	DISPSUB	63,479	91,935	567,029	0	14,215	10,273			
RBO 243	362000E-Other Eq	DISPSUB	752,530	1,089,869	6,722,022	0	168,521	121,785			
RBO 244	364000-Dist Poles, Towers & Fwt	PLT_364	860,766	1,275,759	6,918,822	0	197,710	142,893			
RBO 245	365000-Dist Oil Conductors & Devs	PLT_365	706,483	1,047,093	5,678,698	0	162,289	117,281			
RBO 246	366000E-Dist Underground Cond	PLT_366	50,875	75,410	408,751	0	11,688	8,446			
RBO 247	367000E-Dist Lk Conductors & D	PLT_367	213,716	316,782	1,717,080	0	40,098	35,482			
RBO 248	368000E-Dist Line Transformer	PLT_368	539,123	952,301	282,904	0	149,591	108,393			
RBO 249	369000E-Distribution Services	CSERVICE	41,993	61,470	0	0	0	0			
RBO 250	369010-Distribution Services O	CSERVICE	29,437	21,705	0	0	0	0			
RBO 251	369020-Distribution Services U	CSERVICE	37,410	27,584	0	0	0	0			
RBO 252	370000-Distribution Meter	CUSTOMERS	77,410	86,410	628,977	60,679	0	559,152			
RBO 253	371000-Dist Lnk on Cust Premis	CLIGHT	0	0	0	0	2,319,817	0			
RBO 254	371000-Dist Street Light & Sig. Sy	CLIGHT	3,336,366	4,993,704	22,987,970	60,679	3,074,946	1,104,860			
RBO 255	TOTAL DISTRIBUTION										
RBO 256	GENERAL										
RBO 257	GENERAL										
RBO 258	105000-Held for Future Use	SALWAGXAG	0	0	0	1	0	0			
RBO 259	389001-General Land Owned in Fee	SALWAGXAG	5	6	42	83	4	6			
RBO 260	389002-General Land Rights	SALWAGXAG	82	98	721	1,436	66	112			
RBO 261	39000-General Structures & Improv	SALWAGXAG	51,366	61,645	454,697	904,744	41,341	70,285			
RBO 262	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(533)	(423)	(3,123)	(6,211)	(284)	(483)			
RBO 263	390050-Genl Str & Imp-Call Center	CUST	2,787	2,246	11,903	192	0	0			
RBO 264	391000-General Office Firm & P	SALWAGXAG	16,689	20,029	147,733	295,955	13,432	22,836			
RBO 265	391004-General Info Sys Computer	SALWAGXAG	48,022	57,632	425,096	845,845	18,650	65,710			
RBO 266	391005-Genl Off Equip-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0			
RBO 267	391050-Genl Off Equip & Eq-Call Center	CUST	223	179	952	15	0	0			
RBO 268	392000-General Transportation E	SALWAGXAG	0	0	0	0	0	0			
RBO 269	392010-General Transp Eq Grp	SALWAGXAG	2,195	2,635	19,432	38,665	1,767	3,004			
RBO 270	392020-General Transp Eq Grp 2	SALWAGXAG	38,457	46,153	340,427	677,372	30,952	52,622			
RBO 271	392030-General Transp Eq Trailer	SALWAGXAG	7,090	8,508	62,758	124,875	5,706	9,701			
RBO 272	392040-General Transp Eq Grp 4	SALWAGXAG	56,105	67,333	496,645	988,213	45,155	76,770			
RBO 273	393000-General Stores Equipment	SALWAGXAG	559	671	4,952	9,853	450	765			
RBO 274	394000-General Tools & Shop Equip	SALWAGXAG	44,371	53,250	392,772	781,529	15,711	60,713			
RBO 275	394050-Genl Tool, Shop & Eq-Call Center	CUST	0	0	0	0	0	0			
RBO 276	395000-General Laboratory Equip	SALWAGXAG	14,318	17,183	126,742	252,189	11,523	19,391			
RBO 277	395050-Genl Lab Equipment-Call Center	SALWAGXAG	0	0	3	6	0	0			
RBO 278	396000-General Power Operated E	SALWAGXAG	16,215	19,460	143,535	285,602	13,050	22,187			
RBO 279	397000-General Communication E	SALWAGXAG	71,544	85,862	633,316	1,260,156	57,581	97,896			
RBO 280	397010-General Comm Eq Two Wa	SALWAGXAG	9,782	11,740	86,591	172,297	7,873	13,385			
RBO 281	397030-General Comm Eq EM	SALWAGXAG	45,477	54,578	462,566	801,015	36,601	62,227			
RBO 282	397050-Genl Comm Equipment-Call Center	CUST	238	191	1,018	16	0	0			
RBO 283	398000-General Miscellaneous E	SALWAGXAG	3,595	4,114	31,820	63,316	2,893	4,919			
RBO 284	398050-Genl Misc Equipment-Call Center	CUST	5	5	26	0	0	0			
RBO 285	TOTAL GENERAL		428,773	513,285	3,780,627	7,495,161	342,471	582,246			

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527												
SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV		LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE		LARGE SCHOOL PRIMARY SERVICE		RESIDENTIAL SPACE HTG SERVICE		
			(b)	(c)		(d)	(e)	(f)	(g)	(h)	(i)	(j)
RBO 238	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED											
RBO 239	DISTRIBUTION											
RBO 240	160001E-Dist Land Owned in Fee		0	0	4	15		1	27	294	74	
RBO 241	160001E-Dist Land Rights-FX		0	0	1,456	5,635		198	10,101	109,519	27,719	
RBO 242	161000E-Str & Improv		0	0	12,998	50,481		1,763	90,171	977,717	247,453	
RBO 243	162000E-Other Filt		0	0	154,088	598,442		20,915	1,068,964	11,590,649	2,933,511	
RBO 244	163000E-Dist Poles, Towers & Fnt		0	0	158,599	702,167		21,517	1,254,242	13,599,602	3,441,962	
RBO 245	165000E-Dist Oil Conductor & Devis		0	0	110,172	576,312		17,660	1,029,433	11,162,021	2,825,028	
RBO 246	166000E-Dist Underground Cond		0	0	9,370	41,505		1,271	74,139	803,877	203,456	
RBO 247	167000E-Dist LIG Conductor & D		0	0	19,360	174,336		5,340	31,442	3,376,927	854,676	
RBO 248	168000E-Dist Line Transformer		0	0	6,485	532,638		880	951,421	10,316,145	2,610,943	
RBO 249	169000E-Distribution Services		0	0	0	11,993		0	(1,470)	129,157	(26,839)	
RBO 250	169000E-Distribution Services (1)		0	0	0	29,417		0	21,705	1,907,284	396,332	
RBO 251	170000E-Distribution Mater		10,942	49,737	12,289	65,122		4,096	27,584	2,423,869	503,678	
RBO 252	171000E-Dist on Cust Transm		0	0	0	0		0	82,314	2,912,234	605,159	
RBO 253	171000E-Dist Street Light & Sig Sy		0	0	0	0		0	0	0	0	
RBO 254	173000E-Dist Street Light & Sig Sy		0	0	0	0		0	0	0	0	
RBO 255	TOTAL DISTRIBUTION		10,942	49,737	524,820	2,811,546		71,631	4,920,073	59,050,981	14,623,151	
RBO 256	GENERAL											
RBO 257	100001E-Held for Future Use		0	0	0	0		0	0	1	0	
RBO 258	100001E-General Land Owned in Fee		15	68	1	4		0	6	112	27	
RBO 259	100002-General Land Rights		258	1,177	14	68		2	96	1,952	475	
RBO 260	100002-General Structures & Improv		162,916	741,828	8,758	42,608		1,197	60,449	1,229,959	299,087	
RBO 261	100003-General Structures & Improv		(1,119)	(5,094)	(60)	(293)		(8)	(415)	(8,447)	(2,054)	
RBO 262	100007-General Str & Imp-Lease Bld		34	157	38	2,749		13	2,254	526,298	107,980	
RBO 263	100050-General Str & Imp-Call Center		52,932	241,023	2,845	13,844		389	19,640	199,039	97,175	
RBO 264	101000-General Office Furn & E		152,310	693,535	8,188	39,815		1,119	56,514	1,149,889	279,617	
RBO 265	101004-General Info Sys Computer		0	0	0	0		0	0	0	0	
RBO 266	101005-General Off Eq-Comp 1 Yr Life		3	13	3	220		1	178	42,091	8,636	
RBO 267	101050-General Off Furn & Eq-Call Center		0	0	0	0		0	0	0	0	
RBO 268	102000-General Transportation E		6,962	31,703	374	1,821		51	2,383	52,564	12,782	
RBO 269	102004-General Transp Eq Grp		121,973	555,599	6,537	31,900		896	45,257	920,858	223,923	
RBO 270	102020-General Transp Eq Grp 2		22,486	102,389	1,209	5,881		165	8,343	169,761	41,281	
RBO 271	102030-General Transp Eq Trailer		177,946	810,267	9,566	46,539		1,307	66,026	1,143,411	326,680	
RBO 272	102040-General Transp Eq Grp 4		1,774	8,079	95	464		13	658	13,395	3,257	
RBO 273	103000-General Stores Equipment		140,729	640,800	7,565	36,806		1,034	52,216	1,062,454	238,355	
RBO 274	104000-General Tools & Shop Equi		45,411	206,778	2,441	11,877		334	16,850	342,840	83,368	
RBO 275	104050-General Tool, Shop & Eq-Call Center		1	5	0	0		0	0	8	2	
RBO 276	105000-General Laboratory Equi		51,428	234,174	2,765	11,450		378	19,082	388,264	94,413	
RBO 277	105050-General Lab Equipment-Call Center		226,914	1,013,242	12,198	59,346		1,667	84,195	1,713,126	416,578	
RBO 278	106000-General Power Operation E		31,025	141,272	1,668	8,114		228	13,512	214,230	56,957	
RBO 279	107000-General Communication E		144,237	636,778	7,754	37,723		1,059	53,518	1,088,944	264,797	
RBO 280	107010-General Comm Eq Two Ws		3	13	3	235		1	190	45,017	9,236	
RBO 281	107030-General Comm Eq 1 Yr		11,401	51,914	613	2,982		84	4,230	86,075	20,931	
RBO 282	107050-General Comm Equipment-Call Center		0	0	0	6		0	5	1,165	239	
RBO 283	108000-General Miscellaneous E		1,349,641	6,145,520	72,593	356,180		9,927	503,357	10,803,165	2,603,743	
RBO 284	108050-General Misc Equipment-Call Center		0	0	0	0		0	0	0	0	
RBO 285	TOTAL GENERAL		1,349,641	6,145,520	72,593	356,180		9,927	503,357	10,803,165	2,603,743	

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET NO. 47527

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
RBO 286	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED						
RBO 287							
RBO 288	105640-1-ldd for Future Us	DTRAN		0	0	0	0
RBO 289			607,624,081	227,401,717	21,176,255	126,621,419	1,165,068
RBO 290	Total Account 282						
RBO 291							
RBO 292	Account 283						
RBO 293							
RBO 294	105600-1-ldd for Future Us	DTRAN		0	0	0	0
RBO 295							
RBO 296	INTANGIBLE						
RBO 297	30104-Ing Misc Comput Softwar	SALWAGXAG	10,187,086	1,885,357	470,116	1,775,284	11,135
RBO 298	30105-Ing Misc Comput Soft 15y	SALWAGXAG	1,598,528	1,172,479	166,066	627,108	10,098
RBO 299	30114-Ing CRS Comput Softwar	CLST	58,030	46,022	7,414	2,699	652
RBO 300	TOTAL INTANGIBLE		11,843,644	5,103,858	643,596	2,405,092	42,785
RBO 301							
RBO 302	GENERAL						
RBO 303	391004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0
RBO 304	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
RBO 305	391006-General Stores Equipmen	SALWAGXAG	413	157	19	72	1
RBO 306	394000-General Tools & Shop Equa	SALWAGXAG	32,617	12,440	1,305	5,684	100
RBO 307	395000-General Laboratory Equa	SALWAGXAG	10,561	4,028	487	1,840	32
RBO 308	397000-General Communication E	SALWAGXAG	53,316	20,335	2,460	9,291	163
RBO 309	397010-General Comm Eq Two Wa	SALWAGXAG	7,215	2,752	333	1,257	22
RBO 310	397030-General Comm Eq EM	SALWAGXAG	33,542	12,793	1,548	5,845	103
RBO 311	398000-General Miscellaneous E	SALWAGXAG	2,665	1,017	123	465	8
RBO 312	TOTAL GENERAL		140,329	53,521	6,476	24,455	429
RBO 313							
RBO 314	NON-PLANT						
RBO 315	SchM-107 - Pension Expense	SALWAGES	32,007,719	12,207,750	1,477,101	5,577,923	97,826
RBO 316	SchM-126 - Book Unamort Cost Of Rquired Debt	LOFPL	287,758	107,511	11,158	58,491	582
RBO 317	SchM-138 - Rate Case Expense	CLAMREV	3,791,458	1,944,836	146,562	790,922	8,528
RBO 318	TOTAL NON-PLANT		36,086,936	14,710,097	1,634,820	6,467,337	106,937
RBO 319							
RBO 320	Total Account 283		50,070,909	19,067,477	2,284,892	8,796,883	130,151
RBO 321							
RBO 322	ADIT - NOL		(14,135,407)	(5,281,208)	(548,107)	(2,873,244)	(28,608)
RBO 323							
RBO 324	Total Accumulated Deferred Income Taxes		594,186,576	221,275,270	22,789,660	121,679,839	1,169,854
RBO 325							
RBO 326							
RBO 327							
RBO 328							
RBO 329							
RBO 330							
RBO 331							
RBO 332							
RBO 333							

RML-RD-JRG(SUPP1).jam COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY																			
TEXAS CLASS COST OF SERVICE STUDY																			
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017																			
DOCKET No. 47527																			
SCH LINE NO.	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED																			
REBO 286																			
REBO 287																			
REBO 288	105000-Held for Future Use																		
REBO 289																			
REBO 290	Total Account 282	9,067,409																	
REBO 291																			
REBO 292	Account 283																		
REBO 293																			
REBO 294	105000-Held for Future Use																		
REBO 295																			
REBO 296	INTANGIBLE:																		
REBO 297	303004-Eng Misc Computr Softwar	130,523																	
REBO 298	303005-Eng Misc Computr Soft 15y	46,106																	
REBO 299	303014-Eng CRS Computr Softwar	202																	
REBO 300	TOTAL INTANGIBLE	176,832																	
REBO 301																			
REBO 302	GENERAL																		
REBO 303	391004-General Info Sys Computer																		
REBO 304	391005-Genl Off Equip Comp 3 Yr Life																		
REBO 305	391006-General Store Equipmen	5																	
REBO 306	391009-General Tools & Shop Equip	418																	
REBO 307	391004-General Laboratory Equip	162																	
REBO 308	391006-General Communication E	135																	
REBO 309	391010-General Comm Equip Two Wa	683																	
REBO 310	391010-General Comm Equip Two Wa	92																	
REBO 311	391010-General Comm Equip Two Wa	410																	
REBO 312	391004-General Miscellaneous E	14																	
REBO 313	TOTAL GENERAL	1,798																	
REBO 314	NON-PLANT																		
REBO 315	SchM-107 - Pension Expense	410,102																	
REBO 316	SchM-128 - Book Unamort Cost Of Ransquired Debt	4,155																	
REBO 317	SchM-18 - Rate Case Expense	52,617																	
REBO 318	TOTAL NON-PLANT	466,874																	
REBO 319																			
REBO 320	Total Account 283	645,503																	
REBO 321																			
REBO 322	ADJT - NOL																		
REBO 323																			
REBO 324	Total Accumulated Deferred Income Taxes																		
REBO 325																			
REBO 326																			
REBO 327																			
REBO 328																			
REBO 329																			
REBO 330																			
REBO 331																			
REBO 332																			
REBO 333																			

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		LARGE TRANSMISSION 69 TO 115 KV	LARGE GENERAL SERV BACKBONE TRANSN 115KV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SPACE HTG SERVICE	RESIDENTIAL SPACE HTG SERVICE
RHO 286	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL CONTINUED								
RHO 287									
RHO 288	105000-Field for Future Us	0	0	0	0	0	0	0	0
RHO 289									
RHO 290	Total Account 282	23,864,371	106,458,772	1,560,205	7,507,204	246,696	11,343,723	181,773,184	45,628,513
RHO 291									
RHO 292	Account 283								
RHO 293									
RHO 294	105000-Field for Future Us	0	0	0	0	0	0	0	0
RHO 295									
RHO 296	INTANGIBLE								
RHO 297	105004-Eng New Comput Software	413,974	1,885,009	22,254	108,269	3,641	151,603	3,125,366	759,590
RHO 298	105005-Eng New Comput Soft Sys	146,234	665,868	7,861	38,246	1,074	54,259	1,104,017	268,462
RHO 299	105014-Eng CDS Comput Softwar	2	11	3	199	1	161	38,188	7,815
RHO 300	TOTAL INTANGIBLE	560,211	2,550,889	30,117	146,714	4,116	208,023	4,267,571	1,076,287
RHO 301									
RHO 302	GENERAL								
RHO 303	101004-General Info Sys Computer	0	0	0	0	0	0	0	0
RHO 304	101005-Genl Off Eq-Comp 3 Yr Life	0	0	0	0	0	0	0	0
RHO 305	101006-General Stores Equipment	17	76	1	4	0	6	127	11
RHO 306	101007-General Tools & Shop Equi	1,325	6,035	71	347	10	492	10,007	2,413
RHO 307	101008-General Laboratory Equi	429	1,954	23	112	3	159	3,240	788
RHO 308	101009-General Communication F	2,167	9,866	116	567	16	804	16,357	3,978
RHO 309	101010-General Comm Eq Two Wa	293	1,335	77	356	2	109	2,214	518
RHO 310	101011-General Comm Eq EM	1,363	6,207	73	356	10	506	10,291	2,502
RHO 311	101012-General Miscellaneous E	108	493	6	28	1	40	818	199
RHO 312	TOTAL GENERAL	5,703	25,966	307	1,491	42	2,116	43,052	10,469
RHO 313									
RHO 314	NON-PLANT								
RHO 315	SchM-107 - Pension Expense	1,306,703	5,922,680	69,921	340,181	9,554	482,617	9,819,869	2,387,882
RHO 316	SchM-128 - Book Unmort Cost Of Reacquired Debt	11,684	52,406	709	3,445	108	5,127	86,013	21,498
RHO 317	SchM-138 - Rate Case Expense	163,299	742,177	8,875	43,743	1,213	63,904	1,115,333	279,483
RHO 318	TOTAL NON-PLANT	1,479,686	6,717,263	79,505	387,369	10,875	551,648	11,021,215	2,688,862
RHO 319									
RHO 320	Total Account 283	2,041,600	9,294,119	109,928	535,575	15,033	761,787	15,331,838	3,735,619
RHO 321									
RHO 322	ADIT - NOI								
RHO 323									
RHO 324	Total Accumulated Deferred Income Taxes	(573,954)	(2,574,299)	(34,850)	(169,233)	(5,328)	(251,850)	(4,225,184)	(1,056,024)
RHO 325									
RHO 326		23,889,734	106,766,019	1,504,370	7,196,149	236,071	10,780,991	176,937,051	44,338,219
RHO 327									
RHO 328									
RHO 329									
RHO 330									
RHO 331									
RHO 332									
RHO 333									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH. LINE NO. NO	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
CWC 1	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL						
CWC 2	CASH WORKING CAPITAL (LEAD LAG)						
CWC 3	SPS CWC-Fossil Fuel for Generation	ENERGY1	104,762,983	18,468,244	2,258,845	16,920,865	158,310
CWC 4	Multiplied by Factor of 0.012685		0,012,685	0,012,685			
CWC 5	SPS CWC-Fossil Fuel for Generation - CWC Amount		1,328,911	234,268	28,653	214,640	2,008
CWC 6							
CWC 7	SPS CWC-Fuel Oil for Generation	ENERGY1	124,279	21,909	2,680	20,073	188
CWC 8	Multiplied by Factor of 0.074575		0,074,575	0,074,575			
CWC 9	SPS CWC-Fuel Oil for Generation - CWC Amount		9,268	1,634	200	1,497	14
CWC 10							
CWC 11	SPS CWC-Gas for Generation	ENERGY1	79,413,699	13,999,521	1,712,277	12,826,558	120,004
CWC 12	Multiplied by Factor of 0.000685		0,000,685	0,000,685			
CWC 13	SPS CWC-Gas for Generation - CWC Amount		54,394	9,589	1,173	8,785	82
CWC 14							
CWC 15	Total O&M Expense	CALCULATED	258,754,475	91,777,801	9,925,037	46,291,388	595,306
CWC 16	Multiplied by Factor of -0.000775		(0,000,775)	(0,000,775)			
CWC 17	Total O&M Expense CWC Amount		(200,628)	(71,161)	(7,695)	(35,892)	(462)
CWC 18							
CWC 19	SPS CWC-Payroll	SALWAGES	5,335,990	2,035,148	246,247	929,894	16,309
CWC 20	Multiplied by Factor of 0.039479		0,039,479	0,039,479			
CWC 21	SPS CWC-Payroll - CWC Amount		210,662	80,347	9,722	36,712	644
CWC 22							
CWC 23	SPS CWC-Property Tax	CALCULATED	22,759,199	8,481,550	872,524	4,680,889	44,553
CWC 24	Multiplied by Factor of -0.406795		(0,406,795)	(0,406,795)			
CWC 25	SPS CWC-Property Tax - CWC Amount		(9,258,318)	(3,450,248)	(354,938)	(1,904,160)	(18,124)
CWC 26							
CWC 27	SPS CWC-Purchased Power Capacity	DEPRICI	60,340,373	20,238,124	1,896,108	11,425,664	81,386
CWC 28	Multiplied by Factor of 0.001041		0,001,041	0,001,041			
CWC 29	SPS CWC-Purchased Power Capacity - CWC Amount		62,820	21,070	1,974	11,895	85
CWC 30							

Attachment RML-RD-US(SUPP1)
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SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527									
SCH LINE NO. NO.	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL									
CWC	1								
CWC	2	CASH WORKING CAPITAL (LEAD LAG)							
CWC	3	SPS CWC-Fossil Fuel for Generation	ENERGY1	1 368 214	1 231 486	17 114 633	46 764 709	264 518	191 159
CWC	4	Multiplied by Factor of 0.012685		0.012685			0.012685		
CWC	5	SPS CWC-Fossil Fuel for Generation - CWC Amount		17 556	15 647	217 352	593 207	3 355	2 425
CWC	6								
CWC	7	SPS CWC-Fuel Oil for Generation	ENERGY1	1 623	1 463	20 327	55 476	314	227
CWC	8	Multiplied by Factor of 0.074575		0.074575			0.074575		
CWC	9	SPS CWC-Fuel Oil for Generation - CWC Amount		121	109	1 516	4 117	23	17
CWC	10								
CWC	11	SPS CWC-Gas for Generation	ENERGY1	1 037 150	935 022	12 988 601	35 449 148	200 513	144 904
CWC	12	Multiplied by Factor of 0.000685		0.000685			0.000685		
CWC	13	SPS CWC-Gas for Generation - CWC Amount		710	640	8 896	24 280	137	99
CWC	14								
CWC	15	Total O&M Expense	CALCULATED	3 356 355	3 862 859	30 543 856	68 312 609	1 891 036	2 198 228
CWC	16	Multiplied by Factor of -0.000775		(0.000775)			(0.000775)		
CWC	17	Total O&M Expense CWC Amount		(2 602)	(2 995)	(23 682)	(52 967)	(1 466)	(1 704)
CWC	18								
CWC	19	SPS CWC-Payroll	SAL WAGES	68 358	82 050	605 197	1 204 206	55 024	93 549
CWC	20	Multiplied by Factor of 0.039479		0.039479			0.039479		
CWC	21	SPS CWC-Payroll - CWC Amount		2 699	3 239	23 893	47 541	2 172	3 693
CWC	22								
CWC	23	SPS CWC-Property Tax	CALCULATED	332 687	421 772	2 655 087	5 029 040	146 279	94 818
CWC	24	Multiplied by Factor of -0.406795		(0.406795)			(0.406795)		
CWC	25	SPS CWC-Property Tax - CWC Amount		(135 335)	(171 575)	(1 080 075)	(2 045 786)	(59 505)	(38 572)
CWC	26								
CWC	27	SPS CWC-Purchased Power Capacity	DPURCH	767 689	869 908	6 437 407	18 460 894	94 733	68 461
CWC	28	Multiplied by Factor of 0.001041		0.001041			0.001041		
CWC	29	SPS CWC-Purchased Power Capacity - CWC Amount		799	906	6 702	19 220	99	71
CWC	30								

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH. LINE NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
CWC 1	ADDITIONS & DEDUCTIONS TO RATE BASE DETAIL									
CWC 2	CASH WORKING CAPITAL (LEAD LAG)									
CWC 3	SPS CWC-Fossil Fuel for Generation	ENERGY1	8 339 131	38 425 578	216 174	1 152,040	21 870	1 211 616	13 926 637	4 541 608
CWC 4	Multiplied by Factor of 0.012685									
CWC 5	SPS CWC-Fossil Fuel for Generation - CWC Amount		105,781	487,426	2,742	14,614	277	15,369	176,658	57,610
CWC 6										
CWC 7	SPS CWC-Fuel Oil for Generation	ENERGY1	9 893	45 584	256	1 367	26	1 437	16 521	5 388
CWC 8	Multiplied by Factor of 0.074575									
CWC 9	SPS CWC-Fuel Oil for Generation - CWC Amount		738	3,399	19	102	2	107	1 232	402
CWC 10										
CWC 11	SPS CWC-Gas for Generation	ENERGY1	6 321 329	29 127 820	163 867	873 283	16 578	918 444	10 556 837	3,442,684
CWC 12	Multiplied by Factor of 0.000685									
CWC 13	SPS CWC-Gas for Generation - CWC Amount		4,330	19,951	112	598	11	629	7 231	2,358
CWC 14										
CWC 15	Total O&M Expense	CALCULATED	12 362 180	55 950 429	580 735	2 775 620	74 094	3 788 765	73 274 397	18 503 405
CWC 16	Multiplied by Factor of -0.000775									
CWC 17	Total O&M Expense CWC Amount		(9,585)	(43,382)	(450)	(2,152)	(57)	(2,918)	(56 814)	(14,347)
CWC 18										
CWC 19	SPS CWC-Payroll	SALE WAGES	216 839	987 367	11 656	56 711	1,593	80 457	1 637 065	398 083
CWC 20	Multiplied by Factor of 0.039479									
CWC 21	SPS CWC-Payroll - CWC Amount		8 561	38,981	460	2 239	63	3,176	64 630	15,716
CWC 22										
CWC 23	SPS CWC-Property Tax	CALCULATED	921,756	4 107,283	57,021	275,666	9,222	412,550	6,782,481	1,699,069
CWC 24	Multiplied by Factor of -0.406795									
CWC 25	SPS CWC-Property Tax - CWC Amount		(374,965)	(1 670 820)	(23,196)	(112,139)	(3 752)	(167 823)	(2,759,076)	(691 172)
CWC 26										
CWC 27	SPS CWC-Purchased Power Capacity	DPURCH	3,317,969	15 142,926	141,326	626,364	17,311	852,597	16,139,353	4,098,771
CWC 28	Multiplied by Factor of 0.001041									
CWC 29	SPS CWC-Purchased Power Capacity - CWC Amount		3 454	15 765	147	652	18	888	16 803	4,267
CWC 30										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH NO	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
CWC	31	SPS CWC-Purchased Power Energy	ENERGY1	227,631,212	40,128,190	4,908,067	36,766,011	343,980
CWC	32	Multiplied by Factor of 0.001041		0.001041	0.001041			
CWC	33	SPS CWC-Purchased Power Energy - CWC Amount		236,986	41,777	5,110	38,277	358
CWC	34							
CWC	35	SPS CWC-Sales Tax	CALCULATED	93,082	34,688	3,568	19,144	182
CWC	36	Multiplied by Factor of -0.002521		(0.002521)	(0.002521)			
CWC	37	SPS CWC-Sales Tax - CWC Amount		(235)	(87)	(9)	(48)	(0)
CWC	38							
CWC	39	SPS CWC-Franchise Fee	CALCULATED	9,992,607	5,550,897	443,466	2,770,914	39,444
CWC	40	Multiplied by Factor of -0.042164		(0.042164)	(0.042164)			
CWC	41	SPS CWC-Payroll Tax Adjustment - CWC Amount		(421,332)	(234,050)	(18,698)	(116,834)	(1,663)
CWC	42							
CWC	43	SPS CWC-Gross Receipts	CALCULATED	9,230,101	5,127,325	409,626	2,559,474	36,434
CWC	44	Multiplied by Factor of -0.185096		(0.185096)	(0.185096)			
CWC	45	SPS CWC-Payroll Tax Adjustment - CWC Amount		(1,708,454)	(949,047)	(75,820)	(473,748)	(6,744)
CWC	46							
CWC	47	SPS CWC-Federal Income Tax	CALCULATED	(7,762,226)	(4,989,238)	(264,515)	113,998	(2,902)
CWC	48	Multiplied by Factor of -0.002603		(0.002603)	(0.002603)			
CWC	49	SPS CWC-Payroll Tax Adjustment - CWC Amount		20,203	12,986	688	(297)	8
CWC	50							
CWC	51	SPS CWC-State Income Tax	CALCULATED	(532,055)	(341,983)	(18,131)	7,814	(199)
CWC	52	Multiplied by Factor of -0.002603		(0.002603)	(0.002603)			
CWC	53	SPS CWC-Payroll Tax Adjustment - CWC Amount		1,385	890	47	(20)	1
CWC	54							
CWC	55	SPS CWC-Payroll Tax Adjustment	CALCULATED	(358,893)	(136,882)	(16,562)	(62,544)	(1,097)
CWC	56	Multiplied by Factor of 0.039479		0.039479	0.039479			
CWC	57	SPS CWC-Payroll Tax Adjustment - CWC Amount		(14,169)	(5,404)	(654)	(2,469)	(43)
CWC	58							
CWC	59	SPS CWC-Franchise Tax	INTEGRITY	1,021,779	567,599	45,346	283,336	4,033
CWC	60	Multiplied by Factor of 0.201233		0.201233	0.201233			
CWC	61	SPS CWC-Federal Income Tax - CWC Amount		205,616	114,220	9,125	57,016	812
CWC	62	TOTAL CASH WORKING CAPITAL REQUIREMENT		(9,472,891)	(4,193,217)	(401,123)	(2,164,646)	(23,025)

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SC#	LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
		(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
CWC	31	SPS CWC-Purchased Power Energy	ENERGY1	2,972,883	2,680,145	37,230,490	101,611,343	574,750	415,354					
CWC	32	Multiplied by Factor of 0.001041		0.001041	0.001041		0.001041							
CWC	33	SPS CWC-Purchased Power Energy - CWC Amount		3.095	2.790	38,761	105,787	598	432					
CWC	34													
CWC	35	SPS CWC-Sales Tax	CALCULATED	1,361	1,725	10,859	20,568	598	388					
CWC	36	Multiplied by Factor of -0.002521		(0.002521)	(0.002521)		(0.002521)							
CWC	37	SPS CWC-Sales Tax - CWC Amount		(3)	(4)	(27)	(52)	(2)	(1)					
CWC	38													
CWC	39	SPS CWC-Franchise Fee	CALCULATED	184,783	360,238	190,394	216,494	139,517	96,460					
CWC	40	Multiplied by Factor of -0.042164		(0.042164)	(0.042164)		(0.042164)							
CWC	41	SPS CWC-Payroll Tax Adjustment - CWC Amount		(7,791)	(15,189)	(8,028)	(9,128)	(5,883)	(4,067)					
CWC	42													
CWC	43	SPS CWC-Gross Receipts	CALCULATED	170,682	332,749	175,865	199,974	128,871	89,100					
CWC	44	Multiplied by Factor of -0.185096		(0.185096)	(0.185096)		(0.185096)							
CWC	45	SPS CWC-Payroll Tax Adjustment - CWC Amount		(31,593)	(61,591)	(32,552)	(37,014)	(23,854)	(16,492)					
CWC	46													
CWC	47	SPS CWC-Federal Income Tax	CALCULATED	(171,738)	30,080	182,201	(2,589,958)	(78,755)	8,601					
CWC	48	Multiplied by Factor of -0.002603		(0.002603)	(0.002603)		(0.002603)							
CWC	49	SPS CWC-Payroll Tax Adjustment - CWC Amount		447	(78)	(474)	6,741	205	(22)					
CWC	50													
CWC	51	SPS CWC-State Income Tax	CALCULATED	(11,772)	2,062	12,489	(177,526)	(5,198)	590					
CWC	52	Multiplied by Factor of -0.002603		(0.002603)	(0.002603)		(0.002603)							
CWC	53	SPS CWC-Payroll Tax Adjustment - CWC Amount		31	(5)	(33)	462	14	(2)					
CWC	54													
CWC	55	SPS CWC-Payroll Tax Adjustment	CALCULATED	(4,598)	(5,519)	(40,705)	(80,994)	(3,701)	(6,292)					
CWC	56	Multiplied by Factor of -0.039479		0.039479	0.039479		0.039479							
CWC	57	SPS CWC-Payroll Tax Adjustment - CWC Amount		(182)	(218)	(1,607)	(3,198)	(146)	(248)					
CWC	58													
CWC	59	SPS CWC-Franchise Tax	INCITYREV	18,895	36,836	19,468	22,137	14,266	9,863					
CWC	60	Multiplied by Factor of 0.201233		0.201233	0.201233		0.201233							
CWC	61	SPS CWC-Federal Income Tax - CWC Amount		3,802	7,413	3,918	4,455	2,871	1,985					
CWC	62	TOTAL CASH WORKING CAPITAL REQUIREMENT		(148,446)	(220,911)	(845,441)	(1,342,314)	(81,380)	(52,386)					

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO NO	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
CWC 31	SPS CWC-Purchased Power Energy	ENERGY1	18,119,440	83,491,903	469,707	2,503,176	47,520	2,632,625	30,260,089	9,868,100
CWC 32	Multiplied by Factor of 0.001041									
CWC 33	SPS CWC-Purchased Power Energy - CWC Amount		18,864	86,923	489	2,606	49	2,741	31,504	10,274
CWC 34										
CWC 35	SPS CWC-Sales Tax	CALCULATED	3,770	16,798	233	1,127	38	1,687	27,739	6,949
CWC 36	Multiplied by Factor of -0.002521									
CWC 37	SPS CWC-Sales Tax - CWC Amount		(10)	(42)	(1)	(3)	(0)	(4)	(70)	(18)
CWC 38										
CWC 39	SPS CWC-Franchise Fee	CALCULATED	0	216,494	19,493	165,290	3,691	356,547	4,499,287	1,051,610
CWC 40	Multiplied by Factor of -0.042164									
CWC 41	SPS CWC-Payroll Tax Adjustment - CWC Amount		0	(9,128)	(822)	(6,969)	(156)	(15,034)	(189,710)	(44,340)
CWC 42										
CWC 43	SPS CWC-Gross Receipts	CALCULATED	0	199,974	18,006	152,677	3,410	329,340	4,155,960	971,365
CWC 44	Multiplied by Factor of -0.185096									
CWC 45	SPS CWC-Payroll Tax Adjustment - CWC Amount		0	(37,014)	(3,333)	(28,260)	(631)	(60,959)	(769,251)	(179,796)
CWC 46										
CWC 47	SPS CWC-Federal Income Tax	CALCULATED	(343,749)	(2,246,209)	(48,680)	(123,058)	(11,309)	41,389	(4,138,987)	(850,250)
CWC 48	Multiplied by Factor of -0.002603									
CWC 49	SPS CWC-Payroll Tax Adjustment - CWC Amount		895	5,846	127	320	29	(108)	10,773	2,213
CWC 50										
CWC 51	SPS CWC-State Income Tax	CALCULATED	(23,562)	(153,964)	(3,337)	(8,435)	(775)	2,837	(283,703)	(58,280)
CWC 52	Multiplied by Factor of -0.002603									
CWC 53	SPS CWC-Payroll Tax Adjustment - CWC Amount		61	401	9	22	2	(7)	738	152
CWC 54										
CWC 55	SPS CWC-Payroll Tax Adjustment	CALCULATED	(14,584)	(66,409)	(784)	(3,814)	(107)	(5,411)	(110,107)	(26,775)
CWC 56	Multiplied by Factor of 0.039479									
CWC 57	SPS CWC-Payroll Tax Adjustment - CWC Amount		(576)	(2,622)	(31)	(151)	(4)	(214)	(4,347)	(1,057)
CWC 58										
CWC 59	SPS CWC-Franchise Tax	INCHL YREV	0	22,137	1,993	16,901	377	36,458	460,068	107,531
CWC 60	Multiplied by Factor of 0.201233									
CWC 61	SPS CWC-Federal Income Tax - CWC Amount		0	4,455	401	3,401	76	7,337	92,581	21,639
CWC 62	TOTAL CASH WORKING CAPITAL REQUIREMENT		(242,452)	(1,099,862)	(23,326)	(125,120)	(4,072)	(216,840)	(3,377,118)	(816,099)

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL (g)
REV 1	OPERATING REVENUES						
REV 2							
REV 3	SALES REVENUES						
REV 4	Sales of Electricity Revenues		519,640,117	188,198,350	21,066,632	111,118,761	1,286,229
REV 5	TOTAL SALES OF ELECTRICITY		519,640,117	188,198,350	21,066,632	111,118,761	1,286,229
REV 6							
REV 7	Revenue Credits						
REV 8	45000-Late Payment Revenue	SALES/REV	1,294,579	451,482	50,518	267,050	1,086
REV 9	45101-Customer Connection	CUSTOMER	449,311	356,427	57,417	20,906	5,049
REV 10	45104-Other Electric Operating Revenues - Mass service revenues	DIST/PLT	136,759	64,381	7,379	34,256	461
REV 11	45106-Other Electric Operating Revenues - Mass service revenues	DIST/PLT	171,139	80,565	9,234	42,867	577
REV 12	45110-Non-Recoverable Discounts	DIST/PLT	0	0	0	0	0
REV 13	45111-Other Electric Operating Revenues - Mass service revenues	DIST/PLT	0	0	0	0	0
REV 14	45400-Rentals - Texas	DIST/PLT	995,839	468,800	53,729	249,439	3,357
REV 15	45400-Rentals - Texas	TOT/PLT	4,270,302	1,595,451	165,581	868,006	8,642
REV 16	456-Other Electric Revenue						
REV 17	456 122-PROD - Funded Upgrades Credit Distribution	PROD	348,291	116,817	10,945	65,950	470
REV 18	456 122-PT - 72 Point-to-Point Revenue	TRAN/PLT	(1,234,652)	(417,602)	(40,219)	(241,754)	(1,694)
REV 19	45605-Sch 7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	TRAN/PLT	1,692,585	572,491	55,136	331,421	2,322
REV 20	45606-Tariff-Free Non-Firm PTP	TRAN/PLT	463,089	156,633	15,085	90,676	635
REV 21	45612-Sch 11-Schedule 11 - Scheduling System Control & Dispatch	TRAN/PLT	795,085	268,925	25,900	155,684	1,091
REV 22	45614-Sch 2 - Reactive Supply & Voltage Control	PROD	63,272	21,321	1,988	11,981	85
REV 23	45630-Other Miscellaneous Revenue	TOT/PLT	115,164	43,027	4,466	23,409	233
REV 24	45631-Other Miscellaneous Revenue - Texas	TOT/PLT	104,105	38,929	4,080	21,179	211
REV 25	45660-Schedule 11 Base Plan Revenues PTP	TRAN/PLT	0	0	0	0	0
REV 26	45671-Sch 1 Network Sys Control Dispatch Sys Rev	TRAN/PLT	68,643,831	23,217,709	2,236,091	13,440,990	94,166
REV 27	45673-Schedule 11 Network Base Plan Revenues	TRAN/PLT	78,308,789	27,052,255	2,657,311	15,382,060	118,650
REV 28	Total Revenue Credits						
REV 29			617,948,506	215,231,605	23,721,945	126,700,831	1,404,919
REV 30	Total Operating Revenues						
REV 31							
REV 32							
REV 33							
REV 34							
REV 35							
REV 36							
REV 37							
REV 38							
REV 39							
REV 40							
REV 41							
REV 42							
REV 43							
REV 44							
REV 45							
REV 46							
REV 47							

SCH NO.	LINE NO.	DESCRIPTION	ALLOCATION BASIS	DOCKET No. 47527					(m)	(n)	(o)	(p)	(q)	(r)
				TOTAL MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	LC GEN SERVICE	TOTAL MUNI & STATE LIGHTING SERVICE						
REV	1	OPERATING REVENUES												
REV	2													
REV	3	SALES REVENUES												
REV	4	Sales of Electric Revenues												
REV	5	TOTAL SALES OF ELECTRICITY		7,154,119	9,983,362	67,063,671	125,529,791	3,909,132						4,128,450
REV	6			7,154,119	9,983,362	67,063,671	125,529,791	3,909,132						4,128,450
REV	7	Revenue Credits:												
REV	8	45000-Late Payment Revenue	SALISREV	17,162	21,950	160,888	301,141	9,778						9,904
REV	9	45101-Customer Connection	CUSTDISC	1,566	1,257	6,690	0	0						0
REV	10	45104-Other Electric Operating Revenues - Misc. service revenues	DISDPLT	2,791	4,171	18,346	70	3,077						1,828
REV	11	45106-Other Electric Operating Revenues - Misc. service revenues	DISDPLT	1,493	5,220	22,958	88	3,850						2,287
REV	12	45110-Non-Recoverable Discounts	DISDPLT	0	0	0	0	0						0
REV	13	45111-Other Electric Operating Revenues - Misc. service revenues	DISDPLT	0	0	0	0	0						0
REV	14	45400-Rentals - Texas	DISDPLT	20,326	30,374	131,589	512	22,404						13,307
REV	15	45400-Rentals - Other	DISDPLT	61,654	77,693	488,675	951,086	30,347						23,165
REV	16	456-Other Electric Revenue												
REV	17	456 1/22PROD - Funded Upgrades Credit Distribution	DPROD	4,431	5,021	17,157	106,558	547						395
REV	18	456 1/22P1P - 22 Point-to-Point Revenue	TRANPLT	(15,741)	(18,157)	(136,655)	(359,624)	(1,861)						(1,345)
REV	19	45605Sch7/8-Schedule 7 & 8 - Firm Point to Point Wheeling	TRANPLT	21,579	24,892	187,340	493,009	2,551						1,844
REV	20	45606-Tariff-Bas Non-Firm PTP	TRANPLT	5,904	6,810	51,256	134,887	698						504
REV	21	45612Sch1-Schedule 1 - Scheduling, System Control & Dispatch	TRANPLT	10,137	11,693	88,002	231,589	1,198						866
REV	22	45614Sch2-Schedule 2 - Reactive Supply & Voltage Control	DPROD	805	912	6,750	19,358	99						72
REV	23	4564201-Other Miscellaneous Revenue	TOTPLT	1,663	2,095	13,179	25,649	818						625
REV	24	45642TX-Other Miscellaneous Revenue - Texas	TOTPLT	1,504	1,896	11,924	23,206	740						565
REV	25	45669-Schedule 11 Base Plan Revenues PTP	TRANPLT	0	0	0	0	0						0
REV	26	45671-Sch 1 Network Sys Control Dispatch Svc Rev	TRANPLT	0	0	0	0	0						0
REV	27	45673-Schedule 11 Network Base Plan Revenues	TRANPLT	875,157	1,009,500	7,597,697	19,994,272	103,472						74,776
REV	28	Total Revenue Credits		1,012,431	1,187,327	8,687,757	21,921,802	177,320						128,793
REV	29													
REV	30	Total Operating Revenues		8,166,550	11,170,689	75,753,468	147,451,193	4,086,472						4,257,243
REV	31													
REV	32													
REV	33													
REV	34													
REV	35													
REV	36													
REV	37													
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REV	45													
REV	46													
REV	47													

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

SCH LINE NO NO	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV		LARGE TRANSMISSION		LARGE GENERAL SERV		LARGE TRANSMISSION		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE 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MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL		LARGE MUNICIPAL</	
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SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO. NO	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
O&M 1	OPERATION & MAINTENANCE EXPENSE						
O&M 2							
O&M 3	COST OF SALES						
O&M 4							
O&M 5	Steam Production Fuel	ENEFUEL	0	0	0	0	0
O&M 6							
O&M 7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0
O&M 8							
O&M 9	Other Power Supply						
O&M 10	55509-Pwr Pwr Variable O&M	ENERGY1	9,690,202	1,708,247	208,935	1,565,120	14,643
O&M 11	55501-Purchased Power-Demand	DPURCH1	60,140,373	20,238,124	1,896,108	11,423,664	81,386
O&M 12	Total Other Power Supply		70,030,575	21,946,370	2,105,043	12,990,783	96,029
O&M 13							
O&M 14	TOTAL COST OF SALES		70,030,575	21,946,370	2,105,043	12,990,783	96,029
O&M 15							
O&M 16							
O&M 17	PRODUCTION EXPENSE						
O&M 18							
O&M 19	Steam Production Operation						
O&M 20	50000-Sim Prod Op & Supr	SALWAGPO	1,079,412	157,626	33,646	203,623	1,460
O&M 21	50135-Cost Non-Mine-Non-Freight	ENEFUEL	24,573,450	4,311,955	529,840	1,968,998	37,134
O&M 22	50170-Sim Gen Fuel	ENEFUEL	(844,524)	(148,878)	(18,209)	(136,404)	(1,276)
O&M 23	50180-Fuel Procurement-Labor	ENEFUEL	0	0	0	0	0
O&M 24	50200-Steam Expenses-Major	DPROD	5,725,126	1,920,204	179,904	1,084,073	7,722
O&M 25	50500-Sim Gen Elec Exp-Major	DPROD	5,785,890	1,940,584	181,813	1,095,579	7,804
O&M 26	50600-Misc Steam Pwr Exp	DPROD	7,142,753	2,395,625	224,451	1,352,506	9,634
O&M 27	50700-Sim Pwr Gen Rent	DPROD	2,750,729	922,593	86,438	520,860	3,710
O&M 28	50900-Sim Op SO2 Allowance Exp	DPROD	0	0	0	0	0
O&M 29	50902-Sim NOx Expense-Anticre	DPROD	0	0	0	0	0
O&M 30	Total Steam Production Operation		46,212,866	11,719,758	1,217,882	8,089,214	66,188
O&M 31							
O&M 32	Steam Production Maintenance						
O&M 33	51000-Sim Maint Super&Eng	SALWAGIM	967,334	242,202	25,100	168,779	1,389
O&M 34	51100-Sim Maint of Structures	DPROD	3,029,475	1,016,084	95,197	571,642	4,086
O&M 35	51200-Sim Maint of Boiler Plt	ENERGY1	10,413,206	1,815,702	224,524	1,681,896	15,716
O&M 36	51300-Sim Maint of Elec Plant	ENERGY1	6,514,550	1,148,188	140,459	1,052,170	9,844
O&M 37	51400-Sim Maint of Misc Sim Plt	ENERGY1	7,502,370	2,516,290	235,751	1,420,600	10,119
O&M 38	Total Steam Production Maintenance	DPROD	28,426,734	6,758,667	721,231	4,897,087	41,174
O&M 39							
O&M 40	Total Steam Production O&M		74,619,600	18,478,425	1,939,113	12,986,322	107,361
O&M 41							
O&M 42							
O&M 43							
O&M 44							
O&M 45							
O&M 46							

RML-RD-U5(SUPP1).xlam COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527									
SCH LINE NO	DESCRIPTION	ALLOCATION BASIS	TOTAL MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(a) (b) (c) (d) (e) (f) (g)
O&M 1	OPERATION & MAINTENANCE EXPENSE								
O&M 2									
O&M 3	COST OF SALES								
O&M 4									
O&M 5	Steam Production Fuel	ENEFUEL	0	0	0	0	0	0	0
O&M 6									
O&M 7	Other Production Turbine Fuel	ENEFUEL	0	0	0	0	0	0	0
O&M 8									
O&M 9	Other Power Supply								
O&M 10	55500-Fuel Pow. Variable O&M	ENLRGY1	126,555	114,093	1,584,892	4,325,569	24,467	17,681	
O&M 11	55501-Purchased Power-Demand	DPRCH1	757,689	869,908	6,437,407	18,460,894	94,733	68,461	
O&M 12	Total Other Power Supply		894,244	984,001	8,022,299	22,786,463	119,200	86,142	
O&M 13									
O&M 14	TOTAL COST OF SALES		894,244	984,001	8,022,299	22,786,463	119,200	86,142	
O&M 15									
O&M 16	PRODUCTION EXPENSE								
O&M 17									
O&M 18									
O&M 19	Steam Production Operation	SALWAGPO	13,743	15,489	116,719	334,151	1,721	1,244	
O&M 20	50000-Stm Prod Op & Supr	ENEFUEL	920,911	289,329	4,019,119	10,969,239	62,046	44,819	
O&M 21	50135-Coal Non-Mine Non-Freight	ENEFUEL	(11,040)	(9,945)	(138,127)	(376,984)	(2,152)	(1,541)	
O&M 22	50170-Stm Gen Fuel	ENEFUEL	0	0	0	0	0	0	
O&M 23	50180-Fuel Procurement-Labor	DPROD	72,839	82,517	610,784	1,751,579	8,988	6,496	
O&M 24	50200-Steam Expenses-Major	DPROD	71,612	81,413	617,257	1,770,170	9,084	6,565	
O&M 25	50500-Stm Gen Elec Exp Major	DPROD	50,875	102,975	762,024	2,185,297	11,214	8,104	
O&M 26	50600-Misc Steam Pwr Exp	DPROD	34,997	39,656	293,461	841,575	4,319	3,121	
O&M 27	50700-Stm Pwr Gen Reals	DPROD	0	0	0	0	0	0	
O&M 28	50900-Stm Op SO2 Allowance Exp	DPROD	0	0	0	0	0	0	
O&M 29	50902-NOx Expense Amortz	DPROD	0	0	0	0	0	0	
O&M 30	Total Steam Production Operation		595,966	601,456	6,281,288	17,475,026	95,219	68,826	
O&M 31									
O&M 32	Steam Production Maintenance	SALWAGPM	12,481	12,580	132,595	368,541	2,012	1,454	
O&M 33	51000-Stm Maint Super&Eng	DPROD	38,543	43,675	323,199	926,856	4,756	3,417	
O&M 34	51100-Stm Maint of Structures	ENERGY1	135,597	122,606	1,703,144	4,648,307	26,292	19,001	
O&M 35	51200-Stm Maint of Boiler Pft	ENERGY1	85,078	76,700	1,065,462	2,907,913	16,448	11,887	
O&M 36	51300-Stm Maint of Elec Plant	ENERGY1	95,450	108,159	800,390	2,295,320	11,779	8,512	
O&M 37	51400-Stm Maint of Misc Stm Pft	DPROD	367,550	363,720	4,024,790	11,146,937	61,285	44,291	
O&M 38	Total Steam Production Maintenance		965,516	967,176	10,306,079	28,621,964	156,527	113,117	
O&M 39									
O&M 40	Total Steam Production O&M		965,516	967,176	10,306,079	28,621,964	156,527	113,117	
O&M 41									
O&M 42									
O&M 43									
O&M 44									
O&M 45									
O&M 46									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO. NO.	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
O&M 1	OPERATION & MAINTENANCE EXPENSE																										
O&M 2																											
O&M 3	COST OF SALES																										
O&M 4																											
O&M 5	Steam Production Fuel																										
O&M 6																											
O&M 7	Other Production Turbine Fuel																										
O&M 8																											
O&M 9	Other Power Supply																										
O&M 10	5550-Pwr Pwr Variable O&M																										
O&M 11	5550-Purchased Power Demand																										
O&M 12	Total Other Power Supply																										
O&M 13																											
O&M 14	TOTAL COST OF SALES																										
O&M 15																											
O&M 16																											
O&M 17	PRODUCTION EXPENSE																										
O&M 18																											
O&M 19	Steam Production Operation																										
O&M 20	5000-Stm Prod Op & Supr																										
O&M 21	5015-Coal Non-Mine Non-Freight																										
O&M 22	5017-Stm Gen Fuel																										
O&M 23	5018-Fuel Procurement-Labor																										
O&M 24	5020-Steam Expenses-Major																										
O&M 25	5030-Stm Gen Elec Exp-Major																										
O&M 26	5040-Misc Steam Pwr Exp																										
O&M 27	5070-Stm Pwr Gen Rent																										
O&M 28	5090-Stm Op SO2 Allowance Exp																										
O&M 29	5092-NM NOx Expense Amortz																										
O&M 30	Total Steam Production Operation																										
O&M 31																											
O&M 32	Steam Production Maintenance																										
O&M 33	5100-Stm Maint Super&Eng																										
O&M 34	5110-Stm Maint of Structures																										
O&M 35	5120-Stm Maint of Boiler PH																										
O&M 36	5130-Stm Maint of Elec Plant																										
O&M 37	5140-Stm Maint of New Stm PH																										
O&M 38	Total Steam Production Maintenance																										
O&M 39																											
O&M 40	Total Steam Production O&M																										
O&M 41																											
O&M 42																											
O&M 43																											
O&M 44																											
O&M 45																											
O&M 46																											

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
O&M 47	OPERATION & MAINTENANCE EXPENSE CONTINUED						
O&M 48							
O&M 49	PRODUCTION EXPENSE CONTINUED						
O&M 50							
O&M 51	Other Production Operation	SALWAGFO	30,643	10,152	955	5,780	41
O&M 52	54600-000 Oper Super&Eng	DPROD	239,163	80,215	7,515	45,286	323
O&M 53	54800-000 Oper Gen Exp	DPROD	206,724	67,994	6,370	38,387	273
O&M 54	54900-000 Oper Msc Gen Exp	DPROD	158,051	53,010	4,967	29,928	213
O&M 55	55000-000 Oper Rents	DPROD	630,582	211,371	19,807	119,381	851
O&M 56	Total Other Production Operation						
O&M 57							
O&M 58	Other Production Maintenance	SALWAGFM	6,427	1,609	168	1,121	9
O&M 59	55100-000 Msc Supervis&Eng	DPROD	73,702	24,720	2,316	13,956	99
O&M 60	55200-000 Maint of Structures	DPROD	1,423,680	477,505	41,717	269,581	1,920
O&M 61	55300-000 Msc of Cons & Etc Plant	DPROD	35,549	11,923	1,117	6,711	48
O&M 62	55400-000 Msc Msc Gen Plt Mfr	DPROD	1,339,367	515,756	48,338	291,389	2,077
O&M 63	Total Other Production Maintenance						
O&M 64							
O&M 65	Total Other Production O&M		2,169,949	727,128	68,146	410,770	2,927
O&M 66							
O&M 67							
O&M 68	System Control and Dispatch	DPROD	670,840	224,999	21,080	127,026	905
O&M 69	55600-000 Load Dispatch	DPROD	729,840	244,788	22,914	138,198	984
O&M 70	55700-000 Purchased Power Other	ENPRGRFC	2,403,874	576,754	70,543	529,980	4,944
O&M 71	55700REC - REC Costs		3,704,554	1,046,541	114,557	795,204	6,833
O&M 72	Total System Control and Dispatch						
O&M 73							
O&M 74	TOTAL NON-FUEL PRODUCTION O&M EXPENSE:		80,514,102	20,352,093	2,121,815	14,192,296	117,122
O&M 75							
O&M 76	TRANSMISSION EXPENSE:						
O&M 77							
O&M 78	Transmission Operations	SALWAGTO	3,452,252	1,172,144	110,615	664,323	4,690
O&M 79	56000-Trans Oper Super & Eng	DTRANLD	16,941	5,769	519	3,238	23
O&M 80	56100	DTRANLD	1,862,218	614,184	59,256	355,878	2,521
O&M 81	56120-Load Disp-Monitor/Operatic	DTRAN	2,053,324	699,947	65,401	392,782	2,782
O&M 82	56140-Load Disp-Sch/Con/Disp Serv	DTRAN	49	17	2	9	0
O&M 83	56130-Rel/Plan/Standard Dev	DTRAN	119,550	40,713	3,804	22,847	162
O&M 84	56160-Trans Service Studies	DTRAN	(28,973)	(9,867)	(922)	(5,577)	(19)
O&M 85	56170-Gen Interconn Studies	DTRAN	1,742,770	593,506	55,455	313,051	2,359
O&M 86	56180-Rel/Plan/Standard Dev Serv	PLT 153	229,020	77,013	7,198	43,217	306
O&M 87	56200-Trans Oper Station Exp	OUTRAN	61,823	21,658	2,129	12,804	89
O&M 88	56300-Trans Oper OIL Lines	UCRAN	693	236	22	132	1
O&M 89	56400-Trans Oper LUC Lines	TRANPLT	23,978	8,110	781	4,695	33
O&M 90	56520DAUC - 22 Direct Assigned Upgrade Charge	TRANPLT	964,777	326,321	31,428	188,911	1,323
O&M 91	56522Sch11 - 22 Schedule 11 Charges	TRANPLT	817,716	276,586	26,638	160,119	1,122
O&M 92	56600-Trans Oper Msc Exp	TRANPLT	767,892	259,727	25,014	150,359	1,053
O&M 93	56700-Trans Rents	TRANPLT	12,088,049	4,106,085	387,361	2,327,049	16,425
O&M 94	Total Transmission Operations						
O&M 95							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527									
SCH LINE NO	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
		TOTAL LARGE MUNICIPAL SERVICE	TOTAL SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TRANSMISSION SERVICE	STREET LIGHTING SERVICE	MUNI & STATE LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	
O&M 47	OPERATION & MAINTENANCE EXPENSE CONTINUED								
O&M 48									
O&M 49	PRODUCTION EXPENSE CONTINUED								
O&M 50									
O&M 51	Other Production Operation								
O&M 52	5600-Ohm Oper Super-Eling	390	440	3,314	9,486		49	35	
O&M 53	5480-Ohm Oper Gen Exp	3,043	3,448	25,515	73,171		375	271	
O&M 54	5490-Ohm Oper Max Gen Exp	2,579	2,973	21,628	62,023		318	230	
O&M 55	5500-Ohm Oper Reins	2,011	2,279	16,862	48,555		248	179	
O&M 56	Total Other Production Operation	8,023	9,089	67,318	193,035		991	716	
O&M 57									
O&M 58	Other Production Maintenance								
O&M 59	5510-Ohm Mstr Supervision/Eling	83	84	881	2,448		11	10	
O&M 60	5520-Ohm Maint of Structures	918	1,065	7,863	22,549		116	84	
O&M 61	5530-Ohm Mile of Gen & Eir Plant	18,113	20,525	151,866	453,572		2,235	1,615	
O&M 62	5540-Ohm Mile Gen Pll Mir	452	512	3,793	10,876		56	40	
O&M 63	Total Other Production Maintenance	19,586	22,183	164,422	471,445		2,320	1,749	
O&M 64									
O&M 65	Total Other Production O&M	27,609	31,272	231,741	664,480		3,411	2,465	
O&M 66									
O&M 67									
O&M 68	System Control and Dispatch								
O&M 69	5560-Load Dispatch	8,535	9,671	71,569	205,241		1,053	761	
O&M 70	5570-Purchased Power Other	9,285	10,522	77,863	223,291		1,146	828	
O&M 71	5579-REIC - REIC Costs	42,864	38,646	545,851	480,060		8,261	5,970	
O&M 72	Total System Control and Dispatch	60,685	58,819	695,284	908,592		10,460	7,559	
O&M 73									
O&M 74	TOTAL NON-FUEL PRODUCTION O&M EXPENSE	1,051,810	1,057,288	11,233,104	30,195,036		170,398	123,141	
O&M 75									
O&M 76	TRANSMISSION EXPENSE:								
O&M 77									
O&M 78	Transmission Operations								
O&M 79	5600-Trans Oper Super & Eng	44,096	50,407	371,334	1,025,314		5,299	3,830	
O&M 80	5610-Trans Oper	217	247	1,799	5,065		26	19	
O&M 81	5612-Load Dren-Monitor/Operate	23,835	27,127	197,713	556,731		2,886	2,086	
O&M 82	5614-Load Dren-Sch/Con/Dep Serv	26,306	29,940	218,215	614,462		3,186	2,302	
O&M 83	5615-Rel/Plan/Standards Dev	1	1	5	15		0	0	
O&M 84	5616-Trans Service Studies	1,530	1,742	12,693	35,741		185	134	
O&M 85	5617-Gen Intercom Studies	171	(422)	(3,076)	(8,662)		(45)	(32)	
O&M 86	5618-Rel/Plan/Standards Dev Serv	22,306	25,387	185,031	521,021		2,701	1,952	
O&M 87	5620-Trans Oper Station Exp	2,896	3,296	24,034	70,414		351	254	
O&M 88	5630-Trans Oper 011 Lines	818	952	7,317	17,892		95	69	
O&M 89	5640-Trans Oper 133 Lines	9	10	74	207		1	1	
O&M 90	5652-DALR - Z2 Dren Assigned Upgrade Charge	306	353	2,654	6,984		36	26	
O&M 91	5652-Sch11 - Z2 Schedule 11 Charges	12,900	14,188	106,784	281,016		1,454	1,051	
O&M 92	5660-Trans Oper New Exp	10,026	12,026	90,509	238,186		1,233	891	
O&M 93	5670-Trans Reins	9,790	11,293	84,992	223,668		1,158	836	
O&M 94	Total Transmission Operations	154,464	176,547	1,300,078	3,588,055		18,567	13,418	
O&M 95									

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO. NO.	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
O&M 47	OPERATION & MAINTENANCE EXPENSE CONTINUED													
O&M 48	PRODUCTION EXPENSE CONTINUED													
O&M 50														
O&M 51	Other Production Operation													
O&M 52	54600-Oh Oper Superdndg	1,704	7,781	72	319	9	431	8,090	2,062					
O&M 53	54800-Oh Oper Gen Exp	13,151	60,020	560	2,483	69	3,179	61,969	16,246					
O&M 54	54900-Oh Oper Mse, Gen Exp	11,117	50,875	475	2,104	58	2,864	54,223	11,771					
O&M 55	55000-Oh Oper Rents	8,691	39,664	370	1,441	45	2,233	42,274	10,786					
O&M 56	Total Other Production Operation	34,694	158,341	1,477	6,546	181	8,908	168,557	42,814					
O&M 57														
O&M 58	Other Production Maintenance													
O&M 59	55100-Oh Mse Superovrnkng	438	2,011	14	69	2	82	1,257	352					
O&M 60	55200-Oh Maint of Structures	4,053	18,496	173	765	21	1,041	19,713	5,006					
O&M 61	55300-Oh Mse of Gen & Ele Plant	78,285	357,287	3,334	14,779	408	20,116	380,797	96,708					
O&M 62	55400-Oh Mse Gen Plt Mjr	1,955	8,921	83	369	10	502	9,508	2,415					
O&M 63	Total Other Production Maintenance	84,731	386,715	3,604	15,982	441	21,742	411,275	104,481					
O&M 64														
O&M 65	Total Other Production O&M	119,424	545,056	5,081	22,528	622	30,650	579,832	147,295					
O&M 66														
O&M 67														
O&M 68	System Control and Dispatch													
O&M 69	55600-Load Dispatch	36,888	168,353	1,571	6,964	192	9,479	179,431	45,569					
O&M 70	55700-Purchased Power Other	40,132	183,159	1,709	7,576	209	10,112	195,212	49,576					
O&M 71	55700-RE - REE Costs	55,008	424,652	6,887	35,978	697	37,949	434,922	141,832					
O&M 72	Total System Control and Dispatch	132,028	776,164	10,167	50,517	1,099	57,740	809,564	236,977					
O&M 73														
O&M 74	TOTAL NON-FUEL PRODUCTION O&M EXPENSE	5,370,160	24,824,876	178,583	873,227	19,915	1,037,373	15,810,308	4,441,785					
O&M 75														
O&M 76	TRANSMISSION EXPENSE													
O&M 77														
O&M 78	Transmission Operations													
O&M 79	56000-Trans Oper Super & Eng	189,919	835,395	8,087	36,099	1,187	49,220	935,071	237,073					
O&M 80	56100	938	4,127	40	177	5	242	4,603	1,166					
O&M 81	56120-Load Disp-Monitor/Operate	101,068	453,663	4,401	19,434	541	26,587	506,005	128,179					
O&M 82	56130-Load Disp-Sch/Con/Disp Serv	113,756	500,706	4,858	21,449	597	29,344	538,476	141,471					
O&M 83	56150-Rel/Plan/Standards Dev	3	12	0	1	0	1	13	3					
O&M 84	56160-Trans Service Studies	6,617	29,124	283	1,248	35	1,707	32,484	8,229					
O&M 85	56170-Gen Intercom Studies	(1,614)	(7,038)	(68)	(302)	(8)	(414)	(7,872)	(1,994)					
O&M 86	56180-Rel/Plan/Standards Dev, Serv	96,457	424,564	4,119	18,187	506	24,881	473,549	119,957					
O&M 87	56200-Trans Oper Station Exp	13,009	57,405	535	2,361	66	3,230	61,462	15,571					
O&M 88	56300-Trans Oper Oil Lines	3,330	14,563	146	672	37	916	17,265	4,393					
O&M 89	56400-Trans Oper 131 Lines	18	169	2	7	0	10	188	48					
O&M 90	56520-DAUC - 22 Direct Assigned Upgrade Charge	1,296	5,688	55	250	11	342	6,468	1,643					
O&M 91	56520-Sch11 - 22 Schedule 11 Charges	52,134	228,882	2,223	10,077	430	13,749	260,227	66,094					
O&M 92	56600-Trans Oper Mse Exp	44,188	193,998	1,854	8,541	372	11,654	220,566	56,021					
O&M 93	56700-Trans Rents	41,495	182,174	1,770	8,020	350	10,943	207,121	52,646					
O&M 94	Total Transmission Operations	664,642	2,923,413	28,333	126,131	4,136	172,411	3,275,626	830,459					
O&M 95														

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
% OPERATION & MAINTENANCE EXPENSE CONTINUED							
O&M 97	TRANSMISSION EXPENSE CONTINUED						
O&M 98	Wheeling						
O&M 99							
O&M 100	Wheeling						
O&M 101	565001DC-Wheeling Lamar DC Tie	DPROD	0	0	0	0	0
O&M 102	5650081-Wheeling Schedule 1	DTRAN	0	0	0	0	0
O&M 103	5650082-Wheeling Schedule 2	DTRAN	51,428	17,514	1,636	9,828	70
O&M 104	5650087&8-Wheeling Schedule 7&8	DTRAN	637	217	20	122	1
O&M 105	5650089-Wheeling Schedule 9	DTRAN	108,397	36,983	3,456	20,753	147
O&M 106	56500811-Wheeling Schedule 11	DTRAN	64,444,364	21,946,731	2,030,632	12,315,611	87,231
O&M 107	56500812-Wheeling Schedule 12	DTRAN	1,040,953	354,500	33,123	198,931	1,409
O&M 108	56500MISC-Wheeling Miscellaneous	DTRAN	5,524	1,881	176	1,056	7
O&M 109	Total Wheeling		65,651,503	22,357,826	2,089,044	12,546,301	88,864
O&M 110							
O&M 111	Transmission Maintenance						
O&M 112							
O&M 113	56800-Trans Mnt Super & Eng	SALVAGTGM	68,767	23,148	2,173	13,052	92
O&M 114	57000-Trans Mnt of Station Equip	PLT 353	2,001,374	673,182	62,906	377,846	2,677
O&M 115	57100-Trans Mnt of Overhead Lines	OHTRAN	685,036	232,460	22,852	137,428	956
O&M 116	57200-Trans Mnt of Underground Lines	UGTRAN	0	0	0	0	0
O&M 117	57300-Trans Miscellaneous Plant	TRANPLT	0	0	0	0	0
O&M 118	Total Transmission Maintenance		2,755,176	928,791	87,931	528,326	3,725
O&M 119							
O&M 120	TOTAL TRANSMISSION EXPENSE		80,494,728	27,392,701	2,564,336	15,401,676	109,014
O&M 121							
O&M 122							
O&M 123	REGIONAL MARKET EXPENSE						
O&M 124	57510-Operations Supervision	ENERGY1	97,610	17,207	2,105	15,766	148
O&M 125	57520-DA & RT Mkt Admin	ENERGY1	85,610	15,092	1,846	13,827	129
O&M 126	57530-Auxiliary Serv Mkt Admin	ENERGY1	3,268	576	70	328	5
O&M 127	57540-Mkt Monitoring/Compliance	ENERGY1	9,053	1,596	195	1,462	14
O&M 128	57570-Mkt Fee/Mon/Comp Serv	DTRAN	4,076,996	1,388,434	129,731	770,132	5,519
O&M 129	57580-Regional Market Rents	ENERGY1	0	0	0	0	0
O&M 130	TOTAL REGIONAL MARKET EXPENSE		4,272,536	1,422,905	133,947	810,715	5,814
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							
O&M 141							

RML-RD-U5(SUPP1).dam COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO NO	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TRANSMISSION SERVICE (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
O&M 96	OPERATION & MAINTENANCE EXPENSE CONTINUED												
O&M 97	TRANSMISSION EXPENSE CONTINUED												
O&M 98													
O&M 99													
O&M 100	Wheeling		0	0	0	0	0	0	0	0	0	0	0
O&M 101	56500LJC-Wheeling Lamar DC Trc		0	0	0	0	0	0	0	0	0	0	0
O&M 102	56500S1-Wheeling Schedule 1		658	749	5,460	15,375	80	58	0	0	0	0	0
O&M 103	56500S2-Wheeling Schedule 2		8	9	68	190	1	1	0	0	0	0	0
O&M 104	56500S7&8-Wheeling Schedule 7&8		1,300	1,582	11,530	32,466	168	122	0	0	0	0	0
O&M 105	56500S9-Wheeling Schedule 9		824,832	938,774	6,842,108	19,266,568	99,890	72,187	0	0	0	0	0
O&M 106	56500S11-Wheeling Schedule 11		13,323	15,164	110,519	311,205	1,613	1,166	0	0	0	0	0
O&M 107	56500S12-Wheeling Schedule 12		71	80	587	1,652	9	6	0	0	0	0	0
O&M 108	56500MSC-Wheeling Miscellaneous		840,282	956,538	6,970,276	19,627,236	101,761	73,540	0	0	0	0	0
O&M 109	Total Wheeling												
O&M 110													
O&M 111													
O&M 112	Transmission Maintenance												
O&M 113	56800-Trans. Misc. Suppl. & Insp.		871	993	7,274	20,983	105	76	0	0	0	0	0
O&M 114	57000-Trans. Maint. of Station Equip.		25,309	28,801	210,026	615,343	3,067	2,217	0	0	0	0	0
O&M 115	57100-Trans. Mt. of Overhead Lines		8,778	10,220	78,539	192,045	1,020	737	0	0	0	0	0
O&M 116	57200-Trans. Mt. of Underground Lines		0	0	0	0	0	0	0	0	0	0	0
O&M 117	57400-Trans. Miscellaneous Plant		0	0	0	0	0	0	0	0	0	0	0
O&M 118	Total Transmission Maintenance		34,958	40,013	295,840	828,371	4,192	3,030	0	0	0	0	0
O&M 119													
O&M 120	TOTAL TRANSMISSION EXPENSE		1,029,704	1,172,919	8,566,188	24,043,683	124,520	89,987	0	0	0	0	0
O&M 121													
O&M 122													
O&M 123	REGIONAL MARKET EXPENSE												
O&M 124	57510-Operations Supervision		1,275	1,149	15,965	43,572	246	178	0	0	0	0	0
O&M 125	57520-DA & RT Mkt Admin		1,118	1,008	14,002	38,215	216	156	0	0	0	0	0
O&M 126	57530-Auxiliary Serv. Mkt Admin		43	38	514	1,459	8	6	0	0	0	0	0
O&M 127	57560-Mkt Monitoring/Compliance		118	107	1,481	4,041	23	17	0	0	0	0	0
O&M 128	57570-Mkt. Fee/Mkt. Comp. Serv.		52,182	59,390	432,858	1,218,864	6,319	4,567	0	0	0	0	0
O&M 129	57580-Regional Market Rents		0	0	0	0	0	0	0	0	0	0	0
O&M 130	TOTAL REGIONAL MARKET EXPENSE		54,736	61,691	464,840	1,306,150	6,813	4,724	0	0	0	0	0
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													
O&M 141													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION	(a)	ALLOCATION BASIS	(b)	GENERAL SERV. TRANS. & DIST. (b)	LARGE TRANS. & DIST. (b)	GENERAL SERV. BACKLOG (b)	LARGE BACKLOG (b)	TRANS. & DIST. (b)	(c)	LARGE MUNICIPAL PRIMARY SERVICE (c)	LARGE MUNICIPAL SECONDARY SERVICE (c)	LARGE MUNICIPAL TERTIARY SERVICE (c)	(d)	LARGE SCHOOL PRIMARY SERVICE (d)	LARGE SCHOOL SECONDARY SERVICE (d)	LARGE SCHOOL TERTIARY SERVICE (d)	(e)	RESIDENTIAL SERVICE (e)	RESIDENTIAL TERTIARY SERVICE (e)	(f)
O&M 96	OPERATION & MAINTENANCE EXPENSE CONTINUED																				
O&M 97	TRANSMISSION EXPENSE CONTINUED																				
O&M 98	Wheeling																				
O&M 99	Wheeling																				
O&M 100	Wheeling																				
O&M 101	56500LDC-Wheeling Lamer DC Tie																				
O&M 102	56500S1-Wheeling Schedule 1																				
O&M 103	56500S2-Wheeling Schedule 2																				
O&M 104	56500S7&8-Wheeling Schedule 7&8																				
O&M 105	56500S9-Wheeling Schedule 9																				
O&M 106	56500S11-Wheeling Schedule 11																				
O&M 107	56500S12-Wheeling Schedule 12																				
O&M 108	56500MSC-Wheeling Miscellaneous																				
O&M 109	Total Wheeling																				
O&M 110																					
O&M 111	Transmission Maintenance																				
O&M 112	Transmission Maintenance																				
O&M 113	56800-1 Trans Mnt Super & Eng																				
O&M 114	57000-1 Trans Mnt of Station Equip																				
O&M 115	57100-1 Trans Mnt of Overhead Lines																				
O&M 116	57200-1 Trans Mnt of Underground Lines																				
O&M 117	57400-1 Trans Miscellaneous Plant																				
O&M 118	Total Transmission Maintenance																				
O&M 119																					
O&M 120	101AL TRANSMISSION EXPENSE																				
O&M 121																					
O&M 122																					
O&M 123	REGIONAL MARKET EXPENSE																				
O&M 124	57510-Operations Supervision																				
O&M 125	57520-DA & RT Mkt Admin																				
O&M 126	57550-Auxiliary Serv Mkt Admin																				
O&M 127	57560-Mkt Monitoring/Compliance																				
O&M 128	57570-Adt. Fac/Mod/Comp Serv																				
O&M 129	57580-Regional Market Rents																				
O&M 130	TOTAL REGIONAL MARKET EXPENSE																				
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																					
O&M 141																					

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
O&M 142	OPERATION & MAINTENANCE EXPENSE CONTINUED						
O&M 143							
O&M 144	DISTRIBUTION EXPENSES						
O&M 145							
O&M 146	Operation						
O&M 147	58000-Dist Oper Sup & Eng	SALWAGDO	2,385,212	1,013,222	147,000	453,504	10,993
O&M 148	58100-Dist Load Dispatching	DDISTLD	235,199	102,066	10,306	60,072	529
O&M 149	58200-Dist Op Station Exp	PLT_362	262,300	113,827	11,494	66,994	590
O&M 150	58300-Dist Oper Overhead Lines	OHDIST	1,293,613	575,944	58,158	338,978	2,983
O&M 151	58400-Dist Op LG Elec Lines	LGDIST	421,265	187,575	18,941	110,399	971
O&M 152	58500-Dist Oper Streetlight	PLT_373	549,181	0	0	0	0
O&M 153	58600-Dist Oper Meter Exp	CMEETERS	1,668,535	986,133	200,104	224,836	18,182
O&M 154	58700-Dist Oper Coal Inwall	PLT_371	709,215	0	0	0	0
O&M 155	58800-Dist Oper Misc Exp	DISTPT T	5,862,151	2,759,661	316,284	1,468,361	19,759
O&M 156	58900-Dist Rent	DISTPT T	1,217,142	572,983	65,669	304,872	4,102
O&M 157	Total Distribution Operation		14,603,812	6,331,411	827,957	3,028,015	58,109
O&M 158							
O&M 159	Maintenance						
O&M 160	59000-Dist Misc Super & Eng	SALWAGDM	44,469	19,487	1,972	11,455	101
O&M 161	59100-Dist Mt of Structures	PLT_361	17,400	7,551	762	4,444	39
O&M 162	59200-Dist Mt of Station Equip	PLT_362	582,329	326,314	38,802	342,735	3,016
O&M 163	59300-Dist Mt of Overhead Lines	OHDIST	7,381,301	3,286,314	331,845	1,934,192	17,621
O&M 164	59400-Dist Mt of Underground Line	UGDIST	133,649	59,509	6,009	35,025	308
O&M 165	59500-Dist Mt of Line Transform	PLT_368	72,071	38,917	3,930	22,905	202
O&M 166	59600-Dist Mt of Streetlights	PLT_373	165,965	0	0	0	0
O&M 167	59700-Dist Mt of Meters	CMEETERS	6,263	3,701	751	844	68
O&M 168	59800-Dist Mt of Dist Plant	DISTPT T	1,955	920	105	490	7
O&M 169	Total Distribution Maintenance		9,164,976	3,998,728	404,177	2,152,089	20,762
O&M 170							
O&M 171	TOTAL DISTRIBUTION EXPENSES		23,768,788	10,330,140	1,232,134	5,180,104	78,871
O&M 172							
O&M 173	TOTAL OPER & MAINT PROD TRAN & DIST EXCL COST OF FUEL		189,050,155	59,397,839	6,052,232	35,784,792	310,821
O&M 174							
O&M 175							
O&M 176	CUSTOMER ACCOUNTS EXPENSES						
O&M 177	90100-Cust Acct Supervise	SALWAGCA	22,435	17,757	2,860	1,042	252
O&M 178	90200-Cust Acct Meter Read	CMEIRDC	3,176,315	2,487,377	400,692	145,898	35,236
O&M 179	90300-Cust Acct Meter Read	CUSTRFC	6,152,222	5,024,831	809,450	294,733	71,181
O&M 180	903DIST-Cust Acct Recv & Coll-Distribution	CUSTRFC	0	0	0	0	0
O&M 181	90400-Cust Acct Uncollect	EXT_204	3,669,422	3,125,353	24,039	142,685	1,657
O&M 182	90401-Uncollectable Accounts - Non Commodity	EXT_204	94,651	80,617	620	3,681	43
O&M 183	90500-Cust Acct Misc	CUSTOMER	124	85	15	22	1
O&M 184	DEPRNT - Customer Deposit Interest Expense	CUSTDEP	25,468	20,558	3,312	1,206	0
O&M 185	TOTAL CUSTOMER ACCTS EXPENSE		13,300,648	10,756,578	1,240,988	589,266	108,370
O&M 186							
O&M 187							

SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (b)	TOTAL LARGE SCHOOL SERVICE (c)	DOCKET No. 47527				MUNI & STATE STREET LIGHTING SERVICE (d)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (o) (p) (q) (r)
					TOTAL	PRIMARY GENERAL SERVICE (u)	LC GEN TRANSMISSION SERVICE (v)	TOTAL LC GEN TRANSMISSION SERVICE (w)			
O&M 152	OPERATION & MAINTENANCE EXPENSE CONTINUED										
O&M 143											
O&M 144	DISTRIBUTION EXPENSES										
O&M 145											
O&M 146	Operation										
O&M 147	58000-Dist Oper Sup & Eng	SALWAGDO	38,804	54,807	285,644		6,678	114,040		240,559	
O&M 148	58100-Dist Load Dispatching	DDISLID	5,288	7,659	47,238		0	1,184		856	
O&M 149	58200-Dist Op Station Exp	PLT_362	5,898	8,541	52,681		0	1,321		954	
O&M 150	58300-Dist Oper Overhead Lines	OHEDIST	29,091	43,116	231,872		0	6,683		4,829	
O&M 151	58400-Dist Op UG Elec Lines	UGEDIST	9,473	14,042	76,113		0	2,176		1,573	
O&M 152	58500-Dist Oper Streetlight	PLT_373	0	0	0		0	549,181		0	
O&M 153	58600-Dist Oper Meter Exp	CMEIERS	21,703	24,226	176,319		17,012	0		0	
O&M 154	58700-Dist Oper Cust Install	PLT_371	0	0	0		0	0		709,215	
O&M 155	58800-Dist Oper Misc Exp	DISTPLT	119,652	178,801	786,394		3,016	131,885		78,136	
O&M 156	58900-Dist Rents	DISTPLT	24,843	37,124	163,277		626	27,383		16,265	
O&M 157	Total Distribution Operation		254,752	368,317	1,821,478		27,332	833,853		1,052,588	
O&M 158											
O&M 159	Maintenance										
O&M 160	59000-Dist Mnt Super & Eng	SALWAGDM	585	1,457	7,962		1	886		163	
O&M 161	59100-Dist Mnt of Structures	PLT_361	491	567	3,495		0	88		63	
O&M 162	59200-Dist Mnt of Station Equip	PLT_362	30,172	43,697	269,511		0	6,757		4,883	
O&M 163	59300-Dist Mnt of Overhead Lines	OHEDIST	165,591	246,019	1,344,233		0	38,130		27,536	
O&M 164	59400-Dist Mnt of Underground Line	UGEDIST	3,066	4,455	24,147		0	690		499	
O&M 165	59500-Dist Mnt of Line Transform	PLT_368	1,623	2,867	852		0	452		326	
O&M 166	59600-Dist Mnt of Streetlights	PLT_373	0	0	0		0	165,965		0	
O&M 167	59700-Dist Mnt of Meters	CMEIERS	81	91	662		64	0		0	
O&M 168	59800-Dist Mnt of Dist Plant	DISTPLT	40	60	262		1	44		26	
O&M 169	Total Distribution Maintenance		202,289	299,212	1,641,125		66	213,012		33,516	
O&M 170											
O&M 171	TOTAL DISTRIBUTION EXPENSES		457,040	667,529	3,462,603		27,397	1,046,865		1,086,104	
O&M 172											
O&M 173	TOTAL OPER & MAINT PROD IRAN & DIST EXCL COST OF FUEL		2,593,290	2,959,428	23,726,734		55,572,266	1,348,596		1,304,156	
O&M 174											
O&M 175											
O&M 176	CUSTOMER ACCOUNTS EXPENSES										
O&M 177	90100-Cust Acct Supervise	SALWAGCA	78	63	340		34	0		0	
O&M 178	90200-Cust Acct Meter Read	CMEIERS	10,928	8,769	46,685		751	0		0	
O&M 179	90300-Cust Acct Meter Road	CUSTREC	22,075	17,715	97,517		14,760	0		0	
O&M 180	90310-Dist-Cust Acct Roads & Coll	CUSTREC	0	0	0		0	0		0	
O&M 181	90400-Cust Acct Uncollect	EXCL_904	9,807	12,014	106,073		239,807	3,925		3,961	
O&M 182	90500-Cust Acct Misc	EXCL_904	256	310	2,716		6,186	101		102	
O&M 183	90600-Cust Acct Misc	CUSTDEP	1	1	186		6	0		0	
O&M 184	DEFINT - Customer Deposit Interest Expense		0	0	253,757		261,484	4,027		4,063	
O&M 185	TOTAL CUSTOMER ACCT'S EXPENSE		43,245	38,871	253,757		261,484	4,027		4,063	
O&M 186											
O&M 187											

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
OPERATION & MAINTENANCE EXPENSE CONTINUED																			
O&M 142	DISTRIBUTION EXPENSES																		
O&M 143	Operation																		
O&M 144	58000-Dist Oper Sup. & Eng																		
O&M 145	58100-Dist Load Dispatching																		
O&M 146	58200-Dist Up Station Exp																		
O&M 147	58300-Dist Overhead Lines																		
O&M 148	58400-Dist Op. & Maint. Lines																		
O&M 149	58500-Dist Overhead Lines																		
O&M 150	58600-Dist Overhead Lines																		
O&M 151	58700-Dist Overhead Lines																		
O&M 152	58800-Dist Oper Maint Exp																		
O&M 153	58900-Dist Oper Maint Exp																		
O&M 154	59000-Dist Oper Maint Exp																		
O&M 155	59100-Dist Oper Maint Exp																		
O&M 156	59200-Dist Oper Maint Exp																		
O&M 157	59300-Dist Oper Maint Exp																		
O&M 158	59400-Dist Oper Maint Exp																		
O&M 159	59500-Dist Oper Maint Exp																		
O&M 160	59600-Dist Oper Maint Exp																		
O&M 161	59700-Dist Oper Maint Exp																		
O&M 162	59800-Dist Oper Maint Exp																		
O&M 163	59900-Dist Oper Maint Exp																		
O&M 164	60000-Dist Oper Maint Exp																		
O&M 165	60100-Dist Oper Maint Exp																		
O&M 166	60200-Dist Oper Maint Exp																		
O&M 167	60300-Dist Oper Maint Exp																		
O&M 168	60400-Dist Oper Maint Exp																		
O&M 169	60500-Dist Oper Maint Exp																		
O&M 170	60600-Dist Oper Maint Exp																		
O&M 171	60700-Dist Oper Maint Exp																		
O&M 172	60800-Dist Oper Maint Exp																		
O&M 173	60900-Dist Oper Maint Exp																		
O&M 174	61000-Dist Oper Maint Exp																		
O&M 175	61100-Dist Oper Maint Exp																		
O&M 176	61200-Dist Oper Maint Exp																		
O&M 177	61300-Dist Oper Maint Exp																		
O&M 178	61400-Dist Oper Maint Exp																		
O&M 179	61500-Dist Oper Maint Exp																		
O&M 180	61600-Dist Oper Maint Exp																		
O&M 181	61700-Dist Oper Maint Exp																		
O&M 182	61800-Dist Oper Maint Exp																		
O&M 183	61900-Dist Oper Maint Exp																		
O&M 184	62000-Dist Oper Maint Exp																		
O&M 185	62100-Dist Oper Maint Exp																		
O&M 186	62200-Dist Oper Maint Exp																		
O&M 187	62300-Dist Oper Maint Exp																		
O&M 188	62400-Dist Oper Maint Exp																		
O&M 189	62500-Dist Oper Maint Exp																		
O&M 190	62600-Dist Oper Maint Exp																		
O&M 191	62700-Dist Oper Maint Exp																		
O&M 192	62800-Dist Oper Maint Exp																		
O&M 193	62900-Dist Oper Maint Exp																		
O&M 194	63000-Dist Oper Maint Exp																		
O&M 195	63100-Dist Oper Maint Exp																		
O&M 196	63200-Dist Oper Maint Exp																		
O&M 197	63300-Dist Oper Maint Exp																		
O&M 198	63400-Dist Oper Maint Exp																		
O&M 199	63500-Dist Oper Maint Exp																		
O&M 200	63600-Dist Oper Maint Exp																		
O&M 201	63700-Dist Oper Maint Exp																		
O&M 202	63800-Dist Oper Maint Exp																		
O&M 203	63900-Dist Oper Maint Exp																		
O&M 204	64000-Dist Oper Maint Exp																		
O&M 205	64100-Dist Oper Maint Exp																		
O&M 206	64200-Dist Oper Maint Exp																		
O&M 207	64300-Dist Oper Maint Exp																		
O&M 208	64400-Dist Oper Maint Exp																		
O&M 209	64500-Dist Oper Maint Exp																		
O&M 210	64600-Dist Oper Maint Exp																		
O&M 211	64700-Dist Oper Maint Exp																		
O&M 212	64800-Dist Oper Maint Exp																		
O&M 213	64900-Dist Oper Maint Exp																		
O&M 214	65000-Dist Oper Maint Exp																		
O&M 215	65100-Dist Oper Maint Exp																		
O&M 216	65200-Dist Oper Maint Exp																		
O&M 217	65300-Dist Oper Maint Exp																		
O&M 218	65400-Dist Oper Maint Exp																		
O&M 219	65500-Dist Oper Maint Exp																		
O&M 220	65600-Dist Oper Maint Exp																		
O&M 221	65700-Dist Oper Maint Exp																		
O&M 222	65800-Dist Oper Maint Exp																		
O&M 223	65900-Dist Oper Maint Exp																		
O&M 224	66000-Dist Oper Maint Exp																		
O&M 225	66100-Dist Oper Maint Exp																		
O&M 226	66200-Dist Oper Maint Exp																		
O&M 227	66300-Dist Oper Maint Exp																		
O&M 228	66400-Dist Oper Maint Exp																		
O&M 229	66500-Dist Oper Maint Exp																		
O&M 230	66600-Dist Oper Maint Exp																		
O&M 231	66700-Dist Oper Maint Exp																		
O&M 232	66800-Dist Oper Maint Exp																		
O&M 233	66900-Dist Oper Maint Exp																		
O&M 234	67000-Dist Oper Maint Exp																		
O&M 235	67100-Dist Oper Maint Exp																		
O&M 236	67200-Dist Oper Maint Exp																		
O&M 237	67300-Dist Oper Maint Exp																		
O&M 238	67400-Dist Oper Maint Exp																		
O&M 239	67500-Dist Oper Maint Exp																		
O&M 240	67600-Dist Oper Maint Exp																		
O&M 241	67700-Dist Oper Maint Exp																		
O&M 242	67800-Dist Oper Maint Exp																		
O&M 243	67900-Dist Oper Maint Exp																		
O&M 244	68000-Dist Oper Maint Exp																		
O&M 245	68100-Dist Oper Maint Exp																		
O&M 246	68200-Dist Oper Maint Exp																		
O&M 247	68300-Dist Oper Maint Exp																		
O&M 248	68400-Dist Oper Maint Exp																		
O&M 249	68500-Dist Oper Maint Exp																		
O&M 250	68600-Dist Oper Maint Exp																		
O&M 251	68700-Dist Oper Maint Exp																		
O&M 252	68800-Dist Oper Maint Exp																		
O&M 253	68900-Dist Oper Maint Exp																		
O&M 254	69000-Dist Oper Maint Exp																		
O&M 255	69100-Dist Oper Maint Exp																		
O&M 256	69200-Dist Oper Maint Exp																		
O&M 257	69300-Dist Oper Maint Exp																		
O&M 258	69400-Dist Oper Maint Exp																		
O&M 259	69500-Dist Oper Maint Exp																		
O&M 260	69600-Dist Oper Maint Exp																		

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527							
SCH LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
O&M 188	OPERATION & MAINTENANCE EXPENSE CONTINUED						
O&M 189	CUSTOMER SERVICE EXPENSES						
O&M 190	90800EE-Customer Assistance Hist EE Asset	ENETRKR	1 278 258	407 032	49 784	372 929	3 489
O&M 191	90800EE-Customer Assistance Savers-Switch	PRODPLT	743 502	249 370	23 363	140 785	1 003
O&M 192	908-Customer Assistance - Mayr Asset Rep	MAJACCI	694 833	0	0	135 809	0
O&M 193	90800-Customer Asst Expense	CUSTASST	935 763	740 221	119 242	43 418	10 486
O&M 194	909000-Informational and instruction advertising expense	CUSTADVI	89 356	70 683	11 386	4 146	1 001
O&M 195	90910-Cust Serv. Instruct Advser	CUSTADVI	0	0	0	0	0
O&M 196	90912-Cust Program Advertising	CUSTADVI	0	0	0	0	0
O&M 197	90913-Cust Serv. Instruct Advser	CUSTADVI	0	0	0	0	0
O&M 198	90914-Cust Serv. Instruct Advser	CUSTADVI	0	0	0	0	0
O&M 199	90915-Cust Serv. Instruct Advser	CUSTADVI	0	0	0	0	0
O&M 200	TOTAL CUSTOMER SERVICE EXPENSE		3 741 711	1 467 307	203 776	697 086	15 979
O&M 201							
O&M 202	SALES EXPENSES						
O&M 203	91200-Economic Development	OX_902_1	86 398	68 402	11 019	4 012	969
O&M 204	SALES EXPENSES TOTAL		86 398	68 402	11 019	4 012	969
O&M 205							
O&M 206	TOTAL CUSTOMER OPERATIONS EXPENSE		17 128 757	12 292 288	1 455 783	1 290 364	125 318
O&M 207							
O&M 208	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		206 178 912	71 690 127	7 508 015	37 075 156	436 139
O&M 209							
O&M 210	ADMINISTRATIVE & GENERAL EXPENSE						
O&M 211	92000-A&G Salaries	SALWAGXAG	13 656 566	5 208 617	650 227	2 379 903	41 719
O&M 212	92100-A&G Office & Supplies	SALWAGXAG	9 761 293	3 722 959	450 467	1 701 082	29 834
O&M 213	92200-A&G Admin Transfer Clut	SALWAGXAG	(6 571 483)	(2 506 365)	(303 262)	(1 145 200)	(20 085)
O&M 214	92300-A&G Outside Services	SALWAGXAG	5 364 709	2 046 101	247 572	934 897	16 396
O&M 215	92400-A&G Property Insurance	TOTPLT	1 796 566	671 374	69 678	365 262	3 637
O&M 216	92500-A&G Injuries & Damages	SALWAGXAG	2 517 564	960 199	116 181	438 731	7 695
O&M 217	92600-Employee pensions and benefits	SALWAGXAG	18 946 535	7 226 212	874 350	3 301 776	57 907
O&M 218	92600-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0
O&M 219	92601-SFS Deferred Pension Exp	SALWAGXAG	(1 166 775)	(445 008)	(53 845)	(203 332)	(3 566)
O&M 220	92800-Regulatory Commission Expense TX	CLAIMREV	773 381	284 592	29 903	149 132	1 740
O&M 221	92800R-Regulatory Commission Expense Misc	CLAIMREV	426 890	157 048	16 302	82 296	960
O&M 222	92900-A&G Duplicate Chrg Clut	SALWAGXAG	(565 274)	(215 596)	(26 086)	(98 509)	(1 728)
O&M 223	93100-A&G Misc General Exp	SALWAGXAG	174 877	66 698	8 070	30 475	534
O&M 224	93100-A&G Rents	GENPLT	5 113 826	2 020 808	249 377	875 157	16 939
O&M 225	93500-A&G Maint of Gen Pli	GENPLT	220 271	86 708	10 700	37 549	727
O&M 226	Recoverable Contributions and Donations	SALWAGLES	2 106 018	803 235	97 189	367 012	6 437
O&M 227	TOTAL A&G EXPENSE		52 575 563	20 087 674	2 417 022	9 216 232	159 166
O&M 228							
O&M 229	TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)		328 785 049	113 724 172	12 030 081	59 282 171	691 335
O&M 230							
O&M 231	TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)		258 754 475	91 777 801	9 925 037	46 291 388	595 306
O&M 232							

SOUTHWESTERN PUBLIC SERVICE COMPANY																			
TEXAS CLASS COST OF SERVICE STUDY																			
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017																			
DOCKET No. 47527																			
SCH LINE NO	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE (b)	TOTAL LARGE SCHOOL SERVICE (c)	PRIMARY GENERAL SERVICE (d)	TRANSMISSION SERVICE (e)	STREET LIGHTING SERVICE (f)	MUNI & STATE SERVICE (g)	GUARD & FLOOD LIGHTING SERVICE (h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
O&M 188	OPERATION & MAINTENANCE EXPENSE CONTINUED																		
O&M 189	CUSTOMER SERVICE EXPENSES																		
O&M 190	90800EE-Customer Assistance Hwt Ltr Amort	ENE:RCK	30 155	27 186	377,640	0	5 830	4 213											
O&M 191	90804EE-Customer Assistance SaversSwitch	PR:ODPLT	0 9,459	10 719	19 320	227 471	1 167	844											
O&M 192	908-Customer Assistance - Major Acct Rep	MA:JACT	0	0 903	139,876	109 245	0												
O&M 193	90800-Customer Avel Expense	CU:STASST	3,352	2,610	14 369	2 165	0	0											
O&M 194	90900-Informational and instruction advertising expense	CU:STASST	311	249	1 372	207	0	0											
O&M 195	90910-Cust Serv. Instrct Adv	CU:STADVT	0	0	0	0	0	0											
O&M 196	90912-Cust Program Advertising	CU:STADVT	0	0	0	0	0	0											
O&M 197	90913-Cust Serv. Instrct Adv	CU:STADVT	0	0	0	0	0	0											
O&M 198	90914-Cust Serv. Instrct Adv	CU:STADVT	0	0	0	0	0	0											
O&M 199	90915-Cust Serv. Instrct Adv	CU:STADVT	0	0	0	0	0	0											
O&M 200	TOTAL CUSTOMER SERVICE EXPENSE		43 177	50 646	612 577	639 089	6 997	5 057											
O&M 201	SALES EXPENSES																		
O&M 202	91200-Economic Development	OX_902_3	301	241	1 313	141	0	0											
O&M 203	SALES EXPENSES TOTAL		301	241	1 313	141	0	0											
O&M 204																			
O&M 205	TOTAL CUSTOMER OPERATIONS EXPENSE		86,722	89,778	867,647	900,714	11,024	9,120											
O&M 206																			
O&M 207	TOTAL OVER & MAINT EXCL COST OF GAS AND A&G EXP		2 680 012	3,049 206	24 394 381	56 472 980	1 359 620	1 313 276											
O&M 208																			
O&M 209	ADMINISTRATIVE & GENERAL EXPENSE																		
O&M 210	92000-A&G Salaries	SAL:WAGXAG	174,976	209 992	1,548 900	3,081,363	140,826	239,423											
O&M 211	92100-A&G Office & Supplies	SAL:WAGXAG	125 067	150 096	1 107 106	2,202,892	106,658	171 132											
O&M 212	92200-A&G Admin Transfer Crdt	SAL:WAGXAG	68 746	82 491	(745,324)	(1,481,028)	(77,765)	(115,202)											
O&M 213	92300-A&G Outside Services	SAL:WAGXAG	82 491	82 491	608,454	1,210,688	55 321	94,053											
O&M 214	92400-A&G Property Insurance	TOT:PLT	25 944	32,694	205,672	400,222	12,770	9,748											
O&M 215	92500-A&G Injury & Damages	SAL:WAGXAG	32 257	38 712	285,537	568 154	25 961	44,137											
O&M 216	92600-Employee pensions and benefits	SAL:WAGXAG	242 754	291 314	2 148,878	4 275,383	195 376	332 165											
O&M 217	92602-A&G Pen. & Ben.	SAL:WAGXAG	0	0	0	0	0	0											
O&M 218	92603-SPS Deferred Pension Exp	SAL:WAGXAG	(14,949)	(17,941)	(132 313)	(263 313)	(12,072)	(20,456)											
O&M 219	92800-Regulatory Commission Expense 1X	CLAM:REV	10,776	11,286	87,945	184,747	5,826	5,675											
O&M 220	92803-Regulatory Commission Expense Minc	CLAM:REV	5 524	7,332	48,531	101 590	3 215	3 151											
O&M 221	92900-A&G Duplicate Chrg Crdt	SAL:WAGXAG	(7,243)	(8,692)	(64,112)	(127 369)	(9,829)	(9 910)											
O&M 222	93000-A&G Misc General Exp	SAL:WAGXAG	2,241	2,089	19,814	9,466	1,803	1,666											
O&M 223	93100-A&G Rents	GEN:PLT	64,533	77,020	507,224	1,124,163	51,365	87,328											
O&M 224	93300-A&G Maint of Gen Plt	GEN:PLT	2,761	3,305	24 377	48,233	2,294	3,747											
O&M 225	Recoverable Contributions and Donations	GEN:PLT	26,984	32 383	218 860	475 278	21 717	36 922											
O&M 226	TOTAL A&G EXPENSE		676,433	813,651	5 949,474	11 899,629	531,416	884,052											
O&M 227																			
O&M 228	TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)		4,230,599	4,846,860	38,566,155	91,099,072	2,010,236	2,384,370											
O&M 229																			
O&M 230	TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)		1,356,155	1,862,859	30 343 856	68 312,609	1,891,036	2 198 228											
O&M 231																			
O&M 232																			

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
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SCH LINE NO	DESCRIPTION (a)	ALLOCATION BASIS (b)	LARGE GENERAL SERV TRANSMISSION 69 TO 115 KV (c)	LARGE GENERAL SERV BACKBONE TRANSN 115KV+ (d)	LARGE MUNICIPAL PRIMARY SERVICE (e)	LARGE MUNICIPAL SECONDARY SERVICE (f)	LARGE SCHOOL PRIMARY SERVICE (g)	LARGE SCHOOL SECONDARY SERVICE (h)	RESIDENTIAL SERVICE (i)	RESIDENTIAL SPACE HTG SERVICE (j)
O&M 188	OPERATION & MAINTENANCE EXPENSE CONTINUED									
O&M 189	CUSTOMER SERVICE EXPENSES									
O&M 190	90800EE-Customer Assistance Int'l EE Aswrt	ENETRKR	0	0	4,764	25,190	482	26,704	306,917	100,095
O&M 191	90800EE-Customer Assistance SaversSwitch	PRODPLT	40,881	186,588	1,741	7,718	213	10,506	198,866	50,504
O&M 192	908-Customer Assistance - Major Acct Rep	MAJACLT	72,617	336,628	0	0	179	9,725	0	0
O&M 193	90800-Customer Assn Expense	CUSTASST	389	1,777	44	3,208	15	2,595	614,205	126,016
O&M 194	909000-Informational and instruction advertising expense	CUSTADVT	37	170	4	306	1	248	58,650	12,043
O&M 195	90910-Cust Serv Instruct Advr	CUSTADVT	0	0	0	0	0	0	0	0
O&M 196	90912-Cust Program Advertising	CUSTADVT	0	0	0	0	0	0	0	0
O&M 197	90911-Cust Serv Instruct Advr	CUSTADVT	0	0	0	0	0	0	0	0
O&M 198	90914-Cust Serv Instruct Advr	CUSTADVT	0	0	0	0	0	0	0	0
O&M 199	90915-Cust Serv Instruct Advr	CUSTADVT	0	0	0	0	0	0	0	0
O&M 200	TOTAL CUSTOMER SERVICE EXPENSE		113,927	525,162	6,554	36,623	890	49,776	1,178,658	288,649
O&M 201	SALES EXPENSES									
O&M 202	91200-Economic Development	OX_902_3	25	115	4	296	1	240	56,757	11,645
O&M 203	SALES EXPENSES TOTAL		25	115	4	296	1	240	56,757	11,645
O&M 204	TOTAL CUSTOMER OPERATIONS EXPENSE		161,393	779,321	8,606	78,116	1,218	88,560	10,015,407	2,276,881
O&M 205	TOTAL OPER & MAINT EXCL COST OF GAS AND A&G EXP		10,229,261	46,241,718	465,532	2,214,480	58,280	2,990,926	57,117,773	14,572,354
O&M 206	ADMINISTRATIVE & GENERAL EXPENSE									
O&M 207	92000-A&G Salaries	SALWAGXAG	554,964	2,526,999	29,833	145,143	4,076	205,916	4,189,792	1,018,825
O&M 208	92100-A&G Office & Supplies	SALWAGXAG	196,671	1,806,221	21,323	103,744	2,914	147,823	2,994,734	728,225
O&M 209	92200-A&G Admin Traveler Crdt	SALWAGXAG	(267,046)	(1,215,981)	(14,355)	(69,842)	(1,961)	(99,086)	(2,016,110)	(490,224)
O&M 210	92300-A&G Outside Services	SALWAGXAG	218,007	992,681	11,719	57,017	1,601	80,890	1,645,876	400,225
O&M 211	92400-A&G Property Insurance	TOTPLT	72,964	327,258	4,410	21,314	677	32,017	537,127	134,247
O&M 212	92500-A&G Injuries & Damages	SALWAGXAG	102,307	465,848	5,500	26,757	751	37,960	772,381	187,819
O&M 213	92600-Employee pension and benefits	SALWAGXAG	769,933	3,505,830	41,389	201,366	5,655	285,679	5,812,738	1,413,474
O&M 214	92602-A&G Pen & Ben	SALWAGXAG	0	0	0	0	0	0	0	0
O&M 215	92601-SRS Deferred Pension Exp	SALWAGXAG	(47,414)	(215,899)	(2,549)	(12,401)	(348)	(17,593)	(357,963)	(87,045)
O&M 216	92800-Regulatory Commission Expense TX	CLADREV	33,318	151,428	1,811	8,925	248	13,038	227,568	57,024
O&M 217	92804R-Regulatory Commission Expense Misc	CLADREV	18,386	83,564	999	4,925	137	7,195	125,580	31,468
O&M 218	92900-A&G Duplicate Chrg Crdt	SALWAGXAG	(22,971)	(104,598)	(1,235)	(6,008)	(169)	(8,523)	(173,424)	(42,171)
O&M 219	93000-A&G Misc General Exp	SALWAGXAG	7,106	32,359	382	1,859	52	2,637	53,652	13,046
O&M 220	93100-A&G Rents	GENPLT	202,426	921,777	10,888	53,465	1,489	75,531	1,628,674	392,224
O&M 221	93500-A&G Maint of Gen P.L.T	GENPLT	8,685	39,548	467	2,294	64	3,241	69,880	16,829
O&M 222	Receivable Contributions and Donations	SALWAGES	85,883	389,696	4,601	22,383	629	31,755	646,120	157,116
O&M 223	TOTAL A&G EXPENSE		2,132,919	9,706,710	115,203	561,140	15,814	797,839	16,156,624	3,931,050
O&M 224	TOTAL OPERATION & MAINTENANCE EXP (INCL COST OF SALES)		16,451,489	74,647,583	742,056	3,508,543	93,428	4,753,432	90,701,914	23,022,258
O&M 225	TOTAL OPERATION & MAINTENANCE EXP (EXCL COST OF SALES)		12,362,180	55,950,429	580,715	2,775,620	74,094	3,788,765	71,274,397	18,503,405
O&M 226										
O&M 227										
O&M 228										
O&M 229										
O&M 230										
O&M 231										
O&M 232										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH. LINE NO.	NO.	DESCRIPTION	(a)	ALLOCATION BASIS	(b)	TOTAL TEXAS	(c)	TOTAL RESIDENTIAL SERVICE	(d)	SMALL GENERAL SERVICE	(e)	SECONDARY GENERAL SERVICE	(f)	SMALL MUNICIPAL & SCHOOL SERVICE	(g)
DAX	1	DEPRECIATION AND AMORTIZATION EXPENSE													
DAX	2	INTANGIBLE													
DAX	3	40404-Int. Masc. Comput. Softw.													
DAX	4	40404-Int. Masc. Comput. Soft. 15y													
DAX	5	30404-Int. Masc. Comput. Softw.													
DAX	6	TOTAL INTANGIBLE													
DAX	7	PRODUCTION													
DAX	8	Steam Production													
DAX	9	41000-Steam Prod Land Rights													
DAX	10	41000-Steam Prod Land Rights													
DAX	11	31000-Steam Prod Land Rights-S&H													
DAX	12	31000-Steam Prod Land Rights-S&H													
DAX	13	31000-Steam Prod Str. & Improv.													
DAX	14	31000-Steam Prod Turbine Plant E													
DAX	15	31000-Steam Prod Turbine Unit													
DAX	16	31000-Steam Prod Ave. Elec. Eq.													
DAX	17	31000-Steam Prod Ave. Elec. Eq.													
DAX	18	Total Steam Production													
DAX	19	Other Production Combustion Equipment													
DAX	20	34000-Other Prod Land Rights													
DAX	21	34000-Other Prod Land Rights													
DAX	22	34000-Other Prod Fuel Illit.													
DAX	23	34000-Other Prod Prime Mover													
DAX	24	34000-Other Prod Generator													
DAX	25	34000-Other Prod Access Equip													
DAX	26	34000-Other Prod Mve. Pwr. P													
DAX	27	Total Other Production Combustion Equipment													
DAX	28	TOTAL PRODUCTION													
DAX	29	TRANSMISSION													
DAX	30	35000-Transmission Land Right													
DAX	31	35000-Transmission Land Right													
DAX	32	35000-Transmission Land Right Radial TX													
DAX	33	35000-Transmission Str. & Improv.													
DAX	34	35000-Transmission Station - Retail Meters													
DAX	35	35000-Transmission Station - Retail Meters													
DAX	36	35000-Transmission Station - Retail Meters													
DAX	37	35000-Transmission Station - Retail Meters													
DAX	38	35000-Transmission Station - Retail Meters													
DAX	39	35000-Transmission Station - Retail Meters													
DAX	40	35000-Transmission Station - Retail Meters													
DAX	41	35000-Transmission Station - Retail Meters													
DAX	42	35000-Transmission Station - Retail Meters													
DAX	43	35000-Transmission Station - Retail Meters													
DAX	44	35000-Transmission Station - Retail Meters													
DAX	45	35000-Transmission Station - Retail Meters													
DAX	46	35000-Transmission Station - Retail Meters													
DAX	47	35000-Transmission Station - Retail Meters													
DAX	48	35000-Transmission Station - Retail Meters													
DAX	49	TOTAL TRANSMISSION													

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	DOCKET No. 47527				MUNI & STATE STREET LIGHTING SERVICE (j)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
					TOTAL	PRIMARY GENERAL SERVICE (u)	LC GEN SERVICE (v)	TRANSMISSION SERVICE (w)							
DAX 1	DEPRECIATION AND AMORTIZATION EXPENSE														
DAX 2	INTANGIBLE														
DAX 3	309004-ling Mac Computr Softwar	SALWAGXAG	151 461	181 772		1,340,748	2,667,786		121 901	207 248					
DAX 4	309005-ling Mac Computr Soft. 15y	SALWAGXAG	11 122	15 749		116,161	231 135		10 561	17 956					
DAX 5	309014-ling CRS Computr Softwar	CUST	310	249		1,458 234	2,898 942		0	225,204					
DAX 6	TOTAL INTANGIBLE		164,894	197,769					132,462						
DAX 7															
DAX 8	PRODUCTION														
DAX 9	Steam Production														
DAX 10	310002-Stream Prod Land Rights	DPROD	262	297		2,200	6,309		32	23					
DAX 11	310003-Stream Prod Water Rights	DPROD	4 045	4 583		33,918	97,268		499	361					
DAX 12	310004-Stream Prod Land Rights-NM	DPROD	7	8		59	168		1	1					
DAX 13	311000E-Stream Prod Str & Improv	DPROD	53 412	60,524		447,880	1,284 410		6,591	4 763					
DAX 14	312000E-Stream Prod Boiler Plant E	DPROD	213 976	242,467		1,794,279	5,145,549		26,405	19,082					
DAX 15	314000E-Stream Prod Turbogren Unit	DPROD	96,756	109,639		811,337	2,326,714		11,940	8,628					
DAX 16	315000E-Stream Prod Ace Ele, Eq	DPROD	17 560	19 898		147,249	422,272		2,167	1 566					
DAX 17	316000E-Stream Prod Mse Pwr Pile	DPROD	5 097	6 796		50 280	144 217		740	535					
DAX 18	Total Steam Production		392,014	444,211		3,287,210	9,426,948		48,375	34,959					
DAX 19	Other Production Combustion Equipment														
DAX 20	340003-Other Prod Land Rights	DPROD	0	0		0	0		0	0					
DAX 21	341000E-Other Prod Str & Impr	DPROD	2 524	2 860		21,166	60 700		311	225					
DAX 22	342000E-Other Prod Fuel Filter	DPROD	824	934		6,932	19,821		102	74					
DAX 23	343004-Other Prod Prime Mover	DPROD	10,422	11,810		87,394	250,623		1,286	929					
DAX 24	344000E-Other Prod Generator	DPROD	30,855	34,998		258,986	742,709		3,811	2,754					
DAX 25	345000E-Other Prod Access Elect Equip	DPROD	5 613	6 361		47,069	141,962		693	501					
DAX 26	346000E-Other Prod Mse Pwr P	DPROD	960	1 020		7,550	21,652		111	80					
DAX 27	Total Other Production Combustion Equipment		51,169	57,983		429,077	1,270,488		6,314	4,363					
DAX 28	TOTAL PRODUCTION		443,184	502,194		3,716,288	10,657,396		54,689	39,322					
DAX 29															
DAX 30	TRANSMISSION														
DAX 31	350002E-Transmission Land Right	DTRAN	8 526	9,703		70,722	199 144		1,032	746					
DAX 32	350002EFT-Transmission Land Right Radial TX	DTRANRADGRS	714	1,054		11,943	2,988		41	30					
DAX 33	352000E-Transmission Str & Improv	DTRAN	6,655	7,575		55,207	155,456		806	582					
DAX 34	352010E-Trans Str & Impr-Prod	DPROD	96	109		808	2 317		12	9					
DAX 35	353000E-Transmission Station	DTRAN	116 681	132 799		967 883	2 725 416		14 130	10 212					
DAX 36	353000E-Transmission Station - Retail Meters	TRANSMET	0	0		0	112,492		0	0					
DAX 37	353010E-Trans Station Equip Pro	DPROD	4,746	5,178		30,800	114,117		586	423					
DAX 38	354000E-Trans Towers & Fixture	DTRAN	620	706		5,144	14 486		75	54					
DAX 39	354000EFT-Trans Towers & Fixture Radial TX	DTRANRADGRS	52	77		869	217		3	2					
DAX 40	355010E-Trans Poles & Fittings-Prod	DPROD	20	22		164	471		2	2					
DAX 41	355000E-Trans Poles & Fittings	DTRAN	140,761	160,205		1,167,632	3,287,879		17,047	12,319					
DAX 42	355000EFT-Trans Poles & Fittings Radial TX	DTRANRADGRS	11,780	17,396		197,187	49 338		677	480					
DAX 43	356010EFT-Trans OH Condu & Device-Prod	DPROD	5	6		43	122		1	0					
DAX 44	356000E-Trans OH Condu & D Radial TX	DTRAN	56,040	63 781		464 861	1,308 979		6 787	4 904					
DAX 45	356000EFT-Trans OH Condu & D Radial TX	DTRANRADGRS	4 690	6 026		78 505	19 643		269	195					
DAX 46	357000E-Trans Underground Condu	DTRAN	19	22		160	452		2	2					
DAX 47	358000E-Trans UG Condu & Deve	DTRAN	62	71		516	1,452		8	5					
DAX 48	359000E-Transmission Road & Tra	DTRAN	51	58		422	1 188		6	4					
DAX 49	TOTAL TRANSMISSION		351,518	405,887		3,161 867	7 996,178		41 484	29 979					

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
DAX 1	DEPRECIATION AND AMORTIZATION EXPENSE																		
DAX 2	INTANGIBLE																		
DAX 3	304004-Bug Mac Comput Softw	480,184		2,187,402		25,824		125,638		3,528		178,243		3,626,737		881,908			
DAX 4	304005-Bug Mac Comput Soft 15y	41,620		189,515		2,237		10,885		306		15,443		314,218		76,408			
DAX 5	303014-Bug CRS Comput Softw	4		17		4		306		1		248		58,602		12,023			
DAX 6	TOTAL INTANGIBLE	522,008		2,376,935		28,065		136,829		3,835		193,934		3,999,557		970,339			
DAX 7																			
DAX 8	PRODUCION																		
DAX 9	Steam Production																		
DAX 10	310002-Steam Prod Land Rights	1,134		5,175		48		214		6		291		5,516		1,401			
DAX 11	310003-Steam Prod Water Rights	17,482		79,786		745		3,100		91		4,492		85,016		21,586			
DAX 12	310004-Steam Prod Land Rights-NM	30		138		1		6		0		8		147		37			
DAX 13	310005-Steam Prod Land Rights	230,846		1,053,564		9,833		43,579		1,204		59,319		1,122,890		285,170			
DAX 14	312001-Steam Prod Str & Improv	921,807		4,220,742		39,391		174,584		4,825		237,642		4,398,473		1,142,418			
DAX 15	314000-Steam Prod Turbogen Unit	418,179		1,908,535		17,812		78,934		2,182		107,457		2,094,119		516,588			
DAX 16	315000-Steam Prod Ace Bldg Eqt	75,895		346,378		3,333		14,127		306		19,502		369,170		93,755			
DAX 17	316000-Steam Prod Ace Bldg Eqt	25,920		118,297		1,104		4,893		135		6,641		126,081		32,020			
DAX 18	Total Steam Production	1,693,294		7,732,614		72,167		313,848		8,840		435,372		8,241,432		2,093,004			
DAX 19	Other Production Generation Equipment																		
DAX 20	340002-Other Prod Land Rights	0		0		0		0		0		0		0		0			
DAX 21	340003-Other Prod Land Rights	10,910		49,790		465		2,059		57		2,803		53,666		13,477			
DAX 22	342000-Other Prod Prod Fuel Tldr	3,563		16,259		152		671		19		915		17,929		4,401			
DAX 23	343000-Other Prod Prime Mover	45,044		205,579		1,919		8,503		235		11,575		219,106		55,644			
DAX 24	344000-Other Prod Generator	135,487		609,222		5,686		25,200		696		34,301		649,110		164,900			
DAX 25	345000-Other Prod Access Eleet Equip	23,260		110,722		1,033		4,580		127		6,234		118,008		29,969			
DAX 26	346000-Other Prod Mdw Pwr P	3,892		17,761		166		715		20		1,000		18,929		4,807			
DAX 27	Total Other Production Generation Equipment	221,155		1,069,333		9,420		41,749		1,154		56,829		1,075,749		273,199			
DAX 28	Other Production Generation Equipment	1,915,439		8,741,947		81,587		361,597		9,994		492,200		9,317,181		2,366,203			
DAX 29																			
DAX 30	TRANSMISSION																		
DAX 31	334002-Transmission Land Right	36,868		162,276		1,574		6,951		193		9,510		180,999		45,850			
DAX 32	334002RT-Transmission L and Right Radial TX	748		2,241		71		643		220		834		14,046		3,777			
DAX 33	332000-Transmission Str & Improv	28,780		126,676		1,229		5,426		151		7,424		141,292		35,791			
DAX 34	332010-Trans Str & Improv-Prod	417		1,901		18		79		2		107		2,026		515			
DAX 35	331000-Transmission Station	504,558		2,220,838		21,546		95,135		2,647		130,152		2,477,093		627,486			
DAX 36	331000F-Transmission Station - Retail Meters	20,285		92,206		0		0		0		0		0		0			
DAX 37	331010-Trans Station Equip Pro	20,514		91,623		874		3,873		107		5,271		99,784		25,341			
DAX 38	334000F-Trans Towers & Fixture	2,682		11,804		115		506		14		692		13,166		3,335			
DAX 39	334000RT-Trans Towers & Fixture Radial TX	54		163		5		47		16		61		1,022		275			
DAX 40	335010-Trans Pole & Fixture-Prod	85		386		4		16		0		22		411		104			
DAX 41	335000F-Trans Pole & Fixture	608,688		2,679,191		25,992		114,768		3,193		157,012		2,988,108		736,985			
DAX 42	335000RT-Trans Pole & Fixture Radial TX	12,344		36,994		1,169		10,611		3,629		13,767		231,906		62,362			
DAX 43	336010-Trans OH Concl & Device-Prod	22		160		1		4		0		6		107		27			
DAX 44	336000F-Trans OH Concl & Device-Prod	242,332		1,066,647		10,348		45,692		1,271		62,510		1,189,714		301,373			
DAX 45	336000RT-Trans OH Concl & Device-Prod	4,914		14,728		465		4,225		1,445		5,481		92,327		24,828			
DAX 46	337000F-Trans Underground Concl	84		368		4		16		0		22		411		104			
DAX 47	338000F-Trans 10k Concl & Device	269		1,183		11		51		1		69		1,320		334			
DAX 48	339000-Transmission Road & Tran	220		968		9		41		1		57		1,080		274			
DAX 49	TOTAL TRANSMISSION	1,483,863		6,512,315		63,435		288,083		12,893		302,994		7,455,011		1,888,761			

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH. LINE NO. NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
DAX 50	DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED						
DAX 51	DISTRIBUTION						
DAX 52	360005-Dist Land Rights-TX	DISINSUB	12,531	14,117	1,425	8,309	73
DAX 53	361006-Str & Improv	DISINSUB	141,417	61,369	6,197	36,119	318
DAX 54	362006-Other Eq	DISINSUB	3,190,562	1,384,656	119,820	814,952	7,171
DAX 55	364000-Dist Poles, Towers & Fnd	PLT_364	4,671,344	2,079,738	210,098	1,224,050	10,771
DAX 56	365000-Dist OH Conductor & Devic	PLT_365	4,912,640	2,187,213	220,860	1,287,105	11,328
DAX 57	366000-Dist Underground Coud	PLT_366	341,960	152,914	15,350	89,469	787
DAX 58	367000-Dist LG Conductor & D	PLT_367	743,535	340,991	33,423	194,808	1,714
DAX 59	368000-Dist Line Transformer	PLT_368	3,693,387	1,970,661	198,593	1,159,851	10,207
DAX 60	369010-Distribution Services O	CSERVICE	906,305	617,266	103,698	159,945	10,092
DAX 61	369020-Distribution Services U	CSERVICE	757,380	515,745	88,114	131,659	8,432
DAX 62	370000-Distribution Meter	CMETERS	1,140,028	673,776	146,722	151,619	12,423
DAX 63	371000-Dist Ins on Cuts Premis	CUSTPREM	138,686	0	0	0	0
DAX 64	373000-Dist Street Light & Sg Sy	CLIGHT	511,874	0	0	0	0
DAX 65	TOTAL DISTRIBUTION		21,157,808	9,987,536	1,156,810	5,262,166	73,118
DAX 66	GENERAL						
DAX 67	189002-General Land Rights	SALWAGXAG	665	254	31	116	2
DAX 68	190000-Genl Structures & Improv	SALWAGXAG	866,108	330,334	39,969	150,935	2,647
DAX 69	190006-Genl Str & Imp-Owned Bldg	SALWAGXAG	0	0	0	0	0
DAX 70	196007-Genl Str & Imp-Lease Bld	SALWAGXAG	69,015	26,322	3,185	12,027	211
DAX 71	196007-Genl Str & Imp-Call Center	CUST	73,650	58,411	9,409	3,426	827
DAX 72	196050-Genl Str & Imp-Call Center	CUST	371,771	141,794	17,157	64,788	1,136
DAX 73	191000-General Office Furn & E	SALWAGXAG	7,107,726	2,710,888	328,009	1,218,650	21,724
DAX 74	191004-General Info Sys Computer	SALWAGXAG	0	0	0	0	0
DAX 75	191005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	14,946	11,853	1,909	695	168
DAX 76	191050-Genl Off Furn & Eq-Call Center	CUST	31,773	25,199	4,059	1,478	357
DAX 77	192010-General Trnsp Eq Grp	CUST	526,175	417,301	67,223	24,477	5,911
DAX 78	192020-General Trnsp Eq Grp 2	CUST	69,745	55,313	8,910	3,244	784
DAX 79	192030-General Trnsp Eq Grp 3	CUST	662,807	525,662	84,679	30,833	7,446
DAX 80	192040-General Trnsp Eq Grp 4	CUST	10,517	4,011	485	1,833	32
DAX 81	193000-General Store Equipment	SALWAGXAG	680,527	259,553	31,405	118,594	2,080
DAX 82	194000-General Tools & Shop Equip	SALWAGXAG	(2,744)	(2,176)	(351)	(128)	(31)
DAX 83	194050-Genl Tool, Shop & Eq-Call Center	CUST	256,939	97,997	11,857	44,776	785
DAX 84	195000-General Laboratory Equip	SALWAGXAG	3	1	0	1	0
DAX 85	195050-Genl Lab Equipment-Call Center	SALWAGXAG	131,617	50,199	6,074	22,917	402
DAX 86	196000-General Power Operated E	SALWAGXAG	1,467,890	536,970	64,972	245,350	4,303
DAX 87	197000-General Communication E	SALWAGXAG	310,714	118,506	14,339	54,148	950
DAX 88	197010-General Comm Eq Two Wa	SALWAGXAG	924,690	352,677	42,673	161,144	2,826
DAX 89	197030-General Comm Eq Elm	CUST	98,811	38,811	15,921	5,797	1,400
DAX 90	197050-Genl Comm Equipment-Call Center	CUST	121,616	31,560	4,061	15,334	269
DAX 91	198000-General Miscellaneous E	SALWAGXAG	87,393	(1,350)	(172)	(63)	(15)
DAX 92	198050-Genl Misc Equipment-Call Center	CUST	13,723,794	5,852,389	755,805	2,200,192	54,215
DAX 93	TOTAL GENERAL		0	0	0	0	0
DAX 94	40740TX-Amortization of Regulatory Credits	TOTPLT	0	0	0	0	0
DAX 95	40750-Amortization of Regulatory Credits	GENPLT	34,898	13,737	1,695	5,949	115
DAX 96	40760-Amortization of Regulatory Credits	TOTPLT	(51,949)	(20,156)	(2,092)	(10,966)	(109)
DAX 97	40730-Amortization of Regulatory Credits						
DAX 98	40740-Amortization of Regulatory Credits						
DAX 99	40750-Amortization of Regulatory Credits						
DAX 100	TOTAL DEPRECIATION EXPENSE		110,410,981	41,816,987	4,511,389	21,711,205	252,648
DAX 101	TOTAL AMORTIZATION EXPENSE		(19,051)	(6,419)	(397)	(5,017)	6
DAX 102	TOTAL DEPRECIATION & AMORTIZATION EXPENSE		110,391,930	41,810,568	4,510,993	21,706,188	252,654

SOUTHWESTERN PUBLIC SERVICE COMPANY													
TEXAS CLASS COST OF SERVICE STUDY													
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017													
DOCKET No. 47527													
SCH NO	LINE NO	DESCRIPTION (a)	ALLOCATION BASIS (b)		TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TOTAL LG GEN TRANSMISSION SERVICE (k)	MUNI & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)			
			(b)	(c)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
50 DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED													
DAX	51	DISTRIBUTION			731	1 059	6 534	0	164	118			
DAX	52	360005-Dist Land Rights-1X	DDISPLUB										
DAX	53	361000E-Str & Improv	DDISPLUB										
DAX	54	362000E-Other Eq	DDISPLUB										
DAX	55	363000-Dist Poles, Towers & Fixt	PLT_364										
DAX	56	364000-Dist Oil Conductor & Devic	PLT_365										
DAX	57	365000-Dist Underground Cond	PLT_366										
DAX	58	367000E-Dist 183 Conductor & D	PLT_367										
DAX	59	368000E-Dist Line Transformer	PLT_368										
DAX	60	369010-Distribution Services O	CSERVICE										
DAX	61	369020-Distribution Services U	CSERVICE										
DAX	62	370000-Distribution Meter	CMTFPRS										
DAX	63	371000E-Dist Inst on Cust Premis	CUSIPREM										
DAX	64	371000-Dist Street Light & Sig Sg	CLIGHT										
DAX	65	TOTAL DISTRIBUTION			427 063	637 556	2 767 749	11 623	606 794	427 282			
DAX	66	GENERAL											
DAX	67	380002-General Land Rights	SAIWAGXAG		9	10	75	150	7	12			
DAX	68	390000-Genl Structures & Improv	SAIWAGXAG		11 097	13 318	98 232	195 460	8 931	15 184			
DAX	69	390006-Genl Str & Improv-Owned Bldg	SAIWAGXAG		0	0	0	0	0	0			
DAX	70	390007-Genl Str & Improv-Lease Bldg	SAIWAGXAG		884	1 061	7 828	15 575	712	1 210			
DAX	71	390050-Genl Str & Improv-Call Center	CLST		257	206	1 096	18	0	0			
DAX	72	391000-General Office Equip & E	SAIWAGXAG		4 763	5 717	42 166	83 900	3 834	6 318			
DAX	73	391004-General Office Equip	SAIWAGXAG		91 068	109 293	806 144	1 604 045	73 295	124 611			
DAX	74	391005-Genl Off Equip-Comp 3 Yr Life	CLST		0	0	0	0	0	0			
DAX	75	391006-Genl Off Equip-Call Center	CLST		52	42	222	4	0	0			
DAX	76	392010-General Transp Equip	CLST		111	89	473	8	0	0			
DAX	77	392020-General Transp Equip 2	CLST		1 833	1 171	7 832	126	0	0			
DAX	78	392030-General Transp Equip Trailer	CLST		243	195	1 038	17	0	0			
DAX	79	392040-General Transp Equip 4	CLST		2 309	1 853	9 866	159	0	0			
DAX	80	393000-General Stores Equipment	SAIWAGXAG		115	162	1 193	2 473	108	184			
DAX	81	394000-General Tools & Shop Equip	SAIWAGXAG		8 710	10 464	77 184	151 579	7 018	11 931			
DAX	82	394050-Genl Tool, Shop & Equip-Call Center	CLST		(10)	(8)	(41)	(1)	0	0			
DAX	83	395000-General Laboratory Equip	SAIWAGXAG		3 292	1 951	29 142	57 985	2 650	4 505			
DAX	84	395050-Genl Lab Equipment-Call Center	CLST		0	0	0	1	0	0			
DAX	85	396000-General Power Operated E	SAIWAGXAG		1 686	2 024	14 928	29 703	1 357	2 307			
DAX	86	397000-General Communication E	SAIWAGXAG		18 039	21 649	159 680	317 727	14 518	24 683			
DAX	87	397010-General Comm Equip Two Wa	SAIWAGXAG		3 981	4 778	33 241	70 121	3 204	5 447			
DAX	88	397030-General Comm Equip Int	SAIWAGXAG		11 848	14 219	104 876	208 681	9 535	16 211			
DAX	89	397050-Genl Comm Equipment-Call Center	CLST		414	348	1 855	30	0	0			
DAX	90	398000-General Miscellaneous E	SAIWAGXAG		1 127	1 153	9 980	19 858	907	1 543			
DAX	91	398050-Genl Misc Equipment-Call Center	CLST		(5)	(4)	(20)	(0)	0	0			
DAX	92	TOTAL GENERAL			161 874	192 190	1 408 990	2 759 517	126 076	214 346			
DAX	93												
DAX	94												
DAX	95	407401 X-Amortization of Regulatory Credits	TOTPLT		0	0	0	0	0	0			
DAX	96												
DAX	97	40730-Amortization of Regulatory Debits	GENPLT		437	524	3 856	7 642	349	594			
DAX	98	40740-Amortization of Regulatory Credits	TOTPLT		(779)	(982)	(6 174)	(12 016)	(183)	(293)			
DAX	99												
DAX	100	TOTAL DEPRECIATION EXPENSE			1 548 533	1 935 598	12 413 128	24 321 657	961 504	936 332			
DAX	101	TOTAL AMORTIZATION EXPENSE			(141)	(458)	(2 318)	(4 374)	(34)	301			
DAX	102	TOTAL DEPRECIATION & AMORTIZATION EXPENSE			1 548 191	1 935 140	12 410 810	24 319 283	961 470	936 633			

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH. LINE NO.	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
DAX 50	DEPRECIATION AND AMORTIZATION EXPENSE CONTINUED								
DAX 51	DISTRIBUTION								
DAX 52	360005-Dist Land Right-TX								
DAX 53	3610005-Dist Str & Improv								
DAX 54	3620005-Dist Other Eq								
DAX 55	3640005-Dist Poles, Towers & Hds								
DAX 56	3650005-Dist Oil Conductor & Device								
DAX 57	3660005-Dist Underground Cond								
DAX 58	3670005-Dist DG Conductor & D								
DAX 59	3680005-Dist Line Transformer								
DAX 60	3690005-Dist Distribution Service U								
DAX 61	3690005-Dist Distribution Meter								
DAX 62	3700005-Dist Int on Cust Premis								
DAX 63	3710005-Dist Street Light & Sig. Sy								
DAX 64	3720005-Dist Street Light & Sig. Sy								
DAX 65	TOTAL DISTRIBUTION								
DAX 66									
DAX 67	GENERAL								
DAX 68	380002-General Land Rights								
DAX 69	3900005-Genl Structures & Improv								
DAX 70	3900005-Genl Str & Imp-Owned Bldg								
DAX 71	390007-Genl Str & Imp-Lease Bld								
DAX 72	390050-Genl Str & Imp-Call Center								
DAX 73	3910004-General Office Furn & E								
DAX 74	3910004-General Office Furn & E								
DAX 75	3910005-Genl Off Equip-Comp 3 Yr Life								
DAX 76	3910005-Genl Off Equip-Comp 3 Yr Life								
DAX 77	392010-General Transp Equip								
DAX 78	392020-General Transp Equip 2								
DAX 79	392030-General Transp Equip 3								
DAX 80	392040-General Transp Equip 4								
DAX 81	393000-General Stores & Shop Equip								
DAX 82	394000-General Tools & Shop Equip								
DAX 83	394050-Genl Tool Shop & Equip-Call Center								
DAX 84	394050-Genl Tool Shop & Equip-Call Center								
DAX 85	395000-General Laboratory Equip								
DAX 86	396000-General Power Operation E								
DAX 87	397000-General Communication E								
DAX 88	397010-General Comm Equip Two Ws								
DAX 89	397050-Genl Comm Equipment-Call Center								
DAX 90	398000-General Miscellaneous E								
DAX 91	398000-General Miscellaneous E								
DAX 92	398050-Genl Misc Equipment-Call Center								
DAX 93	TOTAL GENERAL								
DAX 94									
DAX 95	4070TX-Amortization of Regulatory Credits								
DAX 96									
DAX 97	4070-Regulatory Credits								
DAX 98	4070-Regulatory Credits								
DAX 99									
DAX 100	TOTAL DEPRECIATION EXPENSE								
DAX 101	TOTAL AMORTIZATION EXPENSE								
DAX 102	TOTAL DEPRECIATION & AMORTIZATION EXPENSE								

SCH NO	LINE NO	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)		SMALL MUNICIPAL & SCHOOL SERVICE (f)
OTX	1	OTHER OPERATING EXPENSES						
OTX	2							
OTX	3	TAXES OTHER THAN INCOME TAXES						
OTX	4							
OTX	5	408101-Tax Other Than Income Tax - Payroll	SALWAGES	5,335,990	2,035,148	246,247	929,893	16,309
OTX	6	40811-Payroll Taxes	SALWAGES	0	0	0	0	0
OTX	7	40812-Property Tax, KS	NETPLT	0	0	0	0	0
OTX	8	40813-Property Tax, NM	NETPLT	0	0	0	0	0
OTX	9	40817-Property Tax, OK	NETPLT	0	0	0	0	0
OTX	10	408102-Tax Other Than Income Tax - Property	NETPLT	22,759,199	8,481,550	872,524	4,680,889	44,553
OTX	11	40812-Sales and Use Tax	NETPLT	0	0	0	0	0
OTX	12	40814-Other Taxes	TOTPLT	0	0	0	0	0
OTX	13	408102FF-Taxes Other Than Income - Franchise Fees	INCITYTRAV	9,992,607	5,550,897	443,466	2,770,914	39,444
OTX	14	408102GRT-Taxes Other Than Income - Gross Receipts Tax	INCITYTRAV	9,230,101	5,127,325	409,626	2,559,474	36,434
OTX	15	408102JH-Taxes Other Than Income - Other Miscellaneous Taxes	NETPLT	93,082	44,688	3,568	19,144	182
OTX	16	1XGMI-Tea's Gross Margin Tax	NETPLT	0	0	0	0	0
OTX	17							
OTX	18	Payroll Tax Adjustment	SALWAGES	(338,893)	(136,882)	(16,562)	(62,544)	(1,097)
OTX	19	TOTAL TAXES OTHER THAN INCOME TAXES & OTHER		36,966,398	15,507,141	1,511,835	8,107,711	96,199
OTX	20							
OTX	21	TOTAL TAXES OTHER THAN INCOME		47,052,086	21,092,726	1,598,869	10,897,769	135,825
OTX	22							
OTX	23							
OTX	24							
OTX	25							
OTX	26							
OTX	27							
OTX	28							
OTX	29							
OTX	30							
OTX	31							
OTX	32							
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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 TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527									
SCH LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(a) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)
OTX 1	OTHER OPERATING EXPENSES								
OTX 2									
OTX 3	TAXES OTHER THAN INCOME TAXES								
OTX 4									
OTX 5	408101-Tax Other Than Income Tax - Payroll								
OTX 6	40831-Payroll Taxes								
OTX 7	40812-Property Tax KS								
OTX 8	40815-Property Tax NM								
OTX 9	40817-Property Tax OK								
OTX 10	408100-Tax Other Than Income Tax - Property								
OTX 11	40832-Sales and Use Tax								
OTX 12	40833-Other Taxes								
OTX 13	408102FF-Taxes Other Than Income - Franchise Fees								
OTX 14	408102GRT-Taxes Other Than Income - Gross Receipts Tax								
OTX 15	408102OTH-Taxes Other Than Income - Other Miscellaneous Taxes								
OTX 16	TXGMI-Texas Gross Margin Tax								
OTX 17									
OTX 18	Payroll Tax Adjustment								
OTX 19	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTHER								
OTX 20									
OTX 21	TOTAL TAXES OTHER THAN INCOME								
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														
TEXAS CLASS COST OF SERVICE STUDY														
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017														
DOCKET No. 47537														
SCH NO	LINE NO	DESCRIPTION	ALLOCATION BASIS	LARGE TRANSMISSION 69 TO 115 KV		LARGE GENERAL SERV BACKBONE TRANS 115KV+		LARGE MUNICIPAL SECONDARY SERVICE		LARGE SCHOOL PRIMARY SERVICE		LARGE SCHOOL SECONDARY SERVICE		RESIDENTIAL SPACE HTG SERVICE
				(a)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	
(a)			(b)	(c)		(d)		(e)		(f)		(g)		(h)
OTX	1	OTHER OPERATING EXPENSES												
OTX	2													
OTX	3	TAXES OTHER THAN INCOME TAXES												
OTX	4													
OTX	5	408101-Tax Other Than Income Tax - Payroll		216,839		987,367		11,656	56,711		1,393		80,457	1,637,065
OTX	6	40811-Payroll Taxes		0		0		0	0		0		0	0
OTX	7	40812-Property Tax KS		0		0		0	0		0		0	0
OTX	8	40815-Property Tax NM		0		0		0	0		0		0	0
OTX	9	40817-Property Tax OK		0		0		0	0		0		0	0
OTX	10	408100-Tax Other Than Income Tax - Property		921,756		4,107,283		57,021	275,666		9,222		412,550	6,782,481
OTX	11	40812-Sales and Use Tax		0		0		0	0		0		0	0
OTX	12	40831-Other Taxes		0		0		0	0		0		0	0
OTX	13	408102FF-Taxes Other Than Income - Franchise Fees		0		216,494		19,493	165,290		3,691		356,547	4,499,287
OTX	14	408102GRT-Taxes Other Than Income - Gross Receipts Tax		0		199,974		18,096	152,677		3,410		329,340	4,155,960
OTX	15	4081020TTL-Taxes Other Than Income - Other Miscellaneous Taxes		3,770		16,798		233	1,127		38		1,687	27,739
OTX	16	TXGMI-Texas Gross Margin Tax		0		0		0	0		0		0	0
OTX	17													
OTX	18	Payroll Tax Adjustment		(14,584)		(66,409)		(784)	(3,814)		(107)		(5,411)	(110,107)
OTX	19	TOTAL TAXES OTHER THAN INCOME EXCL FRANCHISE FEES & OTIFR		1,124,011		5,728,215		85,899	481,240		14,118		816,935	12,465,399
OTX	20													
OTX	21	TOTAL TAXES OTHER THAN INCOME		1,127,781		5,461,508		105,626	647,637		17,846		1,175,169	16,992,426
OTX	22													
OTX	23													
OTX	24													
OTX	25													
OTX	26													
OTX	27													
OTX	28													
OTX	29													
OTX	30													
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OTX	43													
OTX	44													
OTX	45													
OTX	46													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH. LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
1	DEVELOPMENT OF PRESENT INCOME TAX EXPENSE						
1TX	2 OPERATING REVENUES						
1TX	3 SALES OF ELECTRICITY REVENUE	#VALUE!	539,640,117	188,198,150	21,666,632	111,131,761	1,286,229
1TX	4 OTHER OPERATING REVENUE	#VALUE!	78,308,789	27,035,255	2,657,315	15,382,660	118,690
1TX	5 TOTAL OPERATING REVENUES	#VALUE!	617,948,906	215,233,605	24,323,947	126,514,321	1,404,919
1TX	6 Less:						
1TX	7 GROSS EXPENSE INCL. COST OF SALES	#VALUE!	328,785,049	113,724,172	12,030,081	59,282,171	691,335
1TX	8 DEPRECIATION EXPENSE	#VALUE!	110,410,981	41,816,987	4,511,489	21,711,205	252,648
1TX	9 AMORTIZATION EXPENSE	#VALUE!	(19,051)	(6,419)	(1,971)	(5,017)	6
1TX	10 TAXES OTHER THAN INCOME TAXES	#VALUE!	47,052,086	21,092,726	1,958,869	10,897,769	135,825
1TX	11 NET OPERATING INCOME BEFORE TAXES	#VALUE!	131,719,840	18,606,159	5,224,003	34,814,693	325,105
1TX	12 Less:						
1TX	13 Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.84%)		34,613,272	12,810,938	1,325,267	7,089,156	69,328
1TX	14						
1TX	15						
1TX	16 SUBTOTAL NOT BEFORE SCHEDULE M ITEMS		97,106,568	25,775,201	3,898,736	27,725,537	255,777
1TX	17						
1TX	18 SCHEDULE M ITEMS						
1TX	19 SCHEDULE M Plant Turnover						
1TX	20 303004-Ing Msc Computr Softw	SALWAGXAG	(9,175,184)	(3,575,697)	(432,648)	(1,633,795)	(28,654)
1TX	21 303005-Ing Msc Computr Soft 15	SALWAGXAG	(2,463,195)	(919,463)	(113,672)	(429,256)	(7,528)
1TX	22 303014-Ing CRS Computr Softw	CLUST	(21,823)	(17,307)	(2,788)	(1,015)	(245)
1TX	23 TOTAL INTANGIBLE		(11,860,202)	(4,512,467)	(540,109)	(2,064,067)	(36,427)
1TX	24						
1TX	25 310001-Steam Prod Land Own at Fee	DPROD	157	53	5	30	0
1TX	26 310002-Steam Prod Land Rights	DPROD	(4,569)	(1,532)	(144)	(865)	(6)
1TX	27 310003-Steam Prod Water Rights	DPROD	51,706	17,342	1,625	9,791	70
1TX	28 310004-Steam Prod Land Rights-NNM	DPROD	367	123	12	69	0
1TX	29 311000E-Steam Prod Str. & Improv	DPROD	(750,883)	(251,846)	(23,595)	(142,182)	(1,013)
1TX	30 312000E-Steam Prod Boiler Plant E	DPROD	(7,727,984)	(2,591,962)	(242,841)	(1,463,322)	(10,423)
1TX	31 314000-Steam Prod Turbogren Unit	DPROD	(1,962,810)	(658,325)	(61,678)	(371,665)	(2,647)
1TX	32 315000E-Steam Prod Acc Elec Eq	DPROD	(264,421)	(88,687)	(8,309)	(50,069)	(357)
1TX	33 316000E-Steam Prod Msc Pwr Pwr PLE	DPROD	(148,641)	(49,854)	(4,671)	(28,146)	(200)
1TX	34 317000-Steam Prod ARC	DPROD	(2)	(1)	(0)	(0)	(0)
1TX	35 Total Steam Production		(10,807,084)	(3,624,689)	(339,597)	(2,046,360)	(14,576)
1TX	36						
1TX	37 340001-Other Prod Land Own at Fee	DPROD	0	0	0	0	0
1TX	38 340002-Other Prod Land Rights	DPROD	0	0	0	0	0
1TX	39 341000E-Other Prod Str. & Impr	DPROD	(286,714)	(96,164)	(9,010)	(54,290)	(387)
1TX	40 342000E-Other Prod Fuel Hldr	DPROD	(10,789)	(3,619)	(339)	(2,043)	(15)
1TX	41 343000-Other Prod Prime Mover	DPROD	(692,238)	(232,173)	(21,752)	(131,076)	(934)
1TX	42 344000E-Other Prod Generator	DPROD	343,090	115,072	10,781	64,965	463
1TX	43 345000E-Other Prod Access Elctd Equip	DPROD	(12,580)	(4,109)	(385)	(2,320)	(17)
1TX	44 346000E-Other Prod Msc Pwr P	DPROD	(1,729)	(580)	(54)	(327)	(2)
1TX	45 347000-Other Prod ARC	DPROD	0	0	0	0	0
1TX	46 Total Other Production Combustion Equipment		(660,620)	(221,572)	(20,759)	(125,091)	(891)
1TX	47						

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TRANSMISSION SERVICE	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(m)	(n)	(o)	(p)	(q)	(r)
			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
1TX	1 DEVELOPMENT OF PRESENT INCOME TAX EXPENSE													
1TX	2 OPERATING REVENUES													
1TX	3 SALES OF ELECTRICITY REVENUE	#VALUE!	7,154,119	9,981,162	67,065,671	125,529,191	3,909,152	4,128,450						
1TX	4 OTHER OPERATING REVENUES	#VALUE!	1,012,431	1,187,127	8,687,797	21,921,802	177,320	128,793						
1TX	5 TOTAL OPERATING REVENUES	#VALUE!	8,166,550	11,170,689	75,753,468	147,451,193	4,086,472	4,257,243						
1TX	6 Less:													
1TX	7 O&M EXPENSE INCL COST OF SALES	#VALUE!	4,250,599	4,846,860	38,566,155	91,069,072	2,010,336	2,384,376						
1TX	8 DEPRECIATION EXPENSE	#VALUE!	1,548,533	1,935,598	12,413,128	24,323,657	961,501	916,312						
1TX	9 AMORTIZATION EXPENSE	#VALUE!	(341)	(458)	(2,318)	(4,374)	(34)	(301)						
1TX	10 TAXES OTHER THAN INCOME TAXES	#VALUE!	753,083	1,193,016	3,596,698	6,589,289	466,589	368,024						
1TX	11 NET OPERATING INCOME BEFORE TAXES		1,614,478	3,195,675	21,179,806	23,441,549	648,176	668,216						
1TX	12 Less:													
1TX	13 Stockholder Interest (Rate Base * Composite Cost of Debt Rate of 1.84%)		504,125	636,817	4,078,152	7,776,056	222,550	160,882						
1TX	14													
1TX	15													
1TX	16 SUBTOTAL NOI BEFORE SCHEDULE M ITEMS		1,110,353	2,558,857	17,141,654	17,707,494	425,626	507,333						
1TX	17													
1TX	18 SCHEDULE M ITEMS													
1TX	19 Schedules M Items removed													
1TX	20 310004-Eng Mnc Comput Softwar	SAL WAGXAG	(120,120)	(144,159)	(1,063,314)	(2,115,757)	(96,676)	(164,363)						
1TX	21 310003-Eng Mnc Comput Soft 15%	CUST	(31,560)	(47,876)	(279,471)	(555,885)	(25,400)	(43,184)						
1TX	22 310014-Eng CRG Comput Softwar		(76)	(61)	(325)	(5)	0	0						
1TX	23 TOTAL INTANGIBLE		(151,756)	(182,095)	(1,343,010)	(2,671,647)	(122,077)	(207,547)						
1TX	24													
1TX	25 310000-Steam Prod Land Own in Fe	DPROD	2	2	17	48	0	0						
1TX	26 310002-Steam Prod Land Rights	DPROD	(68)	(66)	(487)	(1,398)	(7)	(5)						
1TX	27 310003-Steam Prod Water Rights	DPROD	658	745	5,516	15,819	81	59						
1TX	28 310004-Steam Prod Land Rights-NM	DPROD	5	5	39	112	1	0						
1TX	29 311000E-Steam Prod Str & Improv	DPROD	(9,353)	(10,825)	(80,108)	(229,730)	(1,179)	(852)						
1TX	30 312000E-Steam Prod Boiler Plant E	DPROD	(98,320)	(111,412)	(824,464)	(2,364,347)	(12,111)	(8,768)						
1TX	31 314000-Steam Prod Turbine Unit	DPROD	(24,972)	(28,297)	(209,402)	(600,514)	(3,082)	(2,227)						
1TX	32 315000E-Steam Prod Acc Line Eq	DPROD	(1,364)	(3,812)	(28,210)	(80,899)	(415)	(300)						
1TX	33 316000E-Steam Prod Mnc Pwr Pwr E	DPROD	(1,891)	(2,143)	(15,838)	(45,476)	(233)	(169)						
1TX	34 317000-Steam Prod ARC	DPROD	(6)	(6)	(0)	(3,306,384)	(0)	(0)						
1TX	35 Total Steam Production		(117,495)	(155,802)	(1,152,953)	(3,306,384)	(16,967)	(12,261)						
1TX	36													
1TX	37 340001-Other Prod Land Own in Fee	DPROD	0	0	0	0	0	0						
1TX	38 340002-Other Prod Land Rights	DPROD	0	0	0	0	0	0						
1TX	39 341000E-Other Prod Str & Impr	DPROD	(3,648)	(4,133)	(30,588)	(87,719)	(450)	(325)						
1TX	40 342000E-Other Prod Fuel Hldr	DPROD	(177)	(156)	(1,151)	(3,301)	(17)	(12)						
1TX	41 343000-Other Prod Prime Mover	DPROD	(8,807)	(9,980)	(71,850)	(211,784)	(1,087)	(785)						
1TX	42 344000E-Other Prod Generator	DPROD	4,363	4,946	36,603	104,967	519	389						
1TX	43 345000E-Other Prod Access Elect Equip	DPROD	(156)	(177)	(1,307)	(3,748)	(19)	(14)						
1TX	44 346000E-Other Prod Mnc Pwr P	DPROD	(22)	(25)	(184)	(529)	(3)	(2)						
1TX	45 347000-Other Prod ARC	DPROD	0	0	0	0	0	0						
1TX	46 Total Other Production Combustion Equipment		(8,405)	(9,524)	(70,478)	(202,114)	(1,037)	(750)						
1TX	47													

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV				LARGE MUNICIPAL				LARGE SCHOOL				RESIDENTIAL			
			TRANSMISSION	GENERAL SERV	BACKBONE	TRANSN 1154V+	PRIMARY	SECONDARY	TERMINAL	TERMINAL	PRIMARY	SECONDARY	TERMINAL	TERMINAL	RESIDENTIAL	RESIDENTIAL	SPACE HTG	RESIDENTIAL
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
1	DEVELOPMENT OF PRESENT INCOME TAX EXPENSE																	
2	OPERATING REVENUES																	
3	SALES OF ELECTRICITY REVENUE	#VALUE!	23,250,376	102,279,015			1,127,973	6,026,146			130,265				9,853,097	140,789,152		38,469,198
4	OTHER OPERATING REVENUE	#VALUE!	4,062,825	17,838,927			180,986	831,545			14,722				1,152,646	21,577,987		5,457,268
5	TOTAL OPERATING REVENUES	#VALUE!	27,313,251	120,117,942			1,308,959	6,857,691			164,987				11,005,703	171,367,139		43,866,466
6	Less:																	
7	GRM EXPENSE INCL COST OF SALES	#VALUE!	16,451,489	74,647,583			742,056	3,508,543			93,428				4,753,432	90,701,914		23,022,258
8	DEPRECIATION EXPENSE	#VALUE!	4,420,118	19,901,330			262,901	1,283,611			19,412				1,896,185	31,511,919		8,304,047
9	AMORTIZATION EXPENSE	#VALUE!	(815)	(1,359)			(39)	(282)			(10)				(448)	(3,055)		(1,364)
10	TAXES OTHER THAN INCOME TAXES	#VALUE!	1,127,781	5,461,508			105,626	647,657			17,846				1,175,169	16,992,826		4,100,301
11	NET OPERATING INCOME BEFORE TAXES		5,314,478	20,129,072			198,536	1,416,142			14,310				3,181,364	30,163,914		8,442,225
12	Less:																	
13	Synchronized Interest (Rate Base * Composite Cost of Debt Rate of 1.84%)		1,417,569	6,118,486			86,177	417,948			11,936				622,861	10,259,432		2,571,506
14																		
15			3,896,908	13,810,585			112,158	998,194			334				2,558,503	19,904,483		5,870,719
16	SUBTOTAL NOI BEFORE SCHEDULE M ITEMS																	
17	SCHEDULE M ITEMS																	
18	Sched M Plant Temporal																	
19	301004-Intg Msc Comput Soft 15y	SALWAGXAG	(380,981)	(1,714,776)			(20,480)	(99,640)			(2,798)				(141,761)	(2,876,277)		(699,420)
20	301005-Intg Msc Comput Soft 15y	SALWAGXAG	(106,097)	(455,787)			(5,481)	(26,179)			(735)				(17,140)	(755,701)		(181,762)
21	301014-Intg CRS Comput Softwar	CUST	(481,076)	(2,190,568)			(25,862)	(123,894)			(3,534)				(14,761)	(14,761)		(2,946)
22	TOTAL INTANGIBLE														(3,646,319)			(886,129)
23																		
24																		
25	310001-Steam Prod Land Own in Pe	DPROD	9	39			0	2			0				2	42		11
26	310002-Steam Prod Land Rights	DPROD	(251)	(1,147)			(11)	(47)			(1)				(1,222)	(1,222)		(110)
27	310003-Steam Prod Water Rights	DPROD	2,843	12,976			121	537			15				731	13,830		3,512
28	310004-Steam Prod Land Rights-NM	DPROD	20	92			1	4			0				5	98		25
29	311000-Steam Prod Str & Improv	DPROD	(41,289)	(188,440)			(1,759)	(7,795)			(215)				(10,610)	(200,840)		(51,066)
30	312000-Steam Prod Turbine Unit	DPROD	(424,943)	(1,919,404)			(18,100)	(80,220)			(2,217)				(109,195)	(2,067,119)		(524,943)
31	314000-Steam Prod Turbine Unit	DPROD	(107,970)	(492,584)			(4,597)	(20,375)			(563)				(27,734)	(524,996)		(133,329)
32	315000-Steam Prod Ace Elec Eq	DPROD	(14,540)	(66,359)			(619)	(2,745)			(76)				(3,746)	(70,726)		(17,962)
33	316000-Steam Prod Msc Pwr Pnt E	DPROD	(8,173)	(37,303)			(348)	(1,543)			(43)				(2,100)	(19,757)		(10,097)
34	317000-Steam Prod ARC	DPROD	(0)	(0)			(0)	(0)			(0)				(0)	(0)		(0)
35	Total Steam Production		(594,255)	(2,712,129)			(25,112)	(112,183)			(3,100)				(152,702)	(2,890,591)		(714,098)
36																		
37	340001-Other Prod Land Own in Fee	DPROD	0	0			0	0			0				0	0		0
38	340002-Other Prod Land Rights	DPROD	0	0			0	0			0				0	0		0
39	341000-Other Prod Str & Impr	DPROD	(15,766)	(71,953)			(672)	(2,976)			(82)				(4,051)	(76,488)		(19,476)
40	342000-Other Prod Fuel Bldr	DPROD	(593)	(2,708)			(25)	(112)			(3)				(1,552)	(2,986)		(713)
41	343000-Other Prod Prime Mover	DPROD	(38,064)	(173,720)			(1,621)	(7,186)			(199)				(9,781)	(185,151)		(47,021)
42	344000-Other Prod Generator	DPROD	18,866	86,101			804	3,561			98				4,818	91,277		23,305
43	345000-Other Prod Access Elec Equip	DPROD	(674)	(3,074)			(29)	(127)			(4)				(175)	(3,177)		(832)
44	346000-Other Prod Msc Pwr Pnt F	DPROD	(95)	(434)			(4)	(18)			(6)				(24)	(46)		(117)
45	347000-Other Prod ARC	DPROD	0	0			0	0			0				0	0		0
46	Total Other Production Equipment		(46,326)	(165,788)			(1,547)	(6,858)			(190)				(9,334)	(176,097)		(44,874)
47																		

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
ITX 48	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
ITX 49	SCHEDULE M ITEMS CONTINUED						
ITX 50	105000-Field for Future Use	DTRAN	20,657	7,035	657	3,948	28
ITX 51	350001-Trans Land Owned in Fee	DTRAN	0	0	0	0	0
ITX 52	350002-Trans Land Owned in Fee	DTRAN	1,534,951	(529,544)	(49,479)	(297,158)	(2,105)
ITX 53	350002LRF-Transmission Land Right Radial TX	DTRANADNH-T	(128,164)	(41,955)	(6,948)	(41,122)	(263)
ITX 54	350002LRF-Transmission Land Right Radial TX	DTRAN	6,238,574	(769,165)	(71,868)	(411,624)	(3,057)
ITX 55	35200-Transmision Str & Improv	DPROD11	4,186	1,404	132	793	6
ITX 56	35300-Transmision Station	DTRAN	(11,219,315)	(11,312,942)	(1,057,045)	(6,348,362)	(44,965)
ITX 57	35300-Transmision Station	DPROD11	172,595	57,888	5,424	32,682	233
ITX 58	35400-Transmision Station	DTRAN	(74,953)	(25,269)	(2,185)	(14,324)	(101)
ITX 59	35400-Transmision Station	DTRANADNH-T	(3,724)	(2,022)	(135)	(1,982)	(13)
ITX 60	35500-Transmision Station	DTRAN	(17,180,458)	(5,850,859)	(546,086)	(7,281,264)	(23,255)
ITX 61	35500-Transmision Station	DTRANADNH-T	(882)	(296)	(28)	(107)	(11)
ITX 62	35500-Transmision Station	DTRAN	(6,107,328)	(2,147,980)	(200,700)	(1,205,359)	(8,537)
ITX 63	35600-Transmision Station	DTRANADNH-T	(519,870)	(170,182)	(28,183)	(166,804)	(1,663)
ITX 64	35600-Transmision Station	DTRAN	(4,215)	(1,066)	(150)	(901)	(6)
ITX 65	35600-Transmision Station	DTRAN	(26,784)	(9,122)	(852)	(5,119)	(36)
ITX 66	35600-Transmision Station	DTRAN	(1,852)	(1,492)	(139)	(837)	(6)
ITX 67	35600-Transmision Station	DTRAN	(62,508,911)	(21,261,171)	(2,035,470)	(12,214,662)	(86,051)
ITX 70	TOTAL TRANSMISSION						
ITX 71	DISTRIBUTION						
ITX 72	36000-Dist Land Owned in Fee	DDISTRUB	0	0	0	0	0
ITX 73	36000-Dist Land Owned in Fee	DDISTRUB	(15,854)	(6,880)	(695)	(4,049)	(36)
ITX 74	36100-Str & Improv	DDISTRUB	(296,194)	(128,536)	(12,979)	(75,651)	(666)
ITX 75	36200-Other Eq	DDISTRUB	(9,029,445)	(3,918,554)	(495,668)	(2,306,185)	(20,294)
ITX 76	36300-Dist Poles, Towers & Fixt	PL1_164	(2,603,557)	(1,150,660)	(117,050)	(682,235)	(6,004)
ITX 77	36300-Dist Poles, Towers & Fixt	PL1_165	(8,064,705)	(3,563,867)	(439,872)	(2,097,548)	(18,458)
ITX 78	36400-Dist Underground Cond	PL1_166	(202,225)	(90,044)	(9,092)	(52,986)	(466)
ITX 79	367000-Dist UG Conductor & D	PL1_167	(173,197)	(77,119)	(7,787)	(45,389)	(399)
ITX 80	368000-Dist Line Transformer	PL1_168	(685,136)	(469,951)	(37,357)	(217,738)	(1,916)
ITX 81	369000-Distribution Services	CSSERVICE	20,610	14,031	2,403	3,636	229
ITX 82	36900-Distribution Services O	CSSERVICE	(938,565)	(652,371)	(111,743)	(169,091)	(10,669)
ITX 83	36900-Distribution Services U	CSSERVICE	(862,298)	(587,035)	(100,521)	(152,111)	(9,598)
ITX 84	370000-Distribution Meter	CMEITRS	(410,824)	(242,804)	(40,269)	(55,359)	(4,477)
ITX 85	371000-Dist Inst on Dist Premis	CUSTPREM	117,588	0	0	0	0
ITX 86	373000-Dist Street Light & St Sy	CLIGHT	(273,248)	(142,291)	0	0	0
ITX 87	TOTAL DISTRIBUTION		(21,376,950)	(10,782,291)	(1,199,611)	(5,854,719)	(72,754)
ITX 88							
ITX 89	105000-Field for Future Use	SALWAGXAG	0	0	0	0	0
ITX 90	385001-General Land Owned in Fee	SALWAGXAG	0	0	0	0	0
ITX 91	385002-General Land Rights	SALWAGXAG	534	203	25	93	2
ITX 92	390000-Genl Structures & Improv	SALWAGXAG	(363,076)	(138,477)	(16,755)	(63,273)	(1,110)
ITX 93	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(84,795)	(32,341)	(3,915)	(14,777)	(259)
ITX 94	390050-Genl Str & Imp-Call Center	SALWAGXAG	98,719	37,659	4,557	17,207	302
ITX 95	391000-General Office Bldg & E	SALWAGXAG	(532,653)	(203,154)	(24,581)	(92,824)	(1,628)

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL (b)	TOTAL LARGE SCHOOL (c)	PRIMARY GENERAL SERVICE (d)	LC GEN SERVICE (e)	MUNI & STATE STREET LIGHTING SERVICE (f)	GUARD & FLOOD LIGHTING SERVICE (g)	(h) (i) (j) (k) (l)
ITX 48	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED								
ITX 49	SCHEDULE M ITEMS CONTINUED								
ITX 50	105000-Held for Future Use	DTRAN	264	0	361	2,193	6,176	32	23
ITX 51	350001-Trans Land Owned in Fee	DTRAN	0	0	0	0	0	0	0
ITX 52	350002B-Transmission Land Right	DTRAN	(19,902)	(22,651)	(165,090)	(664,870)	(2,410)	(1,742)	(65)
ITX 53	350002BET-Transmission Land Right Radial TX	DTRAN	(1,666)	(2,644)	(27,711)	(5,770)	(3,501)	(2,530)	(3)
ITX 54	350003-Transmission Str & Improv	DTRAN	(28,906)	(32,901)	(239,759)	(9,912,886)	(2,410)	(1,742)	(65)
ITX 55	352010-Trans Str & Improv	DTRAN	51	60	447	(9,912,886)	(2,410)	(1,742)	(65)
ITX 56	353000E-Transmission Station	DTRAN	(42,517)	(48,912)	(3,526,920)	(52,405)	(2,410)	(1,742)	(65)
ITX 57	353010-Trans Station Equip Pro	DTRAN	2,196	(1,092)	(7,958)	(2,410)	(1,742)	(65)	(3)
ITX 58	354000E-Trans Towers & Fixture	DTRAN	(80)	(127)	(1,144)	(2,410)	(1,742)	(65)	(3)
ITX 59	354000EET-Trans Towers & Fixture Radial TX	DTRAN	(47)	(54)	(397)	(1,199)	(6)	(4)	(4)
ITX 60	355010-Trans Poles & Fixture-Prod	DTRAN	(219,895)	(250,271)	(1,824,062)	(5,116,291)	(26,630)	(19,245)	(764)
ITX 61	355000EET-Trans Poles & Fixture	DTRAN	(18,412)	(29,213)	(305,732)	(6,310)	(1,057)	(764)	(1)
ITX 62	355000EET-Trans Poles & Fixture Radial TX	DTRAN	(11)	(13)	(94)	(270)	(1)	(1)	(1)
ITX 63	356010-Trans Oil Cond & Device-Prod	DTRAN	(80,728)	(91,880)	(669,654)	(1,885,647)	(9,776)	(7,065)	(280)
ITX 64	356000EET-Trans Oil Cond & Device	DTRAN	(6,759)	(10,725)	(301)	(1,410)	(7)	(3)	(3)
ITX 65	356000EET-Trans Oil Cond & Device Radial TX	DTRAN	(943)	(990)	(2,844)	(8,008)	(42)	(30)	(7)
ITX 66	357000E-Trans Underground Cond	DTRAN	(56)	(64)	(465)	(1,310)	(7)	(5)	(5)
ITX 67	358000-Trans UG Conductor & Device	DTRAN	(80,493)	(923,156)	(6,863,705)	(18,160,165)	(95,223)	(68,814)	(7)
ITX 68	359000-Trans UG Conductor & Device	DTRAN	0	0	0	0	0	0	0
ITX 69	TOTAL TRANSMISSION								
ITX 70									
ITX 71	DISTRIBUTION								
ITX 72	360001E-Dist Land Owned in Fee	DDISPSUB	(356)	(516)	(1,184)	0	0	0	0
ITX 73	360005-Dist Land Right-TX	DDISPSUB	(6,660)	(9,645)	(59,489)	0	(86)	(58)	(1,078)
ITX 74	361000E-Str & Improv	DDISPSUB	(203,019)	(294,027)	(1,813,479)	0	(45,464)	(32,855)	(9,720)
ITX 75	362000E-Other Proj	DDISPSUB	(58,549)	(86,777)	(470,615)	0	(41,151)	(29,883)	(755)
ITX 76	364000-Dist Poles, Towers & Fix	PLT_364	(80,010)	(266,797)	(1,446,919)	0	(1,045)	(647)	(3,102)
ITX 77	365000-Dist Oil Conductor & Device	PLT_365	(3,895)	(5,773)	(31,293)	0	(895)	(647)	(3,102)
ITX 78	366000E-Dist UG Conductor & D	PLT_366	(15,429)	(27,253)	(8,096)	0	(4,292)	(3,102)	(7)
ITX 79	367000E-Dist UG Conductor & D	PLT_367	179	132	0	0	0	0	0
ITX 80	368000E-Dist Line Transformer	PLT_368	(8,139)	(6,149)	0	0	0	0	0
ITX 81	369000E-Distribution Services	CSERVICE	(7,502)	(5,531)	(47,118)	0	0	0	0
ITX 82	369010-Distribution Services O	CSERVICE	(5,344)	(5,965)	(47,118)	0	0	0	0
ITX 83	369020-Distribution Services U	CSERVICE	0	0	0	0	0	0	0
ITX 84	370000E-Distribution Meter	CWETFRS	0	0	0	0	0	0	0
ITX 85	371000E-Dist. Net on Cust Premis	CUSTOMER	0	0	0	0	0	0	0
ITX 86	373000-Dist Street Light & Sig Sy	CLIGHT	(49,471)	(715,041)	(3,913,031)	(4,189)	(271,248)	117,588	39,491
ITX 87	TOTAL DISTRIBUTION								
ITX 88									
ITX 89	105000-Held for Future Use	SALWAGXAG	0	0	0	0	0	0	0
ITX 90	389001-Genl Land Owned in Fee	SALWAGXAG	7	8	61	120	6	9	6
ITX 91	389002-Genl Land Rights	SALWAGXAG	(4,652)	(5,381)	(41,179)	(81,978)	(3,744)	(6,465)	(1,487)
ITX 92	390000-Genl Structures & Improv	SALWAGXAG	(1,086)	(1,304)	(9,617)	(19,176)	(874)	(1,387)	1,711
ITX 93	390007-Genl Str & Imp-Lease Bld	SALWAGXAG	1,265	1,518	11,199	22,281	1,018	1,711	(9,338)
ITX 94	390050-Genl Str & Imp-Call Center	SALWAGXAG	(6,825)	(8,190)	(60,412)	(120,207)	(5,493)	(6,465)	(1,487)
ITX 95	391000-Genl Office Prem & E	SALWAGXAG	0	0	0	0	0	0	0

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO	NO	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE TRANSM 115kV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
1TX	48	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED									
1TX	49	SCHEDULE M ITEMS CONTINUED									
1TX	50	105000-Land for Future Use	DTRAN	1,143	5,612	49	216	6	295	5,613	1,422
1TX	51	350001-Land Owned in Fee	DTRAN	0	0	0	0	0	0	0	0
1TX	52	350002b-Transmission Land Right	DTRAN	(86,062)	(378,808)	(3,675)	(16,227)	(452)	(22,200)	(422,514)	(107,029)
1TX	53	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	(1,989)	(3,742)	(121)	(1,545)	(573)	(2,071)	(33,283)	(8,672)
1TX	54	352000-Transmission Str & Improv	DTRAN	(125,005)	(550,221)	(5,338)	(23,570)	(656)	(32,245)	(613,704)	(155,461)
1TX	55	352010-Trans Str & Impr-Prod	DPRODIT	230	1,051	10	43	1	59	1,120	284
1TX	56	353000b-Transmission Station	DTRAN	(1,838,587)	(8,092,701)	(78,512)	(346,667)	(9,646)	(474,266)	(9,026,412)	(2,286,530)
1TX	57	353010-Trans Station Equip Pro	DPRODIT	9,491	43,314	404	1,792	50	2,439	46,164	11,724
1TX	58	354000b-Trans Towers & Fixture	DTRAN	(4,148)	(18,260)	(177)	(782)	(22)	(1,070)	(20,366)	(5,159)
1TX	59	354000ERT-Trans Towers & Fixture Radial TX	DTRANRADNET	(96)	(180)	(6)	(74)	(28)	(100)	(1,604)	(418)
1TX	60	355010-Trans Poles & Fixtures-Prod	DPRODIT	(205)	(935)	(9)	(39)	(1)	(53)	(996)	(253)
1TX	61	355000b-Trans Poles & Fixture	DTRAN	(950,886)	(4,185,406)	(40,605)	(179,290)	(4,989)	(245,282)	(4,668,305)	(1,182,554)
1TX	62	355000ERT-Trans Poles & Fixtures Radial TX	DTRANRADNET	(21,971)	(41,339)	(1,341)	(17,070)	(6,313)	(22,880)	(367,743)	(95,815)
1TX	63	356010-Trans OH Cond & Device-Prod	DPRODIT	(49)	(221)	(2)	(9)	(0)	(12)	(236)	(69)
1TX	64	356000b-Trans OH Conductor & D	DTRAN	(349,091)	(1,536,555)	(14,907)	(65,821)	(1,831)	(90,649)	(1,713,839)	(434,142)
1TX	65	356000ERT-Trans OH Conductor & D Radial TX	DTRANRADNET	(8,066)	(15,177)	(492)	(6,267)	(2,325)	(8,400)	(15,007)	(35,176)
1TX	66	357000b-Trans Underground Cond	DTRAN	(261)	(1,149)	(11)	(49)	(1)	(67)	(1,281)	(325)
1TX	67	358000-Trans UG Conductor & Device	DTRAN	(1,482)	(6,525)	(63)	(280)	(8)	(382)	(7,278)	(1,844)
1TX	68	359000-Transmission Road & Tran	DTRAN	(243)	(1,067)	(10)	(46)	(1)	(63)	(1,191)	(302)
1TX	69	TOTAL TRANSMISSION		(3,377,276)	(14,782,889)	(144,808)	(655,685)	(26,809)	(896,347)	(16,960,862)	(4,300,308)
1TX	70										
1TX	71	DISTRIBUTION									
1TX	72	360001F-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0	0	0
1TX	73	360005-Dist Land Right-TX	DDISPSUB	0	0	(73)	(283)	(10)	(506)	(5,490)	(1,390)
1TX	74	361000b-Str & Improv	DDISPSUB	0	0	(1,364)	(5,296)	(185)	(9,460)	(102,575)	(25,961)
1TX	75	362000b-Other Eq	DDISPSUB	0	0	(41,570)	(161,449)	(5,640)	(288,387)	(3,126,946)	(791,408)
1TX	76	364000-Dist Poles, Towers & Fixt	PLI 364	0	0	(10,788)	(47,761)	(1,464)	(85,313)	(925,039)	(234,121)
1TX	77	365000-Dist OH Conductor & Device	PLI 365	0	0	(33,167)	(146,843)	(4,500)	(262,297)	(2,844,056)	(719,810)
1TX	78	366000b-Dist Underground Cond	PLI 366	0	0	(838)	(3,710)	(114)	(6,627)	(71,858)	(18,187)
1TX	79	367000b-Dist UG Conductor & D	PLI 367	0	0	(717)	(3,178)	(97)	(5,676)	(61,543)	(15,576)
1TX	80	368000b-Dist Line Transformer	PLI 368	0	0	(186)	(15,243)	(25)	(27,228)	(295,231)	(74,721)
1TX	81	369000b-Distribution Services	CSERVICE	0	0	0	179	0	132	11,617	2,414
1TX	82	369010-Distribution Services O	CSERVICE	0	0	0	(8,339)	0	(6,149)	(540,298)	(112,273)
1TX	83	369020-Distribution Services U	CSERVICE	0	0	0	(7,502)	0	(5,531)	(486,037)	(100,998)
1TX	84	370000b-Distribution Meter	CMETERS	(755)	(3,433)	(848)	(4,495)	(283)	(5,682)	(201,030)	(41,774)
1TX	85	371000b-Dist Inst on Cust Premis	CUSTPREM	0	0	0	0	0	0	0	0
1TX	86	373000-Dist Street Light & Sg Sy	CLIGHT	0	0	0	0	0	0	0	0
1TX	87	TOTAL DISTRIBUTION		(755)	(3,433)	(89,551)	(401,920)	(12,317)	(702,725)	(8,648,486)	(2,133,804)
1TX	88										
1TX	89	105000-Land for Future Use	SALWAGXAG	0	0	0	0	0	0	0	0
1TX	90	389001-General Land Owned in Fee	SALWAGXAG	0	0	0	0	0	0	0	0
1TX	91	389002-General Land Rights	SALWAGXAG	22	99	3	6	0	8	164	40
1TX	92	390000-Genl Structures & Improv	SALWAGXAG	(14,754)	(67,183)	(793)	(3,859)	(108)	(5,475)	(111,191)	(27,087)
1TX	93	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(3,446)	(15,690)	(185)	(901)	(25)	(1,279)	(26,015)	(6,326)
1TX	94	390050-Genl Str & Imp-Call Center	SALWAGXAG	4,012	18,271	216	1,049	29	1,489	30,293	7,366
1TX	95	391000-General Office Furn & E	SALWAGXAG	(21,646)	(98,562)	(1,164)	(5,661)	(159)	(8,031)	(163,416)	(39,738)

Attachment RML-RD-US(SUPP1)
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Docket No. 47527

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 47527

SCH LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL MUNICIPAL & SCHOOL SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)
ITX 96	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
ITX 97	391004-General Info Sys Computer	SALWAGXAG	(1,706,705)	(650,937)	(78,761)	(297,424)	(5,216)
ITX 98	391005-Genl Off Equip Comp 3 Yr Life	SALWAGXAG	(1,921)	(731)	(89)	(335)	(6)
ITX 99	391050-Genl Off Equip & Equip-Call Center	SALWAGXAG	8,028	3,062	370	1,399	25
ITX 100	392010-General Transp Equip	SALWAGXAG	(2,819)	(1,075)	(130)	(401)	(9)
ITX 101	392020-General Transp Equip (Trp 2	SALWAGXAG	127,619	48,674	5,889	22,240	390
ITX 102	392030-General Transp Equip (Trailer	SALWAGXAG	24,892	9,494	1,149	4,738	76
ITX 103	392040-General Transp Equip (Trp 4	SALWAGXAG	187,817	71,633	8,667	32,790	574
ITX 104	394000-General Stores Equipment	SALWAGXAG	(13,500)	(5,870)	(710)	(2,682)	(47)
ITX 105	394000-General Tools & Shop Equip	SALWAGXAG	(1,121,486)	(427,744)	(51,755)	(195,419)	(3,428)
ITX 106	395000-General Laboratory Equip	SALWAGXAG	(391,260)	(149,234)	(18,957)	(68,188)	(1,196)
ITX 107	395050-Genl Lab Equipment-Call Center	SALWAGXAG	3	1	0	1	0
ITX 108	396000-General Power Operated Equip	SALWAGXAG	57,159	21,861	2,638	9,961	175
ITX 109	397000-General Communication F	SALWAGXAG	(1,921,455)	(732,841)	(88,672)	(344,848)	(5,874)
ITX 110	397010-General Comm Equip 1 two Wa	SALWAGXAG	(187,688)	(71,384)	(8,661)	(32,708)	(574)
ITX 111	397050-General Comm Equip EM	SALWAGXAG	(1,182,567)	(451,070)	(54,578)	(206,101)	(3,615)
ITX 112	397050-Genl Comm Equipment-Call Center	SALWAGXAG	8,476	3,233	391	1,477	26
ITX 113	398000-General Miscellaneous Equip	SALWAGXAG	(99,689)	(38,021)	(4,600)	(17,371)	(305)
ITX 114	398050-Genl Misc Equipment-Call Center	SALWAGXAG	219	84	10	38	1
ITX 115	TOTAL GENERAL		(7,098,139)	(2,707,232)	(327,567)	(1,236,979)	(21,694)
ITX 116	Total Sched M Plant Temporary		(116,311,906)	(43,129,421)	(4,472,133)	(21,541,877)	(232,393)
ITX 117							
ITX 118	Sched M Non-Plant Temporary						
ITX 119	SchM-102 - Fuel Tax Credit - Line Addback	TOTPLT	(352)	(132)	(14)	(72)	(1)
ITX 120	SchM-103 - Environmental Remediation	PROPLT	(9,417)	(3,159)	(286)	(1,785)	(11)
ITX 121	SchM-107 - Pension Expense	SALWAGES	(1,424,105)	(543,154)	(65,720)	(248,176)	(4,353)
ITX 122	SchM-108 - Accrued Vacation Pay	SALWAGES	0	0	0	0	0
ITX 123	SchM-109 - Employee Incentive	SALWAGES	452,510	172,395	20,883	78,862	1,383
ITX 124	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	(520,617)	(198,564)	(24,026)	(99,727)	(1,591)
ITX 125	SchM-112 - Post Employment Benefits FAS 112	SALWAGES	(138,974)	(53,005)	(6,415)	(24,219)	(425)
ITX 126	SchM-116 - Bad Debt	OX 904	0	0	0	0	0
ITX 127	SchM-118 - Inventory Reserve	TOTPLT	0	0	0	0	0
ITX 128	SchM-127 - Litigation Reserve	KATEBASE	0	0	0	0	0
ITX 129	SchM-128 - Book Unamort Cost of Recaptured Debt	TOTPLT	209,788	78,380	8,135	42,643	425
ITX 130	SchM-130 - Deferred Compensation Plan Reserve	SALWAGES	0	0	0	0	0
ITX 131	SchM-134 - Non-Qualified Pension Plans - 190	SALWAGES	0	0	0	0	0
ITX 132	SchM-136 - Performance Share Plan	SALWAGES	0	0	0	0	0
ITX 133	SchM-138 - Rate Case Expense	CLAIMREV	(2,027,240)	(745,799)	(78,165)	(390,814)	(4,560)
ITX 134	SchM-207 - Mark to Market Adjust	TOTPLT	0	0	0	0	0
ITX 135	SchM-226 - Performance Recognition Award	SALWAGES	7,325	2,794	338	1,276	22
ITX 136	NOI Carrierward - Tax Effect of Bonus Depreciation		0	0	0	0	0
ITX 137	Total Sched M Non-Plant Temporary		(3,451,065)	(1,290,043)	(145,177)	(633,010)	(9,112)
ITX 138							
ITX 139	Sched M Plant Permanent						
ITX 140	310004-Eng Misc Comput Software	SALWAGXAG	(367,143)	(140,028)	(16,943)	(63,981)	(1,122)
ITX 141	310005-Eng Misc Comput Soft 15	SALWAGXAG	(41,964)	(16,188)	(2,029)	(7,662)	(134)
ITX 142	310014-Eng CTS Comput Software	CLST	1,043	827	135	49	12
ITX 143	TOTAL INTANGIBLES		(410,064)	(155,969)	(18,895)	(71,594)	(1,245)
ITX 144							
ITX 145	310001-Steam Prod Land Own in Fe	DPROD	763	256	24	145	1
ITX 146	310002-Steam Prod Land Rights	DPROD	1,486	499	47	281	2
ITX 147	310003-Steam Prod Water Rights	DPROD	490	164	15	93	1
ITX 148	310004-Steam Prod Land Rights-NM	DPROD	93	31	3	18	0

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527														
SCH LINE NO	DESCRIPTION	TOTAL LARGE MUNICIPAL SERVICE		TOTAL SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN TRANSMISSION SERVICE	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE						
		(b)	(c)											
(a)		(b)	(c)	(d)	(e)	(f)	(g)	(h)						
ITX 96	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED													
ITX 97	391004-General Info Sys Computer	(21,867)	(26,241)	(191,571)	(385,163)	(17,599)	(29,921)							
ITX 98	391005-General Off Equip 3 Yr Life	(25)	(30)	(1218)	(414)	(20)	(14)							
ITX 99	391050-General Off Equip & Equip Center	103	123	910	1,812	81	141							
ITX 100	392010-General Transp Equip	(36)	(43)	(320)	(616)	(29)	(49)							
ITX 101	392010-General Transp Equip 2	1,635	1,962	14,474	28,801	1,316	2,237							
ITX 102	392010-General Transp Equip 1	319	383	2,873	5,617	257	436							
ITX 103	392010-General Transp Equip 1	2,406	2,888	21,302	42,386	1,937	3,293							
ITX 104	393000-General Stores Equipment	(197)	(237)	(1,745)	(3,473)	(159)	(270)							
ITX 105	393000-General Tools & Shop Equip	(14,369)	(17,245)	(127,196)	(253,092)	(11,565)	(19,660)							
ITX 106	393000-General Laboratory Equip	(5,013)	(6,017)	(44,378)	(88,303)	(4,035)	(6,860)							
ITX 107	393050-General Lab Equipment-Coll Center	0	0	0	1	0	0							
ITX 108	393050-General Power Operated Equip	772	879	6,483	12,900	589	1,002							
ITX 109	393050-General Communication Equip	(24,619)	(29,546)	(217,938)	(433,627)	(19,814)	(33,086)							
ITX 110	393050-General Communication Equip 2	(2,405)	(2,886)	(21,287)	(42,357)	(1,915)	(3,290)							
ITX 111	393050-General Communication Equip 1	(15,131)	(18,185)	(134,136)	(266,900)	(12,186)	(20,734)							
ITX 112	393050-General Communication Equip 1	169	199	1,461	1,913	87	149							
ITX 113	393050-General Communication Equip 1	(1,277)	(1,531)	(11,907)	(22,497)	(1,028)	(1,748)							
ITX 114	393050-General Misc. Equipment-Coll Center	1	1	25	49	2	4							
ITX 115	TOTAL GENERAL	(90,946)	(109,145)	(805,057)	(1,601,882)	(73,196)	(124,443)							
ITX 116	Total Sched M Plant Temporary	(1,682,365)	(2,094,765)	(14,148,231)	(25,946,380)	(889,815)	(1,574,324)							
ITX 117	Sched M Non-Plant Temporary													
ITX 118	Sched M-102 - Fuel Tax Credit - The Adcock	(5)	(6)	(40)	(79)	(3)	(2)							
ITX 119	Sched M-102 - Fuel Tax Credit - The Adcock	(120)	(136)	(1,005)	(2,881)	(15)	(11)							
ITX 120	Sched M-104 - Environmental Remediation	(18,246)	(21,898)	(161,519)	(321,387)	(14,685)	(24,967)							
ITX 121	Sched M-107 - Pension Expense	0	0	0	0	0	0							
ITX 122	Sched M-108 - Accrued Vacation Paid	5,798	6,938	51,325	102,125	4,666	7,934							
ITX 123	Sched M-109 - Employee Incentive	(6,670)	(8,005)	(59,047)	(117,491)	(5,369)	(9,127)							
ITX 124	Sched M-111 - Post Employment Benefits - FAS 106(Short Term)	(1,781)	(2,117)	(15,762)	(31,363)	(1,431)	(2,436)							
ITX 125	Sched M-112 - Post Employment Benefits - FAS 112	0	0	0	0	0	0							
ITX 126	Sched M-116 - Bad Debt	0	0	0	0	0	0							
ITX 127	Sched M-118 - Inventory Reserve	0	0	0	0	0	0							
ITX 128	Sched M-127 - Litigation Reserve	0	0	0	0	0	0							
ITX 129	Sched M-128 - Book Unmort Cost Of Recaptured Debt	3,029	3,817	24,007	46,724	1,491	1,138							
ITX 130	Sched M-130 - Deferred Compensation Plan Reserve	0	0	0	0	0	0							
ITX 131	Sched M-134 - Non-Qualified Pension Plans - 190	0	0	0	0	0	0							
ITX 132	Sched M-136 - Performance Share Plan	0	0	0	0	0	0							
ITX 133	Sched M-138 - Rate Case Expense	(28,134)	(34,817)	(230,468)	(484,146)	(15,267)	(14,871)							
ITX 134	Sched M-207 - Mark to Market / Adjust	0	0	0	0	0	0							
ITX 135	Sched M-226 - Performance Recognition Award	94	113	831	1,653	76	128							
ITX 136	NOI Carryforward - Tax Effect of Bonus Depreciation	0	0	0	0	0	0							
ITX 137	Total Sched M Non-Plant Temporary	(46,035)	(56,112)	(401,678)	(806,844)	(30,539)	(42,214)							
ITX 138	Sched M Plant Permanent													
ITX 139	Sched M-104 - Misc Computer Software	(4,704)	(5,645)	(41,641)	(82,855)	(3,786)	(6,437)							
ITX 140	393004-Integ Misc Computer Software	(563)	(676)	(4,986)	(9,922)	(453)	(771)							
ITX 141	393005-Integ Misc Computer Soft 15	4	3	16	16	0	0							
ITX 142	393014-Integ CRS Computer Software	(5,264)	(6,319)	(46,611)	(92,777)	(4,239)	(7,207)							
ITX 143	101AL INT ANGLIB F													
ITX 144	310001-Stream Prod Land Own in Fe	10	11	81	233	1	1							
ITX 145	310002-Stream Prod Land Rights	19	21	159	455	2	2							
ITX 146	310003-Stream Prod Land Rights	6	7	52	150	1	1							
ITX 147	310004-Stream Prod Land Rights	1	1	10	28	0	0							
ITX 148	310004-Stream Prod Land Rights-NM													