

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

SCH LINE NO.	NO.	DESCRIPTION	DOCKET No. 47527										RESIDENTIAL SPACE HTG SERVICE
			ALLOCATION BASIS	LARGE TRANSMISSION 69 TO 115 KV	LARGE TRANSMISSION BACKBONE 115KV+	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	PRIMARY SCHOOL SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE			
DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED													
ITX	96	96-1004-General Info Sys Computer	(69,356)	(115,807)	(3,728)	(18,139)	(569)	(25,714)	(533,612)	(127,726)			
ITX	98	98-1005-Genl Off Exp-Cmp 3 Yr Life	(78)	(356)	(4)	(20)	(1)	(29)	(590)	(143)			
ITX	99	99-1005-Genl Off Exp-Cmp 3 Yr Life	(326)	(1,485)	(6)	(85)	(2)	(121)	(2,463)	(599)			
ITX	100	100-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	101	101-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	102	102-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	103	103-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	104	104-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	105	105-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	106	106-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	107	107-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	108	108-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	109	109-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	110	110-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	111	111-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	112	112-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	113	113-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	114	114-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	115	115-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	116	116-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	117	117-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	118	118-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	119	119-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	120	120-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	121	121-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	122	122-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	123	123-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	124	124-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	125	125-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	126	126-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	127	127-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	128	128-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	129	129-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	130	130-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	131	131-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	132	132-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	133	133-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	134	134-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	135	135-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	136	136-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	137	137-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	138	138-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	139	139-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	140	140-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	141	141-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	142	142-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	143	143-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	144	144-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	145	145-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	146	146-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	147	147-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			
ITX	148	148-1004-General Equip-Exp Cmp	(113)	(322)	(1)	(90)	(1)	(42)	(863)	(210)			

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

					TOTAL	SMALL	SECONDARY	SMALL
SCH	LINE		ALLOCATION	TOTAL	RESIDENTIAL	GENERAL	GENERAL	MUNICIPAL
NO	NO.	DESCRIPTION	BASIS	TEXAS	SERVICE	SERVICE	SERVICE	& SCHOOL
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
11X	149	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
11X	150	311000E-Steam Prod Str & Improv	DPROD	(114,497)	(38,402)	(3,598)	(21,680)	(154)
11X	151	312000E-Steam Prod Boiler Plant E	DPROD	(364,826)	(122,363)	(11,464)	(69,081)	(492)
11X	152	314000E-Steam Prod Turbogen Unit	DPROD	(166,036)	(55,688)	(5,217)	(31,440)	(224)
11X	153	315000E-Steam Prod Ace Flec Eq	DPROD	(21,775)	(7,303)	(684)	(4,123)	(29)
11X	154	316000E-Steam Prod Misc Pwr Plt E	DPROD	(8,806)	(2,954)	(277)	(1,667)	(12)
11X	155	Total Steam Production		(673,110)	(225,761)	(21,151)	(127,456)	(908)
11X	156							
11X	157	340002E-Other Prod Land Rights	DPROD	0	0	0	0	0
11X	158	341000E-Other Prod Str & Impr	DPROD	(13,104)	(4,395)	(412)	(2,481)	(18)
11X	159	342000E-Other Prod Fuel Hldr	DPROD	183	61	6	35	0
11X	160	343000E-Other Prod Prime Mover	DPROD	30,540	10,243	960	5,783	41
11X	161	344000E-Other Prod Generator	DPROD	(20,001)	(6,708)	(629)	(3,787)	(27)
11X	162	345000E-Other Prod Access Elect Equip	DPROD	(9,346)	(3,135)	(294)	(1,770)	(13)
11X	163	346000E-Other Prod Misc Pwr P	DPROD	(1,106)	(371)	(35)	(209)	(1)
11X	164	Total Other Production Combustion Equipment		(12,835)	(4,305)	(403)	(2,430)	(17)
11X	165							
11X	166	350004E-Field for Future Use	DTRAN	36,407	12,365	1,155	6,939	49
11X	167	350001E-Tran Land Owned in Fee	DTRAN	0	0	0	0	0
11X	168	350002E-Transmission Land Right	DTRAN	1,056	360	34	202	1
11X	169	350002ERT-Transmission Land Right Radial TX	DTRANRADNLE	87	28	5	28	0
11X	170	352000E-Transmission Str & Improv	DTRAN	(64,213)	(21,868)	(2,043)	(12,271)	(87)
11X	171	352010E-Tran Str & Impr-Prod	DPRODIT	291	98	9	55	0
11X	172	353000E-Transmission Station	DTRAN	(946,613)	(322,372)	(30,121)	(180,902)	(1,281)
11X	173	353010E-Tran Station Equip Pro	DPRODIT	12,010	4,028	377	2,274	16
11X	174	354000E-Tran Towers & Fixture	DTRAN	(908,178)	(309,283)	(28,898)	(173,557)	(1,229)
11X	175	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNLE	(74,855)	(24,504)	(4,058)	(24,018)	(153)
11X	176	355010E-Tran Poles & Fixtures-Prod	DPRODIT	18	6	1	3	0
11X	177	355000E-Tran Poles & Fixture	DTRAN	(316,500)	(107,785)	(10,071)	(60,485)	(428)
11X	178	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNLE	(26,087)	(8,540)	(1,414)	(8,370)	(53)
11X	179	356010E-Tran OH Cond & Device-Prod	DPRODIT	4	1	0	1	0
11X	180	356000E-Tran OH Conductor & D	DTRAN	(116,119)	(39,545)	(3,695)	(22,191)	(157)
11X	181	356000ERT-Tran OH Conductor & D Radial TX	DTRANRADNLE	(9,571)	(3,133)	(519)	(3,071)	(20)
11X	182	357000E-Tran Underground Cond	DTRAN	(87)	(30)	(3)	(17)	(0)
11X	183	358000E-Tran UG Conductor & Device	DTRAN	(184,743)	(62,915)	(5,879)	(35,305)	(250)
11X	184	359000E-Transmission Road & Trai	DTRAN	(46)	(16)	(1)	(9)	(0)
11X	185	TOTAL TRANSMISSION		(2,597,236)	(883,103)	(85,122)	(510,693)	(3,592)
11X	186							
11X	187	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0
11X	188	360005E-Dist Land Rights-LX	DDISPSUB	14	6	1	4	0
11X	189	361000E-Str & Improv	DDISPSUB	(13,658)	(5,927)	(598)	(3,488)	(31)
11X	190	362000E-Other Eq	DDISPSUB	(473,094)	(205,303)	(20,731)	(120,833)	(1,063)
11X	191	364000E-Dist Poles, Towers & Fxt	PLT_364	138,187	61,524	6,213	36,210	319
11X	192	365000E-Dist OH Conductor & Device	PLT_365	(45,826)	(20,403)	(2,060)	(12,008)	(106)
11X	193	366000E-Dist Underground Cond	PLT_366	4,491	2,000	202	1,177	10
11X	194	367000E-Dist UG Conductor & D	PLT_367	34,774	15,484	1,564	9,113	80
11X	195	368000E-Dist Line Transformer	PLT_368	22,936	12,385	1,251	7,289	64
11X	196	369000E-Distribution Services	CSERVICE	101	69	12	18	1

Attachment RML-RD-US(SUPP1)
Page 91 of 162
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. NO	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
	(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
ITX 149	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED												
ITX 150	311000E-Steam Prod Str & Improv	DPROD	(1 457)	(1 651)	(12 215)	(35 010)	(180)	(130)					
ITX 151	312000E-Steam Prod Boiler Plant E	DPROD	(4,642)	(5 260)	(38 921)	(111 617)	(573)	(414)					
ITX 152	314000E-Steam Prod Turbogen Unit	DPROD	(2,112)	(2,394)	(17,714)	(50 798)	(261)	(188)					
ITX 153	315000E-Steam Prod Ace Elec Eq	DPROD	(277)	(314)	(2,323)	(6,662)	(34)	(25)					
ITX 154	316000E-Steam Prod Misc Pwr Plt E	DPROD	(112)	(127)	(939)	(2,694)	(14)	(10)					
ITX 155	Total Steam Production		(8 564)	(9 704)	(71 811)	(205 935)	(1 057)	(764)					
ITX 156													
ITX 157	340002E-Other Prod Land Rights	DPROD	0	0	0	0	0	0					
ITX 158	341000E-Other Prod Str & Impr	DPROD	(167)	(189)	(1,398)	(4,009)	(21)	(15)					
ITX 159	342000E-Other Prod Fuel Hldr	DPROD	2	3	20	56	0	0					
ITX 160	343000E-Other Prod Prime Mover	DPROD	389	440	3 258	9 343	48	35					
ITX 161	344000E-Other Prod Generator	DPROD	(254)	(288)	(2 134)	(6 119)	(31)	(23)					
ITX 162	345000E-Other Prod Access Inlet Equip	DPROD	(119)	(135)	(997)	(2 860)	(15)	(11)					
ITX 163	346000E-Other Prod Misc Pwr P	DPROD	(14)	(16)	(118)	(338)	(2)	(1)					
ITX 164	Total Other Production Combustion Equipment		(163)	(185)	(1 369)	(3 927)	(20)	(15)					
ITX 165													
ITX 166	105000E-Held for Future Use	DTRAN	465	529	3 855	10 855	56	41					
ITX 167	350001E-Tran Land Owned in Fee	DTRAN	0	0	0	0	0	0					
ITX 168	350002E-Transmission Land Right	DTRAN	14	15	112	316	2	1					
ITX 169	350002ERT-Transmission Land Right Radial TX	DTRANRADNET	1	2	19	4	0	0					
ITX 170	352000E-Transmission Str & Improv	DTRAN	(822)	(935)	(6,818)	(19,197)	(100)	(72)					
ITX 171	352010E-Tran Str & Impr-Prod	DPRODIT	4	4	31	89	0	0					
ITX 172	353000E-Transmission Station	DTRAN	(12 116)	(13 789)	(100,503)	(283,001)	(1,467)	(1,060)					
ITX 173	353010E-Tran Station Equip Pro	DPRODIT	153	173	1 281	3 674	19	14					
ITX 174	354000E-Tran Towers & Fixture	DTRAN	(11 624)	(13 230)	(96 422)	(271 510)	(1 408)	(1 017)					
ITX 175	354000ERT-Tran Towers & Fixture Radial TX	DTRANRADNET	(973)	(1 544)	(16 161)	(3 347)	(56)	(40)					
ITX 176	355010E-Tran Poles & Fixtures-Prod	DPRODIT	0	0	2	6	0	0					
ITX 177	355000E-Tran Poles & Fixture	DTRAN	(4,051)	(4,611)	(33,603)	(94,621)	(491)	(355)					
ITX 178	355000ERT-Tran Poles & Fixtures Radial TX	DTRANRADNET	(339)	(538)	(5,632)	(1,166)	(19)	(14)					
ITX 179	356010E-Tran Oil Cond & Device-Prod	DPRODIT	0	0	0	1	0	0					
ITX 180	356000E-Tran Oil Conductor & D	DTRAN	(1,486)	(1,692)	(12,328)	(34,715)	(180)	(130)					
ITX 181	356000ERT-Tran Oil Conductor & D Radial TX	DTRANRADNET	(124)	(197)	(2,066)	(428)	(7)	(5)					
ITX 182	357000E-Tran Underground Cond	DTRAN	(1)	(1)	(9)	(26)	(0)	(0)					
ITX 183	358000E-Tran Oil Conductor & Device	DTRAN	(2 365)	(2 691)	(19 614)	(55 231)	(286)	(207)					
ITX 184	359000E-Transmission Road & Trai	DTRAN	(1)	(1)	(5)	(14)	(0)	(0)					
ITX 185	TOTAL TRANSMISSION		(33,266)	(38,506)	(287,861)	(748,311)	(3,937)	(2,845)					
ITX 186													
ITX 187	360001E-Dist Land Owned in Fee	DDISPSUB	0	0	0	0	0	0					
ITX 188	360005E-Dist Land Rights-TX	DDISPSUB	0	0	3	0	0	0					
ITX 189	361000E-Str & Improv	DDISPSUB	(307)	(445)	(2,743)	0	(69)	(50)					
ITX 190	362000E-Other Eq	DDISPSUB	(10,637)	(15,406)	(95,018)	0	(2,382)	(1,721)					
ITX 191	364000E-Dist Poles Towers & Fixt	PLT_364	3 108	4 606	24 978	0	714	516					
ITX 192	365000E-Dist Oil Conductor & Device	PLT_365	(1 031)	(1 527)	(8 283)	0	(237)	(171)					
ITX 193	366000E-Dist Underground Cond	PLT_366	101	150	811	0	23	17					
ITX 194	367000E-Dist Oil Conductor & D	PLT_367	782	1,159	6,283	0	180	130					
ITX 195	368000E-Dist Line Transformer	PLT_368	517	912	271	0	144	104					
ITX 196	369000E-Distribution Services	CSERVICE	1	1	0	0	0	0					

Attachment RML-RD-US(SUPP1)
Page 92 of 162
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	LARGE GENERAL SERV		LARGE TRANSMISSION		LARGE MUNICIPAL		LARGE SCHOOL		RESIDENTIAL SPACE HTG SERVICE	
				69 TO 114 V	115 V+ TRANS	BACKONE	TRANS	PRIMARY SERVICE	SECONDARY SERVICE	PRIMARY SERVICE	SECONDARY SERVICE		
				(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	
DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED													
ITX	140	311000E-Steamm Prod Str & Improv	DPROD		(6,296)	(28,734)	(2,68)	(1,189)				(30,625)	(7,778)
ITX	151	312000E-Steamm Prod Boiler Plant E	DPROD		(20,061)	(91,556)	(854)	(1,787)				(97,581)	(24,782)
ITX	152	314000E-Steamm Prod Turbigen Unit	DPROD		(9,130)	(41,668)	(189)	(1,724)				(44,410)	(11,278)
ITX	153	315000E-Steamm Prod Acc Plee Eq	DPROD		(1,197)	(5,465)	(51)	(226)				(5,824)	(1,479)
ITX	154	316000E-Steamm Prod Mac Pwr Pl E	DPROD		(4,884)	(22,210)	(21)	(91)				(2,355)	(598)
ITX	155	Total Steamm Production			(37,013)	(168,923)	(1,577)	(6,987)				(180,018)	(45,723)
ITX	156	340002-Other Prod Land Rights	DPROD		0	0	0	0				0	0
ITX	157	341000E-Other Prod Str & Impr	DPROD		(721)	(3,288)	(31)	(136)				(1505)	(890)
ITX	158	342000E-Other Prod Fuel Fild	DPROD		10	46	0	2				49	12
ITX	159	343000E-Other Prod Trane Mover	DPROD		1,679	7,664	72	317				8,169	2,074
ITX	160	344000E-Other Prod Generator	DPROD		(1,100)	(5,020)	(47)	(208)				(5,350)	(1,359)
ITX	161	345000E-Other Prod Accen Elect Equip	DPROD		(514)	(2,346)	(22)	(97)				(2,500)	(635)
ITX	162	346000E-Other Prod Mac Pwr Pl	DPROD		(61)	(278)	(3)	(11)				(296)	(75)
ITX	163	346000E-Other Prod Mac Pwr Pl	DPROD		(706)	(3,221)	(70)	(131)				(1,433)	(872)
ITX	164	Total Other Production Combustion Equipment											
ITX	165	103000E-Field for Future Us	DTTRAN		2,010	8,845	86	379				9,866	2,499
ITX	166	150001E-Trans Land Owned in Fe	DTTRAN		0	0	0	0				0	0
ITX	167	150001E-Trans Land Owned in Fe	DTTRAN		58	257	2	11				287	73
ITX	168	150002E-Transmission Land Right	DTTRAN		1	3	0	1				23	6
ITX	169	150002E-Transmission Land Right	DTTRAN		(3,554)	(15,613)	(152)	(670)				(17,448)	(4,420)
ITX	170	152000E-Transmission Str & Improv	DPROD		16	71	0	3				78	20
ITX	171	152000E-Transmission Station	DPROD		(52,302)	(230,608)	(2,237)	(9,879)				(257,215)	(65,157)
ITX	172	153000E-Transmission Station	DPROD		660	3,014	38	125				3,212	816
ITX	173	153000E-Transmission Station	DPROD		(50,265)	(221,245)	(2,146)	(9,477)				(246,721)	(62,511)
ITX	174	154000E-Trans Towers & Fixture	DTTRAN		(1,161)	(2,185)	(71)	(302)				(3,049)	(765)
ITX	175	154000E-Trans Towers & Fixture	DTTRAN		17,517	(77,104)	(748)	(3,303)				(86,600)	(21,785)
ITX	176	155000E-Trans Poles & Fixture	DPROD		4051	(762)	(25)	(117)				(6,775)	(1,765)
ITX	177	155000E-Trans Poles & Fixture	DPROD		0	0	0	0				0	0
ITX	178	155000E-Trans OH Conductor & D	DTTRAN		(6,427)	(28,288)	(274)	(1,212)				(31,552)	(7,993)
ITX	179	156000E-Trans OH Conductor & D	DTTRAN		(148)	(79)	(9)	(115)				(2,485)	(648)
ITX	180	156000E-Trans OH Conductor & D	DTTRAN		(148)	(79)	(9)	(115)				(2,485)	(648)
ITX	181	156000E-Trans OH Conductor & D	DTTRAN		(148)	(79)	(9)	(115)				(2,485)	(648)
ITX	182	157000E-Trans Underground Cond	DTTRAN		(10,225)	(45,006)	(437)	(1,928)				(50,199)	(12,716)
ITX	183	158000E-Trans DG Conductor & Deve	DTTRAN		(11)	(11)	(0)	(0)				(12)	(3)
ITX	184	159000E-Transmission Road & Trai	DTTRAN		(119,355)	(608,956)	(5,982)	(27,283)				(704,453)	(178,453)
ITX	185	TOTAL TRANSMISSION											
ITX	186	360001E-Dist Land Owned in Fee	DISPSUB		0	0	0	0				0	0
ITX	187	360001E-Dist Land Right- FX	DISPSUB		0	0	0	0				0	0
ITX	188	360005E-Str & Improv	DISPSUB		0	0	(63)	(244)				(4,770)	(1,197)
ITX	189	361000E-Str & Improv	DISPSUB		0	0	(2,178)	(8,459)				(16,837)	(4,146)
ITX	190	362000E-Other Eq	DISPSUB		0	0	0	0				0	0
ITX	191	364000E-Dist Poles, Towers & Fnd	PL1, 364		573	2,515	78	4,528				49,097	12,426
ITX	192	365000E-Dist Poles, Towers & Fnd	PL1, 365		573	2,515	78	4,528				49,097	12,426
ITX	193	366000E-Dist OH Conductor & Deve	PL1, 366		82	82	3	147				1,596	404
ITX	194	366000E-Dist Underground Cond	PL1, 366		82	82	3	147				1,596	404
ITX	195	367000E-Dist L&I Conductor & D	PL1, 367		144	144	6	6				1,140	286
ITX	196	368000E-Dist Line Transformer	PL1, 368		0	0	0	0				0	0
ITX	197	369000E-Dist Distribution Services	CSERVICE		0	0	0	1				9,883	2,501
ITX	198	TOTAL DISTRIBUTION											

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 197	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
ITX 198							
ITX 199	369010-Distribution Services O	CSERVICE	1,040	708	121	183	12
ITX 200	369020-Distribution Services U	CSERVICE	470	320	55	83	5
ITX 201	370000F-Distribution Meter	CMETERS	2,605	1,519	312	351	28
ITX 202	371000E-Dist Inst on Cust Premis	CUSTPREM	20,500	0	0	0	0
ITX 203	373000-Dist Street Light & Sig Sv	CLIGHT	1,936	0	0	0	0
ITX 204	TOTAL DISTRIBUTION		(305,525)	(137,598)	(13,660)	(81,901)	(680)
ITX 205							
ITX 206	389002-General Land Rights	SALWAGXAG	1	0	0	0	0
ITX 207	390000-Genl Structures & Improv	SALWAGXAG	22,305	8,507	1,029	3,887	68
ITX 208	390007-Genl Str & Imp Lease Bld	SALWAGXAG	(24,671)	(9,409)	(1,132)	(4,299)	(75)
ITX 209	391000-General Office Furn & E	SALWAGXAG	1,896	723	88	330	6
ITX 210	391004-General Info Sys Computer	SALWAGXAG	18,258	6,964	843	3,182	56
ITX 211	391005-Genl Off Eq-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0
ITX 212	392000-General Transportation E	SALWAGXAG	0	0	0	0	0
ITX 213	392010-General Transp Eq Grp	SALWAGXAG	19	7	1	3	0
ITX 214	392020-General Transp Eq Grp 2	SALWAGXAG	322	123	15	56	1
ITX 215	392030-General Transp Eq Trailer	SALWAGXAG	60	23	3	11	0
ITX 216	392040-General Transp Eq Grp 4	SALWAGXAG	471	180	22	82	1
ITX 217	393000-General Stores Equipmen	SALWAGXAG	(985)	(376)	(45)	(172)	(3)
ITX 218	394000-General Tools & Shop Equi	SALWAGXAG	(71,454)	(27,252)	(3,297)	(12,452)	(218)
ITX 219	395000-General Laboratory Equi	SALWAGXAG	(25,047)	(9,553)	(1,156)	(4,365)	(77)
ITX 220	396000-General Power Operated E	SALWAGXAG	138	53	6	24	0
ITX 221	397000-General Communication E	SALWAGXAG	(122,815)	(46,842)	(5,668)	(21,403)	(375)
ITX 222	397010-General Comm Eq Two Wa	SALWAGXAG	(12,214)	(4,658)	(564)	(2,128)	(37)
ITX 223	397030-General Comm Eq EM	SALWAGXAG	(75,731)	(28,884)	(3,495)	(13,197)	(231)
ITX 224	398000-General Miscellaneous E	SALWAGXAG	(6,368)	(2,429)	(294)	(1,110)	(19)
ITX 225	TOTAL GENERAL		(295,812)	(112,823)	(13,651)	(51,551)	(904)
ITX 226	Total Sched M, Plant Permanent		(4,294,582)	(1,519,559)	(152,827)	(845,625)	(7,346)
ITX 227							
ITX 228	Sched M, Non-Plant Permanent						
ITX 229	SchM-218-Deferred revenue (ITC Grant Accounting)	TOTPLT	0	0	0	0	0
ITX 230	SchM-214 - Meals and Entertainment	SALWAGES	383,492	146,264	17,697	66,830	1,172
ITX 231	SchM-216 - Perm Difference	TOTPLT	0	0	0	0	0
ITX 232	Total Sched M, Non-Plant Permanent		383,492	146,264	17,697	66,830	1,172
ITX 233							
ITX 234	Schedule M NOL	TOTPLT	(10,927,543)	(4,082,700)	(423,720)	(2,221,195)	(22,116)
ITX 235							
ITX 236	SUBTOTAL SCHEDULE M ITEMS		(134,601,602)	(49,875,459)	(5,176,160)	(27,174,877)	(269,795)
ITX 237							
ITX 238	TAXABLE INCOME		(37,495,033)	(24,100,258)	(1,277,724)	550,660	(14,018)
ITX 239	State Income Tax @ 1.92%		(532,055)	(341,583)	(18,111)	7,814	(199)
ITX 240	Federal Income Tax @ 21%		(7,762,226)	(4,989,238)	(264,515)	113,998	(2,902)
ITX 241	Impact of Production Tax Deduction	PRODTAXD	0	0	0	0	0
ITX 242	Total Current Federal Income Tax Expense		(7,762,226)	(4,989,238)	(264,515)	113,998	(2,902)
ITX 243							

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 LG GEN SERVICE (e)	MUNI & STATE STREET LIGHTING SERVICE (f)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o)	(p)	(q)	(r)
11X 197	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED												
11X 198													
11X 199	360010-Distribution Services O	C SERVICE	9	7	0	0	0	0	0	0	0	0	0
11X 200	360020-Distribution Services U	C SERVICE	4	3	0	0	0	0	0	0	0	0	0
11X 201	370000-Distribution Meter	C METER	34	38	275	27	0	0	0	0	0	0	0
11X 202	371000E-Dist Int on Cust Premis	C INSTRUM	0	0	0	0	0	0	0	0	0	0	0
11X 203	371000-Dist Street Light & Sig Sy	C LIGHT	0	0	0	0	0	1 946	0	0	0	0	0
11X 204	TOTAL DISTRIBUTION		(7 420)	(10 302)	(73 422)	27	0	19 324	0	0	0	0	0
11X 205													
11X 206	380002-General Land Rights	SAL WAGXAG	0	0	0	0	0	0	0	0	0	0	0
11X 207	390000-Genl Structures & Improv	SAL WAGXAG	286	143	2 530	5 034	230	391	0	0	0	0	0
11X 208	390007-Genl Str & Imp Lease Bld	SAL WAGXAG	(116)	(179)	(2 798)	(5 568)	(254)	(413)	0	0	0	0	0
11X 209	391000-General Office Equip & E	SAL WAGXAG	24	29	215	428	20	33	0	0	0	0	0
11X 210	391004-General Info Sys Computer	SAL WAGXAG	234	281	2 071	4 120	188	320	0	0	0	0	0
11X 211	391005-Genl Off Equip-Comp 3 Yr Life	SAL WAGXAG	0	0	0	0	0	0	0	0	0	0	0
11X 212	392000-General Transportation E	SAL WAGXAG	0	0	0	0	0	0	0	0	0	0	0
11X 213	392004-General Transp Equip	SAL WAGXAG	0	0	2	4	0	0	0	0	0	0	0
11X 214	392020-General Transp Equip Trailer	SAL WAGXAG	4	5	37	73	3	6	0	0	0	0	0
11X 215	392030-General Transp Equip 4	SAL WAGXAG	1	1	7	14	1	1	0	0	0	0	0
11X 216	392040-General Transp Equip 4	SAL WAGXAG	6	7	53	106	5	8	0	0	0	0	0
11X 217	393000-General Stores Equip	SAL WAGXAG	(13)	(15)	(112)	(222)	(10)	(17)	0	0	0	0	0
11X 218	394000-General Tools & Shop Equip	SAL WAGXAG	(916)	(1 009)	(8 104)	(16 125)	(717)	(1 253)	0	0	0	0	0
11X 219	395000-General Laboratory Equip	SAL WAGXAG	(321)	(385)	(2 841)	(5 652)	(238)	(439)	0	0	0	0	0
11X 220	396000-General Power Generation E	SAL WAGXAG	2	2	16	31	1	2	0	0	0	0	0
11X 221	397000-General Communication E	SAL WAGXAG	(1 574)	(1 888)	(13 929)	(27 717)	(1 266)	(2 157)	0	0	0	0	0
11X 222	397010-General Comm Equip Two Ws	SAL WAGXAG	(156)	(188)	(1 385)	(2 756)	(126)	(214)	0	0	0	0	0
11X 223	397010-General Comm Equip DM	SAL WAGXAG	(970)	(1 164)	(8 389)	(17 091)	(781)	(1 328)	0	0	0	0	0
11X 224	398000-General Miscellaneous E	SAL WAGXAG	(82)	(98)	(722)	(1 447)	(66)	(112)	0	0	0	0	0
11X 225	TOTAL GENERAL		(1 790)	(4 549)	(33 550)	(66 758)	(3 050)	(5 186)	0	0	0	0	0
11X 226	Total Sched M Plant Permanent		(38 466)	(69 764)	(514 625)	(1 117 681)	(11 995)	(3 307)	0	0	0	0	0
11X 227													
11X 228	Sched M Non-Plant Permanent												
11X 229	Sched M-Deferred Revenue (ITC Grant Accounting)	TOTL	0	0	0	0	0	0	0	0	0	0	0
11X 230	Sched M-124 - Meals and Entertainment	SAL WAGXAG	4 914	5 897	43 495	86 545	3 955	6 723	0	0	0	0	0
11X 231	Sched M-216 - Term Difference	TOTL	0	0	0	0	0	0	0	0	0	0	0
11X 232	Total Sched M Non-Plant Permanent		4 914	5 897	43 495	86 545	3 955	6 723	0	0	0	0	0
11X 233													
11X 234	Schedule M NOI		(157 769)	(198 815)	(1 250 501)	(2 433 794)	(77 656)	(59 277)	0	0	0	0	0
11X 235													
11X 236	SUBTOTAL SCHEDULE M ITEMS		(1 970 022)	(2 411 538)	(16 261 543)	(30 218 154)	(806 049)	(465 784)	0	0	0	0	0
11X 237													
11X 238	TAXABLE INCOME		(820 569)	145 299	880 111	(12 510 660)	(380 423)	41 549	0	0	0	0	0
11X 239	State Income Tax @ 1.92%		(11 772)	2 062	12 489	(177 526)	(5 398)	590	0	0	0	0	0
11X 240	Federal Income Tax @ 21%		(171 738)	30 080	182 201	(2 389 958)	(78 755)	8 601	0	0	0	0	0
11X 241	Impact of Production Tax Deduction		0	0	0	0	0	0	0	0	0	0	0
11X 242	Total Current Federal Income Tax Expense		(171 738)	30 080	182 201	(2 389 958)	(78 755)	8 601	0	0	0	0	0
11X 243													

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	LARGE			LARGE TRANSMISSION 69 TO 13.5V	LARGE GENERAL SERV BACKLINE	LARGE SERV 13.5V+	MUNICIPAL PRIMARY SERVICE	SECONDARY SERVICE	LARGE PRIMARY SERVICE	LARGE SCHOOL SERVICE	RESIDENTIAL SPACE HTG SERVICE
				(b)	(v)	(i)								
DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED														
ITX	197													
ITX	198													
ITX	199	169910-Distribution Services O		0	0	0	0	9	0	0	0	0	7	586
ITX	200	169920-Distribution Services U		0	0	0	0	4	0	0	0	3	265	122
ITX	201	370000E-Distribution Meter		5	22	5	22	29	2	2	2	76	1,275	265
ITX	202	371000F-Dist Inst on Cust Premis		0	0	0	0	0	0	0	0	0	0	0
ITX	203	371000F-Dist Street Light & Sg Sv		0	0	0	0	0	0	0	0	0	0	0
ITX	204	TOTAL DISTRIBUTION		5	22			(5,736)		(2,271)		(10,275)		(27,870)
ITX	205													
ITX	206	389902-General and Rights		0	0	0	0	0	0	0	0	0	0	0
ITX	207	390000-General Structures & Improv.		966	4,127	237	49	237	7	336	6,883	1,664	1,664	1,664
ITX	208	390007-Genl Str. & Imp Lease Bld		(1,003)	(4,565)	(54)	(54)	(262)	(7)	(372)	(7,569)	(1,841)	(1,841)	(1,841)
ITX	209	391000-General Office Equip & E		77	351	1	20	20	1	29	582	141	141	141
ITX	210	391004-General Info Sys Computer		742	3,378	40	40	194	5	275	5,601	1,362	1,362	1,362
ITX	211	391005-Genl Off Exp-Comp 3 Yr Life		0	0	0	0	0	0	0	0	0	0	0
ITX	212	392000-General Transportation E		0	0	0	0	0	0	0	0	0	0	0
ITX	213	392010-General Transport Eq Grp 2		1	60	1	3	0	0	0	0	6	6	6
ITX	214	392020-General Transport Eq Trailer		13	60	1	1	0	0	0	5	99	24	24
ITX	215	392030-General Transport Eq Grp 4		2	11	0	1	0	0	0	1	19	5	5
ITX	216	392040-General Transport Eq Grp 4		19	87	1	5	0	0	0	7	145	35	35
ITX	217	393000-General Stores Equipment		(40)	(1,882)	(2)	(2)	(110)	(0)	(15)	(302)	(77)	(77)	(77)
ITX	218	394000-General Tools & Shop Equip		(2,904)	(13,222)	(156)	(759)	(759)	(21)	(1,077)	(21,922)	(5,331)	(5,331)	(5,331)
ITX	219	395000-General Laboratory Equip		(1,018)	(4,635)	(55)	(55)	(266)	(7)	(178)	(7,684)	(1,869)	(1,869)	(1,869)
ITX	220	396000-General Power Operated E		6	26	1	0	1	0	2	42	10	10	10
ITX	221	397000-General Communication E		(4,991)	(22,726)	(268)	(1,305)	(1,305)	(37)	(1,832)	(37,679)	(9,162)	(9,162)	(9,162)
ITX	222	397010-General Comm Eq Two Wa		(4,986)	(2,260)	(27)	(130)	(130)	(4)	(184)	(3,747)	(911)	(911)	(911)
ITX	223	397030-General Comm Eq EM		(1,077)	(14,013)	(165)	(805)	(805)	(23)	(1,142)	(23,234)	(5,650)	(5,650)	(5,650)
ITX	224	398000-General Miscellaneous E		(259)	(1,178)	(14)	(68)	(68)	(2)	(96)	(1,954)	(475)	(475)	(475)
ITX	225	TOTAL GENERAL		(12,021)	(54,737)	(646)	(3,144)	(88)	(4,460)	(90,754)	(22,069)	(305,716)	(305,716)	(305,716)
ITX	226	Total Sched M Plant Permanent		(205,796)	(911,885)	(10,817)	(47,649)	(1,851)	(67,913)					
ITX	227													
ITX	228	Sched M Non-Plant Permanent												
ITX	229	SchM6218-Deferred revenue (ITC Grant Accounting)						0	0	0	0	0	0	0
ITX	230	SchM6214 - Meals and Entertainment		15,584	70,961	838	838	4,076	114	114	5,782	117,654	28,610	28,610
ITX	231	SchM6216 - Penn Difference		0	0	0	0	0	0	0	0	0	0	0
ITX	232	Total Sched M Non-Plant Permanent		15,584	70,961	838	838	4,076	114	114	5,782	117,654	28,610	28,610
ITX	233													
ITX	234	Schedule MNOL		(443,702)	(1,990,092)	(26,941)	(130,828)	(4,119)	(194,696)					
ITX	235													
ITX	236	SUBTOTAL SCHEDULE M ITEMS		(5,557,469)	(24,640,785)	(347,304)	(1,592,618)	(54,981)	(2,358,577)					
ITX	237													
ITX	238	TAXABLE INCOME		(1,660,461)	(10,850,199)	(235,146)	(594,424)	(54,627)	199,926					
ITX	239	State Income Tax, @ 1.92%		(23,562)	(153,964)	(3,337)	(8,435)	(775)	2,837					
ITX	240	Federal Income Tax, @ 21%		(143,749)	(2,246,209)	(48,680)	(123,058)	(11,309)	41,389					
ITX	241	Impact of Production Tax Deduction		0	0	0	0	0	0					
ITX	242	Total Current Federal Income Tax Expense		(143,749)	(2,246,209)	(48,680)	(123,058)	(11,309)	41,389					
ITX	243													
ITX	244													
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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.	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)	
244	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
245	DEFERRED INCOME TAX EXPENSE						
246	Deferred Income Tax Plant Related	SALVAGE/AG	1,595,067	608,359	73,610	277,969	4,875
247	103004-Intg Misc Comput Softw	SALVAGE/AG	418,903	159,770	19,332	774,601	1,280
248	303005-Intg Misc Comput Soft 15v	CUST	3,713	2,945	474	171	42
249	303014-Intg CRS Comput Softw		2,017,683	771,073	93,416	351,143	6,197
250	TOTAL INT ANGLBLLE						
251							
252	310001-Steam Prod Land Own in Fe	DPROD	(5)	(2)	(0)	(1)	(0)
253	310002-Steam Prod Land Rights	DPROD	144	48	5	27	0
254	310003-Steam Prod Water Rights	DPROD	(1,597)	(576)	(50)	(302)	(2)
255	310004-Steam Prod Land Rights-NM	DPROD	(11)	(0)	(0)	(2)	(0)
256	310005-Steam Prod Str & Improv	DPROD	23,220	7,788	730	4,397	31
257	312000E-Steam Prod Boiler Plant E	DPROD	240,086	80,525	7,544	45,464	324
258	314000E-Steam Prod 1 Turbo-Gen Unit	DPROD	60,657	20,344	1,906	11,486	82
259	315000E-Steam Prod Acc Elec Eq	DPROD	8,176	2,742	257	1,348	11
260	316000E-Steam Prod Misc Pwr Fil E	DPROD	4,594	1,541	144	870	6
261	Total Steam Production		335,202	112,447	10,355	63,483	452
262	340001-Other Prod Land Own in Fe	DPROD	0	0	0	0	0
263	340002-Other Prod Land Rights	DPROD	8,869	2,975	279	1,679	12
264	341000E-Other Prod Str & Impr	DPROD	299	100	9	57	0
265	342000E-Other Prod Fuel Hldr	DPROD	21,526	7,220	676	4,076	29
266	343000E-Other Prod Prime Mover	DPROD	(11,123)	(3,711)	(350)	(2,106)	(15)
267	344000E-Other Prod Generator	DPROD	322	108	10	61	0
268	345000E-Other Prod Access Elec Equip	DPROD	30	17	2	9	0
269	346000E-Other Prod Misc Pwr P	DPROD	19,942	6,688	627	3,776	27
270	Total Other Production Combustion Equipment						
271							
272	105000-Held for Future Use	DIRAN	(4,494)	(1,530)	(143)	(859)	(6)
273	350001-1-Tran Land Owned in Fe	DIRAN	0	0	0	0	0
274	350002-Transmission Land Right	DIRAN	337,795	115,037	10,749	64,354	457
275	350003ERT-Transmission Land Right Radial TX	DIRAN	27,842	9,114	1,509	8,933	57
276	352000-Transmission Str & Improv	DIRAN	491,028	167,221	15,625	91,838	665
277	352010-1-Tran Str & Impr-Prod	DPROD11	(913)	(306)	(29)	(173)	(1)
278	353000-Transmission Station	DIRAN	7,222,216	2,435,348	229,812	1,380,198	9,776
279	353010-1-Tran Station Equip Pro	DPROD11	(47,630)	(12,621)	(1,182)	(7,125)	(51)
280	354000E-1-Tran Towers & Fixture	DIRAN	16,308	5,554	519	3,117	22
281	354000ERT-1-Tran Towers & Fixture Radial TX	DIRAN	1,344	440	73	431	3
282	355010-1-Tran Poles & Fixture-Prod	DPROD11	810	272	25	153	1
283	355000E-1-Tran Poles & Fixture	DIRAN	3,733,865	1,271,580	118,812	713,559	5,064
284	355000ERT-1-Tran Poles & Fixture Radial TX	DIRAN	307,757	100,746	16,684	98,746	631
285	356010-1-Tran OH Cond & Device-Prod	DPROD11	192	64	6	36	0
286	356000E-1-Tran OH Conductor & D	DIRAN	1,370,783	466,824	43,619	261,963	1,855
287	356000ERT-1-Tran OH Conductor & D Radial TX	DIRAN	112,984	36,986	6,125	36,252	231
288	357000E-1-Tran 1 Underground Cond	DIRAN	1,025	349	33	196	1
289	358000E-1-Tran 1 Underground Cond	DIRAN	5,825	1,984	185	1,113	8
290	359000-Transmission Road & Tran	DIRAN	951	324	30	182	1
291	TOTAL TRANSMISSION		13,587,689	4,621,586	442,452	2,655,114	18,705

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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.	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)
ITX 244	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED																										
ITX 245	DEFERRED INCOME TAX EXPENSE																										
ITX 246	Deferred Income Tax Plant Related																										
ITX 247	301004-Info Mfg Computer Softwar																										
ITX 248	303005-Info Mfg Computer Soft Lsy																										
ITX 249	303014-Info CPS Computer Softwar																										
ITX 250	TOTAL INTANGIBLE																										
ITX 251																											
ITX 252	310001-Steam Prod Land Own in Fee																										
ITX 253	310002-Steam Prod Land Rights																										
ITX 254	310003-Steam Prod Water Rights																										
ITX 255	310004-Steam Prod Land Rights-NM																										
ITX 256	310005-Steam Prod Site & Improv																										
ITX 257	312004-Steam Prod Boiler Plant E																										
ITX 258	314000-Steam Prod Turbogen Unit																										
ITX 259	315000-Steam Prod Ace Elec Eq																										
ITX 260	316000-Steam Prod Ace Elec Eq																										
ITX 261	Total Steam Production																										
ITX 262	340001-Other Prod Land Own in Fee																										
ITX 263	340002-Other Prod Land Rights																										
ITX 264	341000-Other Prod Site & Improv																										
ITX 265	342000-Other Prod Fuel Hldr																										
ITX 266	343000-Other Prod Prime Mover																										
ITX 267	344000-Other Prod Generator																										
ITX 268	345000-Other Prod Access Elec Equip																										
ITX 269	346000-Other Prod Mve Pwr ?																										
ITX 270	Total Other Production Equipment																										
ITX 271																											
ITX 272	105000-Field for Future Use																										
ITX 273	350001-Trans Land Owned in Fee																										
ITX 274	350002-Transmission Land Right																										
ITX 275	350003-Transmission Land Right Radial TX																										
ITX 276	350004-Transmission Site & Improv																										
ITX 277	352000-Transmission Site & Improv																										
ITX 278	353000-Transmission Station																										
ITX 279	353001-Trans Station Equip Pw																										
ITX 280	354000-Trans Towers & Fixture																										
ITX 281	354000-Trans Towers & Fixture Radial TX																										
ITX 282	355000-Trans Poles & Fixtures-Prod																										
ITX 283	355000-Trans Poles & Fixtures																										
ITX 284	355000-RT-Trans Poles & Fixtures Radial TX																										
ITX 285	356000-Trans OH Cond & Device-Prod																										
ITX 286	356000-Trans OH Conductor & D																										
ITX 287	356000-RT-Trans OH Conductor & D																										
ITX 288	357000-Trans Underground Cond																										
ITX 289	358000-Trans IG Conductor & Device																										
ITX 290	359000-Transmission Road & Trn																										
ITX 291	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 (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 292	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
ITX 293	360001E-Det Land Owned in Fee	DDISPSUB	0	0	0	0	0
ITX 294	360005-Det Land Rights-1 X	DDISPSUB	2,946	1,278	129	752	7
ITX 295	360006-Str & Improv	DDISPSUB	55,018	23,884	2,412	14,057	124
ITX 296	362000E-Other Eq	DDISPSUB	1,680,052	725,072	71,620	429,102	3,776
ITX 297	364000-Det Pole, Towers & Fxt	PLT_364	484,142	215,550	66,912	126,864	1,116
ITX 298	365000-Det Oil Conductor & D	PLT_365	1,488,339	662,641	16,755	390,003	3,432
ITX 299	366000E-Det Underground Cond	PLT_366	37,629	16,755	1,692	9,861	87
ITX 300	367000E-Det 13G Conductor & D	PLT_367	32,218	14,345	1,449	8,443	74
ITX 301	368000E-Det 1 line Transformer	PLT_368	127,228	68,699	6,917	40,314	356
ITX 302	369000E-Distribution Services	CSERVICE	(3,843)	(2,617)	(448)	(678)	(43)
ITX 303	369010-Distribution Services O	CSERVICE	178,463	121,494	20,804	31,481	1,986
ITX 304	369020-Distribution Services U	CSERVICE	166,551	109,300	18,716	28,322	1,787
ITX 305	370000E-Distribution Meter	CUSTOMERS	76,397	45,152	9,162	10,204	833
ITX 306	371000E-Det Post on Cust Premis	CUSTOMERS	0	0	0	0	0
ITX 307	373000-Det Street Light & Sig Sy	CLIGHT	50,812	0	0	0	0
ITX 308	TOTAL DISTRIBUTION		4,348,036	2,065,554	223,151	1,088,937	13,535
ITX 309	105000-Field for Private Us	SALWAGXAG	0	0	0	0	0
ITX 310	189001-General Land Owned in Fee	SALWAGXAG	0	0	0	0	0
ITX 311	189002-General Land Rights	SALWAGXAG	(16)	(6)	(1)	(1)	(0)
ITX 312	190000-General Structures & Improv	SALWAGXAG	10,985	4,190	507	1,914	34
ITX 313	190007-General Str & Imp Lease Bld	SALWAGXAG	1,860	709	86	524	6
ITX 314	190050-General Str & Imp-Call Center	CLUST	(2,099)	(1,664)	(268)	(38)	(24)
ITX 315	191000-General Office Bldg & E	SALWAGXAG	16,205	6,181	748	2,824	50
ITX 316	191004-General Info Sys Computer	SALWAGXAG	51,849	19,775	2,391	9,016	158
ITX 317	191005-General Off Equip 1 Yr Life	SALWAGXAG	0	0	0	0	0
ITX 318	191050-General Off Equip & Eq-Call Center	CLUST	(171)	(115)	(22)	(8)	(2)
ITX 319	192000-General Transportation E	SALWAGXAG	(0)	(0)	(0)	(0)	(0)
ITX 320	192010-General Transp Eq Grp	SALWAGXAG	86	33	4	15	0
ITX 321	192020-General Transp Eq Grp 2	SALWAGXAG	(1,907)	(1,490)	(180)	(681)	(12)
ITX 322	192030-General Transp Eq Trailer	SALWAGXAG	(762)	(291)	(35)	(133)	(2)
ITX 323	192040-General Transp Eq Grp 4	SALWAGXAG	(5,749)	(2,193)	(265)	(1,002)	(18)
ITX 324	193000-General Stores Equipment	SALWAGXAG	468	179	22	82	1
ITX 325	194000-General Tools & Shop Equip	SALWAGXAG	34,119	13,013	1,575	5,946	104
ITX 326	194050-General Tool Shop & Eq-Call Center	CLUST	0	0	0	0	0
ITX 327	195000-General Laboratory Equip	SALWAGXAG	11,904	4,540	549	2,075	36
ITX 328	195050-General Lab Equipment-Call Center	CLUST	(0)	(0)	(0)	(0)	(0)
ITX 329	196000-General Power Operated E	SALWAGXAG	(1,749)	(667)	(81)	(305)	(5)
ITX 330	197000-General Communication E	SALWAGXAG	58,454	22,294	2,698	10,187	179
ITX 331	197010-General Comm Eq Two Wa	SALWAGXAG	5,709	2,177	263	995	17
ITX 332	197030-General Comm Eq EIM	SALWAGXAG	35,019	13,699	1,638	6,259	110
ITX 333	197050-General Comm Equipment-Call Center	CLUST	(180)	(143)	(23)	(8)	(2)
ITX 334	198000-General Miscellaneous E	SALWAGXAG	3,031	1,156	140	528	9
ITX 335	198050-General Misc Equipment-Call Center	CLUST	(5)	(1)	(1)	(0)	(0)
ITX 336	TOTAL GENERAL		215,951	81,354	9,765	37,947	640
ITX 337							
ITX 338	Total Deferred Income Tax Plant Related		20,524,563	7,598,702	779,946	4,200,400	39,556

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	LG GEN SERVICE	TRANSMISSION SERVICE	STREET LIGHTING SERVICE	MUNI & STATE	GUARD & FLOOD LIGHTING SERVICE		
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED												
111X	292	DDSPSUB	0	0	0	0	0	0	0	0	0	0
111X	293	DDSPSUB	66	96	592	0	0	0	0	0	15	0
111X	294	DDSPSUB	1,237	1,792	11,054	0	0	0	0	0	277	200
111X	295	DDSPSUB	37,775	54,708	37,775	0	0	0	0	0	8,459	6,113
111X	296	DDSPSUB	10,887	16,136	87,513	0	0	0	0	0	2,501	1,807
111X	297	DDSPSUB	31,470	40,606	269,030	0	0	0	0	0	7,688	5,556
111X	298	DDSPSUB	846	1,254	6,799	0	0	0	0	0	194	140
111X	299	DDSPSUB	725	1,074	5,821	0	0	0	0	0	166	120
111X	300	DDSPSUB	2,865	5,061	1,503	0	0	0	0	0	797	576
111X	301	DDSPSUB	(31)	(25)	0	0	0	0	0	0	0	0
111X	302	DDSPSUB	1,553	1,145	0	0	0	0	0	0	0	0
111X	303	DDSPSUB	1,397	1,040	0	0	0	0	0	0	0	0
111X	304	DDSPSUB	994	1,109	8,074	0	0	0	0	0	0	0
111X	305	DDSPSUB	0	0	0	0	0	0	0	0	0	0
111X	306	DDSPSUB	0	0	0	0	0	0	0	0	0	0
111X	307	DDSPSUB	0	0	0	0	0	0	0	0	0	0
111X	308	DDSPSUB	0	0	0	0	0	0	0	0	0	0
111X	309	DDSPSUB	91,781	132,988	727,812	0	0	0	0	0	50,812	(21,936)
111X	310	DDSPSUB	0	0	0	0	0	0	0	0	70,910	(7,411)
111X	311	DDSPSUB	0	0	0	0	0	0	0	0	0	0
111X	312	DDSPSUB	141	169	1,246	0	0	0	0	0	113	193
111X	313	DDSPSUB	24	29	211	0	0	0	0	0	19	33
111X	314	DDSPSUB	(7)	(6)	(31)	0	0	0	0	0	0	0
111X	315	DDSPSUB	208	249	1,818	0	0	0	0	0	167	284
111X	316	DDSPSUB	664	797	5,881	0	0	0	0	0	535	999
111X	317	DDSPSUB	(1)	(0)	(3)	0	0	0	0	0	0	0
111X	318	DDSPSUB	(0)	(0)	(0)	0	0	0	0	0	0	0
111X	319	DDSPSUB	(0)	(0)	(0)	0	0	0	0	0	0	0
111X	320	DDSPSUB	1	1	10	0	0	0	0	0	1	2
111X	321	DDSPSUB	(50)	(60)	(413)	0	0	0	0	0	(40)	(68)
111X	322	DDSPSUB	(100)	(12)	(86)	0	0	0	0	0	(8)	(13)
111X	323	DDSPSUB	(744)	(88)	(652)	0	0	0	0	0	(50)	(101)
111X	324	DDSPSUB	6	7	53	0	0	0	0	0	5	8
111X	325	DDSPSUB	417	525	3,870	0	0	0	0	0	332	598
111X	326	DDSPSUB	0	0	0	0	0	0	0	0	0	0
111X	327	DDSPSUB	153	181	1,350	0	0	0	0	0	123	209
111X	328	DDSPSUB	(22)	(0)	(0)	0	0	0	0	0	0	0
111X	329	DDSPSUB	749	899	6,630	0	0	0	0	0	603	1,025
111X	330	DDSPSUB	46	88	4,074	0	0	0	0	0	39	100
111X	331	DDSPSUB	(1)	(1)	(3)	0	0	0	0	0	0	0
111X	332	DDSPSUB	59	47	344	0	0	0	0	0	31	53
111X	333	DDSPSUB	(0)	(0)	(0)	0	0	0	0	0	0	0
111X	334	DDSPSUB	2,790	3,313	24,715	0	0	0	0	0	2,252	3,829
111X	335	DDSPSUB	298,912	373,106	2,510,885	0	0	0	0	0	115,187	47,088
111X	336	DDSPSUB										
111X	337	DDSPSUB										
111X	338	DDSPSUB										
111X	339	DDSPSUB										
111X	340	DDSPSUB										
111X	341	DDSPSUB										
111X	342	DDSPSUB										
111X	343	DDSPSUB										
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111X	351	DDSPSUB										
111X	352	DDSPSUB										
111X	353	DDSPSUB										
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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 69 TO 115 KV	LARGE GENERAL SERV BACKBONE TRANSMISSION	LARGE PRIMARY SERVICE	LARGE MUNICIPAL SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
			(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
ITX 292		DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED									
ITX 293	360001E-Dist Land Owned in Fee	DDISRSUB	0	0	0	0	0	0	0	0	0
ITX 294	360005-Dist Land Rights-EX	DDISRSUB	0	0	14	53	2	94	1 020	258	4 824
ITX 295	361000F-Str & Improv	DDISRSUB	0	0	253	984	34	1 738	19 060	581 818	147 254
ITX 296	362000E-Other Eq	DDISRSUB	0	0	7 755	30 040	1 040	51 659	172 015	43 536	131 837
ITX 297	364000E-Dist Poles, Towers & Fmt	PLT_364	0	0	2 006	8 881	272	48 770	528 864	13 371	3 384
ITX 298	365000E-Dist Oil Conductor & Deice	PLT_365	0	0	6 167	27 303	817	1 233	11 448	2 897	13 876
ITX 299	366000E-Dist Underground Condu	PLT_366	0	0	156	690	21	1 056	54 824	11 448	2 897
ITX 300	367000E-Dist 142 Conductor & JD	PLT_367	0	0	133	591	18	5 056	100 591	20 903	18 805
ITX 301	368000E-Dist Lane Transformer	PLT_368	0	0	34	2 831	5	1 145	90 495	7 768	196 891
ITX 302	369000E-Distribution Services	CSERVICE	0	0	0	1 553	0	0	0	0	0
ITX 303	369010-Distribution Services O	CSERVICE	0	0	0	1 553	0	0	0	0	0
ITX 304	369020-Distribution Services U	CSERVICE	0	0	0	1 553	0	0	0	0	0
ITX 305	370000E-Distribution Meter	CUSTOMERS	140	638	158	816	53	1 057	37 384	7 768	196 891
ITX 306	371000E-Dist Line on Cust Premis	CUSTOMERS	0	0	0	0	0	0	0	0	0
ITX 307	371000E-Dist Street Light & Sig Sy	CLIGHT	0	0	0	0	0	0	0	0	0
ITX 308	TOTAL DISTRIBUTION		140	638	158	816	53	1 057	37 384	7 768	196 891
ITX 309	105000-Field for Future Use	SALWAGXAG	0	0	0	75 125	2 291	130 697	1 608 663	0	0
ITX 310	189001-General Land Owned in Fee	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX 311	189002-General Land Rights	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX 312	190000-Genl Structures & Improv	SALWAGXAG	446	2 073	24	117	3	166	3 370	820	1 199
ITX 313	190007-Genl Str & Imp Lease Bld	SALWAGXAG	76	444	4	20	1	28	571	159	283
ITX 314	190050-Genl Str & Imp-Call Center	CUST	0	0	0	0	0	0	0	0	0
ITX 315	191000-General Office Bldg & E	SALWAGXAG	639	2 999	15	172	5	244	4 972	1 289	3 868
ITX 316	191004-General Office Bldg 3 Yr Life	SALWAGXAG	2 107	9 594	113	551	15	782	15 907	3 868	11 448
ITX 317	191005-Genl Off Bldg-Comp 3 Yr Life	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX 318	191050-Genl Off Bldg & Esp-Call Center	CUST	0	0	0	0	0	0	0	0	0
ITX 319	192000-General Transportation E	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX 320	192010-General Transp Bldg Grp	SALWAGXAG	3	16	0	1	0	1	26	6	6
ITX 321	192020-General Transp Bldg Grp 2	SALWAGXAG	159	723	0	42	0	0	0	0	0
ITX 322	192030-General Transp Bldg Trailer	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX 323	192040-General Transp Bldg Grp 4	SALWAGXAG	0	0	0	0	0	0	0	0	0
ITX 324	193000-General Stores Equipment	SALWAGXAG	19	87	1	5	0	7	144	35	159
ITX 325	194000-General Tools & Shop Equip	SALWAGXAG	1 386	6 313	75	363	10	514	10 467	2 545	8 888
ITX 326	194050-Genl Tool Shop & Imp-Call Center	CUST	0	0	0	0	0	0	0	0	0
ITX 327	195000-General Laboratory Equip	SALWAGXAG	484	2 203	26	127	4	179	3 652	888	1 199
ITX 328	195050-Genl Lab Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
ITX 329	196000-General Power Operated E	SALWAGXAG	71	324	0	19	0	0	0	0	0
ITX 330	197000-General Communication E	SALWAGXAG	2 375	10 816	128	621	17	881	17 933	4 361	13 876
ITX 331	197010-General Comm Eq Two Wk	SALWAGXAG	232	1 056	12	61	2	86	1 751	426	2 680
ITX 332	197050-General Comm Eq PM	SALWAGXAG	1 400	6 446	78	382	11	542	11 020	2 680	8 888
ITX 333	198000-General Equipment-Call Center	CUST	0	0	0	0	0	0	0	0	0
ITX 334	198050-Genl Equip-Call Center	CUST	123	561	7	32	1	46	940	226	15 962
ITX 335	198050-Genl Misc. Equipment-Call Center	CUST	8 875	40 413	477	2 313	65	3 286	65 191	15 962	15 962
ITX 336	TOTAL GENERAL		844 519	3 716 263	53 842	245 070	8 886	564 220	6 076 203	1 522 499	1 522 499
ITX 337											
ITX 338	Total Deferred Income Tax, Plant Related										

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)
ITX 319	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
ITX 340	Deferred Income Tax Asset/Plant	SALWAGXAG	179	68	8	31	1
ITX 341	SchM-102 - Fuel Tax Credit - Inc Address	PROPLT	4,741	1,590	149	898	6
ITX 342	SchM-103 - Environmental Remediation	SALWAGES	(765,566)	(291,987)	(15,330)	(133,414)	(2,340)
ITX 343	SchM-107 - Pension Expense	SALWAGES	0	0	0	0	0
ITX 344	SchM-108 - Accrued Vacation Paid	SALWAGES	(138,156)	(52,693)	(6,376)	(24,076)	(422)
ITX 345	SchM-109 - Employee Incentive	SALWAGES	301,327	114,926	13,946	52,512	921
ITX 346	SchM-111 - Post Employment Benefits - FAS 106(Short Term)	SALWAGES	56,507	21,552	2,608	9,847	175
ITX 347	SchM-112 - Post Employment Benefits - FAS 112	OX 904	0	0	0	0	0
ITX 348	SchM-116 - Bad Debt	TOTPLT	4,997	1,867	194	1,016	10
ITX 349	SchM-118 - Inventory Reserve	TOTPLT	0	0	0	0	0
ITX 350	SchM-127 - Litigation Reserve	TOTPLT	(99,292)	(37,097)	(3,850)	(20,183)	(201)
ITX 351	SchM-128 - Book Unamort Cost Of Recaptured Debt	SALWAGES	0	0	0	0	0
ITX 352	SchM-130 - Deferred Compensation Plan Reserve	TOTPLT	(703,223)	(262,715)	(27,286)	(142,941)	(1,423)
ITX 353	SchM-137 - R&E Credit	TOTPLT	412,836	134,238	16,008	83,913	835
ITX 354	SchM-138 - Rate Case Expense	TOTPLT	80,831	30,124	3,099	16,625	156
ITX 355	SchM-132 - Texas Margin Tax	NETPLT	(2,157)	(821)	(100)	(376)	(17)
ITX 356	SchM-226 - Performance Recognition Award	SALWAGES	(84,567)	(146,598)	(17,738)	(66,983)	(1,175)
ITX 357	SchM-237 - Texas R&E Credit	SALWAGES	1,021,779	389,707	47,153	178,063	3,123
ITX 358	TXCMT - Texas Gross Margin Tax	SALWAGES	125,118	46,821	4,839	25,473	254
ITX 359	SchM-400 - NOL Excess ADIT	TOTPLT	(84,254)	(31,040)	(2,677)	(19,594)	(87)
ITX 360	Total Deferred Income Tax Asset/Plant	TOTPLT	2,417,283	963,134	93,731	491,331	4,892
ITX 361	NOL Carryforward						
ITX 362							
ITX 363							
ITX 364	TOTAL DEFERRED INCOME TAX EXPENSE		22,857,592	8,470,797	871,040	4,672,157	44,361
ITX 365							
ITX 366	SG7000E-Dist UG Conductor & D	TOTPLT	(0)	(0)	(0)	(0)	(0)
ITX 367	ITC Amortization	TOTPLT	(90,718)	(33,894)	(3,518)	(18,440)	(184)
ITX 368							
ITX 369	TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC		14,472,594	3,105,683	584,837	4,775,529	41,077
ITX 370							
ITX 371	Amortization of Excess DEBT - Depreciation		0	0	0	0	0
ITX 372							
ITX 373	TOTAL OPERATING DEDUCTIONS		500,701,659	179,733,148	19,084,779	96,661,637	1,120,891
ITX 374							
ITX 375							
ITX 376							
ITX 377							
ITX 378							
ITX 379							
ITX 380							
ITX 381							
ITX 382							
ITX 383							
ITX 384							

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)	TOTAL LARGE MUNICIPAL SERVICE	(b)	TOTAL SCHOOL SERVICE	(c)	PRIMARY GENERAL SERVICE	LC GEN TRANSMISSION SERVICE	(d)	MUNI & STATE STREET LIGHTING SERVICE	(e)	GUARD & FLOOD LIGHTING SERVICE	(f)
ITX 339	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED												
ITX 340	Deferred Income Tax Non-Plant		2		3		20	40		2		3	
ITX 341	SchM-102 - Fuel Tax Credit - Inc Address		60		68		506	1,451		7		5	
ITX 342	SchM-102 - Fuel Tax Credit - Inc Address		(9,809)		(11,772)		(86,829)	(172,770)		(7,894)		(11,422)	
ITX 343	SchM-103 - Environmental Remediation		0		0		0	0		0		0	
ITX 344	SchM-108 - Accrued Vacation Paid		0		0		0	0		0		0	
ITX 345	SchM-109 - Employee Incentive		(1,770)		(2,124)		(15,669)	(31,179)		(1,425)		(2,422)	
ITX 346	SchM-111 - Post Employment Benefits - FAS 106(Short Term)		3,861		4,633		34,176	68,002		3,107		5,283	
ITX 347	SchM-112 - Post Employment Benefits - FAS 112		724		869		6,409	12,752		583		991	
ITX 348	SchM-116 - Bad Debt		0		0		0	0		0		0	
ITX 349	SchM-118 - Inventory Reserve		72		91		572	1,113		36		27	
ITX 350	SchM-127 - Litigation Reserve		0		0		0	0		0		0	
ITX 351	SchM-128 - Beck Unamort Cost Of Recaptured Debt		(1,434)		(1,807)		(11,363)	(22,115)		(706)		(539)	
ITX 352	SchM-130 - Deferred Compensation Plan Reserve		0		0		0	0		0		0	
ITX 353	SchM-137 - R&E Credit		(10,153)		(12,794)		(80,474)	(156,623)		(4,997)		(3,815)	
ITX 354	SchM-138 - Rate Case Expense		5,960		7,511		47,242	91,945		2,934		2,239	
ITX 355	SchM-192 - Texas Margin Tax		1,182		1,498		9,430	17,861		520		337	
ITX 356	SchM-226 - Performance Recognition Award		(28)		(33)		(245)	(487)		(22)		(38)	
ITX 357	SchM-257 - Texas R&E Credit		(4,925)		(5,910)		(41,594)	(86,743)		(3,964)		(6,739)	
ITX 358	TXGMI-Texas Gross Margin Tax		13,092		15,712		115,888	230,591		10,537		17,914	
ITX 359	SchM-NOL - NOL Excess ADH		1,809		2,280		14,341	27,911		891		680	
ITX 360	Total Deferred Income Tax Non-Plant		(1,356)		(1,776)		(9,590)	(18,248)		(393)		505	
ITX 361													
ITX 362	NOL Carryforward		34,900		43,980		276,624	538,380		17,178		13,113	
ITX 363													
ITX 364	TOTAL DEFERRED INCOME TAX EXPENSE		332,457		415,310		2,777,918	5,080,914		131,972		60,705	
ITX 365													
ITX 366	670008-Dist UG Conductor & D		(0)		(0)		(0)	(0)		(0)		(0)	
ITX 367	ITC Amortization		(1,310)		(1,651)		(10,381)	(20,205)		(645)		(492)	
ITX 368													
ITX 369	TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC		147,638		445,801		2,962,226	2,293,225		47,174		69,404	
ITX 370													
ITX 371	Amortization of Excess DFIT - Depreciation		0		0		0	0		0		0	
ITX 372													
ITX 373	TOTAL OPERATING DEDUCTIONS		6,699,710		8,420,816		57,553,889	124,300,868		3,485,470		3,658,411	
ITX 374													
ITX 375													
ITX 376													
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ITX 383													
ITX 384													

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 115KV		LARGE MUNICIPAL SECONDARY SERVICE		LARGE SCHOOL SECONDARY SERVICE		RESIDENTIAL SPACE HTG SERVICE			
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		
DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED												
11X 319												
11X 340	Deferred Income Tax Non-Plant											
11X 341	SchM-102 - Fuel Tax Credit - Inc Auditwa		7		33		0		2		55	
11X 342	SchM-103 - Environmental Remediation		261		1,190		11		49		1,268	
11X 343	SchM-107 - Pension Expense		(31,110)		(41,660)		(1,672)		(8,137)		(234,873)	
11X 344	SchM-108 - Accrued Vacation Paid						0		0		0	
11X 345	SchM-109 - Employee Incentive				(5,614)		(302)		(1,468)		(2,083)	
11X 346	SchM-111 - Post Employment Benefits - FAS 106(Short Term)		12,245		55,757		658		3,203		9,362	
11X 347	SchM-112 - Post Employment Benefits FAS 112		2,296		10,456		123		601		17,416	
11X 348	SchM-116 - Bad Debt				0		0		0		0	
11X 349	SchM-118 - Inventory Reserve		203		910		12		60		1,494	
11X 350	SchM-127 - Litigation Reserve				0		0		0		0	
11X 351	SchM-128 - Book Unamort Cost Of Reacquired Debt		(4,032)		(18,083)		(245)		(1,189)		(29,679)	
11X 352	SchM-130 - Deferred Compensation Plan Reserve				0		0		0		0	
11X 353	SchM-137 - R&E Credit				(28,554)		(1,734)		(8,419)		(12,529)	
11X 354	SchM-138 - Rate Case Expense		16,762		75,183		1,018		4,942		12,337	
11X 355	SchM-192 - Texas Margin Tax		3,274		14,588		263		979		2,489	
11X 356	SchM-226 - Performance Recognition Award		(48)		(399)		(5)		(23)		(662)	
11X 357	SchM-257 - Texas R&E Credit		(15,630)		(71,123)		(840)		(4,085)		(11,923)	
11X 358	TXCMT-Texas Over Margin Tax		41,522		189,069		2,232		10,860		31,479	
11X 359	SchM-SOL - SOL Excess ADIT		5,088		22,823		309		1,500		3,362	
11X 360	Total Deferred Income Tax Non-Plant		(1,538)		(14,889)		(230)		(1,125)		(24,699)	
11X 361												
11X 362	NOL Carryforward		98,151		440,229		5,960		28,940		722,545	
11X 363												
11X 364	TOTAL DEFERRED INCOME TAX EXPENSE		939,412		4,141,602		59,571		272,885		6,774,049	
11X 365												
11X 366	SchM-101-Det DG Conductor & D		(0)		(0)		(0)		(0)		(0)	
11X 367	ITC Amortization		(3,684)		(16,521)		(224)		(1,086)		(2,777)	
11X 368												
11X 369	TOTAL FEDERAL & DEFERRED INCOME TAXES & ITC		568,118		1,724,907		7,331		140,766		2,324,242	
11X 370												
11X 371	Amortization of Excess DFTL - Depreciation		0		0		0		0		0	
11X 372												
11X 373	TOTAL OPERATING DEDUCTIONS		22,567,691		101,743,777		1,117,855		5,581,855		141,537,466	
11X 374												
11X 375												
11X 376												
11X 377												
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11X 380												
11X 381												
11X 382												
11X 383												
11X 384												

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)
ITX 385	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED						
ITX 386							
ITX 387	PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)						
ITX 388	Rate Base times Pretax Claimed ROR	7.79%	146,448,000	54,287,420	5,607,177	29,994,066	293,327
ITX 389	Less Synchronized Interest	#VALUE!	34,613,272	12,830,938	1,325,267	7,089,156	69,328
ITX 390	Plus Schedule M Items	SCH ITC	(134,601,602)	(49,875,459)	(5,176,460)	(27,174,877)	(269,795)
ITX 391	Plus State Income Tax @ 1.42%	1.42%	(323,062)	(119,465)	(12,694)	(60,591)	(650)
ITX 392	Taxable Income		(22,443,812)	(8,299,512)	(881,857)	(4,209,376)	(45,147)
ITX 393	Federal Income Tax @ 21%		(4,713,200)	(1,742,897)	(185,190)	(883,969)	(9,481)
ITX 394	Impact of Production Tax Deduction	#VALUE!	0	0	0	0	0
ITX 395	Total Current Federal Income Tax Expense		(4,713,200)	(1,742,897)	(185,190)	(883,969)	(9,481)
ITX 396	Plus						
ITX 397	Deferred Income Taxes	#VALUE!	22,857,592	8,470,797	871,000	4,672,157	44,361
ITX 398	ITC		(90,718)	(33,894)	(3,518)	(18,440)	(184)
ITX 399	TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC		17,730,611	6,574,540	669,399	3,709,157	34,047
ITX 400							
ITX 401	Tax Gross-up Factor		1.2840434				
ITX 402	Total Income Tax Expense		22,766,874	8,441,995	859,794	4,762,719	41,718
ITX 403							
ITX 404	TOTAL PROPOSED OPERATING DEDUCTIONS		508,995,940	185,069,460	19,359,736	96,648,847	1,123,532
ITX 405							
ITX 406	TAX RATES						
ITX 407	STATE TAX RATE		1.42%				
ITX 408	FEDERAL TAX RATE - CURRENT		21.00%				
ITX 409	TAX GROSS-UP FACTOR		1.2840434				
ITX 410	EFFECTIVE TAX RATE - CITITX		1.26582278				
ITX 411	COMPOSITE COST OF DEBT		1.84%				
ITX 412	EFFECTIVE TAX RATE		0.2212101				
ITX 413							
ITX 414							
ITX 415							
ITX 416							
ITX 417							
ITX 418							
ITX 419							
ITX 420							
ITX 421							
ITX 422							
ITX 423							
ITX 424							
ITX 425							
ITX 426							
ITX 427							
ITX 428							
ITX 429							
ITX 430							
ITX 431							

Attachment RML-RD-U5(SUPP1)
Page 106 of 162
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. NO	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TOTAL LG GEN SERVICE TRANSMISSION	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(n)	(o)	(p)	(q)	(r)
	(a)	(b)	(h)	(i)	(j)	(k)	(l)	(m)					
ITX 385	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED												
ITX 386													
ITX 387	PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)												
ITX 388	Rate Base times Pretax Claimed ROR	7.79%	2,132,942	2,694,359	17,085,331	32,731,084	941,603	680,690					
ITX 389	Less Synchronized Interest	#VALUE!	504,125	636,817	4,038,152	7,736,056	222,550	160,882					
ITX 390	Plus Schedule M Items	SCH ITX	(1,939,922)	(2,413,558)	(16,261,543)	(30,218,154)	(806,049)	(465,784)					
ITX 391	Plus State Income Tax @ 1.42%	1.42%	(4,415)	(5,052)	(45,612)	(74,116)	(1,234)	767					
ITX 392	Taxable Income		(306,691)	(350,964)	(3,168,752)	(5,149,010)	(85,761)	53,257					
ITX 393	Federal Income Tax @ 21%		(64,405)	(73,702)	(665,438)	(1,081,292)	(18,010)	11,184					
ITX 394	Impact of Production Tax Deduction	#VALUE!	0	0	0	0	0	0					
ITX 395	Total Current Federal Income Tax Expense		(64,405)	(73,702)	(665,438)	(1,081,292)	(18,010)	11,184					
ITX 396	Plus												
ITX 397	Deferred Income Taxes	#VALUE!	332,457	415,310	2,777,918	5,080,914	131,972	60,705					
ITX 398	ITC		(1,310)	(1,651)	(10,381)	(20,205)	(645)	(492)					
ITX 399	TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC		262,327	334,905	2,056,487	3,905,501	112,083	72,164					
ITX 400													
ITX 401	Tax Gross-up Factor												
ITX 402	Total Income Tax Expense		336,839	430,033	2,640,619	5,014,575	143,920	92,662					
ITX 403													
ITX 404	TOTAL PROPOSED OPERATING DEDUCTIONS		6,888,912	8,405,048	57,214,281	127,022,219	3,582,215	3,681,688					
ITX 405													
ITX 406	TAX RATES												
ITX 407	STATE TAX RATE												
ITX 408	FEDERAL TAX RATE - CURRENT												
ITX 409	TAX GROSS-UP FACTOR												
ITX 410	EFFECTIVE TAX RATE - CH ITX												
ITX 411	COMPOSITE COST OF DEBT												
ITX 412	EFFECTIVE TAX RATE												
ITX 413													
ITX 414													
ITX 415													
ITX 416													
ITX 417													
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ITX 429													
ITX 430													
ITX 431													

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	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)
ITX	385	DEVELOPMENT OF INCOME TAX EXPENSE CONTINUED									
ITX	386										
ITX	387	PROPOSED FEDERAL INCOME TAX (EQUALIZED RATES)									
ITX	388	Rate Base times Pretax Claimed ROR	7.79%	5,997,705	26,733,378	364,615	1,768,327	59,048	2,635,311	43,407,433	10,879,987
ITX	389	Less Synchronized Interest	#VALUE!	1,417,569	6,318,486	86,177	417,948	13,956	622,861	10,259,432	2,571,506
ITX	390	Plus Schedule M Items	SC1111X	(5,557,369)	(24,660,785)	(347,304)	(1,592,618)	(54,981)	(2,358,577)	(39,897,650)	(9,977,809)
ITX	391	Plus State Income Tax @ 1.42%	1.42%	(13,867)	(60,249)	(977)	(3,437)	(140)	(4,912)	(95,778)	(23,688)
ITX	392	Taxable Income		(963,366)	(4,185,644)	(67,889)	(238,801)	(9,749)	(341,215)	(6,653,871)	(1,645,640)
ITX	393	Federal Income Tax @ 21%		(202,307)	(878,985)	(14,257)	(50,148)	(2,047)	(71,655)	(1,397,313)	(345,584)
ITX	394	Impact of Production Tax Deduction	#VALUE!	0	0	0	0	0	0	0	0
ITX	395	Total Current Federal Income Tax Expense		(202,307)	(878,985)	(14,257)	(50,148)	(2,047)	(71,655)	(1,397,313)	(345,584)
ITX	396	Plus									
ITX	397	Deferred Income Taxes	#VALUE!	939,312	4,141,602	59,571	272,885	9,760	405,550	6,774,049	1,696,748
ITX	398	ITC		(3,684)	(16,521)	(224)	(1,086)	(34)	(1,616)	(27,116)	(6,777)
ITX	399	TOTAL STATE FEDERAL & DEFERRED INCOME TAXES & ITC		719,455	3,185,846	44,114	218,213	7,539	327,367	5,253,842	1,320,699
ITX	400										
ITX	401	Tax Gross-up Factor									
ITX	402	Total Income Tax Expense		923,811	4,090,765	56,644	280,195	9,680	420,353	6,746,161	1,695,834
ITX	403										
ITX	404	TOTAL PROPOSED OPERATING DEDUCTIONS		22,922,584	104,099,635	1,167,168	5,721,744	160,356	8,244,691	147,949,385	37,120,075
ITX	405										
ITX	406	TAX RATES									
ITX	407	STATE TAX RATE									
ITX	408	FEDERAL TAX RATE - CURRENT									
ITX	409	TAX GROSS-UP FACTOR									
ITX	410	EFFECTIVE TAX RATE - CITTX									
ITX	411	COMPOSITE COST OF DEBT									
ITX	412	EFFECTIVE TAX RATE									
ITX	413										
ITX	414										
ITX	415										
ITX	416										
ITX	417										
ITX	418										
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ITX	420										
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ITX	424										
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ITX	427										
ITX	428										
ITX	429										
ITX	430										
ITX	431										

Attachment RML-RD-US(SUPP1)
Page 108 of 162
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)
S&W	1	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR						
S&W	2							
S&W	3	COST OF SALES S&W EXPENSE						
S&W	4	50100-Steam Genr Fuel	ENERGY1	0	0	0	0	0
S&W	5	TOTAL COST OF SALES		0	0	0	0	0
S&W	6							
S&W	7	STEAM PRODUCTION OPERATIONS S&W EXPENSE						
S&W	8	50000-Stm Prod Op & Supr	OX_PROD	993,772	333,311	31,228	188,174	1,340
S&W	9	50170-Stm Gen Fuel	ENERG1	325,664	57,410	7,022	52,600	492
S&W	10	50180-Fuel Procurement-Labor	ENERG1	0	0	0	0	0
S&W	11	50200-Steam Expenses Major	DPROD	3,463,979	1,161,816	108,850	635,917	4,672
S&W	12	50500-Stm Gen Elec Exp Major	DPROD	3,708,046	1,243,676	116,520	702,132	5,001
S&W	13	50600-Misc Steam Pwr Exp	DPROD	4,049,095	1,358,064	127,237	766,710	5,461
S&W	14	50700-Stm Pwr Gen Rents	DPROD	119,078	39,939	3,742	22,348	161
S&W	15	TOTAL STEAM PRODUCTION OPERATIONS		12,659,635	4,194,216	394,599	2,388,081	17,128
S&W	16							
S&W	17	STEAM PRODUCTION MAINTENANCE S&W EXPENSE						
S&W	18	51000-Stm Maint Super&Eng	MX_PROD	879,526	208,723	22,291	151,448	1,274
S&W	19	51100-Stm Maint of Structures	DPROD	1,212,619	406,712	38,105	229,614	1,636
S&W	20	51200-Stm Maint of Boiler Plt	ENERGY1	3,906,573	688,674	84,232	630,973	5,903
S&W	21	51300-Stm Maint of Elec Plant	ENERGY1	2,535,980	447,058	54,679	409,600	3,832
S&W	22	51400-Stm Maint of Misc Stm Plt	DPROD	4,537,349	1,521,824	142,580	859,163	6,120
S&W	23	TOTAL STEAM PRODUCTION MAINTENANCE		13,072,046	3,272,990	341,886	2,280,798	18,765
S&W	24							
S&W	25	COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE						
S&W	26	54600-Oth Oper Super&Eng	OX_PROD	15,001	5,031	471	2,840	20
S&W	27	54800-Oth Oper Gen Exp	DPROD	236,377	79,281	7,428	44,759	319
S&W	28	54900-Oth Oper Misc Gen Exp	DPROD	97,528	32,711	3,065	18,467	132
S&W	29	55000-Oth Oper Rents	DPROD	4,050	3,035	284	1,714	12
S&W	30	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		357,955	120,055	11,248	67,780	483
S&W	31							
S&W	32	COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE						
S&W	33	55100-Oth Mnt Supervision&Eng	MX_PROD	5,743	1,363	146	989	8
S&W	34	55200-Oth Maint of Structures	DPROD	53,514	17,949	1,682	10,133	72
S&W	35	55300-Oth Mnt of Gen & Ele Plant	DPROD	327,350	109,793	10,286	61,985	442
S&W	36	55400-Oth Mnt Misc Gen Plt Mjr	DPROD	16,369	5,490	514	3,100	22
S&W	37	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		402,976	134,595	12,628	76,206	544
S&W	38							
S&W	39	SYSTEM CONTROL AND DISPATCH S&W EXPENSE						
S&W	40	55600-Load Dispatch	DPRODLD	572,850	192,134	18,001	108,471	773
S&W	41	55700-Purchased Power Other	MX_PROD	1,222,114	290,023	30,973	210,439	1,771
S&W	42	TOTAL SYSTEM CONTROL AND DISPATCH		1,794,964	482,157	48,974	318,910	2,543
S&W	43							
S&W	44	TOTAL PRODUCTION S&W EXPENSE		28,287,577	8,204,016	809,335	5,131,776	39,464
S&W	45							
S&W	46							

Attachment RML-RD-U5(SUPP1)
Page 109 of 162
Docket No. 47527

SCH LINE NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	DOCKET No. 47527					GUARD & FLOOD LIGHTING SERVICE	(m)	(n)	(o)	(p)	(q)	(r)
					(a)	(b)	(c)	(d)	(e)							
S&W 1	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR															
S&W 2																
S&W 3	COST OF SALES S&W EXPENSE															
S&W 4	50100-Steam Genr Fuel	ENERGY	0	0												
S&W 5	TOTAL COST OF SALES		0	0												
S&W 6																
S&W 7	STEAM PRODUCTION OPERATIONS S&W EXPENSE															
S&W 8	50600-Stm Prod Op. & Supr	COX_PROD	12,643	14,327												
S&W 9	50170-Stm Gen Fuel	ENERFUEL	4,253	1,834												
S&W 10	50180-Fuel Procurement-Labor	ENERFUEL	0	0												
S&W 11	50200-Steam Expenses-Major	DPROD	44,071	49,939												
S&W 12	50500-Stm Gen Elec Exp Major	DPROD	47,176	51,438												
S&W 13	50600-Misc Steam Pwr Exp	DPROD	51,515	58,374												
S&W 14	50700-Stm Pwr Gen Rents	DPROD	1,515	1,717												
S&W 15	TOTAL STEAM PRODUCTION OPERATIONS		161,174	181,649												
S&W 16																
S&W 17	STEAM PRODUCTION MAINTENANCE S&W EXPENSE															
S&W 18	51000-Stm Maint Super&Eng	MX_PROD	11,173	11,247												
S&W 19	51100-Stm Maint of Structures	DPROD	15,228	17,482												
S&W 20	51200-Stm Maint of Boiler Ptl	ENERGY	51,020	45,996												
S&W 21	51300-Stm Maint of Elec Plant	ENERGY	33,120	29,859												
S&W 22	51400-Stm Maint of Misc Stm Ptl	DPROD	57,727	65,413												
S&W 23	TOTAL STEAM PRODUCTION MAINTENANCE		168,668	169,998												
S&W 24																
S&W 25	COMBUSTION TURBINE PRODUCTION OPERATION S&W EXPENSE															
S&W 26	54600-Obj Oper Super&Eng	COX_PROD	191	216												
S&W 27	54800-Obj Oper Gen Exp	DPROD	3,007	3,408												
S&W 28	54900-Obj Oper Misc Gen Exp	DPROD	1,241	1,406												
S&W 29	55000-Obj Oper Rents	DPROD	115	130												
S&W 30	TOTAL COMBUSTION TURBINE PRODUCTION OPERATION		4,554	5,161												
S&W 31																
S&W 32	COMBUSTION TURBINE PRODUCTION MAINTENANCE S&W EXPENSE															
S&W 33	55100-Obj Misc Supervis&Eng	MX_PROD	74	73												
S&W 34	55200-Obj Maint of Structures	DPROD	681	771												
S&W 35	55300-Obj Mnt of Gen. & Elec Plant	DPROD	4,165	4,719												
S&W 36	55400-Obj Mnt Misc Gen Ptl Mtr	DPROD	208	236												
S&W 37	TOTAL COMBUSTION TURBINE PRODUCTION MAINTENANCE		5,128	5,800												
S&W 38																
S&W 39	SYSTEM CONTROL AND DISPATCH S&W EXPENSE															
S&W 40	55600-Load Dispatch	DPROD	7,288	8,250												
S&W 41	55700-Purchased Power Other	MX_PROD	15,903	15,628												
S&W 42	TOTAL SYSTEM CONTROL AND DISPATCH		23,091	23,877												
S&W 43																
S&W 44	TOTAL PRODUCTION S&W EXPENSE		362,615	386,494												
S&W 45																
S&W 46																

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 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)
S&W 47	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR						
S&W 48	TRANSMISSION SALARIES & WAGES EXPENSE						
S&W 49	Operation						
S&W 50	56000-Trans Oper Super & Eng	SALWAGDO	2,563,876	870,513	82,150	493,520	3,483
S&W 51	56110	DTRANLID	16,941	5,769	539	3,238	23
S&W 52	56111-Load Disp-Reliability	DTRANLID	0	0	0	0	0
S&W 53	56120-Load Disp-Monitor/Operate	DTRANLID	1,304,138	444,128	41,498	249,227	1,765
S&W 54	56150-Rel/Plan/Standard Dev	DTRAN	0	0	0	0	0
S&W 55	56160-Trans Service Studies	DTRAN	33,075	11,264	1,052	6,321	45
S&W 56	56170-Gen Intercom Studies	DTRAN	776	264	25	138	1
S&W 57	56200-Trans Oper Station Exp	PLT_353	161,284	54,250	5,069	30,449	216
S&W 58	56300-Trans Oper Oil Lines	OUTRAN	33,137	11,245	1,105	6,648	46
S&W 59	56400-Trans Oper 10 Lines	OUTRAN	693	236	22	132	1
S&W 60	56600-Trans Oper Misc Exp	TRANPLT	622,430	210,527	20,276	121,877	854
S&W 61	56700-Trans Rents	TRANPLT	35,021	11,845	1,141	6,857	48
S&W 62	Total Transmission Operations		4,771,372	1,620,042	152,878	918,417	6,482
S&W 63	Maintenance						
S&W 64	56800-Trans Misc Super & Eng	SALWAGDO	671,176	22,613	2,123	12,751	50
S&W 65	57000-Trans Mt of Station Equip	PLT_353	1,324,987	445,673	41,646	250,149	1,772
S&W 66	57100-Trans Mt of Overhead Lines	OUTRAN	123,591	42,212	4,130	24,553	174
S&W 67	Total Transmission Maintenance		1,516,557	510,497	47,919	287,854	2,046
S&W 68							
S&W 69							
S&W 70	TOTAL TRANSMISSION EXPENSE		6,287,929	2,140,539	200,797	1,206,271	8,518
S&W 71	REGIONAL MARKET EXPENSE						
S&W 72	57510-Operations Supervision	ENERGY1	85,970	15,148	1,853	13,879	130
S&W 73	57520-DA & RT Mkt Admin	ENERGY1	85,610	15,092	1,846	13,827	129
S&W 74	57530-Auxiliary Serv Mkt Admin	ENERGY1	3,268	576	70	528	5
S&W 75	57550-Mkt Monitoring/Compliance	ENERGY1	9,051	1,596	195	1,462	14
S&W 76	TOTAL REGIONAL MARKET EXPENSE		184,860	32,412	3,964	29,696	278
S&W 77	DISTRIBUTION SALARIES & WAGES EXPENSE						
S&W 78	Distribution Operations						
S&W 79	58000-Dist Oper Sup & Eng	SALWAGDO	1,683,450	729,234	103,750	320,077	7,759
S&W 80	58100-Dist Load Dispatching	DISTLID	98,342	42,676	4,309	25,118	221
S&W 81	58200-Dist Op Station Exp	PLT_362	113,292	49,164	4,964	28,536	255
S&W 82	58300-Dist Oper Overhead Lines	OUTDIST	1,159,099	516,056	52,110	303,730	2,673
S&W 83	58400-Dist Op 10 Lines	OUTDIST	155,868	69,403	7,008	40,848	359
S&W 84	58500-Dist Oper Streetlight	PLT_373	268,295	0	0	0	0
S&W 85	58600-Dist Oper Meter Inst	CMTETRS	1,808,876	1,060,077	216,915	243,747	19,711
S&W 86	58700-Dist Oper Cust Install	PLT_371	671,365	0	0	0	0
S&W 87	58800-Dist Oper Misc Exp	DISTPLT	2,783,242	1,310,218	150,166	697,151	9,381
S&W 88	58900-Dist Rents	DISTPLT	47,613	22,414	2,569	11,926	160
S&W 89	Total Distribution Operations		8,791,442	3,806,261	541,813	1,671,511	40,520
S&W 90							
S&W 91							
S&W 92							
S&W 93							
S&W 94							
S&W 95							
S&W 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)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
				ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY GENERAL SERVICE	LC GEN TRANSMISSION SERVICE	STREET LIGHTING SERVICE	MUNI & STATE LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE									
47 DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR																				
S&W	47	TRANSMISSION SALARIES & WAGES EXPENSE																		
S&W	48	Operation	32,749																	
S&W	49	56100-Trans Oper Super & Eng																		
S&W	50	56110	217																	
S&W	51	56111-Load Dvp-Rehabilit																		
S&W	52	56120-Load Dvp-Monitor/Operate																		
S&W	53	56130-Ad/Pln/Standby Dvs	16,692																	
S&W	54	56130-Ad/Pln/Standby Dvs																		
S&W	55	56160-Trans Service Studies	423																	
S&W	56	56170-Gen Intension Studies	10																	
S&W	57	56200-Trans Oper Station Exp	2,040																	
S&W	58	56300-Trans Oper OHL Lines	425																	
S&W	59	56400-Trans Oper OHL Lines	9																	
S&W	60	56400-Trans Oper Mtr Exp	7,916																	
S&W	61	56700-Trans Rents	446																	
S&W	62	Total Transmission Operations	60,946																	
S&W	63	Maintenance																		
S&W	64	56800-Trans Mtr Super & Eng	850																	
S&W	65	57000-Trans Mtr of Station Equip	16,756																	
S&W	66	57100-Trans Mtr of Overhead Lines	1,594																	
S&W	67	Total Transmission Maintenance	19,200																	
S&W	68																			
S&W	69																			
S&W	70	TOTAL TRANSMISSION EXPENSE	80,146																	
S&W	71																			
S&W	72	REGIONAL MARKET EXPENSE																		
S&W	73	57510-Operations Supervision	1,122																	
S&W	74	57520-DA & RT Mtr Admin	1,118																	
S&W	75	57550-Auxiliary Serv Mtr Admin	43																	
S&W	76	57560-Mtr Monitoring/Compliance	118																	
S&W	77	TOTAL REGIONAL MARKET EXPENSE	2,401																	
S&W	78																			
S&W	79	DISTRIBUTION SALARIES & WAGES EXPENSE																		
S&W	80	Distribution Operations																		
S&W	81	58000-Dist Oper Super & Eng	27,388																	
S&W	82	58100-Dist Load Dispatching	2,211																	
S&W	83	58200-Dist Op Station Exp	2,547																	
S&W	84	58300-Dist Op Overhead Lines	26,066																	
S&W	85	58400-Dist Op UG Elec Lines	3,505																	
S&W	86	58500-Dist Op Streetlight	0																	
S&W	87	58600-Dist Op Meter Exp	23,528																	
S&W	88	58700-Dist Op Cust Install	0																	
S&W	89	58800-Dist Op Mtr Exp	56,808																	
S&W	90	58900-Dist Rents	972																	
S&W	91	Total Distribution Operations	144,025																	
S&W	92																			
S&W	93																			
S&W	94																			
S&W	95																			
S&W	96																			

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	DOCKET No. 47527										RESIDENTIAL SPACE HTG. SERVICE
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
47	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR												
48	TRANSMISSION SALARIES & WAGES EXPENSE												
49	Operation												
50	56000-Trans Oper Super & Eng	SALWAGTO	141,046		620,421	6,006	26,743	882	36,554	694,447	176,066		
51	561100	DTRANKD	938		4,127	40	177	5	242	4,603	1,166		
52	56111-Load Disp-Reliability	DTRANKD	0		0	0	0	0	0	0	0		
53	56120-Load Disp-Monitor/Operate	DTRANKD	72,180		317,707	3,082	13,610	379	18,619	354,363	89,766		
54	56150-Rel/Plan/Standards Dev	DTRAN	0		0	0	0	0	0	0	0		
55	56160-Trans Service Studies	DTRAN	1,831		8,058	78	345	10	472	8,987	2,277		
56	56170-Gen Interconn Studies	DTRAN	43		189	2	8	0	11	211	53		
57	56200-Trans Oper Station Exp	PLT 353	9,162		40,427	377	1,663	46	2,275	43,284	10,966		
58	56200-Trans Oper OHL Lines	OHTRAN	1,729		7,561	76	149	19	475	8,964	2,281		
59	56400-Trans Oper 161 Lines	UGTRAN	38		169	2	7	0	10	188	48		
60	56400-Trans Oper Mve Exp	TRANPLT	33,634		147,664	1,434	6,501	283	8,870	167,886	42,641		
61	56700-Trans Rents	TRANPLT	1,892		8,308	81	366	16	499	9,446	2,399		
62	Total Transmission Operations		262,493		1,154,631	11,177	49,769	1,640	68,028	1,292,380	327,662		
63	Maintenance												
64	56800-Trans Mve Super & Eng	SALWAGTM	3,789		16,709	157	694	21	949	18,041	4,572		
65	57000-Trans Mve Mnt of Station Equip	PLT 353	75,264		312,117	3,094	13,662	380	18,687	355,588	90,084		
66	57100-Trans Mnt of Overhead Lines	OHTRAN	6,496		28,483	284	1,310	71	1,785	33,650	8,562		
67	Total Transmission Maintenance		85,542		377,609	3,534	15,666	472	21,420	407,279	103,218		
69	TOTAL TRANSMISSION EXPENSE		348,036		1,531,840	14,711	65,435	2,112	89,448	1,699,659	430,881		
70	REGIONAL MARKET EXPENSE												
71	57510-Operations Supervision	ENERGY1	6,840		31,518	177	945	18	994	11,423	3,725		
72	57520-IA & RI Mkt Admin	ENERGY1	6,815		31,401	177	941	18	990	11,381	3,711		
73	57550-Auxiliary Serv Mkt Admin	ENERGY1	260		1,199	7	36	1	38	414	142		
74	57560-Mkt Monitoring/Compliance	ENERGY1	721		3,320	19	100	2	105	1,203	392		
75	TOTAL REGIONAL MARKET EXPENSE		14,635		67,437	379	2,022	38	2,126	24,441	7,971		
76	DISTRIBUTION SALARIES & WAGES EXPENSE												
77	Distribution Operations												
78	58000-Dist Oper Sup & Eng	SALWAGDOO	850		3,863	4,455	22,932	793	37,889	591,088	138,146		
79	58100-Dist Load Dispatching	DISPLD	0		0	453	1,758	61	3,141	34,057	8,620		
80	58200-Dist Op Station Exp	PLT 362	0		0	522	2,026	71	3,618	39,234	9,930		
81	58300-Dist Oper Overhead Lines	OHDIS1	0		0	4,803	21,263	652	37,981	411,826	104,230		
82	58400-Dist Op 161 Lines	UGDIS1	0		0	646	2,860	88	5,108	55,385	14,018		
83	58500-Dist Oper Streetlight	PLT 373	0		0	0	0	0	0	0	0		
84	58600-Dist Oper Meter Exp	CMETERS	3,326		15,117	3,735	19,793	1,245	25,018	885,145	183,932		
85	58700-Dist Oper Cust Install	PLT 371	0		0	0	0	0	0	0	0		
86	58800-Dist Oper Mve Exp	DISPLT1	258		1,174	8,508	48,300	1,212	83,680	1,052,091	258,147		
87	Total Distribution Operations	DISPLT	4,438		20,174	23,267	119,758	4,142	197,868	3,086,823	721,459		
88													
89													
90													
91													
92													
93													
94													
95													
96													

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)
S&W 97	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR						
S&W 98							
S&W 99	Distribution Maintenance						
S&W 100	59000-Dist Mnt Super & Eng	SALWAGADM	44,251	19,391	1,962	11,399	101
S&W 101	59200-Dist Mnt of Station Equip	PLT_362	660,279	286,664	28,947	168,719	1,485
S&W 102	59300-Dist Mnt of Overhead Lines	OLDJST	2,755,101	1,226,630	123,863	721,945	6,353
S&W 103	59400-Dist Mnt of Underground Lines	UKDJST	106,365	47,361	4,782	27,875	245
S&W 104	59500-Dist Mnt of Line Transformers	PLT_368	55,127	29,767	3,666	17,520	154
S&W 105	59600-Dist Mnt of Streetlights	PLT_373	54,017	0	0	0	0
S&W 106	59700-Dist Mnt of Meters	CMEFERS	5,355	3,165	642	722	58
S&W 107	59800-Dist Mnt of Dist Plant	DISPLT	(132)	(15)	(2)	(8)	(6)
S&W 108	Total Distribution Maintenance		3,680,764	1,612,963	163,290	948,171	8,396
S&W 109							
S&W 110	TOTAL DISTRIBUTION		12,472,207	5,421,225	705,013	2,619,702	48,916
S&W 111							
S&W 112	Customer Accounting Expense						
S&W 113	90100-Cust Acct Supervise	SALWAGCA	16,144	12,705	2,647	745	180
S&W 114	90200-Cust Acct Meter Read	CMBTRDG	1,988,649	1,577,166	254,066	92,309	22,342
S&W 115	90300-Cust Acct Records & Coll	CUSTREC	3,103,591	2,455,050	495,484	144,002	44,778
S&W 116	90320-Cust Acct Records & Coll-Distribution		0	0	0	0	0
S&W 117	TOTAL CUSTOMER ACCOUNTING EXPENSE		5,108,285	4,044,920	651,596	237,256	57,300
S&W 118							
S&W 119	CUSTOMER SERVICE EXPENSES						
S&W 120	90800-Customer Acct Expense - Meter Account Rep	MAJACCT	645,683	0	0	126,202	0
S&W 121	90800-Customer Acct Expense	CUSTASST	839,850	664,351	107,020	38,568	9,411
S&W 122	90804EE-Customer Assistance SaverSwitch	PRODPILT	6,510	2,184	205	1,233	9
S&W 123	TOTAL CUSTOMER SERVICE EXPENSE		1,492,043	666,534	107,225	166,402	9,420
S&W 124							
S&W 125	SALES EXPENSES						
S&W 126	91200-Economic Development	OX_902_3	77,628	61,459	9,901	3,605	871
S&W 127	TOTAL SALES EXPENSES		77,628	61,459	9,901	3,605	871
S&W 128							
S&W 129	ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP						
S&W 130	92000-AdG Salaries	SALWAGXAG	13,666,362	5,212,353	630,679	2,381,610	41,769
S&W 131	92100-AdG Office & Supplies	SALWAGXAG	216,169	82,447	9,976	17,671	661
S&W 132	92500-AdG Injuries & Damages	SAI WAGXAG	471,824	179,954	21,774	82,224	1,442
S&W 133	926000-Employee pensions and benefits	SAI WAGXAG	18,949,133	7,227,165	874,465	3,302,211	57,915
S&W 134	92601-AdG Pen & Ben	SAI WAGXAG	0	0	0	0	0
S&W 135	92602-AdG Pen & Ben	SAI WAGXAG	0	0	0	0	0
S&W 136	92603-SPP Deferred Pension Exp	SALWAGXAG	(1,166,775)	(445,008)	(53,845)	(203,132)	(3,566)
S&W 137	91020-AdG Misc General Exp	SAI WAGXAG	0	0	0	0	0
S&W 138	91100-AdG Rents	SAI WAGXAG	127,440	48,606	5,881	22,209	389
S&W 139	TOTAL ADMINISTRATIVE & GENERAL		32,264,053	12,305,516	1,488,930	5,622,594	98,610
S&W 140							
S&W 141							
S&W 142							
S&W 143	TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE		86,173,583	32,866,621	3,976,761	15,017,303	263,375
S&W 144							

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)	(j)	(k)	(l)	(m)
DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR															
S&W	97														
S&W	98														
S&W	99	Distribution Maintenance													
S&W	100	59000-Dist Mnt Supv & Eng			980	14,450	7,923	1	882	162					
S&W	101	92100-Dist Mnt of Station Equip			14,853	21,511	132,673	0	3,326	2,404					
S&W	102	59100-Dist Mnt of Overhead Lines			61,957	91,828	498,008	0	14,232	10,285					
S&W	103	59400-Dist Mnt of Underground Lines			2,192	3,545	19,218	0	550	397					
S&W	104	92500-Dist Mnt of Line Transforms			1,241	2,193	651	0	745	250					
S&W	105	59600-Dist Mnt of Streetlights			0	0	0	0	54,017	0					
S&W	106	59700-Dist Mnt of Meters			70	78	566	55	0	0					
S&W	107	59800-Dist Mnt of Dist Plant			(1)	(1)	(4)	(0)	(1)	(0)					
S&W	108	Total Distribution Maintenance			81,492	120,663	659,035	55	73,351	13,498					
S&W	109														
S&W	110	TOTAL DISTRIBUTION			224,517	322,613	1,711,719	24,668	493,681	900,154					
S&W	111														
S&W	112	Customer Accounting Expense													
S&W	113	90100-Cust Acct Supervise			56	45	243	24	0	0					
S&W	114	90200-Cust Acct Meter Road			6,929	5,560	29,601	476	0	0					
S&W	115	90300-Cust Acct Records & Coll			10,786	8,655	47,655	7,182	0	0					
S&W	116	90400-Cust Acct Records & Coll-Distribution			0	0	0	0	0	0					
S&W	117	TOTAL CUSTOMER ACCOUNTING EXPENSE			17,770	14,260	77,500	7,683	0	0					
S&W	118														
S&W	119	CUSTOMER SERVICE EXPENSES													
S&W	120	90800-Customer Asst Expense - Major Account Rep			0	9,203	129,982	380,297	0	0					
S&W	121	90800-Customer Asst Expense			2,919	2,342	12,896	1,944	0	0					
S&W	122	90800-EE-Customer Assistance Saver/Switch			83	94	695	1,992	10	7					
S&W	123	TOTAL CUSTOMER SERVICE EXPENSE			3,001	11,639	143,572	384,232	10	7					
S&W	124														
S&W	125	SALES EXPENSES													
S&W	126	91200-Economic Development			270	217	1,180	126	0	0					
S&W	127	TOTAL SALES EXPENSES			270	217	1,180	126	0	0					
S&W	128														
ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP															
S&W	129	92000-A&G Salaries			175,101	210,143	1,550,011	3,084,174	140,927	239,595					
S&W	130	92100-A&G Office & Supplies			2,770	3,324	24,517	48,784	2,229	3,790					
S&W	131	92500-A&G Injuries & Damages			6,045	7,255	55,513	106,479	4,865	8,272					
S&W	132	92600-Pmp/Ince pensions and benefits			242,786	291,372	2,149,161	4,276,347	195,402	332,209					
S&W	133	92601-A&G Pen & Ben			0	0	0	0	0	0					
S&W	134	92602-A&G Pen & Ben			0	0	0	0	0	0					
S&W	135	92603-SPS Deferred Pension Plan			(14,949)	(17,941)	(132,333)	(263,313)	(12,032)	(20,456)					
S&W	136	93000-A&G Misc General Exp			0	0	0	0	0	0					
S&W	137	93100-A&G Misc General Exp			1,633	1,960	14,454	28,760	1,314	2,234					
S&W	138	91000-A&G Rents			413,386	496,113	3,659,123	7,281,231	332,706	565,645					
S&W	139	TOTAL ADMINISTRATIVE & GENERAL													
S&W	140														
S&W	141														
S&W	142	TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE			1,104,107	1,325,060	9,773,633	19,447,333	888,618	1,510,772					
S&W	143														
S&W	144														

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)
57	DEVELOPMENT OF SALARIES & WAGES ALLOCATION FACTOR																										
58																											
59	Distribution Maintenance																										
100	59000-Det Mtr. Super. & Eng																										
101	59200-Det Mtr. of Station Equip																										
102	59100-Det Mtr. of Overhead Lines																										
103	59400-Det Mtr. of Underground Line																										
104	59500-Det Mtr. of Line Transfers																										
105	59600-Det Mtr. of Streetlights																										
106	59700-Det Mtr. of Meter																										
107	59800-Det Mtr. of Det Plant																										
108	Total Distribution Maintenance																										
109																											
110	TOTAL DISTRIBUTION																										
111																											
112	Customer Accounting Expense																										
113	90100-Cust Asst. Supervise																										
114	90200-Cust Asst. Meter Read																										
115	90300-Cust Asst. Rec'd & Coll																										
116	90400-Cust Asst. Rec'd & Coll																										
117	TOTAL CUSTOMER ACCOUNTING EXPENSE																										
118																											
119	CUSTOMER SERVICE EXPENSES																										
120	90800-Customer Asst. Expense - Major Account Rep																										
121	90800-Customer Asst. Expense																										
122	90800-Customer Assistance SaversSwitch																										
123	TOTAL CUSTOMER SERVICE EXPENSES																										
124																											
125	SALES EXPENSES																										
126	91200-Economic Development																										
127	TOTAL SALES EXPENSES																										
128																											
129	ADMINISTRATIVE & GENERAL SALARIES & WAGES EXP																										
130	92000-Adm. Salaries																										
131	92100-Adm. Office & Supplier																										
132	92500-Adm. Injuries & Damages																										
133	92600-Employee Pension and Benefits																										
134	92601-Adm. Pen & Ben																										
135	92602-Adm. Pen & Ben																										
136	92603-Adm. Deferred Pension Exp																										
137	92604-Adm. Misc General Exp																										
138	92605-Adm. Misc General Exp																										
139	TOTAL ADMINISTRATIVE & GENERAL																										
140																											
141																											
142	TOTAL OPER & MAINTENANCE SALARIES & WAGES EXPENSE																										
143																											
144																											

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)
AF 1	1 ALLOCATION FACTOR Input* TABLE						
AF 2	2 DEMAND						
AF 3	3						
AF 4	4 DEMAND-PRODUCTION RELATED						
AF 5	5 Demand Prediction (AED 4-CF)	DPKOD	100.00%	33.54%	3.14%	18.94%	0.13%
AF 6	6 Purchased Capacity (AED 4-CF)	DPURCH	100.00%	33.54%	3.14%	18.94%	0.13%
AF 7	7 Transmission Interconnect (AED 4-CF)	DPKOD11	100.00%	33.54%	3.14%	18.94%	0.13%
AF 8	8 Production Load Dispatching (AED 4-CF)	DPKOD12	100.00%	33.54%	3.14%	18.94%	0.13%
AF 9	9						
AF 10	10 DEMAND-TRANSMISSION RELATED						
AF 11	11 Demand Transmission System (AED 4-CF)	DTAN	100.00%	34.06%	3.18%	19.11%	0.14%
AF 12	12 Demand Transmission Radial Lines - Gross Plant	DTANRADGRS	53,313,138	17,307,220	2,773,640	16,847,441	101,218
AF 13	13 Demand Transmission Radial Lines - Depreciation Plant	DTANRADDEP	100.00%	34.06%	3.18%	19.11%	0.14%
AF 14	14 Transmission Load Dispatching (AED 4-CF)	DTANRADDEP	100.00%	34.06%	3.18%	19.11%	0.14%
AF 15	15 Demand Transmission Radial Lines - Depreciation Plant	DTANRADDEP	100.00%	34.06%	3.18%	19.11%	0.14%
AF 16	16 Demand Transmission Radial Lines - Net Plant	DTANRADNET1	44,845,218	14,680,329	2,431,124	14,188,891	91,879
AF 17	17						
AF 18	18						
AF 19	19 DEMAND-DISTRIBUTION RELATED						
AF 20	20 Demand Distribution Primary Substation (NCP)	DDISUB	1,953,562	847,763	85,605	498,959	4,391
AF 21	21 Demand Distribution Primary Overhead Lines (NCP)	DDISTPOL	1,953,562	847,763	85,605	498,959	4,391
AF 22	22 Demand Distribution Primary Underground Lines (NCP)	DDISTPOL	1,953,562	847,763	85,605	498,959	4,391
AF 23	23 Demand Distribution Secondary Overhead Lines (NCP)	DDISTSUB	1,550,989	847,763	85,605	498,959	4,391
AF 24	24 Demand Distribution Secondary Underground Lines (NCP)	DDISTSUB	1,550,989	847,763	85,605	498,959	4,391
AF 25	25 Demand Distribution Line Transformers (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 26	26 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 27	27 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 28	28 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 29	29 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 30	30 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 31	31 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 32	32 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 33	33 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 34	34 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 35	35 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 36	36 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 37	37 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 38	38 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 39	39 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 40	40 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 41	41 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 42	42 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 43	43 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 44	44 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 45	45 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391
AF 46	46 Demand Distribution Load Dispatching (NCP)	DDISTSL	1,550,989	847,763	85,605	498,959	4,391

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)	TOTAL LG GEN. TRANSMISSION SERVICE (e)	MUNI & STATE STREET LIGHTING SERVICE (f)	GUARD & FLOOD LIGHTING SERVICE (g)	(a) (b) (c) (d) (e) (f) (g)
AF 1	1 ALLOCATION FACTOR Input TABLE								
AF 2	2 DEMAND								
AF 3	3								
AF 4	4 DEMAND - PRODUCTION RELATED								
AF 5	5 Demand Production (AED 4-CP)		1.27%	1.44%	10.67%	30.59%	0.16%	0.11%	
AF 6	6 Purchased Capacity (AED 4-CP)		1.27%	1.44%	10.67%	30.59%	0.16%	0.11%	
AF 7	7 Transmission Interconnect (AED 4-CP)		1.27%	1.44%	10.67%	30.59%	0.16%	0.11%	
AF 8	8 Production Load Dispatching (AED 4-CP)								
AF 9	9								
AF 10	10								
AF 11	11 DEMAND - TRANSMISSION RELATED								
AF 12	12 Demand Transmission System (AED 4-CP)		1.28%	1.46%	10.62%	29.90%	0.16%	0.11%	
AF 13	13 Demand Transmission Radial Lines - Gross Plant		692,842	1,023,113	11,597,493	2,901,802	9,789	28,751	
AF 14	14 Transmission Load Dispatching (AED 4-CP)		1.28%	1.46%	10.62%	29.90%	0.16%	0.11%	
AF 15	15 Demand Transmission Radial Lines - Depreciation Plant		109,767	97,992	1,915,310	866,840	6,320	4,367	
AF 16	16 Demand Transmission Radial Lines - Net Plant		583,075	925,141	9,682,184	2,004,962	33,469	24,184	
AF 17	17								
AF 18	18								
AF 19	19								
AF 20	20 DEMAND - DISTRIBUTION RELATED								
AF 21	21 Demand Distribution Primary Substation (NCT)								
AF 22	22								
AF 23	23 Demand Distribution Primary Overhead Lines (NCT)		43,925	63,615	392,359	0	9,836	7,108	
AF 24	24 Demand Distribution Primary Underground Lines (NCT)		43,925	63,615	392,359	0	9,836	7,108	
AF 25	25								
AF 26	26 Demand Distribution Secondary Overhead Lines (NCT)		34,931	62,395	0	0	9,836	7,108	
AF 27	27 Demand Distribution Secondary Underground Lines (NCT)		34,931	62,395	0	0	9,836	7,108	
AF 28	28								
AF 29	29 Demand Distribution Line Transformers (NCT)								
AF 30	30								
AF 31	31 Distribution Load Dispatching (NCT)								
AF 32	32								
AF 33	33 AED 4-CP Distribution								
AF 34	34								
AF 35	35								
AF 36	36								
AF 37	37								
AF 38	38								
AF 39	39								
AF 40	40								
AF 41	41								
AF 42	42								
AF 43	43								
AF 44	44								
AF 45	45								
AF 46	46								

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

SCH LINE NO	NO	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
AF	1	ALLOCATION FACTOR Input TABLE																
AF	2	DEMAND																
AF	3																	
AF	4	DEMAND - PRODUCTION RELATED																
AF	5	Demand Production (AED 4-CP)																
AF	6	Purchased Capacity (AED 4-CP)																
AF	7	Transmission Interconnect (AED 4-CP)																
AF	8	Production Load Dispatching (AED 4-CP)																
AF	9																	
AF	10																	
AF	11	DEMAND - TRANSMISSION RELATED																
AF	12	Demand Transmission System (AED 4-CP)																
AF	13	Demand Transmission Radial Lines - Gross Plant																
AF	14	Transmission Load Dispatching (AED 4-CP)																
AF	15	Demand Transmission Radial Lines - Depreciation Plant																
AF	16	Demand Transmission Radial Lines - Net Plant																
AF	17																	
AF	18																	
AF	19																	
AF	20	DEMAND - DISTRIBUTION RELATED																
AF	21	Demand Distribution Primary Substation (NCP)																
AF	22																	
AF	23	Demand Distribution Primary Overhead Lines (NCP)																
AF	24	Demand Distribution Primary Underground Lines (NCP)																
AF	25																	
AF	26	Demand Distribution Secondary Overhead Lines (NCP)																
AF	27	Demand Distribution Secondary Underground Lines (NCP)																
AF	28																	
AF	29	Demand Distribution Line Transformers (NCP)																
AF	30																	
AF	31	Distribution Load Dispatching (NCP)																
AF	32																	
AF	33	AED 4-CP Distribution																
AF	34																	
AF	35																	
AF	36																	
AF	37																	
AF	38																	
AF	39																	
AF	40																	
AF	41																	
AF	42																	
AF	43																	
AF	44																	
AF	45																	
AF	46																	

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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	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	SMALL
NO.	NO.							MUNICIPAL & SCHOOL SERVICE
		(a)	(b)	(c)	(d)	(e)	(f)	(g)
AF	47	ALLOCATION FACTOR TABLE CONTINUED						
AF	48							
AF	49	<u>ENERGY - PRODUCTION RELATED</u>						
AF	50	Energy @ Generation with losses (kWh)	ENERG-FUEL	15,126,788.558	2,666,640.646	326,156.020	2,441,213.590	22,858.506
AF	51	Energy @ Generation with losses (kWh)	ENERG-Y1	15,126,788.558	2,666,640.646	326,156.020	2,441,213.590	22,858.506
AF	52	Energy @ Meter (kWh Sales)	ENERG-Y2	14,037,044.834	2,366,636.355	289,462.585	2,174,706.881	20,286.862
AF	53	Energy Efficiency Tracker (energy excl. transmission)	ENERG-TRKR	8,374,404.829	2,666,640.646	326,156.020	2,441,213.590	22,858.506
AF	54	Present In-City Revenues (incl. fuel EICRF)	INCITYREV	161,574.948	200,855.024	16,046.476	100,263.424	1,427.241
AF	55	Energy @ Meter, less REC opt-out	ENERGYREC	9,453,654.459	2,366,636.355	289,462.585	2,174,706.881	20,286.862
AF	56							
AF	57	Secondary Line - 1 126764%						
AF	58	Sec Line Transf - 1 123468%						
AF	59	Primary - 1 104580%						
AF	60	Subtransmission - 1 035491%						
AF	61	Transmission - 1 029285%						
AF	62							
AF	63	<u>CUSTOMER</u>						
AF	64							
AF	65	369-Service Investment (Replacement Costs)	CSERVICE	60,982,460	41,515,627	7,108,934	10,757,445	678,768
AF	66	370-Meters (New Meter Cost)	CMETERS	48,360.654	28,581.982	5,799.806	6,516.612	526.989
AF	67							
AF	68	902-Meter Reading (Customer Count)	CMETRDG	255,726	202,812	32,671	11,896	2,873
AF	69	903-Customer Records & Collections (Wgt'd Annual Bills)	CUSTREC	3,076,657	2,433,744	392,052	142,752	34,476
AF	70	905-Miscellaneous Customer Accounts	CUSTCAM	3,076,657	2,433,744	392,052	142,752	34,476
AF	71	908-Customer Assistance	CUSTASS1	3,076,657	2,433,744	392,052	142,752	34,476
AF	72	909-Advertisement	CUSTADVT	3,076,657	2,433,744	392,052	142,752	34,476
AF	73	910-Miscellaneous Customer Service	CUSTCSM	3,076,657	2,433,744	392,052	142,752	34,476
AF	74							
AF	75							
AF	76	371-Installation on Customer Premises	CUSTPREM	1	0	0	0	0
AF	77	373-Street Lighting & Signal Systems	CLIGHT	1	0	0	0	0
AF	78							
AF	79	Customer Deposits (Number of Customers)	CUSTDEP	251,247	202,812	32,671	11,896	0
AF	80							
AF	81							
AF	82	Number of Bills (Annual)	CUSTBILLS	3,068,709	2,433,744	392,052	142,752	34,476
AF	83	Number of Bills (Weighted)	CUSTWBILLS	3,076,657	2,433,744	392,052	142,752	34,476
AF	84	Number of Customers	CUST	255,726	202,812	32,671	11,896	2,873
AF	85	Transmission Meters (Transmission Customers)	TRANSMET	61	0	0	0	0
AF	86							
AF	87	Major Acct Representatives Acct 908	MAJACCT	11,126,377.988	0	0	2,174,706.881	0
AF	88	Number of Customers (Distribution Only)	CUSTDIS1	255,665	202,812	32,671	11,896	2,873
AF	89							
AF	90							
AF	91							
AF	92							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527										
SCH LINE NO.	NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (b)	TOTAL LARGE SCHOOL SERVICE (b)	PRIMARY GENERAL SERVICE (b)	TRANSMISSION SERVICE (b)	MUNI & STATE STREET LIGHTING SERVICE (b)	GUARD & FLOOD LIGHTING SERVICE (b)	(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)
AF 47		ALLOCATION FACTOR TABLE CONTINUED								
AF 48		ENERGY - PRODUCTION RELATED								
AF 49		Energy @ Generation with losses (kWh)		197,557,170	178,103,832	2,474,079,669	6,752,383,729	38,193,876	27,601,520	
AF 50		Energy @ Generation with losses (kWh)		197,557,170	178,103,832	2,474,079,669	6,752,383,729	38,193,876	27,601,520	
AF 51		Energy @ Generation with losses (kWh)		175,887,809	158,578,465	2,239,817,467	6,553,255,176	31,896,962	24,496,274	
AF 52		Energy @ Meter (kWh Sales)		197,557,170	178,103,832	2,474,079,669	6,752,383,729	38,193,876	27,601,520	
AF 53		Energy Efficiency Tracker (energy, excl. transmission)		6,686,223	13,014,939	6,889,258	7,813,688	5,048,328	1,490,148	
AF 54		Present In-City Revenues (incl. fuel, ELEC&F)								
AF 55		Energy @ Meter, less REC opt-out		175,887,809	158,578,465	2,239,817,467	1,969,864,801	31,896,962	24,496,274	
AF 56										
AF 57			Secondary Line - 1.125764%							
AF 58			See Line Trans - 1.123468%							
AF 59			Primary - 1.104587%							
AF 60			Subtransmission - 1.035491%							
AF 61			Transmission - 1.029285%							
AF 62										
AF 63		CUSTOMER								
AF 64										
AF 65		369-Service Investment (Replacement Costs)		530,516	301,170	5,111,066	493,073	0	0	
AF 66		370-Meters (New Meter Cost)		629,028	702,138			0	0	
AF 67										
AF 68		902-Meter Reading (Customer Count)		891	715	3,807	61	0	0	
AF 69		903-Customer Records & Collections (Wgd Annual Bill)		10,692	8,380	47,242	7,120	0	0	
AF 70		905-Miscellaneous Customer Accounts		10,692	8,380	47,242	7,120	0	0	
AF 71		908-Customer Assistance		10,692	8,380	47,242	7,120	0	0	
AF 72		909-Advertisement		10,692	8,380	47,242	7,120	0	0	
AF 73		910-Miscellaneous Customer Service		10,692	8,380	47,242	7,120	0	0	
AF 74										
AF 75										
AF 76		971-Installation on Customer Premises		0	0	0	0	0	1	
AF 77		972-Street Lighting & Signal Systems		0	0	0	0	1	0	
AF 78										
AF 79		Customer Deposits (Number of Customers)		0	0	3,807	61	0	0	
AF 80										
AF 81										
AF 82		Number of Bills (Annual)		10,692	8,380	45,678	715	0	0	
AF 83		Number of Bills (Weighted)		10,692	8,380	47,242	7,120	0	0	
AF 84		Number of Customers		891	715	3,807	61	0	0	
AF 85		Transmission Meters (Transmission Customers)		0	0	0	61	0	0	
AF 86										
AF 87		Major Asset Replacements Asset 908		0	158,578,465	2,239,817,467	6,553,255,176	0	0	
AF 88		Number of Customers (Distribution Only)		891	715	3,807	0	0	0	
AF 89										
AF 90										
AF 91										
AF 92										

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

SCH LINE NO.	DESCRIPTION	(a)	(b)	LARGE GENERAL SERV TRANSMISSION		LARGE GENERAL SERV BACKBONE		LARGE MUNICIPAL PRIMARY SERVICE		LARGE MUNICIPAL SECONDARY SERVICE		SCHOOL PRIMARY SERVICE		SCHOOL SECONDARY SERVICE		RESIDENTIAL SPACE HTG SERVICE	
				(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
AF 47	ALLOCATION FACTOR TABLE CONTINUED																
AF 48	ENERGY - PRODUCTION RELATED																
AF 49	Energy @ Generation with losses (kWh)		ENERGIEEL	1,204,092,039	5,548,291,690	5,548,291,690	5,548,291,690	31,213,472	166,343,698	166,343,698	174,945,963	3,157,869	174,945,963	2,010,875,262	655,765,384		
AF 50	Energy @ Generation with losses (kWh)		ENERGY1	1,204,092,039	5,548,291,690	5,548,291,690	5,548,291,690	31,213,472	166,343,698	166,343,698	174,945,963	3,157,869	174,945,963	2,010,875,262	655,765,384		
AF 51	Energy @ Generation with losses (kWh)		ENERGY2	1,162,822,312	5,390,432,864	5,390,432,864	5,390,432,864	28,238,227	147,629,582	147,629,582	155,719,578	2,858,887	155,719,578	1,784,646,351	581,990,003		
AF 52	Energy @ Meter (kWh Sales)		ENERGY3	0	0	0	0	31,213,472	166,343,698	166,343,698	174,945,963	3,157,869	174,945,963	2,010,875,262	655,765,384		
AF 53	Energy Efficiency Tracker (energy excl. transmission)		ENERGY4	0	0	0	0	31,213,472	166,343,698	166,343,698	174,945,963	3,157,869	174,945,963	2,010,875,262	655,765,384		
AF 54	Present In-City Revenue (incl. fuel, DECRF)		INCHYREV	0	7,833,688	7,833,688	7,833,688	705,342	5,980,881	5,980,881	12,901,376	133,563	12,901,376	162,803,311	38,651,712		
AF 55	Energy @ Meter, less RUC opt-out		ENERGYRUC	227,361,261	1,742,503,540	1,742,503,540	1,742,503,540	28,238,227	147,629,582	147,629,582	155,719,578	2,858,887	155,719,578	1,784,646,351	581,990,003		
AF 56																	
AF 57	Secondary Line - 11257649%																
AF 58	See Line 176 - 11234689%																
AF 59	Primary - 1103589%																
AF 60	Subtransmission - 1035301%																
AF 61	Transmission - 102285%																
AF 62																	
AF 63	CUSTOMER																
AF 64	169-Service Investment (Replacement Costs)		CMSERVICE	88,915	0	0	0	99,857	530,516	530,516	391,170	0	391,170	34,372,959	7,142,667		
AF 65	370-Meters (New Meter Cost)		CMETERS		404,158	404,158	404,158		529,171	529,171	668,872	33,286	668,872	23,664,518	4,917,464		
AF 66																	
AF 67	902-Meter Reading (Customer Count)		CMEFRDG	11	50	50	50	12	879	879	711	4	711	168,285	34,527		
AF 68	903-Customer Records & Collections (Wld Annual Bill)		CUSRECD	1,279	5,841	5,841	5,841	144	10,548	10,548	8,532	48	8,532	2,019,420	414,324		
AF 69	904-Customer Records & Collections (Wld Annual Bill)		CUSRECD	1,279	5,841	5,841	5,841	144	10,548	10,548	8,532	48	8,532	2,019,420	414,324		
AF 70	905-Miscellaneous Customer Accounts		CUSACCT	1,279	5,841	5,841	5,841	144	10,548	10,548	8,532	48	8,532	2,019,420	414,324		
AF 71	906-Customer Assistance		CUSASST	1,279	5,841	5,841	5,841	144	10,548	10,548	8,532	48	8,532	2,019,420	414,324		
AF 72	907-Advertising		CUSADVT	1,279	5,841	5,841	5,841	144	10,548	10,548	8,532	48	8,532	2,019,420	414,324		
AF 73	908-Miscellaneous Customer Service		CUSCSM	1,279	5,841	5,841	5,841	144	10,548	10,548	8,532	48	8,532	2,019,420	414,324		
AF 74																	
AF 75																	
AF 76	371-Installation on Customer Premises		CUS17PRM	0	0	0	0	0	0	0	0	0	0	0	0		
AF 77	372-Street Lighting & Signal Systems		CLIGHT	0	0	0	0	0	0	0	0	0	0	0	0		
AF 78																	
AF 79	Customer Deposits (Number of Customers)		CUNIDLP	11	50	50	50	0	0	0	0	0	0	168,285	34,527		
AF 80																	
AF 81																	
AF 82	Number of Bills (Annual)		CUSNBILLS	132	603	603	603	144	10,548	10,548	8,532	48	8,532	2,019,420	414,324		
AF 83	Number of Bills (Weighted)		CUSNBILLS	1,279	5,841	5,841	5,841	144	10,548	10,548	8,532	48	8,532	2,019,420	414,324		
AF 84	Number of Customers		CUSN	11	50	50	50	12	879	879	711	4	711	168,285	34,527		
AF 85	Transmission Meters (Transmission Customers)		TRANSMET	11	50	50	50	0	0	0	0	0	0	0	0		
AF 86																	
AF 87	Major Act Representatives Act 508		MAJACT	1,162,822,312	5,390,432,864	5,390,432,864	5,390,432,864	0	0	0	155,719,578	2,858,887	155,719,578	168,285	0		
AF 88	Number of Customers (Distribution Only)		CUSTDIS1	0	0	0	0	12	879	879	711	4	711	168,285	34,527		
AF 89																	
AF 90																	
AF 91																	
AF 92																	

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

93 ALLOCATION FACTOR TABLE CONTINUED
INTERNALLY DEVELOPED ALLOCATION FACTORS

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)
AF 94	Plant	INTPLT	110,891,777	46,571,816	5,065,442	17,997,492	423,901
AF 95	Intangible Plant in Service	PRODPLT	1,203,941,816	403,801,347	37,832,115	227,970,656	1,623,858
AF 96	Production Plant in Service	TRANPLT	1,197,407,010	405,004,311	39,005,883	234,461,497	1,642,605
AF 97	Transmission Plant in Service	DISTPLT	807,216,904	380,064,947	43,552,275	202,192,956	2,720,747
AF 98	Distribution Plant in Service	GENPLT	240,588,696	94,706,219	11,686,676	41,012,863	793,836
AF 99	General Plant in Service	INTGENPLT	151,480,473	141,278,035	17,652,118	59,010,355	1,217,737
AF 100	Intangible and General Plant in Service	TDRPLT	2,004,623,933	785,009,258	82,558,158	436,654,453	4,363,351
AF 101	Total Transmission and Distribution Plant	PTDPLT	1,188,810,605	120,390,273	664,625,109	5,987,210	5,987,210
AF 102	Prod. Trans. and Distr. Plant in Service	TOTPLT	3,560,046,242	1,330,088,641	138,042,191	723,635,464	7,204,546
AF 103	Total Electric Plant in Service	NETPLT	2,389,326,581	890,417,695	91,600,096	401,413,228	4,677,326
AF 104	Net Electric Plant in Service	RA1PHASF	1,883,156,064	697,335,588	72,025,593	385,280,233	3,767,846
AF 105	Rate Base						
AF 106	Transmission Plant in Service	PLT_352	31,034,206	10,568,796	987,515	5,910,778	421,007
AF 107	Account 352	PLT_351	438,130,449	134,103,534	14,400,365	86,495,766	612,770
AF 108	Account 353	OUTFRAN	645,755,083	219,123,987	21,540,776	125,543,695	900,846
AF 109	Transmission Overhead Accounts 354-356	UGFRAN	577,810	196,782	18,387	110,426	782
AF 110	Transmission Underground Accounts 357&358						
AF 111	Account 357	PLT_360	3,399,536	1,475,255	148,968	868,275	7,641
AF 112	Account 358	PLT_361	7,859,105	3,410,520	344,188	2,007,294	17,664
AF 113	Account 359	PLT_362	155,019,268	67,271,812	6,792,974	19,591,469	148,418
AF 114	Account 360-Land and Land Rights	PLT_363	167,284,190	74,478,319	7,520,691	43,835,045	385,743
AF 115	Account 361-Structures & Improvements	PLT_364	167,045,459	74,372,231	7,509,961	43,772,488	385,193
AF 116	Account 362-Station Equipment	PLT_365	17,470,963	7,779,236	783,532	4,578,544	40,291
AF 117	Account 363-Overhead Conductors & Devices	PLT_366	29,616,912	13,187,421	1,311,640	7,761,583	68,701
AF 118	Account 364-Towers and Poles	PLT_367	119,185,649	75,155,813	7,589,085	44,233,672	389,251
AF 119	Account 365-Underground Conductor	PLT_368	56,992,147	38,799,103	6,643,770	10,053,544	634,354
AF 120	Account 366-Underground Transformer	PLT_369	40,714,916	24,073,019	4,885,265	5,489,042	441,891
AF 121	Account 367-Underground Services	PLT_370	8,127,763	0	0	0	0
AF 122	Account 368-Meters	PLT_371	14,480,994	0	0	0	0
AF 123	Account 369-Street Lighting / Signal Systems	PLT_372	334,329,650	148,850,750	15,030,654	87,607,533	770,536
AF 124	Account 370-Distribution Overhead Lines Plant Assets 364 & 365	CHDIST	47,087,875	20,966,656	2,117,171	12,340,126	108,592
AF 125	Account 371-Distribution Underground Lines Plant Assets 366 & 367	UGDIST	22,608,757	0	0	0	0
AF 126	Account 372-Distribution	PLT_373	166,277,910	72,157,587	7,386,130	42,469,038	373,723
AF 127	Account 373-Distribution Substation	PLT_SUB	343,256,937	148,959,006	15,041,585	87,671,248	771,497
AF 128	Account 374-Distribution Primary	PLT_DPR1	18,166,588	20,858,401	2,106,240	12,276,411	108,031
AF 129	Account 375-Distribution Secondary	PLT_DSEC					
AF 130	Accounts 376-377						
AF 131	Account 378						
AF 132	Account 379						
AF 133	Account 380						
AF 134	Account 381						
AF 135	Account 382						
AF 136	Account 383						
AF 137	Account 384						
AF 138	Account 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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
			ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	TOTAL LARGE SCHOOL SERVICE	PRIMARY SERVICE	GENERAL SERVICE	TRANSMISSION SERVICE	STREET LIGHTING SERVICE	MUNI & STATE LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE			
AF 93	ALLOCATION FACTOR TABLE CONTINUED													
AF 94	INTERNALLY DEVELOPED ALLOCATION FACTORS													
AF 95														
AF 96	Plant													
AF 97	Intangible Plant In Service	1,323,883	INTPLT	1,574,421	1,574,421	11,553,298		22,683,204		1,036,363	1,761,958			
AF 98	Production Plant In Service	15,317,324	PRODPLT	17,356,819	17,356,819	128,442,414		368,341,160		1,890,161	1,365,960			
AF 99	Transmission Plant In Service	15,266,028	TRANPLT	17,609,491	17,609,491	132,512,464		348,775,437		1,804,941	1,304,171			
AF 100	Distribution Plant In Service	16,475,097	DISTPLT	24,630,905	24,630,905	108,286,251		415,323		18,160,602	10,786,901			
AF 101	General Plant In Service	3,015,819	GENPLT	3,609,428	3,609,428	26,982,068		52,682,136		2,407,157	4,092,494			
AF 102	Intangible and General Plant in Service	4,339,701	INTGENPLT	5,183,840	5,183,840	38,135,366		75,365,340		3,443,520	5,854,652			
AF 103	Total Transmission and Distribution Plant	31,742,025	TOTPLT	42,230,196	42,230,196	240,818,716		349,190,760		19,965,543	12,091,272			
AF 104	Fixed Trans. and Dist. Plant in Service	47,059,449	FIXPLT	59,587,235	59,587,235	369,561,130		712,531,926		21,855,704	13,457,232			
AF 105	Total Electric Plant in Service	51,390,051	TOTELPLT	64,771,084	64,771,084	407,396,496		792,897,260		25,299,224	19,311,684			
AF 106	Net Electric Plant In Service	34,926,668	NETELPLT	44,278,878	44,278,878	278,718,718		527,963,122		15,536,744	9,954,306			
AF 107	Rate Base	27,398,697	RATEBASE	34,605,627	34,605,627	219,464,758		420,477,812		12,095,097	8,743,613			
AF 108	Transmission Plant In Service													
AF 109	Account 352	297,211	PLT_352	452,081	452,081	3,294,925		9,278,025		48,164	34,765			
AF 110	Account 351	5,793,694	PLT_351	6,592,987	6,592,987	48,078,819		140,862,994		702,126	507,404			
AF 111	Transmission Overhead Accounts 354-356	8,274,305	COHTRAN	9,653,866	9,653,866	74,031,434		181,027,803		961,389	694,762			
AF 112	Transmission Underground Accounts 357& 358		COUGTRAN	8,417	8,417	61,349		172,749		896	647			
AF 113														
AF 114														
AF 115	Distribution Plant in Service													
AF 116	Acct 360-Land and Land Rights	76,436	PLT_360	110,701	110,701	682,772		0		17,117	12,370			
AF 117	Acct 361-Structures & Improvements	176,707	PLT_361	235,920	235,920	1,578,445		0		19,572	28,597			
AF 118	Acct 362-Station Equipment	3,485,307	PLT_362	5,047,966	5,047,966	31,134,508		0		780,542	564,073			
AF 119	Acct 364-Towers and Fixtures	3,761,897	PLT_364	5,575,584	5,575,584	30,238,047		0		864,160	624,501			
AF 120	Acct 365-Overhead Conductors & Devices	3,756,238	PLT_365	5,567,628	5,567,628	30,194,894		0		862,527	623,610			
AF 121	Acct 366-Underground Conduct	392,888	PLT_366	582,361	582,361	3,156,622		0		90,261	65,229			
AF 122	Acct 367 - Underground Conduiter	666,027	PLT_367	987,223	987,223	5,351,131		0		153,011	110,576			
AF 123	Acct 368-Line Transformers	3,134,364	PLT_368	5,516,510	5,516,510	1,644,754		0		872,019	630,181			
AF 124	Acct 369-Services	495,802	PLT_369	765,575	765,575	0		0		0	0			
AF 125	Acct 370-Meters	529,840	PLT_370	591,438	591,438	4,305,078		415,323		0	8,127,763			
AF 126	Acct 371-Inst on Customer Premises	0	PLT_371	0	0	0		0		0	0			
AF 127	Acct 373-Street Lighting / Signal Systems	0	PLT_373	0	0	0		0		14,480,994	0			
AF 128	Distribution Overhead Lines Plant Accts 364 & 365	7,518,425	COHDIST	11,143,212	11,143,212	60,432,941		0		1,727,087	1,248,112			
AF 129	Distribution Underground Lines Plant Accts 366 & 367	1,058,916	COUGDIST	1,569,584	1,569,584	8,507,753		0		243,272	175,805			
AF 130	Accounts 371&373	0	PLT_3713	0	0	0		0		14,480,994	8,127,763			
AF 131														
AF 132	Accts 364-362-Distribution Substation	3,748,650	PLT_SUB	5,414,586	5,414,586	33,395,725		0		857,231	605,040			
AF 133	Accts 364 thru 367-Distribution Primary	7,717,907	PLT_DPRI	11,177,678	11,177,678	68,940,693		0		1,728,343	1,249,019			
AF 134	Accts 364 thru 367-Distribution Secondary	859,433	PLT_DSBC	1,535,158	1,535,158	0		0		242,016	174,897			
AF 135														
AF 136														
AF 137														
AF 138														

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

SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GEN. SERV. TRANSMISSION 60 TO 115 kV				LARGE GEN. SERV. BACKBONE TRANS. 115 kV+				LARGE MUNICIPAL PRIMARY SERVICE				SCHOOL PRIMARY SERVICE				LARGE SECONDARY SERVICE				RESIDENTIAL SERVICE				RESIDENTIAL SPACE HTG SERVICE			
			(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)	(aa)	(ab)
AF 91	ALLOCATION FACTOR TABLE CONTINUED																													
AF 94	INTERNALLY DEVELOPED ALLOCATION FACTORS																													
AF 95																														
AF 96	Plant																													
AF 97	Intangible Plant In Service																													
AF 98	Production Plant In Service																													
AF 99	Transmission Plant In Service																													
AF 100	Distribution Plant In Service																													
AF 101	General Plant In Service																													
AF 102	Intangible and General Plant In Service																													
AF 103	Total Transmission and Distribution Plant																													
AF 104	Fired Trains and Dist. Plant In Service																													
AF 105	Total Electric Plant In Service																													
AF 106	Net Electric Plant In Service																													
AF 107	Rate Base																													
AF 108																														
AF 109	Transmission Plant In Service																													
AF 110	Account 132																													
AF 111	Account 131																													
AF 112	Transmission Overhead Accounts 134-136																													
AF 113	Transmission Underground Accounts 137&138																													
AF 114																														
AF 115	Distribution Plant In Service																													
AF 116	Acct 160-Land and Land Rights																													
AF 117	Acct 161-Structures & Improvements																													
AF 118	Acct 162-Station Equipment																													
AF 119	Acct 164-Towers and Fixtures																													
AF 120	Acct 165-Overhead Conductors & Devices																													
AF 121	Acct 166-Underground Conductors																													
AF 122	Acct 167 - Underground Conductor																													
AF 123	Acct 168-Line Transformers																													
AF 124	Acct 169-Scrap																													
AF 125	Acct 170-Meters																													
AF 126	Acct 171-Inv. on Customer Premises																													
AF 127	Acct 171-Street Lighting / Signal Systems																													
AF 128	Distribution Overhead Lines Plant Accts 164 & 165																													
AF 129	Distribution Underground Lines Plant Accts 166 & 167																													
AF 130	Accounts 171&173																													
AF 131																														
AF 132	Accts 160-162-Distribution Substation																													
AF 133	Accts 164 thru 167-Distribution Primary																													
AF 134	Accts 164 thru 167-Distribution Secondary																													
AF 135																														
AF 136																														
AF 137																														
AF 138																														

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

SCH LINE NO NO.	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	TOTAL GENERAL SERVICE (e)	SMALL MUNICIPAL & SCHOOL SERVICE (f)
AF 139	ALLOCATION FACTOR TABLE (CONTINUED)					
AF 140	INTERNALLY DEVELOPED ALLOCATION FACTORS					
AF 141						
AF 142	Production Expense					
AF 143	O&M Expense Production Assets 502-509	OX_PROD	21,404,498	7,179,055	672,605	4,031,018
AF 144	O&M Expense Production Maint Assets 511-514	MX_PROD	27,459,400	6,516,465	695,931	4,728,308
AF 145	Salaries and Wages Production Operation	SALWAGPO	12,659,635	4,194,216	304,599	2,388,081
AF 146	Salaries and Wages Production Maintenance	SALWAGPM	11,072,046	3,272,590	341,886	2,280,798
AF 147						
AF 148	Transmission Expense					
AF 149	O&M Accounts 561-567	OX_TRAN	8,635,798	2,913,941	276,746	1,662,526
AF 150	O&M Accounts 569-573	MX_TRAN	2,686,410	905,643	85,738	515,274
AF 151	Salaries & Wages Accounts 561-567	SALWAGTL	2,190,555	743,760	70,189	421,660
AF 152	Salaries & Wages Accounts 569-573	SALWAGTM	1,449,381	487,885	45,796	275,104
AF 153						
AF 154	Distribution Expense					
AF 155	Acct 580-Supervision	OX_580	2,185,212	1,013,222	147,000	453,504
AF 156	Acct 581-Load Dispatch	OX_581	233,159	102,066	10,106	60,072
AF 157	Acct 582-Station Equipment	OX_582	262,300	111,827	11,494	66,094
AF 158	Acct 583-Overhead Lines	OX_583	1,291,613	575,944	58,138	318,978
AF 159	Acct 584-Underground Lines	OX_584	421,265	187,375	18,941	110,599
AF 160	Acct 585-Street Lighting	OX_585	549,181	0	0	0
AF 161	Acct 586-Metering	OX_586	1,668,555	986,111	200,104	224,816
AF 162	Acct 587-Customer Installations	OX_587	709,215	0	0	0
AF 163	Acct 588-Miscellaneous	OX_588	5,862,151	2,739,663	316,284	1,468,761
AF 164	Acct 589-Rent	OX_589	1,217,142	572,981	65,669	304,872
AF 165	Acct 590-Supervision	MX_590	44,469	19,487	1,972	11,455
AF 166	Acct 592-Station Equipment	MX_592	1,341,902	582,329	58,802	342,735
AF 167	Acct 593-Overhead Lines	MX_593	7,381,701	3,286,314	311,845	1,934,192
AF 168	Acct 594-Underground Lines	MX_594	133,649	59,509	6,009	35,025
AF 169	Acct 595-Transformers	MX_595	72,074	38,917	3,910	22,905
AF 170	Acct 596-Street Lighting	MX_596	165,965	0	0	0
AF 171	Acct 597-Metering	MX_597	6,263	3,701	751	844
AF 172	Acct 598-Miscellaneous	MX_598	1,955	920	105	490
AF 173	O&M Accounts 581-589	OX_DIST	12,218,600	5,298,190	680,957	2,374,511
AF 174	O&M Accounts 591-598	MX_DIST	9,120,507	3,979,242	402,206	2,340,634
AF 175	Salaries & Wages Accounts 581-589	SALWAGDO	7,107,992	3,079,028	438,062	3,151,454
AF 176	Salaries & Wages Accounts 591-598	SALWAGDM	3,636,511	1,593,272	161,238	936,772
AF 177						
AF 178						
AF 179						
AF 180						
AF 181						
AF 182						
AF 183						
AF 184						

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527									
SCH NO	LINE NO	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)
119 ALLOCATION FACTOR TABLE CONTINUED									
140 INTERNALLY DEVELOPED ALLOCATION FACTORS									
AF	141	Production Expense							
AF	142	O&M Expense Production Operation Accts 502-509							
AF	143	O&M Expense Production Maint Accts 511-514							
AF	144	Salaries and Wages Production Operation							
AF	145	Salaries and Wages Production Maintenance							
AF	146	Transmission Expense							
AF	147	O&M Accounts 561-567							
AF	148	O&M Accounts 569-573							
AF	149	Salaries & Wages Accounts 561-567							
AF	150	Salaries & Wages Accounts 569-573							
AF	151	Distribution Expense							
AF	152	Acct 580-Supervision							
AF	153	Acct 581-Load Dispatch							
AF	154	Acct 582-Station Equipment							
AF	155	Acct 583-Overhead Lines							
AF	156	Acct 584-Underground Lines							
AF	157	Acct 585-Street Lighting							
AF	158	Acct 586-Metering							
AF	159	Acct 587-Customer Installations							
AF	160	Acct 588-Miscellaneous							
AF	161	Acct 589-Rent							
AF	162	Acct 590-Supervision							
AF	163	Acct 591-Station Equipment							
AF	164	Acct 592-Overhead Lines							
AF	165	Acct 593-Underground Lines							
AF	166	Acct 594-Transformers							
AF	167	Acct 595-Street Lighting							
AF	168	Acct 596-Metering							
AF	169	Acct 597-Miscellaneous							
AF	170	O&M Accounts 581-589							
AF	171	O&M Accounts 591-598							
AF	172	Salaries & Wages Accounts 581-589							
AF	173	Salaries & Wages Accounts 591-598							
AF	174								
AF	175								
AF	176								
AF	177								
AF	178								
AF	179								
AF	180								
AF	181								
AF	182								
AF	183								
AF	184								

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

SCH LINE NO	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)
			ALLOCATION BASIS	GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE	LARGE GENERAL SERV TRANSFORMER 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	RESIDENTIAL SPACE HTG SERVICE	RESIDENTIAL SPACE HTG SERVICE	RESIDENTIAL SPACE HTG SERVICE	RESIDENTIAL SPACE HTG SERVICE	RESIDENTIAL SPACE HTG SERVICE
AF 139	INTERNALY DEVELOPED ALLOCATION FACTORS																
AF 140	Production Expense																
AF 141	AF 141																
AF 142	AF 142																
AF 143	AF 143																
AF 144	AF 144																
AF 145	AF 145																
AF 146	AF 146																
AF 147	AF 147																
AF 148	AF 148																
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AF 184	AF 184																

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)
AF 185	ALLOCATION FACTOR TABLE CONTINUED						
AF 186	INTERNALLY DEVELOPED ALLOCATION FACTORS						
AF 187							
AF 188	Customer Accounting Expense						
AF 189	Account 902	OX_902	3,136,315	2,487,377	400,692	145,898	35,236
AF 190	Account 903	OX_903	6,352,222	5,024,831	869,450	294,733	71,181
AF 191	Account 904	OX_904	3,764,071	3,205,971	24,659	146,366	1,700
AF 192	Account 902 & 903	OX_902_1	9,488,538	7,512,208	1,210,142	440,631	106,417
AF 193	O&M Accounts 902-905	OX_CA_1	13,252,631	10,718,179	1,234,801	586,997	108,117
AF 194	Salaries & Wages Accounts 902-905	SALWAGCA	5,092,241	4,032,216	649,550	236,511	57,120
AF 195							
AF 196	Customer Service Expense						
AF 197	Account 908	OX_908	3,652,355	1,396,624	192,390	692,940	14,978
AF 198	Account 909	OX_909	89,536	70,683	11,386	4,146	1,001
AF 199							
AF 200	O&M Accounts 906-910	OX_CS	3,741,711	1,467,307	203,776	697,086	15,979
AF 201	Salaries & Wages Accounts 906-910	SALWAGCS	1,492,043	666,534	107,225	166,402	9,420
AF 202							
AF 203	Total Customer Operations Expense	OMXCUST	17,128,357	12,292,288	1,455,783	1,280,364	125,318
AF 204							
AF 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	53,909,530	20,561,105	2,487,831	9,394,709	164,765
AF 206	Total Salaries and Wages Expense	SALWAGES	86,173,383	42,866,621	3,976,761	13,617,303	263,375
AF 207							
AF 208	Total O&M less Fuel and Purchased Power	OMXQTP	235,025,549	87,594,724	9,413,406	42,438,794	559,448
AF 209							
AF 210							
AF 211							
AF 212	Electric Plant in Service - Production Demand	DPDOD	7,477,565	2,507,971	234,972	1,415,903	10,086
AF 213	Electric Plant in Service - Transmission Interconnect	DPDOTTI	31,098	10,430	977	5,889	42
AF 214	Electric Plant in Service - Production Energy	ENERGYI	3,050,355	337,735	65,770	492,680	4,609
AF 215	Impact of Production Tax Deduction	PRODTAXD	10,559,018	3,056,136	301,719	1,914,472	14,737
AF 216							
AF 217							
AF 218							
AF 219							
AF 220							
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AF 225							
AF 226							
AF 227							
AF 228							
AF 229							
AF 230							

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)
AF 185	ALLOCATION FACTOR TABLE CONTINUED									
AF 186	INTERNALLY DEVELOPED ALLOCATION FACTORS									
AF 187										
AF 188	Customer Accounting Expense									
AF 189	Account 902	OX_902	10,928	8,769	46,685	751	0	0		
AF 190	Account 903	OX_903	22,075	17,715	97,537	14,700	0	0		
AF 191	Account 904	OX_904	10,163	12,324	108,809	245,993	4,027	4,063		
AF 192	Accounts 902 & 903	OX_902_3	31,663	26,484	144,222	35,453	0	0		
AF 193	Customer Accounts 902-905	OX_CA	43,166	38,807	253,031	261,444	4,027	4,063		
AF 194	Salaries & Wages Account 902-905	SALWAGCA	17,714	14,215	77,256	7,658	0	0		
AF 195										
AF 196	Customer Service Expense									
AF 197	Account 908	OX_908	42,866	50,417	611,205	638,882	6,997	5,057		
AF 198	Account 909	OX_909	311	249	1,472	207	0	0		
AF 199										
AF 200	Customer Accounts 908-910	OX_CS	43,177	50,666	612,577	639,089	6,997	5,057		
AF 201	Salaries & Wages Account 908-910	SALWAGCS	3,001	11,639	143,572	184,232	10	7		
AF 202										
AF 203	Total Customer Operations Expense	OMXCUST	86,722	89,778	867,647	900,714	11,024	9,120		
AF 204										
AF 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	690,721	828,947	6,114,310	12,166,102	555,913	945,127		
AF 206	Total Salaries and Wages Expense	SALWAGS	1,104,107	1,325,060	9,773,633	19,447,333	888,618	1,310,772		
AF 207										
AF 208	Total O&M less Fuel and Purchased Power	OMXPPP	3,046,453	3,383,473	26,662,843	57,720,353	1,831,123	2,134,930		
AF 209										
AF 210										
AF 211										
AF 212	Electric Plant in Service - Production Demand	DPROD	95,134	107,802	797,743	2,287,731	11,740	8,484		
AF 213	Electric Plant in Service - Transmission Interconnect	DPRODII	396	448	3,318	9,514	49	35		
AF 214	Electric Plant in Service - Production Energy	ENERGY1	39,838	35,915	498,904	1,361,635	7,702	5,566		
AF 215	Impact of Production Tax Deduction	PRDITAXD	135,368	144,165	1,299,965	3,658,081	19,490	14,085		
AF 216										
AF 217										
AF 218										
AF 219										
AF 220										
AF 221										
AF 222										
AF 223										
AF 224										
AF 225										
AF 226										
AF 227										
AF 228										
AF 229										
AF 230										

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 69 TO 115 KV (c)		LARGE GENERAL SERV BACKBONE TRANSMISSION+ (d)		LARGE MUNICIPAL PRIMARY SERVICE (e)		DOCKET No. 47527 LARGE SCHOOL PRIMARY SERVICE (f)		LARGE SCHOOL SECONDARY SERVICE (g)		RESIDENTIAL SPACE HTG SERVICE (h)
			(c)	(d)	(e)	(f)	(g)	(h)	(f)	(g)	(g)	(h)	
AF 185	ALLOCATION FACTOR TABLE CONTINUED												
AF 186	INTERNALLY DEVELOPED ALLOCATION FACTORS												
AF 187	Customer Accounting Expense												
AF 188	Account 902	OX_902	135		616		147		10,780		8,720		423,455
AF 189	Account 903	OX_903	2,640		12,060		297		21,778		17,616		855,434
AF 190	Account 904	OX_904	44,659		201,334		1,603		8,560		12,145		691,161
AF 191	Account 902 & 903	OX_902_3	2,775		12,676		444		42,558		26,316		1,278,889
AF 192	OKM Accounts 902-905	OX_CA	47,434		214,010		2,048		41,118		38,481		1,970,049
AF 193	Salaries & Wages Accounts 902-905	SALWAGCA	1,375		6,283		239		17,476		14,116		686,450
AF 194	Customer Service Expense												
AF 196	Account 908	OX_908	113,890		524,993		6,550		36,317		49,529		276,616
AF 197	Account 909	OX_909	37		170		4		306		248		12,033
AF 199	OKM Accounts 908-910	OX_CS	113,927		525,162		6,554		36,623		49,776		288,649
AF 200	Salaries & Wages Accounts 908-910	SALWAGCS	68,188		316,045		55		2,947		11,458		113,542
AF 202	Total Customer Operations Expense	ONCCLUST	161,393		719,321		8,606		78,116		88,560		2,276,881
AF 204	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	2,190,770		9,975,372		117,765		572,956		812,856		4,021,829
AF 206	Total Salaries and Wages Expense	SALWAGES	3,501,849		15,945,484		188,245		915,861		1,299,319		6,328,835
AF 207	Total OKM Low Fuel and Purchased Power	ONCSTPP	10,473,358		47,246,995		531,771		2,514,682		3,514,333		17,474,726
AF 209													
AF 210													
AF 211	Electric Plant in Service - Production Demand	DPROD	411,173		1,876,558		17,514		77,621		105,656		507,932
AF 212	Electric Plant in Service - Transmission Interconnect	DPROD1	1,710		7,804		73		323		419		2,112
AF 213	Electric Plant in Service - Production Energy	ENERGY1	242,808		1,118,827		6,294		33,544		35,278		132,217
AF 214	Impact of Production Tax Deduction	PRODTAXD	655,691		3,003,189		23,881		111,487		141,174		642,281
AF 215													
AF 216													
AF 217													
AF 218													
AF 219													
AF 220													
AF 221													
AF 222													
AF 223													
AF 224													
AF 225													
AF 226													
AF 227													
AF 228													
AF 229													
AF 230													

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)
AF 231	REVENUES AND BILLING DETERMINANTS						
AF 232		SALESREV	519,640.117	188,198.350	21,066.632	111,318.761	1,286.229
AF 233	Sales of Electricity Revenue - Present		0	0	0	0	0
AF 234		SRFVSC6TX	21,066.632	0	21,066.632	0	0
AF 235	Small General Service Sales Revenue	SRFVSC6TX	111,318.761	0	0	111,318.761	0
AF 236	Secondary General Service Sales Revenue	SRFVSC6TX	1,286.229	0	0	0	1,286.229
AF 237	Small Municipal & School Service Sales Revenue	SRFVSC6TX	67,065.671	0	0	0	0
AF 238	Private General Service	SRFVSC6TX	23,250.376	0	0	0	0
AF 239	Large General Service Transmission Sales Revenue	SRFVSC6TX	102,270.015	0	0	0	0
AF 240	Large General Service Backbone Transmission Sales Revenue	SRFVSC6TX	3,469.152	0	0	0	0
AF 241	Main & State Street Lighting Service Sales Revenue	SRFVSC6TX	4,128.490	0	0	0	0
AF 242	Grand & Flood Lighting Service Sales Revenue	SRFVSC6TX	1,127.971	0	0	0	0
AF 243	Large Municipal Primary Service Sales Revenue	SRFVSC6TX	6,026.146	0	0	0	0
AF 244	Large Municipal Secondary Service Sales Revenue	SRFVSC6TX	130.265	0	0	0	0
AF 245	Large School Primary Service Sales Revenue	SRFVSC6TX	9,851.097	0	0	0	0
AF 246	Large School Secondary Service Sales Revenue	SRFVSC6TX	149,789.152	0	0	0	0
AF 247	Residential Service Sales Revenue	SRFVSC6TX	18,409.198	18,409.198	0	0	0
AF 248	Residential Space Heating Service Sales Revenue	SRFVSC6TX	0	0	0	0	0
AF 249							
AF 250							
AF 251	Claimed Rate Sales Revenue	CLAIMRDV	577,115.150	212,321.625	22,309.600	111,260.853	1,298.168
AF 252							
AF 253							
AF 254	PRESENT REVENUES FROM SALES INPUT						
AF 255			217,659.708	8,781.287	12,945.395	100,989.104	908.267
AF 256	Total Sales of Electricity Revenues		519,640.117	188,198.350	21,066.632	111,318.761	1,286.229
AF 257	Sales of Electricity Revenues Excl Cost of Gas (Present)		0	0	0	0	0
AF 258			0	0	0	0	0
AF 259			0	0	0	0	0
AF 260							
AF 261							
AF 262	BILLING DETERMINANT INPUTS						
AF 263	Number of Customer Bills	#VALUE!	3,068.709	2,433.744	392.052	142.752	34.476
AF 264	Annual kWh Sales @ Meter	#VALUE!	14,017,014.834	2,366,636,355	289,462,585	2,174,706,881	20,286,862
AF 265	Annual kWh - Billed		22,248.694	0	0	6,395.697	0
AF 266							
AF 267							
AF 268	RATE OF RETURN						
AF 269	Rate of Return (Equivalent)	#VALUE!	7.79%	7.79%	7.79%	7.79%	7.79%
AF 270							
AF 271							
AF 272	PROPOSED REVENUES FROM SALES INPUT						
AF 273	Annual kWh Sales - Proposed	#VALUE!	14,017,014.834	2,366,636,355	289,462,585	2,174,706,881	20,286,862
AF 274	Sales of Electricity Revenues Excl Cost of Gas (Proposed)		577,022.744	212,351,511	22,310,023	111,367,991	1,297,939
AF 275	Customer Connection - Increase		112.128	89.107	14.354	5.227	1.262
AF 276							

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 (b)	TOTAL LARGE SCHOOL SERVICE (c)	PRIMARY GENERAL SERVICE (d)	TRANSMISSION SERVICE (e)	LG GEN SERVICE (f)	MUNI & STATE STREET LIGHTING SERVICE (g)	GUARD & FLOOD LIGHTING SERVICE (h)	(i)	(j)
AF 231	REVENUES AND BILLING DETERMINANTS										
AF 232		SALESREV	7,154,119	9,983,462	67,065,671	125,529,191	3,909,132	4,128,450			
AF 233	Sales of Electricity Revenue - Preval		0	0	0	0	0	0			
AF 234		SREVSNGSTX	0	0	0	0	0	0			
AF 235	Small General Service Sales Revenue		0	0	0	0	0	0			
AF 236	Secondary General Service Sales Revenue		0	0	0	0	0	0			
AF 237	Small Municipal & School Service Sales Revenue		0	0	0	0	0	0			
AF 238	Primary General Service		0	0	67,065,671	0	0	0			
AF 239	Large General Service		0	0	0	23,250,176	0	0			
AF 240	Large General Service Backbone Transmission Sales Rev		0	0	0	102,279,015	0	0			
AF 241	Large General Service Backbone Transmission Sales Rev		0	0	0	0	3,909,132	0			
AF 242	Ground & State Street Lighting Service Sales Revenue		0	0	0	0	0	4,128,450			
AF 243	Large Municipal Primary Service Sales Revenue		1,127,973	0	0	0	0	0			
AF 244	Large Municipal Secondary Service Sales Revenue		6,026,146	0	0	0	0	0			
AF 245	Large School Primary Service Sales Revenue		0	130,265	0	0	0	0			
AF 246	Large School Secondary Service Sales Revenue		0	9,851,697	0	0	0	0			
AF 247	Residential Space Heating Service Sales Revenue		0	0	0	0	0	0			
AF 248		SREVSHTX	0	0	0	0	0	0			
AF 249											
AF 250		CLAIMREV	8,069,423	9,912,080	65,611,815	137,831,501	4,346,499	4,231,586			
AF 251	Claimed Rate Sales Revenue										
AF 252											
AF 253											
AF 254	PRESENT REVENUES FROM SALES INPUT										
AF 255			6,569,844	8,781,287	61,520,465	8,781,287	2,775,832	5,006,919			
AF 256	Total Sales of Electricity Revenues		7,154,119	9,983,462	67,065,671	125,529,191	3,909,132	4,128,450			
AF 257	Sales of Electricity Revenue Paid Cost of Gas (Present)		0	0	67,065,671	0	3,909,132	4,128,450			
AF 258			0	0	0	0	0	0			
AF 259			0	0	0	0	0	0			
AF 260											
AF 261	BILLING DETERMINANT INPUTS										
AF 262	Number of Customer Bills	#VALUE!	10,692	8,380	45,678	715	-	-			
AF 263	Annual kWh Sales @ Meter	#VALUE!	175,887,809	158,578,465	2,239,837,467	6,553,255,176	31,896,962	24,496,274			
AF 264	Annual kWh Sales - Billed		562,576	663,179	3,931,022	10,696,419	0	0			
AF 265											
AF 266											
AF 267	RATE OF RETURN										
AF 268	Rate of Return (Unlevered)		7.79%	7.79%	7.79%	7.79%	7.79%	7.79%			
AF 269											
AF 270											
AF 271	PROPOSED REVENUES FROM SALES INPUT										
AF 272			175,887,809	158,578,465	2,239,837,467	6,553,255,176	31,896,962	24,496,274			
AF 273	Annual kWh Sales - Proposed		8,018,143	9,912,080	65,715,293	117,538,788	4,346,499	4,231,586			
AF 274	Sales of Electricity Revenues Paid Cost of Gas (Proposed)		0	0	1,672	0	0	0			
AF 275	Customer Connection - Increase										
AF 276											

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)
REVENUES AND BILLING DETERMINANTS																											
AF 231			SALESREV	23 250,376	102,279,015	1 127,973	6 026 146	130 265	9 853 097	149 789 152	38 409 198																
AF 232	Sales of Electricity Revenue - Present																										
AF 233																											
AF 234																											
AF 235	Small General Service Sales Revenue		SREVSSTX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AF 236	Secondary General Service Sales Revenue		SREVSMTX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AF 237	Small Municipal & School Service Sales Revenue		SREVSMTX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AF 238	Primary General Service		SREVPSTX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AF 239	Large General Service Transmission Sales Revenue		SREVLSTIX	23 250,376	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AF 240	Large General Service Backhaul Transmission Sales Revenue		SREVLSTIX	0	102,279,015	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AF 241	Muni & State Street Lighting Service Sales Revenue		SREVLSTIX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AF 242	Guard & Flood Lighting Service Sales Revenue		SREVLSTIX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AF 243	Large Municipal Primary Service Sales Revenue		SREVLSTIX	0	0	1 127,973	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AF 244	Large Municipal Secondary Service Sales Revenue		SREVLSTIX	0	0	0	6 026 146	130 265	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AF 245	Large School Primary Service Sales Revenue		SREVLSTIX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AF 246	Large School Secondary Service Sales Revenue		SREVLSTIX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AF 247	Residential Service Sales Revenue		SREVRSTX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AF 248	Residential Space Heating Service Sales Revenue		SREVRSTX	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
AF 249																											
AF 250																											
AF 251	Chained Rate Sales Revenue		CLAIMREV	24 857 415	112 974 086	1 150 896	6 658 526	184 683	9 727 197	169 778 831	42 542 794																
AF 252																											
AF 253																											
PRESENT REVENUES FROM SALES INPUT																											
AF 254																											
AF 255																											
AF 256	Total Sales of Electricity Revenues			17 395 086	81 385 657	1 073 504	5 496 140	126 195	8 655 092	116 506 072	47 378 032																
AF 257	Sales of Electricity Revenues Excl Cost of Gas (Present)			23 250 376	102 279 015	1 127 973	6 026 146	130 265	9 853 097	149 789 152	38 409 198																
AF 258																											
AF 259																											
AF 260																											
AF 261																											
BILLING DETERMINANT INPUTS																											
AF 262	Number of Customer Bills		#VALUE!	132	603	144	10 518	48	8 532	2 019 420	414 324																
AF 263	Annual kWh Sales @ Meter		#VALUE!	1 162 822 312	5 390 432 864	28 338 227	147 629 582	2 858 887	155 719 578	1 784 646 351	581 990 003																
AF 264	Annual kWh Sales @ Meter			1 854 152	8 842 267	90 307	472 269	9 312	653 847	0	0																
AF 265	Annual kWh Sales @ Meter																										
AF 266																											
AF 267																											
RATE OF RETURN																											
AF 268	Rate of Return (Equalized)		#VALUE!	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%																
AF 269																											
AF 270																											
PROPOSED REVENUES FROM SALES INPUT																											
AF 271																											
AF 272	Annual kWh Sales - Proposed		#VALUE!	1 162 822 312	5 390 432 864	28 338 227	147 629 582	2 858 887	155 719 578	1 784 646 351	581 990 003																
AF 273	Annual kWh Sales - Proposed			24 670 705	112 788 083	1 214 309	6 803 834	134 245	9 785 568	163 860 138	48 491 393																
AF 274	Sales of Electricity Revenues Excl Cost of Gas (Proposed)			0	0	5	386	2	312	71 917	15 170																
AF 275	Customer Connection - Increase																										
AF 276																											

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)	
1	Allocation Factors						
2	DEMAND						
3							
4	DEMAND - PRODUCTION RELATED						
5	Demand Production (AED 4-CT)	DPROD	1 00000	0 33540	0 03142	0 18935	0 00135
6	Purchased Capacity (AED 4-CT)	DPCAP	1 00000	0 33540	0 03142	0 18935	0 00135
7	Transmission Interconnect (AED 4-CT)	DPRODIL	1 00000	0 33540	0 03142	0 18935	0 00135
8	Production Load Dispatching (AED 4-CT)	DPRODLD	1 00000	0 33540	0 03142	0 18935	0 00135
9							
10	DEMAND - TRANSMISSION RELATED						
11	Demand Transmission System (AED 4-CT)	DTRAN	1 00000	0 34055	0 03182	0 19110	0 00135
12	Demand Transmission Radial Lines - Gross Plant	DTRANRADGRS	1 00000	0 32463	0 03204	0 18601	0 00190
13	Demand Transmission Radial Lines - Gross Plant	DTRANRAD	1 00000	0 34055	0 03182	0 19110	0 00135
14	Transmission Load Dispatching (AED 4-CT)	DTRANLADDP	1 00000	0 32746	0 03421	0 20086	0 00205
15	Demand Transmission Radial Lines - Depreciation Plant	DTRANRADDEP	1 00000	0 32746	0 03421	0 20086	0 00205
16	Demand Transmission Radial Lines - Net Plant	DTRANRADNET	1 00000	0 32746	0 03421	0 20086	0 00205
17							
18							
19	DEMAND - DISTRIBUTION RELATED						
20	Demand Distribution Primary Substation (NCP)	DDISPSUB	1 00000	0 43396	0 04382	0 25541	0 00225
21							
22	Demand Distribution Primary Overhead Lines (NCP)	DDISTVOL	1 00000	0 43396	0 04382	0 25541	0 00225
23	Demand Distribution Primary Underground Lines (NCP)	DDISTFUL	1 00000	0 43396	0 04382	0 25541	0 00225
24							
25	Demand Distribution Secondary Overhead Lines (NCP)	DDISTVOL	1 00000	0 54660	0 05519	0 32170	0 00283
26	Demand Distribution Secondary Underground Lines (NCP)	DDISTFUL	1 00000	0 54660	0 05519	0 32170	0 00283
27							
28	Demand Distribution Line Transformers (NCP)	DDISTSLT	1 00000	0 54660	0 05519	0 32170	0 00283
29							
30	Distribution Load Dispatching (NCP)	DDISTLTD	1 00000	0 43396	0 04382	0 25541	0 00225
31							
32	AED 4-CT Distribution	AED4CTDIST	1 00000	0 48578	0 04579	0 27260	0 00193
33							

RML-RD-U5(SUPP1).xlm 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)	ALLOCATION BASIS	TOTAL LARGE MUNICIPAL SERVICE	(b)	TOTAL LARGE SCHOOL SERVICE	(c)	PRIMARY GENERAL SERVICE	TOTAL LC GEN SERVICE	(d)	MUNI & STATE STREET LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	(m)	(n)	(o)	(p)	(q)	(r)
AP	1 Allocation Factors																	
AP	2 DEMAND																	
AP	3																	
AP	4 DEMAND - PRODUCTION RELATED																	
AP	5 Demand Production (AED 4-CT)			0.01272		0.01442		0.10668	0.30595		0.00157		0.00113					
AP	6 Purchased Capacity (AED 4-CT)			0.01272		0.01442		0.10668	0.30595		0.00157		0.00113					
AP	7 Transmission Interconnect (AED 4-CT)			0.01272		0.01442		0.10668	0.30595		0.00157		0.00113					
AP	8 Production Load Dispatching (AED 4-CT)			0.01272		0.01442		0.10668	0.30595		0.00157		0.00113					
AP	9																	
AP	10																	
AP	11 DEMAND - TRANSMISSION RELATED																	
AP	12 Demand Transmission System (AED 4-CT)			0.01280		0.01457		0.10617	0.29896		0.00155		0.00112					
AP	13 Demand Transmission Radial Lines - Gross Plant			0.01300		0.01919		0.21753	0.05443		0.00075		0.00054					
AP	14 Transmission Load Dispatching (AED 4-CT)			0.01280		0.01457		0.10617	0.29896		0.00155		0.00112					
AP	15 Demand Transmission Radial Lines - Depreciation Plant			0.01296		0.01157		0.22618	0.10591		0.00075		0.00054					
AP	16 Demand Transmission Radial Lines - Net Plant			0.01300		0.02063		0.21590	0.04471		0.00075		0.00054					
AP	17																	
AP	18																	
AP	19																	
AP	20 DEMAND - DISTRIBUTION RELATED																	
AP	21 Demand Distribution Primary Substation (NCP)			0.02248		0.03256		0.20084	0.00060		0.00504		0.00364					
AP	22																	
AP	23 Demand Distribution Primary Overhead Lines (NCP)			0.02248		0.03256		0.20084	0.00060		0.00504		0.00364					
AP	24 Demand Distribution Primary Underground Lines (NCP)			0.02248		0.03256		0.20084	0.00060		0.00504		0.00364					
AP	25																	
AP	26 Demand Distribution Secondary Overhead Lines (NCP)			0.02252		0.04023		0.06000	0.00000		0.00614		0.00458					
AP	27 Demand Distribution Secondary Underground Lines (NCP)			0.02252		0.04023		0.06000	0.00000		0.00614		0.00458					
AP	28																	
AP	29 Demand Distribution Line Transformers (NCP)			0.02252		0.04023		0.06000	0.00000		0.00614		0.00458					
AP	30																	
AP	31 Distribution Load Dispatching (NCP)			0.02248		0.03256		0.20084	0.00060		0.00504		0.00364					
AP	32																	
AP	33 AED 4-CT Distribution			0.01826		0.02078		0.15145	0.00060		0.00221		0.00160					
AP	34																	
AP	35																	
AP	36																	
AP	37																	
AP	38																	
AP	39																	
AP	40																	
AP	41																	
AP	42																	
AP	43																	
AP	44																	
AP	45																	
AP	46																	

148

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 TEXAS	(c)	TOTAL RESIDENTIAL SERVICE	(d)	SMALL GENERAL SERVICE	(e)	SECONDARY GENERAL SERVICE	(f)	SMALL MUNICIPAL & SCHOOL SERVICE	(g)
47 ALLOCATION PROPORTIONS TABLE CONTINUED															
AP	48	ENERGY - PRODUCTION RELATED													
AP	49	Energy @ Generation with losses (KWh)		ENERFUEL		1.00000		0.17629		0.02156		0.16152		0.00151	
AP	50	Energy @ Generation with losses (KWh)		ENERGY1		1.00000		0.17629		0.02156		0.16152		0.00151	
AP	51	Energy @ Meter (KWh Sales)		ENERGY2		1.00000		0.18860		0.02062		0.15493		0.00145	
AP	52	Energy Efficiency Tracker (Energy saved Transmission)		ENERTRK		1.00000		0.18861		0.03895		0.29175		0.00273	
AP	53	Energy Efficiency Tracker (Energy saved Distribution)		ENERTRK		1.00000		0.18861		0.03895		0.29175		0.00273	
AP	54	Present In-City Revenues (incl fuel, DECCO)		INCLTYREV		1.00000		0.55550		0.04478		0.27716		0.00595	
AP	55	Energy @ Meter, less REC opt-out		ENEROPEC		1.00000		0.25014		0.03062		0.23004		0.00215	
AP	56														
AP	57														
AP	58	See Line Item 1-123468%													
AP	59														
AP	60	Subtransmission - 1.035591%													
AP	61	Transmission - 1.029285%													
AP	62														
AP	63	CUSTOMER													
AP	64														
AP	65	369-Service Investment (Replacement Costs)		CSERVICE		1.00000		0.68078		0.11657		0.17640		0.01113	
AP	66	370-Meters (New Meter Cost)		CMETERS		1.00000		0.59102		0.11993		0.13475		0.01090	
AP	67														
AP	68	903-Meter Reading (Customer Count)		CMETRDG		1.00000		0.79508		0.12776		0.04652		0.01123	
AP	69	903-Customer Records & Collections (W gtd Annual Bills)		CUSIRRC		1.00000		0.79104		0.12743		0.04640		0.01121	
AP	70	905-Miscellaneous Customer Accounts		CUSICAM		1.00000		0.79104		0.12743		0.04640		0.01121	
AP	71	908-Customer Assistance		CUSICASS		1.00000		0.79104		0.12743		0.04640		0.01121	
AP	72	909-Advertisement		CUSIADVT		1.00000		0.79104		0.12743		0.04640		0.01121	
AP	73	910-Miscellaneous Customer Service		CUSICSM		1.00000		0.79104		0.12743		0.04640		0.01121	
AP	74														
AP	75														
AP	76	371-Installation on Customer Premises		CUSIPREM		1.00000		0.00000		0.00000		0.00000		0.00000	
AP	77	373-Street Lighting & Signal Systems		CLIGHT		1.00000		0.00000		0.00000		0.00000		0.00000	
AP	78														
AP	79	Customer Deposits (Number of Customers)		CUSTDLP		1.00000		0.80722		0.13604		0.04715		0.00000	
AP	80														
AP	81														
AP	82	Number of Bills (Annual)		CUSTBILLS		1.00000		0.79108		0.12776		0.04652		0.01123	
AP	83	Number of Bills (Weighted)		CUSTWBILLS		1.00000		0.79104		0.12743		0.04640		0.01121	
AP	84	Number of Customers		CUST		1.00000		0.79108		0.12776		0.04652		0.01123	
AP	85	Transmission Meters (Transmission Customers)		TRANSMET		1.00000		0.00000		0.00000		0.00000		0.00000	
AP	86														
AP	87	Major Area Representatives (Acct 908)		MAJACCT		1.00000		0.00000		0.00000		0.19546		0.00000	
AP	88	Number of Customers (Distribution Only)		CUSTDIST		1.00000		0.79327		0.12779		0.04653		0.01124	
AP	89														
AP	90														
AP	91														
AP	92														

RML-RD-US(SUPP1).xlsm COST OF SERVICE

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527										
SCH LINE NO.	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
			TOTAL LARGE MUNICIPAL SERVICE	TOTAL SCHOOL SERVICE	PRIMARY GENERAL SERVICE	TRANSMISSION SERVICE	STREET LIGHTING SERVICE	MUNI & STATE LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE	
47	ALLOCATION PROPORTIONS TABLE CONTINUED									
48	ENERGY - PRODUCTION RELATED									
49	Energy @ Generation with losses (kWh)		0.01306	0.01177	0.16356	0.44639	0.00252	0.00182		
50	Energy @ Generation with losses (kWh)		0.01306	0.01177	0.16356	0.44639	0.00252	0.00182		
51	Energy @ Meter (kWh Sales)		0.01253	0.01130	0.15937	0.46685	0.00241	0.00175		
52	Energy Efficiency Tracker (energy excl transmission)		0.02359	0.02127	0.29543	0.00000	0.00456	0.00330		
53	Energy Efficiency Tracker (energy excl transmission)		0.02359	0.02127	0.29543	0.00000	0.00456	0.00330		
54	Present In-City Revenues (incl fuel, EDCR/F)		0.01849	0.01605	0.01965	0.02167	0.01596	0.00965		
55	Energy @ Meter less REC opt-out		0.01861	0.01677	0.25693	0.20877	0.00359	0.00259		
56										
57										
58	See Line Total - 1.123468%									
59										
60	Subtransmission - 1.055491%									
61	Transmission - 1.029285%									
62										
63	CUSTOMER									
64										
65	765-Service Investment (Replacement Costs)		0.00870	0.00641	0.00000	0.00000	0.00000	0.00000	0.00000	
66	770-Meters (New Meter Cost)		0.01801	0.01452	0.10569	0.01020	0.00000	0.00000	0.00000	
67										
68	802-Meter Reading (Customer Count)		0.00348	0.00280	0.01489	0.00024	0.00000	0.00000	0.00000	
69	903-Customer Records & Collections (Wgtl Annual Bills)		0.00348	0.00279	0.01535	0.00231	0.00000	0.00000	0.00000	
70	903-Miscellaneous Customer Accounts		0.00348	0.00279	0.01535	0.00231	0.00000	0.00000	0.00000	
71	908-Customer Assistance		0.00348	0.00279	0.01535	0.00231	0.00000	0.00000	0.00000	
72	909-Advertisement		0.00348	0.00279	0.01535	0.00231	0.00000	0.00000	0.00000	
73	910-Miscellaneous Customer Service		0.00348	0.00279	0.01535	0.00231	0.00000	0.00000	0.00000	
74										
75										
76	971-Installation on Customer Premises		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
77	971-Street Lighting & Signal Systems		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
78										
79	Customer Deposits (Number of Customers)		0.00000	0.00000	0.01515	0.00024	0.00000	0.00000	0.00000	
80										
81										
82	Number of Bills (Annual)		0.00348	0.00280	0.01489	0.00024	0.00000	0.00000	0.00000	
83	Number of Bills (Weighted)		0.00348	0.00279	0.01535	0.00231	0.00000	0.00000	0.00000	
84	Number of Customers		0.00348	0.00280	0.01489	0.00024	0.00000	0.00000	0.00000	
85	Transmission Meters (Transmission Customers)		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
86										
87	Major Asset Representatives Asst %08		0.00000	0.01425	0.20131	0.58898	0.00000	0.00000	0.00000	
88	Number of Customers (Distribution Only)		0.00319	0.00280	0.01489	0.00000	0.00000	0.00000	0.00000	
89										
90										
91										
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 NO	DESCRIPTION	(a)	(b)	LARGE GENERAL SERV. TRANSMISSION 69 TO 115 kV				LARGE MUNICIPAL PRIMARY SERVICE				LARGE MUNICIPAL SECONDARY SERVICE				LARGE SCHOOL PRIMARY SERVICE				LARGE SCHOOL SECONDARY SERVICE				RESIDENTIAL SPACE HTG SERVICE			
				(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)	(x)	(y)	(z)
AP 47	ALLOCATION PROPORTIONS TABLE CONTINUED																										
AP 48	ENERGY - PRODUCTION RELATED																										
AP 49	Energy @ Generation with losses (kWh)		ENERPTE	0.07960	0.16679	0.00296	0.16679	0.01100	0.00021	0.00021	0.00021	0.01157	0.13293	0.04335													
AP 50	Energy @ Generation with losses (kWh)		ENERUY1	0.07960	0.16679	0.00296	0.16679	0.01100	0.00021	0.00021	0.00021	0.01157	0.13293	0.04335													
AP 51	Energy @ Generation with losses (kWh)		ENERGY2	0.08284	0.18401	0.00291	0.18401	0.01052	0.00020	0.00020	0.00020	0.01109	0.12714	0.04146													
AP 52	Energy @ Generation with losses (kWh)		ENERYRK	0.00000	0.00000	0.00373	0.00000	0.01086	0.00018	0.00018	0.00018	0.02089	0.24012	0.07831													
AP 53	Energy @ Generation with losses (kWh)		ENERYRK	0.00000	0.00000	0.00373	0.00000	0.01086	0.00018	0.00018	0.00018	0.02089	0.24012	0.07831													
AP 54	Present In-City Revenues (incl. fuel Btu/24)		INCTYREV	0.00000	0.02167	0.00195	0.02167	0.01654	0.00417	0.00417	0.00417	0.01568	0.45026	0.10524													
AP 55	Energy @ Meter, less REC opt-out		ENERGYREC	0.02405	0.18412	0.00299	0.18412	0.01562	0.00430	0.00430	0.00430	0.01647	0.18878	0.06156													
AP 56																											
AP 57																											
AP 58	See Line Item 11214052																										
AP 59																											
AP 60	Subtransmission - 1.015401%																										
AP 61	Transmission - 1.079285%																										
AP 62																											
AP 63	CUSTOMER																										
AP 64	360-Service Investment (Replacement Costs)		CBSERVICE	0.00000	0.00000	0.00000	0.00000	0.00870	0.00000	0.00000	0.00000	0.00641	0.56365	0.11713													
AP 65	370-Meters (New Meter Cost)		CMBETERS	0.00184	0.00536	0.00206	0.00536	0.01094	0.00069	0.00069	0.00069	0.01183	0.48933	0.10168													
AP 66																											
AP 67	902-Meter Reading (Customer Count)		CMPTRDG	0.00004	0.00020	0.00005	0.00020	0.00144	0.00002	0.00002	0.00002	0.00278	0.63807	0.15502													
AP 68	903-Customer Records & Collections (Wld Annual Bill)		CSTRREC	0.00042	0.00190	0.00005	0.00190	0.00143	0.00002	0.00002	0.00002	0.00277	0.63617	0.14667													
AP 69	904-Miscellaneous Customer Accounts		CUSTCAM	0.00042	0.00190	0.00005	0.00190	0.00143	0.00002	0.00002	0.00002	0.00277	0.63617	0.14667													
AP 70	905-Customer Assistance		CUSTASST	0.00042	0.00190	0.00005	0.00190	0.00143	0.00002	0.00002	0.00002	0.00277	0.63617	0.14667													
AP 71	906-Advertisement		CUSTADVT	0.00042	0.00190	0.00005	0.00190	0.00143	0.00002	0.00002	0.00002	0.00277	0.63617	0.14667													
AP 72	907-Advertisement		CUSTADVT	0.00042	0.00190	0.00005	0.00190	0.00143	0.00002	0.00002	0.00002	0.00277	0.63617	0.14667													
AP 73	910-Miscellaneous Customer Service		CUSTCSM	0.00042	0.00190	0.00005	0.00190	0.00143	0.00002	0.00002	0.00002	0.00277	0.63617	0.14667													
AP 74																											
AP 75																											
AP 76	371-Installation on Customer Premises		CUSTPRFM	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000													
AP 77	372-Street Lighting & Signal Systems		CLIGHT	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000													
AP 78																											
AP 79	Customer Deposits (Number of Customers)		CUSTDEP	0.00004	0.00020	0.00000	0.00020	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000													
AP 80																											
AP 81																											
AP 82	Number of Bills (Annual)		CUSTBILLS	0.00004	0.00020	0.00005	0.00020	0.00144	0.00002	0.00002	0.00002	0.00278	0.63807	0.15502													
AP 83	Number of Bills (Weighted)		CUSTWBILLS	0.00042	0.00190	0.00005	0.00190	0.00143	0.00002	0.00002	0.00002	0.00277	0.63617	0.14667													
AP 84	Number of Customers		CUST	0.00042	0.00190	0.00005	0.00190	0.00143	0.00002	0.00002	0.00002	0.00278	0.63807	0.15502													
AP 85	Transmission Meters (Transmission Customers)		TRANSMET	0.18013	0.81967	0.00000	0.81967	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000													
AP 86																											
AP 87	Major Asset Representatives Asset 908		MAJASCT	0.10451	0.48447	0.00000	0.48447	0.00000	0.00026	0.00026	0.00026	0.01400	0.00000	0.00000													
AP 88	Number of Customers (Distribution Only)		CUSTDIS	0.00000	0.00000	0.00005	0.00000	0.00344	0.00002	0.00002	0.00002	0.00278	0.63823	0.15505													
AP 89																											
AP 90																											
AP 91																											
AP 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 NO.	DESCRIPTION	ALLOCATION BASIS	TOTAL TEXAS	TOTAL RESIDENTIAL SERVICE	SMALL GENERAL SERVICE	SECONDARY GENERAL SERVICE	MUNICIPAL & SCHOOL SERVICE
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
93	ALLOCATION PROPORTIONS TABLE CONTINUED						
94	INTERNALLY DEVELOPED ALLOCATION FACTORS						
95	Plant						
96	Intangible Plant in Service	INTPLT	1.00000	0.41098	0.05180	0.16230	0.00182
97	Production Plant in Service	PRODPLT	1.00000	0.13340	0.01142	0.18935	0.00135
98	Transmission Plant in Service	TRANPLT	1.00000	0.11823	0.04238	0.15981	0.00157
99	Distribution Plant in Service	DISTPLT	1.00000	0.47076	0.05595	0.25048	0.00337
100	General Plant in Service	GENPLT	1.00000	0.19164	0.04838	0.17047	0.00330
101	Intangible and General Plant in Service	INTOENPLT	1.00000	0.40195	0.05022	0.16789	0.00446
102	Total Transmission and Distribution Plant	TOTPLT	1.00000	0.19160	0.04118	0.21782	0.00218
103	Prod Trans and Dist Plant in Service	PTDPLT	1.00000	0.37051	0.05752	0.20714	0.00187
104	Total Electric Plant in Service	TOTPLT	1.00000	0.17266	0.01878	0.20327	0.00202
105	Net Electric Plant in Service	NETPLT	1.00000	0.17266	0.01878	0.20327	0.00196
106	Rate Base	RATEBASE	1.00000	0.17266	0.01878	0.20327	0.00200
107	Rate Base		1.00000	0.17266	0.01878	0.20327	0.00200
108	Transmission Plant in Service		1.00000	0.40000	0.00000	0.00000	0.00000
109	Account 352	PLT_352	1.00000	0.34055	0.03182	0.19110	0.00135
110	Account 353	PLT_353	1.00000	0.33616	0.03143	0.18879	0.00134
111	Transmission Overhead Accounts 354-356	OTRAN	1.00000	0.33914	0.03316	0.20661	0.00140
112	Transmission Underground Accounts 357&358	UGTRAN	1.00000	0.34055	0.03182	0.19110	0.00135
113	Transmission		1.00000	0.34055	0.03182	0.19110	0.00135
114	Distribution Plant in Service		1.00000	0.00000	0.00000	0.00000	0.00000
115	Acct 360-Land and Land Rights	PLT_360	1.00000	0.43396	0.04382	0.25541	0.00225
116	Acct 361-Structures & Improvements	PLT_361	1.00000	0.43396	0.04382	0.25541	0.00225
117	Acct 362-Signage Equipment	PLT_362	1.00000	0.43396	0.04382	0.25541	0.00225
118	Acct 364-Towers and Poles	PLT_364	1.00000	0.44522	0.04596	0.26204	0.00231
119	Acct 365-Overhead Conductors & Devices	PLT_365	1.00000	0.44522	0.04596	0.26204	0.00231
120	Acct 366-Underground Conduit	PLT_366	1.00000	0.44522	0.04596	0.26204	0.00231
121	Acct 367-Underground Conductor	PLT_367	1.00000	0.44522	0.04596	0.26204	0.00231
122	Acct 368-Lane Transformers	PLT_368	1.00000	0.59997	0.05452	0.31780	0.00280
123	Acct 369-Meters	PLT_369	1.00000	0.68078	0.11657	0.17640	0.01115
124	Acct 370-Meters	PLT_370	1.00000	0.59102	0.11993	0.14745	0.01090
125	Acct 371-Inst on Customer Premises	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000
126	Acct 372-Street Lighting / Signal Systems	PLT_372	1.00000	0.00000	0.00000	0.00000	0.00000
127	Acct 373-Street Lighting / Signal Systems	PLT_373	1.00000	0.00000	0.00000	0.00000	0.00000
128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	1.00000	0.44522	0.04496	0.26204	0.00231
129	Distribution Underground Lines Plant Accts 366 & 367	UGDIST	1.00000	0.44522	0.04496	0.26204	0.00231
130	Accounts 371&373	PLT_371	1.00000	0.00000	0.00000	0.00000	0.00000
131	Accounts 360-362-Distribution Substation	PLT_360	1.00000	0.43396	0.04382	0.25541	0.00225
132	Accts 364 thru 367-Distribution Primary	PLT_DPRI	1.00000	0.43396	0.04382	0.25541	0.00225
133	Accts 364 thru 367-Distribution Secondary	PLT_DSSEC	1.00000	0.44660	0.05519	0.32170	0.00283
134	Accounts 364 thru 367-Distribution Secondary		1.00000	0.44660	0.05519	0.32170	0.00283
135							
136							
137							
138							

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)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)
			ALLOCATION BASIS	TOTAL MUNICIPAL SERVICE	TOTAL LARGE SCHOOL	TOTAL LARGE SCHOOL	PRIMARY GENERAL SERVICE	TRANSMISSION SERVICE	LG GEN SERVICE	MUNI & STATE LIGHTING SERVICE	GUARD & FLOOD LIGHTING SERVICE									
AP	94	INTERNALLY DEVELOPED ALLOCATION FACTORS																		
AP	95	Plant																		
AP	96	Intangible Plant In Service	INTPLT	0.01194	0.01420	0.01420	0.10419	0.20455	0.30595	0.00715	0.01589									
AP	97	Production Plant In Service	PRODPLT	0.01272	0.01442	0.01442	0.10628	0.30595	0.30595	0.00157	0.00113									
AP	98	Transmission Plant In Service	TRANPLT	0.01275	0.01471	0.01471	0.11068	0.29128	0.30595	0.00151	0.00109									
AP	99	Distribution Plant In Service	DISTPLT	0.02611	0.03650	0.03650	0.11415	0.09051	0.09051	0.02250	0.01336									
AP	100	General Plant In Service	GENPLT	0.01254	0.01500	0.01500	0.11049	0.21897	0.21897	0.01001	0.01701									
AP	102	Intangible and General Plant in Service	INTGENPLT	0.01235	0.01475	0.01475	0.10830	0.21442	0.21442	0.00980	0.01666									
AP	103	Total Transmission and Distribution Plant	TOTPLT	0.01383	0.02107	0.02107	0.12013	0.22765	0.22765	0.00946	0.00605									
AP	104	Fixed Trans and Distr Plant in Service	FIXDPLT	0.01467	0.01857	0.01857	0.11509	0.22722	0.22722	0.00711	0.00419									
AP	105	Total Electric Plant In Service	TOTELPLT	0.01444	0.01819	0.01819	0.11414	0.22722	0.22722	0.00711	0.00419									
AP	106	Net Electric Plant In Service	NETELPLT	0.01462	0.01853	0.01853	0.11666	0.22597	0.22597	0.00643	0.00417									
AP	107	Rate Base	RATEBASE	0.01156	0.01840	0.01840	0.11666	0.22530	0.22530	0.00643	0.00465									
AP	108			0.00090	0.00090	0.00090	0.00000	0.00000	0.00000	0.00000	0.00000									
AP	109	Transmission Plant In Service																		
AP	110	Account 352	PLT_352	0.01280	0.01457	0.01457	0.10617	0.29896	0.29896	0.00155	0.00112									
AP	111	Account 353	PLT_353	0.01265	0.01439	0.01439	0.10494	0.30746	0.30746	0.00153	0.00111									
AP	112	Transmission Overhead Accounts 354-356	OHTRAN	0.01281	0.01492	0.01492	0.11465	0.28034	0.28034	0.00149	0.00108									
AP	113	Transmission Underground Accounts 357&358	UGTRAN	0.01280	0.01457	0.01457	0.10617	0.29896	0.29896	0.00155	0.00112									
AP	114																			
AP	115	Distribution Plant In Service		0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000									
AP	116	Acct 360-Land and Land Rights	PLT_360	0.02248	0.03256	0.03256	0.20084	0.00000	0.00000	0.00304	0.00364									
AP	117	Acct 361-Structures & Improvements	PLT_361	0.02248	0.03256	0.03256	0.20084	0.00000	0.00000	0.00304	0.00364									
AP	118	Acct 362-Station Equipment	PLT_362	0.02248	0.03256	0.03256	0.20084	0.00000	0.00000	0.00304	0.00364									
AP	119	Acct 364-Towers and Poles	PLT_364	0.02249	0.03333	0.03333	0.18076	0.00000	0.00000	0.00317	0.00375									
AP	120	Acct 365-Overhead Conductors & Devices	PLT_365	0.02249	0.03333	0.03333	0.18076	0.00000	0.00000	0.00317	0.00375									
AP	121	Acct 365-Underground Conductor	PLT_366	0.02249	0.03333	0.03333	0.18068	0.00000	0.00000	0.00317	0.00373									
AP	122	Acct 367 - Underground Conductor	PLT_367	0.02249	0.03333	0.03333	0.18068	0.00000	0.00000	0.00317	0.00373									
AP	123	Acct 368-Line Transformers	PLT_368	0.02252	0.03378	0.03378	0.01182	0.00000	0.00000	0.00327	0.00453									
AP	124	Acct 368-Line Transformers	PLT_369	0.00870	0.00641	0.00641	0.00000	0.00000	0.00000	0.00000	0.00000									
AP	125	Acct 370-Meters	PLT_370	0.01101	0.01452	0.01452	0.10569	0.01020	0.01020	0.00000	0.00000									
AP	126	Acct 371-Lost on Customer Premises	PLT_371	0.00960	0.00600	0.00600	0.00000	0.00000	0.00000	0.00000	0.00000									
AP	127	Acct 373-Street Lighting / Signal Systems	PLT_373	0.00960	0.00600	0.00600	0.00000	0.00000	0.00000	0.00000	0.00000									
AP	128	Distribution Overhead Lines Plant Accts 364 & 365	OHDIST	0.02249	0.03333	0.03333	0.18076	0.00000	0.00000	0.00317	0.00375									
AP	129	Distribution Underground Lines Plant Accts 364 & 367	UGDIST	0.02249	0.03333	0.03333	0.18068	0.00000	0.00000	0.00317	0.00373									
AP	130	Accounts 371&373	PLT_3713	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000									
AP	131																			
AP	132	Accts 360-362-Distribution Substation	PLT_360B	0.02248	0.03256	0.03256	0.20084	0.00000	0.00000	0.00304	0.00364									
AP	133	Accts 364 thru 367-Distribution Primary	PLT_360C	0.02248	0.03256	0.03256	0.20084	0.00000	0.00000	0.00304	0.00364									
AP	134	Accts 364 thru 367-Distribution Secondary	PLT_360C	0.02252	0.04023	0.04023	0.00000	0.00000	0.00000	0.00000	0.00000									
AP	135																			
AP	136																			
AP	137																			
AP	138																			

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017															
SCH LINE NO.	DESCRIPTION	ALLOCATION BASIS		GENERAL SERV TRANSMISSION 40 TO 115 KV		LARGE GENERAL SERV BACKLOG TRANSN 115KV+		LARGE MUNICIPAL PRIMARY SERVICE		LARGE MUNICIPAL SECONDARY SERVICE		LARGE SCHOOL SECONDARY SERVICE		RESIDENTIAL SPACE HTG SERVICE	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
91	ALLOCATION PROPORTIONS TABLE CONTINUED														
94	INTERNALLY DEVELOPED ALLOCATION FACTORS														
95	Plant														
96	Intangible Plant In Service														
97	Production Plant In Service														
98	Transmission Plant In Service														
99	Distribution Plant In Service														
100	General Plant in Service														
101	General Plant in Service														
102	Intangible and General Plant in Service														
103	Total Transmission and Distribution Plant														
104	Prod. Trans. and Distr. Plant in Service														
105	Total Electric Plant in Service														
106	Net Electric Plant In Service														
107	Rate Base														
108	Transmission Plant in Service														
109	Account 152														
110	Account 153														
111	Transmission Overhead Accounts 154-156														
112	Transmission Underground Accounts 157-158														
113	Account 159														
114	Distribution Plant in Service														
115	Account 160-Land and Land Rights														
116	Account 161-Structures & Improvements														
117	Account 162-Station Equipment														
118	Account 163-Towers and Fixtures														
119	Account 164-Overhead Conductors & Devices														
120	Account 165-Underground Conductor														
121	Account 166-Underground Transformer														
122	Account 167 - Underground Conductor														
123	Account 168-Line Transformers														
124	Account 169-Service														
125	Account 170-Meters														
126	Account 171-Inst. on Customer Premises														
127	Account 172-Street Lighting / Signal Systems														
128	Distribution Overhead Lines Plant Assets 164 & 165														
129	Distribution Underground Lines Plant Assets 166 & 167														
130	Accounts 171&173														
131	Account 174-176														
132	Account 160-162-Distribution Substation														
133	Account 164 thru 167-Distribution Primary														
134	Account 164 thru 167-Distribution Secondary														
135															
136															
137															
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)	ALLOCATION BASIS (b)	TOTAL TEXAS (c)	TOTAL RESIDENTIAL SERVICE (d)	SMALL GENERAL SERVICE (e)	SECONDARY GENERAL SERVICE (f)	SMALL MUNICIPAL & SCHOOL SERVICE (g)
139	ALLOCATION PROPORTIONS TABLE CONTINUED						
140	INTERNALLY DEVELOPED ALLOCATION FACTORS						
AP 141							
AP 142	Production Expense						
AP 143	O&M Expense Production Operation Accts 502-509	OX_PROD	1.00000	0.13540	0.01142	0.18935	0.00115
AP 144	O&M Expense Production Maint Accts 511-514	MX_PROD	1.00000	0.23731	0.02534	0.17219	0.00145
AP 145	Salaries and Wages Production Operation	SALWAGPO	1.00000	0.31131	0.03117	0.18864	0.00115
AP 146	Salaries and Wages Production Maintenance	SALWAGPM	1.00000	0.25198	0.02615	0.17448	0.00144
AP 147							
AP 148	Transmission Expense						
AP 149	O&M Accounts 561-567	OX_TRAN	1.00000	0.33974	0.03205	0.19252	0.00136
AP 150	O&M Accounts 568-573	MX_TRAN	1.00000	0.33712	0.03192	0.19181	0.00135
AP 151	Salaries & Wages Accounts 561-567	SALWAGTO	1.00000	0.33953	0.03204	0.19249	0.00136
AP 152	Salaries & Wages Accounts 569-573	SALWAGTM	1.00000	0.33662	0.03160	0.18981	0.00134
AP 153			0.00000	0.00000	0.00000	0.00000	0.00000
AP 154	Distribution Expense						
AP 155	Acct 580-Superstemon	OX_580	1.00000	0.43318	0.06163	0.19013	0.00461
AP 156	Acct 581-Load Dispatch	OX_581	1.00000	0.43396	0.04382	0.25541	0.00225
AP 157	Acct 582-Station Equipment	OX_582	1.00000	0.43396	0.04382	0.25541	0.00225
AP 158	Acct 583-Overhead Lines	OX_583	1.00000	0.43522	0.04496	0.26204	0.00331
AP 159	Acct 584-Underground Lines	OX_584	1.00000	0.43527	0.04496	0.26207	0.00331
AP 160	Acct 585-Street Lighting	OX_585	1.00000	0.40600	0.06000	0.16600	0.00600
AP 161	Acct 586-Metering	OX_586	1.00000	0.59102	0.11993	0.11475	0.01090
AP 162	Acct 587-Customer Installations	OX_587	1.00000	0.00000	0.00000	0.00000	0.00000
AP 163	Acct 588-Miscellaneous	OX_588	1.00000	0.47076	0.03595	0.25848	0.00337
AP 164	Acct 589-Rents	OX_589	1.00000	0.47076	0.03595	0.25848	0.00337
AP 165	Acct 590-Supervision	MX_590	1.00000	0.43821	0.04434	0.25760	0.00228
AP 166	Acct 592-Station Equipment	MX_592	1.00000	0.43596	0.04382	0.25341	0.00231
AP 167	Acct 593-Overhead Lines	MX_593	1.00000	0.44522	0.04496	0.26204	0.00331
AP 168	Acct 594-Underground Lines	MX_594	1.00000	0.44527	0.04496	0.26207	0.00331
AP 169	Acct 595-Transformers	MX_595	1.00000	0.51997	0.05452	0.31780	0.00280
AP 170	Acct 596-Street Lighting	MX_596	1.00000	0.00000	0.00000	0.00000	0.00000
AP 171	Acct 597-Metering	MX_597	1.00000	0.59102	0.11993	0.11475	0.01090
AP 172	Acct 598-Miscellaneous	MX_598	1.00000	0.47076	0.03595	0.25848	0.00337
AP 173	O&M Accounts 581-589	OX_DIST	1.00000	0.43662	0.05573	0.21070	0.00786
AP 174	O&M Accounts 591-598	MX_DIST	1.00000	0.43610	0.04410	0.25663	0.00227
AP 175	Salaries & Wages Accounts 581-589	SALWAGDO	1.00000	0.43318	0.06163	0.19013	0.00461
AP 176	Salaries & Wages Accounts 591-598	SALWAGDM	1.00000	0.43821	0.04434	0.25760	0.00228
AP 177			0.00000	0.00000	0.00000	0.00000	0.00000
AP 178							
AP 179							
AP 180							
AP 181							
AP 182							
AP 183							
AP 184							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527									
SCH NO	LINE NO	DESCRIPTION	(a)	(b)	(c)	(d)	(e)	(f)	(g)
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	
130 ALLOCATION PROPORTIONS TABLE CONTINUED			(b)	(c)	(d)	(e)	(f)	(g)	(h)
AP	140	INTERNALLY DEVELOPED ALLOCATION FACTORS							
AP	141	Production Expense							
AP	142	ORM Expense Production Operation Accts 502-509	0.01272	0.01442	0.10648	0.30595	0.00157	0.00111	0.00111
AP	143	ORM Expense Production Maint Accts 511-514	0.01273	0.01276	0.14174	0.30232	0.00216	0.00156	0.00156
AP	144	Salaries and Wages Production Operation	0.01230	0.01435	0.10815	0.30236	0.00159	0.00115	0.00115
AP	145	Salaries and Wages Production Maintenance			0.11707	0.30609	0.00208	0.00150	0.00150
AP	146	Transmission Expense							
AP	147	ORM Accounts 561-567	0.01278	0.01461	0.10755	0.29676	0.00154	0.00111	0.00111
AP	148	ORM Accounts 569-571	0.01269	0.01453	0.10742	0.30055	0.00152	0.00110	0.00110
AP	149	Salaries & Wages Accounts 561-567	0.01277	0.01460	0.10756	0.29700	0.00154	0.00111	0.00111
AP	150	Salaries & Wages Accounts 569-571	0.01266	0.01444	0.10577	0.30513	0.00153	0.00110	0.00110
AP	151	Distribution Expense							
AP	152	ORM Accounts 581-589	0.01627	0.02298	0.11974	0.00280	0.04781	0.10085	0.10085
AP	153	ORM Accounts 591-598	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	154	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	155	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	156	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	157	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	158	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	159	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	160	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	161	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	162	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	163	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	164	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	165	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	166	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	167	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	168	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	169	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	170	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	171	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	172	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	173	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	174	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	175	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	176	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	177	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	178	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	179	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	180	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	181	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	182	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	183	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764
AP	184	Salaries & Wages Equipment	0.02248	0.03256	0.20084	0.00000	0.00504	0.00764	0.00764

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)
NO																	
139	ALLOCATION PROPORTIONS TABLE CONTINUED																
140	INTERNALLY DEVELOPED ALLOCATION FACTORS																
AP 141	Production Expense																
AP 142	Q&M Expense Production Operation Accts 502-509																
AP 143	Q&M Expense Production Maint Accts 511-514																
AP 144	Salaries and Wages Production Operation																
AP 145	Salaries and Wages Production Maintenance																
AP 146	Salaries and Wages Production Maintenance																
AP 147	Salaries and Wages Production Maintenance																
AP 148	Transmission Expense																
AP 149	Q&M Accounts 561-567																
AP 150	Q&M Accounts 569-571																
AP 151	Salaries & Wages Accounts 561-567																
AP 152	Salaries & Wages Accounts 569-571																
AP 153	Salaries & Wages Accounts 569-571																
AP 154	Distribution Expense																
AP 155	Acct 580-Supervision																
AP 156	Acct 581-Load Dispatch																
AP 157	Acct 582-Station Equipment																
AP 158	Acct 583-Overhead Lines																
AP 159	Acct 584-Underground Lines																
AP 160	Acct 585-Street Lighting																
AP 161	Acct 586-Metering																
AP 162	Acct 587-Customer Installations																
AP 163	Acct 588-Miscellaneous																
AP 164	Acct 589-Rents																
AP 165	Acct 590-Supervision																
AP 166	Acct 592-Station Equipment																
AP 167	Acct 593-Overhead Lines																
AP 168	Acct 594-Underground Lines																
AP 169	Acct 595-Transformers																
AP 170	Acct 596-Street Lighting																
AP 171	Acct 597-Metering																
AP 172	Acct 598-Miscellaneous																
AP 173	Q&M Accounts 581-586																
AP 174	Q&M Accounts 591-598																
AP 175	Salaries & Wages Accounts 581-586																
AP 176	Salaries & Wages Accounts 591-598																
AP 177	Salaries & Wages Accounts 591-598																
AP 178	Salaries & Wages Accounts 591-598																
AP 179	Salaries & Wages Accounts 591-598																
AP 180	Salaries & Wages Accounts 591-598																
AP 181	Salaries & Wages Accounts 591-598																
AP 182	Salaries & Wages Accounts 591-598																
AP 183	Salaries & Wages Accounts 591-598																
AP 184	Salaries & Wages Accounts 591-598																

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)
AP 185	ALLOCATION PROPORTIONS TABLE CONTINUED						
AP 186	INTERNALLY DEVELOPED ALLOCATION FACTORS						
AP 187							
AP 188	Customer Accounting Expense						
AP 189	Account 902	OX_902	1.00000	0.79308	0.12776	0.04652	0.01123
AP 190	Account 903	OX_903	1.00000	0.79104	0.12743	0.04640	0.01121
AP 191	Account 904	OX_904	1.00000	0.85173	0.06655	0.03888	0.00645
AP 192	Accounts 902 & 903	OX_902_3	1.00000	0.79171	0.12754	0.04644	0.01122
AP 193	O&M Accounts 902-905	OX_CA	1.00000	0.80876	0.09317	0.04429	0.00816
AP 194	Salaries & Wages Accounts 902-905	SALWAGCA	1.00000	0.79184	0.12756	0.04645	0.01122
AP 195			0.00000	0.00000	0.00000	0.00000	0.00000
AP 196	Customer Service Expense						
AP 197	Account 908	OX_908	1.00000	0.38239	0.05268	0.18972	0.00410
AP 198	Account 909	OX_909	1.00000	0.79104	0.12743	0.04640	0.01121
AP 199			0.00000	0.00000	0.00000	0.00000	0.00000
AP 200	O&M Accounts 908-910	OX_CS	1.00000	0.39215	0.05466	0.18630	0.00427
AP 201	Salaries & Wages Accounts 908-910	SALWAGCS	1.00000	0.44673	0.07186	0.11153	0.00631
AP 202							
AP 203	Total Customer Operations Expense	ONXCUST	1.00000	0.71764	0.08499	0.07533	0.00732
AP 204							
AP 205	Salaries & Wages Excluding Admin & Gen	SALWAGXAG	1.00000	0.38140	0.04615	0.17427	0.00306
AP 206	Total Salaries and Wages Expense	SALWAGS	1.00000	0.80000	0.00000	0.00000	0.00000
AP 207			1.00000	0.37270	0.04005	0.18066	0.00238
AP 208	Total O&M less Fuel and Purchased Power	ONXFTFP	0.00000	0.00000	0.00000	0.00000	0.00000
AP 209			0.00000	0.00000	0.00000	0.00000	0.00000
AP 210			0.00000	0.00000	0.00000	0.00000	0.00000
AP 211							
AP 212	Electric Plant in Service - Production Demand	DPROD					
AP 213	Electric Plant in Service - Transmission Interconnect	DPRODHI					
AP 214	Electric Plant in Service - Production Energy	ENERGY1					
AP 215	Impact of Production Tax Deduction	PRODTAXD					
AP 216			1.00000	0.28943	0.02857	0.18111	0.00140
AP 217							
AP 218							
AP 219							
AP 220							
AP 221							
AP 222							
AP 223							
AP 224							
AP 225							
AP 226							
AP 227							
AP 228							
AP 229							
AP 230							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527										
SCH LINE NO. NO	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (h)	TOTAL LARGE SCHOOL SERVICE (i)	PRIMARY GENERAL SERVICE (j)	TRANSMISSION SERVICE (k)	MUN & STATE STREET LIGHTING SERVICE (l)	GUARD & FLOOD LIGHTING SERVICE (m)	(n)	(o) (p) (q) (r)
AP 185	ALLOCATION PROPORTIONS TABLE CONTINUED									
AP 186	INTERNALLY DEVELOPED ALLOCATION FACTORS									
AP 187										
AP 188	Customer Accounting Expense									
AP 189	Account 902	CX_902	0.00148	0.00280	0.01489	0.00024	0.00000	0.00000		
AP 190	Account 903	CX_903	0.00148	0.00279	0.01535	0.00231	0.00000	0.00000		
AP 191	Account 904	CX_904	0.00270	0.00327	0.02891	0.06535	0.00107	0.00108		
AP 192	Accounts 902 & 903	CX_902_3	0.00148	0.00279	0.01520	0.00163	0.00000	0.00000		
AP 193	OKM Accounts 902-905	CX_CA	0.00326	0.00293	0.01999	0.01073	0.00030	0.00031		
AP 194	Salaries & Wages Accounts 902-905	SAL_WAGEA	0.00348	0.00279	0.01517	0.00150	0.00000	0.00000		
AP 195			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
AP 196	Customer Service Expense									
AP 197	Account 908	CX_908	0.01174	0.01380	0.16735	0.17492	0.00192	0.00138		
AP 198	Account 909	CX_909	0.00348	0.00279	0.01535	0.00231	0.00000	0.00000		
AP 199	OKM Accounts 908-910	CX_CS	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
AP 200	Salaries & Wages Accounts 908-910	SAL_WAGCS	0.01154	0.01354	0.16372	0.17080	0.00187	0.00135		
AP 201			0.00201	0.00280	0.09623	0.25752	0.00001	0.00009		
AP 202	Total Customer Operations Expense	OMXCUST	0.00506	0.00524	0.05065	0.05258	0.00064	0.00051		
AP 203										
AP 204	Salaries & Wages Excluding Admin & Gen	SAL_WAGXAG	0.01281	0.01538	0.11342	0.22568	0.01031	0.01753		
AP 205	Total Salaries and Wages Expense	SAL_WAGES	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
AP 207			0.01296	0.01325	0.11445	0.24559	0.00779	0.00917		
AP 208	Total O&M less Fuel and Purchased Power	OMXPPP	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
AP 209			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
AP 210			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000		
AP 211										
AP 212	Electric Plant in Service - Production Demand	DPROD								
AP 213	Electric Plant in Service - Transmission Interconnect	DPROD1								
AP 214	Electric Plant in Service - Production Energy	ENERGY1								
AP 215	Impact of Production Tax Deduction	PROD1AXD								
AP 216			0.01282	0.01365	0.12311	0.34652	0.00185	0.00143		
AP 217										
AP 218										
AP 219										
AP 220										
AP 221										
AP 222										
AP 223										
AP 224										
AP 225										
AP 226										
AP 227										
AP 228										
AP 229										
AP 230										

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
DOCKET No. 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)
AP 185	ALLOCATION PROPORTIONS TABLE CONTINUED																										
AP 186	INTERNALLY DEVELOPED ALLOCATION FACTORS																										
AP 187	Customer Accounting Expense																										
AP 188	Account 902																										
AP 189	Account 903																										
AP 190	Account 904																										
AP 191	Accounts 902 & 903																										
AP 192	O&M Accounts 902-905																										
AP 193	Salaries & Wages Accounts 902-905																										
AP 194	Salaries & Wages Accounts 902-905																										
AP 195	Salaries & Wages Accounts 902-905																										
AP 196	Customer Service Expense																										
AP 197	Account 908																										
AP 198	Account 909																										
AP 199	Account 910																										
AP 200	O&M Accounts 908-910																										
AP 201	Salaries & Wages Accounts 908-910																										
AP 202	Salaries & Wages Accounts 908-910																										
AP 203	Total Customer Operations Expense																										
AP 204	Salaries & Wages Excluding Admin & Gen																										
AP 205	Total Salaries and Wages Expense																										
AP 206	Total O&M less Fuel and Purchased Power																										
AP 207	Total O&M less Fuel and Purchased Power																										
AP 208	Total O&M less Fuel and Purchased Power																										
AP 209	Total O&M less Fuel and Purchased Power																										
AP 210	Total O&M less Fuel and Purchased Power																										
AP 211	Total O&M less Fuel and Purchased Power																										
AP 212	Electric Plant in Service - Production Demand																										
AP 213	Electric Plant in Service - Transmission Interconnect																										
AP 214	Electric Plant in Service - Production Energy																										
AP 215	Impact of Production Tax Deduction																										
AP 216	Impact of Production Tax Deduction																										
AP 217	Impact of Production Tax Deduction																										
AP 218	Impact of Production Tax Deduction																										
AP 219	Impact of Production Tax Deduction																										
AP 220	Impact of Production Tax Deduction																										
AP 221	Impact of Production Tax Deduction																										
AP 222	Impact of Production Tax Deduction																										
AP 223	Impact of Production Tax Deduction																										
AP 224	Impact of Production Tax Deduction																										
AP 225	Impact of Production Tax Deduction																										
AP 226	Impact of Production Tax Deduction																										
AP 227	Impact of Production Tax Deduction																										
AP 228	Impact of Production Tax Deduction																										
AP 229	Impact of Production Tax Deduction																										
AP 230	Impact of Production Tax Deduction																										

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)
REVENUES AND BILLING DETERMINANTS							
AP 231							
AP 232		SALESREV	1.00000	0.34875	0.03904	0.20628	0.00238
AP 233	Sales of Electricity Revenue - Present		0.00000	0.00000	0.00000	0.00000	0.00000
AP 234		SREVSGSTX	1.00000	0.00000	1.00000	0.00000	0.00000
AP 235	Small General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000	1.00000	0.00000
AP 236	Secondary General Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000	0.00000	1.00000
AP 237	Small Municipal & School Service Sales Revenue	SREVSGSTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 238	Prima General Service	SREVPRSTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 239	Large General Service Transmission Sales Revenue	SREVLASTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 240	Large General Service Backbone Transmission Sales Rev.	SREVLASTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 241	Room & State Street Lighting Service Sales Revenue	SREVSLTG	1.00000	0.00000	0.00000	0.00000	0.00000
AP 242	Guard & Flood Lighting Service Sales Revenue	SREVSLTG	1.00000	0.00000	0.00000	0.00000	0.00000
AP 243	Large Municipal Primary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 244	Large Municipal Secondary Service Sales Revenue	SREVLMSSTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 245	Large School Primary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 246	Large School Secondary Service Sales Revenue	SREVLSSSTX	1.00000	0.00000	0.00000	0.00000	0.00000
AP 247	Residential Space Heating Service Sales Revenue	SREVRSSTX	1.00000	1.00000	0.00000	0.00000	0.00000
AP 248							
AP 249							
AP 250							
AP 251	Claimed Rate Sales Revenue	CLAIMREV	1.00000	0.36789	0.03866	0.19278	0.00225
AP 252			0.00000	0.00000	0.00000	0.00000	0.00000
AP 253							
PRESENT REVENUES FROM SALES INPUT							
AP 254							
AP 255							
AP 256	Total Sales of Electricity Revenues		1.00000	0.34875	0.03904	0.20628	0.00238
AP 257	Sales of Electricity Revenues Excl. Cost of Gas (Present)		1.00000	0.34875	0.03904	0.20628	0.00238
AP 258							
AP 259							
AP 260							
AP 261							
AP 262							
AP 263							
AP 264							
AP 265							
AP 266							
AP 267							
AP 268							
AP 269							
AP 270							
AP 271							
AP 272							
AP 273							
AP 274							
AP 275							
AP 276							

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 SERVICE TRANSMISSION (e)	MUNI & STATE STREET LIGHTING SERVICE (f)	GUARD & FLOOD LIGHTING SERVICE (g)	(a) (c) (f) (g) (i)
REVENUES AND BILLING DETERMINANTS									
AP 231	Sales of Electricity Revenue - Present	SALESREV	0.01326	0.01850	0.12428	0.23262	0.00724	0.00765	
AP 232									
AP 233	Small General Service Sales Revenue	SREVSGSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 234	Secondary General Service Sales Revenue	SREVSGSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 235	Small Municipal & School Service Sales Revenue	SREVSMSTX	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	
AP 236	Primary General Service	SREVPGSTX	0.00000	0.00000	1.00000	0.00000	0.00000	0.00000	
AP 237	Large General Service Transmission Sales Revenue	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 238	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 239	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 240	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 241	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 242	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 243	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 244	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 245	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 246	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 247	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 248	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 249	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 250	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 251	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 252	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 253	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 254	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 255	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 256	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 257	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 258	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 259	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 260	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 261	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 262	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 263	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 264	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 265	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 266	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 267	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 268	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 269	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 270	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 271	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 272	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 273	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 274	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 275	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
AP 276	Large General Service Backbone Transmission Sales Rev	SREVLGSTBX	0.00000	0.00000	0.00000	1.00000	0.00000	0.00000	
PRESENT REVENUES FROM SALES INPUT									
AP 251	Claimed Rate Sales Revenue	CLAIMREV	0.01388	0.01717	0.11369	0.23862	0.00753	0.00774	
AP 252									
AP 253									
AP 254									
AP 255									
AP 256	Total Sales of Electricity Revenues		0.01326	0.01850	0.12428	0.23262	0.00724	0.00765	
AP 257	Sales of Electricity Revenues Excl Cost of Tax (Present)		0.01326	0.01850	0.12428	0.23262	0.00724	0.00765	
AP 258									
AP 259									
AP 260									
AP 261									
AP 262									
AP 263									
AP 264									
AP 265									
AP 266									
AP 267									
AP 268									
AP 269									
AP 270									
AP 271									
AP 272									
AP 273									
AP 274									
AP 275									
AP 276									

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)	(j)	(k)	(l)	(m)
REVENUES AND BILLING DETERMINANTS															
AP	231	SALESREV			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	232	Sales of Electricity Revenue - Present			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	233	Small General Service Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	234	Secondary General Service Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	235	Small Municipal & School Service Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	236	Primary General Service			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	237	Large General Service Transmission Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	238	Large General Service Backbone Transmission Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	239	Mini & State Street Lighting Service Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	240	Large Municipal Primary Service Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	241	Large Municipal Secondary Service Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	242	Large School Primary Service Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	243	Large School Secondary Service Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	244	Residential Service Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	245	Residential Space Heating Service Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	246	Residential Space Heating Service Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	247	Residential Space Heating Service Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	248	Residential Space Heating Service Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	249	Residential Space Heating Service Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	250	Charged Rate Sales Revenue			0.04307	0.19575	0.00234	0.01154	0.00032	0.01685	0.29418	0.07371			
AP	251	Charged Rate Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	252	Charged Rate Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	253	Charged Rate Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	254	Charged Rate Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	255	Charged Rate Sales Revenue			0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000			
AP	256	Total Sales of Electricity Revenue			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	257	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	258	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	259	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	260	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	261	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	262	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	263	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	264	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	265	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	266	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	267	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	268	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	269	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	270	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	271	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	272	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	273	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	274	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	275	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			
AP	276	Sales of Electricity Revenue Fixed Cost of Gas (Present)			0.04308	0.18953	0.00219	0.01117	0.00024	0.01826	0.27757	0.07118			

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)
ADA 1	1 ALLOCATED DIRECT ASSIGNMENTS						
ADA 2	2 DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS						
ADA 3	3						
ADA 4	4 904 Uncollectible Accounts (Write-Offs)						
ADA 5	5						
ADA 6	6 Small General Service Uncollectible	SREVSGSTX	36,413	0	36,413	0	0
ADA 7	7 Secondary General Service Uncollectible	SREVSGSTX	216,136	0	0	216,136	0
ADA 8	8 Small Municipal & School Service Uncollectible	SREVSGSTX	2,511	0	0	0	2,511
ADA 9	9 Primary General Service	SREVPGTX	160,676	0	0	0	0
ADA 10	10 Large General Service Transmission Uncollectible	SREVLGSTX	65,947	0	0	0	0
ADA 11	11 Large General Service Backbone Transmission Sales Rev	SREVLGSTX	297,307	0	0	0	0
ADA 12	12 Main & State Street Lighting Service Uncollectible	SREVSLTG	5,946	0	0	0	0
ADA 13	13 Grand & Flood Lighting Service Uncollectible	SREVSLTG	6,000	0	0	0	0
ADA 14	14 Large Municipal Primary Service Uncollectible	SREVLMBSTX	2,367	0	0	0	0
ADA 15	15 Large Municipal Secondary Service Uncollectible	SREVLMBSTX	12,640	0	0	0	0
ADA 16	16 Large School Primary Service Uncollectible	SREVLSSSTX	264	0	0	0	0
ADA 17	17 Large School Secondary Service Uncollectible	SREVLSSSTX	17,875	0	0	0	0
ADA 18	18 Residential Service Uncollectible	SREVRTX	1,711,584	1,711,584	0	0	0
ADA 19	19 Residential Space Heating Service Uncollectible	SREVSTX	1,020,627	1,020,627	0	0	0
ADA 20	20 Total Account 904	SREVSTX	5,538,553	4,794,211	36,413	216,136	2,511
ADA 21	21	EXP_904	1,00000	0.85173	0.06655	0.07888	0.00045
ADA 22	22 Total Account 904						
ADA 23	23						
ADA 24	24						
ADA 25	25						
ADA 26	26						
ADA 27	27						
ADA 28	28						
ADA 29	29						
ADA 30	30						
ADA 31	31						
ADA 32	32						
ADA 33	33						
ADA 34	34						
ADA 35	35						
ADA 36	36						
ADA 37	37						
ADA 38	38						
ADA 39	39						
ADA 40	40						
ADA 41	41						
ADA 42	42						
ADA 43	43						
ADA 44	44						
ADA 45	45						
ADA 46	46						

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 LARGE SCHOOL SERVICE	(d)	PRIMARY GENERAL SERVICE	(e)	TOTAL LG GEN SERVICE TRANSMISSION	(f)	MUNI & STATE STREET LIGHTING SERVICE	(g)	GUARD & FLOOD LIGHTING SERVICE	(h)	(i)	(j)	(k)
ADA	1	ALLOCATED DIRECT ASSIGNMENTS																		
ADA	2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS																		
ADA	3																			
ADA	4	904 Uncollectible Accounts (Write-Offs)																		
ADA	5																			
ADA	6	Small General Service Uncollectible		SREVSGSTX		0		0		0		0		0		0				
ADA	7	Secondary General Service Uncollectible		SREVSGSTX		0		0		0		0		0		0				
ADA	8	Small Municipal & School Service Uncollectible		SREVSGSTX		0		0		160,676		65,947		0		0				
ADA	9	Primary General Service		SREVVGSTX		0		0		0		0		0		0				
ADA	10	Large General Service Uncollectible		SREVVGSTX		0		0		0		0		0		0				
ADA	11	Large General Service Backhaul Transmission Sales Rev		SREVVGSTX		0		0		0		297,107		0		0				
ADA	12	Muni & State Street Lighting Service Uncollectible		SREVVLGTG		0		0		0		0		0		5,946				
ADA	13	Guard & Flood Lighting Service Uncollectible		SREVVLGTG		0		0		0		0		0		0				
ADA	14	Large Municipal Primary Service Uncollectible		SREVLMRSTX		2,167		0		0		0		0		0				
ADA	15	Large Municipal Secondary Service Uncollectible		SREVLMRSTX		12,640		0		0		0		0		0				6,000
ADA	16	Large School Primary Service Uncollectible		SREVLSSTX		0		264		0		0		0		0				
ADA	17	Large School Secondary Service Uncollectible		SREVLSSTX		0		17,915		0		0		0		0				
ADA	18	Residential Service Uncollectible		SREVRSSTX		0		0		0		0		0		0				
ADA	19	Residential Specie Heating Service Uncollectible		SREVRSSTX		0		0		0		0		0		0				
ADA	20	Total Account 904		EXP_904		15,007		18,198		160,676		363,254		5,946		6,000				
ADA	21																			
ADA	22	Total Account 904		EXP_904		0.00270		0.00127		0.02891		0.06515		0.00107		0.00108				
ADA	23																			
ADA	24																			
ADA	25																			
ADA	26																			
ADA	27																			
ADA	28																			
ADA	29																			
ADA	30																			
ADA	31																			
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ADA	45																			
ADA	46																			

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527												
SCH LINE NO. NO.	DESCRIPTION	ALLOCATION BASIS	LARGE GENERAL SERV TRANSMISSION 69 TO 115 kV	LARGE GENERAL SERV BACKBONE	LARGE MUNICIPAL PRIMARY SERVICE	LARGE MUNICIPAL SECONDARY SERVICE	LARGE SCHOOL PRIMARY SERVICE	LARGE SCHOOL SECONDARY SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE	RESIDENTIAL SERVICE	RESIDENTIAL SPACE HTG SERVICE
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)
ADA 1	ALLOCATED DIRECT ASSIGNMENTS											
ADA 2	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS											
ADA 3												
ADA 4	904 Uncollectible Accounts (Write-Offs)											
ADA 5												
ADA 6	Small General Service Uncollectible	SREVSSTX	0	0	0	0	0	0	0	0	0	0
ADA 7	Secondary General Service Uncollectible	SREVSSTX	0	0	0	0	0	0	0	0	0	0
ADA 8	Small Municipal & School Service Uncollectible	SREVSSTX	0	0	0	0	0	0	0	0	0	0
ADA 9	Primary General Service	SREVSSTX	0	0	0	0	0	0	0	0	0	0
ADA 10	Large General Service Transmission Uncollectible	SREVSSTX	65,947	0	0	0	0	0	0	0	0	0
ADA 11	Large General Service Backbone Transmission Sales Rev	SREVSSTX	0	297,307	0	0	0	0	0	0	0	0
ADA 12	Mini & State Street Lighting Service Uncollectible	SREVSSTX	0	0	0	0	0	0	0	0	0	0
ADA 13	Guard & Flood Lighting Service Uncollectible	SREVSSTX	0	0	0	0	0	0	0	0	0	0
ADA 14	Large Municipal Primary Service Uncollectible	SREVSSTX	0	0	2,367	0	0	0	0	0	0	0
ADA 15	Large Municipal Secondary Service Uncollectible	SREVSSTX	0	0	12,640	0	0	0	0	0	0	0
ADA 16	Large School Primary Service Uncollectible	SREVSSTX	0	0	0	0	264	0	0	0	0	0
ADA 17	Large School Secondary Service Uncollectible	SREVSSTX	0	0	0	0	0	0	0	0	0	0
ADA 18	Residential Space Heating Service Uncollectible	SREVSSTX	0	0	0	0	0	0	0	0	0	0
ADA 19	Residential Space Heating Service Uncollectible	SREVSSTX	0	0	0	0	0	0	0	0	0	0
ADA 20	Total Account 904	EXP 904	65,947	297,307	2,367	12,640	264	0	0	0	0	0
ADA 21			0.01186	0.05149	0.00043	0.00227	0.00005	0.00223	0.66811	0.18462		
ADA 22	Total Account 904	EXP 904	0.01186	0.05149	0.00043	0.00227	0.00005	0.00223	0.66811	0.18462		
ADA 23												
ADA 24												
ADA 25												
ADA 26												
ADA 27												
ADA 28												
ADA 29												
ADA 30												
ADA 31												
ADA 32												
ADA 33												
ADA 34												
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ADA 40												
ADA 41												
ADA 42												
ADA 43												
ADA 44												
ADA 45												
ADA 46												

SOUTHWESTERN PUBLIC SERVICE COMPANY
TEXAS CLASS COST OF SERVICE STUDY
FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017
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)
ADA 47	ALLOCATED DIRECT ASSIGNMENTS						
ADA 48	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS						
ADA 49							
ADA 50	AVAILABLE						
ADA 51							
ADA 52	Small General Service Sales Revenue	SREVSSTX	0	0	0	0	0
ADA 53	Secondary General Service Sales Revenue	SREVSSTX	0	0	0	0	0
ADA 54	Small Municipal & School Service Sales Revenue	SREVMSTX	0	0	0	0	0
ADA 55	Primary General Service	SREVMSTX	0	0	0	0	0
ADA 56	Large General Service Transmission Sales Revenue	SREVLSTTX	0	0	0	0	0
ADA 57	Large General Service Backbone Transmission Sales Rev	SREVLSTTX	0	0	0	0	0
ADA 58	Muni & State Street Lighting Service Sales Revenue	SREVALTG	0	0	0	0	0
ADA 59	Guard & Flood Lighting Service Sales Revenue	SREVALTG	0	0	0	0	0
ADA 60	Large Municipal Primary Service Sales Revenue	SREVMSTX	0	0	0	0	0
ADA 61	Large Municipal Secondary Service Sales Revenue	SREVMSTX	0	0	0	0	0
ADA 62	Large School Primary Service Sales Revenue	SREVMSTX	0	0	0	0	0
ADA 63	Large School Secondary Service Sales Revenue	SREVMSTX	0	0	0	0	0
ADA 64	Residential Space Heating Service Sales Revenue	SREVALTX	0	0	0	0	0
ADA 65	Residential Space Heating Service Sales Revenue	SREVALTX	0	0	0	0	0
ADA 66	Total Available	SREVALTX	0	0	0	0	0
ADA 67							
ADA 68	Total Available	SREVALTX	0.00000	0.00000	0.00000	0.00000	0.00000
ADA 69							
ADA 70							
ADA 71							
ADA 72							
ADA 73							
ADA 74							
ADA 75							
ADA 76							
ADA 77							
ADA 78							
ADA 79							
ADA 80							
ADA 81							
ADA 82							
ADA 83							
ADA 84							
ADA 85							
ADA 86							
ADA 87							
ADA 88							
ADA 89							
ADA 90							
ADA 91							
ADA 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 NO.	DESCRIPTION	(a)	ALLOCATION BASIS	(b)	TOTAL LARGE MUNICIPAL SERVICE	(c)	TOTAL LARGE SCHOOL SERVICE	(d)	PRIMARY GENERAL SERVICE	(e)	LG GEN SERVICE TRANSMISSION	(f)	MUNI & STATE STREET LIGHTING SERVICE	(g)	GUARD & FLOOD LIGHTING SERVICE	(h)	(i)	(j)	(k)
ADA 47	ALLOCATED DIRECT ASSIGNMENTS																		
ADA 48	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS																		
ADA 49																			
ADA 50	AVAILABLE																		
ADA 51	Small General Service Sales Revenue		SREVSGSTX		0		0		0		0		0		0		0		0
ADA 52	Secondary General Service Sales Revenue		SREVSGSTX		0		0		0		0		0		0		0		0
ADA 53	Small Municipal & School Service Sales Revenue		SREVSGSTX		0		0		0		0		0		0		0		0
ADA 54	Primary General Service		SREVSGSTX		0		0		0		0		0		0		0		0
ADA 55	Large General Service Transmission Sales Revenue		SREVLGSHITX		0		0		0		0		0		0		0		0
ADA 56	Large General Service Backbone Transmission Sales Rev.		SREVLGSHITX		0		0		0		0		0		0		0		0
ADA 57	Large General Service Lighting Service Sales Revenue		SREVLGSHITX		0		0		0		0		0		0		0		0
ADA 58	Muni & State Street Lighting Service Sales Revenue		SREVLGSHITX		0		0		0		0		0		0		0		0
ADA 59	Guard & Flood Lighting Service Sales Revenue		SREVLGSHITX		0		0		0		0		0		0		0		0
ADA 60	Large Municipal Primary Service Sales Revenue		SREVLMPSTX		0		0		0		0		0		0		0		0
ADA 61	Large Municipal Secondary Service Sales Revenue		SREVLMPSTX		0		0		0		0		0		0		0		0
ADA 62	Large School Primary Service Sales Revenue		SREVLSPSTX		0		0		0		0		0		0		0		0
ADA 63	Large School Secondary Service Sales Revenue		SREVLSPSTX		0		0		0		0		0		0		0		0
ADA 64	Residential Service Sales Revenue		SREVRSSTX		0		0		0		0		0		0		0		0
ADA 65	Residential Space Heating Service Sales Revenue		SREVRSSTX		0		0		0		0		0		0		0		0
ADA 66	Total Available		SREVAVAIL		0		0		0		0		0		0		0		0
ADA 67	Total Available		SREVAVAIL		0		0		0		0		0		0		0		0
ADA 68					0		0		0		0		0		0		0		0
ADA 69					0		0		0		0		0		0		0		0
ADA 70					0		0		0		0		0		0		0		0
ADA 71					0		0		0		0		0		0		0		0
ADA 72					0		0		0		0		0		0		0		0
ADA 73					0		0		0		0		0		0		0		0
ADA 74					0		0		0		0		0		0		0		0
ADA 75					0		0		0		0		0		0		0		0
ADA 76					0		0		0		0		0		0		0		0
ADA 77					0		0		0		0		0		0		0		0
ADA 78					0		0		0		0		0		0		0		0
ADA 79					0		0		0		0		0		0		0		0
ADA 80					0		0		0		0		0		0		0		0
ADA 81					0		0		0		0		0		0		0		0
ADA 82					0		0		0		0		0		0		0		0
ADA 83					0		0		0		0		0		0		0		0
ADA 84					0		0		0		0		0		0		0		0
ADA 85					0		0		0		0		0		0		0		0
ADA 86					0		0		0		0		0		0		0		0
ADA 87					0		0		0		0		0		0		0		0
ADA 88					0		0		0		0		0		0		0		0
ADA 89					0		0		0		0		0		0		0		0
ADA 90					0		0		0		0		0		0		0		0
ADA 91					0		0		0		0		0		0		0		0
ADA 92					0		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	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)
ADA 47	47	ALLOCATED DIRECT ASSIGNMENTS										
ADA 48	48	DIRECT ASSIGN TO CLASSES W/SALES REV FUNCTIONS										
ADA 49	49											
ADA 50	50	AVAILABLE										
ADA 51	51											
ADA 52	52	Small General Service Sales Revenue										
ADA 53	53	Secondary General Service Sales Revenue										
ADA 54	54	Small Municipal & School Service Sales Revenue										
ADA 55	55	Primary General Service										
ADA 56	56	Large General Service Transmission Sales Revenue										
ADA 57	57	Large General Service Backbone Transmission Sales Revenue										
ADA 58	58	Mini & State Street Lighting Service Sales Revenue										
ADA 59	59	Guard & Flood Lighting Service Sales Revenue										
ADA 60	60	Large Municipal Primary Service Sales Revenue										
ADA 61	61	Large Municipal Secondary Service Sales Revenue										
ADA 62	62	Large School Primary Service Sales Revenue										
ADA 63	63	Large School Secondary Service Sales Revenue										
ADA 64	64	Residential Space Heating Service Sales Revenue										
ADA 65	65	Residential Space Heating Service Sales Revenue										
ADA 66	66	Fuel Available										
ADA 67	67											
ADA 68	68	Total Available										
ADA 69	69											
ADA 70	70											
ADA 71	71											
ADA 72	72											
ADA 73	73											
ADA 74	74											
ADA 75	75											
ADA 76	76											
ADA 77	77											
ADA 78	78											
ADA 79	79											
ADA 80	80											
ADA 81	81											
ADA 82	82											
ADA 83	83											
ADA 84	84											
ADA 85	85											
ADA 86	86											
ADA 87	87											
ADA 88	88											
ADA 89	89											
ADA 90	90											
ADA 91	91											
ADA 92	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 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)
REVENUE REQUIREMENTS							
RRW 1	PRESENT RATES						
RRW 2							
RRW 3							
RRW 4							
RRW 5	RATE BASE		1,881,156,064	697,131,588	72,025,191	185,280,213	1,767,846
RRW 6	NET OPH INC (PRESENT RATES)		117,247,246	15,500,457	4,619,166	30,019,164	284,028
RRW 7	RATE OF RETURN (PRES RATES)	6.21%		5.09%	6.44%	7.80%	7.54%
RRW 8	RELATIVE RATE OF RETURN			0.82	1.01	1.25	1.21
RRW 9	SALES REVENUE (PRE RATES)		519,640,117	188,198,150	21,066,632	111,318,761	1,286,229
RRW 10	REVENUE PRES RATES \$/KWH		\$0.0384	\$0.0795	\$0.0728	\$0.0512	\$0.0634
RRW 11	REVENUE REQUIRED - \$/MOCUST		\$2,110.23	\$927.94	\$644.81	\$935.66	\$447.70
RRW 12	SALES REV REQUIRED \$/KWH	\$24.25		\$0.00	\$0.00	\$17.41	\$0.00
RRW 13							
RRW 14	CLAIMED RATE OF RETURN						
RRW 15							
RRW 16	CLAIMED RATE OF RETURN	7.79%		7.79%	7.79%	7.79%	7.79%
RRW 17	RETURN REQ FOR CLAIMED ROR		146,448,000	54,387,420	5,607,177	29,994,066	293,127
RRW 18	SALES REVENUE REQ CLAIMED ROR		577,135,150	212,321,635	22,909,600	111,260,853	1,298,168
RRW 19	REVENUE DEFICIENCY SALES REV		37,495,033	24,121,275	1,242,968	(57,908)	11,910
RRW 20	PERCENT INCREASE REQUIRED	6.93%		12.82%	5.96%	-0.65%	0.93%
RRW 21	ANNUAL BOOKED KWH SALES		14,037,044,834	2,366,636,355	289,462,585	2,174,706,881	20,286,862
RRW 22	SALES REV REQUIRED \$/KWH	\$0.0411		\$0.0897	\$0.0771	\$0.0512	\$0.0640
RRW 23	REVENUE DEFICIENCY \$/KWH	\$0.0027		\$0.0102	\$0.0043	(\$0.0000)	\$0.0006
RRW 24							
RRW 25	PROPOSED REVENUES						
RRW 26							
RRW 27	PROPOSED SALES REVENUES		577,022,744	212,151,531	22,310,023	111,367,991	1,297,519
RRW 28	REVENUE DEFICIENCY SALES REV		37,182,627	24,151,181	1,243,191	49,230	11,710
RRW 29	PERCENT INCREASE PROPOSED	6.48%		11.38%	5.57%	0.64%	0.90%
RRW 30	PROPOSED RATE OF RETURN	7.78%		7.80%	7.80%	7.81%	7.81%
RRW 31	RETURN REQ FOR PROPOSED REV		146,447,918	54,380,106	5,618,685	30,081,575	294,131
RRW 32	ANNUAL BOOKED KWH SALES		14,037,044,834	2,366,636,355	289,462,585	2,174,706,881	20,286,862
RRW 33	SALES REV REQUIRED \$/KWH	\$0.0411		\$0.0897	\$0.0771	\$0.0512	\$0.0640
RRW 34	REVENUE DEFICIENCY \$/KWH	\$0.0027		\$0.0102	\$0.0043	\$0.0000	\$0.0006
RRW 35							
RRW 36							
RRW 37							
RRW 38							
RRW 39							
RRW 40							
RRW 41							
RRW 42							
RRW 43							
RRW 44							
RRW 45							
RRW 46							

SOUTHWESTERN PUBLIC SERVICE COMPANY TEXAS CLASS COST OF SERVICE STUDY FOR THE 12 MONTH PERIOD ENDED JUNE 30, 2017 DOCKET No. 47527									
SCH LINE NO	DESCRIPTION (a)	ALLOCATION BASIS (b)	TOTAL LARGE MUNICIPAL SERVICE (b)	TOTAL SCHOOL SERVICE (b)	PRIMARY GENERAL SERVICE (b)	TOTAL LG GEN SERVICE TRANSMISSION (a)	MUNI & STATE STREET LIGHTING SERVICE (b)	GUARD & FLOOD LIGHTING SERVICE (m)	(n) (p) (q) (r)
REVENUE REQUIREMENTS									
PRESENT RATES									
RRW 1			27,398,097	34,609,627	219,464,758	420,437,812	12,095,097	8,743,613	
RRW 2			1,466,840	2,749,873	18,217,580	23,150,325	601,002	598,811	
RRW 3			5.15%	7.95%	8.30%	5.51%	4.97%	6.85%	
RRW 4			0.86	1.27	1.13	0.88	0.80	1.10	
RRW 5	RATE BASE								
RRW 6	NET OPER INC (PRESENT RATES)								
RRW 7	RATE OF RETURN (PRE RATES)								
RRW 8	RELATIVE RATE OF RETURN								
RRW 9	SALES REVENUE (PRE RATES)		7,154,119	9,983,362	67,065,671	125,529,391	3,909,152	4,128,450	
RRW 10	REVENUE PRE RATES \$/KWH		\$0.0407	\$0.0630	\$0.0299	\$0.0192	\$0.1151	\$0.1685	
RRW 11	REVENUE REQUIRED - \$/KWH		\$3,029.31	\$13,962.74	\$17,618.72	\$0.00	\$0.00	\$0.00	
RRW 12	SALES REV REQUIRED \$/KWH		\$12.72	\$15.05	\$17.66	\$11.74	\$0.00	\$0.00	
RRW 13									
RRW 14									
RRW 15	CLAIMED RATE OF RETURN								
RRW 16	CLAIMED RATE OF RETURN		7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	
RRW 17	RETURN REQ FOR CLAIMED ROR		2,132,942	2,694,359	17,085,331	32,731,084	941,603	680,600	
RRW 18	SALES REVENUE REQ CLAIMED ROR		8,009,423	9,912,080	65,611,815	137,831,501	4,346,409	4,233,586	
RRW 19	REVENUE DEFICIENCY SALES REV		855,304	(71,282)	(1,453,856)	12,302,110	437,347	105,136	
RRW 20	PERCENT INCREASE REQUIRED		11.96%	-7.1%	-2.17%	9.80%	11.09%	2.55%	
RRW 21	ANNUAL INCREASE KWH SALES		175,887,809	158,578,463	2,239,837,467	6,553,255,176	13,896,962	24,496,274	
RRW 22	SALES REV REQUIRED \$/KWH		\$0.0455	\$0.0625	\$0.0293	\$0.0210	\$0.1382	\$0.1738	
RRW 23	REVENUE DEFICIENCY \$/KWH		\$0.0049	\$0.0043	(\$0.0066)	\$0.0019	\$0.0129	\$0.0043	
RRW 24									
RRW 25	PROPOSED REVENUES								
RRW 26									
RRW 27	PROPOSED SALES REVENUES		8,018,143	9,919,813	65,715,293	137,658,788	4,348,436	4,234,787	
RRW 28	REVENUE DEFICIENCY SALES REV		864,024	(65,349)	(1,530,178)	11,929,397	459,284	106,337	
RRW 29	PERCENT INCREASE PROPOSED		10.79%	-6.64%	-2.06%	8.66%	10.11%	2.51%	
RRW 30	PROPOSED RATE OF RETURN		7.81%	7.80%	7.82%	7.72%	7.80%	7.80%	
RRW 31	RETURN REQ FOR PROPOSED REV		2,140,018	2,700,627	17,167,221	32,440,819	943,112	681,625	
RRW 32	ANNUAL BOOKED KWH SALES		175,887,809	158,578,463	2,239,837,467	6,553,255,176	13,896,962	24,496,274	
RRW 33	SALES REV REQUIRED \$/KWH		\$0.0456	\$0.0626	\$0.0293	\$0.0210	\$0.1383	\$0.1739	
RRW 34	REVENUE DEFICIENCY \$/KWH		\$0.0049	(\$0.0044)	(\$0.0066)	\$0.0018	\$0.0130	\$0.0043	
RRW 35									
RRW 36									
RRW 37									
RRW 38									
RRW 39									
RRW 40									
RRW 41									
RRW 42									
RRW 43									
RRW 44									
RRW 45									
RRW 46									

172

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

Line No.	Description	Texas Jurisdiction	Production Demand	Purchased Capacity	PCRF Costs
1	Purchased Power Capacity Costs				
2	Purchased Capacity from non-affiliates - PPC	60,340,373	0	60,340,373	60,340,373
3	Purchased Capacity from Affiliates - APC	0	0	0	0
5	Net Production Capacity Invested Capital - PCIC				
6	Gross Plant in Service	1,304,442,941	1,241,649,669	0	1,241,649,669
7	Accumulated Depreciation	(611,292,668)	(586,306,851)	0	(586,306,851)
8	Accumulated Deferred Income Taxes	(187,916,889)	(179,353,916)	0	(179,353,916)
9	Net Plant in Service	505,233,385	475,988,902	0	475,988,902
11	Total Production Capacity Invested Capital - PCIC	<u>505,233,385</u>	<u>475,988,902</u>	<u>0</u>	<u>475,988,902</u>
12	Authorized Rate of Return on Invested Capital - ROI	7.79%	7.79%	7.79%	7.79%
13	Depreciation Expense - PCDEP	47,679,728	39,653,846	0	39,653,846
14	Property Taxes	22,759,199	6,743,287	0	6,743,287
15	Misc. Taxes	93,082	27,579	0	27,579
16	Total Other Taxes - PCOT	<u>22,852,281</u>	<u>6,770,866</u>	<u>0</u>	<u>6,770,866</u>
17	Income Tax Expense				
18	Earnings		37,055,736	0	
19	Weighted Cost of Debt		1.84%	1.84%	
20	Synchronized Interest		8,758,196	0	
21	Permanent Timing Differences		(840,191)	0	
22	State Taxable Income		<u>27,457,349</u>		
23	State Tax Rate		1.42%		
24	State Income Tax Expense		389,894		
25	Federal Taxable Income		27,067,454	0	
26	Federal Tax Rate		21.00%	21.00%	
27	Federal Income Tax Expense		5,684,165	0	
28	Production Tax Deduction		0	0	
29	Subtotal Income Tax Expense		<u>5,684,165</u>	<u>0</u>	
30	Income Tax Gross Up Factor		<u>1.284043</u>	<u>1.284043</u>	
31	Total Income Tax Expense		<u>7,298,715</u>	<u>0</u>	<u>7,298,715</u>

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

	<u>Customer Class Allocation</u>	<u>AED-4CP</u>	<u>PPCRC- CLASS</u>	<u>APCRC- CLASS</u>	<u>RORAT</u>	<u>PCDEPRC-CLASS</u>	<u>PCFITRC-CLASS</u>	<u>PCOTRC-CLASS</u>
30	Residential Service	33.540%	\$ 20,238,124	\$ -	7.79%	\$ 13,299,875	\$ 2,447,984	\$ 2,270,944
31	Small General Service	3.142%	\$ 1,896,108	\$ -	7.79%	\$ 1,246,064	\$ 229,351	\$ 212,765
32	Secondary General	18.935%	\$ 11,425,664	\$ -	7.79%	\$ 7,508,596	\$ 1,382,038	\$ 1,282,088
33	Primary General	10.668%	\$ 6,437,407	\$ -	7.79%	\$ 4,230,467	\$ 778,663	\$ 722,349
34	LGS-T 69 - 115 kV	5.499%	\$ 3,317,969	\$ -	7.79%	\$ 2,180,467	\$ 401,338	\$ 372,313
35	LGS-T 115 + kV	25.096%	\$ 15,142,926	\$ -	7.79%	\$ 9,951,467	\$ 1,831,674	\$ 1,699,206
36	Small Municipal & School	0.135%	\$ 81,386	\$ -	7.79%	\$ 53,485	\$ 9,844	\$ 9,132
37	Large Municipal	1.272%	\$ 767,689	\$ -	7.79%	\$ 504,502	\$ 92,859	\$ 86,143
38	Large Schools	1.442%	\$ 869,908	\$ -	7.79%	\$ 571,677	\$ 105,223	\$ 97,613
39	Municipal & State Street Lighting	0.157%	\$ 94,733	\$ -	7.79%	\$ 62,256	\$ 11,459	\$ 10,630
40	Guard & Flood Lighting	<u>0.113%</u>	\$ 68,461	\$ -	7.79%	\$ 44,990	\$ 8,281	\$ 7,682

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

	Allocators	Texas Jurisdiction		
41	Production Demand			
42	12CP-PROD	56 18%		
43	Plant in Service - Demand			
44	PIS-PROD	56 18%		
45	Plant in Service - Net			
46	PIS-NET	52 53%		
47	Plant in Service - Production, Transmission, Distribution			
48	PIS-PTD	53 35%		
49	Direct Assigned			
50	TX	100 00%		
51	NM	0 00%		
52	WHLS	0 00%		
53		Production	Purchased	
54		Demand	Capacity	
55	Payroll excluding A&G (Functional)			
56	SALWAGXAG	37 520%	0 000%	
57	Production Demand (Functional)			
58	DPROD	100 000%	0 000%	
59	Plant in Service - Production (Functional)			
60	PRODPLT	100 000%	0 000%	
61	Production Demand Purchases (Functional)			
62	DPURCH	0 000%	100 000%	
63	Plant in Service - Net (Functional)			
64	NETPLT	29 629%	0 000%	

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

Line No.	Description	TCRF Baseline
1	Invested Capital	
2	Total Transmission Gross Plant in Service	\$1,174,774,470
3	Accumulated Depreciation	(196,423,279)
4	Accumulated Deferred Income Taxes	<u>\$ (220,526,912)</u>
5	Net Plant in Service and Transmission ADIT	\$ 757,824,279
6	Authorized Rate of Return on Invested Capital	<u>7.79%</u>
7	Return on Invested Capital	\$ 58,996,620
8	Depreciation Expense	\$ 27,063,535
9	Property Tax	\$ 9,538,163
10	Misc. Taxes	\$ 39,010
11	Income Tax Expense	
12	Earnings	\$ 58,996,620
13	Weighted Cost of Debt	1.84%
14	Synchronized Interest	\$ 13,943,967
15	Permanent Differences	<u>(2,609,560)</u>
16	State Taxable Income	\$ 42,443,093
17	State Tax Rate	1.42%
18	State Income Tax Expense	\$ 602,267
19	Federal Tax Rate	21.00%
20	Federal Income Tax Expense	\$ 8,786,573
21	Impact of Production Tax Deduction	-
22	Subtotal Income Tax Expense	<u>\$ 9,388,841</u>
23	Income Tax Gross Up Factor	1.2840434
24	Income Tax Expense	<u>\$ 12,055,679</u>
25	Revenue Credits	<u>\$ (69,030,043)</u>
26	Total Investment Related Costs - "revreqt"	<u>\$ 38,662,964</u>
	Approved Transmission Charges	
27	RTO Administrative Fees	
28	SPP Schedule 1a - 561.4	\$ 2,055,324
29	SPP Schedule 1a - 561.8	<u>955,004</u>
30	Total RTO Administrative Fees	<u>\$ 3,010,328</u>
31	Wholesale Transmission Charges	
32	Schedule 9 Lea County	\$ 108,597
33	Schedule 11	64,444,364
34	Schedule 12	1,040,953
35	Non-RTO Wholesale Transmission	-
36	Total Wholesale Transmission Charges	<u>\$ 65,593,914</u>
37	Total Approved Transmission Charges - "ATC"	<u>\$ 68,604,242</u>
41	Total TCRF Baseline Costs	<u>\$ 107,267,205</u>

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

		Allocators	Texas Jurisdiction		
42	Transmission Demand	12CP-TRAN	45	77%	
43	Production Demand	12CP-PROD	56	18%	
44	Retail Transmission Demand	RETAIL-TRAN	71	61%	
45	Transmission Plant in Service	PIS-TRAN	45	95%	
46	Net Plant in Service	PIS-NET	52	53%	
47	Direct Assigned	TX	100.00%		
48		NM	0.00%		
49		WHLs	0.00%		
			Transmission Interconnection	Transmission System	Radial Lines
50	Transmission System (Functional)	DTRAN	0.000%	100.000%	0.000%
51	Transmission Radial Lines - Gross (Functional)	DTRANRADGRS	0.000%	0.000%	100.000%
52	Transmission Radial Lines - Depreciation (Functional)	DTRANRADDEP	0.000%	0.000%	100.000%
53	Transmission Radial Lines - Net (Functional)	DTRANRADNET	0.000%	0.000%	100.000%
54	Transmission Interconnection (Functional)	DPRODTI	100.000%	0.000%	0.000%
55	Plant in Service Transmission (Functional)	TRANPLT	1.440%	93.636%	4.474%
56	Plant in Service Net (Functional)	NETPLT	0.438%	40.049%	1.860%

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

	<u>Customer Class Allocation</u>	<u>ClassALLOC</u>
57	Residential Service	34.055%
58	Small General Service	3.182%
59	Secondary General Service	19.110%
60	Primary General Service	10.617%
61	LGS-T 69 - 115 kV	5.535%
62	LGS-T 115 kV +	24.361%
63	Small Municipal and School Service	0.135%
64	Large Municipal Service	1.280%
65	Large School Service	1.457%
66	Municipal & State Street Lighting Service	0.155%
67	Guard & Flood Lighting Service	0.112%
68	Total	100.000%

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

		Distribution Costs							
Line No.	Description	Substations	Primary System	Secondary System	Line Transformers	Service Laterals	Lighting	Metering	Total Distribution Costs
Distribution Invested Capital									
1	Gross Plant in Service	172,468,925	372,430,160	40,476,818	133,323,110	57,918,782	27,547,102	55,291,832	859,456,729
2	Accumulated Depreciation	(40,161,291)	(108,812,765)	(11,764,307)	(47,998,250)	(23,483,558)	(13,711,079)	(22,510,825)	(268,442,076)
3	Accumulated Deferred Income Taxes	(34,645,908)	(67,561,874)	(7,376,499)	(19,432,408)	(6,419,007)	(3,403,900)	(6,421,812)	(145,261,408)
4	Total Distribution Invested Capital - DIC _{RC}	97,661,726	196,055,521	21,336,012	65,892,451	28,016,217	10,432,124	26,359,195	445,753,246
5	Authorized Rate of Return on Invested Capital - ROR _{AT}	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	
6	Return on Invested Capital	7,602,965	15,262,922	1,661,009	5,129,727	2,181,062	812,141	2,052,063	34,701,890
Approved Distribution Charges									
7	Depreciation Expense - DEPR _{RC}	4,068,377	12,201,099	1,330,559	3,699,310	1,769,606	1,431,851	2,182,251	26,683,054
8	Property Tax	1,284,050	2,591,625	282,391	821,684	331,566	150,755	339,775	5,801,846
9	Other Taxes	5,252	10,599	1,155	3,361	1,356	617	1,390	23,729
10	Taxes Other Than Income Excl Payroll - OT _{RC}	1,289,302	2,602,224	283,546	825,045	332,922	151,372	341,165	5,825,575
Income Tax Expense									
11	Net Original Cost Rate Base	97,661,726	196,055,521	21,336,012	65,892,451	28,016,217	10,432,124	26,359,195	445,753,246
12	Return on Rate Base	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	7.79%	
13	Earnings	7,602,965	15,262,922	1,661,009	5,129,727	2,181,062	812,141	2,052,063	34,701,890
14	Net Original Cost Rate Base	97,661,726	196,055,521	21,336,012	65,892,451	28,016,217	10,432,124	26,359,195	445,753,246
15	Composite Cost of Debt	1.84%	1.84%	1.84%	1.84%	1.84%	1.84%	1.84%	
16	Synchronized Interest	1,796,976	3,607,422	392,583	1,212,421	515,498	191,951	485,009	8,201,860
17	Permanent Differences	(505,172)	57,315	6,281	14,659	(1,149)	7,731	(24,699)	(445,033)
18	Taxable Income	5,300,818	11,712,816	1,274,707	3,931,965	1,664,415	627,921	1,542,355	26,054,997
19	State Tax Rate	1.42%	1.42%	1.42%	1.42%	1.42%	1.42%	1.42%	
20	State Income Tax Expense	75,219	166,205	18,088	55,795	23,618	8,910	21,886	369,720
21	Federal Tax Rate	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	21.00%	
22	Federal Income Tax Expense	1,097,376	2,424,788	263,890	813,996	344,567	129,992	319,299	5,393,908
23	ITC Amortization								0
24	Subtotal Income Tax Expense	1,172,594	2,590,993	281,978	869,790	368,186	138,902	341,185	5,763,629
25	Income Tax Gross Up Factor	1.2840434	1.2840434	1.2840434	1.2840434	1.2840434	1.2840434	1.2840434	
26	Total Income Tax Expense - FIT _{RC}	1,505,662	3,326,948	362,072	1,116,849	472,766	178,357	438,096	7,400,749

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

Calculation of ALLOC_{CLASS} Term
Customer Class

	Distribution Substations NCP	Secondary Distribution System NCP	Secondary Distribution System NCP	Line Transformers NCP	Service Replacement Costs	Lighting Direct- charged	Meter Replacement Costs	Total Distribution	ALLOC CLASS
27 Residential Service	43.396%	43.396%	54.660%	54.660%	68.078%		59.102%		47.064%
Distribution Invested Capital	\$ 42,381,062	\$ 85,079,811	\$ 11,662,166	\$ 36,016,509	\$ 19,072,874		\$ 15,578,740	\$ 209,791,162	
28 Small General Service	4.382%	4.382%	5.519%	5.519%	11.657%		11.993%		5.409%
Distribution Invested Capital	\$ 4,279,556	\$ 8,591,191	\$ 1,177,622	\$ 3,636,876	\$ 3,265,946		\$ 3,161,211	\$ 24,112,402	
29 Secondary General Service	25.541%	25.541%	32.170%	32.170%	17.640%		13.475%		25.030%
Distribution Invested Capital	\$ 24,943,780	\$ 50,074,537	\$ 6,863,879	\$ 21,197,861	\$ 4,942,124		\$ 3,551,909	\$ 111,574,090	
30 Primary General Service	20.084%	20.084%					10.569%		13.859%
Distribution Invested Capital	\$ 19,614,657	\$ 39,376,345	\$ -	\$ -	\$ -		\$ 2,785,777	\$ 61,776,779	
31 Small Municipal and School Service	0.225%	0.225%	0.283%	0.283%	1.113%		1.090%		0.338%
Distribution Invested Capital	\$ 219,502	\$ 440,650	\$ 60,401	\$ 186,539	\$ 311,836		\$ 287,238	\$ 1,506,166	
32 Large Municipal Service	2.248%	2.248%	2.252%	2.252%	0.870%		1.301%		2.054%
Distribution Invested Capital	\$ 2,195,860	\$ 4,408,180	\$ 480,519	\$ 1,483,996	\$ 243,726		\$ 342,855	\$ 9,155,136	
33 Large School Service	3.256%	3.256%	4.023%	4.023%	0.641%		1.452%		3.059%
Distribution Invested Capital	\$ 3,180,205	\$ 6,384,249	\$ 858,324	\$ 2,650,780	\$ 179,709		\$ 382,714	\$ 13,635,981	
34 Municipal & State Street Lighting	0.504%	0.504%	0.634%	0.634%	0.000%	47.517%	0.000%		1.568%
Distribution Invested Capital	\$ 491,739	\$ 987,165	\$ 135,314	\$ 417,893	\$ -	\$ 4,957,068	\$ -	\$ 6,989,179	
35 Guard & Flood Lighting	0.364%	0.364%	0.458%	0.458%	0.000%	52.483%	0.000%		1.558%
Distribution Invested Capital	\$ 355,365	\$ 713,393	\$ 97,787	\$ 301,998	\$ -	\$ 5,475,056	\$ -	\$ 6,943,599	
36 LGS-T 69 - 115 kV							0.184%		0.011%
Distribution Invested Capital	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 48,463	\$ 48,463	
37 LGS-T 115 + kV							0.836%		0.049%
Distribution Invested Capital	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 220,288	\$ 220,288	

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

Calculation of DISTREVR_{RC-CLASS} Term
Customer Class

		Distribution Substations NCP	Primary Distribution System NCP	Secondary Distribution System NCP	Line Transformer Costs	Service Replacement Costs	Lighting Direct- charged	Meter Replacement Costs	DISTREVR- CLASS
	Residential Service	43 396%	43 396%	54 660%	54 660%	68 078%		59 102%	
38	DIC _{RC-CLASS}	\$ 42,381,062	\$ 85,079,811	\$ 11,662,166	\$ 36,016,509	\$ 19,072,874		\$ 15,578,740	
39	ROR _{AT}	7 785%	7 785%	7 785%	7 785%	7 785%		7 785%	
40	DIC _{RC-CLASS} * ROR _{AT}	\$ 3,299,366	\$ 6,623,463	\$ 907,900	\$ 2,803,885	\$ 1,484,823		\$ 1,212,805	
41	DEPR _{RC-CLASS}	\$ 1,765,504	\$ 5,294,761	\$ 727,278	\$ 2,022,026	\$ 1,204,712		\$ 1,289,748	
42	FIT _{RC-CLASS}	\$ 653,394	\$ 1,443,755	\$ 197,907	\$ 610,464	\$ 321,850		\$ 258,922	
43	OT _{RC-CLASS}	\$ 559,502	\$ 1,129,255	\$ 154,985	\$ 450,966	\$ 226,647		\$ 201,634	
44	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 6,277,766	\$ 14,491,235	\$ 1,988,069	\$ 5,887,341	\$ 3,238,031		\$ 2,963,110	\$ 34,845,551
	Small General Service	4 382%	4 382%	5 519%	5 519%	11 657%		11 993%	
45	DIC _{RC-CLASS}	\$ 4,279,556	\$ 8,591,191	\$ 1,177,622	\$ 3,636,876	\$ 3,265,946		\$ 3,161,211	
46	ROR _{AT}	7 785%	7 785%	7 785%	7 785%	7 785%		7 785%	
47	DIC _{RC-CLASS} * ROR _{AT}	\$ 333,163	\$ 668,824	\$ 91,678	\$ 283,131	\$ 254,254		\$ 246,100	
48	DEPR _{RC-CLASS}	\$ 178,277	\$ 534,655	\$ 73,439	\$ 204,180	\$ 206,289		\$ 261,713	
49	FIT _{RC-CLASS}	\$ 65,978	\$ 145,787	\$ 19,984	\$ 61,643	\$ 55,112		\$ 52,540	
50	OT _{RC-CLASS}	\$ 56,497	\$ 114,030	\$ 15,650	\$ 45,538	\$ 38,810		\$ 40,915	
51	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 633,916	\$ 1,463,296	\$ 200,751	\$ 594,492	\$ 554,465		\$ 601,269	\$ 4,048,190
	Secondary General Service	25 541%	25 541%	32 170%	32 170%	17 640%		13 475%	
52	DIC _{RC-CLASS}	\$ 24,943,780	\$ 50,074,537	\$ 6,863,879	\$ 21,197,861	\$ 4,942,124		\$ 3,551,909	
53	ROR _{AT}	7 785%	7 785%	7 785%	7 785%	7 785%		7 785%	
54	DIC _{RC-CLASS} * ROR _{AT}	\$ 1,941,873	\$ 3,898,303	\$ 534,353	\$ 1,650,253	\$ 384,744		\$ 276,516	
55	DEPR _{RC-CLASS}	\$ 1,039,104	\$ 3,116,283	\$ 428,046	\$ 1,190,083	\$ 312,162		\$ 294,059	
56	FIT _{RC-CLASS}	\$ 384,561	\$ 849,736	\$ 116,480	\$ 359,295	\$ 83,397		\$ 59,034	
57	OT _{RC-CLASS}	\$ 329,301	\$ 664,634	\$ 91,218	\$ 265,420	\$ 58,728		\$ 45,972	
58	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 3,694,839	\$ 8,528,955	\$ 1,170,097	\$ 3,465,051	\$ 839,032		\$ 675,581	\$ 18,373,555
	Primary General Service	20 084%	20 084%					10 569%	
59	DIC _{RC-CLASS}	\$ 19,614,657	\$ 39,376,345					\$ 2,785,777	
60	ROR _{AT}	7 785%	7 785%					7 785%	
61	DIC _{RC-CLASS} * ROR _{AT}	\$ 1,527,001	\$ 3,065,448					\$ 216,873	
62	DEPR _{RC-CLASS}	\$ 817,104	\$ 2,450,503					\$ 230,632	
63	FIT _{RC-CLASS}	\$ 302,401	\$ 668,194					\$ 46,300	
64	OT _{RC-CLASS}	\$ 258,947	\$ 522,638					\$ 36,056	
65	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 2,905,454	\$ 6,706,783					\$ 529,861	\$ 10,142,098
	Small Municipal and School Service	0 225%	0 225%	0 283%	0 283%	1 113%		1 090%	
66	DIC _{RC-CLASS}	\$ 219,502	\$ 440,650	\$ 60,401	\$ 186,539	\$ 311,836		\$ 287,238	
67	ROR _{AT}	7 785%	7 785%	7 785%	7 785%	7 785%		7 785%	
68	DIC _{RC-CLASS} * ROR _{AT}	\$ 17,088	\$ 34,305	\$ 4,702	\$ 14,522	\$ 24,276		\$ 22,361	
69	DEPR _{RC-CLASS}	\$ 9,144	\$ 27,423	\$ 3,767	\$ 10,473	\$ 19,697		\$ 23,780	
70	FIT _{RC-CLASS}	\$ 3,384	\$ 7,478	\$ 1,025	\$ 3,162	\$ 5,262		\$ 4,774	
71	OT _{RC-CLASS}	\$ 2,898	\$ 5,849	\$ 803	\$ 2,336	\$ 3,706		\$ 3,718	
72	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 32,514	\$ 75,054	\$ 10,297	\$ 30,492	\$ 52,941		\$ 54,633	\$ 255,931

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

		Distribution Substations NCP	Primary Distribution System NCP	Secondary Distribution System NCP	Line Transformer Costs	Service Replacement Costs	Lighting Direct- charged	Meter Replacement Costs	DISTREVC- CLASS
Large Municipal Service									
73	DIC _{RC-CLASS}	2 248%	2 248%	2 252%	2 252%	0 870%		1 301%	
		\$ 2,195,860	\$ 4,408,180	\$ 480,519	\$ 1,483,996	\$ 243,726		\$ 342,855	
74	ROR _{AT}	7 785%	7 785%	7 785%	7 785%	7 785%		7 785%	
75	DIC _{RC-CLASS} * ROR _{AT}	\$ 170,948	\$ 343,177	\$ 37,408	\$ 115,529	\$ 18,974		\$ 26,691	
76	DEPR _{RC-CLASS}	\$ 91,475	\$ 274,334	\$ 29,966	\$ 83,314	\$ 15,395		\$ 28,385	
77	FIT _{RC-CLASS}	\$ 33,854	\$ 74,804	\$ 8,154	\$ 25,153	\$ 4,113		\$ 5,698	
78	OT _{RC-CLASS}	\$ 28,989	\$ 58,509	\$ 6,386	\$ 18,581	\$ 2,896		\$ 4,438	
79	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 325,265	\$ 750,824	\$ 81,915	\$ 242,577	\$ 41,378		\$ 65,212	\$ 1,507,171
Large School Service									
80	DIC _{RC-CLASS}	3 256%	3 256%	4 023%	4 023%	0 641%		1 452%	
		\$ 3,180,205	\$ 6,384,249	\$ 858,324	\$ 2,650,780	\$ 179,709		\$ 382,714	
81	ROR _{AT}	7 785%	7 785%	7 785%	7 785%	7 785%		7 785%	
82	DIC _{RC-CLASS} * ROR _{AT}	\$ 247,579	\$ 497,014	\$ 66,821	\$ 206,363	\$ 13,990		\$ 29,794	
83	DEPR _{RC-CLASS}	\$ 132,480	\$ 397,310	\$ 53,527	\$ 148,819	\$ 11,351		\$ 31,685	
84	FIT _{RC-CLASS}	\$ 49,030	\$ 108,337	\$ 14,566	\$ 44,930	\$ 3,033		\$ 6,361	
85	OT _{RC-CLASS}	\$ 41,984	\$ 84,737	\$ 11,407	\$ 33,191	\$ 2,136		\$ 4,953	
86	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 471,073	\$ 1,087,398	\$ 146,320	\$ 433,303	\$ 30,510		\$ 72,793	\$ 2,241,397
Municipal & State Street Lighting									
87	DIC _{RC-CLASS}	0 504%	0 504%	0 634%	0 634%	0 000%	47 517%	0 000%	
		\$ 491,739	\$ 987,165	\$ 135,314	\$ 417,893	\$ -	\$ 4,957,068	\$ -	
88	ROR _{AT}	7 785%	7 785%	7 785%	7 785%	7 785%		7 785%	
89	DIC _{RC-CLASS} * ROR _{AT}	\$ 38,282	\$ 76,851	\$ 10,534	\$ 32,533	\$ -	\$ 385,908	\$ -	
90	DEPR _{RC-CLASS}	\$ 20,485	\$ 61,434	\$ 8,438	\$ 23,461	\$ -	\$ 680,377	\$ -	
91	FIT _{RC-CLASS}	\$ 7,581	\$ 16,752	\$ 2,296	\$ 7,083	\$ -	\$ 84,750	\$ -	
92	OT _{RC-CLASS}	\$ 6,492	\$ 13,103	\$ 1,798	\$ 5,232	\$ -	\$ 71,928	\$ -	
93	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 72,840	\$ 168,139	\$ 23,067	\$ 68,310	\$ -	\$ 1,222,963	\$ -	\$ 332,356
Guard & Flood Lighting									
94	DIC _{RC-CLASS}	0 364%	0 364%	0 458%	0 458%	0 000%	52 483%	0 000%	
		\$ 355,365	\$ 713,393	\$ 97,787	\$ 301,998	\$ -	\$ 5,475,056	\$ -	
95	ROR _{AT}	7 785%	7 785%	7 785%	7 785%	7 785%		7 785%	
96	DIC _{RC-CLASS} * ROR _{AT}	\$ 27,665	\$ 55,538	\$ 7,613	\$ 23,511	\$ -	\$ 426,233	\$ -	
97	DEPR _{RC-CLASS}	\$ 14,804	\$ 44,397	\$ 6,098	\$ 16,955	\$ -	\$ 751,473	\$ -	
98	FIT _{RC-CLASS}	\$ 5,479	\$ 12,106	\$ 1,659	\$ 5,119	\$ -	\$ 93,606	\$ -	
99	OT _{RC-CLASS}	\$ 4,691	\$ 9,469	\$ 1,300	\$ 3,781	\$ -	\$ 79,444	\$ -	
100	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}	\$ 52,639	\$ 121,509	\$ 16,670	\$ 49,365	\$ -	\$ 1,350,757	\$ -	\$ 240,183
LGS-T 69 - 115 kV									
101	DIC _{RC-CLASS}							0 184%	
								\$ 48,463	
102	ROR _{AT}							7 785%	
103	DIC _{RC-CLASS} * ROR _{AT}							\$ 3,773	
104	DEPR _{RC-CLASS}							\$ 4,012	
105	FIT _{RC-CLASS}							\$ 805	
106	OT _{RC-CLASS}							\$ 627	
107	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}							\$ 9,218	\$ 9,218
LGS-T 115 + kV									
108	DIC _{RC-CLASS}							0 836%	
								\$ 220,288	
109	ROR _{AT}							7 785%	
110	DIC _{RC-CLASS} * ROR _{AT}							\$ 17,149	
111	DEPR _{RC-CLASS}							\$ 18,237	
112	FIT _{RC-CLASS}							\$ 3,661	
113	OT _{RC-CLASS}							\$ 2,851	
114	DIC _{RC-CLASS} * ROR _{AT} + DEPR _{RC-CLASS} + FIT _{RC-CLASS} + OT _{RC-CLASS}							\$ 41,899	\$ 41,899

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

	Allocators	Texas Jurisdiction
115	Plant in Service - Production, Transmission, Distribution PIS-PTD	53.35%
116	Plant in Service Retail - Production, Transmission, Distribution PISRET-PTD	69.29%
117	Plant in Service - General PIS-GEN	58.80%
118	Demand - Non Coincident Peak - Distribution - TX Only (kW) NCP-DIST	97.94%
119	Plant in Service - Distribution PIS-DIST	63.81%
120	Plant in Service - Net PIS-NET	52.53%
121	Direct Assigned TX	100.00%
122	NM	0.00%
123	WHLIS	0.00%

	Allocation Factors	Substations	Primary System	Secondary System	Line Transformers	Service Laterals	Lighting	Metering
124	Payroll Excluding A&G (Functional) SALWAGXAG	3.064%	10.384%	1.146%	1.151%	0.459%	2.444%	4.538%
125	Customer Accounting (Functional) CUST	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
126	Distribution - Substations (Functional) DDISPSUB	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%
127	Distribution - Primary (Functional) DDISTPOL / DDISTPUL	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%	0.000%
128	Distribution - Secondary (Functional) DDISTSOL / DDISTSUL	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%	0.000%
129	Distribution - Line Transformers DDISTSLT	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%	0.000%
130	Distribution - Service Laterals (Functional) CSERVICE	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%	0.000%
131	Distribution - Meters (Functional) CMETERS	0.000%	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%
132	Distribution - Installations on Customer Premises (Functional) PLT_371	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
133	Distribution - Street Lighting & Signal Systems (Functional) PLT_373	0.000%	0.000%	0.000%	0.000%	0.000%	100.000%	0.000%
134	Plant in Service - General (Functional) GENLPLT	2.973%	10.075%	1.112%	1.117%	0.445%	2.371%	4.403%
135	Plant in Service - Distribution (Functional) DISTPLT	20.599%	43.538%	4.727%	16.228%	7.060%	2.801%	5.046%
136	Plant in Service - Net (Functional) NETPLT	5.642%	11.387%	1.241%	3.610%	1.457%	0.662%	1.493%

Southwestern Public Service Company

Workpapers of Richard M. Luth

Docket No. 47527

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

RML-RD-U7(SUPP1)(CD)

Southwestern Public Service Company

Changes in Class Cost of Service with the TCJA
For the Test Year Ended June 30, 2017

Customer Class	Cost of Service - TCJA, net of Miscellaneous Operating Revenue	Cost of Service - Update Filing, net of Miscellaneous Operating Revenue	Change with TCJA	Return at Present Rates with TCJA	Return at Present Rates Update Filing	Change	Relative ROR at Present Rates, with TCJA	Relative ROR at Present Rates, Update Filing	Change
Residential Service	\$ 169,778,831	\$ 179,367,963	\$ (9,589,132) -5.35%	4.99%	4.49%	0.50%	0.80	0.81	(0.009)
Residential w/ Space Heating Service	\$ 42,542,794	\$ 44,930,896	\$ (2,388,102) -5.32%	5.48%	4.90%	0.58%	0.88	0.88	(0.005)
Small General Service	\$ 22,309,600	\$ 23,554,347	\$ (1,244,747) -5.28%	6.44%	5.68%	0.76%	1.03	1.03	0.008
Secondary General Service	\$ 111,260,853	\$ 117,697,420	\$ (6,436,567) -5.47%	7.80%	6.84%	0.95%	1.25	1.24	0.015
Primary General Service	\$ 65,611,815	\$ 69,206,887	\$ (3,595,072) -5.19%	8.30%	7.28%	1.02%	1.33	1.31	0.017
Large General Service Transmission - 69 kV	\$ 24,857,415	\$ 26,105,376	\$ (1,247,961) -4.78%	6.16%	5.52%	0.64%	0.99	1.00	(0.008)
Large General Service Transmission - 115 kV	\$ 112,974,086	\$ 118,594,778	\$ (5,620,691) -4.74%	5.36%	4.85%	0.51%	0.86	0.87	(0.015)
Small Municipal and School Service	\$ 1,298,168	\$ 1,367,238	\$ (69,069) -5.05%	7.54%	6.52%	1.02%	1.21	1.18	0.032
Large Municipal Service	\$ 8,009,423	\$ 8,472,240	\$ (462,818) -5.46%	5.35%	4.81%	0.55%	0.86	0.87	(0.009)
Large School Service	\$ 9,912,080	\$ 10,505,392	\$ (593,312) -5.65%	7.95%	6.94%	1.01%	1.27	1.25	0.022
Street Lighting Service	\$ 4,346,499	\$ 4,578,516	\$ (232,017) -5.07%	4.97%	4.34%	0.63%	0.80	0.78	0.014
Area Lighting Service	\$ 4,233,586	\$ 4,435,170	\$ (201,584) -4.55%	6.85%	5.64%	1.21%	1.10	1.02	0.081
Total Texas Retail	\$ 577,135,150	\$ 608,816,223	\$ (31,681,073) -5.20%	6.23%	5.54%	0.69%	1.00	1.00	-