



Control Number: 50655



Item Number: 9

Addendum StartPage: 0

Company Name: San Bernard Electric Cooperative, Inc.  
Reporting Period: Year Ending 12/31/2019



Schedule IV

### Rate of Return on Ending Invested Capital

<u>Line</u>	<u>Wholesale Transmission</u>
1	Return (from Sched.I)
2	
3	Total Invested Capital (from Sch II-A)
4	
5	Rate of Return (Line 1/Line 3)

Please answer the following questions:

1. The Company's transmission cost-of-service rate of return (ROR)

most recently authorized by the Commission is: 7.312%

This ROR was authorized in Docket Number: 44897

The final order for this docket was issued on: November 6, 2015

2. 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.)

*DSC method* X

*Net TIER method*

*Modified TIER method*

*Weighted Avg Cost of Capital*

*Cash Flow (Cash Needs) method*

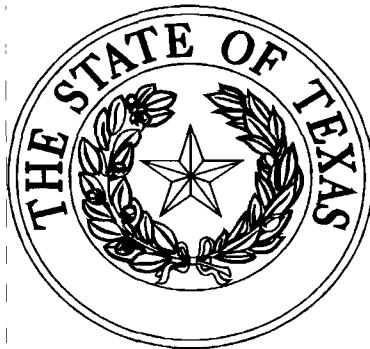
*Other method (**provide explanation**)*

3. 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

4. Please provide a copy of the schedule from the docket in which the ROR was authorized that illustrates the methodology used in deriving the return dollars and the resulting authorized ROR.

**Please include the copy as an attachment to this report.** Also, please include on the attachment any other information useful in understanding the derivation of the Company's authorized ROR.

See attached  
TCOS workpapers



50655

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

**EARNINGS REPORT**

**OF**

**San Bernard 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**   
**This is a revised submission**

**Date of submission: May 8, 2020**

Company Name  
Reporting Period

San Bernard Electric Cooperative, Inc.  
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.  
San Bernard Electric Cooperative, Inc
  2. State the date when the utility was originally organized.  
October 31, 1939
  3. Report any change in name during the most recent year and state the effective date.  
None
  4. State the name, title, phone number, email address, and office address of the officer of the utility to whom correspondence should be addressed concerning this report  

Billy Marricle, CEO/Manager 979.865.3171 San Bernard Electric Cooperative, Inc 309 West Main Street Bellville, Texas 77418	bmarricle@sbec.org
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  - 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 Simpisen Consultant Guernsey 5555 North Grand Blvd Oklahoma City, OK 73112 405.416.8249	Judy Lambert Managing Consultant Guernsey 5555 North Grand Blvd Oklahoma City, OK 73112 405 416 8169
<a href="mailto:john.simpisen@guernsey.us">john.simpisen@guernsey.us</a>	<a href="mailto:judy.lambert@guernsey.us">judy.lambert@guernsey.us</a>
  5. State the location of the office where the Company's accounts and records are kept.  
Bellville, TX
  6. State the name, address, phone number, and email address of the individual or firm, if other than a utility employee, preparing this report  

Ahmad Talai, Consultant Guernsey 5555 North Grand Blvd, Oklahoma City, OK 73112 405 416 8158	<a href="mailto:ahmad.talai@guernsey.us">ahmad.talai@guernsey.us</a>
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Company Name San Bernard Electric Cooperative, Inc  
Reporting Period 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.

N/A

8. Number of employees directly assigned to

	Last Case	Current Year
Total Company	93	115
Total Electric	93	115
Transmission		
Distrnbution		
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: San Bernard 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) <sup>1</sup>	2,646,877
Other Transmission Revenues <sup>2</sup>	881,935
Other Revenues Allocated to Transmission	-
<b>TOTAL TRANSMISSION REVENUES</b>	<b>3,528,812</b>

**Expenses:**

Transmission O&M Expenses	775,000
Transmission Depreciation & Amortization Expenses	1,069,379
Transmission Non-FIT Taxes	-
Transmission FIT	-
Other Transmission Expenses	(348)
<b>TOTAL TRANSMISSION EXPENSES</b>	<b>1,844,031</b>
<b>TRANSMISSION RETURN</b>	<b>1,684,782</b>

**NOTES:**

1. Provided to San Bernard by LCRA.
2. LCRA Lease Payments related to Transmission. Also provided by LCRA.

Public Utility Commission of Texas  
 Detail of Current Year Rate Base & Expenses  
 Company Name San Bernard 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	Rate Base—Reporting Period						From Schedule III Column (7)				
			Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)		
<b>ELECTRIC PLANT IN SERVICE:</b>													
<b>Intangible Plant</b>													
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													
<b>Steam Production</b>													
A310/110	Land & Land Rights	B-1	-	-	-	-	-	-	-	0.00%	-		
A311/111	Structures and Improvements	B-1	-	-	-	-	-	-	-	0.00%	-		
A312/112	Boiler Plant Equipment	B-1	-	-	-	-	-	-	-	0.00%	-		
A313/	Engines/Engine Driven Gen.	B-1	-	-	-	-	-	-	-	0.00%	-		
A314/114	Turbogenerator Units	B-1	-	-	-	-	-	-	-	0.00%	-		
A315/115	Accessory Electric Equip	B-1	-	-	-	-	-	-	-	0.00%	-		
A316/116	Misc. Power Plant Equip.	B-1	-	-	-	-	-	-	-	0.00%	-		
Total Steam Production													
<b>Nuclear Production</b>													
A320/120	Land & Land Rights	B-1	-	-	-	-	-	-	-	0.00%	-		
A321/121	Structures and Improvements	B-1	-	-	-	-	-	-	-	0.00%	-		
A322/122	Reactor Plant Equipment	B-1	-	-	-	-	-	-	-	0.00%	-		
A323/123	Engines/Engine Driven Gen	B-1	-	-	-	-	-	-	-	0.00%	-		
A324/124	Turbogenerator Units	B-1	-	-	-	-	-	-	-	0.00%	-		
A325/125	Accessory Electric Equip	B-1	-	-	-	-	-	-	-	0.00%	-		
A326	Misc. Power Plant Equip.	B-1	-	-	-	-	-	-	-	0.00%	-		
Total Nuclear Production													
<b>Hydraulic Production</b>													
A330	Land & Land Rights	B-1	-	-	-	-	-	-	-	0.00%	-		
A331	Structures and Improvements	B-1	-	-	-	-	-	-	-	0.00%	-		
A332	Reservoirs, Dams, and Waterways	B-1	-	-	-	-	-	-	-	0.00%	-		
A333	Water Wheels, Turbines, & Generators	B-1	-	-	-	-	-	-	-	0.00%	-		
A334	Accessory Electric Equipment	B-1	-	-	-	-	-	-	-	0.00%	-		
A335	Miscellaneous Power Plant Equip.	B-1	-	-	-	-	-	-	-	0.00%	-		
A336	Roads, Railroads, and Bridges	B-1	-	-	-	-	-	-	-	0.00%	-		
Total Hydraulic Production													
<b>Other Production</b>													
A340	Land & Land Rights	B-1	-	-	-	-	-	-	-	0.00%	-		
A341	Structures and Improvements	B-1	-	-	-	-	-	-	-	0.00%	-		
A342	Fuel Holder, Producer & Acc	B-1	-	-	-	-	-	-	-	0.00%	-		
A343	Prime Movers	B-1	-	-	-	-	-	-	-	0.00%	-		
A344	Generators	B-1	-	-	-	-	-	-	-	0.00%	-		
A345	Accessory Plant Equipment	B-1	-	-	-	-	-	-	-	0.00%	-		
A346	Misc. Power Plant Equipment	B-1	-	-	-	-	-	-	-	0.00%	-		

Public Utility Commission of Texas  
 Detail of Current Year Rate Base & Expenses  
 Company Name San Bernard 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	From Schedule III Column (7)								
			Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Total Other Production</b>											
<b>Total Production Plant</b>											
<b>Electric Transmission Plant</b>											
A350/150	Land and Land Rights	B-1	683,950		683,950			683,950	683,950	100.00%	683,950
A352	Structures and Improvements	B-1	-		-		-	-	-	0.00%	-
A353/153	Station Equipment	B-1	148,317		148,317			148,317	148,317	100.00%	148,317
A354	Towers and Fixtures	B-1	-		-		-	-	-	0.00%	-
A355/155	Poles and Fixtures	B-1	20,257,313		20,257,313			20,257,313	20,257,313	100.00%	20,257,313
A356/156	O.H. Conductors & Devices	B-1	15,473,088		15,473,088			15,473,088	15,473,088	100.00%	15,473,088
A357/157	Underground Conduit	B-1	-		-		-	-	-	0.00%	-
A358	Underground Conductors	B-1	-		-		-	-	-	0.00%	-
A359	Roads and Trails	B-1	56,968		56,968			56,968	56,968	100.00%	56,968
<b>Total Electric Transmission Plant</b>			<b>36,619,637</b>	-	<b>36,619,637</b>	-	-	<b>36,619,637</b>	<b>36,619,637</b>	-	<b>36,619,637</b>
<b>Electric Distribution Plant</b>											
A360/160	Land and Land Rights	B-1	1,078,741		1,078,741			1,078,741	1,078,741	30.92%	333,501
A361/161	Structures and Improvements	B-1	-		-		-	-	-	0.00%	-
A362/162	Station Equipment	B-1	26,420,708		26,420,708			26,420,708	26,420,708	30.92%	8,168,164
A363	Storage Battery Equipment	B-1	-		-		-	-	-	0.00%	-
A364/164	Poles,Towers & Fixtures	B-1	61,481,477		61,481,477			61,481,477	61,481,477	0.00%	-
A365/165	O.H. Conductors & Devices	B-1	55,523,898		55,523,898			55,523,898	55,523,898	0.00%	-
A366/166	Underground Conduits	B-1	9,123,073		9,123,073			9,123,073	9,123,073	0.00%	-
A367/167	U.G. Conductors & Devices	B-1	4,925,461		4,925,461			4,925,461	4,925,461	0.00%	-
A368/168	Line Transformers	B-1	36,448,785		36,448,785			36,448,785	36,448,785	0.00%	-
A369/169	Services	B-1	2,457,265		2,457,265			2,457,265	2,457,265	0.00%	-
A370/170	Meters	B-1	8,470,407		8,470,407			8,470,407	8,470,407	0.00%	-
A371	Install. on Customer Prem.	B-1	4,210,997		4,210,997			4,210,997	4,210,997	0.00%	-
A372	Leased Prop. on Cust Premises	B-1	-		-		-	-	-	0.00%	-
A373/173	Street Lights	B-1	92		92			92	92	0.00%	-
<b>Total Electric Distribution Plant</b>			<b>210,140,904</b>	-	<b>210,140,904</b>	-	-	<b>210,140,904</b>	<b>210,140,904</b>	4.0%	<b>8,501,665</b>
<b>Total Production, Transmission, &amp; Distribution</b>											
<b>Electric General Plant</b>											
A389	Land and Land Rights	B-2	195,332		195,332			195,332	195,332	3.25%	6,350
A390	Structures and Improvements	B-2	6,063,093		6,063,093			6,063,093	6,063,093	3.25%	197,090
A391/191	Office Furniture & Equip.	B-2	1,826,679		1,826,679			1,826,679	1,826,679	3.25%	59,379
A392/192	Transportation Equipment	B-2	7,143,232		7,143,232			7,143,232	7,143,232	2.24%	159,732
A393/193	Stores Equipment	B-2	14,177		14,177		2,135,949	2,150,126	2,150,126	19.06%	409,745
A394/194	Tools, Shop & Garage Equip	B-2	237,487		237,487			237,487	237,487	19.06%	45,258
A395/195	Laboratory Equipment	B-2	126,043		126,043			126,043	126,043	19.06%	24,020
A396/196	Power Operated Equipment	B-2	529,119		529,119			529,119	529,119	19.06%	100,833
A397/197	Communication Equipment	B-3	1,388,488		1,388,488			1,388,488	1,388,488	2.24%	31,048
A398/198	Misc. Equipment	B-2	178,004		178,004			178,004	178,004	19.06%	33,922
<b>Total Electric General Plant</b>			<b>17,701,655</b>	-	<b>17,701,655</b>	-	2,135,949	<b>19,837,604</b>	<b>19,837,604</b>	-	<b>1,067,376</b>

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

## Rate Base—Reporting Period

## Schedule II-A

From Schedule III  
 Column (7)

Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
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<b>TOTAL ELECTRIC PLANT IN SERVICE</b>	264,462,196	-	264,462,196	-	2,135,949	266,598,145	266,598,145		46,188,678
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**ACCUMULATED DEPRECIATION & AMORTIZATION****Steam Production**

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

<b>Total Steam Production</b>	-	-	-	-	-	-	-	-	-	-	-
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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 Electric Equip.	B-5	-	-	-	-	-	-	-	0.00%	-
A326	Misc. Power Plant Equip.	B-5	-	-	-	-	-	-	-	0.00%	-

<b>Total Nuclear Production</b>	-	-	-	-	-	-	-	-	-	-	-
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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 Electric Equipment	B-5	-	-	-	-	-	-	-	0.00%	-
A335	Miscellaneous Power Plant Equip	B-5	-	-	-	-	-	-	-	0.00%	-
A336	Roads, Railroads, and Bridges	B-5	-	-	-	-	-	-	-	0.00%	-

<b>Total Hydraulic Production</b>	-	-	-	-	-	-	-	-	-	-	-
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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%	-

<b>Total Other Production</b>	-	-	-	-	-	-	-	-	-	-	-
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Public Utility Commission of Texas  
 Detail of Current Year Rate Base & Expenses  
 Company Name San Bernard 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	From Schedule III Column (7)									
			Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)	
<b>Total Production Plant</b>												
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	B-5	-	-	-	-	-	-	-	0.00%		
A352	Structures and Improvements	B-5	-	-	-	-	-	-	-	0.00%		
A353/153	Station Equipment	B-5	7,307	-	7,307	-	-	7,307	7,307	100.00% 7,307		
A354	Towers and Fixtures	B-5	-	-	-	-	-	-	-	0.00%		
A355/155	Poles and Fixtures	B-5	997,944	-	997,944	-	-	997,944	997,944	100.00% 997,944		
A356/156	O.H. Conductors & Devices	B-5	762,256	-	762,256	-	-	762,256	762,256	100.00% 762,256		
A357/157	Underground Conduit	B-5	-	-	-	-	-	-	-	0.00%		
A358	Underground Conductors	B-5	-	-	-	-	-	-	-	0.00%		
A359	Roads and Trails	B-5	2,806	-	2,806	-	-	2,806	2,806	100.00% 2,806		
<b>Total Electric Transmission Plant</b>			<b>1,770,313</b>	-	<b>1,770,313</b>	-	-	<b>1,770,313</b>	<b>1,770,313</b>	<b>1,770,313</b>		
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	B-5	-	-	-	-	-	-	-	0.00%		
A361/161	Structures and Improvements	B-5	-	-	-	-	-	-	-	0.00%		
A362/162	Station Equipment	B-5	7,446,467	-	7,446,467	-	-	7,446,467	7,446,467	30.92% 2,302,132		
A363	Storage Battery Equipment	B-5	-	-	-	-	-	-	-	0.00%		
A364/164	Poles, Towers & Fixtures	B-5	17,328,067	-	17,328,067	-	-	17,328,067	17,328,067	0.00% -		
A365/165	O.H. Conductors & Devices	B-5	15,648,971	-	15,648,971	-	-	15,648,971	15,648,971	0.00% -		
A366/166	Underground Conduits	B-5	2,571,266	-	2,571,266	-	-	2,571,266	2,571,266	0.00% -		
A367/167	U.G. Conductors & Devices	B-5	1,388,202	-	1,388,202	-	-	1,388,202	1,388,202	0.00% -		
A368/168	Line Transformers	B-5	10,272,801	-	10,272,801	-	-	10,272,801	10,272,801	0.00% -		
A369/169	Services	B-5	692,561	-	692,561	-	-	692,561	692,561	0.00% -		
A370/170	Meters	B-5	2,387,317	-	2,387,317	-	-	2,387,317	2,387,317	0.00% -		
A371	Install. on Customer Prem.	B-5	1,186,836	-	1,186,836	-	-	1,186,836	1,186,836	0.00% -		
A372	Leased Prop. on Cust Premises	B-5	-	-	-	-	-	-	-	0.00% -		
A373/173	Street Lights	B-5	26	-	26	-	-	26	26	0.00% -		
<b>Total Electric Distribution Plant</b>			<b>58,922,515</b>	-	<b>58,922,515</b>	-	-	<b>58,922,515</b>	<b>58,922,515</b>	<b>2,302,132</b>		
<b>Electric General Plant</b>												
A389	Land and Land Rights	B-5	-	-	-	-	-	-	-	0.00%		
A390	Structures and Improvements	B-5	4,608,230	-	4,608,230	-	-	4,608,230	4,608,230	3.25% 149,797		
A391/191	Office Furniture & Equip.	B-5	1,388,360	-	1,388,360	-	-	1,388,360	1,388,360	3.25% 45,131		
A392/192	Transportation Equipment	B-5	5,429,185	-	5,429,185	-	-	5,429,185	5,429,185	2.24% 121,403		
A393/193	Stores Equipment	B-5	10,775	-	10,775	-	-	10,775	10,775	19.06% 2,053		
A394/194	Tools, Shop & Garage Equip.	B-5	180,501	-	180,501	-	-	180,501	180,501	19.06% 34,398		
A395/195	Laboratory Equipment	B-5	95,798	-	95,798	-	-	95,798	95,798	19.06% 18,256		
A396/196	Power Operated Equipment	B-5	402,155	-	402,155	-	-	402,155	402,155	19.06% 76,638		
A397/197	Communication Equipment	B-5	1,055,315	-	1,055,315	-	-	1,055,315	1,055,315	2.24% 23,598		
A398/198	Misc. Equipment	B-5	135,291	-	135,291	-	-	135,291	135,291	19.06% 25,782		
<b>Total Electric General Plant</b>			<b>13,305,611</b>	-	<b>13,305,611</b>	-	-	<b>13,305,611</b>	<b>13,305,611</b>	<b>497,057</b>		
<b>TOTAL ELECTRIC ACCUMULATED DEPRECIATION</b>			<b>73,998,439</b>	-	<b>73,998,439</b>	-	-	<b>73,998,439</b>	<b>73,998,439</b>	<b>4,569,502</b>		
<b>NET PLANT IN SERVICE</b>			<b>190,463,757</b>	-	<b>190,463,757</b>	-	48,894	<b>192,599,706</b>	<b>192,599,706</b>	<b>41,619,175</b>		

Public Utility Commission of Texas  
 Detail of Current Year Rate Base & Expenses  
 Company Name: San Bernard 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	Rate Base--Reporting Period						From Schedule III Column (7)		
			Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Other Rate Base Items</b>											
Plant Held for Future Use	B-6	48,894			48,894			48,894	48,894	0.00%	-
Customer Deposits		(779,760)			(779,760)			(779,760)	(779,760)	0.00%	-
<b>Reserve for Insurance</b>											
Payroll Related	B-7	=			-			-	-	0.00%	-
Property Related	B-7	=			-			-	-	0.00%	-
Other		=			-			-	-	0.00%	-
Reserve for Injuries and Damages	B-7	=			-			-	-	0.00%	-
CWIP	B-7	2,503,144			2,503,144			2,503,144	2,503,144	0.00%	-
	B-4	-			-			-	-	-	-
<b>ADIT &amp; FAS 109 Accounts</b>											
A281 ADIT-Accelerated Amortization		=			-			-	-	0.00%	-
A282 ADIT-Other Property		=			-			-	-	0.00%	-
A283 ADIT-Other		=			-			-	-	0.00%	-
A190 ADIT		=			-			-	-	0.00%	-
A FAS 109 Regulatory Assets		=			-			-	-	0.00%	-
A FAS 109 Regulatory Liabilities		=			-			-	-	0.00%	-
A ADIT-FAS 109 Related Accts		=			-			-	-	0.00%	-
Subtotal		-			-			-	-	-	-
<b>Working Capital</b>											
Cash from Operations	B-9	1,562,046			1,562,046			1,562,046	1,562,046	4.99%	78,010
Fuel Inventory		-			-			-	-	0.00%	-
Material and Supplies	B-8	4,234,923			4,234,923			4,234,923	4,234,923	18.29%	774,375
Subtotal		5,796,969			5,796,969			5,796,969	5,796,969		852,386
<b>Prepayments</b>											
Prepaid Insurance	B-10	93,403			93,403			93,403	93,403	0.00%	-
	B-10	-			-			-	-	0.00%	-
Miscellaneous Deferred Debits	B-10	-			-			-	-	0.00%	-
Sales Tax	B-10	-			-			-	-	0.00%	-
	B-10	-			-			-	-	0.00%	-
Other Miscellaneous Prepayments	B-10	793,216			793,216			793,216	793,216	0.00%	-
Clearing Accounts	B-10	-			-			-	-	0.00%	-
Subtotal		886,619			886,619			886,619	886,619		-
Insurance		-			-			-	-	0.00%	-
Texas Franchise Tax		-			-			-	-	0.00%	-
Texas Misc City/County Taxes		-			-			-	-	0.00%	-
Computer Software		-			-			-	-	0.00%	-
Subtotal		-			-			-	-	-	-
<b>TOTAL RATE BASE</b>		198,919,623			198,919,623			2,135,949	201,055,572	201,055,572	42,471,561

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

## O&amp;M Expenses--Reporting Period

## Schedule II-B

Account No.	Description	Reference Schedule	Total Company	Account Transfer	Total	Non-Regulated or Non-Electric	Affiliated Related Expenses	Total Electric	Allocation to Texas	Percentage to Transmission	From Schedule III Allocation to Transmission		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b>Power Production Expenses</b>													
<b>Steam Power Generation</b>													
<u>Operation</u>													
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													
<u>Maintenance</u>													
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%	-		
<b>Nuclear Power Generation</b>													
<u>Operation</u>													
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													
<u>Maintenance</u>													
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													

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

## O&amp;M Expenses--Reporting Period

## Schedule II-B

Account No	Description	Reference Schedule	Total Company	Account Transfer	Total	Non-Regulated or Non-Electric	Affiliated Related Expenses	Total Electric	Allocation to Texas	Percentage to Transmission	Allocation to Transmission		
			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)		
<b><u>Hydralic Generation</u></b>													
<b><u>Operation</u></b>													
A535	Operation Supervision	-	-	-	-	-	-	-	-	0.00%	-		
A536	Water for Power	-	-	-	-	-	-	-	-	0.00%	-		
A537	Hydralic Expenses	-	-	-	-	-	-	-	-	0.00%	-		
A538	Electric Expenses	-	-	-	-	-	-	-	-	0.00%	-		
A539	Misc.Hydralic Gen. Exp.	-	-	-	-	-	-	-	-	0.00%	-		
A540	Rents	-	-	-	-	-	-	-	-	0.00%	-		
Subtotal													
<b><u>Maintenance</u></b>													
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.Hydralic Gen. Exp.	-	-	-	-	-	-	-	-	0.00%	-		
Subtotal													
<b><u>Other Power Generation</u></b>													
<b><u>Operation</u></b>													
A546	Operation Super. & Engin	-	-	-	-	-	-	-	-	0.00%	-		
A547	Fuel	-	-	-	-	-	-	-	-	0.00%	-		
A549	Misc. Other Power Generation	-	-	-	-	-	-	-	-	0.00%	-		
A550	Rents	-	-	-	-	-	-	-	-	0.00%	-		
Subtotal													
<b><u>Maintenance</u></b>													
A551	Maintenance Super & Engin.	-	-	-	-	-	-	-	-	0.00%	-		
A552	Maintenance of Structures	-	-	-	-	-	-	-	-	0.00%	-		
A553	Maint. Gener. & Elect. Plt.	-	-	-	-	-	-	-	-	0.00%	-		
A554	Maint. Misc. Other power	-	-	-	-	-	-	-	-	0.00%	-		
Subtotal													
<b><u>Other Power Supply</u></b>													
A555	Purchased Power Demand	52,051,405	-	52,051,405	-	-	-	52,051,405	52,051,405	0.00%	-		
	Purchased Power Direct	-	-	-	-	-	-	-	-	0.00%	-		
	Net Trans Expense-Recon. Fuel	-	-	-	-	-	-	-	-	0.00%	-		
	Off System Sales Credit	-	-	-	-	-	-	-	-	0.00%	-		
A555	Subtotal	52,051,405	-	52,051,405	-	-	-	52,051,405	52,051,405	-	-		
A556	System Control & Load Dispatch	-	-	-	-	-	-	-	-	0.00%	-		
A557	Other	-	-	-	-	-	-	-	-	0.00%	-		
Subtotal(Other Power Supply)													
<b>Total Power Production Expense</b>													
		52,051,405	-	52,051,405	-	-	-	52,051,405	52,051,405	-	-		

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

## O&amp;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)	Percentage to Transmission (8)	Allocation to Transmission (9)
			From Schedule III								
<b>Transmission Expense</b>											
	<u>Operation</u>										
A560	Operation Super. & Engin.		65,336		65,336			65,336	65,336	100.00%	65,336
A561	Load Dispatching		-		-			-	-	0.00%	-
A562	Station Equipment		2,616		2,616			2,616	2,616	100.00%	2,616
A563	Overhead Line Expense		75,641		75,641			75,641	75,641	100.00%	75,641
A564	Underground Line Expense		-		-			-	-	0.00%	-
A565	Wheeling Expense		-		-			-	-	0.00%	-
A566	Misc. Transmission Expense		-		-			-	-	0.00%	-
A567	Rents		3,084		3,084			3,084	3,084	100.00%	3,084
	Subtotal		146,678	-	146,678	-	-	146,678	146,678		146,678
	<u>Maintenance</u>										
A568	Maintenance Super. & Engin.		-		-			-	-	0.00%	-
A569	Maint. of Structures		-		-			-	-	0.00%	-
A570	Maint. of Station Equipment		-		-			-	-	0.00%	-
A571	Maint. of Overhead Lines		427,542		427,542			427,542	427,542	100.00%	427,542
A572	Maint. of Underground Lines		-		-			-	-	0.00%	-
A573	Maint. of Misc. Trans. Plant		-		-			-	-	0.00%	-
	Subtotal		427,542	-	427,542	-	-	427,542	427,542		427,542
	<b>Total Transmission Expenses</b>		574,219	-	574,219	-	-	574,219	574,219		574,219
<b>Distribution</b>											
	<u>Operation</u>										
A580	Operation Super & Engin		24,783		24,783			24,783	24,783	3.50%	868
A581	Load Dispatching		8,211		8,211			8,211	8,211	0.00%	-
A582	Station Expense		174,173		174,173			174,173	174,173	30.92%	53,847
A583	Overhead Line Expense		840,251		840,251			840,251	840,251	0.00%	-
A584	Underground Line Expense		265,240		265,240			265,240	265,240	0.00%	-
A585	Street Light & Signal Systems		-		-			-	-	0.00%	-
A586	Meter Expenses		258,071		258,071			258,071	258,071	0.00%	-
A587	Customer Installation Expense		20,309		20,309			20,309	20,309	0.00%	-
A588	Misc. Distribution Expenses		954,367		954,367			954,367	954,367	3.50%	33,414
A589	Rents		-		-			-	-	0.00%	-
	Subtotal		2,545,405	-	2,545,405	-	-	2,545,405	2,545,405		88,129

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

## O&amp;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)	Percentage to Transmission (8)	Allocation to Transmission (9)
			From Schedule III								
<b>Maintenance</b>											
A590	Maintenance Super.& Engin		1,699		1,699			1,699	1,699	0.46%	8
A591	Maint. of Structures		-		-			-	-	0.00%	-
A592	Maint. of Station Equipment		140,904		140,904			140,904	140,904	30.92%	43,562
A593	Maint. of Overhead Lines		4,939,344		4,939,344			4,939,344	4,939,344	0.00%	-
A594	Maint. of Underground Lines		115,831		115,831			115,831	115,831	0.00%	-
A595	Maint. of Line Transformers		768,593		768,593			768,593	768,593	0.00%	-
A596	Maint. of Street Lights		-		-			-	-	0.00%	-
A597	Maint. of Meters		148,393		148,393			148,393	148,393	0.00%	-
A598	Maint. of Misc Dist. Plant.		139,303		139,303			139,303	139,303	0.46%	637
	<b>Subtotal</b>		6,254,067	-	6,254,067	-	-	6,254,067	6,254,067		44,207
	<b>Total Distribution Expenses</b>		8,799,472	-	8,799,472	-	-	8,799,472	8,799,472		132,335
	<b>Total Prod., Trans., &amp; Dist. Expenses</b>		61,425,097	-	61,425,097	-	-	61,425,097	61,425,097		706,555
<b>Customer and Information Expenses</b>											
<b>Customer Accounts Expenses</b>											
A901	Supervision		-		-			-	-	0.00%	-
A902	Meter Reading Expense		258,145		258,145			258,145	258,145	0.00%	-
A903	Customer Records & Collect		2,207,099		2,207,099			2,207,099	2,207,099	0.00%	-
A904	Uncollectible Accounts		46,287		46,287			46,287	46,287	0.00%	-
A905	Misc. Customer Account Exp		-		-			-	-	0.00%	-
	<b>Subtotal</b>		2,511,532	-	2,511,532	-	-	2,511,532	2,511,532		-
	<b>Cust. Service &amp; Information Expense</b>										
A906	Customer Svc & Infor.		-		-			-	-	0.00%	-
A907	Supervision		-		-			-	-	0.00%	-
A908	Customer Assistance		611,144		611,144			611,144	611,144	0.00%	-
A909	Inform & Instruct Adv Exp.		-		-			-	-	0.00%	-
A910	Misc. Cust. Service & Inform		-		-			-	-	0.00%	-
	<b>Subtotal</b>		611,144	-	611,144	-	-	611,144	611,144		-

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

## O&amp;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)	From Schedule III		
									Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Sales Expense</b>											
A911	Supervision	-	-	-	-	-	-	-	-	0.00%	-
A912	Demonstrating & Selling Exp	-	-	-	-	-	-	-	-	0.00%	-
A913	Adverstising Exp	-	-	-	-	-	-	-	-	0.00%	-
A916	Misc. Sales Exp	-	-	-	-	-	-	-	-	0.00%	-
A917	Sales Expense	-	-	-	-	-	-	-	-	0.00%	-
Subtotal		-	-	-	-	-	-	-	-	-	-
<b>Total Cust. Serv., Inform. &amp; Sale Exp.</b>			3,122,676	-	3,122,676	-	-	3,122,676	3,122,676	-	-
<b>Administrative &amp; General Expenses</b>											
A920	Admin. & General Salaries	949,468	949,468	-	949,468	949,468	949,468	949,468	949,468	2.24%	21,232
A921	Office Supplies	273,730	273,730	-	273,730	273,730	273,730	273,730	273,730	2.24%	6,121
A922	Admin Exp. Transferred	-	-	-	-	-	-	-	-	0.00%	-
A923	Outside Services	48,104	48,104	-	48,104	48,104	48,104	48,104	48,104	2.64%	1,272
A924	Property Insurance Exp	-	-	-	-	-	-	-	-	0.00%	-
	Property Ins.-Prod. Plant	-	-	-	-	-	-	-	-	0.00%	-
	Property Ins -Transmission Plant	-	-	-	-	-	-	-	-	0.00%	-
	Property Ins.-Distribution	-	-	-	-	-	-	-	-	0.00%	-
	Property Ins -Common	-	-	-	-	-	-	-	-	0.00%	-
	Property Ins.-Other	-	-	-	-	-	-	-	-	0.00%	-
Subtotal (A924)		-	-	-	-	-	-	-	-	-	-
A925	Injuries & Damages	-	-	-	-	-	-	-	-	0.00%	-
A926	Pensions & Benefits	-	-	-	-	-	-	-	-	0.00%	-
A927	Franchise Requirements	-	-	-	-	-	-	-	-	0.00%	-
A928	Regulatory Commission	132,990	132,990	-	132,990	132,990	132,990	132,990	132,990	0.00%	-
A929	Duplicate Charges	(83,264)	(83,264)	-	(83,264)	(83,264)	(83,264)	(83,264)	(83,264)	2.24%	(1,862)
A930	Misc. General Expense	1,317,261	1,317,261	-	1,317,261	1,317,261	1,317,261	1,317,261	1,317,261	2.24%	29,456
A931	Rents	-	-	-	-	-	-	-	-	0.00%	-
A932	Maint. of General Plant	383,624	383,624	-	383,624	383,624	383,624	383,624	383,624	3.19%	12,228
<b>Total Admin. &amp; General Expense</b>		3,021,912	-	3,021,912	-	-	-	3,021,912	3,021,912	-	68,446
<b>Total Common Operation &amp; Maintenance</b>		67,569,684	-	67,569,684	-	-	-	67,569,684	67,569,684	-	775,000
<b>Total Operation &amp; Maintenance Expense</b>		15,518,279	-	15,518,279	-	-	-	15,518,279	15,518,279	4.99%	775,000

Public Utility Commission of Texas Detail of Current Year Rate Base & Expenses Company Name: San Bernard Electric Cooperative, Inc. 12-mo. reporting Period ending: Dec 31, 2019 Other Expenses		Other Expenses--Reporting Period						Schedule II-C			
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulate or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	From Schedule III Column (7) Percentage to Transmission (8)	Allocation to Transmission (9)
<b><u>Depreciation and Amortization Expense</u></b>											
<b>Depreciation</b>											
<b>Steam Production</b>											
A310/11 Land & Land Rights	-		-		-		-	-	0.00%	-	
A311/11 Structures and Improvements	-		-		-		-	-	0.00%	-	
A312/11 Boiler Plant Equipment	-		-		-		-	-	0.00%	-	
A313/ Engines/Engine Driven Gen.	-		-		-		-	-	0.00%	-	
A314/11 Turbogenerator Units	-		-		-		-	-	0.00%	-	
A315/11 Accessory Electric Equip.	-		-		-		-	-	0.00%	-	
A316/11 Misc. Power Plant Equip.	-		-		-		-	-	0.00%	-	
<b>Total Steam Production</b>											
<b>Nuclear Production</b>											
A320/12 Land & Land Rights	-		-		-		-	-	0.00%	-	
A321/12 Structures and Improvements	-		-		-		-	-	0.00%	-	
A322/12 Reactor Plant Equipment	-		-		-		-	-	0.00%	-	
A323/12 Engines/Engine Driven Gen.	-		-		-		-	-	0.00%	-	
A324/12 Turbogenerator Units	-		-		-		-	-	0.00%	-	
A325/12 Accessory Electric Equip.	-		-		-		-	-	0.00%	-	
A326 Misc. Power Plant Equip.	-		-		-		-	-	0.00%	-	
<b>Total Nuclear Production</b>											
<b>Hydraulic Production</b>											
A330 Land & Land Rights	-		-		-		-	-	0.00%	-	
A331 Structures and Improvements	-		-		-		-	-	0.00%	-	
A332 Reservoirs, Dams, and Waterways	-		-		-		-	-	0.00%	-	
A333 Water Wheels, Turbines, and Generators	-		-		-		-	-	0.00%	-	
A334 Accessory Electric Equipment	-		-		-		-	-	0.00%	-	
A335 Miscellaneous Power Plant Equip.	-		-		-		-	-	0.00%	-	
A336 Roads, Railroads, and Bridges	-		-		-		-	-	0.00%	-	
<b>Total Hydraulic Production</b>											

Public Utility Commission of Texas Detail of Current Year Rate Base & Expenses Company Name. San Bernard Electric Cooperative, Inc. 12-mo. reporting Period ending. Dec 31, 2019 Other Expenses		Other Expenses--Reporting Period						Schedule II-C			
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulate or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	From Schedule III Column (7) Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Other Production</b>											
A340	Land & Land Rights		-		-			-	-	0.00%	-
A341	Structures and Improvements		-		-			-	-	0.00%	-
A342	Fuel Holder, Producer & Acc		-		-			-	-	0.00%	-
A343	Prime Movers		-		-			-	-	0.00%	-
A344	Generators		-		-			-	-	0.00%	-
A345	Accessory Plant Equipment		-		-			-	-	0.00%	-
A346	Misc. Power Plant Equipment		-		-			-	-	0.00%	-
<b>Total Other Production</b>			-	-	-	-	-	-	-	-	-
<b>Subtotal Electric Production Plant</b>			-	-	-	-	-	-	-	-	-
<b>Electric Transmission Plant</b>											
A350/15	Land and Land Rights		-		-			-	-	0.00%	-
A352	Structures and Improvements		-		-			-	-	0.00%	-
A353/15	Station Equipment		3,295		3,295			3,295	3,295	100.00%	3,295
A354	Towers and Fixtures		-		-			-	-	0.00%	-
A355/15	Poles and Fixtures		449,977		449,977			449,977	449,977	100.00%	449,977
A356/15	O.H. Conductors & Devices		343,705		343,705			343,705	343,705	100.00%	343,705
A357/15	Underground Conduit		-		-			-	-	0.00%	-
A358	Underground Conductors		-		-			-	-	0.00%	-
A359	Roads and Trails		1,265		1,265			1,265	1,265	0.00%	-
<b>Subtotal Electric Transmission Plant</b>			798,242	-	798,242	-	-	798,242	798,242	-	796,976

Public Utility Commission of Texas Detail of Current Year Rate Base & Expenses Company Name San Bernard Electric Cooperative, Inc. 12-mo. reporting Period ending: Dec 31, 2019 Other Expenses		Other Expenses--Reporting Period						Schedule II-C		
Account Description No.	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulate or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	From Schedule III Column (7)	
									Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Electric Distribution Plant</b>										
A360/16 Land and Land Rights		-		-			-	-	0.00%	-
A361/16 Structures and Improvements		-		-			-	-	0.00%	-
A362/16 Station Equipment		856,952		856,952			856,952	856,952	30.92%	264,933
A363 Storage Battery Equipment		-		-			-	-	0.00%	-
A364/16 Poles,Towers & Fixtures		1,994,144		1,994,144			1,994,144	1,994,144	0.00%	-
A365/16 O.H. Conductors & Devices		1,800,910		1,800,910			1,800,910	1,800,910	0.00%	-
A366/16 Underground Conduits		295,906		295,906			295,906	295,906	0.00%	-
A367/16 U.G Conductors & Devices		159,757		159,757			159,757	159,757	0.00%	-
A368/16 Line Transformers		1,182,212		1,182,212			1,182,212	1,182,212	0.00%	-
A369/16 Services		79,701		79,701			79,701	79,701	0.00%	-
A370/17 Meters		274,737		274,737			274,737	274,737	0.00%	-
A371 Install. on Customer Prem.		136,583		136,583			136,583	136,583	0.00%	-
A372 Leased Prop. on Cust. Premises		-		-			-	-	0.00%	-
A373/17 Street Lights		3		3			3	3	0.00%	-
<b>Subtotal Electric Distribution Plant</b>		6,780,904	-	6,780,904	-	-	6,780,904	6,780,904		264,933
<b>Electric General Plant</b>										
A389 Land and Land Rights		-		-			-	-	0.00%	-
A390 Structures and Improvements		115,900		115,900			115,900	115,900	3.25%	3,768
A391/19 Office Furniture & Equip.		34,918		34,918			34,918	34,918	3.25%	1,135
A392/19 Transportation Equipment		136,548		136,548			136,548	136,548	0.00%	-
A393/19 Stores Equipment		271		271			271	271	0.00%	-
A394/19 Tools, Shop & Garage Equip.		4,540		4,540			4,540	4,540	19.06%	865
A395/19 Laboratory Equipment		2,409		2,409			2,409	2,409	19.06%	459
A396/19 Power Operated Equipment		10,114		10,114			10,114	10,114	0.00%	-
A397/19 Communication Equipment		26,542		26,542			26,542	26,542	2.24%	594
A398/19 Misc. Equipment		3,403		3,403			3,403	3,403	19.06%	648
<b>Subtotal Electric General Plant</b>		334,645	-	334,645	-	-	334,645	334,645		7,469
<b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>		7,913,791	-	7,913,791	-	-	7,913,791	7,913,791		1,069,379

Public Utility Commission of Texas Detail of Current Year Rate Base & Expenses Company Name: San Bernard Electric Cooperative, Inc. 12-mo. reporting Period ending: Dec 31, 2019 Other Expenses		Other Expenses--Reporting Period						Schedule II-C			
Account Description No.	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	From Schedule III Column (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Taxes Other than Income Taxes</b>											
<b>Non Revenue Related</b>											
FICA		-	-	-	-	-	-	-	0.00%	-	
FUTA		-	-	-	-	-	-	-	0.00%	-	
<b>Total Federal</b>		-	-	-	-	-	-	-	-	-	
Property		-	-	-	-	-	-	-	0.00%	-	
Production		-	-	-	-	-	-	-	0.00%	-	
Transmission		-	-	-	-	-	-	-	0.00%	-	
Distribution		-	-	-	-	-	-	-	0.00%	-	
General		-	-	-	-	-	-	-	0.00%	-	
<b>Total Property</b>		-	-	-	-	-	-	-	-	-	
Unemployment		-	-	-	-	-	-	-	0.00%	-	
Franchise		372,011	-	372,011	-	-	372,011	372,011	0.00%	-	
Use Tax		-	-	-	-	-	-	-	0.00%	-	
<b>Other Non Revenue</b>											
Payroll		-	-	-	-	-	-	-	0.00%	-	
<b>Total Other Non Revenue</b>		372,011	-	372,011	-	-	372,011	372,011	-	-	
<b>Total Non Revenue Related</b>		372,011	-	372,011	-	-	372,011	372,011	-	-	
<b>Revenue Related</b>											
<b>Taxes</b>											
Sales		-	-	-	-	-	-	-	0.00%	-	
Public Utility Commission		-	-	-	-	-	-	-	0.00%	-	
Occupational Street Rental		-	-	-	-	-	-	-	0.00%	-	
<b>Total Revenue Related</b>		-	-	-	-	-	-	-	-	-	

Public Utility Commission of Texas Detail of Current Year Rate Base & Expenses Company Name. San Bernard Electric Cooperative, Inc. 12-mo. reporting Period ending. Dec 31, 2019 Other Expenses		Other Expenses--Reporting Period					Schedule II-C					
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 Column (7)	Allocation to Transmission (8)	Allocation to Transmission (9)
<b>Total Taxes Other Than Income Taxes</b>			372,011	-	372,011	-	-	372,011	372,011		-	

**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**

Public Utility Commission of Texas Detail of Current Year Rate Base & Expenses Company Name San Bernard Electric Cooperative, Inc. 12-mo. reporting Period ending Dec 31, 2019 Other Expenses		Other Expenses--Reporting Period						Schedule II-C			
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulate or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	From Schedule III Column (7)	Allocation to Transmission (9)
<b>Other Items</b>											
Interest On Customer Deposits	-				-			-	-	0.00%	-
Decommissioning Expense	-				-			-	-	0.00%	-
<b>Other Revenues</b>											
Other Transmission Revenues (detail)	881,935		881,935					881,935	881,935	100.00%	881,935
Postage Stamp Revenue	2,646,877		2,646,877					2,646,877	2,646,877	100.00%	2,646,877
Wholesale Distribution Service	-		-					-	-	0.00%	-
Other Revenues (detail)	-		-					-	-	0.00%	-
Service Fees	691,257		691,257					691,257	691,257	0.00%	-
Pole Rents	52,081		52,081					52,081	52,081	0.00%	-
Other Revenues	-		-					-	-	0.00%	-
<b>Subtotal Other Revenues</b>	<b>4,272,150</b>		<b>4,272,150</b>		<b>-</b>			<b>4,272,150</b>	<b>4,272,150</b>		<b>3,528,812</b>

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No 44897  
 Company Name San Bernard Electric Cooperative, Inc  
 Test Year Ending 2015  
 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)
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**ELECTRIC PLANT IN SERVICE:****Intangible Plant**

A301	Organization	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A302	Franchise and Consents	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A303	Miscellaneous Intangible Plant	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	<b>Total Intangible Plant</b>			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

**Steam Production**

A310/110	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A311/111	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A312/112	Boiler Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A313/	Engines/Engine Driven Gen.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A314/114	Turbogenerator Units	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A315/115	Accessory Electric Equip	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A316/116	Misc. Power Plant Equip.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	<b>Total Steam Production</b>			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

**Nuclear Production**

A320/120	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A321/121	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A322/122	Reactor Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A323/123	Engines/Engine Driven Gen	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A324/124	Turbogenerator Units	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A325/125	Accessory Electric Equip.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A326	Misc. Power Plant Equip.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	<b>Total Nuclear Production</b>			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

**Hydraulic Production**

A330	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A331	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A332	Reservoirs, Dams, and Waterways	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A333	Water Wheels, Turbines, & Generators	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A334	Accessory Electric Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A335	Miscellaneous Power Plant Equip	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A336	Roads, Railroads, and Bridges	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	<b>Total Hydraulic Production</b>			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

**Other Production**

A340	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A341	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A342	Fuel Holder, Producer & Acc	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A343	Prime Movers	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A344	Generators	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A345	Accessory Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A346	Misc Power Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	<b>Total Other Production</b>			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	<b>Total Production Plant</b>			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No 44897  
 Company Name San Bernard Electric Cooperative, Inc  
 Test Year Ending 2015  
 Rate Base Accounts

## Rate Base from Previous Commission Order

## Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	TRANS	B-1	683,950	683,950	-	683,950	-	0.00%	100.00%	0.00%	100.0%
A352	Structures and Improvements	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A353/153	Station Equipment	TRANS	B-1	148,317	148,317	-	148,317	-	0.00%	100.00%	0.00%	100.0%
A354	Towers and Fixtures	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A355/155	Poles and Fixtures	TRANS	B-1	13,618,510	13,618,510	-	13,618,510	-	0.00%	100.00%	0.00%	100.0%
A356/156	O.H. Conductors & Devices	TRANS	B-1	10,084,168	10,084,168	-	10,084,168	-	0.00%	100.00%	0.00%	100.0%
A357/157	Underground Conduit	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A358	Underground Conductors	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A359	Roads and Trails	TRANS	B-1	36,532	36,532	-	36,532	-	0.00%	100.00%	0.00%	100.0%
Total Electric Transmission Plant				24,571,477	24,571,477	-	24,571,477	-	0.00%	100.00%	0.00%	100.0%
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	DIST	B-1	913,235	913,235	-	282,334	630,901	0.00%	30.92%	69.08%	100.0%
A361/161	Structures and Improvements	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A362/162	Station Equipment	DIST	B-1	21,043,631	21,043,631	-	6,505,799	14,537,832	0.00%	30.92%	69.08%	100.0%
A363	Storage Battery Equipment	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A364/164	Poles,Towers & Fixtures	DIST	B-1	51,081,771	51,081,771	-	-	51,081,771	0.00%	0.00%	100.00%	100.0%
A365/165	O.H. Conductors & Devices	DIST	B-1	45,006,243	45,006,243	-	-	45,006,243	0.00%	0.00%	100.00%	100.0%
A366/166	Underground Conduits	DIST	B-1	5,894,413	5,894,413	-	-	5,894,413	0.00%	0.00%	100.00%	100.0%
A367/167	U.G. Conductors & Devices	DIST	B-1	3,712,664	3,712,664	-	-	3,712,664	0.00%	0.00%	100.00%	100.0%
A368/168	Line Transformers	DIST	B-1	29,367,998	29,367,998	-	-	29,367,998	0.00%	0.00%	100.00%	100.0%
A369/169	Services	DIST	B-1	2,232,477	2,232,477	-	-	2,232,477	0.00%	0.00%	100.00%	100.0%
A370/170	Meters	DIST	B-1	6,561,157	6,561,157	-	-	6,561,157	0.00%	0.00%	100.00%	100.0%
A371	Install. on Customer Prem.	DIST	B-1	3,294,183	3,294,183	-	-	3,294,183	0.00%	0.00%	100.00%	100.0%
A372	Leased Prop. on Cust. Premises	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A373/173	Street Lights	DIST	B-1	92	92	-	-	92	0.00%	0.00%	100.00%	100.0%
Total Electric Distribution Plant				169,107,864	169,107,864	-	6,788,133	162,319,731	0.00%	4.01%	95.99%	100.0%
<b>Total Production, Transmission, &amp; Distribution</b>												
<b>Electric General Plant</b>												
A389	Land and Land Rights	PAYROLL	B-2	405,218	405,218	-	13,172	392,046	0.00%	3.25%	96.75%	100.0%
A390	Structures and Improvements	PAYROLL	B-2	5,854,088	5,854,088	-	190,296	5,663,792	0.00%	3.25%	96.75%	100.0%
A391/191	Office Furniture & Equip.	PAYROLL	B-2	1,772,007	1,772,007	-	57,602	1,714,406	0.00%	3.25%	96.75%	100.0%
A392/192	Transportation Equipment	PAYROLL	B-2	4,590,908	4,590,908	163,455	102,658	4,324,795	3.56%	2.24%	94.20%	100.0%
A393/193	Stores Equipment	PAYROLL	B-2	14,177	14,177	-	2,702	11,476	0.00%	19.06%	80.94%	100.0%
A394/194	Tools, Shop & Garage Equip.	PAYROLL	B-2	151,769	151,769	-	28,922	122,847	0.00%	19.06%	80.94%	100.0%
A395/195	Laboratory Equipment	PAYROLL	B-2	79,020	79,020	-	15,059	63,961	0.00%	19.06%	80.94%	100.0%
A396/196	Power Operated Equipment	PAYROLL	B-2	431,189	431,189	-	82,171	349,018	0.00%	19.06%	80.94%	100.0%
A397/197	Communication Equipment	PAYROLL	B-3	1,299,782	1,299,782	46,277	29,065	1,224,439	3.56%	2.24%	94.20%	100.0%
A398/198	Misc. Equipment	PAYROLL	B-2	184,379	184,379	-	35,137	149,242	0.00%	19.06%	80.94%	100.0%
Total Electric General Plant				14,782,538	14,782,538	209,732	556,784	14,016,023	1.42%	3.77%	94.81%	100.0%
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>				208,461,880	208,461,880	209,732	31,916,394	176,335,754	0.10%	15.31%	84.59%	100.0%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No 44897  
 Company Name San Bernard Electric Cooperative, Inc  
 Test Year Ending 2015  
 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)
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## ACCUMULATED DEPRECIATION &amp; AMORTIZATION

## Steam Production

A310/110	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A311/111	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A312/112	Boiler Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A313/	Engines/Engine Driven Gen	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A314/114	Turbogenerator Units	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A315/115	Accessory Electric Equip.	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A316/116	Misc. Power Plant Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

## Total Steam Production

## Nuclear Production

A320/120	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A321/121	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A322/122	Radiator Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A323/123	Engines/Engine Driven Gen.	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A324/124	Turbogenerator Units	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A325/125	Accessory Electric Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A326	Misc. Power Plant Equip.	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

## Total Nuclear Production

## Hydraulic Production

A330	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A331	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A332	Reservoirs, Dams, and Waterways	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A333	Water Wheels, Turbines, and Generators	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A334	Accessory Electric Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A335	Miscellaneous Power Plant Equip.	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A336	Roads, Railroads, and Bridges	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

## Total Hydraulic Production

## Other Production

A340	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A341	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A342	Fuel Holder, Producer & Acc	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A343	Prime Movers	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A344	Generators	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A345	Accessory Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A346	Misc Power Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

## Total Other Production

## Total Production Plant

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No 44897  
 Company Name San Bernard Electric Cooperative, Inc  
 Test Year Ending 2015  
 Rate Base Accounts

## Rate Base from Previous Commission Order

## Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A352	Structures and Improvements	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A353/153	Station Equipment	TRANS	B-5	7,054	7,054	-	7,054	-	0.00%	100.00%	0.00%	100.0%
A354	Towers and Fixtures	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A355/155	Poles and Fixtures	TRANS	B-5	647,737	647,737	-	647,737	-	0.00%	100.00%	0.00%	100.0%
A356/156	O.H. Conductors & Devices	TRANS	B-5	479,633	479,633	-	479,633	-	0.00%	100.00%	0.00%	100.0%
A357/157	Underground Conduit	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A358	Underground Conductors	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A359	Roads and Trails	TRANS	B-5	1,738	1,738	-	1,738	-	0.00%	100.00%	0.00%	100.0%
Total Electric Transmission Plant				1,136,161	1,136,161	-	1,136,161	-	0.00%	100.00%	0.00%	100.0%
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A361/161	Structures and Improvements	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A362/162	Station Equipment	DIST	B-5	5,328,831	5,328,831	-	1,647,449	3,681,382	0.00%	30.92%	69.08%	100.0%
A363	Storage Battery Equipment	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A364/164	Poles,Towers & Fixtures	DIST	B-5	12,935,321	12,935,321	-	-	12,935,321	0.00%	0.00%	100.00%	100.0%
A365/165	O.H. Conductors & Devices	DIST	B-5	11,396,829	11,396,829	-	-	11,396,829	0.00%	0.00%	100.00%	100.0%
A366/166	Underground Conduits	DIST	B-5	1,492,629	1,492,629	-	-	1,492,629	0.00%	0.00%	100.00%	100.0%
A367/167	U.G. Conductors & Devices	DIST	B-5	940,149	940,149	-	-	940,149	0.00%	0.00%	100.00%	100.0%
A368/168	Line Transformers	DIST	B-5	7,436,791	7,436,791	-	-	7,436,791	0.00%	0.00%	100.00%	100.0%
A369/169	Services	DIST	B-5	565,325	565,325	-	-	565,325	0.00%	0.00%	100.00%	100.0%
A370/170	Meters	DIST	B-5	1,661,467	1,661,467	-	-	1,661,467	0.00%	0.00%	100.00%	100.0%
A371	Install. on Customer Prem.	DIST	B-5	834,179	834,179	-	-	834,179	0.00%	0.00%	100.00%	100.0%
A372	Leased Prop. on Cust. Premises	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A373/173	Street Lights	DIST	B-5	23	23	-	-	23	0.00%	0.00%	100.00%	100.0%
Total Electric Distribution Plant				42,591,544	42,591,544	-	1,647,449	40,944,095	0.00%	3.87%	96.13%	100.0%
<b>Electric General Plant</b>												
A389	Land and Land Rights	PAYROLL	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A390	Structures and Improvements	PAYROLL	B-5	2,706,926	2,706,926	-	87,993	2,618,934	0.00%	3.25%	96.75%	100.0%
A391/191	Office Furniture & Equip.	PAYROLL	B-5	1,491,845	1,491,845	-	48,495	1,443,350	0.00%	3.25%	96.75%	100.0%
A392/192	Transportation Equipment	PAYROLL	B-5	3,714,795	3,714,795	132,262	83,067	3,499,466	3.56%	2.24%	94.20%	100.0%
A393/193	Stores Equipment	PAYROLL	B-5	13,977	13,977	-	2,664	11,314	0.00%	19.06%	80.94%	100.0%
A394/194	Tools, Shop & Garage Equip.	PAYROLL	B-5	150,786	150,786	-	28,735	122,051	0.00%	19.06%	80.94%	100.0%
A395/195	Laboratory Equipment	PAYROLL	B-5	78,925	78,925	-	15,041	63,884	0.00%	19.06%	80.94%	100.0%
A396/196	Power Operated Equipment	PAYROLL	B-5	391,844	391,844	-	74,673	317,171	0.00%	19.06%	80.94%	100.0%
A397/197	Communication Equipment	PAYROLL	B-5	1,141,718	1,141,718	40,650	25,530	1,075,538	3.56%	2.24%	94.20%	100.0%
A398/198	Misc. Equipment	PAYROLL	B-5	178,285	178,285	-	33,975	144,310	0.00%	19.06%	80.94%	100.0%
Total Electric General Plant				9,869,100	9,869,100	172,911	400,173	9,296,016	1.75%	4.05%	94.19%	100.0%
<b>TOTAL ELECTRIC ACCUMULATED DEPRECIATION</b>				53,596,806	53,596,806	172,911	3,183,783	50,240,112	0.32%	5.94%	93.74%	100.0%
<b>NET PLANT IN SERVICE</b>				154,865,074	154,865,074	36,821	28,732,611	126,095,642	0.02%	18.55%	81.42%	100.0%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No 44897  
 Company Name San Bernard Electric Cooperative, Inc  
 Test Year Ending 2015  
 Rate Base Accounts

## Rate Base from Previous Commission Order

## Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Other Rate Base Items</b>												
Plant Held for Future Use		B-6	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Customer Deposits			-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Reserve for Insurance</b>												
Payroll Related	PAYROLL	B-7	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Property Related	NETPLANT	B-7	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Other			-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Reserve for Injuries and Damages</b>		B-7	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
CWIP		B-4	2,545,055	2,545,055	-	-	-	2,545,055	0.00%	0.00%	100.00%	100.0%
<b>ADIT &amp; FAS 109 Accounts</b>												
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%
<b>Working Capital</b>												
Cash from Operations		B-9	1,716,885	1,716,885	9,551	44,229	1,663,105	0.56%	2.58%	96.87%	100.0%	
Fuel Inventory			-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Material and Supplies		B-8	3,433,380	3,433,380	-	638,803	2,794,578	0.00%	18.61%	81.39%	100.0%	
Subtotal			5,150,265	5,150,265	9,551	683,032	4,457,683	0.19%	13.26%	86.55%	100.0%	
<b>Prepayments</b>												
Prepaid Insurance		B-10	187,491	187,491	45	34,786	152,660	0.02%	18.55%	81.42%	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	831,517	831,517	29,606	18,594	783,317	3.56%	2.24%	94.20%	100.0%	
Clearing Accounts		B-10	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Subtotal			1,019,008	1,019,008	29,651	53,380	935,977	2.91%	5.24%	91.85%	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%
<b>TOTAL RATE BASE</b>			163,579,402	163,579,402	76,023	29,469,023	134,034,357	0.05%	18.02%	81.94%	100.0%	

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No  
 Company Name San Bernard Electric Cooperative, Inc  
 Test Year Ending 2015  
 Operations and Maintenance Expenses

44897

## O&amp;M Expenses from Previous Commission Order

## Schedule III-B

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Power Production Expenses</b>												
<b>Steam Power Generation</b>												
<u>Operation</u>												
A500	Operation Super. & Eng.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A501	Eligible Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A501	Non Eligible Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A502	Steam Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A503	Lake & Pumping Equipment	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A505	Electric Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A506	Misc Steam power Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A507	Rents	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<u>Maintenance</u>												
A510	Maint. Super & Eng.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A511	Maint. of Structures	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A512	Maint. of Boiler Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A513	Maint. of Electric Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A514	Maint. of Misc. Steam Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A515	Electricity Used by Gas Dept.			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Nuclear Power Generation</b>												
<u>Operation</u>												
A517	Operation Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A518	Nuclear Fuel-Direct	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A519	Coolants and Water	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A520	Steam Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A523	Electric expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A524	Misc. Nuclear Power Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A525	Rents-Allocable	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<u>Maintenance</u>												
A528	Maint Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A529	Maint of Structures	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A530	Maint. of Reactor Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A531	Maint of Electric Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A532	Maint of Misc Nuclear Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Hydroic Generation</b>												
<u>Operation</u>												
A535	Operation Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A536	Water for Power	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A537	Hydraulic Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A538	Electric Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A539	Misc Hydraulic Gen Exp	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A540	Rents	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

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## Schedule III-B

Operations and Maintenance Expenses		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)				
Account	Description															
<b>Power Production Expenses</b>																
<u>Maintenance</u>																
A541	Maint. Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A542	Maint. of Structures	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A543	Maint. of Reservoirs, Dams, & Waterways	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A544	Maint. of Electric Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A545	Maint. of Misc Hydralic Gen. Exp.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
<u>Other Power Generation</u>																
<u>Operation</u>																
A546	Operation Super & Engin	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A547	Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A549	Misc. Other Power Generation	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A550	Rents	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
<u>Maintenance</u>																
A551	Maintenance Super & Engin.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A552	Maintenance of Structures	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A553	Maint. Gener. & Elect. Plt	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A554	Maint. Misc. Other power	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
<u>Other Power Supply</u>																
A555	Purchased Power Demand	GEN		46,163,272	46,163,272	46,163,272	-	-	100.00%	0.00%	0.00%	100.0%				
	Purchased Power Direct	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
	Net Trans. Expense-Recon Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
	Off System Sales Credit	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A555	Subtotal			46,163,272	46,163,272	46,163,272	-	-	100.00%	0.00%	0.00%	100.0%				
A556	System Control & Load Dispatch	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A557	Other	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
	Subtotal(Other Power Supply)			46,163,272	46,163,272	46,163,272	-	-	100.00%	0.00%	0.00%	100.0%				
<b>Total Power Production Expense</b>				46,163,272	46,163,272	46,163,272	-	-	100.00%	0.00%	0.00%	100.0%				
<b>Transmission Expense</b>																
<u>Operation</u>																
A560	Operation Super. & Engin.	TRANS		63,308	63,308	-	63,308	-	0.00%	100.00%	0.00%	100.0%				
A561	Load Dispatching	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A562	Station Equipment	TRANS		2,663	2,663	-	2,663	-	0.00%	100.00%	0.00%	100.0%				
A563	Overhead Line Expense	TRANS		43,818	43,818	-	43,818	-	0.00%	100.00%	0.00%	100.0%				
A564	Underground Line Expense	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A565	Wheeling Expense	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A566	Misc. Transmission Expense	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A567	Rents	TRANS		2,660	2,660	-	2,660	-	0.00%	100.00%	0.00%	100.0%				
	Subtotal			112,449	112,449	-	112,449	-	0.00%	100.00%	0.00%	100.0%				

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Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Power Production Expenses</b>												
<i>Maintenance</i>												
A568	Maintenance Super & Engin	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A569	Maint. of Structures	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A570	Maint. of Station Equipment	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A571	Maint. of Overhead Lines	TRANS		81,372	81,372	-	81,372	-	0.00%	100.00%	0.00%	100.0%
A572	Maint. of Underground Lines	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A573	Maint. of Misc Trans.Plan	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			81,372	81,372	-	81,372	-	0.00%	100.00%	0.00%	100.0%
	<b>Total Transmission Expenses</b>			193,821	193,821	-	193,821	-	0.00%	100.00%	0.00%	100.0%
<b>Distribution</b>												
<i>Operation</i>												
A580	Operation Super & Engin.	DIST		46,139	46,139	-	1,615	44,523	0.00%	3.50%	96.50%	100.0%
A581	Load Dispatching	DIST		8,150	8,150	-	-	8,150	0.00%	0.00%	100.00%	100.0%
A582	Station Expense	DIST		121,703	121,703	-	37,625	84,078	0.00%	30.92%	69.08%	100.0%
A583	Overhead Line Expense	DIST		513,916	513,916	-	-	513,916	0.00%	0.00%	100.00%	100.0%
A584	Underground Line Expense	DIST		115,301	115,301	-	-	115,301	0.00%	0.00%	100.00%	100.0%
A585	Street Light & Signal Systems	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A586	Meter Expenses	DIST		298,731	298,731	-	-	298,731	0.00%	0.00%	100.00%	100.0%
A587	Customer Installation Expense	DIST		16,849	16,849	-	-	16,849	0.00%	0.00%	100.00%	100.0%
A588	Misc. Distribution Expenses	DIST		681,026	681,026	-	23,844	657,182	0.00%	3.50%	96.50%	100.0%
A589	Rents	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			1,801,815	1,801,815	-	63,085	1,738,730	0.00%	3.50%	96.50%	100.0%
<i>Maintenance</i>												
A590	Maintenance Super.& Engin.	DIST		33,929	33,929	-	155	33,774	0.00%	0.46%	99.54%	100.0%
A591	Maint. of Structures	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A592	Maint. of Station Equipment	DIST		83,312	83,312	-	25,756	57,555	0.00%	30.92%	69.08%	100.0%
A593	Maint. of Overhead Lines	DIST		4,326,166	4,326,166	-	-	4,326,166	0.00%	0.00%	100.00%	100.0%
A594	Maint. of Underground Lines	DIST		265,961	265,961	-	-	265,961	0.00%	0.00%	100.00%	100.0%
A595	Maint. of Line Transformers	DIST		831,287	831,287	-	-	831,287	0.00%	0.00%	100.00%	100.0%
A596	Maint. of Street Lights	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A597	Maint. of Meters	DIST		123,406	123,406	-	-	123,406	0.00%	0.00%	100.00%	100.0%
A598	Maint. of Misc. Dist. Plant.	DIST		227,374	227,374	-	1,040	226,334	0.00%	0.46%	99.54%	100.0%
	Subtotal			5,891,435	5,891,435	-	26,952	5,864,483	0.00%	0.46%	99.54%	100.0%
	<b>Total Distribution Expenses</b>			7,693,250	7,693,250	-	90,037	7,603,213	0.00%	1.17%	98.83%	100.0%
	<b>Total Prod., Trans., &amp; Dist. Expenses</b>			54,050,343	54,050,343	46,163,272	283,857	7,603,213	85.41%	0.53%	14.07%	100.0%
<b>Customer and Information Expenses</b>												
<i>Customer Accounts Expenses</i>												
A901	Supervision	DIST		4,562	4,562	-	-	4,562	0.00%	0.00%	100.00%	100.0%
A902	Meter Reading Expense	DIST		222,863	222,863	-	-	222,863	0.00%	0.00%	100.00%	100.0%
A903	Customer Records & Collect.	DIST		1,961,571	1,961,571	-	-	1,961,571	0.00%	0.00%	100.00%	100.0%
A904	Uncollectible Accounts	DIST		44,851	44,851	-	-	44,851	0.00%	0.00%	100.00%	100.0%
A905	Misc. Customer Account Exp.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			2,233,847	2,233,847	-	-	2,233,847	0.00%	0.00%	100.00%	100.0%

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Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Power Production Expenses</b>												
<i>Cust. Service &amp; Information Expense</i>												
A906	Customer Svc. & Infor	DIST	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.0%
A907	Supervision	DIST	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.0%
A908	Customer Assistance	DIST	617,143	617,143	-	-	617,143	0.00%	0.00%	100.00%	100.00%	100.0%
A909	Inform. & Instruct. Adv. Exp.	DIST	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.0%
A910	Misc. Cust. Service & Inform.	DIST	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.0%
	Subtotal			617,143	617,143	-	-	617,143	0.00%	0.00%	100.00%	100.0%
<i>Sales Expense</i>												
A911	Supervision	DIST	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.0%
A912	Demonstrating & Selling Exp.	DIST	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.0%
A913	Advertising Exp.	DIST	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.0%
A916	Misc. Sales Exp.	DIST	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.0%
A917	Sales Expense	DIST	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Cust. Serv., Inform. &amp; Sale Exp.</b>				2,850,990	2,850,990	-	-	2,850,990	0.00%	0.00%	100.00%	100.0%
<b>Administrative &amp; General Expenses</b>												
A920	Admin & General Salaries		914,195	914,195	32,549	20,443	861,203	3.56%	2.24%	94.20%	100.0%	
A921	Office Supplies		236,028	236,028	8,404	5,278	222,346	3.56%	2.24%	94.20%	100.0%	
A922	Admin Exp Transferred		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
A923	Outside Services		388,349	388,349	-	10,266	378,084	0.00%	2.64%	97.36%	100.0%	
A924	Property Insurance Exp.		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
	Property Ins.-Prod Plant		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
	Property Ins.-Transmission Plant		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
	Property Ins.-Distribution		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
	Property Ins.-Common		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
	Property Ins.-Other		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
	Subtotal (A924)		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
A925	Injuries & Damages		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
A926	Pensions & Benefits		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
A927	Franchise Requirements		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
A928	Regulatory Commission		121,970	121,970	-	-	121,970	0.00%	0.00%	100.00%	100.0%	
A929	Duplicate Charges		(51,507)	(51,507)	(1,834)	(1,152)	(48,521)	3.56%	2.24%	94.20%	100.0%	
A930	Misc General Expense		956,565	956,565	34,058	21,390	901,117	3.56%	2.24%	94.20%	100.0%	
A931	Rents		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
A932	Maint. of General Plant		431,422	431,422	3,233	13,751	414,438	0.75%	3.19%	96.06%	100.0%	
	<b>Total Admin. &amp; General Expense</b>		2,997,023	2,997,023	76,410	69,976	2,850,637	2.55%	2.33%	95.12%	100.0%	
<b>Total Common Operation &amp; Maintenance</b>												
<b>Total Operation &amp; Maintenance Expense</b>				59,898,355	59,898,355	46,239,682	353,834	13,304,841	77.20%	0.59%	22.21%	100.0%

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## Schedule III-C

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

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Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Depreciation and Amortization Expense</b>												
<b>Other Production</b>												
A340	Land & Land Rights	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A341	Structures and Improvements	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A342	Fuel Holder, Producer & Acc	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A343	Prime Movers	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A344	Generators	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A345	Accessory Plant Equipment	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A346	Misc. Power Plant Equipment	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Other Production</b>				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Electric Production Plant</b>				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	TRANS	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A352	Structures and Improvements	TRANS	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A353/153	Station Equipment	TRANS	4,197	4,197	-	4,197	-	-	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	302,331	302,331	-	302,331	-	-	0.00%	100.00%	0.00%	100.0%
A356/156	O.H. Conductors & Devices	TRANS	281,681	281,681	-	281,681	-	-	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%
<b>Total Electric Transmission Plant</b>				588,209	588,209	-	588,209	-	0.00%	100.00%	0.00%	100.0%
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	DIST	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A361/161	Structures and Improvements	DIST	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A362/162	Station Equipment	DIST	652,353	652,353	-	201,680	450,673	0.00%	30.92%	69.08%	100.0%	
A363	Storage Battery Equipment	DIST	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A364/164	Poles,Towers & Fixtures	DIST	1,583,535	1,583,535	-	-	1,583,535	0.00%	0.00%	100.00%	100.0%	
A365/165	O.H. Conductors & Devices	DIST	1,395,194	1,395,194	-	-	1,395,194	0.00%	0.00%	100.00%	100.0%	
A366/166	Underground Conduits	DIST	182,727	182,727	-	-	182,727	0.00%	0.00%	100.00%	100.0%	
A367/167	U.G. Conductors & Devices	DIST	115,093	115,093	-	-	115,093	0.00%	0.00%	100.00%	100.0%	
A368/168	Line Transformers	DIST	910,408	910,408	-	-	910,408	0.00%	0.00%	100.00%	100.0%	
A369/169	Services	DIST	69,207	69,207	-	-	69,207	0.00%	0.00%	100.00%	100.0%	
A370/170	Meters	DIST	460,118	460,118	-	-	460,118	0.00%	0.00%	100.00%	100.0%	
A371	Install. on Customer Prem.	DIST	102,120	102,120	-	-	102,120	0.00%	0.00%	100.00%	100.0%	
A372	Leased Prop. on Cust. Premises	DIST	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A373/173	Street Lights	DIST	3	3	-	-	3	0.00%	0.00%	100.07%	100.1%	

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Doc 44897  
 Company Name. San Bernard Electric Cooperative, Inc.  
 Test Year Ending 2015  
**Other Expenses**

**Other Expenses from Previous Commission Order****Schedule III-C**

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Depreciation and Amortization Expense</b>												
	<b>Total Electric Distribution Plant</b>			5,470,756	5,470,756	-	201,680	5,269,076	0.00%	3.69%	96.31%	100.0%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Doc 44897  
 Company Name: San Bernard Electric Cooperative, Inc.  
 Test Year Ending 2015  
 Other Expenses

## Other Expenses from Previous Commission Order

## Schedule III-C

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Depreciation and Amortization Expense</b>												
<b>Electric General Plant</b>												
A389	Land and Land Rights	PAYROLL	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A390	Structures and Improvements	PAYROLL	194,236	194,236	-	6,314	187,922	-	0.00%	3.25%	96.75%	100.0%
A391/191	Office Furniture & Equip.	PAYROLL	103,645	103,645	-	3,369	100,276	-	0.00%	3.25%	96.75%	100.0%
A392/192	Transportation Equipment	PAYROLL	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A393/193	Stores Equipment	PAYROLL	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A394/194	Tools, Shop & Garage Equip.	PAYROLL	11,062	11,062	-	2,108	8,954	-	0.00%	19.06%	80.94%	100.0%
A395/195	Laboratory Equipment	PAYROLL	287	287	-	55	232	-	0.00%	19.06%	80.94%	100.0%
A396/196	Power Operated Equipment	PAYROLL	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A397/197	Communication Equipment	PAYROLL	22,648	22,648	806	506	21,335	-	3.56%	2.24%	94.20%	100.0%
A398/198	Misc. Equipment	PAYROLL	5,501	5,501	-	1,048	4,453	-	0.00%	19.06%	80.94%	100.0%
<b>Total Electric General Plant</b>				337,379	337,379	806	13,401	323,172	0.24%	3.97%	95.79%	100.0%
<b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>				6,396,344	6,396,344	806	803,290	5,592,248	0.01%	12.56%	87.43%	100.0%
<b>Taxes Other than Income Taxes</b>												
<b>Non Revenue Related</b>												
FICA	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
FUTA	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Federal</b>				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Property</b>												
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%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Doc 44897  
 Company Name: San Bernard Electric Cooperative, Inc.  
 Test Year Ending 2015  
 Other Expenses

## Other Expenses from Previous Commission Order

## Schedule III-C

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b><u>Depreciation and Amortization Expense</u></b>												
	<b>Total Property</b>	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Unemployment	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Franchise	311,091	311,091	-	-	-	311,091	-	0.00%	0.00%	100.00%	100.0%
	Use Tax	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	<b>Other Non Revenue</b>								0.00%	0.00%	0.00%	0.0%
	Payroll	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	<b>Total Other Non Revenue</b>	311,091	311,091	-	-	311,091	-	311,091	0.00%	0.00%	100.00%	100.0%
	<b>Total Non Revenue Related</b>	311,091	311,091	-	-	311,091	-	311,091	0.00%	0.00%	100.00%	100.0%
<b>Revenue Related</b>												
	<b>Taxes</b>											
	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%
	<b>Total Revenue Related</b>	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	<b>Total Taxes Other Than Income Taxes</b>	311,091	311,091	-	-	311,091	-	311,091	0.00%	0.00%	100.00%	100.0%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Doc 44897  
 Company Name: San Bernard Electric Cooperative, Inc.  
 Test Year Ending 2015  
 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)
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#### Depreciation and Amortization Expense

##### 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%	0.00%	0.00%	0.00%
Decommissioning Expense	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%

#### Other Revenues

Other Transmission Revenues (d example. Short Term Transmission	TRANS	881,935	881,935	-	881,935	-	-	0.00%	100.00%	0.00%	100.0%
		2,423,408	2,423,408	-	2,423,408	-	-	0.00%	100.00%	0.00%	100.0%

Other Revenues (detail)

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Doc 44897  
 Company Name: San Bernard Electric Cooperative, Inc.  
 Test Year Ending 2015  
 Other Expenses

**Other Expenses from Previous Commission Order**

**Schedule III-C**

Account	Description	Functionalization Factor in last TCOS Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Depreciation and Amortization Expense</b>											
	Service Fees		426,824	426,824	-	-	426,824	0.00%	0.00%	100.00%	100.0%
	Pole Rents		51,966	51,966	-	-	51,966	0.00%	0.00%	100.00%	100.0%
	Other Revenues		171,403	171,403	-	-	171,403	0.00%	0.00%	100.00%	100.0%
	Subtotal Other Revenues		3,955,536	3,955,536	-	3,305,343	650,193	0.00%	83.56%	16.44%	100.0%

Company Name: San Bernard Electric Cooperative, Inc.  
Reporting Period: Year Ending 12/31/2019

Schedule IV

**Rate of Return on Ending Invested Capital**

<u>Line</u>		<u>Wholesale Transmission</u>
1	Return (from Sched.I)	\$1,684,782
2		
3	Total Invested Capital (from Sch II-A)	\$42,471,561
4		
5	Rate of Return (Line 1/Line 3)	3.97%

Please answer the following questions:

1. The Company's transmission cost-of-service rate of return (ROR) most recently authorized by the Commission is: 7.312%  
This ROR was authorized in Docket Number: 44897  
The final order for this docket was issued on: November 6, 2015
2. 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.)  
*DSC method* X  
*Net TIER method*  
*Modified TIER method*  
*Weighted Avg Cost of Capital*  
*Cash Flow (Cash Needs) method*  
*Other method (provide explanation )*
3. 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
4. Please provide a copy of the schedule from the docket in which the ROR was authorized that illustrates the methodology used in deriving the return dollars and the resulting authorized ROR.  
**Please include the copy as an attachment to this report.** Also, please include on the attachment any other information useful in understanding the derivation of the Company's authorized ROR. See attached TCOS workpapers

#### HISTORICAL FINANCIAL STATISTICS

Line	Fiscal Year:	2015	2016	2017	2018	Reporting Period 2019
1	Operating Revenues	69,955,554	71,008,676	79,675,471	82,272,936	82,990,132
2	- Purchased Power & Production Expense	41,277,038	42,360,317	50,431,001	52,436,879	52,051,405
3	- Operation & Maintenance Expense	14,121,880	14,939,621	14,993,971	14,847,779	15,518,279
4	- Depreciation & Amortization Expense	6,740,895	6,979,631	7,249,266	7,501,261	7,913,791
5	- Tax Expense	304,264	308,871	308,566	356,662	376,441
6						
7	Operating Return	\$7,511,477	\$6,420,236	\$6,692,067	\$7,130,355	\$7,131,216
8						
9	- Interest on Long-Term Debt	3,541,371	3,309,505	3,505,628	3,800,302	4,500,680
10	- Interest Expense-Other	120,119	102,640	234,346	209,806	176,706
11	- Other Deductions	705	703	27,077	803	802
12						
13	Operating Margins	\$3,849,228	\$2,927,318	\$2,924,116	\$3,045,445	\$2,454,029
14						
15	+ Non-Operating Margins - Interest Inc.	61,402	59,022	63,800	70,868	86,163
16	+ Non-Operating Margins - Other	26,497	33,002	57,753	98,076	403,379
17	+ Capital Credits Earned	444,672	454,022	430,641	425,380	401,578
18	+ Extraordinary Items	0	0	0	0	0
19						
20	Net Income or Margins	\$4,381,799	\$3,476,014	\$3,476,319	\$3,647,456	\$3,485,149
21						
22	TIER	2.24	2.03	1.99	1.96	1.77
23	Modified TIER	2.11	1.89	1.87	1.85	1.67
24	Operating TIER	2.09	1.86	1.83	1.80	1.55
25						
26	Principal & Interest Payments	9,523,142	9,689,287	10,057,029	10,731,529	11,042,901
27						
28	DSC	1.54	1.43	1.42	1.39	1.44
29	Modified DSC	1.49	1.38	1.37	1.35	1.40
30	Operating DSC	1.48	1.37	1.36	1.34	1.35

[ ] 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	78,278,787	80,737,099	84,120,459	86,871,953	87,055,464
2	+ Long-Term Debt (incl. current maturities)	96,370,903	94,879,474	97,840,012	104,910,281	114,720,810
3						
4	Capitalization	\$174,649,690	\$175,610,573	\$181,960,471	\$191,782,234	\$201,776,274
5						
6	Total Assets	\$186,650,001	\$190,070,090	\$194,260,097	\$205,100,110	\$216,650,594
7						
8	Equity/Capitalization	44.82%	45.98%	46.23%	45.30%	43.14%
9	Equity/Assets	41.94%	42.48%	43.30%	42.36%	40.18%
10						
11	General Funds	1,316,810	1,515,992	1,021,025	1,037,304	1,360,472
12						
13	Total Utility Plant	220,007,310	228,272,551	236,351,610	250,204,010	266,640,361
14						
15	General Funds/Total Utility Plant	0.60%	0.66%	0.43%	0.65%	0.51%
16						
17	Capital Credits Retired	2,390,513	2,520,815	484,202	589,734	357,151
18						
19	Retirements/Total Patronage Capital	2.96%	3.03%	0.57%	0.67%	0.41%
20						
21	Cumulative Capital Credits Retired	21,184,766	23,705,581	24,180,783	24,779,517	25,136,868
22						
23	Plant Additions	6,262,004	9,217,503	7,396,259	9,083,183	22,089,798
24						
25	Additions/Total Utility Plant	2.83%	4.04%	3.13%	3.63%	8.28%
26						
27	Unapplied Advance Payments	0	0	0	0	0
28						
29	Capital Credit Retirements Received from Other Cooperatives	0	0	0	0	0
30						
31						
32	Internally Generated Funds / Construction	132.35%	81.15%	132.64%	111.56%	47.81%
[ ]	Indicate here if footnote or comment relating to this schedule is included on Supplemental Schedule II.					

Company Name: San Bernard Electric Cooperative, Inc.  
 Reporting Period: Year Ending 12/31/2019

Summary of Long-term Debt--Electric Cooperatives

Schedule VI  
 Page 1 of 2

Line	Note Number/ Description	Issuance Date	Term (Years)	Next Repricing Date	Interest Rate	Fixed or Variable Rate	Original Principal Amount	Deferred Interest	Amount Unadvanced	Cumulative Principal Repayments	Current Net Obligation	% of Total Long-Term Debt	Weighted Average Cost
1	RUS 2% Notes-Quarterly	N/A	N/A	N/A	2.00%	N/A	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
2													
3	RUS 5% Notes-Monthly	N/A	N/A	N/A	5.00%	N/A	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
4													
5	RUS 5% Notes-Quarterly	N/A	N/A	N/A	5.00%	N/A	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
6													
7	CFC/TBC Notes												
8	9016001	6/1/1996	2	XXXXXX	2.75%	Fixed	\$1,630,000	\$0	\$0	\$1,630,000	\$0.00	0.000%	0.000%
9	9017001	6/1/1996	7	XXXXXX	4.45%	Fixed	\$2,119,149	\$0	\$0	\$2,049,578	\$69,570.58	0.063%	0.003%
10	9019001	6/1/1996	6	XXXXXX	4.10%	Fixed	\$1,000,000	\$0	\$0	\$733,985	\$266,015.45	0.242%	0.010%
11	9020001	6/1/1996	11	XXXXXX	5.05%	Fixed	\$2,127,860	\$0	\$0	\$1,773,270	\$354,390.09	0.322%	0.016%
12	9020002	6/1/1996	11	XXXXXX	5.05%	Fixed		\$0	\$0	(\$720,004)	\$231,209.02	0.210%	0.011%
13	9020003	6/1/1996	11	XXXXXX	5.05%	Fixed					\$82,506.97	0.075%	0.004%
14	9023001	6/1/1996	9	XXXXXX	4.25%	Fixed	\$1,063,829				\$406,287.79	0.369%	0.016%
15	9028002	3/21/1997	8	XXXXXX	4.00%	Fixed	\$1,000,000	\$0	\$0	\$881,393	\$118,606.52	0.108%	0.004%
16	9030001	1/21/1998	12	XXXXXX	4.25%	Fixed	\$1,000,000	\$0	\$0	\$710,320	\$289,680.39	0.263%	0.011%
17	9030002	1/21/1998	12	XXXXXX	4.25%	Fixed		\$0	\$0	(\$548,210)	\$129,264.76	0.117%	0.005%
18	9031001	1/21/1998	12	XXXXXX	4.25%	Fixed	\$1,000,000				\$418,945.56	0.381%	0.016%
19	9034001	2/17/1999	13	XXXXXX	4.35%	Fixed	\$1,000,000	\$0	\$0	\$541,086	\$458,914.30	0.417%	0.018%
20	9034002	2/18/1999	13	XXXXXX	4.35%	Fixed		\$0	\$0	(\$640,835)	\$13,870.27	0.013%	0.001%
21	9035001	5/19/1999	19	XXXXXX	4.70%	Fixed	\$1,000,000				\$626,964.73	0.570%	0.027%
22	9036001	7/21/1999	17	XXXXXX	4.55%	Fixed	\$1,000,000	\$0	\$0	\$414,132	\$585,868.20	0.532%	0.024%
23	9037001	10/19/1999	14	XXXXXX	4.35%	Fixed	\$1,000,000	\$0	\$0	\$499,759	\$506,240.54	0.460%	0.020%
24	9038001	2/17/2000	8	XXXXXX	4.00%	Fixed	\$1,000,000	\$0	\$0	\$493,887	\$506,113.16	0.460%	0.018%
25	9039001	4/25/2000	13	XXXXXX	6.95%	Fixed	\$1,000,000	\$0	\$0	\$436,526	\$563,474.18	0.512%	0.036%
26	9040001	6/20/2000	8	XXXXXX	4.00%	Fixed	\$1,000,000	\$0	\$0	\$474,258	\$525,742.19	0.478%	0.019%
27	9041001	10/19/2000	8	XXXXXX	4.00%	Fixed	\$1,000,000	\$0	\$0	\$465,306	\$534,694.32	0.486%	0.019%
28	9042004	2/20/2002	20	XXXXXX	3.90%	Fixed	\$1,000,000	\$0	\$0	\$326,372	\$673,627.65	0.612%	0.024%
29	9042005	6/20/2002	20	XXXXXX	4.40%	Fixed	\$1,500,000	\$0	\$0	\$459,245	\$1,040,755.39	0.946%	0.042%
30	9042007	4/23/2003	20	XXXXXX	3.90%	Fixed	\$1,000,000	\$0	\$0	\$291,868	\$708,131.78	0.644%	0.025%
31	9042009	3/17/2004	24	XX/XXX/X	4.80%	Fixed	\$1,000,000	\$0	\$0	\$244,455	\$755,545.40	0.687%	0.033%
32	9042010	11/5/2004	24	XX/XXX/X	4.80%	Fixed	\$1,500,000	\$0	\$0	\$340,334	\$1,159,666.37	1.054%	0.051%
33	9045005	11/30/2006	22	XXXXXX	4.90%	Fixed	\$952,404	\$0	\$0	\$225,698	\$726,706.00	0.660%	0.032%
34	9045006	11/30/2006	22	XXXXXX	4.90%	Fixed	\$1,047,596	\$0	\$0	\$248,257	\$799,339.48	0.726%	0.036%
35	9045007	4/4/2007	12	XXXXXX	4.80%	Fixed	\$1,000,000	\$0	\$0	\$243,607	\$756,392.60	0.687%	0.033%
36	9045008	7/12/2007	19	XXXXXX	4.95%	Fixed	\$1,000,000	\$0	\$0	\$261,350	\$738,650.43	0.671%	0.033%
37	9045009	9/18/2007	15	XXXXXX	7.35%	Fixed	\$1,500,000	\$0	\$0	\$270,979	\$1,229,020.53	1.117%	0.082%
38	9045010	10/12/2007	20	XXXXXX	4.40%	Fixed	\$2,000,000	\$0	\$0	\$402,779	\$1,597,220.81	1.452%	0.064%
39	9045011	10/19/2007	21	XXXXXX	3.90%	Fixed	\$2,000,000	\$0	\$0	\$441,924	\$1,558,075.92	1.416%	0.055%
40	9045012	4/7/2008	10	XXXXXX	3.80%	Fixed	\$1,500,000	\$0	\$0	\$362,941	\$1,137,058.57	1.033%	0.039%
41	9045015	11/24/2008	21	XXXXXX	4.30%	Fixed	\$1,000,000	\$0	\$0	\$166,066	\$833,934.17	0.758%	0.033%
42	9046003	5/27/2009	21	XX/XXX/X	4.85%	Fixed	\$1,000,000	\$0	\$0	\$167,696	\$832,304.17	0.756%	0.037%
43	9046004	6/4/2009	11	XXXXXX	4.30%	Fixed	\$1,200,000	\$0	\$0	\$268,564	\$931,436.24	0.847%	0.036%
44	9046005	6/4/2009	20	XX/XXX/X	4.45%	Fixed	\$1,000,000	\$0	\$0	\$154,063	\$845,937.11	0.769%	0.034%
45	9046006	6/4/2009	11	XXXXXX	7.05%	Fixed	\$1,000,000	\$0	\$0	\$149,616	\$850,383.84	0.773%	0.054%
46	9046007	6/4/2009	12	XXXXXX	7.15%	Fixed	\$1,000,000	\$0	\$0	\$147,574	\$852,426.08	0.775%	0.055%
47	9046008	6/4/2009	14	XX/XXX/X	7.25%	Fixed	\$1,000,000	\$0	\$0	\$145,553	\$854,446.97	0.777%	0.056%
48	9046009	6/4/2009	15	XX/XXX/X	7.30%	Fixed	\$1,000,000	\$0	\$0	\$144,551	\$855,449.45	0.777%	0.057%
49	9046010	7/13/2009	20	XX/XXX/X	4.45%	Fixed	\$1,000,000	\$0	\$0	\$223,721	\$776,278.76	0.706%	0.031%
50	9046013	1/26/2012	25	XX/XXX/X	3.85%	Fixed	\$1,000,000	\$0	\$0	\$170,393	\$829,607.35	0.754%	0.029%
51	9046014	1/26/2012	24	XX/XXX/X	4.55%	Fixed	\$1,000,000	\$0	\$0	\$163,317	\$836,683.08	0.760%	0.035%
52	9046015	1/26/2012	23	XX/XXX/X	5.20%	Fixed	\$1,000,000	\$0	\$0	\$158,774	\$841,226.12	0.765%	0.040%
53	9046016	1/26/2012	22	XX/XXX/X	3.70%	Fixed	\$1,000,000	\$0	\$0	\$157,189	\$842,810.92	0.766%	0.028%
54	9046017	7/23/2012	26	XX/XXX/X	4.00%	Fixed	\$1,000,000	\$0	\$0	\$157,238	\$842,761.80	0.766%	0.031%

Summary of Long-term Debt—Electric Cooperatives													
	Subtotal CFC/TBC Notes												
Line	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	9046018	7/23/2012	24		4.95%	Fixed	\$1,000,000	\$0	\$0	\$153,615	\$846,384.87	0.769%	0.038%
2	9046019	7/23/2012	23		4.50%	Fixed	\$1,000,000	\$0	\$0	\$154,129	\$845,870.99	0.769%	0.035%
3	9046020	7/23/2012	23		4.50%	Fixed	\$1,000,000	\$0	\$0	\$154,129	\$845,870.99	0.769%	0.035%
4	9046021	11/28/2012	9		4.00%	Fixed	\$1,000,000	\$0	\$0	\$139,668	\$860,331.90	0.782%	0.031%
5	9046022	11/28/2012	9		4.00%	Fixed	\$1,000,000	\$0	\$0	\$139,668	\$860,331.90	0.782%	0.031%
6	9046023	11/28/2012	10		4.20%	Fixed	\$1,000,000	\$0	\$0	\$135,764	\$864,235.63	0.785%	0.033%
7	9046024	11/28/2012	10		4.20%	Fixed	\$1,000,000	\$0	\$0	\$135,764	\$864,235.63	0.785%	0.033%
8	9046025	2/28/2013	30		4.75%	Fixed	\$1,001,585	\$0	\$0	\$123,802	\$967,783.59	0.880%	0.042%
9	9047001	2/28/2013	10		2.95%	Fixed	\$9,527,661	\$0	\$0	\$2,208,503	\$1,319,157.89	1.199%	0.035%
10	9047002	2/28/2013	30		4.75%	Fixed	\$893,115	\$0	\$0	\$101,292	\$791,822.95	0.720%	0.034%
11	9047003	2/28/2013	30		4.75%	Fixed	\$992,350	\$0	\$0	\$112,547	\$879,803.31	0.800%	0.038%
12	9047004	2/28/2013	30		4.75%	Fixed	\$992,350	\$0	\$0	\$112,547	\$879,803.31	0.800%	0.038%
13	9047005	6/18/2013	30		5.05%	Fixed	\$4,000,000	\$0	\$0	\$427,105	\$3,572,894.59	3.247%	0.164%
14	9047006	2/18/2014	30		5.40%	Fixed	\$4,000,000	\$0	\$0	\$323,658	\$3,676,341.48	3.341%	0.180%
15	9047008	7/15/2014	30		5.10%	Fixed	\$3,639,322	\$0	\$0	\$303,392	\$3,335,930.78	3.032%	0.155%
16	9049001	2/18/2015	30		4.55%	Fixed	\$2,000,000	\$0	\$0	\$166,161	\$1,833,838.84	1.667%	0.076%
17	9049002	3/18/2015	30		4.40%	Fixed	\$2,000,000	\$0	\$0	\$162,658	\$1,837,342.39	1.670%	0.073%
18	9049004	7/26/2016	30		4.50%	Variable	\$2,000,000	\$0	\$0	\$118,640	\$1,881,360.32	1.710%	0.077%
19	9049005	11/21/2016	30		4.50%	Variable	\$3,000,000	\$0	\$0	\$159,429	\$2,840,571.21	2.582%	0.116%
20	9049006	8/22/2017	28		4.10%	Fixed		\$0	\$0	(\$4,753,111)	\$4,753,111.43	4.320%	0.177%
21	9049007	10/20/2017	28		4.10%	Fixed		\$0	\$0	(\$4,781,945)	\$4,781,945.12	4.346%	0.178%
22	9049008	5/16/2018	29		4.10%	Fixed		\$0	\$0	(\$4,849,797)	\$4,849,796.80	4.408%	0.181%
23	9049009	7/17/2018	30		4.95%	Fixed		\$0	\$0	(\$3,923,617)	\$3,923,616.75	3.566%	0.177%
24	9050001	2/27/2019	30		4.65%	Fixed		\$0	\$0	(\$2,964,201)	\$2,964,200.69	2.694%	0.125%
25	9051001	12/12/2018	30		5.00%	Fixed		\$0	\$0	(\$4,943,920)	\$4,943,919.94	4.493%	0.225%
26	9051002	6/21/2019	30		4.15%	Fixed		\$0	\$0	(\$4,480,670)	\$4,480,670.07	4.072%	0.169%
27	9051003	8/20/2019	30		3.64%	Fixed		\$0	\$0	(\$4,976,532)	\$4,976,531.91	4.523%	0.165%
28	9051001	11/30/2018	6		4.85%	Fixed		\$0	\$0	(\$8,283,872)	\$8,283,871.94	7.529%	0.365%
29	9051002	11/30/2018	8		4.90%	Fixed		\$0	\$0	(\$1,215,399)	\$1,215,398.84	1.105%	0.054%
30	9051003	11/30/2018	27		5.10%	Fixed		\$0	\$0	(\$3,660,063)	\$3,660,062.68	3.326%	0.170%
31													
32													
33	Subtotal CFC Notes										\$110,031,275	100.000%	4.633%
34													
35	Farmer Mac												
36	FMD001	XX/XX/XX	XX	XX/XX/XX	1.530%		\$28,041,164	\$0	\$0	\$28,041,164	\$0	0.000%	0.000%
37	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
38	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
39	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
40													
41	Subtotal Farmer Mac										\$0	0.000%	0.000%
42													
43	Farm Credit Leasing										\$0	0.000%	0.000%
44	XX	XX/XX/XX	XX	XX/XX/XX	0.000%						\$0	0.000%	0.000%
45	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
46	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
47													
48	Subtotal Other										\$0	0.000%	0.000%
49													
50	Total Long-Term Debt										\$110,031,275	100.000%	4.633%
51													
52													
53													
54													
55													
56													
57													
58													

Company Name: San Bernard Electric Cooperative, Inc.  
 Reporting Period: Year Ending 12/31/2019

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

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

43	XX	XX/XX/XX	XX	0.000%	\$0	0.00	\$0	0.000%	0.000%	0.000%
44	XX	XX/XX/XX	XX	0.000%	\$0	0.00	\$0	0.000%	0.000%	0.000%
45	XX	XX/XX/XX	XX	0.000%	\$0	0.00	\$0	0.000%	0.000%	0.000%
46	XX	XX/XX/XX	XX	0.000%	\$0	0.00	\$0	0.000%	0.000%	0.000%
47	XX	XX/XX/XX	XX	0.000%	\$0	0.00	\$0	0.000%	0.000%	0.000%
48	XX	XX/XX/XX	XX	0.000%	\$0	0.00	\$0	0.000%	0.000%	0.000%
49	XX	XX/XX/XX	XX	0.000%	\$0	0.00	\$0	0.000%	0.000%	0.000%
50	XX	XX/XX/XX	XX	0.000%	\$0	0.00	\$0	0.000%	0.000%	0.000%

Company Name: San Bernard Electric Cooperative, Inc.  
 Reporting Period: Year Ending 12/31/2019

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

Line	Issuer/ Note Number/ Description	Issuance Date	Term (Years)	Interest Rate	Fixed or Variable Rate	Original Principal Amount	Cumulative Principal Repayments	Current Net Obligation	% of Total Long-Term Debt	Cost of Debt	Weighted Average Cost
1	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
2	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
3	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
4	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
5	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
6	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
7	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
8	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
9	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
10	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
11	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
12	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
13	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
14	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
15	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
16	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
17	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
18	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
19	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
20	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
21	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
22	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
23	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
24	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
25	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
26	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
27	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
28	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
29	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
30	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
31	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
32	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
33	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
34	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
35	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
36	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
37	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
38											
39	Total							\$0	0.000%		0.000%
40											
41											
42	Total Short-Term Debt							\$0		44	0.000%

Company Name: San Bernard Electric Cooperative, Inc.  
Reporting Period: Year Ending 12/31/2019

Schedule VIII

**EXTRAORDINARY AND NONRECURRING ITEMS**

A. Reporting Period

Ref. Schedule	Column	Line Number	Description	Wholesale Transmission Amount

B. Prospective Period

Ref. Schedule	Column	Line Number	Description	Wholesale Transmission Amount

Company Name: San Bernard Electric Cooperative, Inc.  
Reporting Period: Year Ending 12/31/2019

Schedule IX

**Normalization Adjustments to Revenue**

Company Name: San Bernard Electric Cooperative, Inc.  
Reporting Period: Year Ending 12/31/2019

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	\$ 983	\$ 16	-
2	Institutional Advertising	-	-	-
3	Consumption-Inducing Advertising	-	-	-
4	Other Advertising	-	-	-
5	Public Relations Expense	120	2	930
6	Legislative Advocacy (Note A)	11,419	262	930
7	Representation Before a Gov't Body (Note B)	3,600	59	930
8	Legal Expenses (Note C)	221	4	930
9	Charitable, Civic, and Religious	261	4	930
10	Political Contributions and Donations	-	-	-
11	Dues and Membership Fees	-	-	930
12				
13	Total	\$ 16,605	\$ 348	

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.

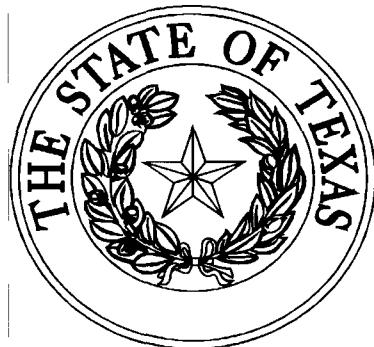
[ ] Indicate here if footnote or comment relating to this schedule is included on Supplemental Schedule II.

Company Name: San Bernard Electric Cooperative, Inc.  
Reporting Period: Year Ending 12/31/2019

Supplemental Schedule II

**COMMENTS/FOOTNOTES**

Ref. <u>Schedule</u>	Line <u>Column</u>	Number <u>Comments/Footnotes</u>
-------------------------	-----------------------	-------------------------------------



**50655**

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

**EARNINGS REPORT**

**OF**

**San Bernard 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**   
**This is a revised submission**

**Date of submission: May 8, 2020**

Company Name:  
Reporting Period:

San Bernard Electric Cooperative, Inc.  
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.

Company Name  
Reporting Period

San Bernard 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.

NA

- 8. Number of employees directly assigned to**

	<u>Last Case</u>	<u>Current Year</u>
Total Company	93	115
Total Electric	93	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: San Bernard 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) <sup>1</sup>	2,646,877
Other Transmission Revenues <sup>2</sup>	881,935
Other Revenues Allocated to Transmission	-
<b>TOTAL TRANSMISSION REVENUES</b>	<b>3,528,812</b>

**Expenses:**

Transmission O&M Expenses	775,000
Transmission Depreciation & Amortization Expenses	1,069,379
Transmission Non-FIT Taxes	-
Transmission FIT	-
Other Transmission Expenses	(348)
<b>TOTAL TRANSMISSION EXPENSES</b>	<b>1,844,031</b>
<b>TRANSMISSION RETURN</b>	<b>1,684,782</b>

**NOTES:**

1. Provided to San Bernard by LCRA.
2. LCRA Lease Payments related to Transmission. Also provided by LCRA.

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

## Rate Base--Reporting Period

## Schedule II-A

From Schedule III  
 Column (7)

Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
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**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 Driven Gen.	B-1	-	-	-	-	-	-	-	0.00%	-
A314/114	Turbogenerator Units	B-1	-	-	-	-	-	-	-	0.00%	-
A315/115	Accessory Electric Equip.	B-1	-	-	-	-	-	-	-	0.00%	-
A316/116	Misc Power Plant Equip	B-1	-	-	-	-	-	-	-	0.00%	-

Total Steam Production

**Nuclear Production**

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

Total Nuclear Production

**Hydraulic Production**

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

Total Hydraulic Production

**Other Production**

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

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

## Rate Base--Reporting Period

## Schedule II-A

From Schedule III  
 Column (7)

Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Total Other Production</b>											
	Total Production Plant		-	-	-	-	-	-	-	-	-
<b>Electric Transmission Plant</b>											
A350/150	Land and Land Rights	B-1	683,950		683,950			683,950	683,950	100.00%	683,950
A352	Structures and Improvements	B-1	-		-			-	-	0.00%	-
A353/153	Station Equipment	B-1	148,317		148,317			148,317	148,317	100.00%	148,317
A354	Towers and Fixtures	B-1	-		-			-	-	0.00%	-
A355/155	Poles and Fixtures	B-1	20,257,313		20,257,313			20,257,313	20,257,313	100.00%	20,257,313
A356/156	O.H. Conductors & Devices	B-1	15,473,088		15,473,088			15,473,088	15,473,088	100.00%	15,473,088
A357/157	Undergound Conduit	B-1	-		-			-	-	0.00%	-
A358	Underground Conductors	B-1	-		-			-	-	0.00%	-
A359	Roads and Trails	B-1	56,968		56,968			56,968	56,968	100.00%	56,968
Total Electric Transmission Plant			36,619,637	-	36,619,637	-	-	36,619,637	36,619,637		36,619,637
<b>Electric Distribution Plant</b>											
A360/160	Land and Land Rights	B-1	1,078,741		1,078,741			1,078,741	1,078,741	30.92%	333,501
A361/161	Structures and Improvements	B-1	-		-			-	-	0.00%	-
A362/162	Station Equipment	B-1	26,420,708		26,420,708			26,420,708	26,420,708	30.92%	8,168,164
A363	Storage Battery Equipment	B-1	-		-			-	-	0.00%	-
A364/164	Poles,Towers & Fixtures	B-1	61,481,477		61,481,477			61,481,477	61,481,477	0.00%	-
A365/165	O.H. Conductors & Devices	B-1	55,523,898		55,523,898			55,523,898	55,523,898	0.00%	-
A366/166	Underground Conduits	B-1	9,123,073		9,123,073			9,123,073	9,123,073	0.00%	-
A367/167	U.G. Conductors & Devices	B-1	4,925,461		4,925,461			4,925,461	4,925,461	0.00%	-
A368/168	Line Transformers	B-1	36,448,785		36,448,785			36,448,785	36,448,785	0.00%	-
A369/169	Services	B-1	2,457,265		2,457,265			2,457,265	2,457,265	0.00%	-
A370/170	Meters	B-1	8,470,407		8,470,407			8,470,407	8,470,407	0.00%	-
A371	Install. on Customer Prem.	B-1	4,210,997		4,210,997			4,210,997	4,210,997	0.00%	-
A372	Leased Prop on Cust. Premises	B-1	-		-			-	-	0.00%	-
A373/173	Street Lights	B-1	92		92			92	92	0.00%	-
Total Electric Distribution Plant			210,140,904	-	210,140,904	-	-	210,140,904	210,140,904	4.0%	8,501,665
<b>Total Production, Transmission, &amp; Distribution</b>											
<b>Electric General Plant</b>											
A389	Land and Land Rights	B-2	195,332		195,332			195,332	195,332	3.25%	6,350
A390	Structures and Improvements	B-2	6,063,093		6,063,093			6,063,093	6,063,093	3.25%	197,090
A391/191	Office Furniture & Equip.	B-2	1,826,679		1,826,679			1,826,679	1,826,679	3.25%	59,379
A392/192	Transportation Equipment	B-2	7,143,232		7,143,232			7,143,232	7,143,232	2.24%	159,732
A393/193	Stores Equipment	B-2	14,177		14,177		2,135,949	2,150,126	2,150,126	19.06%	409,745
A394/194	Tools, Shop & Garage Equip.	B-2	237,487		237,487			237,487	237,487	19.06%	45,258
A395/195	Laboratory Equipment	B-2	126,043		126,043			126,043	126,043	19.06%	24,020
A396/196	Power Operated Equipment	B-2	529,119		529,119			529,119	529,119	19.06%	100,833
A397/197	Communication Equipment	B-3	1,388,488		1,388,488			1,388,488	1,388,488	2.24%	31,048
A398/198	Misc Equipment	B-2	178,004		178,004			178,004	178,004	19.06%	33,922
Total Electric General Plant			17,701,655	-	17,701,655	-	2,135,949	19,837,604	19,837,604		1,067,376

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

## Rate Base—Reporting Period

## Schedule II-A

From Schedule III  
 Column (7)

Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
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<b>TOTAL ELECTRIC PLANT IN SERVICE</b>	264,462,196	-	264,462,196	-	2,135,949	266,598,145	266,598,145	46,188,678
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**ACCUMULATED DEPRECIATION & AMORTIZATION****Steam Production**

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

<b>Total Steam Production</b>	-	-	-	-	-	-	-	-	-	-	-
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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 Electric Equip.	B-5	-	-	-	-	-	-	-	0.00%	-
A326	Misc. Power Plant Equip	B-5	-	-	-	-	-	-	-	0.00%	-

<b>Total Nuclear Production</b>	-	-	-	-	-	-	-	-	-	-	-
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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 Electric Equipment	B-5	-	-	-	-	-	-	-	0.00%	-
A335	Miscellaneous Power Plant Equip	B-5	-	-	-	-	-	-	-	0.00%	-
A336	Roads, Railroads, and Bridges	B-5	-	-	-	-	-	-	-	0.00%	-

<b>Total Hydraulic Production</b>	-	-	-	-	-	-	-	-	-	-	-
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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%	-

<b>Total Other Production</b>	-	-	-	-	-	-	-	-	-	-	-
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Public Utility Commission of Texas  
 Detail of Current Year Rate Base & Expenses  
 Company Name San Bernard 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	Rate Base—Reporting Period							From Schedule III Column (7)		
			Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)	
<b>Total Production Plant</b>												
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	B-5	-	-	-	-	-	-	-	0.00%	-	
A352	Structures and Improvements	B-5	-	-	-	-	-	-	-	0.00%	-	
A353/153	Station Equipment	B-5	7,307	-	7,307	-	-	7,307	7,307	100.00%	7,307	
A354	Towers and Fixtures	B-5	-	-	-	-	-	-	-	0.00%	-	
A355/155	Poles and Fixtures	B-5	997,944	-	997,944	-	-	997,944	997,944	100.00%	997,944	
A356/156	O.H. Conductors & Devices	B-5	762,256	-	762,256	-	-	762,256	762,256	100.00%	762,256	
A357/157	Underground Conduit	B-5	-	-	-	-	-	-	-	0.00%	-	
A358	Underground Conductors	B-5	-	-	-	-	-	-	-	0.00%	-	
A359	Roads and Trails	B-5	2,806	-	2,806	-	-	2,806	2,806	100.00%	2,806	
<b>Total Electric Transmission Plant</b>			<b>1,770,313</b>	-	<b>1,770,313</b>	-	-	<b>1,770,313</b>	<b>1,770,313</b>	<b>1,770,313</b>		
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	B-5	-	-	-	-	-	-	-	0.00%	-	
A361/161	Structures and Improvements	B-5	-	-	-	-	-	-	-	0.00%	-	
A362/162	Station Equipment	B-5	7,446,467	-	7,446,467	-	-	7,446,467	7,446,467	30.92%	2,302,132	
A363	Storage Battery Equipment	B-5	-	-	-	-	-	-	-	0.00%	-	
A364/164	Poles, Towers & Fixtures	B-5	17,328,067	-	17,328,067	-	-	17,328,067	17,328,067	0.00%	-	
A365/165	O H Conductors & Devices	B-5	15,648,971	-	15,648,971	-	-	15,648,971	15,648,971	0.00%	-	
A366/166	Underground Conduits	B-5	2,571,266	-	2,571,266	-	-	2,571,266	2,571,266	0.00%	-	
A367/167	U.G. Conductors & Devices	B-5	1,388,202	-	1,388,202	-	-	1,388,202	1,388,202	0.00%	-	
A368/168	Line Transformers	B-5	10,272,801	-	10,272,801	-	-	10,272,801	10,272,801	0.00%	-	
A369/169	Services	B-5	692,561	-	692,561	-	-	692,561	692,561	0.00%	-	
A370/170	Meters	B-5	2,387,317	-	2,387,317	-	-	2,387,317	2,387,317	0.00%	-	
A371	Install on Customer Prem	B-5	1,186,836	-	1,186,836	-	-	1,186,836	1,186,836	0.00%	-	
A372	Leased Prop on Cust Premises	B-5	-	-	-	-	-	-	-	0.00%	-	
A373/173	Street Lights	B-5	26	-	26	-	-	26	26	0.00%	-	
<b>Total Electric Distribution Plant</b>			<b>58,922,515</b>	-	<b>58,922,515</b>	-	-	<b>58,922,515</b>	<b>58,922,515</b>	<b>2,302,132</b>		
<b>Electric General Plant</b>												
A389	Land and Land Rights	B-5	-	-	-	-	-	-	-	0.00%	-	
A390	Structures and Improvements	B-5	4,608,230	-	4,608,230	-	-	4,608,230	4,608,230	3.25%	149,797	
A391/191	Office Furniture & Equip.	B-5	1,388,360	-	1,388,360	-	-	1,388,360	1,388,360	3.25%	45,131	
A392/192	Transportation Equipment	B-5	5,429,185	-	5,429,185	-	-	5,429,185	5,429,185	2.24%	121,403	
A393/193	Stores Equipment	B-5	10,775	-	10,775	-	-	10,775	10,775	19.06%	2,053	
A394/194	Tools, Shop & Garage Equip	B-5	180,501	-	180,501	-	-	180,501	180,501	19.06%	34,398	
A395/195	Laboratory Equipment	B-5	95,798	-	95,798	-	-	95,798	95,798	19.06%	18,256	
A396/196	Power Operated Equipment	B-5	402,155	-	402,155	-	-	402,155	402,155	19.06%	76,638	
A397/197	Communication Equipment	B-5	1,055,315	-	1,055,315	-	-	1,055,315	1,055,315	2.24%	23,598	
A398/198	Misc Equipment	B-5	135,291	-	135,291	-	-	135,291	135,291	19.06%	25,782	
<b>Total Electric General Plant</b>			<b>13,305,611</b>	-	<b>13,305,611</b>	-	-	<b>13,305,611</b>	<b>13,305,611</b>	<b>497,057</b>		
<b>TOTAL ELECTRIC ACCUMULATED DEPRECIATION</b>			<b>73,998,439</b>	-	<b>73,998,439</b>	-	-	<b>73,998,439</b>	<b>73,998,439</b>	<b>4,569,502</b>		
<b>NET PLANT IN SERVICE</b>			<b>190,463,757</b>	-	<b>190,463,757</b>	-	-	<b>2,135,949</b>	<b>192,599,706</b>	<b>41,619,175</b>		

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

## Rate Base—Reporting Period

## Schedule II-A

From Schedule III  
Column (7)

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

Plant Held for Future Use	B-6	48,894		(779,760)	48,894			48,894	48,894	0.00%	-
Customer Deposits										0.00%	-
<b>Reserve for Insurance</b>											
Payroll Related	B-7	-		-				-	-	0.00%	-
Property Related	B-7	-		-				-	-	0.00%	-
Other		-		-				-	-	0.00%	-
Reserve for Injuries and Damages	B-7	-		-				-	-	0.00%	-
CWIP		2,503,144			2,503,144			2,503,144	2,503,144	0.00%	-
	B-4	-		-				-	-		
<b>ADIT &amp; FAS 109 Accounts</b>											
A281 ADIT-Accelerated Amortization		-		-				-	-	0.00%	-
A282 ADIT-Other Property		-		-				-	-	0.00%	-
A283 ADIT-Other		-		-				-	-	0.00%	-
A190 ADIT		-		-				-	-	0.00%	-
A FAS 109 Regulatory Assets		-		-				-	-	0.00%	-
A FAS 109 Regulatory Liabilities		-		-				-	-	0.00%	-
A ADIT-FAS 109 Related Accts		-		-				-	-	0.00%	-
Subtotal		-		-				-	-		
<b>Working Capital</b>											
Cash from Operations	B-9	1,562,046			1,562,046			1,562,046	1,562,046	4.99%	78,010
Fuel Inventory		-		-				-	-	0.00%	-
Material and Supplies	B-8	4,234,923			4,234,923			4,234,923	4,234,923	18.29%	774,375
Subtotal		5,796,969		-	5,796,969			5,796,969	5,796,969		852,386
<b>Prepayments</b>											
Prepaid Insurance	B-10	93,403			93,403			93,403	93,403	0.00%	-
B-10											
Miscellaneous Deferred Debits	B-10	-		-				-	-	0.00%	-
Sales Tax	B-10	-		-				-	-	0.00%	-
B-10											
Other Miscellaneous Prepayments	B-10	793,216			793,216			793,216	793,216	0.00%	-
Clearing Accounts	B-10	-		-				-	-	0.00%	-
Subtotal		886,619		-	886,619			886,619	886,619		-
Insurance		-		-				-	-	0.00%	-
Texas Franchise Tax		-		-				-	-	0.00%	-
Texas Misc City/County Taxes		-		-				-	-	0.00%	-
Computer Software		-		-				-	-	0.00%	-
Subtotal		-		-				-	-		
<b>TOTAL RATE BASE</b>		198,919,623		-	198,919,623		-	2,135,949	201,055,572	201,055,572	42,471,561

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

## O&amp;M Expenses--Reporting Period

## Schedule II-B

## From Schedule III

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Power Production Expenses</b>											
<b>Steam Power Generation</b>											
<u>Operation</u>											
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											
<u>Maintenance</u>											
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%	-
<b>Nuclear Power Generation</b>											
<u>Operation</u>											
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											
<u>Maintenance</u>											
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											

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

## O&amp;M Expenses--Reporting Period

## Schedule II-B

From Schedule III

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Hydralic Generation</b>											
<i>Operation</i>											
A535	Operation Supervision	-	-	-	-	-	-	-	-	0.00%	-
A536	Water for Power	-	-	-	-	-	-	-	-	0.00%	-
A537	Hydralic Expenses	-	-	-	-	-	-	-	-	0.00%	-
A538	Electric Expenses	-	-	-	-	-	-	-	-	0.00%	-
A539	Misc Hydralic Gen. Exp	-	-	-	-	-	-	-	-	0.00%	-
A540	Rents	-	-	-	-	-	-	-	-	0.00%	-
Subtotal											
<i>Maintenance</i>											
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.Hydralic Gen Exp.	-	-	-	-	-	-	-	-	0.00%	-
Subtotal											
<b>Other Power Generation</b>											
<i>Operation</i>											
A546	Operation Super & Engin	-	-	-	-	-	-	-	-	0.00%	-
A547	Fuel	-	-	-	-	-	-	-	-	0.00%	-
A549	Misc Other Power Generation	-	-	-	-	-	-	-	-	0.00%	-
A550	Rents	-	-	-	-	-	-	-	-	0.00%	-
Subtotal											
<i>Maintenance</i>											
A551	Maintenance Super & Engin.	-	-	-	-	-	-	-	-	0.00%	-
A552	Maintenance of Structures	-	-	-	-	-	-	-	-	0.00%	-
A553	Maint. Gener. & Elect Plt.	-	-	-	-	-	-	-	-	0.00%	-
A554	Maint. Misc Other power	-	-	-	-	-	-	-	-	0.00%	-
Subtotal											
<b>Other Power Supply</b>											
A555	Purchased Power Demand	52,051,405	-	52,051,405	-	-	-	52,051,405	52,051,405	0.00%	-
	Purchased Power Direct	-	-	-	-	-	-	-	-	0.00%	-
	Net Trans. Expense-Recon Fuel	-	-	-	-	-	-	-	-	0.00%	-
	Off System Sales Credit	-	-	-	-	-	-	-	-	0.00%	-
A555	Subtotal	52,051,405	-	52,051,405	-	-	-	52,051,405	52,051,405	-	-
A556	System Control & Load Dispatch	-	-	-	-	-	-	-	-	0.00%	-
A557	Other	-	-	-	-	-	-	-	-	0.00%	-
Subtotal(Other Power Supply)											
<b>Total Power Production Expense</b>											
		52,051,405	-	52,051,405	-	-	-	52,051,405	52,051,405	-	-

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

## O&amp;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)	Percentage to Transmission (8)	Allocation to Transmission (9)		
<b>Transmission Expense</b>													
<u>Operation</u>													
A560	Operation Super. & Engin		65,336		65,336			65,336	65,336	100.00%	65,336		
A561	Load Dispatching		-		-			-	-	0.00%	-		
A562	Station Equipment		2,616		2,616			2,616	2,616	100.00%	2,616		
A563	Overhead Line Expense		75,641		75,641			75,641	75,641	100.00%	75,641		
A564	Underground Line Expense		-		-			-	-	0.00%	-		
A565	Wheeling Expense		-		-			-	-	0.00%	-		
A566	Misc. Transmission Expense		-		-			-	-	0.00%	-		
A567	Rents		3,084		3,084			3,084	3,084	100.00%	3,084		
	Subtotal		146,678	-	146,678	-	-	146,678	146,678		146,678		
<u>Maintenance</u>													
A568	Maintenance Super. & Engin.		-		-			-	-	0.00%	-		
A569	Maint. of Structures		-		-			-	-	0.00%	-		
A570	Maint. of Station Equipment		-		-			-	-	0.00%	-		
A571	Maint. of Overhead Lines		427,542		427,542			427,542	427,542	100.00%	427,542		
A572	Maint. of Underground Lines		-		-			-	-	0.00%	-		
A573	Maint. of Misc. Trans Plant		-		-			-	-	0.00%	-		
	Subtotal		427,542	-	427,542	-	-	427,542	427,542		427,542		
<b>Total Transmission Expenses</b>													
			574,219	-	574,219	-	-	574,219	574,219		574,219		
<b>Distribution</b>													
<u>Operation</u>													
A580	Operation Super. & Engin.		24,783		24,783			24,783	24,783	3.50%	868		
A581	Load Dispatching		8,211		8,211			8,211	8,211	0.00%	-		
A582	Station Expense		174,173		174,173			174,173	174,173	30.92%	53,847		
A583	Overhead Line Expense		840,251		840,251			840,251	840,251	0.00%	-		
A584	Underground Line Expense		265,240		265,240			265,240	265,240	0.00%	-		
A585	Street Light & Signal Systems		-		-			-	-	0.00%	-		
A586	Meter Expenses		258,071		258,071			258,071	258,071	0.00%	-		
A587	Customer Installation Expense		20,309		20,309			20,309	20,309	0.00%	-		
A588	Misc Distribution Expenses		954,367		954,367			954,367	954,367	3.50%	33,414		
A589	Rents		-		-			-	-	0.00%	-		
	Subtotal		2,545,405	-	2,545,405	-	-	2,545,405	2,545,405		88,129		

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

## O&amp;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)	Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Maintenance</b>											
A590	Maintenance Super & Engin		1,699		1,699			1,699	1,699	0.46%	8
A591	Maint. of Structures		-		-			-	-	0.00%	-
A592	Maint. of Station Equipment		140,904		140,904			140,904	140,904	30.92%	43,562
A593	Maint. of Overhead Lines		4,939,344		4,939,344			4,939,344	4,939,344	0.00%	-
A594	Maint. of Underground Lines		115,831		115,831			115,831	115,831	0.00%	-
A595	Maint. of Line Transformers		768,593		768,593			768,593	768,593	0.00%	-
A596	Maint. of Street Lights		-		-			-	-	0.00%	-
A597	Maint. of Meters		148,393		148,393			148,393	148,393	0.00%	-
A598	Maint. of Misc. Dist. Plant.		139,303		139,303			139,303	139,303	0.46%	637
	Subtotal		6,254,067	-	6,254,067	-	-	6,254,067	6,254,067		44,207
<b>Total Distribution Expenses</b>											
			8,799,472	-	8,799,472	-	-	8,799,472	8,799,472		132,335
<b>Total Prod., Trans., &amp; Dist. Expenses</b>											
			61,425,097	-	61,425,097	-	-	61,425,097	61,425,097		706,555
<b>Customer and Information Expenses</b>											
<b>Customer Accounts Expenses</b>											
A901	Supervision		-		-			-	-	0.00%	-
A902	Meter Reading Expense		258,145		258,145			258,145	258,145	0.00%	-
A903	Customer Records & Collect.		2,207,099		2,207,099			2,207,099	2,207,099	0.00%	-
A904	Uncollectible Accounts		46,287		46,287			46,287	46,287	0.00%	-
A905	Misc. Customer Account Exp		-		-			-	-	0.00%	-
	Subtotal		2,511,532	-	2,511,532	-	-	2,511,532	2,511,532		-
<b>Cust. Service &amp; Information Expense</b>											
A906	Customer Svc. & Infor.		-		-			-	-	0.00%	-
A907	Supervision		-		-			-	-	0.00%	-
A908	Customer Assistance		611,144		611,144			611,144	611,144	0.00%	-
A909	Inform & Instruct Adv. Exp.		-		-			-	-	0.00%	-
A910	Misc Cust. Service & Inform.		-		-			-	-	0.00%	-
	Subtotal		611,144	-	611,144	-	-	611,144	611,144		-

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

## O&amp;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)	Percentage to Transmission (8)	Allocation to Transmission (9)
			From Schedule III								
<b>Sales Expense</b>											
A911	Supervision	-	-	-	-	-	-	-	-	0.00%	-
A912	Demonstrating & Selling Exp	-	-	-	-	-	-	-	-	0.00%	-
A913	Advertising Exp.	-	-	-	-	-	-	-	-	0.00%	-
A916	Misc Sales Exp	-	-	-	-	-	-	-	-	0.00%	-
A917	Sales Expense	-	-	-	-	-	-	-	-	0.00%	-
	Subtotal	-	-	-	-	-	-	-	-	-	-
	<b>Total Cust. Serv., Inform. &amp; Sale Exp.</b>	3,122,676	-	3,122,676	-	-	-	3,122,676	3,122,676	-	-
<b>Administrative &amp; General Expenses</b>											
A920	Admin. & General Salaries	949,468		949,468				949,468	949,468	2.24%	21,232
A921	Office Supplies	273,730		273,730				273,730	273,730	2.24%	6,121
A922	Admin. Exp. Transferred	-		-				-	-	0.00%	-
A923	Outside Services	48,104		48,104				48,104	48,104	2.64%	1,272
A924	Property Insurance Exp	-		-				-	-	0.00%	-
	Property Ins -Prod. Plant	-		-				-	-	0.00%	-
	Property Ins.-Transmission Plant	-		-				-	-	0.00%	-
	Property Ins -Distribution	-		-				-	-	0.00%	-
	Property Ins.-Common	-		-				-	-	0.00%	-
	Property Ins.-Other	-		-				-	-	0.00%	-
	Subtotal (A924)	-	-	-	-	-	-	-	-	-	-
A925	Injuries & Damages	-		-				-	-	0.00%	-
A926	Pensions & Benefits	-		-				-	-	0.00%	-
A927	Franchise Requirements	-		-				-	-	0.00%	-
A928	Regulatory Commission	132,990		132,990				132,990	132,990	0.00%	-
A929	Duplicate Charges	(83,264)		(83,264)				(83,264)	(83,264)	2.24%	(1,862)
A930	Misc General Expense	1,317,261		1,317,261				1,317,261	1,317,261	2.24%	29,456
A931	Rents	-		-				-	-	0.00%	-
A932	Maint. of General Plant	383,624		383,624				383,624	383,624	3.19%	12,228
	<b>Total Admin. &amp; General Expense</b>	3,021,912	-	3,021,912	-	-	-	3,021,912	3,021,912	-	68,446
	<b>Total Common Operation &amp; Maintenance</b>	67,569,684	-	67,569,684	-	-	-	67,569,684	67,569,684	-	775,000
	<b>Total Operation &amp; Maintenance Expense</b>	15,518,279	-	15,518,279	-	-	-	15,518,279	15,518,279	4.99%	775,000

Public Utility Commission of Texas Detail of Current Year Rate Base & Expenses Company Name San Bernard Electric Cooperative, Inc. 12-mo. reporting Period ending Dec 31, 2019 Other Expenses		Other Expenses--Reporting Period						Schedule II-C			
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Depreciation and Amortization Expense</b>											
<b>Depreciation</b>											
<b>Steam Production</b>											
A310/11 Land & Land Rights	-		-		-		-	-	0.00%	-	
A311/11 Structures and Improvements	-		-		-		-	-	0.00%	-	
A312/11 Boiler Plant Equipment	-		-		-		-	-	0.00%	-	
A313/ Engines/Engine Driven Gen.	-		-		-		-	-	0.00%	-	
A314/11 Turbogenerator Units	-		-		-		-	-	0.00%	-	
A315/11 Accessory Electric Equip.	-		-		-		-	-	0.00%	-	
A316/11 Misc. Power Plant Equip.	-		-		-		-	-	0.00%	-	
<b>Total Steam Production</b>	-		-		-		-	-	-	-	
<b>Nuclear Production</b>											
A320/12 Land & Land Rights	-		-		-		-	-	0.00%	-	
A321/12 Structures and Improvements	-		-		-		-	-	0.00%	-	
A322/12 Reactor Plant Equipment	-		-		-		-	-	0.00%	-	
A323/12 Engines/Engine Driven Gen.	-		-		-		-	-	0.00%	-	
A324/12 Turbogenerator Units	-		-		-		-	-	0.00%	-	
A325/12 Accessory Electric Equip.	-		-		-		-	-	0.00%	-	
A326 Misc. Power Plant Equip	-		-		-		-	-	0.00%	-	
<b>Total Nuclear Production</b>	-		-		-		-	-	-	-	
<b>Hydraulic Production</b>											
A330 Land & Land Rights	-		-		-		-	-	0.00%	-	
A331 Structures and Improvements	-		-		-		-	-	0.00%	-	
A332 Reservoirs, Dams, and Waterways	-		-		-		-	-	0.00%	-	
A333 Water Wheels, Turbines, and Generators	-		-		-		-	-	0.00%	-	
A334 Accessory Electric Equipment	-		-		-		-	-	0.00%	-	
A335 Miscellaneous Power Plant Equip.	-		-		-		-	-	0.00%	-	
A336 Roads, Railroads, and Bridges	-		-		-		-	-	0.00%	-	
<b>Total Hydraulic Production</b>	-		-		-		-	-	-	-	

Public Utility Commission of Texas Detail of Current Year Rate Base & Expenses Company Name: San Bernard Electric Cooperative, Inc. 12-mo. reporting Period ending: Dec 31, 2019 Other Expenses		Other Expenses--Reporting Period						Schedule II-C			
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 Column (7) Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Other Production</b>											
A340	Land & Land Rights	-	-	-	-	-	-	-	-	0.00%	-
A341	Structures and Improvements	-	-	-	-	-	-	-	-	0.00%	-
A342	Fuel Holder, Producer & Acc	-	-	-	-	-	-	-	-	0.00%	-
A343	Prime Movers	-	-	-	-	-	-	-	-	0.00%	-
A344	Generators	-	-	-	-	-	-	-	-	0.00%	-
A345	Accessory Plant Equipment	-	-	-	-	-	-	-	-	0.00%	-
A346	Misc. Power Plant Equipment	-	-	-	-	-	-	-	-	0.00%	-
<b>Total Other Production</b>		-	-	-	-	-	-	-	-	-	-
<b>Subtotal Electric Production Plant</b>		-	-	-	-	-	-	-	-	-	-
<b>Electric Transmission Plant</b>											
A350/15	Land and Land Rights	-	-	-	-	-	-	-	-	0.00%	-
A352	Structures and Improvements	-	-	-	-	-	-	-	-	0.00%	-
A353/15	Station Equipment	3,295	-	3,295	-	-	3,295	3,295	100.00%	3,295	
A354	Towers and Fixtures	-	-	-	-	-	-	-	-	0.00%	-
A355/15	Poles and Fixtures	449,977	-	449,977	-	-	449,977	449,977	100.00%	449,977	
A356/15	O.H. Conductors & Devices	343,705	-	343,705	-	-	343,705	343,705	100.00%	343,705	
A357/15	Underground Conduit	-	-	-	-	-	-	-	-	0.00%	-
A358	Underground Conductors	-	-	-	-	-	-	-	-	0.00%	-
A359	Roads and Trails	1,265	-	1,265	-	-	1,265	1,265	0.00%	-	
<b>Subtotal Electric Transmission Plant</b>		798,242	-	798,242	-	-	798,242	798,242	-	796,976	

Public Utility Commission of Texas Detail of Current Year Rate Base & Expenses Company Name San Bernard Electric Cooperative, Inc. 12-mo. reporting Period ending: Dec 31, 2019 Other Expenses		Other Expenses--Reporting Period						Schedule II-C			
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 Column (7) Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Electric Distribution Plant</b>											
A360/16 Land and Land Rights			-	-	-	-	-	-	-	0.00%	-
A361/16 Structures and Improvements			-	-	-	-	-	-	-	0.00%	-
A362/16 Station Equipment			856,952		856,952			856,952	856,952	30.92%	264,933
A363 Storage Battery Equipment			-	-	-	-	-	-	-	0.00%	-
A364/16 Poles,Towers & Fixtures			1,994,144		1,994,144			1,994,144	1,994,144	0.00%	-
A365/16 O.H. Conductors & Devices			1,800,910		1,800,910			1,800,910	1,800,910	0.00%	-
A366/16 Underground Conduits			295,906		295,906			295,906	295,906	0.00%	-
A367/16 U.G. Conductors & Devices			159,757		159,757			159,757	159,757	0.00%	-
A368/16 Line Transformers			1,182,212		1,182,212			1,182,212	1,182,212	0.00%	-
A369/16 Services			79,701		79,701			79,701	79,701	0.00%	-
A370/17 Meters			274,737		274,737			274,737	274,737	0.00%	-
A371 Install. on Customer Prem.			136,583		136,583			136,583	136,583	0.00%	-
A372 Leased Prop. on Cust. Premises			-	-	-	-	-	-	-	0.00%	-
A373/17 Street Lights			3		3			3	3	0.00%	-
<b>Subtotal Electric Distribution Plant</b>			6,780,904	-	6,780,904	-	-	6,780,904	6,780,904		264,933
<b>Electric General Plant</b>											
A389 Land and Land Rights			-	-	-	-	-	-	-	0.00%	-
A390 Structures and Improvements			115,900		115,900			115,900	115,900	3.25%	3,768
A391/19 Office Furniture & Equip.			34,918		34,918			34,918	34,918	3.25%	1,135
A392/19 Transportation Equipment			136,548		136,548			136,548	136,548	0.00%	-
A393/19 Stores Equipment			271		271			271	271	0.00%	-
A394/19 Tools, Shop & Garage Equip.			4,540		4,540			4,540	4,540	19.06%	865
A395/19 Laboratory Equipment			2,409		2,409			2,409	2,409	19.06%	459
A396/19 Power Operated Equipment			10,114		10,114			10,114	10,114	0.00%	-
A397/19 Communication Equipment			26,542		26,542			26,542	26,542	2.24%	594
A398/19 Misc. Equipment			3,403		3,403			3,403	3,403	19.06%	648
<b>Subtotal Electric General Plant</b>			334,645	-	334,645	-	-	334,645	334,645		7,469
<b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>			7,913,791	-	7,913,791	-	-	7,913,791	7,913,791		1,069,379

Public Utility Commission of Texas Detail of Current Year Rate Base & Expenses Company Name: San Bernard Electric Cooperative, Inc. 12-mo. reporting Period ending: Dec 31, 2019 Other Expenses		Other Expenses--Reporting Period					Schedule II-C					
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 Column (7)	Allocation to Transmission (8)	Allocation to Transmission (9)
<b>Taxes Other than Income Taxes</b>												
<b>Non Revenue Related</b>												
FICA	-				-			-	-	0.00%	-	
FUTA	-				-			-	-	0.00%	-	
<b>Total Federal</b>												
Property	-				-			-	-	0.00%	-	
Production	-				-			-	-	0.00%	-	
Transmission	-				-			-	-	0.00%	-	
Distribution	-				-			-	-	0.00%	-	
General	-				-			-	-	0.00%	-	
<b>Total Property</b>												
Unemployment	-				-			-	-	0.00%	-	
Franchise	372,011				372,011			372,011	372,011	0.00%	-	
Use Tax	-				-			-	-	0.00%	-	
<b>Other Non Revenue</b>												
Payroll	-				-			-	-	0.00%	-	
<b>Total Other Non Revenue</b>												
<b>Total Non Revenue Related</b>	372,011	-	372,011	-	-	-	-	372,011	372,011	-	-	-
<b>Revenue Related</b>												
<b>Taxes</b>												
Sales	-				-			-	-	0.00%	-	
Public Utility Commission	-				-			-	-	0.00%	-	
Occupational Street Rental	-				-			-	-	0.00%	-	
<b>Total Revenue Related</b>												

Public Utility Commission of Texas Detail of Current Year Rate Base & Expenses Company Name: San Bernard Electric Cooperative, Inc. 12-mo. reporting Period ending: Dec 31, 2019 Other Expenses		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-Regulate or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
	<b>Total Taxes Other Than Income Taxes</b>		372,011	-	372,011	-	-	372,011	372,011	-	-
<b>Federal Income Taxes</b>											
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											
<b>Federal Income Taxes</b>											

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 Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Other Expenses</b>											
Interest On Customer Deposits	-				-			-	-	0.00%	-
Decommissioning Expense	-				-			-	-	0.00%	-
<b>Other Revenues</b>											
Other Transmission Revenues (detail)	881,935		881,935			881,935		881,935		100.00%	881,935
Postage Stamp Revenue	2,646,877		2,646,877			2,646,877		2,646,877		100.00%	2,646,877
Wholesale Distribution Service	-		-			-		-		0.00%	-
Other Revenues (detail)	-		-			-		-		0.00%	-
Service Fees	691,257		691,257			691,257		691,257		0.00%	-
Pole Rents	52,081		52,081			52,081		52,081		0.00%	-
Other Revenues	-		-			-		-		0.00%	-
<b>Subtotal Other Revenues</b>	<b>4,272,150</b>		<b>4,272,150</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>4,272,150</b>	<b>4,272,150</b>		<b>3,528,812</b>

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No 44897  
 Company Name San Bernard Electric Cooperative, Inc.  
 Test Year Ending 2015  
 Rate Base Accounts

## Rate Base from Previous Commission Order

## Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company	Total Texas Electric	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>ELECTRIC PLANT IN SERVICE:</b>												
<b>Intangible Plant</b>												
A301	Organization	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A302	Franchise and Consents	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A303	Miscellaneous Intangible Plant	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Intangible Plant				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Steam Production</b>												
A310/110	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A311/111	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A312/112	Boiler Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A313/	Engines/Engine Driven Gen.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A314/114	Turbogenerator Units	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A315/115	Accessory Electric Equip.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A316/116	Misc. Power Plant Equip.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Steam Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Nuclear Production</b>												
A320/120	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A321/121	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A322/122	Reactor Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A323/123	Engines/Engine Driven Gen	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A324/124	Turbogenerator Units	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A325/125	Accessory Electric Equip.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A326	Misc Power Plant Equip.	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Nuclear Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Hydraulic Production</b>												
A330	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A331	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A332	Reservoirs, Dams, and Waterways	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A333	Water Wheels, Turbines, & Generators	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A334	Accessory Electric Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A335	Miscellaneous Power Plant Equip	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A336	Roads, Railroads, and Bridges	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Hydraulic Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Other Production</b>												
A340	Land & Land Rights	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A341	Structures and Improvements	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A342	Fuel Holder, Producer & Acc	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A343	Prime Movers	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A344	Generators	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A345	Accessory Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A346	Misc Power Plant Equipment	GEN	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Other Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Production Plant				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No 44897  
 Company Name San Bernard Electric Cooperative, Inc.  
 Test Year Ending 2015  
 Rate Base Accounts

## Rate Base from Previous Commission Order

## Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	TRANS	B-1	683,950	683,950	-	683,950	-	0.00%	100.00%	0.00%	100.0%
A352	Structures and Improvements	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A353/153	Station Equipment	TRANS	B-1	148,317	148,317	-	148,317	-	0.00%	100.00%	0.00%	100.0%
A354	Towers and Fixtures	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A355/155	Poles and Fixtures	TRANS	B-1	13,618,510	13,618,510	-	13,618,510	-	0.00%	100.00%	0.00%	100.0%
A356/156	O.H Conductors & Devices	TRANS	B-1	10,084,168	10,084,168	-	10,084,168	-	0.00%	100.00%	0.00%	100.0%
A357/157	Underground Conduit	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A358	Underground Conductors	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A359	Roads and Trails	TRANS	B-1	36,532	36,532	-	36,532	-	0.00%	100.00%	0.00%	100.0%
Total Electric Transmission Plant				24,571,477	24,571,477	-	24,571,477	-	0.00%	100.00%	0.00%	100.0%
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	DIST	B-1	913,235	913,235	-	282,334	630,901	0.00%	30.92%	69.08%	100.0%
A361/161	Structures and Improvements	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A362/162	Station Equipment	DIST	B-1	21,043,631	21,043,631	-	6,505,799	14,537,832	0.00%	30.92%	69.08%	100.0%
A363	Storage Battery Equipment	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A364/164	Poles,Towers & Fixtures	DIST	B-1	51,081,771	51,081,771	-	-	51,081,771	0.00%	0.00%	100.00%	100.0%
A365/165	O H Conductors & Devices	DIST	B-1	45,006,243	45,006,243	-	-	45,006,243	0.00%	0.00%	100.00%	100.0%
A366/166	Underground Conduits	DIST	B-1	5,894,413	5,894,413	-	-	5,894,413	0.00%	0.00%	100.00%	100.0%
A367/167	U G Conductors & Devices	DIST	B-1	3,712,664	3,712,664	-	-	3,712,664	0.00%	0.00%	100.00%	100.0%
A368/168	Line Transformers	DIST	B-1	29,367,998	29,367,998	-	-	29,367,998	0.00%	0.00%	100.00%	100.0%
A369/169	Services	DIST	B-1	2,232,477	2,232,477	-	-	2,232,477	0.00%	0.00%	100.00%	100.0%
A370/170	Meters	DIST	B-1	6,561,157	6,561,157	-	-	6,561,157	0.00%	0.00%	100.00%	100.0%
A371	Install. on Customer Prem	DIST	B-1	3,294,183	3,294,183	-	-	3,294,183	0.00%	0.00%	100.00%	100.0%
A372	Leased Prop on Cust. Premises	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A373/173	Street Lights	DIST	B-1	92	92	-	-	92	0.00%	0.00%	100.00%	100.0%
Total Electric Distribution Plant				169,107,864	169,107,864	-	6,788,133	162,319,731	0.00%	4.01%	95.99%	100.0%
<b>Total Production, Transmission, &amp; Distribution</b>												
<b>Electric General Plant</b>												
A389	Land and Land Rights	PAYROLL	B-2	405,218	405,218	-	13,172	392,046	0.00%	3.25%	96.75%	100.0%
A390	Structures and Improvements	PAYROLL	B-2	5,854,088	5,854,088	-	190,296	5,663,792	0.00%	3.25%	96.75%	100.0%
A391/191	Office Furniture & Equip	PAYROLL	B-2	1,772,007	1,772,007	-	57,602	1,714,406	0.00%	3.25%	96.75%	100.0%
A392/192	Transportation Equipment	PAYROLL	B-2	4,590,908	4,590,908	163,455	102,658	4,324,795	3.56%	2.24%	94.20%	100.0%
A393/193	Stores Equipment	PAYROLL	B-2	14,177	14,177	-	2,702	11,476	0.00%	19.06%	80.94%	100.0%
A394/194	Tools, Shop & Garage Equip.	PAYROLL	B-2	151,769	151,769	-	28,922	122,847	0.00%	19.06%	80.94%	100.0%
A395/195	Laboratory Equipment	PAYROLL	B-2	79,020	79,020	-	15,059	63,961	0.00%	19.06%	80.94%	100.0%
A396/196	Power Operated Equipment	PAYROLL	B-2	431,189	431,189	-	82,171	349,018	0.00%	19.06%	80.94%	100.0%
A397/197	Communication Equipment	PAYROLL	B-3	1,299,782	1,299,782	46,277	29,065	1,224,439	3.56%	2.24%	94.20%	100.0%
A398/198	Misc. Equipment	PAYROLL	B-2	184,379	184,379	-	35,137	149,242	0.00%	19.06%	80.94%	100.0%
Total Electric General Plant				14,782,538	14,782,538	209,732	556,784	14,016,023	1.42%	3.77%	94.81%	100.0%
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>				208,461,880	208,461,880	209,732	31,916,394	176,335,754	0.10%	15.31%	84.59%	100.0%

16.19%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No 44897  
 Company Name San Bernard Electric Cooperative, Inc.  
 Test Year Ending 2015  
 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)
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## ACCUMULATED DEPRECIATION &amp; AMORTIZATION

## Steam Production

A310/110	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A311/111	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A312/112	Boiler Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A313/	Engines/Engine Driven Gen.	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A314/114	Turbogenerator Units	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A315/115	Accessory Electric Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A316/116	Misc Power Plant Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Steam Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

## Nuclear Production

A320/120	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A321/121	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A322/122	Reactor Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A323/123	Engines/Engine Driven Gen	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A324/124	Turbogenerator Units	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A325/125	Accessory Electric Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A326	Misc Power Plant Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Nuclear Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

## Hydraulic Production

A330	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A331	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A332	Reservoirs, Dams, and Waterways	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A333	Water Wheels, Turbines, and Generators	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A334	Accessory Electric Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A335	Miscellaneous Power Plant Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A336	Roads, Railroads, and Bridges	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Hydraulic Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

## Other Production

A340	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A341	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A342	Fuel Holder, Producer & Acc	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A343	Prime Movers	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A344	Generators	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A345	Accessory Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A346	Misc Power Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Total Other Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%

Total Production Plant

				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
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Public Utility Commission of Texas

Transmission Cost of Service approved in Docket No

44897

Company Name San Bernard Electric Cooperative, Inc

Test Year Ending 2015

Rate Base Accounts

## Rate Base from Previous Commission Order

## Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A352	Structures and Improvements	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A353/153	Station Equipment	TRANS	B-5	7,054	7,054	-	7,054	-	0.00%	100.00%	0.00%	100.0%
A354	Towers and Fixtures	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A355/155	Poles and Fixtures	TRANS	B-5	647,737	647,737	-	647,737	-	0.00%	100.00%	0.00%	100.0%
A356/156	O.H. Conductors & Devices	TRANS	B-5	479,633	479,633	-	479,633	-	0.00%	100.00%	0.00%	100.0%
A357/157	Underground Conduit	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A358	Underground Conductors	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A359	Roads and Trails	TRANS	B-5	1,738	1,738	-	1,738	-	0.00%	100.00%	0.00%	100.0%
Total Electric Transmission Plant				1,136,161	1,136,161	-	1,136,161	-	0.00%	100.00%	0.00%	100.0%
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A361/161	Structures and Improvements	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A362/162	Station Equipment	DIST	B-5	5,328,831	5,328,831	-	1,647,449	3,681,382	0.00%	30.92%	69.08%	100.0%
A363	Storage Battery Equipment	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A364/164	Poles,Towers & Fixtures	DIST	B-5	12,935,321	12,935,321	-	-	12,935,321	0.00%	0.00%	100.00%	100.0%
A365/165	O.H Conductors & Devices	DIST	B-5	11,396,829	11,396,829	-	-	11,396,829	0.00%	0.00%	100.00%	100.0%
A366/166	Underground Conduits	DIST	B-5	1,492,629	1,492,629	-	-	1,492,629	0.00%	0.00%	100.00%	100.0%
A367/167	U.G. Conductors & Devices	DIST	B-5	940,149	940,149	-	-	940,149	0.00%	0.00%	100.00%	100.0%
A368/168	Line Transformers	DIST	B-5	7,436,791	7,436,791	-	-	7,436,791	0.00%	0.00%	100.00%	100.0%
A369/169	Services	DIST	B-5	565,325	565,325	-	-	565,325	0.00%	0.00%	100.00%	100.0%
A370/170	Meters	DIST	B-5	1,661,467	1,661,467	-	-	1,661,467	0.00%	0.00%	100.00%	100.0%
A371	Install. on Customer Prem	DIST	B-5	834,179	834,179	-	-	834,179	0.00%	0.00%	100.00%	100.0%
A372	Leased Prop. on Cust. Premises	DIST	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A373/173	Street Lights	DIST	B-5	23	23	-	-	23	0.00%	0.00%	100.00%	100.0%
Total Electric Distribution Plant				42,591,544	42,591,544	-	1,647,449	40,944,095	0.00%	3.87%	96.13%	100.0%
<b>Electric General Plant</b>												
A389	Land and Land Rights	PAYROLL	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A390	Structures and Improvements	PAYROLL	B-5	2,706,926	2,706,926	-	87,993	2,618,934	0.00%	3.25%	96.75%	100.0%
A391/191	Office Furniture & Equip.	PAYROLL	B-5	1,491,845	1,491,845	-	48,495	1,443,350	0.00%	3.25%	96.75%	100.0%
A392/192	Transportation Equipment	PAYROLL	B-5	3,714,795	3,714,795	132,262	83,067	3,499,466	3.56%	2.24%	94.20%	100.0%
A393/193	Stores Equipment	PAYROLL	B-5	13,977	13,977	-	2,664	11,314	0.00%	19.06%	80.94%	100.0%
A394/194	Tools, Shop & Garage Equip	PAYROLL	B-5	150,786	150,786	-	28,735	122,051	0.00%	19.06%	80.94%	100.0%
A395/195	Laboratory Equipment	PAYROLL	B-5	78,925	78,925	-	15,041	63,884	0.00%	19.06%	80.94%	100.0%
A396/196	Power Operated Equipment	PAYROLL	B-5	391,844	391,844	-	74,673	317,171	0.00%	19.06%	80.94%	100.0%
A397/197	Communication Equipment	PAYROLL	B-5	1,141,718	1,141,718	40,650	25,530	1,075,538	3.56%	2.24%	94.20%	100.0%
A398/198	Misc Equipment	PAYROLL	B-5	178,285	178,285	-	33,975	144,310	0.00%	19.06%	80.94%	100.0%
Total Electric General Plant				9,869,100	9,869,100	172,911	400,173	9,296,016	1.75%	4.05%	94.19%	100.0%
<b>TOTAL ELECTRIC ACCUMULATED DEPRECIATION</b>				53,596,806	53,596,806	172,911	3,183,783	50,240,112	0.32%	5.94%	93.74%	100.0%
<b>NET PLANT IN SERVICE</b>				154,865,074	154,865,074	36,821	28,732,611	126,095,642	0.02%	18.55%	81.42%	100.0%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No 44897  
 Company Name San Bernard Electric Cooperative, Inc  
 Test Year Ending 2015  
 Rate Base Accounts

## Rate Base from Previous Commission Order

## Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Other Rate Base Items</b>												
Plant Held for Future Use		B-6	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Customer Deposits			-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Reserve for Insurance</b>												
Payroll Related	PAYROLL	B-7	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Property Related	NETPLANT	B-7	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Other			-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Reserve for Injuries and Damages</b>		B-7	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
CWIP		B-4	2,545,055	2,545,055	-	-	-	2,545,055	0.00%	0.00%	100.00%	100.0%
<b>ADIT &amp; FAS 109 Accounts</b>												
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%
<b>Working Capital</b>												
Cash from Operations		B-9	1,716,885	1,716,885	9,551	44,229	1,663,105	0.56%	2.58%	96.87%	100.0%	
Fuel Inventory			-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Material and Supplies		B-8	3,433,380	3,433,380	-	638,803	2,794,578	0.00%	18.61%	81.39%	100.0%	
Subtotal			5,150,265	5,150,265	9,551	683,032	4,457,683	0.19%	13.26%	86.55%	100.0%	
<b>Prepayments</b>												
Prepaid Insurance		B-10	187,491	187,491	45	34,786	152,660	0.02%	18.55%	81.42%	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	831,517	831,517	29,606	18,594	783,317	3.56%	2.24%	94.20%	100.0%	
Clearing Accounts		B-10	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
Subtotal			1,019,008	1,019,008	29,651	53,380	935,977	2.91%	5.24%	91.85%	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%
<b>TOTAL RATE BASE</b>			163,579,402	163,579,402	76,023	29,469,023	134,034,357	0.05%	18.02%	81.94%	100.0%	

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No  
 Company Name San Bernard Electric Cooperative, Inc  
 Test Year Ending 2015

44897

## O&amp;M Expenses from Previous Commission Order

## Schedule III-B

Operations and Maintenance Expenses		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)				
Account	Description															
<b>Power Production Expenses</b>																
<b>Steam Power Generation</b>																
<u>Operation</u>																
A500	Operation Super. & Eng.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A501	Eligible Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A501	Non Eligible Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A502	Steam Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A503	Lake & Pumping Equipment	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A505	Electric Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A506	Misc. Steam power Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A507	Rents	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
<u>Maintenance</u>																
A510	Maint Super. & Eng	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A511	Maint. of Structures	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A512	Maint. of Boiler Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A513	Maint. of Electric Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A514	Maint. of Misc. Steam Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A515	Electricity Used by Gas Dept			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
<b>Nuclear Power Generation</b>																
<u>Operation</u>																
A517	Operation Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A518	Nuclear Fuel-Direct	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A519	Coolants and Water	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A520	Steam Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A523	Electric expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A524	Misc. Nuclear Power Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A525	Rents-Allocable	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
<u>Maintenance</u>																
A528	Maint. Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A529	Maint. of Structures	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A530	Maint. of Reactor Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A531	Maint. of Electric Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A532	Maint. of Misc. Nuclear Plant	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
<b>Hydraulic Generation</b>																
<u>Operation</u>																
A535	Operation Supervision	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A536	Water for Power	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A537	Hydraulic Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A538	Electric Expenses	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A539	Misc.Hydraulic Gen. Exp.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
A540	Rents	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%				

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No  
 Company Name San Bernard Electric Cooperative, Inc  
 Test Year Ending 2015  
 Operations and Maintenance Expenses

44897

## O&amp;M Expenses from Previous Commission Order

## Schedule III-B

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Power Production Expenses</b>												
<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%
A545	Maint. of Misc. Hydralic Gen. Exp.	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<u>Other Power Generation</u>												
<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%
<u>Other Power Supply</u>												
A555	Purchased Power Demand	GEN		46,163,272	46,163,272	46,163,272	-	-	100.00%	0.00%	0.00%	100.00%
	Purchased Power Direct	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Net Trans Expense-Recon. Fuel	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Off System Sales Credit	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A555	Subtotal			46,163,272	46,163,272	46,163,272	-	-	100.00%	0.00%	0.00%	100.0%
A556	System Control & Load Dispatch	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A557	Other	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal(Other Power Supply)			46,163,272	46,163,272	46,163,272	-	-	100.00%	0.00%	0.00%	100.0%
<b>Total Power Production Expense</b>				46,163,272	46,163,272	46,163,272	-	-	100.00%	0.00%	0.00%	100.0%
<b>Transmission Expense</b>												
<u>Operation</u>												
A560	Operation Super. & Engin.	TRANS		63,308	63,308	-	63,308	-	0.00%	100.00%	0.00%	100.0%
A561	Load Dispatching	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A562	Station Equipment	TRANS		2,663	2,663	-	2,663	-	0.00%	100.00%	0.00%	100.0%
A563	Overhead Line Expense	TRANS		43,818	43,818	-	43,818	-	0.00%	100.00%	0.00%	100.0%
A564	Underground Line Expense	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A565	Wheeling Expense	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A566	Misc. Transmission Expense	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A567	Rents	TRANS		2,660	2,660	-	2,660	-	0.00%	100.00%	0.00%	100.0%
	Subtotal			112,449	112,449	-	112,449	-	0.00%	100.00%	0.00%	100.0%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No  
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 Test Year Ending 2015  
 Operations and Maintenance Expenses

44897

## O&amp;M Expenses from Previous Commission Order

## Schedule III-B

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Power Production Expenses</b>												
<u>Maintenance</u>												
A568	Maintenance Super. & Engin	TRANS	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A569	Maint. of Structures	TRANS	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A570	Maint. of Station Equipment	TRANS	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A571	Maint. of Overhead Lines	TRANS	81,372	81,372	-	81,372	-	-	0.00%	100.00%	0.00%	100.0%
A572	Maint. of Underground Lines	TRANS	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A573	Maint. of Misc. Trans. Plant	TRANS	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			81,372	81,372	-	81,372	-	0.00%	100.00%	0.00%	100.0%
	<b>Total Transmission Expenses</b>			193,821	193,821	-	193,821	-	0.00%	100.00%	0.00%	100.0%
<b>Distribution</b>												
<u>Operation</u>												
A580	Operation Super. & Engin	DIST	46,139	46,139	-	1,615	44,523	0.00%	3.50%	96.50%	100.0%	
A581	Load Dispatching	DIST	8,150	8,150	-	-	8,150	0.00%	0.00%	100.00%	100.0%	
A582	Station Expense	DIST	121,703	121,703	-	37,625	84,078	0.00%	30.92%	69.08%	100.0%	
A583	Overhead Line Expense	DIST	513,916	513,916	-	-	513,916	0.00%	0.00%	100.00%	100.0%	
A584	Underground Line Expense	DIST	115,301	115,301	-	-	115,301	0.00%	0.00%	100.00%	100.0%	
A585	Street Light & Signal Systems	DIST	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
A586	Meter Expenses	DIST	298,731	298,731	-	-	298,731	0.00%	0.00%	100.00%	100.0%	
A587	Customer Installation Expense	DIST	16,849	16,849	-	-	16,849	0.00%	0.00%	100.00%	100.0%	
A588	Misc. Distribution Expenses	DIST	681,026	681,026	-	23,844	657,182	0.00%	3.50%	96.50%	100.0%	
A589	Rents	DIST	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
	Subtotal			1,801,815	1,801,815	-	63,085	1,738,730	0.00%	3.50%	96.50%	100.0%
<u>Maintenance</u>												
A590	Maintenance Super.& Engin.	DIST	33,929	33,929	-	155	33,774	0.00%	0.46%	99.54%	100.0%	
A591	Maint. of Structures	DIST	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
A592	Maint. of Station Equipment	DIST	83,312	83,312	-	25,756	57,555	0.00%	30.92%	69.08%	100.0%	
A593	Maint. of Overhead Lines	DIST	4,326,166	4,326,166	-	-	4,326,166	0.00%	0.00%	100.00%	100.0%	
A594	Maint. of Underground Lines	DIST	265,961	265,961	-	-	265,961	0.00%	0.00%	100.00%	100.0%	
A595	Maint. of Line Transformers	DIST	831,287	831,287	-	-	831,287	0.00%	0.00%	100.00%	100.0%	
A596	Maint. of Street Lights	DIST	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
A597	Maint. of Meters	DIST	123,406	123,406	-	-	123,406	0.00%	0.00%	100.00%	100.0%	
A598	Maint. of Misc. Dist. Plant.	DIST	227,374	227,374	-	1,040	226,334	0.00%	0.46%	99.54%	100.0%	
	Subtotal			5,891,435	5,891,435	-	26,952	5,864,483	0.00%	0.46%	99.54%	100.0%
	<b>Total Distribution Expenses</b>			7,693,250	7,693,250	-	90,037	7,603,213	0.00%	1.17%	98.83%	100.0%
	<b>Total Prod., Trans., &amp; Dist. Expenses</b>			54,050,343	54,050,343	46,163,272	283,857	7,603,213	85.41%	0.53%	14.07%	100.0%
<b>Customer and Information Expenses</b>												
<u>Customer Accounts Expenses</u>												
A901	Supervision	DIST	4,562	4,562	-	-	4,562	0.00%	0.00%	100.00%	100.0%	
A902	Meter Reading Expense	DIST	222,863	222,863	-	-	222,863	0.00%	0.00%	100.00%	100.0%	
A903	Customer Records & Collect.	DIST	1,961,571	1,961,571	-	-	1,961,571	0.00%	0.00%	100.00%	100.0%	
A904	Uncollectible Accounts	DIST	44,851	44,851	-	-	44,851	0.00%	0.00%	100.00%	100.0%	
A905	Misc Customer Account Exp	DIST	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
	Subtotal			2,233,847	2,233,847	-	-	2,233,847	0.00%	0.00%	100.00%	100.0%

Public Utility Commission of Texas  
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## O&amp;M Expenses from Previous Commission Order

## Schedule III-B

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Power Production Expenses</b>												
<i>Cust. Service &amp; Information Expense</i>												
A906	Customer Svc. & Infor	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A907	Supervision	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A908	Customer Assistance	DIST		617,143	617,143	-	-	617,143	0.00%	0.00%	100.00%	100.0%
A909	Inform. & Instruct. Adv. Exp.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A910	Misc Cust. Service & Inform.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			617,143	617,143	-	-	617,143	0.00%	0.00%	100.00%	100.0%
<i>Sales Expense</i>												
A911	Supervision	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A912	Demonstrating & Selling Exp	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A913	Advertising Exp.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A916	Misc. Sales Exp.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A917	Sales Expense	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	<b>Total Cust. Serv., Inform. &amp; Sale Exp.</b>			2,850,990	2,850,990	-	-	2,850,990	0.00%	0.00%	100.00%	100.0%
<b>Administrative &amp; General Expenses</b>												
A920	Admin. & General Salaries			914,195	914,195	32,549	20,443	861,203	3.56%	2.24%	94.20%	100.0%
A921	Office Supplies			236,028	236,028	8,404	5,278	222,346	3.56%	2.24%	94.20%	100.0%
A922	Admin. Exp. Transferred			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A923	Outside Services			388,349	388,349	-	10,266	378,084	0.00%	2.64%	97.36%	100.0%
A924	Property Insurance Exp			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins -Prod. Plant			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins.-Transmission Plant			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins -Distribution			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins.-Common			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins.-Other			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal (A924)			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A925	Injuries & Damages			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A926	Pensions & Benefits			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A927	Franchise Requirements			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A928	Regulatory Commission			121,970	121,970	-	-	121,970	0.00%	0.00%	100.00%	100.0%
A929	Duplicate Charges			(51,507)	(51,507)	(1,834)	(1,152)	(48,521)	3.56%	2.24%	94.20%	100.0%
A930	Misc. General Expense			956,565	956,565	34,058	21,390	901,117	3.56%	2.24%	94.20%	100.0%
A931	Rents			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A932	Maint. of General Plant			431,422	431,422	3,233	13,751	414,438	0.75%	3.19%	96.06%	100.0%
	<b>Total Admin. &amp; General Expense</b>			2,997,023	2,997,023	76,410	69,976	2,850,637	2.55%	2.33%	95.12%	100.0%
<b>Total Common Operation &amp; Maintenance</b>												
	<b>Total Operation &amp; Maintenance Expense</b>			59,898,355	59,898,355	46,239,682	353,834	13,304,841	77.20%	0.59%	22.21%	100.0%

Public Utility Commission of Texas  
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## Other Expenses from Previous Commission Order

## Schedule III-C

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

Public Utility Commission of Texas  
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## Other Expenses from Previous Commission Order

## Schedule III-C

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<b>Depreciation and Amortization Expense</b>												
<b>Other Production</b>												
A340	Land & Land Rights	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A341	Structures and Improvements	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A342	Fuel Holder, Producer & Acc	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A343	Prime Movers	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A344	Generators	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A345	Accessory Plant Equipment	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A346	Misc. Power Plant Equipment	GEN	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Other Production</b>				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Electric Production Plant</b>				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	TRANS	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A352	Structures and Improvements	TRANS	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A353/153	Station Equipment	TRANS	4,197	4,197	-	4,197	-	-	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	302,331	302,331	-	302,331	-	-	0.00%	100.00%	0.00%	100.0%
A356/156	O.H. Conductors & Devices	TRANS	281,681	281,681	-	281,681	-	-	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%
<b>Total Electric Transmission Plant</b>				588,209	588,209	-	588,209	-	0.00%	100.00%	0.00%	100.0%
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	DIST	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A361/161	Structures and Improvements	DIST	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A362/162	Station Equipment	DIST	652,353	652,353	-	201,680	450,673	0.00%	30.92%	69.08%	100.0%	
A363	Storage Battery Equipment	DIST	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A364/164	Poles,Towers & Fixtures	DIST	1,583,535	1,583,535	-	-	1,583,535	0.00%	0.00%	100.00%	100.00%	
A365/165	O.H. Conductors & Devices	DIST	1,395,194	1,395,194	-	-	1,395,194	0.00%	0.00%	100.00%	100.00%	
A366/166	Underground Conduits	DIST	182,727	182,727	-	-	182,727	0.00%	0.00%	100.00%	100.0%	
A367/167	U.G. Conductors & Devices	DIST	115,093	115,093	-	-	115,093	0.00%	0.00%	100.00%	100.0%	
A368/168	Line Transformers	DIST	910,408	910,408	-	-	910,408	0.00%	0.00%	100.00%	100.0%	
A369/169	Services	DIST	69,207	69,207	-	-	69,207	0.00%	0.00%	100.00%	100.0%	
A370/170	Meters	DIST	460,118	460,118	-	-	460,118	0.00%	0.00%	100.00%	100.0%	
A371	Install. on Customer Prem.	DIST	102,120	102,120	-	-	102,120	0.00%	0.00%	100.00%	100.0%	
A372	Leased Prop. on Cust. Premises	DIST	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A373/173	Street Lights	DIST	3	3	-	-	3	0.00%	0.00%	100.07%	100.1%	

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Doc 44897  
 Company Name. San Bernard Electric Cooperative, Inc.  
 Test Year Ending 2015  
 Other Expenses

**Other Expenses from Previous Commission Order**

**Schedule III-C**

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Depreciation and Amortization Expense</b>												
	<b>Total Electric Distribution Plant</b>			5,470,756	5,470,756	-	201,680	5,269,076	0.00%	3.69%	96.31%	100.0%

Public Utility Commission of Texas  
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 Other Expenses

## Other Expenses from Previous Commission Order

## Schedule III-C

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Depreciation and Amortization Expense</b>												
<b>Electric General Plant</b>												
A389	Land and Land Rights	PAYROLL	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A390	Structures and Improvements	PAYROLL	194,236	194,236	-	6,314	187,922	0.00%	3.25%	96.75%	100.0%	
A391/191	Office Furniture & Equip.	PAYROLL	103,645	103,645	-	3,369	100,276	0.00%	3.25%	96.75%	100.0%	
A392/192	Transportation Equipment	PAYROLL	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
A393/193	Stores Equipment	PAYROLL	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
A394/194	Tools, Shop & Garage Equip.	PAYROLL	11,062	11,062	-	2,108	8,954	0.00%	19.06%	80.94%	100.0%	
A395/195	Laboratory Equipment	PAYROLL	287	287	-	55	232	0.00%	19.06%	80.94%	100.0%	
A396/196	Power Operated Equipment	PAYROLL	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%	
A397/197	Communication Equipment	PAYROLL	22,648	22,648	806	506	21,335	3.56%	2.24%	94.20%	100.0%	
A398/198	Misc. Equipment	PAYROLL	5,501	5,501	-	1,048	4,453	0.00%	19.06%	80.94%	100.0%	
<b>Total Electric General Plant</b>				337,379	337,379	806	13,401	323,172	0.24%	3.97%	95.79%	100.0%
<b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>				6,396,344	6,396,344	806	803,290	5,592,248	0.01%	12.56%	87.43%	100.0%
<b>Taxes Other than Income Taxes</b>												
<b>Non Revenue Related</b>												
FICA	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
FUTA	-	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Federal</b>				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
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%

Public Utility Commission of Texas  
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 Other Expenses

## Other Expenses from Previous Commission Order

## Schedule III-C

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Allocation to Distribution (9) = (6) + (7) + (8)
<b>Depreciation and Amortization Expense</b>												
	<b>Total Property</b>	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Unemployment	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Franchise	311,091	311,091	-	-	-	311,091	-	0.00%	0.00%	100.00%	100.0%
	Use Tax	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	<b>Other Non Revenue</b>								0.00%	0.00%	0.00%	0.0%
	Payroll	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	<b>Total Other Non Revenue</b>	311,091	311,091	-	-	311,091	-	311,091	0.00%	0.00%	100.00%	100.0%
	<b>Total Non Revenue Related</b>	311,091	311,091	-	-	311,091	-	311,091	0.00%	0.00%	100.00%	100.0%
<b>Revenue Related</b>												
	<b>Taxes</b>											
	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%
	<b>Total Revenue Related</b>	-	-	-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	<b>Total Taxes Other Than Income Taxes</b>	311,091	311,091	-	-	311,091	-	311,091	0.00%	0.00%	100.00%	100.0%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Doc 44897  
 Company Name: San Bernard Electric Cooperative, Inc.  
 Test Year Ending 2015  
 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)
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**Depreciation and Amortization Expense****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%	0.00%	0.00%	0.00%	0.0%
Decommissioning Expense	GEN	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%	0.0%

**Other Revenues**

Other Transmission Revenues (d example: Short Term Transmission	TRANS	881,935	881,935	-	881,935	-	0.00%	100.00%	0.00%	100.0%
		2,423,408	2,423,408	-	2,423,408	-	0.00%	100.00%	0.00%	100.0%

Other Revenues (detail)

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Doc 44897  
 Company Name: San Bernard Electric Cooperative, Inc.  
 Test Year Ending 2015  
**Other Expenses**

**Other Expenses from Previous Commission Order****Schedule III-C**

Account	Description	Functionalization Factor in last TCOS Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Depreciation and Amortization Expense</b>											
	Service Fees		426,824	426,824	-	-	426,824	0.00%	0.00%	100.00%	100.0%
	Pole Rents		51,966	51,966	-	-	51,966	0.00%	0.00%	100.00%	100.0%
	Other Revenues		171,403	171,403	-	-	171,403	0.00%	0.00%	100.00%	100.0%
	Subtotal Other Revenues		3,955,536	3,955,536	-	3,305,343	650,193	0.00%	83.56%	16.44%	100.0%

Company Name: San Bernard Electric Cooperative, Inc.  
Reporting Period: Year Ending 12/31/2019

## Schedule IV

### **Rate of Return on Ending Invested Capital**

<u>Line</u>		Wholesale Transmission
1	Return (from Sched.I)	\$1,684,782
2		
3	Total Invested Capital (from Sch II-A)	\$42,471,561
4		
5	Rate of Return (Line 1/Line 3)	3.97%

**Please answer the following questions:**

1. The Company's transmission cost-of-service rate of return (ROR) most recently authorized by the Commission is: 7.312%  
This ROR was authorized in Docket Number: 44897  
The final order for this docket was issued on: November 6, 2015
  2. 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.)

DSC method	X
Net TIER method	
Modified TIER method	
Weighted Avg Cost of Capital	
Cash Flow (Cash Needs) method	
Other method <b>(provide explanation)</b>	
  3. 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
  4. Please provide a copy of the schedule from the docket in which the ROR was authorized that illustrates the methodology used in deriving the return dollars and the resulting authorized ROR.  
**Please include the copy as an attachment to this report.** Also, please include on the attachment any other information useful in understanding the derivation of the Company's authorized ROR. See attached TCOS workpapers

**HISTORICAL FINANCIAL STATISTICS**

Line	Fiscal Year:	2015	2016	2017	2018	Reporting Period 2019
1	Operating Revenues	69,955,554	71,006,676	79,675,471	82,272,936	82,990,132
2	- Purchased Power & Production Expense	41,277,038	42,360,317	50,431,601	52,436,879	52,051,405
3	- Operation & Maintenance Expense	14,121,880	14,939,621	14,903,971	14,847,779	15,618,279
4	- Depreciation & Amortization Expense	6,740,895	6,979,631	7,249,266	7,501,261	7,913,791
5	- Tax Expense	304,264	308,871	308,566	356,662	376,441
6						
7	Operating Return	\$7,511,477	\$6,420,236	\$6,692,067	\$7,130,355	\$7,131,216
8						
9	- Interest on Long-Term Debt	3,541,371	3,309,505	3,505,628	3,800,302	4,500,600
10	- Interest Expense-Other	120,113	102,540	234,346	203,805	179,705
11	- Other Deductions	705	703	27,977	803	802
12						
13	Operating Margins	\$3,849,228	\$2,927,318	\$2,924,116	\$3,045,445	\$2,454,029
14						
15	+ Non-Operating Margins - Interest Inc.	61,402	59,922	63,800	78,555	80,163
16	+ Non-Operating Margins - Other	26,497	33,052	57,753	98,070	463,379
17	+ Capital Credits Earned	444,672	454,822	430,641	425,380	481,578
18	+ Extraordinary Items	0	0	0	0	0
19						
20	Net Income or Margins	\$4,381,799	\$3,476,014	\$3,476,319	\$3,647,456	\$3,485,149
21						
22	TIER	2.24	2.03	1.99	1.96	1.77
23	Modified TIER	2.11	1.89	1.87	1.85	1.67
24	Operating TIER	2.09	1.86	1.83	1.80	1.55
25						
26	Principal & Interest Payments	9,523,142	9,689,287	10,057,029	10,731,529	11,042,901
27						
28	DSC	1.54	1.43	1.42	1.39	1.44
29	Modified DSC	1.49	1.38	1.37	1.35	1.40
30	Operating DSC	1.48	1.37	1.36	1.34	1.35

[ ] 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	78,278,787	80,737,099	84,120,459	86,871,953	87,055,464
2	+ Long-Term Debt (incl. current maturities)	96,370,903	94,873,474	97,840,012	104,910,281	114,720,810
3						
4	Capitalization	\$174,649,690	\$175,610,573	\$181,960,471	\$191,782,234	\$201,776,274
5						
6	Total Assets	\$186,650,081	\$190,070,936	\$194,260,897	\$205,100,110	\$216,650,594
7						
8	Equity/Capitalization	44.82%	45.98%	46.23%	45.30%	43.14%
9	Equity/Assets	41.94%	42.48%	43.30%	42.36%	40.18%
10						
11	General Funds	1,316,010	1,615,902	1,021,025	1,697,364	1,300,472
12						
13	Total Utility Plant	220,008,7310	220,272,551	230,351,610	250,204,010	260,640,351
14						
15	General Funds/Total Utility Plant	0.60%	0.66%	0.43%	0.65%	0.51%
16						
17	Capital Credits Retired	2,390,513	2,520,815	484,202	588,734	357,151
18						
19	Retirements/Total Patronage Capital	2.96%	3.03%	0.57%	0.67%	0.41%
20						
21	Cumulative Capital Credits Retired	21,184,766	23,705,581	24,189,783	24,779,517	25,136,668
22						
23	Plant Additions	6,262,004	9,217,503	7,396,259	9,083,183	22,089,798
24						
25	Additions/Total Utility Plant	2.83%	4.04%	3.13%	3.63%	8.28%
26						
27	Unapplied Advance Payments	0	0	0	0	0
28						
29	Capital Credit Retirements Received from Other Cooperatives	0	0	0	0	0
30						
31						
32	Internally Generated Funds / Construction	132.35%	81.15%	132.64%	111.56%	47.81%
	[ ] 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	Issuance Date	Term (Years)	Next Repricing Date	Interest Rate	Fixed or Variable Rate	Original Principal Amount	Deferred Interest	Amount Unadvanced	Cumulative Principal Repayments	Current Net Obligation	% of Total Long-Term Debt	Weighted Average Cost
1	RUS 2% Notes-Quarterly	N/A	N/A	N/A	2.000%	N/A	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
2													
3	RUS 5% Notes-Monthly	N/A	N/A	N/A	5.000%	N/A	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
4													
5	RUS 5% Notes-Quarterly	N/A	N/A	N/A	5.000%	N/A	\$0	\$0	\$0	\$0	\$0	0.000%	0.000%
6													
7	CFC/TBC Notes												
8	9016001	6/1/1996	2	XXXXXX	2.75%	Fixed	\$1,630,000	\$0	\$0	\$1,630,000	\$0.00	0.000%	0.000%
9	9017001	6/1/1996	7	XXXXXX	4.45%	Fixed	\$2,119,149	\$0	\$0	\$2,049,578	\$69,570.58	0.063%	0.003%
10	9019001	6/1/1996	8	XXXXXX	4.10%	Fixed	\$1,000,000	\$0	\$0	\$793,985	\$266,015.45	0.242%	0.010%
11	9020001	6/1/1996	11	XXXXXX	5.05%	Fixed	\$2,127,860	\$0	\$0	\$1,773,270	\$354,390.09	0.322%	0.016%
12	9020002	6/1/1996	11	XXXXXX	5.05%	Fixed		\$0	\$0	(\$720,094)	\$231,209.02	0.210%	0.011%
13	9020003	6/1/1996	11	XXXXXX	5.05%	Fixed					\$82,506.97	0.075%	0.004%
14	9023001	6/1/1996	9	XXXXXX	4.25%	Fixed	\$1,063,829				\$406,287.79	0.369%	0.016%
15	9028002	3/21/1997	8	XXXXXX	4.00%	Fixed	\$1,000,000	\$0	\$0	\$881,393	\$118,606.52	0.108%	0.004%
16	9030001	1/21/1998	12	XXXXXX	4.25%	Fixed	\$1,000,000	\$0	\$0	\$710,320	\$289,680.39	0.263%	0.011%
17	9030002	1/21/1998	12	XXXXXX	4.25%	Fixed		\$0	\$0	(\$548,210)	\$129,264.76	0.117%	0.005%
18	9031001	1/21/1998	12	XXXXXX	4.25%	Fixed	\$1,000,000				\$418,945.56	0.381%	0.016%
19	9034001	2/17/1999	13	XXXXXX	4.35%	Fixed	\$1,000,000	\$0	\$0	\$541,086	\$458,914.30	0.417%	0.018%
20	9034002	2/18/1999	13	XXXXXX	4.35%	Fixed		\$0	\$0	(\$640,835)	\$13,870.27	0.013%	0.001%
21	9035001	5/19/1999	19	XXXXXX	4.70%	Fixed	\$1,000,000				\$626,964.73	0.570%	0.027%
22	9036001	7/21/1999	17	XXXXXX	4.55%	Fixed	\$1,000,000	\$0	\$0	\$414,132	\$585,868.20	0.532%	0.024%
23	9037001	10/19/1999	14	XXXXXX	4.35%	Fixed	\$1,000,000	\$0	\$0	\$493,759	\$506,240.54	0.460%	0.020%
24	9038001	2/17/2000	8	XXXXXX	4.00%	Fixed	\$1,000,000	\$0	\$0	\$493,887	\$506,113.16	0.460%	0.018%
25	9039001	4/25/2000	13	XXXXXX	6.95%	Fixed	\$1,000,000	\$0	\$0	\$436,526	\$563,474.18	0.512%	0.036%
26	9040001	6/20/2000	8	XXXXXX	4.00%	Fixed	\$1,000,000	\$0	\$0	\$474,258	\$525,742.19	0.478%	0.019%
27	9041001	10/19/2000	8	XXXXXX	4.00%	Fixed	\$1,000,000	\$0	\$0	\$465,306	\$534,694.32	0.486%	0.019%
28	9042004	2/20/2002	20	XXXXXX	3.90%	Fixed	\$1,000,000	\$0	\$0	\$326,372	\$673,627.65	0.612%	0.024%
29	9042005	6/20/2002	20	XXXXXX	4.40%	Fixed	\$1,500,000	\$0	\$0	\$489,245	\$1,040,755.39	0.946%	0.042%
30	9042007	4/23/2003	20	XXXXXX	3.90%	Fixed	\$1,000,000	\$0	\$0	\$291,868	\$708,131.78	0.644%	0.025%
31	9042009	3/17/2004	24	XXXXXX	4.80%	Fixed	\$1,000,000	\$0	\$0	\$244,455	\$755,545.40	0.687%	0.033%
32	9042010	11/5/2004	24	XXXXXX	4.80%	Fixed	\$1,500,000	\$0	\$0	\$340,334	\$1,159,666.37	1.054%	0.051%
33	9045005	11/30/2006	22	XXXXXX	4.90%	Fixed	\$952,404	\$0	\$0	\$225,698	\$726,706.00	0.660%	0.032%
34	9045006	11/30/2006	22	XXXXXX	4.90%	Fixed	\$1,047,596	\$0	\$0	\$248,257	\$799,339.48	0.726%	0.036%
35	9045007	4/4/2007	12	XXXXXX	4.80%	Fixed	\$1,000,000	\$0	\$0	\$243,607	\$756,392.60	0.687%	0.033%
36	9045008	7/12/2007	19	XXXXXX	4.95%	Fixed	\$1,000,000	\$0	\$0	\$261,350	\$738,650.43	0.671%	0.033%
37	9045009	9/18/2007	15	XXXXXX	7.35%	Fixed	\$1,500,000	\$0	\$0	\$270,979	\$1,229,020.53	1.117%	0.082%
38	9045010	10/12/2007	20	XXXXXX	4.40%	Fixed	\$2,000,000	\$0	\$0	\$402,779	\$1,597,220.81	1.452%	0.064%
39	9045011	10/19/2007	21	XXXXXX	3.90%	Fixed	\$2,000,000	\$0	\$0	\$441,924	\$1,558,075.92	1.416%	0.055%
40	9045012	4/7/2008	10	XXXXXX	3.80%	Fixed	\$1,500,000	\$0	\$0	\$362,941	\$1,137,058.57	1.033%	0.039%
41	9045015	11/24/2008	21	XXXXXX	4.30%	Fixed	\$1,000,000	\$0	\$0	\$166,066	\$833,934.17	0.758%	0.033%
42	9046003	5/27/2009	21	XXXXXX	4.85%	Fixed	\$1,000,000	\$0	\$0	\$167,696	\$832,304.17	0.756%	0.037%
43	9046004	6/4/2009	11	XXXXXX	4.30%	Fixed	\$1,200,000	\$0	\$0	\$268,564	\$931,436.24	0.847%	0.036%
44	9046005	6/4/2009	20	XXXXXX	4.45%	Fixed	\$1,000,000	\$0	\$0	\$154,063	\$845,937.11	0.769%	0.034%
45	9046006	6/4/2009	11	XXXXXX	7.05%	Fixed	\$1,000,000	\$0	\$0	\$149,616	\$850,383.84	0.773%	0.054%
46	9046007	6/4/2009	12	XXXXXX	7.15%	Fixed	\$1,000,000	\$0	\$0	\$147,574	\$852,426.08	0.775%	0.055%
47	9046008	6/4/2009	14	XXXXXX	7.25%	Fixed	\$1,000,000	\$0	\$0	\$145,553	\$854,446.97	0.777%	0.056%
48	9046009	6/4/2009	15	XXXXXX	7.30%	Fixed	\$1,000,000	\$0	\$0	\$144,551	\$855,449.45	0.777%	0.057%
49	9046010	7/13/2009	20	XXXXXX	4.45%	Fixed	\$1,000,000	\$0	\$0	\$223,721	\$776,278.76	0.706%	0.031%
50	9046013	1/26/2012	25	XXXXXX	3.85%	Fixed	\$1,000,000	\$0	\$0	\$170,393	\$829,607.35	0.754%	0.029%
51	9046014	1/26/2012	24	XXXXXX	4.55%	Fixed	\$1,000,000	\$0	\$0	\$163,317	\$836,683.08	0.760%	0.035%
52	9046015	1/26/2012	23	XXXXXX	5.20%	Fixed	\$1,000,000	\$0	\$0	\$158,774	\$841,226.12	0.765%	0.040%
53	9046016	1/26/2012	22	XXXXXX	3.70%	Fixed	\$1,000,000	\$0	\$0	\$157,189	\$842,810.92	0.766%	0.028%
54	9046017	7/23/2012	26	XXXXXX	4.00%	Fixed	\$1,000,000	\$0	\$0	\$157,238	\$842,761.80	0.766%	0.031%

Summary of Long-term Debt--Electric Cooperatives											
	Subtotal CFC/TBC Notes										
Line	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
1	9046018	7/23/2012	24		4.85%	Fixed	\$1,000,000	\$0	\$0	\$153,815	\$846,384.87
2	9046019	7/23/2012	23		4.50%	Fixed	\$1,000,000	\$0	\$0	\$154,129	\$845,870.99
3	9046020	7/23/2012	23		4.50%	Fixed	\$1,000,000	\$0	\$0	\$154,129	\$845,870.99
4	9046021	11/28/2012	9		4.00%	Fixed	\$1,000,000	\$0	\$0	\$189,668	\$860,331.90
5	9046022	11/28/2012	9		4.00%	Fixed	\$1,000,000	\$0	\$0	\$189,668	\$860,331.90
6	9046023	11/28/2012	10		4.20%	Fixed	\$1,000,000	\$0	\$0	\$135,764	\$864,235.63
7	9046024	11/28/2012	10		4.20%	Fixed	\$1,000,000	\$0	\$0	\$135,764	\$864,235.63
8	9046025	2/28/2013	30		4.75%	Fixed	\$1,091,585	\$0	\$0	\$123,802	\$967,783.59
9	9047001	2/28/2013	10		2.85%	Fixed	\$9,527,661	\$0	\$0	\$2,208,503	\$1,319,157.89
10	9047002	2/28/2013	30		4.75%	Fixed	\$893,115	\$0	\$0	\$101,292	\$791,822.95
11	9047003	2/28/2013	30		4.75%	Fixed	\$992,350	\$0	\$0	\$112,547	\$879,803.31
12	9047004	2/28/2013	30		4.75%	Fixed	\$992,350	\$0	\$0	\$112,547	\$879,803.31
13	9047005	6/18/2013	30		5.05%	Fixed	\$4,000,000	\$0	\$0	\$427,105	\$3,572,894.59
14	9047006	2/18/2014	30		5.40%	Fixed	\$4,000,000	\$0	\$0	\$323,659	\$3,676,341.48
15	9047008	7/15/2014	30		5.10%	Fixed	\$3,639,322	\$0	\$0	\$303,392	\$3,335,930.78
16	9049001	2/18/2015	30		4.55%	Fixed	\$2,000,000	\$0	\$0	\$166,161	\$1,833,838.84
17	9049002	3/18/2015	30		4.40%	Fixed	\$2,000,000	\$0	\$0	\$162,658	\$1,837,342.39
18	9049004	7/26/2016	30		4.50%	Variable	\$2,000,000	\$0	\$0	\$118,640	\$1,881,360.32
19	9049005	11/21/2016	30		4.50%	Variable	\$3,000,000	\$0	\$0	\$159,429	\$2,840,571.21
20	9049006	8/22/2017	28		4.10%	Fixed		\$0	\$0	(\$4,753,111)	\$4,753,111.43
21	9049007	10/29/2017	28		4.10%	Fixed		\$0	\$0	(\$4,781,948)	\$4,781,945.12
22	9049008	5/16/2018	29		4.10%	Fixed		\$0	\$0	(\$4,849,797)	\$4,849,796.80
23	9049009	7/17/2018	30		4.95%	Fixed		\$0	\$0	(\$3,923,617)	\$3,923,616.75
24	9050001	2/27/2019	30		4.65%	Fixed		\$0	\$0	(\$2,964,201)	\$2,964,200.69
25	9051001	12/12/2018	30		5.00%	Fixed		\$0	\$0	(\$4,943,920)	\$4,943,919.94
26	9051002	6/21/2019	30		4.15%	Fixed		\$0	\$0	(\$4,480,670)	\$4,480,670.07
27	9051003	8/20/2019	30		3.64%	Fixed		\$0	\$0	(\$4,976,532)	\$4,976,531.91
28	9051001	11/30/2018	6		4.85%	Fixed		\$0	\$0	(\$8,283,872)	\$8,283,871.94
29	9051002	11/30/2018	8		4.90%	Fixed		\$0	\$0	(\$1,215,399)	\$1,215,398.84
30	9051003	11/30/2018	27		5.10%	Fixed		\$0	\$0	(\$3,660,063)	\$3,660,062.68
31											
32											
33	Subtotal CFC Notes									\$110,031,275	100.000%
34											4.633%
35	Farmer Mac										
36	FMD001	XX/XX/XX	XX	XX/XX/XX	1.530%		\$28,041,164	\$0	\$0	\$28,041,164	\$0
37	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	0.000%
38	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	0.000%
39	XX	XX/XX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	0.000%
40											
41	Subtotal Farmer Mac									\$0	0.000%
42											
43	Farm Credit Leasing						6.280%			\$0	0.000%
44	XX	XX/XX/XX	XX	XX/XX/XX	0.000%					\$0	0.000%
45	XX	XXXX/XX	XX	XX/XXXX	0.000%		\$0	\$0	\$0	\$0	0.000%
46	XX	XXXX/XX	XX	XX/XX/XX	0.000%		\$0	\$0	\$0	\$0	0.000%
47											
48	Subtotal Other									\$0	0.000%
49											
50	Total Long-Term Debt									\$110,031,275	100.000%
51											4.633%
52											
53											
54											
55											
56											
57											
58											

Company Name: San Bernard Electric Cooperative, Inc.  
 Reporting Period: Year Ending 12/31/2019

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

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

43	XX	XXX/XXX/XX	XX	0.000%	\$0		\$0	0.000%	0.000%	0.000%
44	XX	XXX/XXX/XX	XX	0.000%	\$0		\$0	0.000%	0.000%	0.000%
45	XX	XXX/XXX/XX	XX	0.000%	\$0		\$0	0.000%	0.000%	0.000%
46	XX	XXX/XXX/XX	XX	0.000%	\$0		\$0	0.000%	0.000%	0.000%
47	XX	XXX/XXX/XX	XX	0.000%	\$0		\$0	0.000%	0.000%	0.000%
48	XX	XXX/XXX/XX	XX	0.000%	\$0		\$0	0.000%	0.000%	0.000%
49	XX	XXX/XXX/XX	XX	0.000%	\$0		\$0	0.000%	0.000%	0.000%
50	XX	XXX/XXX/XX	XX	0.000%	\$0		\$0	0.000%	0.000%	0.000%

Company Name: San Bernard Electric Cooperative, Inc.  
 Reporting Period: Year Ending 12/31/2019

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

Line	Issuer/ Note Number/ Description	Issuance Date	Term (Years)	Interest Rate	Fixed or Variable Rate	Original Principal Amount	Cumulative Principal Repayments	Current Net Obligation	% of Total Long-Term Debt	Cost of Debt	Weighted Average Cost
1	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
2	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
3	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
4	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
5	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
6	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
7	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
8	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
9	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
10	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
11	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
12	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
13	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
14	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
15	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
16	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
17	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
18	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
19	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
20	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
21	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
22	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
23	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
24	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
25	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
26	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
27	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
28	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
29	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
30	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
31	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
32	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
33	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
34	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
35	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
36	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
37	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
38											
39	Total							\$0	0.000%		0.000%
40											
41											
42	Total Short-Term Debt							\$0		44	0.000%

Company Name: San Bernard Electric Cooperative, Inc.  
Reporting Period: Year Ending 12/31/2019

Schedule VIII

**EXTRAORDINARY AND NONRECURRING ITEMS**

**A. Reporting Period**

Ref. Schedule	Column	Line Number	Description	Wholesale Transmission Amount

**B. Prospective Period**

Ref. Schedule	Column	Line Number	Description	Wholesale Transmission Amount

Company Name: San Bernard Electric Cooperative, Inc.  
Reporting Period: Year Ending 12/31/2019

Schedule IX

**Normalization Adjustments to Revenue**

Company Name: San Bernard Electric Cooperative, Inc.  
Reporting Period: Year Ending 12/31/2019

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	\$ 983	\$ 16	-
2	Institutional Advertising	-	-	-
3	Consumption-Inducing Advertising	-	-	-
4	Other Advertising	-	-	-
5	Public Relations Expense	120	2	930
6	Legislative Advocacy (Note A)	11,419	262	930
7	Representation Before a Gov't Body (Note B)	3,600	59	930
8	Legal Expenses (Note C)	221	4	930
9	Charitable, Civic, and Religious	261	4	930
10	Political Contributions and Donations	-	-	-
11	Dues and Membership Fees	-	-	930
12				
13	Total	\$ 16,605	\$ 348	

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: San Bernard Electric Cooperative, Inc.  
Reporting Period: Year Ending 12/31/2019

Supplemental Schedule II

**COMMENTS/FOOTNOTES**

Ref. <u>Schedule</u>	Column	Line Number	Comments/Footnotes
-------------------------	--------	----------------	--------------------

Company Name: San Bernard Electric Cooperative, Inc.  
Reporting Period: Year Ending 12/31/2019

**Signature Page**

I certify that I am the responsible official of San Bernard 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.

5-7-20  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Signature

**President/General Manager**

Title

Address: 309 West Main Street  
Bellville, Texas 77418

Phone: 979.865.3171

**Alternative contact regarding this report:**

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

## SCHEDULE C-2 DEBT SERVICE COVERAGE METHOD

San Bernard Electric Cooperative, Inc. - Docket No. 44897  
Test Year Ending December 31, 2014

		<u>Total</u>
Debt Service Requirement		
Interest	WP/C-2/2	3,769,228
Principal	WP/C-2/1	<u>6,190,855</u>
Total Debt Service Requirement		9,960,083
DSC Level		
DSC from most recent debt covenant	WP/C-2/3	1.35
Additional Coverage		0.50
Total DSC Level		<u>1.85</u>
Coverage		18,426,154
Less:		
Depreciation		6,396,344
Interest Income		68,773
Total Deductions		<u>6,465,117</u>
Net Return		11,961,036
Total Rate Base	Schedule B	163,579,401
Rate of Return (Net Return / Total Rate Base)		7.3121%
Return on Rate Base		<u>11,961,089</u>