

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

## Rate Base—Reporting Period

## Schedule II-A

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

## ELECTRIC PLANT IN SERVICE:

## Intangible Plant

A301	Organization	B-1	-		-			-	-	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 Bldgs	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%	-

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 Rate Base Accounts

## Rate Base—Reporting Period

## Schedule II-A

12-mo. reporting Period ending Dec 31, 2019											
Rate Base Accounts											
Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electrc (4)	Affiliated Related Expenses (5)	Total Electrc (6)	Allocation to Texas (7)	From Schedule III Column (7) Percentage to Transmission (8)	Allocation to Transmission (9)
Total Other Production			-	-	-	-	-	-	-		-
Total Production Plant			-	-	-	-	-	-	-		-
<b>Electric Transmission Plant</b>											
A350/150	Land and Land Rights	B-1	=		-			-	-	0.00%	-
A352	Structures and Improvements	B-1	=		-			-	-	0.00%	-
A353/153	Station Equipment	B-1	=		-			-	-	0.00%	-
A354	Towers and Fixtures	B-1	=		-			-	-	0.00%	-
A355/155	Poles and Fixtures	B-1	10,756		10,756			10,756	10,756	100.00%	10,756
A356/156	O.H. Conductors & Devices	B-1	2,271		2,271			2,271	2,271	100.00%	2,271
A357/157	Underground Conduit	B-1	=		-			-	-	0.00%	-
A358	Underground Conductors	B-1	=		-			-	-	0.00%	-
A359	Roads and Trails	B-1	=		-			-	-	0.00%	-
Total Electric Transmission Plant			13,027	-	13,027	-	-	13,027	13,027		13,027
<b>Electric Distribution Plant</b>											
A360/160	Land and Land Rights	B-1	335,606		335,606			335,606	335,606	29.92%	100,400
A361/161	Structures and Improvements	B-1	=		-			-	-	0.00%	-
A362/162	Station Equipment	B-1	4,981,944		4,981,944			4,981,944	4,981,944	24.06%	1,198,606
A363	Storage Battery Equipment	B-1	=		-			-	-	0.00%	-
A364/164	Poles, Towers & Fixtures	B-1	23,821,434		23,821,434			23,821,434	23,821,434	0.00%	-
A365/165	O.H. Conductors & Devices	B-1	22,500,050		22,500,050			22,500,050	22,500,050	0.00%	-
A366/166	Underground Conduits	B-1	=		-			-	-	0.00%	-
A367/167	U.G. Conductors & Devices	B-1	=		-			-	-	0.00%	-
A368/168	Line Transformers	B-1	18,563,009		18,563,009			18,563,009	18,563,009	0.00%	-
A369/169	Services	B-1	2,553,452		2,553,452			2,553,452	2,553,452	0.00%	-
A370/170	Meters	B-1	7,370,545		7,370,545			7,370,545	7,370,545	0.00%	-
A371	Install. on Customer Prem.	B-1	=		-			-	-	0.00%	-
A372	Leased Prop. on Cust. Premises	B-1	=		-			-	-	0.00%	-
A373/173	Street Lights	B-1	=		-			-	-	0.00%	-
Total Electric Distribution Plant			80,126,039	-	80,126,039	-	-	80,126,039	80,126,039	1.6%	1,299,006
<b>Total Production, Transmission, &amp; Distribution</b>			80,139,067	-	80,139,067	-	-	80,139,067	80,139,067	1.64%	1,312,033
<b>Electric General Plant</b>											
A389	Land and Land Rights	B-2	17,477		17,477			17,477	17,477	0.00%	-
A390	Structures and Improvements	B-2	1,549,671		1,549,671			1,549,671	1,549,671	0.00%	-
A391/191	Office Furniture & Equip	B-2	678,213		678,213			678,213	678,213	0.00%	-
A392/192	Transportation Equipment	B-2	726,155		726,155			726,155	726,155	0.00%	-
A393/193	Stores Equipment	B-2	499,336		499,336			499,336	499,336	0.00%	-
A394/194	Tools, Shop & Garage Equip	B-2	134,818		134,818			134,818	134,818	0.00%	-
A395/195	Laboratory Equipment	B-2	31,910		31,910			31,910	31,910	0.00%	-
A396/196	Power Operated Equipment	B-2	2,473,575		2,473,575			2,473,575	2,473,575	0.00%	-
A397/197	Communication Equipment	B-3	1,222,763		1,222,763			1,222,763	1,222,763	0.00%	-
A398/198	Misc. Equipment	B-2	52,619		52,619			52,619	52,619	0.00%	-
Total Electric General Plant			7,386,536	-	7,386,536	-	-	7,386,536	7,386,536		-

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 Rate Base Accounts

## Rate Base—Reporting Period

## Schedule II-A

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

<b>TOTAL ELECTRIC PLANT IN SERVICE</b>			87,525,603	-	87,525,603	-	-	87,525,603	87,525,603		1,312,033
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## ACCUMULATED DEPRECIATION &amp; AMORTIZATION

## Steam Production

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

## Nuclear Production

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

## Hydraulic Production

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

## Other Production

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

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 Company Name Southwest Texas Electric Cooperative, Inc  
 12-mo. reporting Period ending Dec 31, 2019  
 Rate Base Accounts

## Rate Base--Reporting Period

## Schedule II-A

12-mo. reporting Period ending Dec 31, 2019		From Schedule III Column (7)									
Rate Base Accounts											
Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electnc (4)	Affiliated Related Expenses (5)	Total Electnc (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Total Production Plant			-	-	-	-	-	-	-		-
<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	-		-			-	-	0.00%	-
A354	Towers and Fixtures	B-5	-		-			-	-	0.00%	-
A355/155	Poles and Fixtures	B-5	9,720		9,720			9,720	9,720	100.00%	9,720
A356/156	O.H. Conductors & Devices	B-5	2,052		2,052			2,052	2,052	100.00%	2,052
A357/157	Underground Conduit	B-5	-		-			-	-	0.00%	-
A358	Underground Conductors	B-5	-		-			-	-	0.00%	-
A359	Roads and Trails	B-5	-		-			-	-	0.00%	-
Total Electric Transmission Plant			11,772	-	11,772	-	-	11,772	11,772		11,772
<b>Electric Distribution Plant</b>											
A360/160	Land and Land Rights	B-5	-		-			-	-	0.00%	-
A361/161	Structures and Improvements	B-5	-		-			-	-	0.00%	-
A362/162	Station Equipment	B-5	2,335,023		2,335,023			2,335,023	2,335,023	21.73%	507,373
A363	Storage Battery Equipment	B-5	-		-			-	-	0.00%	-
A364/164	Poles, Towers & Fixtures	B-5	11,165,039		11,165,039			11,165,039	11,165,039	0.00%	-
A365/165	O.H. Conductors & Devices	B-5	10,545,710		10,545,710			10,545,710	10,545,710	0.00%	-
A366/166	Underground Conduits	B-5	-		-			-	-	0.00%	-
A367/167	U G Conductors & Devices	B-5	-		-			-	-	0.00%	-
A368/168	Line Transformers	B-5	8,700,430		8,700,430			8,700,430	8,700,430	0.00%	-
A369/169	Services	B-5	1,196,796		1,196,796			1,196,796	1,196,796	0.00%	-
A370/170	Meters	B-5	3,454,554		3,454,554			3,454,554	3,454,554	0.00%	-
A371	Install. on Customer Prem.	B-5	-		-			-	-	0.00%	-
A372	Leased Prop. on Cust. Premises	B-5	-		-			-	-	0.00%	-
A373/173	Street Lights	B-5	-		-			-	-	0.00%	-
Total Electric Distribution Plant			37,397,552	-	37,397,552	-	-	37,397,552	37,397,552		507,373
<b>Electric General Plant</b>											
A389	Land and Land Rights	B-5	-		-			-	-	0.00%	-
A390	Structures and Improvements	B-5	777,267		777,267			777,267	777,267	0.00%	-
A391/191	Office Furniture & Equip.	B-5	340,171		340,171			340,171	340,171	0.00%	-
A392/192	Transportation Equipment	B-5	364,217		364,217			364,217	364,217	0.00%	-
A393/193	Stores Equipment	B-5	250,452		250,452			250,452	250,452	0.00%	-
A394/194	Tools, Shop & Garage Equip.	B-5	67,620		67,620			67,620	67,620	0.00%	-
A395/195	Laboratory Equipment	B-5	16,005		16,005			16,005	16,005	0.00%	-
A396/196	Power Operated Equipment	B-5	1,240,668		1,240,668			1,240,668	1,240,668	0.00%	-
A397/197	Communication Equipment	B-5	613,300		613,300			613,300	613,300	0.00%	-
A398/198	Misc. Equipment	B-5	26,392		26,392			26,392	26,392	0.00%	-
Total Electric General Plant			3,696,091	-	3,696,091	-	-	3,696,091	3,696,091		-
<b>TOTAL ELECTRIC ACCUMULATED DEPRECIATION</b>			41,105,416	-	41,105,416	-	-	41,105,416	41,105,416		519,145
<b>NET PLANT IN SERVICE</b>			46,420,187	-	46,420,187	-	-	46,420,187	46,420,187		792,888

Public Utility Commission of Texas  
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 Company Name Southwest Texas Electric Cooperative, Inc.  
 12-mo reporting Period ending Dec 31, 2019  
 Rate Base Accounts

## Rate Base—Reporting Period

## Schedule II-A

12-mo reporting Period ending Dec 31, 2019										From Schedule III Column (7)	
Rate Base Accounts											
Account #	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electnc (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Other Rate Base Items											
	Plant Held for Future Use	B-6	=		-			-	-	0.00%	-
	Customer Deposits		(133,789)		(133,789)			(133,789)	(133,789)	0.00%	-
	<b>Reserve for Insurance</b>										
	Payroll Related	B-7	=		-			-	-	0.00%	-
	Property Related	B-7	=		-			-	-	0.00%	-
	Other		=		-			-	-	0.00%	-
	Reserve for Injures and Damages		=		-			-	-	0.00%	-
		B-7			-			-	-		-
	CWIP		532,209		532,209			532,209	532,209	0.00%	-
		B-4			-			-	-		-
ADIT & FAS 109 Accounts											
A281	ADIT-Accelerated Amortization		=		-			-	-	0.00%	-
A282	ADIT-Other Property		=		-			-	-	0.00%	-
A283	ADIT-Other		=		-			-	-	0.00%	-
A190	ADIT		=		-			-	-	0.00%	-
A	FAS 109 Regulatory Assets		=		-			-	-	0.00%	-
A	FAS 109 Regulatory Liabilities		=		-			-	-	0.00%	-
A	ADIT-FAS 109 Related Accts		=		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
Working Capital											
	Cash from Operations	B-9	622,177		622,177			622,177	622,177	0.00%	30
	Fuel Inventory		-		-			-	-	0.00%	-
	Material and Supplies	B-8	478,392		478,392			478,392	478,392	0.00%	-
	Subtotal		1,100,569	-	1,100,569	-	-	1,100,569	1,100,569		30
	<b>Prepayments</b>										
	Prepaid Insurance	B-10	-		-			-	-	1.46%	-
		B-10			-			-	-		-
	Miscellaneous Deferred Debits	B-10	-		-			-	-	0.00%	-
	Sales Tax	B-10	-		-			-	-	0.00%	-
		B-10			-			-	-		-
	Other Miscellaneous Prepayments	B-10	549,257		549,257			549,257	549,257	0.00%	-
	Clearing Accounts	B-10	-		-			-	-	0.00%	-
	Subtotal		549,257	-	549,257	-	-	549,257	549,257		-
	Insurance		-		-			-	-	0.00%	-
	Texas Franchise Tax		-		-			-	-	0.00%	-
	Texas Misc. City/County Taxes		-		-			-	-	0.00%	-
	Computer Software		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
TOTAL RATE BASE			48,468,433	-	48,468,433	-	-	48,468,433	48,468,433		792,918

Public Utility Commission of Texas  
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 Company Name Southwest Texas Electric Cooperative, Inc  
 12-mo. reporting Period ending Dec 31, 2019  
 Operations and Maintenance Expenses

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

## Schedule II-B

Operations and Maintenance Expenses										From Schedule III	
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
Power Production Expenses											
Steam Power Generation											
Operation											
A500	Operation Super. & Eng.		-		-			-	-	0.00%	-
A501	Eligible Fuel		-		-			-	-	0.00%	-
A501	Non Eligible Fuel		-		-			-	-	0.00%	-
A502	Steam Expenses		-		-			-	-	0.00%	-
A503	Lake & Pumping Equipment		-		-			-	-	0.00%	-
A505	Electric Expenses		-		-			-	-	0.00%	-
A506	Misc. Steam power Expenses		-		-			-	-	0.00%	-
A507	Rents		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
Maintenance											
A510	Maint. Super. & Eng		-		-			-	-	0.00%	-
A511	Maint. of Structures		-		-			-	-	0.00%	-
A512	Maint. of Boiler Plant		-		-			-	-	0.00%	-
A513	Maint. of Electric Plant		-		-			-	-	0.00%	-
A514	Maint. of Misc. Steam Plant		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
A515	Electricity Used by Gas Dept.		-		-			-	-	0.00%	-
Nuclear Power Generation											
Operation											
A517	Operation Supervision		-		-			-	-	0.00%	-
A518	Nuclear Fuel-Direct		-		-			-	-	0.00%	-
A519	Coolants and Water		-		-			-	-	0.00%	-
A520	Steam Expenses		-		-			-	-	0.00%	-
A523	Electric expenses		-		-			-	-	0.00%	-
A524	Misc. Nuclear Power Expenses		-		-			-	-	0.00%	-
A525	Rents-Allocable		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
Maintenance											
A528	Maint. Supervision		-		-			-	-	0.00%	-
A529	Maint. of Structures		-		-			-	-	0.00%	-
A530	Maint. of Reactor Plant		-		-			-	-	0.00%	-
A531	Maint. of Electric Plant		-		-			-	-	0.00%	-
A532	Maint. of Misc. Nuclear Plant		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
Hydraulic Generation											
Operation											
A535	Operation Supervision		-		-			-	-	0.00%	-

Public Utility Commission of Texas

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

Schedule II-B

Detail of Current Year Rate Base &amp; Expenses

Company Name: Southwest Texas Electric Cooperative, Inc

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

## Operations and Maintenance Expenses

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	From Schedule III	
										Percentage to Transmission (8)	Allocation to Transmission (9)
A536	Water for Power		-		-			-	-	0.00%	-
A537	Hydraulic Expenses		-		-			-	-	0.00%	-
A538	Electric Expenses		-		-			-	-	0.00%	-
A539	Misc. Hydraulic Gen. Exp.		-		-			-	-	0.00%	-
A540	Rents		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	<u>Maintenance</u>										
A541	Maint. Supervision		-		-			-	-	0.00%	-
A542	Maint. of Structures		-		-			-	-	0.00%	-
A543	Maint. of Reservoirs, Dams, & Waterways		-		-			-	-	0.00%	-
A544	Maint. of Electric Plant		-		-			-	-	0.00%	-
A545	Maint. of Misc. Hydraulic Gen. Exp.		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	<u>Other Power Generation Operation</u>										
A546	Operation Super. & Engin.		-		-			-	-	0.00%	-
A547	Fuel		-		-			-	-	0.00%	-
A549	Misc. Other Power Generation		-		-			-	-	0.00%	-
A550	Rents		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	<u>Maintenance</u>										
A551	Maintenance Super. & Engin.		-		-			-	-	0.00%	-
A552	Maintenance of Structures		-		-			-	-	0.00%	-
A553	Maint. Gener. & Elect. Plt.		-		-			-	-	0.00%	-
A554	Maint. Misc. Other power		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	<u>Other Power Supply</u>										
A555	Purchased Power Demand		14,140,088		14,140,088			14,140,088	14,140,088	0.00%	-
	Purchased Power Direct		-		-			-	-	0.00%	-
	Net Trans. Expense-Recon. Fuel		-		-			-	-	0.00%	-
	Off System Sales Credit		-		-			-	-	0.00%	-
A555	Subtotal		14,140,088	-	14,140,088	-	-	14,140,088	14,140,088		-
A556	System Control & Load Dispatch		-		-			-	-	0.00%	-
A557	Other		-		-			-	-	0.00%	-
	Subtotal (Other Power Supply)		14,140,088	-	14,140,088	-	-	14,140,088	14,140,088		-
	<b>Total Power Production Expense</b>		14,140,088	-	14,140,088	-	-	14,140,088	14,140,088		-
	<u>Transmission Expense</u>										
	<u>Operation</u>										
A560	Operation Super. & Engin.		-		-			-	-	0.00%	-
A561	Load Dispatching		-		-			-	-	0.00%	-
A562	Station Equipment		-		-			-	-	0.00%	-

Public Utility Commission of Texas

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

Schedule II-B

Detail of Current Year Rate Base &amp; Expenses

Company Name: Southwest Texas Electric Cooperative, Inc

12-mo. reporting Period ending Dec 31, 2019

## Operations and Maintenance Expenses

Account No	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	From Schedule III	
										Percentage to Transmission (8)	Allocation to Transmission (9)
A563	Overhead Line Expense		36		36			36	36	100.00%	36
A564	Underground Line Expense		-		-			-	-	0.00%	-
A565	Wheeling Expense		-		-			-	-	0.00%	-
A566	Misc. Transmission Expense		-		-			-	-	0.00%	-
A567	Rents		-		-			-	-	0.00%	-
	Subtotal		36	-	36	-	-	36	36		36
	<u>Maintenance</u>										
A568	Maintenance Super. & Engin.		-		-			-	-	0.00%	-
A569	Maint. of Structures		-		-			-	-	0.00%	-
A570	Maint. of Station Equipment		-		-			-	-	0.00%	-
A571	Maint. of Overhead Lines		-		-			-	-	0.00%	-
A572	Maint. of Underground Lines		-		-			-	-	0.00%	-
A573	Maint. of Misc. Trans. Plant		-		-			-	-	0.00%	-
	Subtotal		-	-	-	-	-	-	-		-
	<b>Total Transmission Expenses</b>		36	-	36	-	-	36	36		36
	<b>Distribution</b>										
	<u>Operation</u>										
A580	Operation Super & Engin.		331,388		331,388			331,388	331,388	0.00%	-
A581	Load Dispatching		-		-			-	-	0.00%	-
A582	Station Expense		13,630		13,630			13,630	13,630	0.00%	-
A583	Overhead Line Expense		2,775,312		2,775,312			2,775,312	2,775,312	0.00%	-
A584	Underground Line Expense		-		-			-	-	0.00%	-
A585	Street Light & Signal Systems		-		-			-	-	0.00%	-
A586	Meter Expenses		280,294		280,294			280,294	280,294	0.00%	-
A587	Customer Installation Expense		6,967		6,967			6,967	6,967	0.00%	-
A588	Misc. Distribution Expenses		82,938		82,938			82,938	82,938	0.00%	-
A589	Rents		85,335		85,335			85,335	85,335	0.00%	-
	Subtotal		3,575,864	-	3,575,864	-	-	3,575,864	3,575,864		-
	<u>Maintenance</u>										
A590	Maintenance Super & Engin.		-		-			-	-	0.00%	-
A591	Maint. of Structures		-		-			-	-	0.00%	-
A592	Maint. of Station Equipment		109,134		109,134			109,134	109,134	0.00%	-
A593	Maint. of Overhead Lines		377,515		377,515			377,515	377,515	0.00%	-
A594	Maint. of Underground Lines		-		-			-	-	0.00%	-
A595	Maint. of Line Transformers		115,677		115,677			115,677	115,677	0.00%	-
A596	Maint. of Street Lights		-		-			-	-	0.00%	-
A597	Maint. of Meters		-		-			-	-	0.00%	-
A598	Maint. of Misc. Dist. Plant.		-		-			-	-	0.00%	-
	Subtotal		602,326	-	602,326	-	-	602,326	602,326		-
	<b>Total Distribution Expenses</b>		4,178,190	-	4,178,190	-	-	4,178,190	4,178,190		-
	<b>Total Prod., Trans., &amp; Dist. Expenses</b>		18,318,314	-	18,318,314	-	-	18,318,314	18,318,314		36



Public Utility Commission of Texas

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

Schedule II-B

Detail of Current Year Rate Base &amp; Expenses

Company Name Southwest Texas Electric Cooperative, Inc.

12-mo. reporting Period ending Dec 31, 2019

Operations and Maintenance Expenses

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)
Customer and Information Expenses											
	Customer Accounts Expenses										
A901	Supervision		26,190		26,190			26,190	26,190	0.00%	-
A902	Meter Reading Expense		216,728		216,728			216,728	216,728	0.00%	-
A903	Customer Records & Collect.		286,646		286,646			286,646	286,646	0.00%	-
A904	Uncollectible Accounts		9,000		9,000			9,000	9,000	0.00%	-
A905	Misc. Customer Account Exp.		-		-			-	-	0.00%	-
	Subtotal		538,564	-	538,564	-	-	538,564	538,564		-
	Cust. Service & Information Expense										
A906	Customer Svc & Infor		-		-			-	-	0.00%	-
A907	Supervision		-		-			-	-	0.00%	-
A908	Customer Assistance		-		-			-	-	0.00%	-
A909	Inform & Instruct Adv. Exp		11,502		11,502			11,502	11,502	0.00%	-
A910	Misc. Cust Service & Inform		237,291		237,291			237,291	237,291	0.00%	-
	Subtotal		248,793	-	248,793	-	-	248,793	248,793		-
	Sales Expense										
A911	Supervision		-		-			-	-	0.00%	-
A912	Demonstrating & Selling Exp		-		-			-	-	0.00%	-
A913	Advertising Exp.		11,833		11,833			11,833	11,833	0.00%	-
A916	Misc Sales Exp		-		-			-	-	0.00%	-
A917	Sales Expense		-		-			-	-	0.00%	-
	Subtotal		11,833	-	11,833	-	-	11,833	11,833		-
	Total Cust. Serv., Inform. & Sale Exp.		799,189	-	799,189	-	-	799,189	799,189		-
Administrative & General Expenses											
A920	Admin. & General Salaries		1,040,367		1,040,367			1,040,367	1,040,367	0.00%	-
A921	Office Supplies		157,032		157,032			157,032	157,032	0.00%	-
A922	Admin. Exp Transferred		-		-			-	-	0.00%	-
A923	Outside Services		267,111		267,111			267,111	267,111	0.00%	13
A924	Property Insurance Exp		3,646		3,646			3,646	3,646	1.47%	53
	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)		3,646	-	3,646	-	-	3,646	3,646		53
A925	Injures & Damages		8,742		8,742			8,742	8,742	0.00%	-
A926	Pensions & Benefits		79,207		79,207			79,207	79,207	0.00%	-
A927	Franchise Requirements		-		-			-	-	0.00%	-
A928	Regulatory Commission		43,549		43,549			43,549	43,549	0.00%	-
A929	Duplicate Charges		-		-			-	-	0.00%	-

Public Utility Commission of Texas

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

Schedule II-B

Detail of Current Year Rate Base &amp; Expenses

Company Name Southwest Texas Electric Cooperative, Inc

12-mo. reporting Period ending Dec 31, 2019

## Operations and Maintenance Expenses

Account No	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	From Schedule III			
								Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
A930	Misc General Expense		260,663		260,663			260,663	260,663	0.01%	14
A931	Rents		76,418		76,418			76,418	76,418	0.00%	-
A932	Maint. of General Plant		139,753		139,753			139,753	139,753	0.00%	-
	<b>Total Admin. &amp; General Expense</b>		2,076,487	-	2,076,487	-	-	2,076,487	2,076,487		80
	<b>Total Common Operation &amp; Maintenance</b>		19,117,503	-	19,117,503	-	-	19,117,503	19,117,503		36
	<b>Total Operation &amp; Maintenance Expense</b>		21,193,990	-	21,193,990	-	-	21,193,990	21,193,990		116

Public Utility Commission of Texas

## Other Expenses--Reporting Period

Schedule II-C

Detail of Current Year Rate Base &amp; Expenses

Company Name: Southwest Texas Electric Cooperative, Inc.

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

From Schedule III

## Other Expenses

Column (7)

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-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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**Depreciation and Amortization Expense****Depreciation****Steam Production**

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

**Nuclear Production**

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

**Hydraulic Production**

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

**Other Production**

A340	Land & Land Rights		-		-			-	-	0.00%	-
A341	Structures and Improvements		-		-			-	-	0.00%	-

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

## Other Expenses--Reporting Period

## Schedule II-C

Company Name: Southwest Texas Electric Cooperative, Inc.  
12-mo. reporting Period ending: Dec 31, 2019

12-mo. reporting Period ending Dec 31, 2019										From Schedule III		
Other Expenses										Column (7)		
Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)	
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%	-	
Total Other Production			-	-	-	-	-	-	-		-	
Subtotal Electric Production Plant			-	-	-	-	-	-	-		-	
Electric Transmission Plant												
A350/15	Land and Land Rights		-		-			-	-	0.00%	-	
A352	Structures and Improvements		-		-			-	-	0.00%	-	
A353/15	Station Equipment		-		-			-	-	0.00%	-	
A354	Towers and Fixtures		-		-			-	-	0.00%	-	
A355/15	Poles and Fixtures		296		296			296	296	100.00%	296	
A356/15	O.H. Conductors & Devices		62		62			62	62	100.00%	62	
A357/15	Underground Conduit		-		-			-	-	0.00%	-	
A358	Underground Conductors		-		-			-	-	0.00%	-	
A359	Roads and Trails		-		-			-	-	0.00%	-	
Subtotal Electric Transmission Plant			358	-	358	-	-	358	358		358	
Electric Distribution Plant												
A360/16	Land and Land Rights		-		-			-	-	0.00%	-	
A361/16	Structures and Improvements		-		-			-	-	0.00%	-	
A362/16	Station Equipment		133,317		133,317			133,317	133,317	24.17%	32,225	
A363	Storage Battery Equipment		-		-			-	-	0.00%	-	
A364/16	Poles, Towers & Fixtures		637,465		637,465			637,465	637,465	0.00%	-	
A365/16	O.H. Conductors & Devices		602,104		602,104			602,104	602,104	0.00%	-	
A366/16	Underground Conduits		-		-			-	-	0.00%	-	
A367/16	U.G. Conductors & Devices		-		-			-	-	0.00%	-	
A368/16	Line Transformers		496,748		496,748			496,748	496,748	0.00%	-	
A369/16	Services		68,331		68,331			68,331	68,331	0.00%	-	
A370/17	Meters		197,237		197,237			197,237	197,237	0.00%	-	
A371	Install. on Customer Prem.		-		-			-	-	0.00%	-	
A372	Leased Prop. on Cust. Premises		-		-			-	-	0.00%	-	
A373/17	Street Lights		-		-			-	-	0.00%	-	
Subtotal Electric Distribution Plant			2,135,202	-	2,135,202	-	-	2,135,202	2,135,202		32,225	

Public Utility Commission of Texas

## Other Expenses--Reporting Period

Schedule II-C

Detail of Current Year Rate Base &amp; Expenses

Company Name: Southwest Texas Electric Cooperative, Inc.

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

From Schedule III

## Other Expenses

Column (7)

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulate or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
<b>Electric General Plant</b>											
A389	Land and Land Rights		-		-			-	-	0.00%	-
A390	Structures and Improvements		36,050		36,050			36,050	36,050	0.00%	-
A391/19	Office Furniture & Equip.		15,777		15,777			15,777	15,777	0.00%	-
A392/19	Transportation Equipment		16,893		16,893			16,893	16,893	0.00%	-
A393/19	Stores Equipment		11,616		11,616			11,616	11,616	0.00%	-
A394/19	Tools, Shop & Garage Equip.		3,136		3,136			3,136	3,136	0.00%	-
A395/19	Laboratory Equipment		742		742			742	742	0.00%	-

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

## Other Expenses--Reporting Period

Schedule II-C

Company Name: Southwest Texas Electric Cooperative, Inc.  
12-mo. reporting Period ending: Dec 31, 2019

## Other Expenses

From Schedule III  
Column (7)

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
A396/19	Power Operated Equipment		57,543		57,543			57,543	57,543	0.00%	-
A397/19	Communication Equipment		28,445		28,445			28,445	28,445	0.00%	-
A398/19	Misc. Equipment		1,224		1,224			1,224	1,224	0.00%	-
	<b>Subtotal Electric General Plant</b>		171,426	-	171,426	-	-	171,426	171,426		-
	<b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>		2,306,986	-	2,306,986	-	-	2,306,986	2,306,986		32,583

Taxes Other than Income Taxes

## Non Revenue Related

FICA	-	-	-	-	-	-	-	-	-	0.00%	-
FUTA	-	-	-	-	-	-	-	-	-	0.00%	-
<b>Total Federal</b>	-	-	-	-	-	-	-	-	-		-
<b>Property</b>	-	-	-	-	-	-	-	-	-	1.46%	-
Production	-	-	-	-	-	-	-	-	-	0.00%	-
Transmission	-	-	-	-	-	-	-	-	-	0.00%	-
Distribution	-	-	-	-	-	-	-	-	-	0.00%	-
General	-	-	-	-	-	-	-	-	-	0.00%	-
<b>Total Property</b>	-	-	-	-	-	-	-	-	-		-
Unemployment	-	-	-	-	-	-	-	-	-	0.00%	-
Franchise	-	-	-	-	-	-	-	-	-	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>	-	-	-	-	-	-	-	-	-		-

## Revenue Related

Taxes

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

## Other Expenses--Reporting Period

## Schedule II-C

Company Name: Southwest Texas Electric Cooperative, Inc.  
12-mo. reporting Period ending: Dec 31, 2019

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)
	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

## Other Expenses--Reporting Period

## Schedule II-C

Company Name: Southwest Texas Electric Cooperative, Inc.  
12-mo. reporting Period ending: Dec 31, 2019

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)
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**Total Taxes Other Than Income Taxes**

- - - - - - - - - -

**Federal Income Taxes**

Return on Rate Base

Deduct:

Synchronized Interest

ITC Amortization

Amort. of Excess(Deficient) Taxes

Other Deduction 1

Other Deduction 2

Other Deduction 3

Add:

Depreciation Addback

Meals and Entertainment

Other Addition 1

Other Addition 2

Other Addition 3

Taxable Component of Return

Tax Factor

Federal Income Taxes Before Adjust.

Deduct.

ITC Amortization

Amort. of Excess(Deficient) Taxes

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

Interest On Customer Deposits

- - - - 0.00% -

Decommissioning Expense

- - - - 0.00% -

**Other Revenues**

Other Transmission Revenues (detail)

(27,751) (27,751) (27,751) (27,751) 0.00% -



Public Utility Commission of Texas

## Other Expenses--Reporting Period

Schedule II-C

Detail of Current Year Rate Base &amp; Expenses

Company Name: Southwest Texas Electric Cooperative, Inc.

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

## Other Expenses

From Schedule III  
Column (7)

Account No.	Description	Reference Schedule	Total Company (1)	Account Transfer (2)	Total (3)	Non-Regulated or Non-Electric (4)	Affiliated Related Expenses (5)	Total Electric (6)	Allocation to Texas (7)	Percentage to Transmission (8)	Allocation to Transmission (9)
	Postage Stamp Revenue		27,751		27,751			27,751	27,751	100.00%	27,751
	Wholesale Distribution Service		-		-			-	-	0.00%	-
	Other Revenues (detail)		-		-			-	-	100.00%	-
	Service Fees		-		-			-	-	0.00%	-
	Pole Rents		23,880		23,880			23,880	23,880	0.00%	-
	Other Revenues		825		825			825	825	0.00%	-
	Subtotal Other Revenues		24,705	-	24,705	-	-	24,705	24,705		27,751

Public Utility Commission of Texas  
Transmission Cost of Service approved in Docket No 50201  
Company Name Southwest Texas Electric Cooperative, Inc  
Test Year Ending 2019  
Rate Base Accounts

## Rate Base from Previous Commission Order

## Schedule III-A

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

Public Utility Commission of Texas  
Transmission Cost of Service approved in Docket No 50201  
Company Name Southwest Texas Electric Cooperative, Inc  
Test Year Ending 2019  
Rate Base Accounts

## Rate Base from Previous Commission Order

## Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A352	Structures and Improvements	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A353/153	Station Equipment	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A354	Towers and Fixtures	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A355/155	Poles and Fixtures	TRANS	B-1	10,756	10,756	-	10,756	-	0.00%	100.00%	0.00%	100.00%
A356/156	O H Conductors & Devices	TRANS	B-1	2,271	2,271	-	2,271	-	0.00%	100.00%	0.00%	100.00%
A357/157	Underground Conduit	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A358	Underground Conductors	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A359	Roads and Trails	TRANS	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Total Electric Transmission Plant				13,027	13,027	-	13,027	-	0.00%	100.00%	0.00%	100.00%
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	DIST	B-1	335,606	335,606	-	100,400	235,206	0.00%	29.92%	70.08%	100.00%
A361/161	Structures and Improvements	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A362/162	Station Equipment	DIST	B-1	4,560,329	4,560,329	-	1,097,170	3,463,159	0.00%	24.06%	75.94%	100.00%
A363	Storage Battery Equipment	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A364/164	Poles, Towers & Fixtures	DIST	B-1	23,338,401	23,338,401	-	-	23,338,401	0.00%	0.00%	100.00%	100.00%
A365/165	O H Conductors & Devices	DIST	B-1	22,113,088	22,113,088	-	-	22,113,088	0.00%	0.00%	100.00%	100.00%
A366/166	Underground Conduits	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A367/167	U G Conductors & Devices	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A368/168	Line Transformers	DIST	B-1	18,084,062	18,084,062	-	-	18,084,062	0.00%	0.00%	100.00%	100.00%
A369/169	Services	DIST	B-1	2,502,631	2,502,631	-	-	2,502,631	0.00%	0.00%	100.00%	100.00%
A370/170	Meters	DIST	B-1	7,057,543	7,057,543	-	-	7,057,543	0.00%	0.00%	100.00%	100.00%
A371	Install on Customer Prem	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A372	Leased Prop on Cust Premises	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A373/173	Street Lights	DIST	B-1	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Total Electric Distribution Plant				77,991,660	77,991,660	-	1,197,570	76,794,090	0.00%	1.54%	98.46%	100.00%
Total Production, Transmission, & Distribution				78,004,687	78,004,687	-	1,210,597	76,794,090				
<b>Electric General Plant</b>												
A389	Land and Land Rights	PAYROLL	B-2	17,477	17,477	-	-	17,477	0.00%	0.00%	100.00%	100.00%
A390	Structures and Improvements	PAYROLL	B-2	741,467	741,467	-	-	741,467	0.00%	0.00%	100.00%	100.00%
A391/191	Office Furniture & Equip	PAYROLL	B-2	254,434	254,434	-	-	254,434	0.00%	0.00%	100.00%	100.00%
A392/192	Transportation Equipment	PAYROLL	B-2	329,386	329,386	-	-	329,386	0.00%	0.00%	100.00%	100.00%
A393/193	Stores Equipment	PAYROLL	B-2	46,645	46,645	-	-	46,645	0.00%	0.00%	100.00%	100.00%
A394/194	Tools, Shop & Garage Equip	PAYROLL	B-2	71,208	71,208	-	-	71,208	0.00%	0.00%	100.00%	100.00%
A395/195	Laboratory Equipment	PAYROLL	B-2	31,910	31,910	-	-	31,910	0.00%	0.00%	100.00%	100.00%
A396/196	Power Operated Equipment	PAYROLL	B-2	412,854	412,854	-	-	412,854	0.00%	0.00%	100.00%	100.00%
A397/197	Communication Equipment	PAYROLL	B-3	134,576	134,576	-	-	134,576	0.00%	0.00%	100.00%	100.00%
A398/198	Misc Equipment	PAYROLL	B-2	7,594	7,594	-	-	7,594	0.00%	0.00%	100.00%	100.00%
Total Electric General Plant				2,047,551	2,047,551	-	-	2,047,551	0.00%	0.00%	100.00%	100.00%
<b>TOTAL ELECTRIC PLANT IN SERVICE</b>				80,052,238	80,052,238	-	1,210,597	78,841,641	0.00%	1.51%	98.49%	100.00%

Public Utility Commission of Texas  
Transmission Cost of Service approved in Docket No 50201  
Company Name Southwest Texas Electric Cooperative, Inc  
Test Year Ending 2019  
Rate Base Accounts

## Rate Base from Previous Commission Order

## Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>ACCUMULATED DEPRECIATION &amp; AMORTIZATION</b>												
<b>Steam Production</b>												
A310/110	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A311/111	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A312/112	Boiler Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A313/	Engines/Engine Driven Gen	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A314/114	Turbogenerator Units	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A315/115	Accessory Electric Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A316/116	Misc. Power Plant Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Total Steam Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Nuclear Production</b>												
A320/120	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A321/121	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A322/122	Reactor Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A323/123	Engines/Engine Driven Gen	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A324/124	Turbogenerator Units	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A325/125	Accessory Electric Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A326	Misc. Power Plant Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Total Nuclear Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Hydraulic Production</b>												
A330	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A331	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A332	Reservoirs, Dams, and Waterways	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A333	Water Wheels, Turbines, and Generators	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A334	Accessory Electric Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A335	Miscellaneous Power Plant Equip	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A336	Roads, Railroads, and Bridges	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Total Hydraulic Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Other Production</b>												
A340	Land & Land Rights	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A341	Structures and Improvements	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A342	Fuel Holder, Producer & Acc	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A343	Prime Movers	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A344	Generators	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A345	Accessory Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A346	Misc. Power Plant Equipment	GEN	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Total Other Production				-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Total Production Plant				-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A352	Structures and Improvements	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A353/153	Station Equipment	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A354	Towers and Fixtures	TRANS	B-5	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A355/155	Poles and Fixtures	TRANS	B-5	2,626	2,626	-	2,626	-	0.00%	100.00%	0.00%	100.00%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No 50201  
 Company Name Southwest Texas Electric Cooperative, Inc  
 Test Year Ending 2019  
 Rate Base Accounts

## Rate Base from Previous Commission Order

## Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
A356/156	O H Conductors & Devices	TRANS	B-5	554	554	-	554	-	0 00%	100.00%	0 00%	100 0%
A357/157	Underground Conduit	TRANS	B-5	-	-	-	-	-	0 00%	0.00%	0 00%	0 0%
A358	Underground Conductors	TRANS	B-5	-	-	-	-	-	0 00%	0.00%	0 00%	0 0%
A359	Roads and Trails	TRANS	B-5	-	-	-	-	-	0 00%	0.00%	0 00%	0 0%
Total Electric Transmission Plant				3,180	3,180	-	3,180	-	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	2,100,113	2,100,113	-	456,330	1,643,783	0 00%	21.73%	78.27%	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	10,747,749	10,747,749	-	-	10,747,749	0 00%	0.00%	100 00%	100 0%
A365/165	O.H. Conductors & Devices	DIST	B-5	10,183,471	10,183,471	-	-	10,183,471	0 00%	0.00%	100 00%	100 0%
A366/166	Underground Conduits	DIST	B-5	-	-	-	-	-	0 00%	0.00%	0 00%	0 0%
A367/167	U G Conductors & Devices	DIST	B-5	-	-	-	-	-	0 00%	0.00%	0 00%	0 0%
A368/168	Line Transformers	DIST	B-5	8,328,033	8,328,033	-	-	8,328,033	0 00%	0.00%	100 00%	100 0%
A369/169	Services	DIST	B-5	1,152,506	1,152,506	-	-	1,152,506	0 00%	0.00%	100 00%	100 0%
A370/170	Meters	DIST	B-5	3,250,124	3,250,124	-	-	3,250,124	0 00%	0.00%	100 00%	100 0%
A371	Install on Customer Prem	DIST	B-5	-	-	-	-	-	0 00%	0.00%	0 00%	0 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	-	-	-	-	-	0 00%	0.00%	0 00%	0 0%
Total Electric Distribution Plant				35,761,996	35,761,996	-	456,330	35,305,666	0 00%	1.28%	98 72%	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	248,271	248,271	-	-	248,271	0 00%	0.00%	100 00%	100 0%
A391/191	Office Furniture & Equip	PAYROLL	B-5	169,631	169,631	-	-	169,631	0 00%	0.00%	100 00%	100 0%
A392/192	Transportation Equipment	PAYROLL	B-5	237,942	237,942	-	-	237,942	0 00%	0.00%	100 00%	100 0%
A393/193	Stores Equipment	PAYROLL	B-5	-	-	-	-	-	0 00%	0.00%	0 00%	0 0%
A394/194	Tools, Shop & Garage Equip	PAYROLL	B-5	-	-	-	-	-	0 00%	0.00%	0 00%	0 0%
A395/195	Laboratory Equipment	PAYROLL	B-5	-	-	-	-	-	0 00%	0.00%	0 00%	0 0%
A396/196	Power Operated Equipment	PAYROLL	B-5	272,130	272,130	-	-	272,130	0 00%	0.00%	100 00%	100 0%
A397/197	Communication Equipment	PAYROLL	B-5	80,916	80,916	-	-	80,916	0 00%	0.00%	100 00%	100 0%
A398/198	Misc Equipment	PAYROLL	B-5	72,140	72,140	-	-	72,140	0 00%	0.00%	100 00%	100 0%
Total Electric General Plant				1,081,030	1,081,030	-	-	1,081,030	0 00%	0.00%	100 00%	100 0%
<b>TOTAL ELECTRIC ACCUMULATED DEPRECIATION</b>				36,846,206	36,846,206	-	459,510	36,386,696	0 00%	1.25%	98 75%	100 0%
<b>NET PLANT IN SERVICE</b>				43,206,031	43,206,031	-	751,087	42,454,945	0 00%	1.74%	98 26%	100 0%
<b>Other Rate Base Items</b>												
Plant Held for Future Use			B-6	-	-	-	-	-	0 00%	0.00%	0 00%	0 0%
Customer Deposits				(76,860)	(76,860)	-	-	(76,860)	0 00%	0.00%	100 00%	100 0%
<b>Reserve for Insurance</b>												
Payroll Related			PAYROLL	-	-	-	-	-	0 00%	0.00%	0 00%	0 0%
Property Related			NETPLANT	-	-	-	-	-	0 00%	0.00%	0 00%	0 0%
Other				-	-	-	-	-	0 00%	0.00%	0 00%	0 0%
Reserve for Injuries and Damages				-	-	-	-	-	0 00%	0.00%	0 00%	0 0%

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Rate Base Accounts

## Rate Base from Previous Commission Order

## Schedule III-A

Account #	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
	CWIP		B-4	0	0	-	-	0	0.00%	0.00%	0.00%	0.00%
ADIT & FAS 109 Accounts												
A281	ADIT-Accelerated Amortization			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A282	ADIT-Other Property			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A283	ADIT-Other			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A190	ADIT			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A	FAS 109 Regulatory Assets			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A	FAS 109 Regulatory Liabilities			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A	ADIT-FAS 109 Related Accts			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
Working Capital												
	Cash from Operations		B-9	253,086	253,086	-	12	253,074	0.00%	0.00%	100.00%	100.00%
	Fuel Inventory			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Material and Supplies		B-8	301,468	301,468	-	-	301,468	0.00%	0.00%	100.00%	100.00%
	Subtotal			554,554	554,554	-	12	554,542	0.00%	0.00%	100.00%	100.00%
Prepayments												
	Prepaid Insurance		B-10	55,246	55,246	-	806	54,440	0.00%	1.46%	98.54%	100.00%
			B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Miscellaneous Deferred Debits		B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Sales Tax		B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
			B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Other Miscellaneous Prepayments		B-10	17,177	17,177	-	-	17,177	0.00%	0.00%	100.00%	100.00%
	Clearing Accounts		B-10	-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			72,423	72,423	-	806	71,617	0.00%	1.11%	98.89%	100.00%
	Insurance			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Texas Franchise Tax			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Texas Misc City/County Taxes			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Computer Software			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
	Subtotal			-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>TOTAL RATE BASE</b>				43,756,148	43,756,148	-	751,905	43,004,244	0.00%	1.72%	98.28%	100.00%

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

## Schedule III-B

## Operations and Maintenance Expenses

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Power Production Expenses</b>												
<b>Steam Power Generation</b>												
<u>Operation</u>												
A500	Operation Super. & Eng	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
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%

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## Schedule III-B

## Operations and Maintenance Expenses

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Power Production Expenses</b>												
<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 Hydraulic 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		6,009,867	6,009,867	6,009,867	-	-	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%
	Subtotal			6,009,867	6,009,867	6,009,867	-	-	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)			6,009,867	6,009,867	6,009,867	-	-	100.00%	0.00%	0.00%	100.0%
	<b>Total Power Production Expense</b>			6,009,867	6,009,867	6,009,867	-	-	100.00%	0.00%	0.00%	100.0%
<b>Transmission Expense</b>												
<u>Operation</u>												
A560	Operation Super. & Engin.	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A561	Load Dispatching	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A562	Station Equipment	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A563	Overhead Line Expense	TRANS		0	0	-	0	-	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		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			0	0	-	0	-	0.00%	100.00%	0.00%	100.0%
<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%



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## Schedule III-B

## Operations and Maintenance Expenses

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Power Production Expenses</b>												
A571	Maint. of Overhead Lines	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
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			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Total Transmission Expenses</b>				0	0	-	0	-	0.00%	100.00%	0.00%	100.0%
<b>Distribution</b>												
<u>Operation</u>												
A580	Operation Super. & Engin.	DIST		98,424	98,424	-	-	98,424	0.00%	0.00%	100.00%	100.0%
A581	Load Dispatching	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A582	Station Expense	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A583	Overhead Line Expense	DIST		443,539	443,539	-	-	443,539	0.00%	0.00%	100.00%	100.0%
A584	Underground Line Expense	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A585	Street Light & Signal Systems	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A586	Meter Expenses	DIST		1,080	1,080	-	-	1,080	0.00%	0.00%	100.00%	100.0%
A587	Customer Installation Expense	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A588	Misc. Distribution Expenses	DIST		1,351	1,351	-	-	1,351	0.00%	0.00%	100.00%	100.0%
A589	Rents			14,361	14,361	-	-	14,361	0.00%	0.00%	100.00%	100.0%
	Subtotal			558,755	558,755	-	-	558,755	0.00%	0.00%	100.00%	100.0%
<u>Maintenance</u>												
A590	Maintenance Super.& Engin.	DIST		10,464	10,464	-	-	10,464	0.00%	0.00%	100.00%	100.0%
A591	Maint. of Structures	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A592	Maint. of Station Equipment	DIST		0	0	-	-	0	0.00%	0.00%	100.00%	100.0%
A593	Maint. of Overhead Lines	DIST		235,051	235,051	-	-	235,051	0.00%	0.00%	100.00%	100.0%
A594	Maint. of Underground Lines	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A595	Maint. of Line Transformers	DIST		47,338	47,338	-	-	47,338	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		24,215	24,215	-	-	24,215	0.00%	0.00%	100.00%	100.0%
A598	Maint. of Misc. Dist. Plant.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			317,068	317,068	-	-	317,068	0.00%	0.00%	100.00%	100.0%
<b>Total Distribution Expenses</b>				875,823	875,823	-	-	875,823	0.00%	0.00%	100.00%	100.0%
<b>Total Prod., Trans., &amp; Dist. Expenses</b>				6,885,690	6,885,690	6,009,867	0	875,823	87.28%	0.00%	12.72%	100.0%
<b>Customer and Information Expenses</b>												
<u>Customer Accounts Expenses</u>												
A901	Supervision	DIST		21,260	21,260	-	-	21,260	0.00%	0.00%	100.00%	100.0%
A902	Meter Reading Expense	DIST		130,978	130,978	-	-	130,978	0.00%	0.00%	100.00%	100.0%
A903	Customer Records & Collect.	DIST		64,419	64,419	-	-	64,419	0.00%	0.00%	100.00%	100.0%
A904	Uncollectible Accounts	DIST		6,000	6,000	-	-	6,000	0.00%	0.00%	100.00%	100.0%
A905	Misc. Customer Account Exp.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal			222,657	222,657	-	-	222,657	0.00%	0.00%	100.00%	100.0%
<u>Cust. Service &amp; Information Expense</u>												
A906	Customer Svc & Infor	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A907	Supervision	DIST		6,687	6,687	-	-	6,687	0.00%	0.00%	100.00%	100.0%
A908	Customer Assistance	DIST		7,389	7,389	-	-	7,389	0.00%	0.00%	100.00%	100.0%
A909	Inform. & Instruct. Adv. Exp.	DIST		2,669	2,669	-	-	2,669	0.00%	0.00%	100.00%	100.0%
A910	Misc. Cust. Service & Inform.	DIST		13,751	13,751	-	-	13,751	0.00%	0.00%	100.00%	100.0%
	Subtotal			30,496	30,496	-	-	30,496	0.00%	0.00%	100.00%	100.0%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Docket No  
 Company Name Southwest Texas Electric Cooperative, Inc.  
 Test Year Ending 2019

50201

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

## Schedule III-B

## Operations and Maintenance Expenses

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Power Production Expenses</b>												
<u>Sales Expense</u>												
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		3,531	3,531	-	-	3,531	0.00%	0.00%	100.00%	100.0%
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			3,531	3,531	-	-	3,531	0.00%	0.00%	100.00%	100.0%
	<b>Total Cust. Serv., Inform. &amp; Sale Exp.</b>			256,684	256,684	-	-	256,684	0.00%	0.00%	100.00%	100.0%
<b>Administrative &amp; General Expenses</b>												
A920	Admin. & General Salaries			239,642	239,642	-	-	239,642	0.00%	0.00%	100.00%	100.0%
A921	Office Supplies			79,464	79,464	-	-	79,464	0.00%	0.00%	100.00%	100.0%
A922	Admin. Exp. Transferred			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A923	Outside Services			105,073	105,073	-	5	105,068	0.00%	0.00%	100.00%	100.0%
A924	Property Insurance Exp.			6,139	6,139	-	90	6,049	0.00%	1.47%	98.53%	100.0%
	Property Ins.-Prod. Plant			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins.-Transmission Plant			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins.-Distribution			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins.-Common			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Property Ins.-Other			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Subtotal (A924)			6,139	6,139	-	90	6,049	0.00%	1.47%	98.53%	100.0%
A925	Injuries & Damages			28,870	28,870	-	-	28,870	0.00%	0.00%	100.00%	100.0%
A926	Pensions & Benefits			306,656	306,656	-	-	306,656	0.00%	0.00%	100.00%	100.0%
A927	Franchise Requirements			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A928	Regulatory Commission			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A929	Duplicate Charges			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
A930	Misc. General Expense			95,277	95,277	-	5	95,272	0.00%	0.01%	99.99%	100.0%
A931	Rents			6,858	6,858	-	-	6,858	0.00%	0.00%	100.00%	100.0%
A932	Maint. of General Plant			24,202	24,202	-	-	24,202	0.00%	0.00%	100.00%	100.0%
	<b>Total Admin. &amp; General Expense</b>			892,181	892,181	-	100	892,081	0.00%	0.01%	99.99%	100.0%
<b>Total Common Operation &amp; Maintenance</b>				1,148,865	1,148,865	-	100	1,148,765	0.00%	0.01%	99.99%	100.0%
<b>Total Operation &amp; Maintenance Expense</b>				8,034,555	8,034,555	6,009,867	100	2,024,588	74.80%	0.00%	25.20%	100.0%

Public Utility Commission of Texas  
 Transmission Cost of Service approved in Doc 50201  
 Company Name Southwest Texas Electric Cooperative, Inc.  
 Test Year Ending 2019  
 Other Expenses

## Other Expenses from Previous Commission Order

## Schedule III-C

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

Public Utility Commission of Texas

## Other Expenses from Previous Commission Order

Schedule III-C

Transmission Cost of Service approved in Doc 50201

Company Name Southwest Texas Electric Cooperative, Inc.

Test Year Ending 2019

Other Expenses

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
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**Depreciation and Amortization Expense**

<b>Total Other Production</b>	-	-	-	-	-	-	-	0.00%	<b>0.00%</b>	0.00%	0.0%
<b>Total Electric Production Plant</b>	-	-	-	-	-	-	-	0.00%	<b>0.00%</b>	0.00%	0.0%

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Other Expenses

## Other Expenses from Previous Commission Order

## Schedule III-C

Account	Description	Functionalization Factor in last TCOS	Reference Schedule	Total Company (1)	Total Texas Electric (2)	\$ Allocation to Generation (3)	\$ Allocation to Transmission (4)	\$ Allocation to Distribution (5)	% Allocation to Generation (6) = (3) / (2)	% Allocation to Transmission (7) = (4) / (2)	% Allocation to Distribution (8) = (5) / (2)	% Total (9) = (6) + (7) + (8)
<b>Depreciation and Amortization Expense</b>												
<b>Electric Transmission Plant</b>												
A350/150	Land and Land Rights	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A352	Structures and Improvements	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A353/153	Station Equipment	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A354	Towers and Fixtures	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A355/155	Poles and Fixtures	TRANS		295	295	-	295	-	0.00%	100.00%	0.00%	100.00%
A356/156	O.H. Conductors & Devices	TRANS		62	62	-	62	-	0.00%	100.00%	0.00%	100.00%
A357/157	Underground Conduit	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A358	Underground Conductors	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A359	Roads and Trails	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Total Electric Transmission Plant</b>				357	357	-	357	-	0.00%	100.00%	0.00%	100.00%
<b>Electric Distribution Plant</b>												
A360/160	Land and Land Rights	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A361/161	Structures and Improvements	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A362/162	Station Equipment	DIST		122,554	122,554	-	29,624	92,931	0.00%	24.17%	75.83%	100.00%
A363	Storage Battery Equipment	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A364/164	Poles, Towers & Fixtures	DIST		627,195	627,195	-	-	627,195	0.00%	0.00%	100.00%	100.00%
A365/165	O.H. Conductors & Devices	DIST		594,266	594,266	-	-	594,266	0.00%	0.00%	100.00%	100.00%
A366/166	Underground Conduits	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A367/167	U.G. Conductors & Devices	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A368/168	Line Transformers	DIST		485,991	485,991	-	-	485,991	0.00%	0.00%	100.00%	100.00%
A369/169	Services	DIST		67,256	67,256	-	-	67,256	0.00%	0.00%	100.00%	100.00%
A370/170	Meters	DIST		189,664	189,664	-	-	189,664	0.00%	0.00%	100.00%	100.00%
A371	Install. on Customer Prem.	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A372	Leased Prop on Cust. Premises	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A373/173	Street Lights	DIST		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
<b>Total Electric Distribution Plant</b>				2,086,926	2,086,926	-	29,624	2,057,303	0.00%	1.42%	98.58%	100.00%
<b>Electric General Plant</b>												
A389	Land and Land Rights	PAYROLL		-	-	-	-	-	0.00%	0.00%	0.00%	0.00%
A390	Structures and Improvements	PAYROLL		12,912	12,912	-	-	12,912	0.00%	0.00%	100.00%	100.00%
A391/191	Office Furniture & Equip.	PAYROLL		4,431	4,431	-	-	4,431	0.00%	0.00%	100.00%	100.00%
A392/192	Transportation Equipment	PAYROLL		5,736	5,736	-	-	5,736	0.00%	0.00%	100.00%	100.00%
A393/193	Stores Equipment	PAYROLL		812	812	-	-	812	0.00%	0.00%	100.00%	100.00%
A394/194	Tools, Shop & Garage Equip	PAYROLL		1,240	1,240	-	-	1,240	0.00%	0.00%	100.00%	100.00%
A395/195	Laboratory Equipment	PAYROLL		556	556	-	-	556	0.00%	0.00%	100.00%	100.00%
A396/196	Power Operated Equipment	PAYROLL		7,190	7,190	-	-	7,190	0.00%	0.00%	100.00%	100.00%
A397/197	Communication Equipment	PAYROLL		2,344	2,344	-	-	2,344	0.00%	0.00%	100.00%	100.00%
A398/198	Misc. Equipment	PAYROLL		132	132	-	-	132	0.00%	0.00%	100.00%	100.00%
<b>Total Electric General Plant</b>				35,353	35,353	-	-	35,353	0.00%	0.00%	100.00%	100.00%

Public Utility Commission of Texas

## Other Expenses from Previous Commission Order

Schedule III-C

Transmission Cost of Service approved in Doc 50201

Company Name Southwest Texas Electric Cooperative, Inc.

Test Year Ending 2019

Other Expenses

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**Depreciation and Amortization Expense**

<b>TOTAL DEPRECIATION &amp; AMORTIZATION</b>				2,122,636	2,122,636	-	29,981	2,092,656	0.00%	1.41%	98.59%	100.0%
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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>Taxes Other than Income Taxes</b>												
<b>Non Revenue Related</b>												
	FICA			69,696	69,696	-	-	69,696	0.00%	0.00%	100.00%	100.0%
	FUTA			1,433	1,433	-	-	1,433	0.00%	0.00%	100.00%	100.0%
	<b>Total Federal</b>			71,129	71,129	-	-	71,129	0.00%	0.00%	100.00%	100.0%
	<b>Property</b>			165,408	165,408	-	2,414	162,994	0.00%	1.46%	98.54%	100.0%
	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%
	<b>Total Property</b>			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Unemployment			735	735	-	-	735	0.00%	0.00%	100.00%	100.0%
	Franchise			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	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>			735	735	-	-	735	0.00%	0.00%	100.00%	100.0%
	<b>Total Non Revenue Related</b>			71,864	71,864	-	-	71,864	0.00%	0.00%	100.00%	100.0%
<b>Revenue Related</b>												
<b>Taxes</b>												
	Sales			(90)	(90)	-	-	(90)	0.00%	0.00%	100.00%	100.0%
	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>			(90)	(90)	-	-	(90)	0.00%	0.00%	100.00%	100.0%
	<b>Total Taxes Other Than Income Taxes</b>			71,774	71,774	-	-	71,774	0.00%	0.00%	100.00%	100.0%
<b>Federal Income Taxes</b>												
	Return on Rate Base											

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Other Expenses

## Other Expenses from Previous Commission Order

## Schedule III-C

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<b>Depreciation and Amortization Expense</b>												
	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>											
<b>Other Items</b>												
	Interest On Customer Deposits			4,612	4,612	-	-	4,612	0.00%	0.00%	100.00%	100.0%
	Decommissioning Expense	GEN		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
<b>Other Revenues</b>												
	Other Transmission Revenues (detail)	TRANS		-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	example Short Term Transmission			21,471	21,471	-	21,471	-	0.00%	100.00%	0.00%	100.0%
				-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Other Revenues (detail)											
	Forfeited Discount			0	0	-	0	-	0.00%	100.00%	0.00%	100.0%
	Service Fees			-	-	-	-	-	0.00%	0.00%	0.00%	0.0%
	Pole Rents			6,270	6,270	-	-	6,270	0.00%	0.00%	100.00%	100.0%
	Other Revenues			1,698	1,698	-	-	1,698	0.00%	0.00%	100.00%	100.0%
	Subtotal Other Revenues			29,439	29,439	-	21,471	7,968	0.00%	72.93%	27.07%	100.0%



Company Name: Southwest Texas Electric Cooperative, Inc.  
Reporting Period: 2019

Schedule IV

**Rate of Return on Ending Invested Capital**

<u>Line</u>		<u>Wholesale Transmission</u>
1	Return (from Sched.I)	(\$4,947)
2		
3	Total Invested Capital (from Sch II-A)	\$792,918
4		
5	Rate of Return (Line 1/Line 3)	-0.62%

Please answer the following questions:

- The Company's transmission cost-of-service rate of return (ROR)  
most recently authorized by the Commission is: 4.50%  
This ROR was authorized in Docket Number: 27575  
The final order for this docket was issued on: August 18, 2003

- What methodology was used in developing the return \$ component  
on which the authorized rate of return was based? (Place an  
X in the column to the right of the method used.)

<i>DSC method</i>	
<i>Net TIER method</i>	
<i>Modified TIER method</i>	
<i>Weighted Avg Cost of Capital</i>	
<i>Cash Flow (Cash Needs) method</i>	
<i>Other method (provide explanation)</i>	X

- If the ROR was based on a DSC or TIER method, please provide  
the coverage level (value) used in developing the return dollars:

- 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 Order  
In Docket 11777

**HISTORICAL FINANCIAL STATISTICS**

Line	Fiscal Year:	2015	2016	2017	2018	Reporting Period 2019
1	Operating Revenues	24,850,763	22,154,177	24,598,235	26,521,519	26,123,653
2	- Purchased Power & Production Expense	15,400,743	11,812,137	13,317,722	14,829,452	14,140,088
3	- Operation & Maintenance Expense	5,895,906	6,024,510	6,236,024	6,444,524	7,053,902
4	- Depreciation & Amortization Expense	1,928,521	2,069,186	2,139,449	2,229,720	2,306,986
5	- Tax Expense	0	0	0	0	0
6						
7	Operating Return	\$1,625,593	\$2,248,344	\$2,905,040	\$3,017,823	\$2,622,677
8						
9	- Interest on Long-Term Debt	466,072	534,001	531,949	521,750	520,825
10	- Interest Expense-Other	97,491	48,582	39,727	60,011	58,870
11	- Other Deductions	(7,885)	18,918	(3,601)	8,233	38,943
12						
13	Operating Margins	\$1,069,915	\$1,646,843	\$2,336,965	\$2,427,823	\$2,004,039
14						
15	+ Non-Operating Margins - Interest Inc.	27,245	34,502	52,575	70,000	111,845
16	+ Non-Operating Margins - Other	2,412	0,300	41,326	133,934	20,121
17	+ Capital Credits Earned	997,500	148,200	390,747	601,903	1,420,312
18	+ Extraordinary Items	0	0	0	0	0
19						
20	Net Income or Margins	\$2,097,132	\$1,836,072	\$2,821,613	\$3,302,420	\$3,568,317
21						
22	TIER	5.50	4.44	6.30	7.33	7.85
23	Modified TIER	3.36	4.16	5.57	6.06	5.11
24	Operating TIER	3.30	4.08	5.39	5.65	4.85
25						
26	Principal & Interest Payments	1,278,213	1,328,842	1,341,347	1,228,724	1,016,066
27						
28	DSC	3.51	3.34	4.10	4.93	6.29
29	Modified DSC	2.73	3.23	3.80	4.39	4.89
30	Operating DSC	2.71	3.20	3.73	4.22	4.76

[ ] 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	44,016,306	45,852,478	47,218,174	49,108,377	51,174,999
2	+ Long-Term Debt (incl. current maturities)	14,724,098	15,691,230	14,900,455	14,214,563	13,695,086
3						
4	Capitalization	\$58,741,004	\$61,543,708	\$62,118,629	\$63,322,940	\$64,870,085
5						
6	Total Assets	\$66,008,805	\$66,273,447	\$68,456,111	\$69,745,451	\$71,545,774
7						
8	Equity/Capitalization	74.93%	74.50%	76.01%	77.55%	78.89%
9	Equity/Assets	66.68%	69.19%	68.98%	70.41%	71.53%
10						
11	General Funds	3,464,137	1,327,942	946,141	2,347,236	1,639,313
12						
13	Total Utility Plant	75,790,155	81,077,970	82,961,791	84,876,810	88,041,645
14						
15	General Funds/Total Utility Plant	4.57%	1.64%	1.14%	2.77%	1.86%
16						
17	Capital Credits Retired	100,000	0	1,458,377	1,412,146	1,682,134
18						
19	Retirements/Total Patronage Capital	0.23%	0.00%	3.00%	2.80%	3.18%
20						
21	Cumulative Capital Credits Retired	1,960,596	1,960,596	3,418,973	4,831,119	6,513,253
22						
23	Plant Additions	5,849,555	5,506,185	3,887,814	2,966,459	3,870,288
24						
25	Additions/Total Utility Plant	7.72%	6.79%	4.69%	3.50%	4.40%
26						
27	Unapplied Advance Payments	0	0	0	0	0
28						
29	Capital Credit Retirements Received	266,460	276,041	403,221	411,168	636,822
30	from Other Cooperatives					
31						
32	Internally Generated Funds / Construction	50.06%	68.23%	80.04%	116.57%	71.49%

[ ] 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 Replicating 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	0027-001	10/24/1998	22	XX/XX/XX	5.350%	Fixed	\$500,000	\$0	\$0	\$500,000	\$0	0.000%	0.000%
9	0028-001	10/24/1998	22	XX/XX/XX	5.350%	Fixed	\$500,000	\$0	\$0	\$500,000	\$0	0.000%	0.000%
10	0029-001	10/24/1998	22	XX/XX/XX	5.350%	Fixed	\$500,000	\$0	\$0	\$500,000	\$0	0.000%	0.000%
11	0030-001	10/24/1998	22	XX/XX/XX	5.350%	Fixed	\$500,000	\$0	\$0	\$500,000	\$0	0.000%	0.000%
12	0031-001	10/24/1998	22	XX/XX/XX	5.350%	Fixed	\$500,000	\$0	\$0	\$500,000	\$0	0.000%	0.000%
13	0032-002	10/24/1998	35	XX/XX/XX	6.700%	Fixed	\$500,000	\$0	\$0	\$500,000	\$0	0.000%	0.000%
14	0040-002	10/16/1997	21	XX/XX/XX	5.350%	Fixed	\$300,000	\$0	\$0	\$300,000	\$0	0.000%	0.000%
15	0042-003	1/24/2005	17	XX/XX/XX	4.450%	Fixed	\$280,250	\$0	\$0	\$214,998	\$65,252	0.000%	0.000%
16	0042-004	1/24/2005	19	XX/XX/XX	4.700%	Fixed	\$280,255	\$0	\$0	\$182,388	\$97,869	0.000%	0.000%
17	0042-006	1/24/2005	15	XX/XX/XX	4.100%	Fixed	\$280,250	\$0	\$0	\$255,388	\$24,861	0.000%	0.000%
18	0043-001	8/2/2011	30	XX/XX/XX	3.900%	Fixed	\$1,000,000	\$0	\$0	\$173,215	\$826,785	0.000%	0.000%
19	0043-002	8/2/2011	30	XX/XX/XX	4.950%	Fixed	\$1,000,000	\$0	\$0	\$158,021	\$843,979	0.000%	0.000%
20	0043-003	8/2/2011	30	XX/XX/XX	5.450%	Fixed	\$1,000,000	\$0	\$0	\$140,589	\$859,431	0.000%	0.000%
21	0044-001	3/28/2013	10	XX/XX/XX	2.950%	Fixed	\$973,332	\$0	\$0	\$817,447	\$355,885	0.000%	0.000%
22	0044-002	12/4/2013	30	XX/XX/XX	3.250%	Variable	\$2,000,000	\$0	\$0	\$334,014	\$1,665,986	0.000%	0.000%
23	0044-003	12/1/2015	10	XX/XX/XX	4.000%	Fixed	\$1,000,000	\$0	\$0	\$84,273	\$915,727	0.000%	0.000%
24	0044-004	12/1/2015	28	XX/XX/XX	4.350%	Fixed	\$1,000,000	\$0	\$0	\$80,117	\$919,883	0.000%	0.000%
25	0045-001	10/30/2014	30	XX/XX/XX	2.800%	Fixed	\$500,000	\$0	\$0	\$53,067	\$446,933	0.000%	0.000%
26	0045-002	10/30/2014	30	XX/XX/XX	3.760%	Fixed	\$500,000	\$0	\$0	\$51,909	\$448,091	0.000%	0.000%
27	0045-003	10/30/2014	30	XX/XX/XX	4.050%	Fixed	\$500,000	\$0	\$0	\$48,186	\$451,814	0.000%	0.000%
28	0045-004	10/30/2014	30	XX/XX/XX	4.250%	Fixed	\$500,000	\$0	\$0	\$46,752	\$453,248	0.000%	0.000%
29	0045-005	10/30/2014	30	XX/XX/XX	4.700%	Fixed	\$2,000,000	\$0	\$0	\$174,564	\$1,825,436	0.000%	0.000%
30	0045-006	11/4/2015	5	XX/XX/XX	3.500%	Fixed	\$1,000,000	\$0	\$0	\$82,185	\$917,815	0.000%	0.000%
31	0045-007	11/4/2015	30	XX/XX/XX	4.350%	Fixed	\$1,000,000	\$0	\$0	\$927,952	\$927,952	0.000%	0.000%
32	0045-008	9/9/2016	30	XX/XX/XX	3.750%	Fixed	\$1,000,000	\$0	\$0	\$941,795	\$941,795	0.000%	0.000%
33	0046-001	9/9/2016	30	XX/XX/XX	3.750%	Fixed	\$750,000	\$0	\$0	\$43,654	\$706,346	0.000%	0.000%
34											\$0	0.000%	0.000%
35											\$0	0.000%	0.000%
36											\$0	0.000%	0.000%
37											\$0	0.000%	0.000%
38											\$0	0.000%	0.000%
39											\$0	0.000%	0.000%
40											\$0	0.000%	0.000%
41											\$0	0.000%	0.000%
42											\$0	0.000%	0.000%
43	Conversion Fees						\$18,208			\$18,208	\$0	0.000%	0.000%
44													
45													
46	Total Long-Term						\$19,882,295		\$0	\$6,187,209	\$13,695,086	0.000%	0.000%
47													
48													
49													
50													
51													
52													

Company Name: Southwest Texas Electric Cooperative, Inc.  
Reporting Period: 2019

Schedule VII  
Page 1 of 2

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	\$0	0.000%	0.000%	0.000%
44	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
45	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
46	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	0.000%
47	XX	XX/XX/XX	XX	0.000%		\$0	\$0	\$0	0.000%	0.000%	4.100%

48	XX	XXXXXXXX	XX	0.000%	\$0	\$0	\$0	0.000%	0.000%	0.000%
49	XX	XXXXXXXX	XX	0.000%	\$0	\$0	\$0	0.000%	0.000%	0.000%
50	XX	XXXXXXXX	XX	0.000%	\$0	\$0	\$0	0.000%	0.000%	0.000%



Company Name:  
Reporting Period:

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			0.000%

Company Name Southwest Texas Electric Cooperative, Inc.  
Reporting Period: 2019

Schedule VIII

**EXTRAORDINARY AND NONRECURRING ITEMS**

A. Reporting Period

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

Ref. Schedule	Column	Line Number	Description	Wholesale Transmission Amount
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Company Name: Southwest Texas Electric Cooperative, Inc.  
Reporting Period: 2019

Schedule IX

**Normalization Adjustments to Revenue**

Company Name Southwest Texas Electric Cooperative, Inc.  
Reporting Period: 2019

Supplemental Schedule I

**Summary of Substantive Rule 25.77 Expenditures**

<u>Line</u>	<u>Description</u>	<u>Total Electric</u>	<u>Wholesale Transmission</u>	<u>FERC Account No.</u>
1	Business gifts and Entertainment	\$ 794	\$ 0	-
2	Institutional Advertising	-	-	-
3	Consumption-Inducing Advertising	-	-	-
4	Other Advertising	-	-	-
5	Public Relations Expense	240	0	930
6	Legislative Advocacy (Note A)	11,744	1	930
7	Representation Before a Gov't Body (Note B)	2,833	0	930
8	Legal Expenses (Note C)	418	0	930
9	Charitable, Civic, and Religious	35	0	930
10	Political Contributions and Donations	-	-	-
11	Dues and Membership Fees	-	-	930
12				
13	Total	\$ 16,064	\$ 1	

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: Southwest Texas Electric Cooperative, Inc.  
Reporting Period: 2019

Supplemental Schedule II

**COMMENTS/FOOTNOTES**

Ref.		Line	
Schedule	Column	Number	Comments/Footnotes

---

Company Name: Southwest Texas Electric Cooperative, Inc.  
Reporting Period: 2019

**Signature Page**

I certify that I am the responsible official of Southwest Texas 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.

5-6-2020

Date

William W. Walker

Signature

General Manager

Title

Address: PO Box 677  
Eldorado, TX 76936-0677

Phone: 325-853-2544

**Alternative contact regarding this report:**

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

17. The stipulated depreciation rates are based on a comparison with Rural Electrification Administration (REA) recommended rates, as issued in the REA Bulletin 183-1 (1977), which the Commission Staff generally recommends be applied as the depreciation rate standard for electric cooperative utilities. The 1977 guidelines are the most current REA depreciation guidelines.

18. Use of the REA depreciation guideline curves for comparative purposes is valid only if the elapsed age of the distribution plant is at least 20 years. Southwest Texas was organized between 1941 and 1945 and, therefore, satisfies this condition.

19. Southwest Texas' composite depreciation rate for its general plant accounts is within REA recommended guidelines. The Cooperative's stipulated individual accounts for distribution plant are also within REA recommended guidelines.

20. The stipulated systemwide total invested capital for Southwest Texas, less depreciation, is \$20,857,437, which is a decrease of \$1,129 from the amount originally requested by the Cooperative. The agreed rate of return is 4.5 percent, which results in a \$938,585 return on invested capital on a systemwide basis.

21. Because the Cooperative is a non-profit corporation, its return is based upon the dollars required to pay interest on its debt and to provide net margins for equity, rotation of capital credits, and lenders' coverage requirements.

#### Rate Case Expenses

22. Pursuant to the stipulation, a billing adjustment for rate case expense totalling \$19,630 will be recovered over a period of 12 months with a monthly surcharge of \$.000123 per kilowatt hour (kWh) sold to all customers. If the Cooperative collects an amount greater than \$19,630, it will credit the excess amount to its customers *pro rata* based on kWh sales in the most current month.

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