

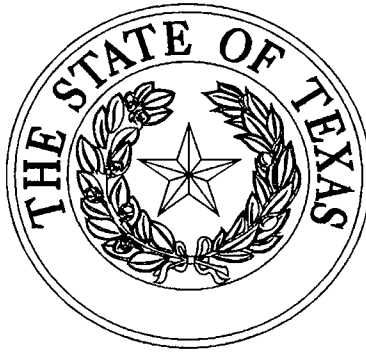


Control Number: 50655



Item Number: 6

Addendum StartPage: 0



50655

NON-INVESTOR-OWNED TRANSMISSION SERVICE PROVIDERS IN ERCOT

EARNINGS REPORT

OF

Grayson-Collin Electric Cooperative, Inc.

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 7, 2020

Company Name: Grayson-Collin Electric Cooperative, Inc.
Reporting Period: 12 Months Ending December 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.
Grayson-Collin Electric Cooperative, Inc.
2. State the date when the utility was originally organized.
September 16, 1937
3. Report any change in name during the most recent year and state the effective date.
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.
David McGinnis, Manager dmcginnis@gcec.net
903.482.7115
Grayson-Collin Electric Cooperative, Inc.
P.O. Box 548
Van Alstyne, TX 75495-0548
- 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 Simpsen	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
johnsimpsen@guernsey.us	judy.lambert@guernsey.us
5. State the location of the office where the Company's accounts and records are kept.
14568 FM 121
Van Alstyne, TX 75495
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
ahmadtalai@guernsey.us

Company Name:
Reporting Period.

Grayson-Collin Electric Cooperative, Inc.
12 Months Ending December 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.

GRAYSON-COLLIN ELECTRIC COOPERATIVE, INC. IS A 100% OWNER OF GRAYSON-COLLIN SERVICES, WHICH IS A 100% OWNER OF GRAYSON-COLLIN COMMUNICATIONS. THE TOTAL COMPANY DATA IS BASED ON CONSOLIDATED FINANCIALS OF THESE THREE ENTITIES.

8. Number of employees directly assigned to:

	<u>Last Case</u>	<u>Current Year</u>
Total Company	97	115
Total Electric	97	115
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: Grayson-Collin Electric Cooperative, Inc.
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)	1,454,244
Other Transmission Revenues	-
Other Revenues Allocated to Transmission	-

TOTAL TRANSMISSION REVENUES	1,454,244
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Expenses:

Transmission O&M Expenses	729,463
Transmission Depreciation & Amortization Expenses	369,600
Transmission Non-FIT Taxes	-
Transmission FIT	-
Other Transmission Expenses	(1,774)

TOTAL TRANSMISSION EXPENSES	1,097,288
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TRANSMISSION RETURN	356,956
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Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name Grayson-Collin Electric Cooperative, Inc
 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-Electnc (4)	Affiliated Related Expenses (5)	Total Electnc (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	-		-			-	-	0.00%	-
A302	Franchise and Consents	B-1	-		-			-	-	0.00%	-
A303	Miscellaneous Intangible Plant	B-1	-		-			-	-	0.00%	-
Total Intangible Plant			-	-	-	-	-	-	-		-

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 Drven 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 Drven 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 Bndges	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%	-
Total Other Production			-	-	-	-	-	-	-		-

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name Grayson-Collin Electric Cooperative, Inc.
 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-Electnc (4)	Affiliated Related Expenses (5)	Total Electnc (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Total Production Plant			-	-	-	-	-	-	-		-
Electric Transmission Plant											
A350/150	Land and Land Rights	B-1	188,608		188,608			188,608	188,608	100.00%	188,608
A352	Structures and Improvements	B-1	-		-			-	-	0.00%	-
A353/153	Station Equipment	B-1	257,584		257,584			257,584	257,584	100.00%	257,584
A354	Towers and Fixtures	B-1	-		-			-	-	0.00%	-
A355/155	Poles and Fixtures	B-1	279,807		279,807			279,807	279,807	100.00%	279,807
A356/156	O.H. Conductors & Devices	B-1	444,110		444,110			444,110	444,110	100.00%	444,110
A357/157	Underground Conduit	B-1	-		-			-	-	0.00%	-
A358	Underground Conductors	B-1	-		-			-	-	0.00%	-
A359	Roads and Trails	B-1	-		-			-	-	0.00%	-
Total Electnc Transmission Plant			1,170,108	-	1,170,108	-	-	1,170,108	1,170,108		1,170,108
Electric Distribution Plant											
A360/160	Land and Land Rights	B-1	2,114,309		2,114,309			2,114,309	2,114,309	29.65%	626,902
A361/161	Structures and Improvements	B-1	-		-			-	-	0.00%	-
A362/162	Station Equipment	B-1	35,399,302		35,399,302			35,399,302	35,399,302	29.65%	10,496,037
A363	Storage Battery Equipment	B-1	-		-			-	-	0.00%	-
A364/164	Poles, Towers & Fixtures	B-1	53,261,056		53,261,056			53,261,056	53,261,056	0.00%	-
A365/165	O.H. Conductors & Devices	B-1	71,357,240		71,357,240			71,357,240	71,357,240	0.00%	-
A366/166	Underground Conduits	B-1	-		-			-	-	0.00%	-
A367/167	U.G. Conductors & Devices	B-1	86,966,260		86,966,260			86,966,260	86,966,260	0.00%	-
A368/168	Line Transformers	B-1	58,493,974		58,493,974			58,493,974	58,493,974	0.00%	-
A369/169	Services	B-1	38,457,506		38,457,506			38,457,506	38,457,506	0.00%	-
A370/170	Meters	B-1	39,022,727		39,022,727			39,022,727	39,022,727	0.00%	-
A371	Install. on Customer Prem.	B-1	3,132,219		3,132,219			3,132,219	3,132,219	0.00%	-
A372	Leased Prop. on Cust. Premises	B-1	1,900		1,900			1,900	1,900	0.00%	-
A373/173	Street Lights	B-1	-		-			-	-	0.00%	-
Total Electnc Distribution Plant			388,206,493	-	388,206,493	-	-	388,206,493	388,206,493	2.9%	11,122,938
Total Production, Transmission, & Distribution			389,376,601	-	389,376,601	-	-	389,376,601	389,376,601	3.16%	12,293,047
Electnc General Plant											
A389	Land and Land Rights	B-2	46,199		46,199			46,199	46,199	4.35%	2,009
A390	Structures and Improvements	B-2	13,259,453		13,259,453			13,259,453	13,259,453	4.35%	576,525
A391/191	Office Furniture & Equip	B-2	2,514,839		2,514,839			2,514,839	2,514,839	4.35%	109,346
A392/192	Transportation Equipment	B-2	2,720,140		2,720,140			2,720,140	2,720,140	4.35%	118,272
A393/193	Stores Equipment	B-2	49,553		49,553			49,553	49,553	4.35%	2,154
A394/194	Tools, Shop & Garage Equip	B-2	22,153		22,153			22,153	22,153	4.35%	963
A395/195	Laboratory Equipment	B-2	77,940		77,940			77,940	77,940	4.35%	3,388
A396/196	Power Operated Equipment	B-2	3,439,582		3,439,582			3,439,582	3,439,582	4.35%	149,554
A397/197	Communication Equipment	B-3	1,225,833		1,225,833			1,225,833	1,225,833	4.82%	59,034
A398/198	Misc. Equipment	B-2	568,388		568,388			568,388	568,388	4.35%	24,715
Total Electnc General Plant			23,924,081	-	23,924,081	-	-	23,924,081	23,924,081		1,045,960
TOTAL ELECTRIC PLANT IN SERVICE			413,300,681	-	413,300,681	-	-	413,300,681	413,300,681		13,339,006

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name Grayson-Collin Electric Cooperative, Inc.
 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-Electnc (4)	Affiliated Related Expenses (5)	Total Electnc (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)

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 Electnc Equip	B-5	-		-			-	-	0.00%	-
A316/116	Misc. Power Plant Equip	B-5	-		-			-	-	0.00%	-

Total Steam Production

-	-	-	-	-	-	-	-	-	-	-	-
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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 Electnc Equip.	B-5	-		-			-	-	0.00%	-
A326	Misc. Power Plant Equip.	B-5	-		-			-	-	0.00%	-

Total Nuclear Production

-	-	-	-	-	-	-	-	-	-	-	-
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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 Electnc Equipment	B-5	-		-			-	-	0.00%	-
A335	Miscellaneous Power Plant Equip.	B-5	-		-			-	-	0.00%	-
A336	Roads, Railroads, and Bldges	B-5	-		-			-	-	0.00%	-

Total Hydraulic Production

-	-	-	-	-	-	-	-	-	-	-	-
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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%	-

Total Other Production

-	-	-	-	-	-	-	-	-	-	-	-
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Total Production Plant

-	-	-	-	-	-	-	-	-	-	-	-
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Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name Grayson-Collin Electric Cooperative, Inc.
 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-Electnc (4)	Affiliated Related Expenses (5)	Total Electnc (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Electric Transmission Plant											
A350/150	Land and Land Rights	B-5	-	-	-	-	-	-	-	0.00%	-
A352	Structures and Improvements	B-5	-	-	-	-	-	-	-	0.00%	-
A353/153	Station Equipment	B-5	164,878	-	164,878	-	-	164,878	164,878	100.00%	164,878
A354	Towers and Fixtures	B-5	-	-	-	-	-	-	-	0.00%	-
A355/155	Poles and Fixtures	B-5	179,102	-	179,102	-	-	179,102	179,102	100.00%	179,102
A356/156	O.H. Conductors & Devices	B-5	284,272	-	284,272	-	-	284,272	284,272	100.00%	284,272
A357/157	Underground Conduit	B-5	-	-	-	-	-	-	-	0.00%	-
A358	Underground Conductors	B-5	-	-	-	-	-	-	-	0.00%	-
A359	Roads and Trails	B-5	-	-	-	-	-	-	-	0.00%	-
Total Electnc Transmission Plant			628,252	-	628,252	-	-	628,252	628,252		628,252
Electric Distribution Plant											
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	7,638,115	-	7,638,115	-	-	7,638,115	7,638,115	29.65%	2,264,732
A363	Storage Battery Equipment	B-5	-	-	-	-	-	-	-	0.00%	-
A364/164	Poles, Towers & Fixtures	B-5	11,492,149	-	11,492,149	-	-	11,492,149	11,492,149	0.00%	-
A365/165	O.H. Conductors & Devices	B-5	15,396,767	-	15,396,767	-	-	15,396,767	15,396,767	0.00%	-
A366/166	Underground Conduits	B-5	-	-	-	-	-	-	-	0.00%	-
A367/167	U G Conductors & Devices	B-5	18,764,728	-	18,764,728	-	-	18,764,728	18,764,728	0.00%	-
A368/168	Line Transformers	B-5	12,621,257	-	12,621,257	-	-	12,621,257	12,621,257	0.00%	-
A369/169	Services	B-5	8,297,984	-	8,297,984	-	-	8,297,984	8,297,984	0.00%	-
A370/170	Meters	B-5	8,419,942	-	8,419,942	-	-	8,419,942	8,419,942	0.00%	-
A371	Install on Customer Prem	B-5	675,839	-	675,839	-	-	675,839	675,839	0.00%	-
A372	Leased Prop on Cust Premises	B-5	410	-	410	-	-	410	410	0.00%	-
A373/173	Street Lights	B-5	-	-	-	-	-	-	-	0.00%	-
Total Electnc Distnbution Plant			83,307,191	-	83,307,191	-	-	83,307,191	83,307,191		2,264,732
Electric General Plant											
A389	Land and Land Rights	B-5	-	-	-	-	-	-	-	0.00%	-
A390	Structures and Improvements	B-5	4,607,514	-	4,607,514	-	-	4,607,514	4,607,514	4.35%	200,351
A391/191	Office Furniture & Equip.	B-5	873,879	-	873,879	-	-	873,879	873,879	4.35%	37,997
A392/192	Transportation Equipment	B-5	945,219	-	945,219	-	-	945,219	945,219	4.35%	41,098
A393/193	Stores Equipment	B-5	17,219	-	17,219	-	-	17,219	17,219	4.35%	749
A394/194	Tools, Shop & Garage Equip	B-5	7,698	-	7,698	-	-	7,698	7,698	4.35%	335
A395/195	Laboratory Equipment	B-5	27,083	-	27,083	-	-	27,083	27,083	4.35%	1,178
A396/196	Power Operated Equipment	B-5	1,195,217	-	1,195,217	-	-	1,195,217	1,195,217	4.35%	51,967
A397/197	Communication Equipment	B-5	425,963	-	425,963	-	-	425,963	425,963	4.82%	20,514
A398/198	Misc. Equipment	B-5	197,509	-	197,509	-	-	197,509	197,509	4.35%	8,586
Total Electnc General Plant			8,297,300	-	8,297,300	-	-	8,297,300	8,297,300		362,774
TOTAL ELECTRIC ACCUMULATED DEPRECIATION			92,232,744	-	92,232,744	-	-	92,232,744	92,232,744		3,255,758
NET PLANT IN SERVICE			321,067,937	-	321,067,937	-	-	321,067,937	321,067,937		10,083,248

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name Grayson-Collin Electric Cooperative, Inc.
 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-Electnc (4)	Affiliated Related Expenses (5)	Total Electnc (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Other Rate Base Items											
	Plant Held for Future Use	B-6	-		-			-	-	0.00%	-
	Customer Deposits		(291,384)		(291,384)			(291,384)	(291,384)	0.00%	-
	Reserve for Insurance										
	Payroll Related	B-7	-		-			-	-	0.00%	-
	Property Related	B-7	-		-			-	-	0.00%	-
	Other		-		-			-	-	0.00%	-
	Reserve for Injunes and Damages		-		-			-	-	0.00%	-
		B-7	-		-			-	-		-
	CWIP		8,603,953		8,603,953			8,603,953	8,603,953	0.00%	-
		B-4	-		-			-	-		-
ADIT & FAS 109 Accounts											
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		-	-	-	-	-	-	-		-
Working Capital											
	Cash from Operations	B-9	1,729,886		1,729,886			1,729,886	1,729,886	4.24%	73,305
	Fuel Inventory		-		-			-	-	0.00%	-
	Matenal and Supplies	B-8	253,654		253,654			253,654	253,654	29.65%	75,210
	Subtotal		1,983,541	-	1,983,541	-	-	1,983,541	1,983,541		148,515
	Prepayments										
	Prepaid Insurance	B-10	306,925		306,925			306,925	306,925	4.35%	13,348
		B-10									
	Miscellaneous Deferred Debits	B-10	-		-			-	-	0.00%	-
	Sales Tax	B-10	-		-			-	-	0.00%	-
		B-10									
	Other Miscellaneous Prepayments	B-10	20,348		20,348			20,348	20,348	4.82%	980
	Cleaing Accounts	B-10	-		-			-	-	0.00%	-
	Subtotal		327,273	-	327,273	-	-	327,273	327,273		14,328
	Insurance		-		-			-	-	0.00%	-
	Texas Franchise Tax		-		-			-	-	0.00%	-
	Texas Misc. City/County Taxes		-		-			-	-	0.00%	-
	Computer Software		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
TOTAL RATE BASE			331,691,319	-	331,691,319	-	-	331,691,319	331,691,319		10,246,090

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name Grayson-Collin Electric Cooperative, Inc.
 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)	
Power Production Expenses												
Steam Power Generation												
Operation												
A500	Operation Super. & Eng.		-		-			-	-	0.00%	-	
A501	Eligible Fuel		-		-			-	-	0.00%	-	
A501	Non Eligible Fuel		-		-			-	-	0.00%	-	
A502	Steam Expenses		-		-			-	-	0.00%	-	
A503	Lake & Pumping Equipment		-		-			-	-	0.00%	-	
A505	Electric Expenses		-		-			-	-	0.00%	-	
A506	Misc. Steam power Expenses		-		-			-	-	0.00%	-	
A507	Rents		-		-			-	-	0.00%	-	
	Subtotal		-	-	-	-	-	-	-		-	
Maintenance												
A510	Maint Super. & Eng.		-		-			-	-	0.00%	-	
A511	Maint of Structures		-		-			-	-	0.00%	-	
A512	Maint. of Boiler Plant		-		-			-	-	0.00%	-	
A513	Maint of Electric Plant		-		-			-	-	0.00%	-	
A514	Maint. of Misc Steam Plant		-		-			-	-	0.00%	-	
	Subtotal		-	-	-	-	-	-	-		-	
A515	Electricity Used by Gas Dept.		-		-			-	-	0.00%	-	
Nuclear Power Generation												
Operation												
A517	Operation Supervision		-		-			-	-	0.00%	-	
A518	Nuclear Fuel-Direct		-		-			-	-	0.00%	-	
A519	Coolants and Water		-		-			-	-	0.00%	-	
A520	Steam Expenses		-		-			-	-	0.00%	-	
A523	Electric expenses		-		-			-	-	0.00%	-	
A524	Misc. Nuclear Power Expenses		-		-			-	-	0.00%	-	
A525	Rents-Allocable		-		-			-	-	0.00%	-	
	Subtotal		-	-	-	-	-	-	-		-	
Maintenance												
A528	Maint. Supervision		-		-			-	-	0.00%	-	
A529	Maint. of Structures		-		-			-	-	0.00%	-	
A530	Maint. of Reactor Plant		-		-			-	-	0.00%	-	
A531	Maint of Electric Plant		-		-			-	-	0.00%	-	
A532	Maint. of Misc Nuclear Plant		-		-			-	-	0.00%	-	
	Subtotal		-	-	-	-	-	-	-		-	
Hydraulic Generation												
Operation												
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%	-	

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name: Grayson-Collin Electric Cooperative, Inc.
 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)
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		-	-	-	-	-	-	-		-
	<u>Other Power Generation</u>										
	<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		-	-	-	-	-	-	-		-
	<u>Other Power Supply</u>										
A555	Purchased Power Demand		92,973,265		92,973,265			92,973,265	92,973,265	0.00%	-
	Purchased Power Direct		-		-			-	-	0.00%	-
	Net Trans. Expense-Recon. Fuel		-		-			-	-	0.00%	-
	Off System Sales Credit		-		-			-	-	0.00%	-
A555	Subtotal		92,973,265	-	92,973,265	-	-	92,973,265	92,973,265		-
A556	System Control & Load Dispatch		-		-			-	-	0.00%	-
A557	Other		-		-			-	-	0.00%	-
	Subtotal(Other Power Supply)		92,973,265	-	92,973,265	-	-	92,973,265	92,973,265		-
	Total Power Production Expense		92,973,265	-	92,973,265	-	-	92,973,265	92,973,265		-
	Transmission Expense										
	<u>Operation</u>										
A560	Operation Super. & Engin.		-		-			-	-	0.00%	-
A561	Load Dispatching		-		-			-	-	0.00%	-
A562	Station Equipment		3,706		3,706			3,706	3,706	100.00%	3,706
A563	Overhead Line Expense		3,495		3,495			3,495	3,495	100.00%	3,495
A564	Underground Line Expense		-		-			-	-	0.00%	-
A565	Wheeling Expense		-		-			-	-	0.00%	-
A566	Misc. Transmission Expense		-		-			-	-	100.00%	-
A567	Rents		-		-			-	-	0.00%	-
	Subtotal		7,201	-	7,201	-	-	7,201	7,201		7,201
	<u>Maintenance</u>										

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name Grayson-Collin Electric Cooperative, Inc
 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)
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		-	-	-	-	-	-	-		-
	Total Transmission Expenses		7,201	-	7,201	-	-	7,201	7,201		7,201
Distribution											
	<u>Operation</u>										
A580	Operation Super. & Engin.		-		-			-	-	0.00%	-
A581	Load Dispatching		-		-			-	-	0.00%	-
A582	Station Expense		1,118,310		1,118,310			1,118,310	1,118,310	29.65%	331,584
A583	Overhead Line Expense		813,827		813,827			813,827	813,827	0.00%	-
A584	Underground Line Expense		(69,076)		(69,076)			(69,076)	(69,076)	0.00%	-
A585	Street Light & Signal Systems		-		-			-	-	0.00%	-
A586	Meter Expenses		1,536,520		1,536,520			1,536,520	1,536,520	0.00%	-
A587	Customer Installation Expense		191,106		191,106			191,106	191,106	0.00%	-
A588	Misc. Distribution Expenses		556,055		556,055			556,055	556,055	26.75%	148,732
A589	Rents		-		-			-	-	0.00%	-
	Subtotal		4,146,741	-	4,146,741	-	-	4,146,741	4,146,741		480,316
	<u>Maintenance</u>										
A590	Maintenance Super. & Engin.		-		-			-	-	0.00%	-
A591	Maint. of Structures		-		-			-	-	0.00%	-
A592	Maint. of Station Equipment		-		-			-	-	0.00%	-
A593	Maint. of Overhead Lines		4,049,184		4,049,184			4,049,184	4,049,184	0.00%	-
A594	Maint. of Underground Lines		787,909		787,909			787,909	787,909	0.00%	-
A595	Maint. of Line Transformers		40,680		40,680			40,680	40,680	0.00%	-
A596	Maint. of Street Lights		-		-			-	-	0.00%	-
A597	Maint. of Meters		1,129,242		1,129,242			1,129,242	1,129,242	0.00%	-
A598	Maint. of Misc. Dist. Plant.		808,655		808,655			808,655	808,655	0.00%	-
	Subtotal		6,815,671	-	6,815,671	-	-	6,815,671	6,815,671		-
	Total Distribution Expenses		10,962,412	-	10,962,412	-	-	10,962,412	10,962,412		480,316
	Total Prod., Trans., & Dist. Expenses		103,942,878	-	103,942,878	-	-	103,942,878	103,942,878		487,518
Customer and Information Expenses											
	<u>Customer Accounts Expenses</u>										
A901	Supervision		-		-			-	-	0.00%	-
A902	Meter Reading Expense		264,635		264,635			264,635	264,635	0.00%	-
A903	Customer Records & Collect.		2,604,843		2,604,843			2,604,843	2,604,843	0.00%	-
A904	Uncollectible Accounts		-		-			-	-	0.00%	-
A905	Misc. Customer Account Exp		-		-			-	-	0.00%	-
	Subtotal		2,869,478	-	2,869,478	-	-	2,869,478	2,869,478		-

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name Grayson-Collin Electric Cooperative, Inc.
 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)
	Cust. Service & Information Expense										
A906	Customer Svc. & Infor		-		-			-	-	0.00%	-
A907	Supervision		-		-			-	-	0.00%	-
A908	Customer Assistance		-		-			-	-	0.00%	-
A909	Inform. & Instruct. Adv. Exp.		-		-			-	-	0.00%	-
A910	Misc. Cust. Service & Inform.		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	Sales Expense										
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		-	-	-	-	-	-	-		-
	Total Cust. Serv., Inform. & Sale Exp.		2,869,478	-	2,869,478	-	-	2,869,478	2,869,478		-
	Administrative & General Expenses										
A920	Admin. & General Salaries		2,536,694		2,536,694			2,536,694	2,536,694	4.82%	122,163
A921	Office Supplies		334,627		334,627			334,627	334,627	4.82%	16,115
A922	Admin. Exp. Transferred		-		-			-	-	0.00%	-
A923	Outside Services		222,051		222,051			222,051	222,051	4.14%	9,200
A924	Property Insurance Exp		112,468		112,468			112,468	112,468	4.35%	4,891
	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)		112,468	-	112,468	-	-	112,468	112,468		4,891
A925	Injures & Damages		15,066		15,066			15,066	15,066	4.82%	726
A926	Pensions & Benefits		547,635		547,635			547,635	547,635	4.82%	26,374
A927	Franchise Requirements		-		-			-	-	0.00%	-
A928	Regulatory Commission		212,102		212,102			212,102	212,102	0.00%	-
A929	Duplicate Charges		-		-			-	-	0.00%	-
A930	Misc. General Expense		1,112,452		1,112,452			1,112,452	1,112,452	4.82%	53,575
A931	Rents		-		-			-	-	0.00%	-
A932	Maint. of General Plant		204,165		204,165			204,165	204,165	4.36%	8,902
	Total Admin. & General Expense		5,297,261	-	5,297,261	-	-	5,297,261	5,297,261		241,945
	Total Common Operation & Maintenance		106,812,357	-	106,812,357	-	-	106,812,357	106,812,357		487,518
	Total Operation & Maintenance Expense		112,109,618	-	112,109,618	-	-	112,109,618	112,109,618		729,463

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name: Grayson-Collin Electric Cooperative, Inc.
 12-mo. reporting Period ending: Dec 31, 2019

Other Expenses—Reporting Period

Schedule II-C

Other Expenses		From Schedule III Column (7)									
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated or Related Expense (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
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%	-
	Total Steam Production		-	-	-	-	-	-	-		-
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%	-
	Total Nuclear Production		-	-	-	-	-	-	-		-
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%	-
	Total Hydraulic Production		-	-	-	-	-	-	-		-
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%	-

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name: Grayson-Collin Electric Cooperative, Inc.
 12-mo. reporting Period ending: Dec 31, 2019

Other Expenses--Reporting Period

Schedule II-C

Other Expenses		From Schedule III Column (7)									
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expense (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
A345	Accessory Plant Equipment		-		-			-	-	0.00%	-
A346	Misc. Power Plant Equipment		-		-			-	-	0.00%	-
Total Other Production			-	-	-	-	-	-	-		-
Subtotal Electric Production Plant			-	-	-	-	-	-	-		-
Electric Transmission Plant											
A350/15	Land and Land Rights		-		-			-	-	0.00%	-
A352	Structures and Improvements		-		-			-	-	0.00%	-
A353/15	Station Equipment		7,046		7,046			7,046	7,046	100.00%	7,046
A354	Towers and Fixtures		-		-			-	-	0.00%	-
A355/15	Poles and Fixtures		7,654		7,654			7,654	7,654	100.00%	7,654
A356/15	O.H. Conductors & Devices		12,148		12,148			12,148	12,148	100.00%	12,148
A357/15	Underground Conduit		-		-			-	-	0.00%	-
A358	Underground Conductors		-		-			-	-	0.00%	-
A359	Roads and Trails		-		-			-	-	0.00%	-
Subtotal Electric Transmission Plant			26,848	-	26,848	-	-	26,848	26,848		26,848
Electric Distribution Plant											
A360/16	Land and Land Rights		-		-			-	-	0.00%	-
A361/16	Structures and Improvements		-		-			-	-	0.00%	-
A362/16	Station Equipment		1,037,699		1,037,699			1,037,699	1,037,699	29.65%	307,682
A363	Storage Battery Equipment		-		-			-	-	0.00%	-
A364/16	Poles, Towers & Fixtures		1,561,301		1,561,301			1,561,301	1,561,301	0.00%	-
A365/16	O.H. Conductors & Devices		2,091,774		2,091,774			2,091,774	2,091,774	0.00%	-
A366/16	Underground Conduits		-		-			-	-	0.00%	-
A367/16	U.G. Conductors & Devices		2,549,339		2,549,339			2,549,339	2,549,339	0.00%	-
A368/16	Line Transformers		1,714,699		1,714,699			1,714,699	1,714,699	0.00%	-
A369/16	Services		1,127,348		1,127,348			1,127,348	1,127,348	0.00%	-
A370/17	Meters		1,143,917		1,143,917			1,143,917	1,143,917	0.00%	-
A371	Install. on Customer Prem.		91,818		91,818			91,818	91,818	0.00%	-
A372	Leased Prop. on Cust. Premises		56		56			56	56	0.00%	-
A373/17	Street Lights		-		-			-	-	0.00%	-
Subtotal Electric Distribution Plant			11,317,950	-	11,317,950	-	-	11,317,950	11,317,950		307,682
Electric General Plant											
A389	Land and Land Rights		-		-			-	-	0.00%	-
A390	Structures and Improvements		445,434		445,434			445,434	445,434	4.35%	19,367
A391/19	Office Furniture & Equip.		84,483		84,483			84,483	84,483	4.35%	3,674
A392/19	Transportation Equipment		91,380		91,380			91,380	91,380	4.35%	3,973
A393/19	Stores Equipment		1,665		1,665			1,665	1,665	4.36%	73

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name: Grayson-Collin Electric Cooperative, Inc.
 12-mo. reporting Period ending: Dec 31, 2019

Other Expenses--Reporting Period

Schedule II-C

										From Schedule III Column (7)	
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expense (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
A394/19	Tools, Shop & Garage Equip.		744		744			744	744	4.31%	32
A395/19	Laboratory Equipment		2,618		2,618			2,618	2,618	4.31%	113
A396/19	Power Operated Equipment		115,548		115,548			115,548	115,548	4.35%	5,024
A397/19	Communication Equipment		41,180		41,180			41,180	41,180	4.81%	1,983
A398/19	Misc. Equipment		19,094		19,094			19,094	19,094	4.35%	830
Subtotal Electric General Plant			802,146	-	802,146	-	-	802,146	802,146		35,069
TOTAL DEPRECIATION & AMORTIZATION			12,146,943	-	12,146,943	-	-	12,146,943	12,146,943		369,600
<u>Taxes Other than Income Taxes</u>											
Non Revenue Related											
	FICA		-		-			-	-	0.00%	-
	FUTA		-		-			-	-	0.00%	-
Total Federal			-	-	-	-	-	-	-		-
Property			-		-			-	-	0.00%	-
	Production		-		-			-	-	0.00%	-
	Transmission		-		-			-	-	0.00%	-
	Distribution		-		-			-	-	0.00%	-
	General		-		-			-	-	0.00%	-
Total Property			-	-	-	-	-	-	-		-
	Unemployment		-		-			-	-	0.00%	-
	Franchise		108,566		108,566			108,566	108,566	0.00%	-
	Use Tax		-		-			-	-	0.00%	-
Other Non Revenue											
	Payroll		-		-			-	-	0.00%	-
Total Other Non Revenue			108,566	-	108,566	-	-	108,566	108,566		-
Total Non Revenue Related			108,566	-	108,566	-	-	108,566	108,566		-
Revenue Related											
<u>Taxes</u>											
	Sales		-		-			-	-	0.00%	-

Public Utility Commission of Texas Detail of Current Year Rate Base & Expenses Company Name: Grayson-Collin Electric Cooperative, Inc. 12-mo. reporting Period ending Dec 31, 2019				Other Expenses--Reporting Period				Schedule II-C			
Other Expenses				From Schedule III Column (7)							
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expense (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
	Public Utility Commission		-		-			-	-	0.00%	-
	Occupational Street Rental		-		-			-	-	0.00%	-
Total Revenue Related			-	-	-	-	-	-	-		-
Total Taxes Other Than Income Taxes			108,566	-	108,566	-	-	108,566	108,566		-
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		-		-			-	-	0.00%	-
	Decommissioning Expense		-		-			-	-	0.00%	-
Other Revenues											

Public Utility Commission of Texas
 Detail of Current Year Rate Base & Expenses
 Company Name: Grayson-Collin Electric Cooperative, Inc.
 12-mo. reporting Period ending: Dec 31, 2019

Other Expenses--Reporting Period

Schedule II-C

Other Expenses		From Schedule III Column (7)									
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expense (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
	Other Transmission Revenues (detail)		-		-			-	-	100.00%	-
	Postage Stamp Revenue		1,454,244		1,454,244			1,454,244	1,454,244	100.00%	1,454,244
	Wholesale Distribution Service		-		-			-	-	0.00%	-
	Other Revenues (Detail)		-		-			-	-	0.00%	-
	Service Fees		-		-			-	-	0.00%	-
	Pole Rents		594,648		594,648			594,648	594,648	0.00%	-
	Other Revenues		317,821		317,821			317,821	317,821	0.00%	-
	Subtotal Other Revenues		2,366,714	-	2,366,714	-	-	2,366,714	2,366,714		1,454,244

Public Utility Commission of Texas
Transmission Cost of Service approved in Docket No 36984
Company Name Grayson-Collin Electric Cooperative, Inc
Test Year Ending 2009
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)
ELECTRIC PLANT IN SERVICE:												
Intangible Plant												
A301	Organization	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
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			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Steam Production												
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%
Nuclear Production												
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%
Hydraulic Production												
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 Bldgs	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Total Hydraulic Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Other Production												
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%
Electric Transmission Plant												
A350/150	Land and Land Rights	TRANS	B-1	188,608	188,608	-	188,608	-	0.00%	100.00%	0.00%	100.00%
A352	Structures and Improvements	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%

Public Utility Commission of Texas
Transmission Cost of Service approved in Docket No 36984
Company Name Grayson-Collin Electric Cooperative, Inc
Test Year Ending 2009
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)
A353/153	Station Equipment	TRANS	B-1	248,816	248,816	-	248,816	-	0.00%	100.00%	0.00%	100.00%
A354	Towers and Fixtures	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A355/155	Poles and Fixtures	TRANS	B-1	279,807	279,807	-	279,807	-	0.00%	100.00%	0.00%	100.00%
A356/156	O H Conductors & Devices	TRANS	B-1	421,878	421,878	-	421,878	-	0.00%	100.00%	0.00%	100.00%
A357/157	Underground Conduit	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A358	Underground Conductors	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A359	Roads and Trails	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Total Electric Transmission Plant				1,139,109	1,139,109	-	1,139,109	-	0.00%	100.00%	0.00%	100.00%
Electric Distribution Plant												
A360/160	Land and Land Rights	DIST	B-1	1,864,574	1,864,574	-	552,854	1,311,720	0.00%	29.65%	70.35%	100.00%
A361/161	Structures and Improvements	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A362/162	Station Equipment	DIST	B-1	19,422,395	19,422,395	-	5,758,819	13,663,576	0.00%	29.65%	70.35%	100.00%
A363	Storage Battery Equipment	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A364/164	Poles, Towers & Fixtures	DIST	B-1	26,181,904	26,181,904	-	-	26,181,904	0.00%	0.00%	100.00%	100.00%
A365/165	O H Conductors & Devices	DIST	B-1	32,364,085	32,364,085	-	-	32,364,085	0.00%	0.00%	100.00%	100.00%
A366/166	Underground Conduits	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A367/167	U G Conductors & Devices	DIST	B-1	36,724,120	36,724,120	-	-	36,724,120	0.00%	0.00%	100.00%	100.00%
A368/168	Line Transformers	DIST	B-1	25,365,964	25,365,964	-	-	25,365,964	0.00%	0.00%	100.00%	100.00%
A369/169	Services	DIST	B-1	16,329,007	16,329,007	-	-	16,329,007	0.00%	0.00%	100.00%	100.00%
A370/170	Meters	DIST	B-1	9,306,717	9,306,717	-	-	9,306,717	0.00%	0.00%	100.00%	100.00%
A371	Install on Customer Prem	DIST	B-1	1,175,409	1,175,409	-	-	1,175,409	0.00%	0.00%	100.00%	100.00%
A372	Leased Prop on Cust Premises	DIST	B-1	1,900	1,900	-	-	1,900	0.00%	0.00%	100.00%	100.00%
A373/173	Street Lights	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Total Electric Distribution Plant				168,736,075	168,736,075	-	6,311,673	162,424,402	0.00%	3.74%	96.26%	100.00%
Total Production, Transmission, & Distribution				169,875,184	169,875,184	-	7,450,782	162,424,402				
Electric General Plant												
A389	Land and Land Rights	PAYROLL	B-2	46,199	46,199	-	2,009	44,190	0.00%	4.35%	95.65%	100.00%
A390	Structures and Improvements	PAYROLL	B-2	4,535,667	4,535,667	-	197,212	4,338,455	0.00%	4.35%	95.65%	100.00%
A391/191	Office Furniture & Equip	PAYROLL	B-2	1,618,830	1,618,830	-	70,387	1,548,443	0.00%	4.35%	95.65%	100.00%
A392/192	Transportation Equipment	PAYROLL	B-2	1,298,085	1,298,085	-	56,441	1,241,644	0.00%	4.35%	95.65%	100.00%
A393/193	Stores Equipment	PAYROLL	B-2	51,759	51,759	-	2,250	49,508	0.00%	4.35%	95.65%	100.00%
A394/194	Tools, Shop & Garage Equip	PAYROLL	B-2	19,583	19,583	-	851	18,732	0.00%	4.35%	95.65%	100.00%
A395/195	Laboratory Equipment	PAYROLL	B-2	32,228	32,228	-	1,401	30,827	0.00%	4.35%	95.65%	100.00%
A396/196	Power Operated Equipment	PAYROLL	B-2	1,621,193	1,621,193	-	70,490	1,550,703	0.00%	4.35%	95.65%	100.00%
A397/197	Communication Equipment	PAYROLL	B-3	610,382	610,382	-	29,395	580,987	0.00%	4.82%	95.18%	100.00%
A398/198	Misc Equipment	PAYROLL	B-2	207,210	207,210	-	9,010	198,201	0.00%	4.35%	95.65%	100.00%
Total Electric General Plant				10,041,136	10,041,136	-	439,446	9,601,690	0.00%	4.38%	95.62%	100.00%
TOTAL ELECTRIC PLANT IN SERVICE				179,916,320	179,916,320	-	7,890,228	172,026,092	0.00%	4.39%	95.61%	100.00%

4.39%

ACCUMULATED DEPRECIATION & AMORTIZATION

Steam Production

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

Public Utility Commission of Texas
Transmission Cost of Service approved in Docket No 36984
Company Name Grayson-Collin Electric Cooperative, Inc
Test Year Ending 2009
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)
Total Steam Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Nuclear Production												
A320/120	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A321/121	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A322/122	Reactor Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A323/123	Engines/Engine Driven Gen	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A324/124	Turbogenerator Units	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A325/125	Accessory Electric Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A326	Misc Power Plant Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Total Nuclear Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Hydraulic Production												
A330	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A331	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A332	Reservoirs, Dams, and Waterways	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A333	Water Wheels, Turbines, and Generators	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A334	Accessory Electric Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A335	Miscellaneous Power Plant Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A336	Roads, Railroads, and Bridges	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Total Hydraulic Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Other Production												
A340	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A341	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A342	Fuel Holder, Producer & Acc	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A343	Prime Movers	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A344	Generators	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A345	Accessory Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A346	Misc Power Plant Equipment	GEN	B-5	-	-	-	-	-	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%
Electric Transmission Plant												
A350/150	Land and Land Rights	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A352	Structures and Improvements	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A353/153	Station Equipment	TRANS	B-5	86,762	86,762	-	86,762	-	0.00%	100.00%	0.00%	100.00%
A354	Towers and Fixtures	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A355/155	Poles and Fixtures	TRANS	B-5	97,568	97,568	-	97,568	-	0.00%	100.00%	0.00%	100.00%
A356/156	O H Conductors & Devices	TRANS	B-5	147,108	147,108	-	147,108	-	0.00%	100.00%	0.00%	100.00%
A357/157	Underground Conduit	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A358	Underground Conductors	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A359	Roads and Trails	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Total Electric Transmission Plant				331,438	331,438	-	331,438	-	0.00%	100.00%	0.00%	100.00%
Electric Distribution Plant												
A360/160	Land and Land Rights	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A361/161	Structures and Improvements	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A362/162	Station Equipment	DIST	B-5	2,829,149	2,829,149	-	838,854	1,990,295	0.00%	29.65%	70.35%	100.00%
A363	Storage Battery Equipment	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A364/164	Poles, Towers & Fixtures	DIST	B-5	3,954,374	3,954,374	-	3,954,374	-	0.00%	100.00%	0.00%	100.00%
A365/165	O H Conductors & Devices	DIST	B-5	4,888,097	4,888,097	-	4,888,097	-	0.00%	100.00%	0.00%	100.00%

Public Utility Commission of Texas
 Transmission Cost of Service approved in Docket No 36984
 Company Name Grayson-Collin Electric Cooperative, Inc
 Test Year Ending 2009
 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)
A366/166	Underground Conduits	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A367/167	U G Conductors & Devices	DIST	B-5	5,546,613	5,546,613	-	-	5,546,613	0.00%	0.00%	100.00%	100.0%
A368/168	Line Transformers	DIST	B-5	3,831,139	3,831,139	-	-	3,831,139	0.00%	0.00%	100.00%	100.0%
A369/169	Services	DIST	B-5	2,466,245	2,466,245	-	-	2,466,245	0.00%	0.00%	100.00%	100.0%
A370/170	Meters	DIST	B-5	1,405,636	1,405,636	-	-	1,405,636	0.00%	0.00%	100.00%	100.0%
A371	Install on Customer Prem	DIST	B-5	177,527	177,527	-	-	177,527	0.00%	0.00%	100.00%	100.0%
A372	Leased Prop on Cust Premises	DIST	B-5	287	287	-	-	287	0.00%	0.00%	100.00%	100.0%
A373/173	Street Lights	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Electric Distribution Plant				25,099,067	25,099,067	-	838,854	24,260,213	0.00%	3.34%	96.66%	100.0%
Electric General Plant												
A389	Land and Land Rights	PAYROLL	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A390	Structures and Improvements	PAYROLL	B-5	132,326	132,326	-	5,754	126,573	0.00%	4.35%	95.65%	100.0%
A391/191	Office Furniture & Equip	PAYROLL	B-5	1,414,637	1,414,637	-	61,509	1,353,128	0.00%	4.35%	95.65%	100.0%
A392/192	Transportation Equipment	PAYROLL	B-5	791,602	791,602	-	34,419	757,183	0.00%	4.35%	95.65%	100.0%
A393/193	Stores Equipment	PAYROLL	B-5	1,017,584	1,017,584	-	44,245	973,340	0.00%	4.35%	95.65%	100.0%
A394/194	Tools, Shop & Garage Equip	PAYROLL	B-5	13,849	13,849	-	602	13,247	0.00%	4.35%	95.65%	100.0%
A395/195	Laboratory Equipment	PAYROLL	B-5	44,777	44,777	-	1,947	42,830	0.00%	4.35%	95.65%	100.0%
A396/196	Power Operated Equipment	PAYROLL	B-5	281,558	281,558	-	12,242	269,316	0.00%	4.35%	95.65%	100.0%
A397/197	Communication Equipment	PAYROLL	B-5	455,798	455,798	-	21,951	433,847	0.00%	4.82%	95.18%	100.0%
A398/198	Misc Equipment	PAYROLL	B-5	32,228	32,228	-	1,401	30,827	0.00%	4.35%	95.65%	100.0%
Total Electric General Plant				4,184,359	4,184,359	-	184,070	4,000,291	0.00%	4.40%	95.60%	100.0%
TOTAL ELECTRIC ACCUMULATED DEPRECIATION				29,614,864	29,614,864	-	1,354,362	28,260,504	0.00%	4.67%	95.43%	100.0%
NET PLANT IN SERVICE				150,301,456	150,301,456	-	6,535,866	143,765,588	0.00%	4.35%	95.65%	100.0%
Other Rate Base Items												
Plant Held for Future Use				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Customer Deposits				(521,917)	(521,917)	-	-	(521,917)	0.00%	0.00%	100.00%	100.0%
Reserve for Insurance												
Payroll Related				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Property Related				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Other				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Reserve for Injures and Damages				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
CWIP				0	0	-	-	0	0.00%	0.00%	100.00%	100.0%
ADIT & FAS 109 Accounts												
A281 ADIT-Accelerated Amortization				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A282 ADIT-Other Property				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A283 ADIT-Other				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A190 ADIT				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A FAS 109 Regulatory Assets				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A FAS 109 Regulatory Liabilities				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A ADIT-FAS 109 Related Accts				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Subtotal				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Working Capital												
Cash from Operations				1,083,050	1,083,050	-	45,895	1,037,155	0.00%	4.24%	95.76%	100.0%
Fuel Inventory				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Matenal and Supplies				171,660	171,660	-	50,898	120,762	0.00%	29.65%	70.35%	100.0%

Public Utility Commission of Texas
Transmission Cost of Service approved in Docket No 36984
Company Name Grayson-Collin Electric Cooperative, Inc
Test Year Ending 2009
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)
	Subtotal			1,254,710	1,254,710	-	96,793	1,157,917	0.00%	7.71%	92.29%	100.0%
	Prepayments											
	Prepaid Insurance		B-10	95,151	95,151	-	4,138	91,013	0.00%	4.35%	95.65%	100.0%
			B-10									
	Miscellaneous Deferred Debits		B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Sales Tax		B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
			B-10									
	Other Miscellaneous Prepayments		B-10	14,596	14,596	-	703	13,893	0.00%	4.82%	95.18%	100.0%
	Cleaning Accounts		B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			109,747	109,747	-	4,841	104,906	0.00%	4.41%	95.59%	100.0%
	Insurance			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Texas Franchise Tax			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Texas Misc. City/County Taxes			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Computer Software			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
TOTAL RATE BASE				151,143,996	151,143,996	-	6,637,500	144,506,494	0.00%	4.39%	95.61%	100.0%

Public Utility Commission of Texas
Transmission Cost of Service approved in Docket No
Company Name Grayson-Collin Electric Cooperative, Inc
Test Year Ending 2009

36984

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)
Power Production Expenses												
Steam Power Generation												
<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%
Nuclear Power Generation												
<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%
Hydraulic Generation												
<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%

Public Utility Commission of Texas
 Transmission Cost of Service approved in Docket No
 Company Name Grayson-Collin Electric Cooperative, Inc
 Test Year Ending 2009
 Operations and Maintenance Expenses

36984

O&M Expenses from Previous Commission Order

Schedule III-B

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Power Production Expenses												
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%
Other Power Generation												
<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 Plt	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%
Other Power Supply												
A555	Purchased Power Demand	GEN		64,144,603	64,144,603	64,144,603	-	-	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%
	Subtotal			64,144,603	64,144,603	64,144,603	-	-	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)			64,144,603	64,144,603	64,144,603	-	-	100.00%	0.00%	0.00%	100.00%
	Total Power Production Expense			64,144,603	64,144,603	64,144,603	-	-	100.00%	0.00%	0.00%	100.00%
Transmission Expense												
<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		12,166	12,166	-	12,166	-	0.00%	100.00%	0.00%	100.00%
A563	Overhead Line Expense	TRANS		1,299	1,299	-	1,299	-	0.00%	100.00%	0.00%	100.00%
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	0	-	0	-	0.00%	100.00%	0.00%	100.00%
A567	Rents	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			13,465	13,465	-	13,465	-	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%
	Total Transmission Expenses			13,465	13,465	-	13,465	-	0.00%	100.00%	0.00%	100.00%
Distribution												
<u>Operation</u>												
A580	Operation Super & Engin	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A581	Load Dispatching	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%

Public Utility Commission of Texas
 Transmission Cost of Service approved in Docket No
 Company Name Grayson-Collin Electric Cooperative, Inc
 Test Year Ending 2009
 Operations and Maintenance Expenses

36984

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)
Power Production Expenses												
A582	Station Expense	DIST		595,681	595,681	-	176,622	419,059	0.00%	29.65%	70.35%	100.00%
A583	Overhead Line Expense	DIST		(339,344)	(339,344)	-	-	(339,344)	0.00%	0.00%	100.00%	100.00%
A584	Underground Line Expense	DIST		106,212	106,212	-	-	106,212	0.00%	0.00%	100.00%	100.00%
A585	Street Light & Signal Systems	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A586	Meter Expenses	DIST		264,331	264,331	-	-	264,331	0.00%	0.00%	100.00%	100.00%
A587	Customer Installation Expense	DIST		33,443	33,443	-	-	33,443	0.00%	0.00%	100.00%	100.00%
A588	Misc Distribution Expenses	DIST		219,218	219,218	-	58,636	160,582	0.00%	26.75%	73.25%	100.00%
A589	Rents			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			879,541	879,541	-	235,258	644,283	0.00%	26.75%	73.25%	100.00%
Maintenance												
A590	Maintenance Super & Engr	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A591	Maint of Structures	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A592	Maint of Station Equipment	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A593	Maint of Overhead Lines	DIST		2,084,559	2,084,559	-	-	2,084,559	0.00%	0.00%	100.00%	100.00%
A594	Maint of Underground Lines	DIST		483,267	483,267	-	-	483,267	0.00%	0.00%	100.00%	100.00%
A595	Maint. of Line Transformers	DIST		44,466	44,466	-	-	44,466	0.00%	0.00%	100.00%	100.00%
A596	Maint of Street Lights	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A597	Maint of Meters	DIST		20,737	20,737	-	-	20,737	0.00%	0.00%	100.00%	100.00%
A598	Maint of Misc Dist Plant	DIST		461,687	461,687	-	-	461,687	0.00%	0.00%	100.00%	100.00%
	Subtotal			3,094,716	3,094,716	-	-	3,094,716	0.00%	0.00%	100.00%	100.00%
	Total Distribution Expenses			3,974,257	3,974,257	-	235,258	3,738,999	0.00%	5.92%	94.08%	100.00%
	Total Prod., Trans., & Dist. Expenses			68,132,325	68,132,325	64,144,603	248,723	3,738,999	94.15%	0.37%	5.49%	100.00%
Customer and Information Expenses												
<u>Customer Accounts Expenses</u>												
A901	Supervision	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A902	Meter Reading Expense	DIST		207,712	207,712	-	-	207,712	0.00%	0.00%	100.00%	100.00%
A903	Customer Records & Collect	DIST		1,540,620	1,540,620	-	-	1,540,620	0.00%	0.00%	100.00%	100.00%
A904	Uncollectible Accounts	DIST		266,863	266,863	-	-	266,863	0.00%	0.00%	100.00%	100.00%
A905	Misc Customer Account Exp	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			2,015,195	2,015,195	-	-	2,015,195	0.00%	0.00%	100.00%	100.00%
<u>Cust. Service & Information Expense</u>												
A906	Customer Svc. & Infor.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A907	Supervision	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A908	Customer Assistance	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A909	Inform & Instruct Adv Exp	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A910	Misc Cust Service & Inform	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<u>Sales Expense</u>												
A911	Supervision	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A912	Demonstrating & Selling Exp	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A913	Advertising Exp	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A916	Misc Sales Exp	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A917	Sales Expense	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Total Cust. Serv., Inform. & Sale Exp.			2,015,195	2,015,195	-	-	2,015,195	0.00%	0.00%	100.00%	100.00%
Administrative & General Expenses												
A920	Admin & General Salaries			1,143,494	1,143,494	-	55,069	1,088,425	0.00%	4.82%	95.18%	100.00%

Public Utility Commission of Texas
 Transmission Cost of Service approved in Docket No
 Company Name Grayson-Collin Electric Cooperative, Inc
 Test Year Ending 2009
 Operations and Maintenance Expenses

36984

O&M Expenses from Previous Commission Order

Schedule III-B

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Power Production Expenses												
A921	Office Supplies			134,560	134,560	-	6,480	128,079	0.00%	4.82%	95.18%	100.0%
A922	Admin Exp Transferred			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A923	Outside Services			160,792	160,792	-	6,662	154,130	0.00%	4.14%	95.86%	100.0%
A924	Property Insurance Exp			70,207	70,207	-	3,053	67,154	0.00%	4.35%	95.65%	100.0%
	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)			70,207	70,207	-	3,053	67,154	0.00%	4.35%	95.65%	100.0%
A925	Injures & Damages			45,705	45,705	-	2,201	43,504	0.00%	4.82%	95.18%	100.0%
A926	Pensions & Benefits			303,349	303,349	-	14,609	288,740	0.00%	4.82%	95.18%	100.0%
A927	Franchise Requirements			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A928	Regulatory Commission			147,842	147,842	-	-	147,842	0.00%	0.00%	100.00%	100.0%
A929	Duplicate Charges			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A930	Misc General Expense			390,434	390,434	-	18,803	371,632	0.00%	4.82%	95.18%	100.0%
A931	Rents			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A932	Maint of General Plant			265,099	265,099	-	11,559	253,540	0.00%	4.36%	95.64%	100.0%
	Total Admin. & General Expense			2,661,482	2,661,482	-	118,436	2,543,046	0.00%	4.45%	95.55%	100.0%
	Total Common Operation & Maintenance			4,676,677	4,676,677	-	118,436	4,558,241	0.00%	2.53%	97.47%	100.0%
	Total Operation & Maintenance Expense			72,809,002	72,809,002	64,144,603	367,159	8,297,240	88.10%	0.50%	11.40%	100.0%

Public Utility Commission of Texas
 Transmission Cost of Service approved in Doc 36984
 Company Name Grayson-Collin Electric Cooperative, Inc.
 Test Year Ending 2009
 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)
Depreciation and Amortization Expense												
Depreciation												
Steam Production												
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%
Total Steam Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Nuclear Production												
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%
Total Nuclear Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Hydraulic Production												
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%
Total Hydraulic Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Other Production												
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%
Total Other Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

Public Utility Commission of Texas
 Transmission Cost of Service approved in Doc 36984
 Company Name Grayson-Collin Electric Cooperative, Inc
 Test Year Ending 2009
 Other Expenses

Other Expenses from Previous Commission Order

Schedule III-C

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Depreciation and Amortization Expense												
Total Electric Production Plant				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Electric Transmission Plant												
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		6,939	6,939	-	6,939	-	0.00%	100.00%	0.00%	100.0%
A354	Towers and Fixtures	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A355/155	Poles and Fixtures	TRANS		7,803	7,803	-	7,803	-	0.00%	100.00%	0.00%	100.0%
A356/156	O.H. Conductors & Devices	TRANS		11,765	11,765	-	11,765	-	0.00%	100.00%	0.00%	100.0%
A357/157	Underground Conduit	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
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%
Total Electric Transmission Plant				26,507	26,507	-	26,507	-	0.00%	100.00%	0.00%	100.0%
Electric Distribution Plant												
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		468,904	468,904	-	139,032	329,872	0.00%	29.65%	70.35%	100.0%
A363	Storage Battery Equipment	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A364/164	Poles, Towers & Fixtures	DIST		655,399	655,399	-	-	655,399	0.00%	0.00%	100.00%	100.0%
A365/165	O.H. Conductors & Devices	DIST		810,154	810,154	-	-	810,154	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		919,297	919,297	-	-	919,297	0.00%	0.00%	100.00%	100.0%
A368/168	Line Transformers	DIST		634,974	634,974	-	-	634,974	0.00%	0.00%	100.00%	100.0%
A369/169	Services	DIST		408,756	408,756	-	-	408,756	0.00%	0.00%	100.00%	100.0%
A370/170	Meters	DIST		232,971	232,971	-	-	232,971	0.00%	0.00%	100.00%	100.0%
A371	Install. on Customer Prem.	DIST		29,423	29,423	-	-	29,423	0.00%	0.00%	100.00%	100.0%
A372	Leased Prop. on Cust. Premises	DIST		48	48	-	-	48	0.00%	0.00%	100.00%	100.0%
A373/173	Street Lights	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Electric Distribution Plant				4,159,926	4,159,926	-	139,032	4,020,894	0.00%	3.34%	96.66%	100.0%
Electric General Plant												
A389	Land and Land Rights	PAYROLL		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A390	Structures and Improvements	PAYROLL		182,730	182,730	-	7,945	174,784	0.00%	4.35%	95.65%	100.0%
A391/191	Office Furniture & Equip.	PAYROLL		65,218	65,218	-	2,836	62,382	0.00%	4.35%	95.65%	100.0%
A392/192	Transportation Equipment	PAYROLL		52,296	52,296	-	2,274	50,022	0.00%	4.35%	95.65%	100.0%
A393/193	Stores Equipment	PAYROLL		2,085	2,085	-	91	1,995	0.00%	4.36%	95.64%	100.0%
A394/194	Tools, Shop & Garage Equip	PAYROLL		789	789	-	34	755	0.00%	4.31%	95.69%	100.0%
A395/195	Laboratory Equipment	PAYROLL		1,298	1,298	-	56	1,242	0.00%	4.31%	95.69%	100.0%
A396/196	Power Operated Equipment	PAYROLL		65,313	65,313	-	2,840	62,474	0.00%	4.35%	95.65%	100.0%
A397/197	Communication Equipment	PAYROLL		24,591	24,591	-	1,184	23,406	0.00%	4.81%	95.19%	100.0%
A398/198	Misc. Equipment	PAYROLL		8,348	8,348	-	363	7,985	0.00%	4.35%	95.65%	100.0%
Total Electric General Plant				402,668	402,668	-	17,623	385,045	0.00%	4.38%	95.62%	100.0%

Public Utility Commission of Texas
 Transmission Cost of Service approved in Doc 36984
 Company Name Grayson-Collin Electric Cooperative, Inc.
 Test Year Ending 2009
 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)
<u>Depreciation and Amortization Expense</u>												
TOTAL DEPRECIATION & AMORTIZATION				4,589,101	4,589,101	-	183,162	4,405,939	0.00%	3.99%	96.01%	100.0%
<u>Taxes Other than Income Taxes</u>												
Non Revenue Related												
	FICA			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	FUTA			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Federal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Production			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Transmission			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Distribution			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	General			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Property			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Unemployment			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Franchise			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Use Tax			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Other Non Revenue								0.00%	0.00%	0.00%	0.0%
	Payroll			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Total Other Non Revenue			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Non Revenue Related				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Revenue Related												
<u>Taxes</u>												
	Sales			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Public Utility Commission			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Occupational Street Rental			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Revenue Related				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<u>Total Taxes Other Than Income Taxes</u>				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<u>Federal Income Taxes</u>												
Return on Rate Base												

Public Utility Commission of Texas
 Transmission Cost of Service approved in Doc 36984
 Company Name Grayson-Collin Electric Cooperative, Inc
 Test Year Ending 2009
 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)
Depreciation and Amortization Expense												
	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			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Decommissioning Expense	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Other Revenues												
	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)											
	Forfeited Discount			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Service Fees			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Pole Rents			364,183	364,183	-	-	364,183	0.00%	0.00%	100.00%	100.0%
	Other Revenues			1,052,163	1,052,163	-	-	1,052,163	0.00%	0.00%	100.00%	100.0%
	Subtotal Other Revenues			1,416,346	1,416,346	-	-	1,416,346	0.00%	0.00%	100.00%	100.0%

Company Name: Grayson-Collin Electric Cooperative, Inc.
Reporting Period: 2019

Schedule IV

Rate of Return on Ending Invested Capital

<u>Line</u>		<u>Wholesale Transmission</u>
1	Return (from Sched.I)	\$356,956
2		
3	Total Invested Capital (from Sch II-A)	\$10,246,090
4		
5	Rate of Return (Line 1/Line 3)	3.48%

Please answer the following questions:

- The Company's transmission cost-of-service rate of return (ROR)
most recently authorized by the Commission is: 10.73%
This ROR was authorized in Docket Number: 36984
The final order for this docket was issued on: 7/20/2009

- 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>	X
<i>Net TIER method</i>	
<i>Modified TIER method</i>	
<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: 1.85
- 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. See attached
TCOS workpapers
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	112,800,782	113,548,217	118,426,568	131,055,900	138,572,114
2	- Purchased Power & Production Expense	74,942,654	76,667,599	79,948,598	86,299,209	92,978,265
3	- Operation & Maintenance Expense	11,974,059	13,092,252	12,667,738	15,592,974	19,186,853
4	- Depreciation & Amortization Expense	8,293,202	9,974,166	10,455,783	11,877,584	12,146,943
5	- Tax Expense	94,789	112,939	125,744	134,921	196,906
6						
7	Operating Return	\$17,586,082	\$14,101,321	\$15,230,705	\$15,351,262	\$14,206,987
8						
9	- Interest on Long-Term Debt	5,119,468	5,109,004	5,665,951	7,032,962	7,895,628
10	- Interest Expense-Other	499,442	444,403	475,205	555,111	555,402
11	- Other Deductions	55,926	84,601	119,360	81,929	69,179
12						
13	Operating Margins	\$11,971,246	\$8,463,313	\$8,970,189	\$7,651,244	\$5,586,778
14						
15	+ Non-Operating Margins - Interest Inc.	596,233	576,161	564,063	627,031	647,957
16	+ Non-Operating Margins - Other	(1,964,801)	(1,182,660)	(1,351,966)	(130,626)	(1,134,033)
17	+ Capital Credits Earned	3,670,767	3,678,610	368,472	1,777,043	4,088,123
18	+ Extraordinary Items	0	0	0	0	0
19						
20	Net Income or Margins	\$14,253,445	\$11,535,424	\$8,550,758	\$9,924,692	\$9,188,825
21						
22	TIER	3.78	3.26	2.51	2.41	2.16
23	Modified TIER	3.07	2.54	2.44	2.16	1.65
24	Operating TIER	3.34	2.66	2.58	2.09	1.71
25						
26	Principal & Interest Payments	12,449,032	12,324,376	12,249,613	14,443,488	15,657,000
27						
28	DSC	2.22	2.11	2.01	2.00	1.87
29	Modified DSC	1.92	1.81	1.98	1.87	1.61
30	Operating DSC	2.03	1.86	2.05	1.84	1.64

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

HISTORICAL FINANCIAL STATISTICS

Line	Fiscal Year.	2015	2016	2017	2018	Reporting Period 2019
1	Equity or Patronage Capital	114,194,785	121,812,676	125,528,619	131,687,316	136,242,914
2	+ Long-Term Debt (incl current maturities)	144,597,596	160,006,522	181,892,022	209,841,642	226,898,617
3						
4	Capitalization	\$258,702,291	\$281,819,198	\$306,921,241	\$341,528,958	\$363,141,531
5						
6	Total Assets	\$293,978,042	\$320,642,607	\$355,399,922	\$381,734,601	\$404,956,175
7						
8	Equity/Capitalization	44.14%	43.22%	40.90%	38.56%	37.52%
9	Equity/Assets	38.84%	37.99%	35.32%	34.50%	33.64%
10						
11	General Funds	5,178,606	3,348,963	3,581,234	8,490,616	7,616,335
12						
13	Total Utility Plant	293,404,606	325,111,361	364,658,556	394,264,489	421,904,634
14						
15	General Funds/Total Utility Plant	1.77%	1.03%	0.98%	2.14%	1.81%
16						
17	Capital Credits Retired	4,000,000	4,000,046	4,000,000	4,000,000	4,000,000
18						
19	Retirements/Total Patronage Capital	3.38%	3.18%	3.09%	2.95%	2.85%
20						
21	Cumulative Capital Credits Retired	17,700,674	21,700,720	25,700,720	29,700,720	33,799,720
22						
23	Plant Additions	23,220,607	30,644,966	36,802,418	48,552,220	29,541,852
24						
25	Additions/Total Utility Plant	7.92%	9.43%	10.09%	12.32%	7.00%
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	63.65%	43.17%	39.77%	33.01%	44.84%

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

Summary of Long-term Debt—Electric Cooperatives

Line	Note Number/ Description	Maturity Date	Term (Years)	Next Repriing 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	0009	06/26/2016	12	XXXXXX	6.400%	V	\$695,000	\$0	\$0	\$695,000	\$0	0.000%	0.000%
9	0012	08/23/2018	14	XXXXXX	6.580%	V	\$853,000	\$0	\$0	\$853,000	\$0	0.000%	0.000%
10	0013	01/13/2022	17	XXXXXX	6.720%	V	\$1,320,833	\$0	\$0	\$1,148,450	\$172,383	0.076%	0.005%
11	0014	05/27/2027	22	XXXXXX	6.820%	V	\$843,299	\$0	\$0	\$490,783	\$352,516	0.155%	0.011%
12	0021	12/11/2032	12	XXXXXX	6.840%	V	\$1,000,000	\$0	\$0	\$1,000,000	\$0	0.000%	0.000%
13	0022	12/11/2032	14	XXXXXX	6.880%	V	\$1,000,000	\$0	\$0	\$1,000,000	\$0	0.000%	0.000%
14	0023	12/11/2032	17	XXXXXX	6.800%	F	\$1,000,000	\$0	\$0	\$653,429	\$346,571	0.153%	0.010%
15	0024	12/11/2032	23	XXXXXX	6.810%	V	\$1,000,000	\$0	\$0	\$241,891	\$758,109	0.334%	0.023%
16	0025	12/11/2032	28	XXXXXX	6.840%	V	\$1,000,000	\$0	\$0	\$360,308	\$639,692	0.282%	0.019%
17	0026	12/08/2038	28	XXXXXX	6.750%	V	\$16,000,000	\$0	\$0	\$15,372,660	\$627,340	0.276%	0.019%
18	0027	08/15/2040	28	XXXXXX	6.750%	V	\$1,000,000	\$0	\$0	\$372,660	\$627,340	0.276%	0.019%
19	0028	08/15/2040	28	XXXXXX	6.750%	V	\$1,000,000	\$0	\$0	\$372,660	\$627,340	0.276%	0.019%
20	0029	08/15/2040	28	XXXXXX	6.750%	V	\$1,000,000	\$0	\$0	\$400,139	\$599,861	0.264%	0.018%
21	0030	08/15/2040	28	XXXXXX	6.750%	V	\$1,000,000	\$0	\$0	\$400,139	\$599,861	0.264%	0.018%
22	0031	08/15/2040	28	XXXXXX	6.750%	V	\$16,000,000	\$0	\$0	\$7,813,666	\$8,186,334	3.608%	0.244%
23	0032	08/15/2040	28	XXXXXX	3.750%	V	\$20,000,000	\$0	\$0	\$9,476,936	\$10,523,064	4.638%	0.174%
24	0033	09/28/2031	27	XXXXXX	4.100%	F	\$5,000,000	\$0	\$0	\$1,694,872	\$3,305,128	1.457%	0.060%
25	0034	10/08/2016	12	XXXXXX	3.150%	F	\$15,000,000	\$0	\$0	\$15,000,000	\$0	0.000%	0.000%
26	0036	08/23/2037	30	XXXXXX	4.200%	V	\$15,000,000	\$0	\$0	\$6,503,765	\$8,496,245	3.745%	0.157%
27	0037	08/23/2037	28	XXXXXX	3.800%	V	\$10,000,000	\$0	\$0	\$3,245,767	\$6,754,243	2.977%	0.113%
28	0038	11/16/2044	30	XXXXXX	4.250%	F	\$48,000,000	\$0	\$0	\$25,251,482	\$22,748,518	10.026%	0.426%
29	0039	04/15/2048	30	XXXXXX	4.050%	V	\$50,000,000	\$0	\$0	\$7,706,822	\$42,293,178	18.640%	0.755%
30	0040	8/26/2054	30	XXXXXX	3.750%	V	\$50,000,000	\$0	\$0	\$3,326,683	\$46,673,317	20.570%	0.771%
31	0041	8/26/2054	30	XXXXXX	3.750%	V	\$24,100,489	\$0	\$0	\$0	\$24,100,489	10.622%	0.398%
32	0042	8/26/2054	30	XXXXXX	3.750%	V	\$24,628,592	\$0	\$0	\$0	\$24,628,592	10.854%	0.407%
33	0043	10/25/2058	30	XXXXXX	3.250%	V	\$25,000,000	\$0	\$9,550,000	\$16,119	\$15,433,881	6.802%	0.221%
34	0044	10/25/2058	30	XXXXXX	3.250%	V	\$25,000,000	\$0	\$25,000,000	\$0	\$0	0.000%	0.000%
35													
36													
37													
38													
39													
40													
41													
42	Subtotal						\$356,441,214	\$0	\$34,550,000	\$103,397,210	\$218,494,003	96.296%	3.886%
43													
44													
45													
46													
47													
48													

Line	Summary of Long-term Debt—Electric Cooperatives													
	Subtotal FFB Notes													
	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														
2														
3														
4														
5														
6	FM Notes													
7	TXB503000001	XX/XX/XX	XX	XX/XX/XX	2.430%		\$1,627,152	\$0	\$0	\$1,627,152	\$0	0.000%	0.000%	
8	TXB503001001	XX/XX/XX	XX	XX/XX/XX	2.430%		\$1,688,204	\$0	\$0	\$0	\$0	0.000%	0.000%	
9	TXB503002001	XX/XX/XX	XX	XX/XX/XX	4.440%		\$971,499	\$0	\$0	\$0	\$700,385	0.309%	0.014%	
10	TXB503003001	XX/XX/XX	XX	XX/XX/XX	4.440%		\$971,499	\$0	\$0	\$0	\$700,385	0.309%	0.014%	
11	TXB503004001	XX/XX/XX	XX	XX/XX/XX	4.440%		\$971,499	\$0	\$0	\$0	\$700,385	0.309%	0.014%	
12	TXB503005001	XX/XX/XX	XX	XX/XX/XX	4.440%		\$971,499	\$0	\$0	\$0	\$700,385	0.309%	0.014%	
13	TXB503006001	XX/XX/XX	XX	XX/XX/XX	4.440%		\$971,499	\$0	\$0	\$0	\$700,385	0.309%	0.014%	
14	TXB503007001	XX/XX/XX	XX	XX/XX/XX	4.440%		\$971,499	\$0	\$0	\$0	\$700,385	0.309%	0.014%	
15	TXB503008001	XX/XX/XX	XX	XX/XX/XX	4.440%		\$971,499	\$0	\$0	\$0	\$700,385	0.309%	0.014%	
16	TXB503009001	XX/XX/XX	XX	XX/XX/XX	4.440%		\$971,499	\$0	\$0	\$0	\$700,385	0.309%	0.014%	
17	TXB503010001	XX/XX/XX	XX	XX/XX/XX	4.440%		\$971,499	\$0	\$0	\$0	\$700,385	0.309%	0.014%	
18	TXB503011001	XX/XX/XX	XX	XX/XX/XX	4.440%		\$971,499	\$0	\$0	\$0	\$700,385	0.309%	0.014%	
19	TXB503012001	XX/XX/XX	XX	XX/XX/XX	4.440%		\$971,499	\$0	\$0	\$0	\$700,385	0.309%	0.014%	
20	TXB503013001	XX/XX/XX	XX	XX/XX/XX	4.440%		\$971,499	\$0	\$0	\$0	\$700,385	0.309%	0.014%	
21	TXB503014001	XX/XX/XX	XX	XX/XX/XX	1.240%		\$876,408	\$0	\$0	\$0	\$0	0.000%	0.000%	
22	TXB503015001	XX/XX/XX	XX	XX/XX/XX	1.240%		\$876,408	\$0	\$0	\$0	\$0	0.000%	0.000%	
23	TXB503016001	XX/XX/XX	XX	XX/XX/XX	1.240%		\$876,408	\$0	\$0	\$0	\$0	0.000%	0.000%	
24	TXB503017001	XX/XX/XX	XX	XX/XX/XX	1.240%		\$876,408	\$0	\$0	\$0	\$0	0.000%	0.000%	
25	TXB503018001	XX/XX/XX	XX	XX/XX/XX	1.240%		\$688,491	\$0	\$0	\$0	\$0	0.000%	0.000%	
26	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.000%	0.000%	
27														
28	Subtotal										\$8,404,614	3.704%	0.164%	
29														
30														
31														
32														
33														
34	Total Long-Term										\$226,898,617	100.000%	4.050%	

Company Name: Grayson-Collin Electric Cooperative, Inc.
Reporting Period: 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											
26	Total							\$0	0.000%		0.000%
27											
28											
29	Total Short-Term Debt							\$0			0.000%

Company Name: Grayson-Collin Electric Cooperative, Inc.
Reporting Period: 2019

Schedule VIII

EXTRAORDINARY AND NONRECURRING ITEMS

A. Reporting Period

Ref. Schedule	Column	Line Number	Description	Wholesale Transmission Amount
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B. Prospective Period

Ref. Schedule	Column	Line Number	Description	Wholesale Transmission Amount
------------------	--------	----------------	-------------	-------------------------------------

Company Name: Grayson-Collin Electric Cooperative, Inc.
Reporting Period: 2019

Schedule IX

Normalization Adjustments to Revenue

Company Name Grayson-Collin Electric Cooperative, Inc
Reporting Period 2019

Supplemental Schedule I

Summary of Substantive Rule 25.77 Expenditures

<u>Line</u>	<u>Description</u>	<u>Total Electric</u>	<u>Wholesale Transmission</u>	<u>FERC Account No.</u>
1	Business gifts and Entertainment	\$ 1,625	\$ 78	-
2	Institutional Advertising	-	-	-
3	Consumption-Inducing Advertising	-	-	-
4	Other Advertising	-	-	-
5	Public Relations Expense	491	24	930
6	Legislative Advocacy (Note A)	24,025	1,349	930
7	Representation Before a Gov't Body (Note B)	5,796	279	930
8	Legal Expenses (Note C)	855	41	930
9	Charitable, Civic, and Religious	72	3	930
10	Political Contributions and Donations	-	-	-
11	Dues and Membership Fees	-	-	930
12				
13	Total	\$ 32,863	\$ 1,774	

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

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

Company Name: Grayson-Collin Electric Cooperative, Inc.
Reporting Period: 2019

Supplemental Schedule II

COMMENTS/FOOTNOTES

Ref. Schedule	Column	Line Number	Comments/Footnotes
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Company Name: Grayson-Collin Electric Cooperative, Inc.
Reporting Period: 2019

Signature Page

I certify that I am the responsible official of Grayson-Collin Electric Cooperative, Inc.
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.

5-16-20
Date

D. P. Alstis
Signature

Gm/CEO
Title

Address: P.O. Box 548
Van Alstyne, TX 75495

Phone: 903-482-7113

Alternative contact regarding this report:

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Title: Consultant
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SCHEDULE C-2 DEBT SERVICE COVERAGE METHOD

Grayson Collin Electric Cooperative, Inc
 Schedule C-2 Debt Service Coverage Method
 Test Year Ending December 31, 2008

	Total
Debt Service Requirement	
RUS	0
CFC	11,511,124
FFB	0
Total Debt Service Requirement	11,511,124
DSC Level	
DSC from most recent debt covenant	1.35
Additional Coverage	0.50
Total DSC Level	1.85
Coverage	21,295,579
Less:	
Depreciation Expense	(4,589,102)
Interest Income (Account 419)	(383,567)
Total Deductions	(4,972,669)
Return	16,322,911
Total Rate Base	152,187,824
Rate of Return	10.7255%
Return on Rate Base	16,322,911