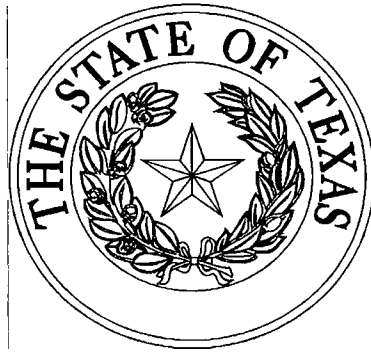


Control Number: 50655



Item Number: 16

Addendum StartPage: 0



50655



**NON-INVESTOR-OWNED TRANSMISSION SERVICE PROVIDERS IN ERCOT**

**EARNINGS REPORT**

**OF**

**Lamar County Electric Cooperative Association**

**TO THE**

**PUBLIC UTILITY COMMISSION OF TEXAS**

**FOR THE**

**12 Months Ending December 31, 2019**

**Check one:**

This is an original submission ☒ [X]  
This is a revised submission ☐ [ ]

**Date of submission: May 14, 2020**

Company Name  
Reporting Period

Lamar County Electric Cooperative Association  
Year Ending 12/31/2019

General Questions  
Page 1 of 2

### GENERAL QUESTIONS

If additional space is required, please attach pages providing the requested information

- 1 State the exact name of the utility.  
Lamar County Electric Cooperative Association
2. State the date when the utility was originally organized.  
June, 1938
3. Report any change in name during the most recent year and state the effective date.  
None
4. State the name, title, phone number, email address, and office address of the officer of the utility to whom correspondence should be addressed concerning this report  
Betty Wood betty@lamarcoelectric.com  
Office Manager  
903 784.4303  
Lamar County Electric Cooperative Association  
1485 North Main Street  
Paris, TX 75460
- 4a State the name, title, phone number, email address, and office address of any other individual designated by the utility to answer questions regarding this report (optional).

John Simpson	Judy Lambert
Consultant	Managing Consultant
Guernsey	Guernsey
5555 North Grand Blvd	5555 North Grand Blvd
Oklahoma City, OK 73112	Oklahoma City, OK 73112
405.416.8249	405.416.8169
<u>john.simpson@guernsey.us</u>	<u>judy.lambert@guernsey.us</u>
- 5 State the location of the office where the Company's accounts and records are kept  
Paris, TX
6. State the name, address, phone number, and email address of the individual or firm, if other than a utility employee, preparing this report  
Ahmad Talai, Consultant  
Guernsey  
5555 North Grand Blvd, Oklahoma City, OK 73112  
405.416 8158  
ahmad.talai@guernsey.us

Company Name  
Reporting Period

Lamar County Electric Cooperative Association  
Year Ending 12/31/2019

General Questions  
Page 2 of 2

7. If the total-company data presented in this report is based on the financial statements of a particular operating division or a consolidation of operating division statements, please identify the specific division(s) reflected in this report.

N/A

8. Number of employees directly assigned to

	<u>Last Case</u>	<u>Current Year</u>
Total Company	32	34
Total Electric	32	34
Transmission		
Distribution		
Generation		
Common		

- 9 IF THIS IS A REVISED REPORT, provide the schedule number, line number, and column designation where each change in input data appears.

Company Name: Lamar County Electric Cooperative Association  
Reporting Period: Year Ending 12/31/2019

Schedule I

**Summary of Transmission Revenues, Expenses, and Return**

Revenues:

Postage Stamp Revenues (refer to instructions to properly reflect ERCOT trans. matrix) <sup>1</sup>	113,937
Other Transmission Revenues <sup>2</sup>	-
Other Revenues Allocated to Transmission	-
	<hr/>
TOTAL TRANSMISSION REVENUES	113,937

Expenses:

Transmission O&M Expenses	188,083
Transmission Depreciation & Amortization Expenses	53,773
Transmission Non-FIT Taxes	3,880
Transmission FIT	-
Other Transmission Expenses	(747)
	<hr/>
TOTAL TRANSMISSION EXPENSES	244,989
TRANSMISSION RETURN	<hr/> (131,051)

Public Utility Commission of Texas  
Detail of Current Year Rate Base & Expenses  
Company Name Lamar County Electric Cooperative Association  
12-mo. reporting Period ending Dec 31, 2019  
Rate Base Accounts

Rate Base--Reporting Period

Schedule II-A

Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	From Schedule III Column (7)	
										Percentage to Transmission (8)	Allocation to Transmission (9)

**ELECTRIC PLANT IN SERVICE:**

**Intangible Plant**

A301	Organization	B-1	1,637		1,637			1,637	1,637	4.14%	68
A302	Franchise and Consents	B-1	-		-			-	-	0.00%	-
A303	Miscellaneous Intangible Plant	B-1	-		-			-	-	0.00%	-
Total Intangible Plant			1,637	-	1,637	-	-	1,637	1,637		68

**Steam Production**

A310/110	Land & Land Rights	B-1	-		-			-	-	0.00%	-
A311/111	Structures and Improvements	B-1	-		-			-	-	0.00%	-
A312/112	Boiler Plant Equipment	B-1	-		-			-	-	0.00%	-
A313/	Engines/Engine Driven Gen.	B-1	-		-			-	-	0.00%	-
A314/114	Turbogenerator Units	B-1	-		-			-	-	0.00%	-
A315/115	Accessory Electric Equip.	B-1	-		-			-	-	0.00%	-
A316/116	Misc. Power Plant Equip.	B-1	-		-			-	-	0.00%	-
Total Steam Production			-	-	-	-	-	-	-		-

**Nuclear Production**

A320/120	Land & Land Rights	B-1	-		-			-	-	0.00%	-
A321/121	Structures and Improvements	B-1	-		-			-	-	0.00%	-
A322/122	Reactor Plant Equipment	B-1	-		-			-	-	0.00%	-
A323/123	Engines/Engine Driven Gen.	B-1	-		-			-	-	0.00%	-
A324/124	Turbogenerator Units	B-1	-		-			-	-	0.00%	-
A325/125	Accessory Electric Equip.	B-1	-		-			-	-	0.00%	-
A326	Misc. Power Plant Equip.	B-1	-		-			-	-	0.00%	-
Total Nuclear Production			-	-	-	-	-	-	-		-

**Hydraulic Production**

A330	Land & Land Rights	B-1	-		-			-	-	0.00%	-
A331	Structures and Improvements	B-1	-		-			-	-	0.00%	-
A332	Reservoirs, Dams, and Waterways	B-1	-		-			-	-	0.00%	-
A333	Water Wheels, Turbines, & Generators	B-1	-		-			-	-	0.00%	-
A334	Accessory Electric Equipment	B-1	-		-			-	-	0.00%	-
A335	Miscellaneous Power Plant Equip.	B-1	-		-			-	-	0.00%	-
A336	Roads, Railroads, and Bridges	B-1	-		-			-	-	0.00%	-
Total Hydraulic Production			-	-	-	-	-	-	-		-

**Other Production**

A340	Land & Land Rights	B-1	-		-			-	-	0.00%	-
A341	Structures and Improvements	B-1	-		-			-	-	0.00%	-
A342	Fuel Holder, Producer & Acc	B-1	-		-			-	-	0.00%	-
A343	Prime Movers	B-1	-		-			-	-	0.00%	-
A344	Generators	B-1	-		-			-	-	0.00%	-
A345	Accessory Plant Equipment	B-1	-		-			-	-	0.00%	-
A346	Misc. Power Plant Equipment	B-1	-		-			-	-	0.00%	-

Public Utility Commission of Texas  
Detail of Current Year Rate Base & Expenses  
Company Name. Lamar County Electric Cooperative Association  
12-mo. reporting Period ending Dec 31, 2019  
Rate Base Accounts

Rate Base--Reporting Period

Schedule II-A

										From Schedule III Column (7)	
Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
	Total Other Production		-	-	-	-	-	-	-		-
	Total Production Plant		-	-	-	-	-	-	-		-
<b>Electric Transmission Plant</b>											
A350/150	Land and Land Rights	B-1	144,659		144,659			144,659	144,659	100.00%	144,659
A352	Structures and Improvements	B-1	33,917		33,917			33,917	33,917	100.00%	33,917
A353/153	Station Equipment	B-1	156,505		156,505			156,505	156,505	100.00%	156,505
A354	Towers and Fixtures	B-1	-		-			-	-	0.00%	-
A355/155	Poles and Fixtures	B-1	320,992		320,992			320,992	320,992	100.00%	320,992
A356/156	O.H. Conductors & Devices	B-1	138,715		138,715			138,715	138,715	100.00%	138,715
A357/157	Underground Conduit	B-1	-		-			-	-	0.00%	-
A358	Underground Conductors	B-1	-		-			-	-	0.00%	-
A359	Roads and Trails	B-1	-		-			-	-	0.00%	-
	Total Electric Transmission Plant		794,788	-	794,788	-	-	794,788	794,788		794,788
<b>Electric Distribution Plant</b>											
A360/160	Land and Land Rights	B-1	80,753		80,753			80,753	80,753	12.84%	10,367
A361/161	Structures and Improvements	B-1	-		-			-	-	0.00%	-
A362/162	Station Equipment	B-1	6,053,812		6,053,812			6,053,812	6,053,812	12.84%	777,197
A363	Storage Battery Equipment	B-1	-		-			-	-	0.00%	-
A364/164	Poles, Towers & Fixtures	B-1	20,172,043		20,172,043			20,172,043	20,172,043	0.00%	-
A365/165	O.H. Conductors & Devices	B-1	18,676,574		18,676,574			18,676,574	18,676,574	0.00%	-
A366/166	Underground Conduits	B-1	-		-			-	-	0.00%	-
A367/167	U.G. Conductors & Devices	B-1	1,674,899		1,674,899			1,674,899	1,674,899	0.00%	-
A368/168	Line Transformers	B-1	12,183,084		12,183,084			12,183,084	12,183,084	0.00%	-
A369/169	Services	B-1	4,525,934		4,525,934			4,525,934	4,525,934	0.00%	-
A370/170	Meters	B-1	2,700,818		2,700,818			2,700,818	2,700,818	0.00%	-
A371	Install. on Customer Prem.	B-1	993,926		993,926			993,926	993,926	0.00%	-
A372	Leased Prop. on Cust. Premises	B-1	-		-			-	-	0.00%	-
A373/173	Street Lights	B-1	-		-			-	-	0.00%	-
	Total Electric Distribution Plant		67,061,842	-	67,061,842	-	-	67,061,842	67,061,842	1.2%	787,564
	<b>Total Production, Transmission, &amp; Distribution</b>		67,856,630	-	67,856,630	-	-	67,856,630	67,856,630	2.33%	1,582,352
<b>Electric General Plant</b>											
A389	Land and Land Rights	B-2	921,063		921,063			921,063	921,063	2.91%	26,820
A390	Structures and Improvements	B-2	509,048		509,048			509,048	509,048	2.91%	14,823
A391/191	Office Furniture & Equip.	B-2	559,402		559,402			559,402	559,402	2.91%	16,289
A392/192	Transportation Equipment	B-2	645,249		645,249			645,249	645,249	1.86%	12,030
A393/193	Stores Equipment	B-2	19,170		19,170			19,170	19,170	2.29%	440
A394/194	Tools, Shop & Garage Equip.	B-2	105,730		105,730			105,730	105,730	2.29%	2,425
A395/195	Laboratory Equipment	B-2	6,423		6,423			6,423	6,423	2.29%	147
A396/196	Power Operated Equipment	B-2	1,283,627		1,283,627			1,283,627	1,283,627	2.29%	29,437
A397/197	Communication Equipment	B-3	643,216		643,216			643,216	643,216	4.14%	26,631
A398/198	Misc. Equipment	B-2	46,296		46,296			46,296	46,296	2.29%	1,062
	Total Electric General Plant		4,739,223	-	4,739,223	-	-	4,739,223	4,739,223		130,103

Public Utility Commission of Texas  
Detail of Current Year Rate Base & Expenses  
Company Name Lamar County Electric Cooperative Association  
12-mo. reporting Period ending Dec 31, 2019  
Rate Base Accounts

**Rate Base--Reporting Period**

**Schedule II-A**

Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	From Schedule III Column (7)	
										Percentage to Transmission (8)	Allocation to Transmission (9)

<b>TOTAL ELECTRIC PLANT IN SERVICE</b>	72,597,489	-	72,597,489	-	-	72,597,489	72,597,489		1,712,523
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**ACCUMULATED DEPRECIATION & AMORTIZATION**

**Steam Production**

A310/110 Land & Land Rights	B-5	-	-	-	-	-	-	0.00%	-
A311/111 Structures and Improvements	B-5	-	-	-	-	-	-	0.00%	-
A312/112 Boiler Plant Equipment	B-5	-	-	-	-	-	-	0.00%	-
A313/ Engines/Engine Driven Gen.	B-5	-	-	-	-	-	-	0.00%	-
A314/114 Turbogenerator Units	B-5	-	-	-	-	-	-	0.00%	-
A315/115 Accessory Electric Equip.	B-5	-	-	-	-	-	-	0.00%	-
A316/116 Misc. Power Plant Equip.	B-5	-	-	-	-	-	-	0.00%	-
<b>Total Steam Production</b>		-	-	-	-	-	-		-

**Nuclear Production**

A320/120 Land & Land Rights	B-5	-	-	-	-	-	-	0.00%	-
A321/121 Structures and Improvements	B-5	-	-	-	-	-	-	0.00%	-
A322/122 Reactor Plant Equipment	B-5	-	-	-	-	-	-	0.00%	-
A323/123 Engines/Engine Driven Gen.	B-5	-	-	-	-	-	-	0.00%	-
A324/124 Turbogenerator Units	B-5	-	-	-	-	-	-	0.00%	-
A325/125 Accessory Electric Equip.	B-5	-	-	-	-	-	-	0.00%	-
A326 Misc. Power Plant Equip.	B-5	-	-	-	-	-	-	0.00%	-
<b>Total Nuclear Production</b>		-	-	-	-	-	-		-

**Hydraulic Production**

A330 Land & Land Rights	B-5	-	-	-	-	-	-	0.00%	-
A331 Structures and Improvements	B-5	-	-	-	-	-	-	0.00%	-
A332 Reservoirs, Dams, and Waterways	B-5	-	-	-	-	-	-	0.00%	-
A333 Water Wheels, Turbines, and Generators	B-5	-	-	-	-	-	-	0.00%	-
A334 Accessory Electric Equipment	B-5	-	-	-	-	-	-	0.00%	-
A335 Miscellaneous Power Plant Equip.	B-5	-	-	-	-	-	-	0.00%	-
A336 Roads, Railroads, and Bridges	B-5	-	-	-	-	-	-	0.00%	-
<b>Total Hydraulic Production</b>		-	-	-	-	-	-		-

**Other Production**

A340 Land & Land Rights	B-5	-	-	-	-	-	-	0.00%	-
A341 Structures and Improvements	B-5	-	-	-	-	-	-	0.00%	-
A342 Fuel Holder, Producer & Acc	B-5	-	-	-	-	-	-	0.00%	-
A343 Prime Movers	B-5	-	-	-	-	-	-	0.00%	-
A344 Generators	B-5	-	-	-	-	-	-	0.00%	-
A345 Accessory Plant Equipment	B-5	-	-	-	-	-	-	0.00%	-
A346 Misc. Power Plant Equipment	B-5	-	-	-	-	-	-	0.00%	-
<b>Total Other Production</b>		-	-	-	-	-	-		-



Public Utility Commission of Texas  
Detail of Current Year Rate Base & Expenses  
Company Name Lamar County Electric Cooperative Association  
12-mo. reporting Period ending Dec 31, 2019  
Rate Base Accounts

Rate Base-Reporting Period

Schedule II-A

12-mo. reporting Period ending Dec 31, 2019		From Schedule III									
Rate Base Accounts		Column (7)									
Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Total Production Plant			-	-	-	-	-	-	-		-
<b>Electric Transmission Plant</b>											
A350/150	Land and Land Rights	B-5	=		-			-	-	0.00%	-
A352	Structures and Improvements	B-5	16,587		16,587			16,587	16,587	100.00%	16,587
A353/153	Station Equipment	B-5	76,536		76,536			76,536	76,536	0.00%	-
A354	Towers and Fixtures	B-5	=		-			-	-	0.00%	-
A355/155	Poles and Fixtures	B-5	156,976		156,976			156,976	156,976	100.00%	156,976
A356/156	O.H. Conductors & Devices	B-5	67,836		67,836			67,836	67,836	100.00%	67,836
A357/157	Underground Conduit	B-5	=		-			-	-	0.00%	-
A358	Underground Conductors	B-5	=		-			-	-	0.00%	-
A359	Roads and Trails	B-5	=		-			-	-	0.00%	-
Total Electric Transmission Plant			317,936	-	317,936	-	-	317,936	317,936		241,399
<b>Electric Distribution Plant</b>											
A360/160	Land and Land Rights	B-5	=		-			-	-	0.00%	-
A361/161	Structures and Improvements	B-5	=		-			-	-	0.00%	-
A362/162	Station Equipment	B-5	2,469,636		2,469,636			2,469,636	2,469,636	12.84%	317,055
A363	Storage Battery Equipment	B-5	=		-			-	-	0.00%	-
A364/164	Poles, Towers & Fixtures	B-5	8,229,131		8,229,131			8,229,131	8,229,131	0.00%	-
A365/165	O H Conductors & Devices	B-5	7,619,058		7,619,058			7,619,058	7,619,058	0.00%	-
A366/166	Underground Conduits	B-5	=		-			-	-	0.00%	-
A367/167	U.G. Conductors & Devices	B-5	683,271		683,271			683,271	683,271	0.00%	-
A368/168	Line Transformers	B-5	4,970,056		4,970,056			4,970,056	4,970,056	0.00%	-
A369/169	Services	B-5	1,846,342		1,846,342			1,846,342	1,846,342	0.00%	-
A370/170	Meters	B-5	1,101,792		1,101,792			1,101,792	1,101,792	0.00%	-
A371	Install. on Customer Prem.	B-5	405,469		405,469			405,469	405,469	0.00%	-
A372	Leased Prop. on Cust. Premises	B-5	=		-			-	-	0.00%	-
A373/173	Street Lights	B-5	=		-			-	-	0.00%	-
Total Electric Distribution Plant			27,324,756	-	27,324,756	-	-	27,324,756	27,324,756		317,055
<b>Electric General Plant</b>											
A389	Land and Land Rights	B-5	=		-			-	-	0.00%	-
A390	Structures and Improvements	B-5	347,515		347,515			347,515	347,515	2.91%	10,119
A391/191	Office Furniture & Equip.	B-5	381,890		381,890			381,890	381,890	2.91%	11,120
A392/192	Transportation Equipment	B-5	440,497		440,497			440,497	440,497	1.86%	8,212
A393/193	Stores Equipment	B-5	13,087		13,087			13,087	13,087	2.29%	300
A394/194	Tools, Shop & Garage Equip	B-5	72,179		72,179			72,179	72,179	2.29%	1,655
A395/195	Laboratory Equipment	B-5	4,385		4,385			4,385	4,385	2.29%	101
A396/196	Power Operated Equipment	B-5	876,302		876,302			876,302	876,302	2.29%	20,096
A397/197	Communication Equipment	B-5	439,108		439,108			439,108	439,108	4.14%	18,180
A398/198	Misc Equipment	B-5	31,605		31,605			31,605	31,605	2.29%	725
Total Electric General Plant			2,606,568	-	2,606,568	-	-	2,606,568	2,606,568		70,509
<b>TOTAL ELECTRIC ACCUMULATED DEPRECIATION</b>			30,249,259	-	30,249,259	-	-	30,249,259	30,249,259		628,963
<b>NET PLANT IN SERVICE</b>			42,348,230	-	42,348,230	-	-	42,348,230	42,348,230		1,083,560

Public Utility Commission of Texas  
Detail of Current Year Rate Base & Expenses  
Company Name Lamar County Electric Cooperative Association  
12-mo. reporting Period ending Dec 31, 2019  
Rate Base Accounts

Rate Base-Reporting Period

Schedule II-A

12-mo. reporting Period ending Dec 31, 2019										From Schedule III	
Rate Base Accounts										Column (7)	
Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Other Rate Base Items</b>											
	Plant Held for Future Use	B-6	-		-			-	-	0.00%	-
	Customer Deposits		(369,789)		(369,789)			(369,789)	(369,789)	0.00%	-
	<b>Reserve for Insurance</b>										
	Payroll Related	B-7	-		-			-	-	0.00%	-
	Property Related	B-7	-		-			-	-	0.00%	-
	Other		-		-			-	-	0.00%	-
	Reserve for Injuries and Damages		-		-			-	-	0.00%	-
		B-7			-			-	-		-
	CWIP		4,816,382		4,816,382			4,816,382	4,816,382	0.55%	26,407
		B-4			-			-	-		-
<b>ADIT &amp; FAS 109 Accounts</b>											
A281	ADIT-Accelerated Amortization		-		-			-	-	0.00%	-
A282	ADIT-Other Property		-		-			-	-	0.00%	-
A283	ADIT-Other		-		-			-	-	0.00%	-
A190	ADIT		-		-			-	-	0.00%	-
A	FAS 109 Regulatory Assets		-		-			-	-	0.00%	-
A	FAS 109 Regulatory Liabilities		-		-			-	-	0.00%	-
A	ADIT-FAS 109 Related Accts		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
<b>Working Capital</b>											
	Cash from Operations		699,136		699,136			699,136	699,136	2.82%	19,697
	Fuel Inventory	B-10	-		-			-	-	0.00%	-
	Material and Supplies	B-8	-		-			-	-	2.33%	-
	Subtotal		699,136	-	699,136	-	-	699,136	699,136		19,697
	<b>Prepayments</b>										
	Prepaid Insurance		51,122		51,122			51,122	51,122	2.33%	1,191
		B-10									
	Miscellaneous Deferred Debits	B-10	-		-			-	-	0.00%	-
	Sales Tax	B-10	-		-			-	-	0.00%	-
		B-10									
	Other Miscellaneous Prepayments	B-10	251,821		251,821			251,821	251,821	0.00%	-
	Clearing Accounts	B-10	-		-			-	-	0.00%	-
	Subtotal		302,943	-	302,943	-	-	302,943	302,943		1,191
	Insurance		-		-			-	-	0.00%	-
	Texas Franchise Tax		-		-			-	-	0.00%	-
	Texas Misc. City/County Taxes		-		-			-	-	0.00%	-
	Computer Software		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
<b>TOTAL RATE BASE</b>			<b>47,796,902</b>	<b>-</b>	<b>47,796,902</b>	<b>-</b>	<b>-</b>	<b>47,796,902</b>	<b>47,796,902</b>		<b>1,130,854</b>

**Schedule II-B**

From Schedule III

[illegible]

Public Utility Commission of Texas  
Detail of Current Year Rate Base & Expenses  
Company Name Lamar County Electric Cooperative Association  
12-mo. reporting Period ending Dec 31, 2019  
Operations and Maintenance Expenses

O&M Expenses--Reporting Period

Schedule II-B

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	From Schedule III	
										Percentage to Transmission (8)	Allocation to Transmission (9)
	<b>Hydraulic Generation</b>										
	<u>Operation</u>										
A535	Operation Supervision		-		-			-	-	0.00%	-
A536	Water for Power		-		-			-	-	0.00%	-
A537	Hydraulic Expenses		-		-			-	-	0.00%	-
A538	Electric Expenses		-		-			-	-	0.00%	-
A539	Misc. Hydraulic Gen. Exp.		-		-			-	-	0.00%	-
A540	Rents		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	<u>Maintenance</u>										
A541	Maint. Supervision		-		-			-	-	0.00%	-
A542	Maint. of Structures		-		-			-	-	0.00%	-
A543	Maint. of Reservoirs, Dams, & Waterways		-		-			-	-	0.00%	-
A544	Maint. of Electric Plant		-		-			-	-	0.00%	-
A545	Maint. of Misc. Hydraulic Gen. Exp.		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	<b>Other Power Generation</b>										
	<u>Operation</u>										
A546	Operation Super. & Engin.		-		-			-	-	0.00%	-
A547	Fuel		-		-			-	-	0.00%	-
A549	Misc. Other Power Generation		-		-			-	-	0.00%	-
A550	Rents		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	<u>Maintenance</u>										
A551	Maintenance Super. & Engin.		-		-			-	-	0.00%	-
A552	Maintenance of Structures		-		-			-	-	0.00%	-
A553	Maint. Gener. & Elect. Plt		-		-			-	-	0.00%	-
A554	Maint. Misc. Other power		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	<b>Other Power Supply</b>										
A555	Purchased Power Demand		13,024,088		13,024,088			13,024,088	13,024,088	0.00%	-
	Purchased Power Direct		-		-			-	-	0.00%	-
	Net Trans. Expense-Recon. Fuel		-		-			-	-	0.00%	-
	Off System Sales Credit		-		-			-	-	0.00%	-
A555	Subtotal		13,024,088	-	13,024,088	-	-	13,024,088	13,024,088		-
A556	System Control & Load Dispatch		33,380		33,380			33,380	33,380	0.00%	-
A557	Other		53,669		53,669			53,669	53,669	0.00%	-
	Subtotal(Other Power Supply)		13,111,136	-	13,111,136	-	-	13,111,136	13,111,136		-
	<b>Total Power Production Expense</b>		13,111,136	-	13,111,136	-	-	13,111,136	13,111,136		-

Public Utility Commission of Texas  
Detail of Current Year Rate Base & Expenses  
Company Name Lamar County Electric Cooperative Association  
12-mo. reporting Period ending Dec 31, 2019  
Operations and Maintenance Expenses

**O&M Expenses--Reporting Period**

**Schedule II-B**

Operations and Maintenance Expenses								From Schedule III			
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Transmission Expense</b>											
<u>Operation</u>											
A560	Operation Super. & Engin.		-		-			-	-	0.00%	-
A561	Load Dispatching		-		-			-	-	0.00%	-
A562	Station Equipment		109,152		109,152			109,152	109,152	100.00%	109,152
A563	Overhead Line Expense		-		-			-	-	0.00%	-
A564	Underground Line Expense		-		-			-	-	0.00%	-
A565	Wheeling Expense		-		-			-	-	0.00%	-
A566	Misc. Transmission Expense		-		-			-	-	0.00%	-
A567	Rents		-		-			-	-	0.00%	-
	Subtotal		109,152	-	109,152	-	-	109,152	109,152		109,152
<u>Maintenance</u>											
A568	Maintenance Super. & Engin.		-		-			-	-	0.00%	-
A569	Maint. of Structures		-		-			-	-	0.00%	-
A570	Maint. of Station Equipment		-		-			-	-	0.00%	-
A571	Maint. of Overhead Lines		-		-			-	-	0.00%	-
A572	Maint. of Underground Lines		-		-			-	-	0.00%	-
A573	Maint. of Misc. Trans.Plant		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	<b>Total Transmission Expenses</b>		109,152	-	109,152	-	-	109,152	109,152		109,152
<b>Distribution</b>											
<u>Operation</u>											
A580	Operation Super. & Engin.		53,233		53,233			53,233	53,233	5.30%	2,821
A581	Load Dispatching		-		-			-	-	0.00%	-
A582	Station Expense		110,405		110,405			110,405	110,405	20.35%	22,470
A583	Overhead Line Expense		162,202		162,202			162,202	162,202	0.00%	-
A584	Underground Line Expense		16,647		16,647			16,647	16,647	0.00%	-
A585	Street Light & Signal Systems		-		-			-	-	0.00%	-
A586	Meter Expenses		134,790		134,790			134,790	134,790	0.00%	-
A587	Customer Installation Expense		-		-			-	-	0.00%	-
A588	Misc. Distribution Expenses		222,645		222,645			222,645	222,645	5.30%	11,798
A589	Rents		500		500			500	500	0.00%	-
	Subtotal		700,422	-	700,422	-	-	700,422	700,422		37,089

Public Utility Commission of Texas  
Detail of Current Year Rate Base & Expenses  
Company Name Lamar County Electric Cooperative Association  
12-mo. reporting Period ending Dec 31, 2019  
Operations and Maintenance Expenses

O&M Expenses--Reporting Period

Schedule II-B

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	From Schedule III	
										Percentage to Transmission (8)	Allocation to Transmission (9)
	<u>Maintenance</u>										
A590	Maintenance Super & Engin		93,126		93,126			93,126	93,126	0.00%	-
A591	Maint. of Structures		-		-			-	-	0.00%	-
A592	Maint. of Station Equipment		-		-			-	-	20.35%	-
A593	Maint. of Overhead Lines		3,720,987		3,720,987			3,720,987	3,720,987	0.00%	-
A594	Maint. of Underground Lines		2,073		2,073			2,073	2,073	0.00%	-
A595	Maint. of Line Transformers		49,100		49,100			49,100	49,100	0.00%	-
A596	Maint. of Street Lights		-		-			-	-	0.00%	-
A597	Maint. of Meters		70,487		70,487			70,487	70,487	0.00%	-
A598	Maint. of Misc. Dist. Plant		76,068		76,068			76,068	76,068	0.00%	-
	Subtotal		4,011,841	-	4,011,841	-	-	4,011,841	4,011,841		-
	<b>Total Distribution Expenses</b>		4,712,264	-	4,712,264	-	-	4,712,264	4,712,264		37,089
	<b>Total Prod., Trans., &amp; Dist. Expenses</b>		17,932,551	-	17,932,551	-	-	17,932,551	17,932,551		146,241
	<u>Customer and Information Expenses</u>										
	<u>Customer Accounts Expenses</u>										
A901	Supervision		-		-			-	-	0.00%	-
A902	Meter Reading Expense		102,515		102,515			102,515	102,515	0.00%	-
A903	Customer Records & Collect.		573,174		573,174			573,174	573,174	0.00%	-
A904	Uncollectible Accounts		(96,622)		(96,622)			(96,622)	(96,622)	0.00%	-
A905	Misc. Customer Account Exp.		-		-			-	-	0.00%	-
	Subtotal		579,066	-	579,066	-	-	579,066	579,066		-
	<u>Cust. Service &amp; Information Expense</u>										
A906	Customer Svc. & Infor.		-		-			-	-	0.00%	-
A907	Supervision		-		-			-	-	0.00%	-
A908	Customer Assistance		-		-			-	-	0.00%	-
A909	Inform. & Instruct. Adv. Exp.		192,608		192,608			192,608	192,608	0.00%	-
A910	Misc. Cust. Service & Inform.		-		-			-	-	0.00%	-
	Subtotal		192,608	-	192,608	-	-	192,608	192,608		-
	<u>Sales Expense</u>										
A911	Supervision		-		-			-	-	0.00%	-
A912	Demonstrating & Selling Exp.		-		-			-	-	0.00%	-
A913	Advertising Exp.		-		-			-	-	0.00%	-
A916	Misc. Sales Exp.		-		-			-	-	0.00%	-
A917	Sales Expense		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	<b>Total Cust. Serv., Inform. &amp; Sale Exp.</b>		771,674	-	771,674	-	-	771,674	771,674		-

Public Utility Commission of Texas  
Detail of Current Year Rate Base & Expenses  
Company Name Lamar County Electric Cooperative Association  
12-mo. reporting period ending Dec 31, 2019  
Operations and Maintenance Expenses

O&M Expenses--Reporting Period

Schedule II-B

Operations and Maintenance Expenses										From Schedule III	
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Administrative &amp; General Expenses</b>											
A920	Admin. & General Salaries		598,171		598,171			598,171	598,171	4.14%	24,766
A921	Office Supplies		138,241		138,241			138,241	138,241	4.14%	5,724
A922	Admin. Exp. Transferred		-		-			-	-	0.00%	-
A923	Outside Services		45,954		45,954			45,954	45,954	3.04%	1,399
A924	Property Insurance Exp.		0		0			0	0	0.00%	-
	Property Ins.-Prod. Plant		-		-			-	-	0.00%	-
	Property Ins.-Transmission Plant		-		-			-	-	0.00%	-
	Property Ins.-Distribution		-		-			-	-	0.00%	-
	Property Ins.-Common		-		-			-	-	0.00%	-
	Property Ins.-Other		-		-			-	-	0.00%	-
	Subtotal (A924)		0	-	0	-	-	0	0		-
A925	Injuries & Damages		330		330			330	330	4.14%	14
A926	Pensions & Benefits		68,985		68,985			68,985	68,985	4.14%	2,856
A927	Franchise Requirements		-		-			-	-	0.00%	-
A928	Regulatory Commission		41,004		41,004			41,004	41,004	0.00%	-
A929	Duplicate Charges		-		-			-	-	0.00%	-
A930	Misc. General Expense		121,064		121,064			121,064	121,064	4.14%	5,012
A931	Rents		-		-			-	-	0.00%	-
A932	Maint. of General Plant		69,157		69,157			69,157	69,157	2.99%	2,071
	<b>Total Admin. &amp; General Expense</b>		<b>1,082,906</b>	<b>-</b>	<b>1,082,906</b>	<b>-</b>	<b>-</b>	<b>1,082,906</b>	<b>1,082,906</b>		<b>41,842</b>
<b>Total Common Operation &amp; Maintenance</b>			<b>19,787,132</b>	<b>-</b>	<b>19,787,132</b>	<b>-</b>	<b>-</b>	<b>19,787,132</b>	<b>19,787,132</b>		<b>188,083</b>
<b>Total Operation &amp; Maintenance Expense</b>			<b>6,675,996</b>	<b>-</b>	<b>6,675,996</b>	<b>-</b>	<b>-</b>	<b>6,675,996</b>	<b>6,675,996</b>	<b>2.82%</b>	<b>188,083</b>

From Schedule III

Column (7)

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulate or Non-Electri (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
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### Depreciation and Amortization Expense

## Depreciation

## Steam Production

A310/11 Land & Land Rights	-	-	-	-	0.00%	-
A311/11 Structures and Improvements	-	-	-	-	0.00%	-
A312/11 Boiler Plant Equipment	-	-	-	-	0.00%	-
A313/ Engines/Engine Driven Gen.	-	-	-	-	0.00%	-
A314/11 Turbogenerator Units	-	-	-	-	0.00%	-
A315/11 Accessory Electric Equip.	-	-	-	-	0.00%	-
A316/11 Misc. Power Plant Equip.	-	-	-	-	0.00%	-
<b>Total Steam Production</b>	-	-	-	-	-	-

## Nuclear Production

A320/12 Land & Land Rights	-	-	-	-	0.00%	-
A321/12 Structures and Improvements	-	-	-	-	0.00%	-
A322/12 Reactor Plant Equipment	-	-	-	-	0.00%	-
A323/12 Engines/Engine Driven Gen.	-	-	-	-	0.00%	-
A324/12 Turbogenerator Units	-	-	-	-	0.00%	-
A325/12 Accessory Electric Equip.	-	-	-	-	0.00%	-
A326 Misc. Power Plant Equip.	-	-	-	-	0.00%	-
<b>Total Nuclear Production</b>	-	-	-	-	-	-

## Hydraulic Production

A330	Land & Land Rights	-	-	-	-	0.00%	-
A331	Structures and Improvements	-	-	-	-	0.00%	-
A332	Reservoirs, Dams, and Waterways	-	-	-	-	0.00%	-
A333	Water Wheels, Turbines, and Generators	-	-	-	-	0.00%	-
A334	Accessory Electric Equipment	-	-	-	-	0.00%	-
A335	Miscellaneous Power Plant Equip.	-	-	-	-	0.00%	-
A336	Roads, Railroads, and Bridges	-	-	-	-	0.00%	-
	<b>Total Hydraulic Production</b>	-	-	-	-	-	-

### Other Production

A340	Land & Land Rights	-	-	-	-	0.00%	-
A341	Structures and Improvements	-	-	-	-	0.00%	-
A342	Fuel Holder, Producer & Acc	-	-	-	-	0.00%	-
A343	Prime Movers	-	-	-	-	0.00%	-
A344	Generators	-	-	-	-	0.00%	-
A345	Accessory Plant Equipment	-	-	-	-	0.00%	-



## Public Utility Commission of Texas

## Other Expenses--Reporting Period

## Schedule II-C

Detail of Current Year Rate Base &amp; Expenses

Company Name: Lamar County Electric Cooperative Association

12-mo. reporting Period ending: Dec 31, 2019

From Schedule III

## Other Expenses

Column (7)

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulate or Non-Electri (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
A346	Misc. Power Plant Equipment		-		-			-	-	0.00%	-
	<b>Total Other Production</b>		-	-	-	-	-	-	-		-
	<b>Subtotal Electric Production Plant</b>		-	-	-	-	-	-	-		-
	<b>Electric Transmission Plant</b>										
A350/15	Land and Land Rights		-		-			-	-	0.00%	-
A352	Structures and Improvements		1,319		1,319			1,319	1,319	0.00%	-
A353/15	Station Equipment		6,085		6,085			6,085	6,085	100.00%	6,085
A354	Towers and Fixtures		-		-			-	-	100.00%	-
A355/15	Poles and Fixtures		12,480		12,480			12,480	12,480	0.00%	-
A356/15	O.H. Conductors & Devices		5,393		5,393			5,393	5,393	100.00%	5,393
A357/15	Underground Conduit		-		-			-	-	100.00%	-
A358	Underground Conductors		-		-			-	-	0.00%	-
A359	Roads and Trails		-		-			-	-	0.00%	-
	<b>Subtotal Electric Transmission Plant</b>		25,276	-	25,276	-	-	25,276	25,276		11,478
	<b>Electric Distribution Plant</b>										
A360/16	Land and Land Rights		-		-			-	-	0.00%	-
A361/16	Structures and Improvements		-		-			-	-	0.00%	-
A362/16	Station Equipment		199,574		199,574			199,574	199,574	20.35%	40,619
A363	Storage Battery Equipment		-		-			-	-	0.00%	-
A364/16	Poles, Towers & Fixtures		665,006		665,006			665,006	665,006	0.00%	-
A365/16	O.H. Conductors & Devices		615,705		615,705			615,705	615,705	0.00%	-
A366/16	Underground Conduits		-		-			-	-	0.00%	-
A367/16	U.G. Conductors & Devices		55,216		55,216			55,216	55,216	0.00%	-
A368/16	Line Transformers		401,636		401,636			401,636	401,636	0.00%	-
A369/16	Services		149,205		149,205			149,205	149,205	0.00%	-
A370/17	Meters		89,037		89,037			89,037	89,037	0.00%	-
A371	Install. on Customer Prem.		32,766		32,766			32,766	32,766	0.00%	-
A372	Leased Prop. on Cust. Premises		-		-			-	-	0.00%	-
A373/17	Street Lights		-		-			-	-	0.00%	-
	<b>Subtotal Electric Distribution Plant</b>		2,208,146	-	2,208,146	-	-	2,208,146	2,208,146		40,619
	<b>Electric General Plant</b>										
A389	Land and Land Rights		-		-			-	-	0.00%	-
A390	Structures and Improvements		14,048		14,048			14,048	14,048	2.91%	409
A391/19	Office Furniture & Equip.		15,438		15,438			15,438	15,438	2.91%	450
A392/19	Transportation Equipment		17,807		17,807			17,807	17,807	0.00%	-
A393/19	Stores Equipment		529		529			529	529	2.29%	12
A394/19	Tools, Shop & Garage Equip.		2,918		2,918			2,918	2,918	2.29%	67
A395/19	Laboratory Equipment		177		177			177	177	2.29%	4

Public Utility Commission of Texas  
Detail of Current Year Rate Base & Expenses

**Other Expenses--Reporting Period**

**Schedule II-C**

Company Name: Lamar County Electric Cooperative Association  
12-mo. reporting Period ending: Dec 31, 2019

From Schedule III  
Column (7)

Account Description No.	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulate or Non-Electri (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
A396/19 Power Operated Equipment		35,425		35,425			35,425	35,425	0.00%	-
A397/19 Communication Equipment		17,751		17,751			17,751	17,751	4.14%	735
A398/19 Misc. Equipment		1,278		1,278			1,278	1,278	0.00%	-
<b>Subtotal Electric General Plant</b>		105,371	-	105,371	-	-	105,371	105,371		1,677
<b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>		2,338,794	-	2,338,794	-	-	2,338,794	2,338,794		53,773

**Taxes Other than Income Taxes**

**Non Revenue Related**

FICA		-		-			-	-	0.00%	-
FUTA		-		-			-	-	0.00%	-
<b>Total Federal</b>		-	-	-	-	-	-	-		-
<b>Property</b>		166,479		166,479			166,479	166,479	2.33%	3,880
Production		-		-			-	-	0.00%	-
Transmission		-		-			-	-	0.00%	-
Distribution		-		-			-	-	0.00%	-
General		-		-			-	-	0.00%	-
<b>Total Property</b>		166,479	-	166,479	-	-	166,479	166,479		3,880
Unemployment		-		-			-	-	0.00%	-
Franchise		(3,490)		(3,490)			(3,490)	(3,490)	0.00%	-
Use Tax		-		-			-	-	0.00%	-
<b>Other Non Revenue</b>										
Payroll		-		-			-	-	2.57%	-
<b>Total Other Non Revenue</b>		(3,490)	-	(3,490)	-	-	(3,490)	(3,490)		-
<b>Total Non Revenue Related</b>		162,989	-	162,989	-	-	162,989	162,989		3,880

**Revenue Related**

**Taxes**

Sales		-		-			-	-	0.00%	-
Public Utility Commission		-		-			-	-	0.00%	-
Occupational Street Rental		-		-			-	-	0.00%	-

Public Utility Commission of Texas

## Other Expenses--Reporting Period

Schedule II-C

Detail of Current Year Rate Base &amp; Expenses

Company Name: Lamar County Electric Cooperative Association

12-mo. reporting Period ending: Dec 31, 2019

From Schedule III

Other Expenses

Column (7)

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulate or Non-Electri (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
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**Total Revenue Related****Total Taxes Other Than Income Taxes**

162,989

-

162,989

-

-

162,989

162,989

3,880

**Federal Income Taxes**

Return on Rate Base

Deduct:

Synchronized Interest

ITC Amortization

Amort. of Excess(Deficient) Taxes

Other Deduction 1

Other Deduction 2

Other Deduction 3

Add:

Depreciation Addback

Meals and Entertainment

Other Addition 1

Other Addition 2

Other Addition 3

Taxable Component of Return

Tax Factor

Federal Income Taxes Before Adjust.

Deduct:

ITC Amortization

Amort. of Excess(Deficient) Taxes

**Federal Income Taxes****Other Items**

Interest On Customer Deposits

7,032

7,032

7,032

7,032

0.00%

-

Decommissioning Expense

-

-

-

-

0.00%

-

**Other Revenues**

Other Transmission Revenues (detail)

-

-

-

-

100.00%

-

Postage Stamp Revenue

113,937

113,937

113,937

113,937

100.00%

113,937

Wholesale Distribution Service

-

-

-

-

0.00%

-

Public Utility Commission of Texas

## Other Expenses--Reporting Period

Schedule II-C

Detail of Current Year Rate Base &amp; Expenses

Company Name: Lamar County Electric Cooperative Association

12-mo. reporting Period ending: Dec 31, 2019

Other Expenses

From Schedule III

Column (7)

Account No	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulate or Non-Electri (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
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Other Revenues (detail)

Service Fees			454,613		454,613			454,613	454,613	0.00%	-
Pole Rents			38,515		38,515			38,515	38,515	0.00%	-
Other Revenues			5,753		5,753			5,753	5,753	0.00%	-
Subtotal Other Revenues			612,818		612,818	-	-	612,818	612,818		113,937

Public Utility Commission of Texas  
Transmission Cost of Service approved in Docket No 50036  
Company Name Lamar County Electric Cooperative Association  
Test Year Ending 2019  
Rate Base Accounts

Rate Base from Previous Commission Order

Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>ELECTRIC PLANT IN SERVICE:</b>												
<b>Intangible Plant</b>												
A301	Organization	GEN	B-1	1,637	1,637	-	68	1,569	0.00%	4.14%	95.86%	100.00%
A302	Franchise and Consents	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A303	Miscellaneous Intangible Plant	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Total Intangible Plant			1,637	1,637	-	68	1,569	0.00%	4.14%	95.86%	100.00%
<b>Steam Production</b>												
A310/110	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A311/111	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A312/112	Boiler Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A313/	Engines/Engine Driven Gen	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A314/114	Turbogenerator Units	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A315/115	Accessory Electric Equip	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A316/116	Misc. Power Plant Equip.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Total Steam Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Nuclear Production</b>												
A320/120	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A321/121	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A322/122	Reactor Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A323/123	Engines/Engine Driven Gen	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A324/124	Turbogenerator Units	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A325/125	Accessory Electric Equip	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A326	Misc. Power Plant Equip	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Total Nuclear Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Hydraulic Production</b>												
A330	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A331	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A332	Reservoirs, Dams, and Waterways	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A333	Water Wheels, Turbines, & Generators	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A334	Accessory Electric Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A335	Miscellaneous Power Plant Equip	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A336	Roads, Railroads, and Bridges	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Total Hydraulic Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Other Production</b>												
A340	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A341	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A342	Fuel Holder, Producer & Acc	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A343	Prime Movers	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A344	Generators	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A345	Accessory Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A346	Misc. Power Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Total Other Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Total Production Plant			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	TRANS	B-1	144,659	144,659	-	144,659	-	0.00%	100.00%	0.00%	100.00%

Public Utility Commission of Texas  
Transmission Cost of Service approved in Docket No 50036  
Company Name: Lamar County Electric Cooperative Association  
Test Year Ending 2019  
Rate Base Accounts

Rate Base from Previous Commission Order

Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
A352	Structures and Improvements	TRANS	B-1	33,916	33,916	-	33,916	-	0.00%	100.00%	0.00%	100.0%
A353/153	Station Equipment	TRANS	B-1	158,068	158,068	-	158,068	-	0.00%	100.00%	0.00%	100.0%
A354	Towers and Fixtures	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A355/155	Poles and Fixtures	TRANS	B-1	320,970	320,970	-	320,970	-	0.00%	100.00%	0.00%	100.0%
A356/156	O.H Conductors & Devices	TRANS	B-1	138,694	138,694	-	138,694	-	0.00%	100.00%	0.00%	100.0%
A357/157	Underground Conduit	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A358	Underground Conductors	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A359	Roads and Trails	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Electric Transmission Plant				796,307	796,307	-	796,307	-	0.00%	100.00%	0.00%	100.0%
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	DIST	B-1	80,753	80,753	-	10,367	70,385	0.00%	12.84%	87.16%	100.0%
A361/161	Structures and Improvements	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A362/162	Station Equipment	DIST	B-1	5,171,897	5,171,897	-	663,975	4,507,922	0.00%	12.84%	87.16%	100.0%
A363	Storage Battery Equipment	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A364/164	Poles, Towers & Fixtures	DIST	B-1	19,620,779	19,620,779	-	-	19,620,779	0.00%	0.00%	100.00%	100.0%
A365/165	O.H Conductors & Devices	DIST	B-1	18,497,876	18,497,876	-	-	18,497,876	0.00%	0.00%	100.00%	100.0%
A366/166	Underground Conduits	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A367/167	U.G Conductors & Devices	DIST	B-1	1,623,483	1,623,483	-	-	1,623,483	0.00%	0.00%	100.00%	100.0%
A368/168	Line Transformers	DIST	B-1	11,713,767	11,713,767	-	-	11,713,767	0.00%	0.00%	100.00%	100.0%
A369/169	Services	DIST	B-1	4,412,299	4,412,299	-	-	4,412,299	0.00%	0.00%	100.00%	100.0%
A370/170	Meters	DIST	B-1	2,687,932	2,687,932	-	-	2,687,932	0.00%	0.00%	100.00%	100.0%
A371	Install on Customer Prem	DIST	B-1	983,082	983,082	-	-	983,082	0.00%	0.00%	100.00%	100.0%
A372	Leased Prop on Cust Premises	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A373/173	Street Lights	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Electric Distribution Plant				64,791,867	64,791,867	-	674,342	64,117,525	0.00%	1.04%	98.96%	100.0%
<b>Total Production, Transmission, &amp; Distribution</b>				65,588,174	65,588,174	-	1,470,650	64,117,525				
<b>Electric General Plant</b>												
A389	Land and Land Rights	PAYROLL	B-2	921,063	921,063	-	26,820	894,243	0.00%	2.91%	97.09%	100.0%
A390	Structures and Improvements	PAYROLL	B-2	511,658	511,658	-	14,899	496,760	0.00%	2.91%	97.09%	100.0%
A391/191	Office Furniture & Equip	PAYROLL	B-2	544,037	544,037	-	15,842	528,195	0.00%	2.91%	97.09%	100.0%
A392/192	Transportation Equipment	PAYROLL	B-2	627,756	627,756	-	11,703	616,052	0.00%	1.86%	98.14%	100.0%
A393/193	Stores Equipment	PAYROLL	B-2	19,170	19,170	-	440	18,730	0.00%	2.29%	97.71%	100.0%
A394/194	Tools, Shop & Garage Equip.	PAYROLL	B-2	105,730	105,730	-	2,425	103,305	0.00%	2.29%	97.71%	100.0%
A395/195	Laboratory Equipment	PAYROLL	B-2	6,423	6,423	-	147	6,276	0.00%	2.29%	97.71%	100.0%
A396/196	Power Operated Equipment	PAYROLL	B-2	1,283,627	1,283,627	-	29,437	1,254,189	0.00%	2.29%	97.71%	100.0%
A397/197	Communication Equipment	PAYROLL	B-3	631,056	631,056	-	26,128	604,929	0.00%	4.14%	95.86%	100.0%
A398/198	Misc Equipment	PAYROLL	B-2	40,716	40,716	-	934	39,783	0.00%	2.29%	97.71%	100.0%
Total Electric General Plant				4,691,236	4,691,236	-	128,774	4,562,462	0.00%	2.74%	97.26%	100.0%
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>				70,281,047	70,281,047	-	1,599,492	68,681,555	0.00%	2.28%	97.72%	100.0%
				2.24%								
<b>ACCUMULATED DEPRECIATION &amp; AMORTIZATION</b>												
<b>Steam Production</b>												
A310/110	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A311/111	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A312/112	Boiler Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A313/	Engines/Engine Driven Gen.	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A314/114	Turbogenerator Units	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

Public Utility Commission of Texas  
Transmission Cost of Service approved in Docket No 50036  
Company Name Lamar County Electric Cooperative Association  
Test Year Ending 2019  
Rate Base Accounts

Rate Base from Previous Commission Order

Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
A315/115	Accessory Electric Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A316/116	Misc. Power Plant Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Steam Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Nuclear Production</b>												
A320/120	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A321/121	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A322/122	Reactor Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A323/123	Engines/Engine Driven Gen	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A324/124	Turbogenerator Units	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A325/125	Accessory Electric Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A326	Misc. Power Plant Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Nuclear Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Hydraulic Production</b>												
A330	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A331	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A332	Reservoirs, Dams, and Waterways	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A333	Water Wheels, Turbines, and Generators	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A334	Accessory Electric Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A335	Miscellaneous Power Plant Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A336	Roads, Railroads, and Bridges	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Hydraulic Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Other Production</b>												
A340	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A341	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A342	Fuel Holder, Producer & Acc	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A343	Prime Movers	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A344	Generators	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A345	Accessory Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A346	Misc. Power Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Other Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Production Plant			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A352	Structures and Improvements	TRANS	B-5	15,749	15,749	-	15,749	-	0.00%	100.00%	0.00%	100.0%
A353/153	Station Equipment	TRANS	B-5	73,402	73,402	-	-	-	0.00%	0.00%	0.00%	0.0%
A354	Towers and Fixtures	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A355/155	Poles and Fixtures	TRANS	B-5	149,048	149,048	-	149,048	-	0.00%	100.00%	0.00%	100.0%
A356/156	O H. Conductors & Devices	TRANS	B-5	64,405	64,405	-	64,405	-	0.00%	100.00%	0.00%	100.0%
A357/157	Underground Conduit	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A358	Underground Conductors	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A359	Roads and Trails	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Electric Transmission Plant			302,604	302,604	-	229,202	-	0.00%	75.74%	0.00%	75.7%
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A361/161	Structures and Improvements	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A362/162	Station Equipment	DIST	B-5	1,997,519	1,997,519	-	256,444	1,741,074	0.00%	12.84%	87.16%	100.0%

Public Utility Commission of Texas  
Transmission Cost of Service approved in Docket No 50036  
Company Name Lamar County Electric Cooperative Association  
Test Year Ending 2019  
Rate Base Accounts

Rate Base from Previous Commission Order

Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
A363	Storage Battery Equipment	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A364/164	Poles, Towers & Fixtures	DIST	B-5	7,578,046	7,578,046	-	-	7,578,046	0.00%	0.00%	100.00%	100.00%
A365/165	O H Conductors & Devices	DIST	B-5	7,144,352	7,144,352	-	-	7,144,352	0.00%	0.00%	100.00%	100.00%
A366/166	Underground Conduits	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A367/167	U G Conductors & Devices	DIST	B-5	627,031	627,031	-	-	627,031	0.00%	0.00%	100.00%	100.00%
A368/168	Line Transformers	DIST	B-5	4,524,156	4,524,156	-	-	4,524,156	0.00%	0.00%	100.00%	100.00%
A369/169	Services	DIST	B-5	1,704,142	1,704,142	-	-	1,704,142	0.00%	0.00%	100.00%	100.00%
A370/170	Meters	DIST	B-5	1,578,481	1,578,481	-	-	1,578,481	0.00%	0.00%	100.00%	100.00%
A371	Install on Customer Prem	DIST	B-5	379,691	379,691	-	-	379,691	0.00%	0.00%	100.00%	100.00%
A372	Leased Prop on Cust. Premises	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A373/173	Street Lights	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Total Electric Distribution Plant				25,533,419	25,533,419	-	256,444	25,276,974	0.00%	1.00%	99.00%	100.00%
<b>Electric General Plant</b>												
A389	Land and Land Rights	PAYROLL	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A390	Structures and Improvements	PAYROLL	B-5	270,996	270,996	-	7,891	263,105	0.00%	2.91%	97.09%	100.00%
A391/191	Office Furniture & Equip	PAYROLL	B-5	369,789	369,789	-	10,768	359,021	0.00%	2.91%	97.09%	100.00%
A392/192	Transportation Equipment	PAYROLL	B-5	498,061	498,061	-	9,285	488,776	0.00%	1.86%	98.14%	100.00%
A393/193	Stores Equipment	PAYROLL	B-5	18,135	18,135	-	416	17,719	0.00%	2.29%	97.71%	100.00%
A394/194	Tools, Shop & Garage Equip	PAYROLL	B-5	58,600	58,600	-	1,344	57,256	0.00%	2.29%	97.71%	100.00%
A395/195	Laboratory Equipment	PAYROLL	B-5	3,099	3,099	-	71	3,028	0.00%	2.29%	97.71%	100.00%
A396/196	Power Operated Equipment	PAYROLL	B-5	995,585	995,585	-	22,832	972,753	0.00%	2.29%	97.71%	100.00%
A397/197	Communication Equipment	PAYROLL	B-5	198,980	198,980	-	8,238	190,742	0.00%	4.14%	95.86%	100.00%
A398/198	Misc Equipment	PAYROLL	B-5	41,607	41,607	-	954	40,652	0.00%	2.29%	97.71%	100.00%
Total Electric General Plant				2,454,851	2,454,851	-	61,799	2,393,052	0.00%	2.52%	97.48%	100.00%
<b>TOTAL ELECTRIC ACCUMULATED DEPRECIATION</b>				28,290,873	28,290,873	-	547,445	27,670,026	0.00%	1.94%	97.81%	99.7%
<b>NET PLANT IN SERVICE</b>				41,990,174	41,990,174	-	1,052,046	41,011,530	0.00%	2.51%	97.67%	100.2%
<b>Other Rate Base Items</b>												
Plant Held for Future Use			B-6	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Customer Deposits				-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Reserve for Insurance</b>												
Payroll Related		PAYROLL	B-7	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Property Related		NETPLANT	B-7	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Other				-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Reserve for Injuries and Damages			B-7	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
CWIP			B-4	1,298,008	1,298,008	-	7,117	1,290,891	0.00%	0.55%	99.45%	100.0%
<b>ADIT &amp; FAS 109 Accounts</b>												
A281	ADIT-Accelerated Amortization			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A282	ADIT-Other Property			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A283	ADIT-Other			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A190	ADIT			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A	FAS 109 Regulatory Assets			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A	FAS 109 Regulatory Liabilities			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A	ADIT-FAS 109 Related Accts			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Subtotal				-	-	-	-	-	0.00%	0.00%	0.00%	0.00%



Public Utility Commission of Texas  
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Rate Base Accounts

**Rate Base from Previous Commission Order**

**Schedule III-A**

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Working Capital</b>												
	Cash from Operations		B-9	775,256	775,256	-	24,610	750,646	0.00%	3.17%	96.83%	100.00%
	Fuel Inventory			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Material and Supplies		B-8	2,000	2,000	-	23	1,977	0.00%	1.15%	98.85%	100.00%
	Subtotal			777,256	777,256	-	24,633	752,623	0.00%	3.17%	96.83%	100.00%
<b>Prepayments</b>												
	Prepaid Insurance		B-10	51,251	51,251	-	1,194	50,057	0.00%	2.33%	97.67%	100.00%
			B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Miscellaneous Deferred Debits		B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Sales Tax		B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
			B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Other Miscellaneous Prepayments		B-10	35,058	35,058	-	1,294	33,765	0.00%	3.69%	96.31%	100.00%
	Cleaning Accounts		B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			86,310	86,310	-	2,488	83,822	0.00%	2.88%	97.12%	100.00%
	Insurance			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Texas Franchise Tax			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Texas Misc City/County Taxes			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Computer Software			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>TOTAL RATE BASE</b>				44,151,748	44,151,748	-	1,086,284	43,138,865	0.00%	2.46%	97.71%	100.2%

Public Utility Commission of Texas  
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Test Year Ending 2019

O&M Expenses from Previous Commission Order

Schedule III-B

Operations and Maintenance Expenses

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Power Production Expenses</b>												
<b>Steam Power Generation</b>												
<u>Operation</u>												
A500	Operation Super & Eng	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A501	Eligible Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A501	Non Eligible Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A502	Steam Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A503	Lake & Pumping Equipment	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A505	Electric Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A506	Misc Steam power Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A507	Rents	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<u>Maintenance</u>												
A510	Maint Super & Eng	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A511	Maint of Structures	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A512	Maint of Boiler Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A513	Maint of Electric Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A514	Maint of Misc Steam Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A515	Electricity Used by Gas Dept			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Nuclear Power Generation</b>												
<u>Operation</u>												
A517	Operation Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A518	Nuclear Fuel-Direct	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A519	Coolants and Water	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A520	Steam Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A523	Electric expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A524	Misc Nuclear Power Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A525	Rents-Allocable	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<u>Maintenance</u>												
A528	Maint Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A529	Maint of Structures	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A530	Maint of Reactor Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A531	Maint. of Electric Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A532	Maint of Misc Nuclear Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Hydraulic Generation</b>												
<u>Operation</u>												
A535	Operation Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A536	Water for Power	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A537	Hydraulic Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A538	Electric Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A539	Misc Hydraulic Gen Exp	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A540	Rents	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<u>Maintenance</u>												
A541	Maint Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A542	Maint of Structures	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A543	Maint of Reservoirs, Dams, & Waterways	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A544	Maint of Electric Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%

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O&M Expenses from Previous Commission Order

Schedule III-B

Operations and Maintenance Expenses

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<b>Power Production Expenses</b>												
A545	Maint of Misc Hydraulic Gen Exp	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Other Power Generation</b>												
<u>Operation</u>												
A546	Operation Super & Engin	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A547	Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A549	Misc Other Power Generation	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A550	Rents	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<u>Maintenance</u>												
A551	Maintenance Super & Engin	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A552	Maintenance of Structures	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A553	Maint Gener & Elect Pll	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A554	Maint Misc Other power	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Other Power Supply</b>												
A555	Purchased Power Demand	GEN		6,388,909	6,388,909	6,388,909	-	-	100.00%	0.00%	0.00%	100.00%
	Purchased Power Direct	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Net Trans Expense-Recon Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Off System Sales Credit	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A555	Subtotal			6,388,909	6,388,909	6,388,909	-	-	100.00%	0.00%	0.00%	100.00%
A556	System Control & Load Dispatch	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A557	Other	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal(Other Power Supply)			6,388,909	6,388,909	6,388,909	-	-	100.00%	0.00%	0.00%	100.00%
	<b>Total Power Production Expense</b>			6,388,909	6,388,909	6,388,909	-	-	100.00%	0.00%	0.00%	100.00%
<b>Transmission Expense</b>												
<u>Operation</u>												
A560	Operation Super & Engin	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A561	Load Dispatching	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A562	Station Equipment	TRANS		126,960	126,960	-	126,960	-	0.00%	100.00%	0.00%	100.00%
A563	Overhead Line Expense	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A564	Underground Line Expense	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A565	Wheeling Expense	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A566	Misc Transmission Expense	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A567	Rents	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			126,960	126,960	-	126,960	-	0.00%	100.00%	0.00%	100.00%
<u>Maintenance</u>												
A568	Maintenance Super & Engin	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A569	Maint of Structures	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A570	Maint. of Station Equipment	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A571	Maint of Overhead Lines	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A572	Maint of Underground Lines	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A573	Maint of Misc Trans Plant	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	<b>Total Transmission Expenses</b>			126,960	126,960	-	126,960	-	0.00%	100.00%	0.00%	100.00%
<b>Distribution</b>												
<u>Operation</u>												
A580	Operation Super & Engin	DIST		52,381	52,381	-	2,373	50,008	0.00%	4.53%	95.47%	100.00%
A581	Load Dispatching	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%

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<b>Power Production Expenses</b>												
A582	Station Expense	DIST		100,692	100,692	-	17,022	83,670	0.00%	16.91%	83.09%	100.0%
A583	Overhead Line Expense	DIST		183,061	183,061	-	-	183,061	0.00%	0.00%	100.00%	100.0%
A584	Underground Line Expense	DIST		12,246	12,246	-	-	12,246	0.00%	0.00%	100.00%	100.0%
A585	Street Light & Signal Systems	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A586	Meter Expenses	DIST		79,312	79,312	-	-	79,312	0.00%	0.00%	100.00%	100.0%
A587	Customer Installation Expense	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A588	Misc. Distribution Expenses	DIST		208,856	208,856	-	9,460	199,396	0.00%	4.53%	95.47%	100.0%
A589	Rents			500	500	-	-	500	0.00%	0.00%	100.00%	100.0%
	Subtotal			637,047	637,047	-	28,855	608,192	0.00%	4.53%	95.47%	100.0%
<b>Maintenance</b>												
A590	Maintenance Super. & Engin.	DIST		91,495	91,495	-	-	91,495	0.00%	0.00%	100.00%	100.0%
A591	Maint. of Structures	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A592	Maint. of Station Equipment	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A593	Maint. of Overhead Lines	DIST		3,231,526	3,231,526	-	-	3,231,526	0.00%	0.00%	100.00%	100.0%
A594	Maint. of Underground Lines	DIST		2,067	2,067	-	-	2,067	0.00%	0.00%	100.00%	100.0%
A595	Maint. of Line Transformers	DIST		45,913	45,913	-	-	45,913	0.00%	0.00%	100.00%	100.0%
A596	Maint. of Street Lights	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A597	Maint. of Meters	DIST		69,458	69,458	-	-	69,458	0.00%	0.00%	100.00%	100.0%
A598	Maint. of Misc. Dist. Plant.	DIST		33,993	33,993	-	-	33,993	0.00%	0.00%	100.00%	100.0%
	Subtotal			3,474,451	3,474,451	-	-	3,474,451	0.00%	0.00%	100.00%	100.0%
	<b>Total Distribution Expenses</b>			4,111,497	4,111,497	-	28,855	4,082,643	0.00%	0.70%	99.30%	100.0%
	<b>Total Prod., Trans., &amp; Dist. Expenses</b>			10,627,366	10,627,366	6,388,909	155,814	4,082,643	60.12%	1.47%	38.42%	100.0%
<b>Customer and Information Expenses</b>												
<b>Customer Accounts Expenses</b>												
A901	Supervision	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A902	Meter Reading Expense	DIST		99,041	99,041	-	-	99,041	0.00%	0.00%	100.00%	100.0%
A903	Customer Records & Collect	DIST		551,082	551,082	-	-	551,082	0.00%	0.00%	100.00%	100.0%
A904	Uncollectible Accounts	DIST		27,000	27,000	-	-	27,000	0.00%	0.00%	100.00%	100.0%
A905	Misc. Customer Account Exp	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			677,123	677,123	-	-	677,123	0.00%	0.00%	100.00%	100.0%
<b>Cust. Service &amp; Information Expense</b>												
A906	Customer Svc. & Infor.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A907	Supervision	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A908	Customer Assistance	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A909	Inform & Instruct Adv Exp	DIST		203,459	203,459	-	-	203,459	0.00%	0.00%	100.00%	100.0%
A910	Misc Cust. Service & Inform	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			203,459	203,459	-	-	203,459	0.00%	0.00%	100.00%	100.0%
<b>Sales Expense</b>												
A911	Supervision	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A912	Demonstrating & Selling Exp	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A913	Advertising Exp.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A916	Misc. Sales Exp	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A917	Sales Expense	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	<b>Total Cust. Serv., Inform. &amp; Sale Exp.</b>			880,582	880,582	-	-	880,582	0.00%	0.00%	100.00%	100.0%
<b>Administrative &amp; General Expenses</b>												
A920	Admin & General Salaries			498,323	498,323	-	20,632	477,691	0.00%	4.14%	95.86%	100.0%

Public Utility Commission of Texas  
Transmission Cost of Service approved in Docket No 50036  
Company Name Lamar County Electric Cooperative Association  
Test Year Ending 2019  
Operations and Maintenance Expenses

O&M Expenses from Previous Commission Order

Schedule III-B

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Power Production Expenses</b>												
A921	Office Supplies			142,588	142,588	-	5,904	136,684	0.00%	4.14%	95.86%	100.0%
A922	Admin Exp Transferred			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A923	Outside Services			103,288	103,288	-	3,144	100,144	0.00%	3.04%	96.96%	100.0%
A924	Property Insurance Exp			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins -Prod. Plant			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins -Transmission Plant			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins -Distribution			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins -Common			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins -Other			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal (A924)			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A925	Injures & Damages			3,857	3,857	-	160	3,697	0.00%	4.14%	95.86%	100.0%
A926	Pensions & Benefits			75,808	75,808	-	3,139	72,669	0.00%	4.14%	95.86%	100.0%
A927	Franchise Requirements			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A928	Regulatory Commission			41,957	41,957	-	-	41,957	0.00%	0.00%	100.00%	100.0%
A929	Duplicate Charges			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A930	Misc General Expense			138,218	138,218	-	5,723	132,495	0.00%	4.14%	95.86%	100.0%
A931	Rents			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A932	Maint of General Plant			78,969	78,969	-	2,365	76,604	0.00%	2.99%	97.01%	100.0%
	<b>Total Admin. &amp; General Expense</b>			1,083,006	1,083,006	-	41,066	1,041,941	0.00%	3.79%	96.21%	100.0%
<b>Total Common Operation &amp; Maintenance</b>												
	<b>Total Operation &amp; Maintenance Expense</b>			12,590,954	12,590,954	6,388,909	196,880	6,005,165	50.74%	1.56%	47.69%	100.0%

Public Utility Commission of Texas  
Transmission Cost of Service approved in Doc 50036  
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Test Year Ending 2019  
Other Expenses

Other Expenses from Previous Commission Order

Schedule III-C

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Depreciation and Amortization Expense</b>												
<b>Depreciation</b>												
<b>Steam Production</b>												
A310/110	Land & Land Rights	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A311/111	Structures and Improvements	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A312/112	Boiler Plant Equipment	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A313/	Engines/Engine Driven Gen.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A314/114	Turbogenerator Units	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A315/115	Accessory Electric Equip.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A316/116	Misc Power Plant Equip	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Steam Production</b>				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Nuclear Production</b>												
A320/120	Land & Land Rights	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A321/121	Structures and Improvements	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A322/122	Reactor Plant Equipment	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A323/123	Engines/Engine Driven Gen.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A324/124	Turbogenerator Units	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A325/125	Accessory Electric Equip	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A326	Misc Power Plant Equip	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Nuclear Production</b>				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Hydraulic Production</b>												
A330	Land & Land Rights	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A331	Structures and Improvements	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A332	Reservoirs, Dams, and Waterway	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A333	Water Wheels, Turbines, and Ger	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A334	Accessory Electric Equipment	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A335	Miscellaneous Power Plant Equip	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A336	Roads, Railroads, and Bridges	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Hydraulic Production</b>				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Other Production</b>												
A340	Land & Land Rights	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A341	Structures and Improvements	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A342	Fuel Holder, Producer & Acc	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A343	Prime Movers	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A344	Generators	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A345	Accessory Plant Equipment	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A346	Misc Power Plant Equipment	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Other Production</b>				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

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Other Expenses

Other Expenses from Previous Commission Order

Schedule III-C

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Depreciation and Amortization Expense</b>												
<b>Total Electric Production Plant</b>				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A352	Structures and Improvements	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A353/153	Station Equipment	TRANS		933	933	-	933	-	0.00%	100.00%	0.00%	100.0%
A354	Towers and Fixtures	TRANS		4,347	4,347	-	4,347	-	0.00%	100.00%	0.00%	100.0%
A355/155	Poles and Fixtures	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A356/156	O.H. Conductors & Devices	TRANS		8,827	8,827	-	8,827	-	0.00%	100.00%	0.00%	100.0%
A357/157	Underground Conduit	TRANS		3,814	3,814	-	3,814	-	0.00%	100.00%	0.00%	100.0%
A358	Underground Conductors	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A359	Roads and Trails	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Electric Transmission Plant</b>				17,920	17,920	-	17,920	-	0.00%	100.00%	0.00%	100.0%

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Schedule III-C

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Depreciation and Amortization Expense</b>												
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A361/161	Structures and Improvements	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A362/162	Station Equipment	DIST		163,432	163,432	-	20,982	142,450	0.00%	12.84%	87.16%	100.0%
A363	Storage Battery Equipment	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A364/164	Poles, Towers & Fixtures	DIST		620,017	620,017	-	-	620,017	0.00%	0.00%	100.00%	100.0%
A365/165	O H Conductors & Devices	DIST		584,533	584,533	-	-	584,533	0.00%	0.00%	100.00%	100.0%
A366/166	Underground Conduits	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A367/167	U.G. Conductors & Devices	DIST		51,302	51,302	-	-	51,302	0.00%	0.00%	100.00%	100.0%
A368/168	Line Transformers	DIST		370,155	370,155	-	-	370,155	0.00%	0.00%	100.00%	100.0%
A369/169	Services	DIST		139,429	139,429	-	-	139,429	0.00%	0.00%	100.00%	100.0%
A370/170	Meters	DIST		218,260	218,260	-	-	218,260	0.00%	0.00%	100.00%	100.0%
A371	Install on Customer Prem	DIST		31,065	31,065	-	-	31,065	0.00%	0.00%	100.00%	100.0%
A372	Leased Prop on Cust. Premises	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A373/173	Street Lights	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Electric Distribution Plant</b>				2,178,193	2,178,193	-	20,982	2,157,211	0.00%	0.96%	99.04%	100.0%
<b>Electric General Plant</b>												
A389	Land and Land Rights	PAYROLL		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A390	Structures and Improvements	PAYROLL		4,204	4,204	-	122	4,082	0.00%	2.91%	97.09%	100.0%
A391/191	Office Furniture & Equip.	PAYROLL		49,821	49,821	-	1,451	48,370	0.00%	2.91%	97.09%	100.0%
A392/192	Transportation Equipment	PAYROLL		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A393/193	Stores Equipment	PAYROLL		54	54	-	1	53	0.00%	2.29%	97.71%	100.0%
A394/194	Tools, Shop & Garage Equip	PAYROLL		5,975	5,975	-	137	5,838	0.00%	2.29%	97.71%	100.0%
A395/195	Laboratory Equipment	PAYROLL		367	367	-	8	359	0.00%	2.29%	97.71%	100.0%
A396/196	Power Operated Equipment	PAYROLL		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A397/197	Communication Equipment	PAYROLL		47,107	47,107	-	1,950	45,157	0.00%	4.14%	95.86%	100.0%
A398/198	Misc. Equipment	PAYROLL		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Electric General Plant</b>				107,528	107,528	-	3,670	103,857	0.00%	3.41%	96.59%	100.0%
<b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>				2,303,641	2,303,641	-	42,572	2,261,068	0.00%	1.85%	98.15%	100.0%
<b>Taxes Other than Income Taxes</b>												
<b>Non Revenue Related</b>												
	FICA			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	FUTA			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Federal</b>				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Property</b>				163,991	163,991	-	3,822	160,169	0.00%	2.33%	97.67%	100.0%
	Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Transmission			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%



**Schedule III-C**[illegible]

Public Utility Commission of Texas  
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Other Expenses

Other Expenses from Previous Commission Order

Schedule III-C

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<b>Depreciation and Amortization Expense</b>												
	Taxable Component of Return											
	Tax Factor											
	Federal Income Taxes Before Adjust.											
	Deduct											
	ITC Amortization											
	Amort. of Excess(Deficient) Taxes											
	<b>Federal Income Taxes</b>											
<b>Other Items</b>												
	Interest On Customer Deposits			0	0	-	-	0	0.00%	0.00%	100.00%	100.0%
	Decommissioning Expense	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Other Revenues</b>												
	Other Transmission Revenues (detail)	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	example Short Term Transmission			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Other Revenues (detail)											
	Service Fees			98,250	98,250	-	-	98,250	0.00%	0.00%	100.00%	100.0%
	Pole Rents			38,504	38,504	-	-	38,504	0.00%	0.00%	100.00%	100.0%
	Other Revenues			12,376	12,376	-	-	12,376	0.00%	0.00%	100.00%	100.0%
	Subtotal Other Revenues			149,131	149,131	-	-	149,131	0.00%	0.00%	100.00%	100.0%

Company Name: Lamar County Electric Cooperative Association  
 Reporting Period: Year Ending 12/31/2019

Schedule IV

**Rate of Return on Ending Invested Capital**

<u>Line</u>		<u>Wholesale Transmission</u>
1	Return (from Sched.I)	(\$131,051)
2		
3	Total Invested Capital (from Sch II-A)	\$1,130,854
4		
5	Rate of Return (Line 1/Line 3)	-11.59%

Please answer the following questions:

- The Company's transmission cost-of-service rate of return (ROR) most recently authorized by the Commission is: 4.442%  
 This ROR was authorized in Docket Number: 50036  
 The final order for this docket was issued on: April 17, 2020
- What methodology was used in developing the return \$ component on which the authorized rate of return was based? (Place an X in the column to the right of the method used.)
 

<i>DSC method</i>	
<i>Net TIER method</i>	
<i>Modified TIER method</i>	X
<i>Weighted Avg Cost of Capital</i>	
<i>Cash Flow (Cash Needs) method</i>	
<i>Other method (provide explanation)</i>	
- If the ROR was based on a DSC or TIER method, please provide the coverage level (value) used in developing the return dollars: 2.00
- Please provide a copy of the schedule from the docket in which the ROR was authorized that illustrates the methodology used in deriving the return dollars and the resulting authorized ROR.  
**Please include the copy as an attachment to this report.** Also, please include on the attachment any other information useful in understanding the derivation of the Company's authorized ROR.

HISTORICAL FINANCIAL STATISTICS

Line	Fiscal Year	2015	2016	2017	2018	Reporting Period 2019
1	Operating Revenues	26,185,747	25,933,885	25,811,059	24,961,276	24,422,763
2	- Purchased Power & Production Expense	16,599,417	16,114,088	16,212,781	13,671,258	13,111,136
3	- Operation & Maintenance Expense	5,177,269	6,271,711	6,210,364	6,197,384	6,675,995
4	- Depreciation & Amortization Expense	3,217,798	2,416,686	2,199,926	2,273,340	2,338,794
5	- Tax Expense	143,283	143,843	153,900	160,852	162,989
6						
7	Operating Return	\$1,047,980	\$986,757	\$1,038,028	\$2,658,442	\$2,133,849
8						
9	- Interest on Long-Term Debt	948,283	946,599	986,808	951,014	916,800
10	- Interest Expense-Other	128,838	49,072	9,502	15,619	34,103
11	- Other Deductions	(24,211)	(25,179)	(34,769)	(27,429)	10,920
12						
13	Operating Margins	(\$4,940)	\$16,265	\$76,487	\$1,719,238	\$1,172,026
14						
15	+ Non-Operating Margins - Interest Inc	33,081	34,251	35,949	65,998	40,763
16	+ Non-Operating Margins - Other	16,809	15,436	(3,092,957)	12,900	46,160
17	+ Capital Credits Earned	924,153	924,954	450,949	124,816	130,650
18	+ Extraordinary Items	0	0	0	0	0
19						
20	Net Income or Margins	\$969,963	\$990,906	(\$2,490,172)	\$1,922,952	\$1,389,499
21						
22	TIER	2.02	2.05	-1.52	3.02	2.52
23	Modified TIER	1.05	1.07	-1.98	2.89	2.37
24	Operating TIER	0.99	1.02	1.08	2.81	2.28
25						
26	Principal & Interest Payments	1,895,528	2,110,586	2,270,547	2,251,483	1,385,192
27						
28	DSC	2.71	2.06	0.31	2.29	3.35
29	Modified DSC	2.22	1.62	0.11	2.23	3.26
30	Operating DSC	2.20	1.60	1.44	2.20	3.20

[ ] Indicate here if footnote or comment relating to this schedule is included on Supplemental Schedule II

Line	Fiscal Year:	2015	2016	2017	2018	Reporting Period 2019
1	Equity or Patronage Capital	27,052,468	27,122,217	24,255,455	23,714,896	24,681,297
2	+ Long-Term Debt (incl. current maturities)	18,419,346	22,749,455	21,498,575	20,232,779	21,230,726
3						
4	Capitalization	\$45,467,814	\$49,871,672	\$45,754,030	\$43,947,675	\$45,912,023
5						
6	Total Assets	\$53,757,384	\$54,255,305	\$50,614,974	\$48,058,095	\$52,717,570
7						
8	Equity/Capitalization	59.50%	54.38%	53.01%	53.96%	53.76%
9	Equity/Assets	50.32%	49.99%	47.92%	49.35%	46.82%
10						
11	General Funds	952,554	1,553,400	596,429	648,994	777,635
12						
13	Total Utility Plant	53,757,384	67,681,616	69,374,143	71,627,062	77,350,375
14						
15	General Funds/Total Utility Plant	1.77%	2.30%	0.86%	0.91%	1.01%
16						
17	Capital Credits Retired	475,871	436,706	300,889	2,604,265	225,131
18						
19	Retirements/Total Patronage Capital	1.73%	1.58%	1.23%	9.89%	0.90%
20						
21	Cumulative Capital Credits Retired	2,443,531	2,061,470	4,022,030	6,027,166	6,061,626
22						
23	Plant Additions	3,810,750	2,997,400	2,920,346	2,123,780	2,804,937
24						
25	Additions/Total Utility Plant	7.09%	4.28%	4.21%	2.97%	3.63%
26						
27	Unapplied Advance Payments	0	0	0	0	0
28						
29	Capital Credit Retirements Received	0	0	0	0	0
30	from Other Cooperatives					
31						
32	Internally Generated Funds / Construction	73.15%	70.61%	-35.80%	69.08%	120.24%
[ ]	Indicate here if footnote or comment relating to this schedule is included on Supplemental Schedule II					

Schedule VI  
Page 1 of 1

	Note Number/ Description	Issuance Date	Term (Years)	Next Repricing Date	Interest Rate	Fixed or Variable Rate	Original Principal Amount	Deferred Interest	Amount Unadvanced	Cumulative Principal Repayments	Current Net Obligation	% of Total Long-Term Debt	Weighted Average Cost
1	RUS 2% Notes-Quarterly	N/A	N/A	N/A	2.000%	N/A	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
2													
3	RUS 5% Notes-Monthly	N/A	N/A	N/A	5.000%	N/A	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
4													
5	RUS 5% Notes-Quarterly	N/A	N/A	N/A	5.000%	N/A	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
6													
7	CFC/TBC Notes												
8	9015001	6/1/1998	30	XX/XX/XX	8.400%	Fixed	\$1,000,000	\$0	\$0	\$822,614	\$377,386	1.778%	0.114%
9	9027001	1/13/1998	34	XX/XX/XX	8.450%	Fixed	\$1,000,000	\$0	\$0	\$388,409	\$611,591	2.881%	0.186%
10	9027002	1/13/1998	34	XX/XX/XX	8.450%	Fixed	\$500,000	\$0	\$0	\$184,205	\$305,795	1.440%	0.093%
11	9027003	1/13/1998	34	XX/XX/XX	8.450%	Fixed	\$500,000	\$0	\$0	\$184,205	\$305,795	1.440%	0.093%
12	9027004	1/13/1998	34	XX/XX/XX	8.450%	Fixed	\$500,000	\$0	\$0	\$184,205	\$305,795	1.440%	0.093%
13	9027005	1/13/1998	34	XX/XX/XX	8.450%	Fixed	\$500,000	\$0	\$0	\$184,205	\$305,795	1.440%	0.093%
14	9027006	1/13/1998	34	XX/XX/XX	8.450%	Fixed	\$839,744	\$0	\$0	\$248,483	\$391,261	1.843%	0.119%
15	9027007	7/1/1998	34	10/1/2021	3.750%	Fixed	\$250,000	\$0	\$0	\$102,425	\$147,575	0.695%	0.026%
16	9027009	7/29/1998	34	XX/XX/XX	8.450%	Fixed	\$50,000	\$0	\$0	\$19,420	\$30,580	0.144%	0.009%
17	9027010	7/29/1998	34	XX/XX/XX	8.450%	Fixed	\$100,000	\$0	\$0	\$38,842	\$61,158	0.288%	0.019%
18	9027011	7/30/1999	34	XX/XX/XX	8.450%	Fixed	\$1,989,256	\$0	\$0	\$743,020	\$1,217,236	5.733%	0.370%
19	9029001	4/26/2000	30	XX/XX/XX	8.450%	Fixed	\$3,000,000	\$0	\$0	\$1,274,528	\$1,725,472	8.127%	0.524%
20	9030001	1/22/2002	30	XX/XX/XX	8.450%	Fixed	\$800,000	\$0	\$0	\$307,383	\$492,617	2.320%	0.150%
21	9030003	3/18/2002	35	XX/XX/XX	6.500%	Fixed	\$3,198,679	\$0	\$0	\$849,753	\$2,357,926	11.106%	0.722%
22	9031001	5/30/2004	25	XX/XX/XX	6.500%	Fixed	\$1,500,000	\$0	\$0	\$565,559	\$934,401	4.401%	0.286%
23	9032001	12/5/2005	30	XX/XX/XX	6.900%	Fixed	\$1,250,000	\$0	\$0	\$293,364	\$956,636	4.506%	0.311%
24	9037001	4/18/2013	30	XX/XX/XX	5.200%	Fixed	\$600,000	\$0	\$0	\$85,700	\$514,300	2.422%	0.126%
25	9037002	6/14/2013	30	7/1/2020	3.800%	Fixed	\$1,000,000	\$0	\$0	\$128,155	\$871,845	4.107%	0.156%
26	9037003	6/14/2013	30	11/1/2042	5.200%	Fixed	\$1,000,000	\$0	\$0	\$165,280	\$834,720	4.214%	0.219%
27	9037004	6/18/2015	30	XX/XX/XX	4.900%	Fixed	\$2,000,000	\$0	\$0	\$174,698	\$1,825,302	8.597%	0.421%
28	9037005	3/10/2018	30	4/1/2020	3.150%	Fixed	\$4,000,000	\$0	\$0	\$1,236,471	\$2,761,529	13.007%	0.410%
29	9037006	9/21/2018	30	10/1/2021	3.350%	Fixed	\$2,000,000	\$0	\$0	\$123,990	\$1,876,010	8.836%	0.296%
30	9037007		30		3.780%	Fixed	\$1,960,000	\$0	\$0	\$0	\$1,960,000	9.232%	0.349%
31													
32													
33													
34	Total Long-Term Debt										\$21,230,726	100.000%	5.184%
35													
36													

Company Name: Lamar County Electric Cooperative Association  
Reporting Period: Year Ending 12/31/2019

Schedule VII  
Page 1 of 1

Summary of Long-Term Financial Obligations--Other Non-IOU TSPs

Line	Issuer/ Note Number/ Description	Issuance Date	Term (Years)	Interest Rate	Fixed or Variable Rate	Original Principal Amount	Cumulative Principal Repayments	Current Net Obligation	% of Total Long-Term Debt	Cost of Debt	Weighted Average Cost
1	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
2	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
3	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
4	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
5	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
6	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
7	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
8	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
9	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
10	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
11	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
12	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
13	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
14	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
15	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
16	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
17	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
18	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
19	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
20	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
21	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
22	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
23	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
24	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
25	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
26	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
27	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
28	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
29	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
30	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
31	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
32	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
33	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
34	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
35	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
36	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
37	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
38											
39	Total							\$0	0.000%		0.000%
40											
41											
42	Total Short-Term Debt							\$0			0.000%

Company Name Lamar County Electric Cooperative Association  
Reporting Period Year Ending 12/31/2019

Schedule VIII

**EXTRAORDINARY AND NONRECURRING ITEMS**

A. Reporting Period

Ref.		Line		Wholesale
Schedule	Column	Number	Description	Transmission
				Amount

B. Prospective Period

Ref.		Line		Wholesale
Schedule	Column	Number	Description	Transmission
				Amount



Company Name: Lamar County Electric Cooperative Association  
Reporting Period: Year Ending 12/31/2019

Schedule IX

**Normalization Adjustments to Revenue**

Company Name: Lamar County Electric Cooperative Association  
Reporting Period: Year Ending 12/31/2019

Supplemental Schedule I

Summary of Substantive Rule 25.77 Expenditures

Line	Description	Total Electric	Wholesale Transmission	FERC Account No
1	Business gifts and Entertainment	\$ 797	\$ 33	-
2	Institutional Advertising	-	-	-
3	Consumption-Inducing Advertising	-	-	-
4	Other Advertising	-	-	-
5	Public Relations Expense	241	10	930
6	Legislative Advocacy (Note A)	11,792	488	930
7	Representation Before a Gov't Body (Note B)	1,921	80	930
8	Legal Expenses (Note C)	2,845	118	930
9	Charitable, Civic, and Religious	419	17	930
10	Political Contributions and Donations	35	1	-
11	Dues and Membership Fees	-	-	930
12				
13	Total	\$ 18,051	\$ 747	

Note A: Information shall include, but not be limited to, advocacy before any legislative body.

Note B: Information shall include representation before any governmental agency or body, including municipalities.

Note C: Information shall include legal expenses not accounted for in other categories

[[ j]] Indicate here if footnote or comment relating to this schedule is included on Supplemental Schedule II.

Company Name Lamar County Electric Cooperative Association  
Reporting Period Year Ending 12/31/2019

Supplemental Schedule II

**COMMENTS/FOOTNOTES**

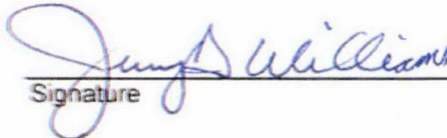
Ref		Line	
Schedule	Column	Number	Comments/Footnotes

Company Name: Lamar County Electric Cooperative Association  
Reporting Period: Year Ending 12/31/2019

**Signature Page**

I certify that I am the responsible official of Lamar County Electric Cooperative Association  
that I have examined the foregoing report; that to the best of my knowledge, information, and belief, all  
statements of fact contained in the said report are true and the said report is a correct statement of the  
business and affairs of the above-named respondent in respect to each and every matter set forth therein  
during the period from January 1, 2019 to December 31, 2019 inclusive.

5-13-2020  
Date

  
Signature

General Manager & CEO  
Title

Address: 1485 N. Main Street  
PO Box 580  
Paris, TX 75460  
Phone: 903-784-4303

**Alternative contact regarding this report:**

Name:	John Simpsen	Judy Lambert
Title:	Consultant	Managing Consultant
	Guernsey	Guernsey
Address:	5555 North Grand Blvd	5555 North Grand Blvd
	Oklahoma City, OK 73112	Oklahoma City, OK 73112
Phone:	405.416.8249	405.416.8169
Email:	<a href="mailto:john.simpson@guernsey.us">john.simpson@guernsey.us</a>	<a href="mailto:judy.lambert@guernsey.us">judy.lambert@guernsey.us</a>

## SCHEDULE C-4 TIMES INTEREST EARNED METHOD

Lamar County Electric Cooperative Association  
Test Year Ending December 31, 2018

	Reference	Total
Interest Expense on Long-Term Debt	WP/C-2/2	994,936
Modified TIER		2.00
Return (Interest x TIER)		1,989,872
Plus:		
Other Interest Expense		15,619
Other Deductions		0
Removal of Amortization of Debt Discount		
Total Additions		15,619
Less:		
Non-Operating Income - Interest		41,149
Non-Operating Income - Other (excl Capital Credits)		3,300
Extraordinary Items		
Total Subtractions		44,449
Net Return		1,961,042
Total Rate Base	Schedule B	44,151,748
Rate of Return (Net Return / Total Rate Base)		4.4416%
Return on Rate Base		1,961,044