

Southwestern Public Service Company

Allocated Cost Per Billing Unit of Demand, Energy, and Customer

(a) Base Period

Line No.	Description	Customer Cost	Annual Bills	Customer Unit Cost	Demand Cost	Annual kWh / Billing Demand	Demand Unit Cost	Energy Cost	Annual kWh	Energy Unit Cost	Total NM Retail
1	Residential	\$ 8,958,705	721,363	\$ 12.42	\$ 44,909,051	659,914,662 kWh	\$ 0.06805 /kWh	\$ 2,848,873	659,914,662	\$ 0.00432	\$ 56,716,629
2	Residential Space Heating Service	4,376,851	356,734	12.27	27,471,609	498,914,782 kWh	0.05506 /kWh	2,155,453	498,914,782	0.00432	34,003,913
3	Small General Service	1,964,048	140,557	13.97	6,924,338	158,848,714 kWh	0.04359 /kWh	677,560	158,848,714	0.00427	9,565,945
4	Secondary General Service	1,282,006	44,356	28.90	29,140,017	2,091,537 kW	13.93 /kW	3,118,527	731,127,164	0.00427	33,540,550
5	Irrigation Service	246,864	12,130	20.35	4,745,667	300,871 kW	15.77 /kW	318,260	74,950,103	0.00425	5,310,791
6	Primary General Service	1,933,860	58,061	33.31	41,809,543	3,820,641 kW	10.94 /kW	7,342,414	1,751,951,998	0.00419	51,085,818
7	LGS-T - 69kV - 115kV ⁽²⁾	65,209	60	1,086.82	3,032,784	296,937 kW	10.21 /kW	608,761	155,464,643	0.00392	3,706,754
8	LGS-T - 115 kV + ⁽²⁾	368,566	336	1,096.92	34,329,241	3,589,487 kW	9.56 /kW	8,687,043	2,225,472,518	0.00390	43,384,850
9	Small Municipal & School Service	193,634	14,101	13.73	430,330	11,766,426 kWh	0.03657 /kWh	50,137	11,766,426	0.00426	674,100
10	Large Municipal & School Service	232,729	6,765	34.40	5,445,914	450,042 kW	12.10 /kW	513,891	120,930,881	0.00425	6,192,534
11	Street Lighting Service	1,728,343	158,908 ⁽¹⁾	10.88	455,828	13,359,432 kWh	0.03412 /kWh	56,980	13,359,432	0.00427	2,241,151
12	Area Lighting Service	1,313,820	164,624 ⁽¹⁾	7.98	524,399	15,369,008 kWh	0.03412 /kWh	65,551	15,369,008	0.00427	1,903,770
13	Total NM Retail	\$ 22,664,635			\$ 199,218,720			\$ 26,443,451			\$ 248,326,806

(1) Light Count

(2) LGS-T is Large General Service Transmission

Southwestern Public Service Company

Allocated Cost Per Billing Unit of Demand, Energy, and Customer

(b) Test Year Period

Line No.	Description	Customer Cost	Annual Bills	Customer Unit Cost	Demand Cost	Annual kWh / Billing Demand	Demand Unit Cost	Energy Cost	Annual kWh	Energy Unit Cost	Total NM Retail
1	Residential	\$ 10,567,931	726,986	\$ 14.54	\$ 49,888,916	650,677,734 kWh	\$ 0.07667 / kWh	\$ 6,594,114	650,677,734	\$ 0.01013	\$ 67,050,961
2	Residential Space Heating Service	5,142,379	357,082	14.40	30,498,068	490,675,042 kWh	0.06216 / kWh	4,989,781	490,675,042	0.01017	40,630,228
3	Small General Service	2,310,238	141,924	16.28	7,825,160	158,284,930 kWh	0.04944 / kWh	1,591,608	158,284,930	0.01006	11,727,007
4	Secondary General Service	1,480,498	45,996	32.19	36,099,808	2,209,737 kW	16.33670 / kW	7,864,328	781,806,347	0.01006	45,444,634
5	Irrigation Service	282,674	12,072	23.42	5,293,911	286,795 kW	18.45887 / kW	718,470	71,500,487	0.01005	6,295,055
6	Primary General Service	2,224,381	57,876	38.43	48,393,028	4,059,200 kW	11.92181 / kW	18,246,023	1,840,440,755	0.00991	68,863,432
7	LGS-T - 69kV - 115kV ⁽²⁾	69,220	60	1,153.67	3,322,474	296,937 kW	11.18915 / kW	1,443,698	155,464,643	0.00929	4,835,392
8	LGS-T - 115 kV + ⁽²⁾	401,478	348	1,153.67	42,847,920	3,907,725 kW	10.96493 / kW	22,202,410	2,407,890,961	0.00922	65,451,808
9	Small Municipal & School Service	225,640	14,040	16.07	484,921	11,520,352 kWh	0.04209 / kWh	116,122	11,520,352	0.01008	826,684
10	Large Municipal & School Service	266,575	6,804	39.18	6,234,906	444,699 kW	14.02049 / kW	1,200,678	119,766,191	0.01003	7,702,158
11	Street Lighting Service	1,781,981	158,908 ⁽¹⁾	11.21	506,401	13,359,432 kWh	0.03791 / kWh	135,067	13,359,432	0.01011	2,423,449
12	Area Lighting Service	1,487,364	164,624 ⁽¹⁾	9.03	582,576	15,369,008 kWh	0.03791 / kWh	155,384	15,369,008	0.01011	2,225,324
13	Total NM Retail	\$ 26,240,360			\$ 231,978,090			\$ 65,257,683			\$ 323,476,132

Reference RML-3, UNBUNDLED tab, Row 208 RML-3, UNBUNDLED tab, Row 128 RML-3, UNBUNDLED tab, Row 168

(1) Light Count

(2) LGS-T is Large General Service Transmission

Note: RML-3 is an attachment to the Direct Testimony of Richard M. Luth. Refer to Attachment WAG-1(CD) for an electronic copy of Attachment RML-3.

(c) Explanation of Adjustments

Class allocation factors changed between the Base Period and the Test Year due to differing sales, load, and customer counts. In addition, some allocation factors calculated within the Class Cost of Service model changed due to differing FERC Account amounts in the Base Period and Test Year.

Please refer to the Direct Testimony of SPS witness Richard M. Luth for an explanation of the Test Year class allocation of Demand, Energy, and Customer costs.