



Control Number: 50302



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Schedule A



Schedule A: Summary of Total Cost of Service by Function**Rio Grande Electric Cooperative, Inc.****Test Year Ending 12/31/2018**

Description	Reference Schedule	ERCOT Total	Generation	Transmission	Distribution
Eligible Fuel	N/A	\$0	\$0	\$0	\$0
Non Eligible Fuel	N/A	\$0	\$0	\$0	\$0
Eligible Purchased Power	WP/A	\$22,275.777	\$22,275.777	\$0	\$0
Non Eligible Purchased Power	N/A	\$0	\$0	\$0	\$0
Operation & Maintenance	WP/A	\$8,641.754	\$0	\$198,258	\$8,443,496
Decommissioning Expense	N/A	\$0	\$0	\$0	\$0
Depreciation and Amortization	Schedule E-1	\$3,368.598	\$0	\$174,472	\$3,194,126
Federal Income Tax	Schedule E-3	\$0	\$0	\$0	\$0
Taxes Other Than Income Taxes	Schedule E-2	\$0	\$0	\$0	\$0
Other Expenses	WP/A	(\$292.652)	\$0	\$368	(\$293,020)
Total Operating Expenses		\$33,993.477	\$22,275,777	\$373,099	\$11,344,602
ProForma Adjustments	WP/ProForma-I	\$5,004	\$0	\$5,004	\$0
Return on Investment Capital at Proposed Rates	Schedule B	\$5,666,759	\$0	\$288,787	\$5,377,972
Total Unbundled Cost Of Service		\$39,665,241	\$22,275,777	\$666,890	\$16,722,574
ERCOT AVERAGE 4-CP KW PER PUCT DOCKET 48928				69,368,964	
WHOLESALE TRANSMISSION RATE \$/KW				\$0.009614	

Schedule B: Summary of Rate Base by Function**Rio Grande Electric Cooperative, Inc.****Test Year Ending 12/31/2018**

Description	Reference Schedule	ERCOT Total	Generation	Transmission	Distribution
Plant In Service	WP/B	\$140,290,417	\$0	\$7,479,810	\$132,810,607
Accumulated Depreciation	WP/B	(\$39,760,054)	\$0	(\$2,649,559)	(\$37,110,495)
Net Plant In Service		\$100,530,363	\$0	\$4,830,251	\$95,700,112
<u>Other Rate Base Items</u>					
Working Capital	Schedule B-9	\$1,080,219	\$0	\$24,782	\$1,055,437
Plant Held for Future Use	Schedule B-6	\$0	\$0	\$0	\$0
ADIT & FAS 109 Accounts	Schedule B-12	\$0	\$0	\$0	\$0
Customer Deposits	Schedule B-11	\$0	\$0	\$0	\$0
Reserve for Insurance	Schedule B-11	\$0	\$0	\$0	\$0
Other	WP/B	\$3,062,227	\$0	\$479,255	\$2,582,972
Subtotal		\$4,142,446	\$0	\$504,037	\$3,638,409
Total Rate Base		\$104,672,809	\$0	\$5,334,288	\$99,338,520
Rate of Return	Schedule C-1	5.4138%	5.4138%	5.4138%	5.4138%
RETURN ON RATE BASE		\$5,666,759	\$0	\$288.787	\$5,377,972

Schedule B-1: Original Cost Of Plant

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
Intangible Plant											
A301	Organization		\$379	\$0	\$379	(\$64)	\$316	\$316	\$0	\$16	\$300
A302	Franchise and Consents		\$263	\$0	\$263	(\$44)	\$219	\$219	\$0	\$11	\$208
A303	Miscellaneous Intangible Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Intangible Plant		\$642	\$0	\$642	(\$108)	\$535	\$535	\$0	\$26	\$508
Steam Production											
A310	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A311	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A312	Boiler Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A313	Engines/Engine Driven Gen		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A314	Turbogenerator Units		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A315	Accessory Electric Equip		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A316	Misc Power Plant Equip		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Steam Production		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nuclear Production											
A320	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A321	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A322	Reactor Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A323	Engines/Engine Driven Gen		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A324	Turbogenerator Units		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A325	Accessory Electric Equip		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A326	Misc Power Plant Equip		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Nuclear Production		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydraulic Production											
A330	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A331	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A332	Reservoirs, Dams, and Waterways		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A333	Water Wheels, Turbines, and Generators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A334	Accessory Electric Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A335	Miscellaneous Power Plant Equip		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A336	Roads, Railroads, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Hydraulic Production		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Production											
A340	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A341	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A342	Fuel Holder, Producer & Acc		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A343	Prime Movers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A344	Generators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A345	Accessory Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A346	Misc Power Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Other Production		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Production Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant											
A350	Land and Land Rights	WP/B-II	\$30,972	\$0	\$30,972	(\$17,778)	\$13,194	\$13,194	\$0	\$13,194	\$0
A352	Structures and Improvements	WP/B-II	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A353	Station Equipment	WP/B-II	\$1,444,156	\$0	\$1,444,156	(\$762,370)	\$681,786	\$681,786	\$0	\$681,786	\$0
A354	Towers and Fixtures	WP/B-II	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A355	Poles and Fixtures	WP/B-II	\$3,511,082	\$0	\$3,511,082	(\$1,190,959)	\$2,320,123	\$2,320,123	\$0	\$2,320,123	\$0
A356	O H Conductors & Devices	WP/B-II	\$2,388,194	\$0	\$2,388,194	(\$611,855)	\$1,776,339	\$1,776,339	\$0	\$1,776,339	\$0
A357	Underground Conduit	WP/B-II	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A358	Underground Conductors	WP/B-II	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A359	Roads and Trails	WP/B-II	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ATPA	Plant Additions	WP/B-II	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Transmission Plant		\$7,374,404	\$0	\$7,374,404	(\$2,582,962)	\$4,791,442	\$4,791,442	\$0	\$4,791,442	\$0
Distribution Plant											
A360	Land and Land Rights	WP/D-II	\$207,861	\$0	\$207,861	(\$30,681)	\$177,180	\$177,180	\$0	\$0	\$177,180
A361	Structures and Improvements	WP/D-II	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A362	Station Equipment	WP/B-I	\$13,952,089	\$0	\$13,952,089	(\$2,059,346)	\$11,892,743	\$11,892,743	\$0	\$1,965,049	\$9,927,694
A363	Storage Battery Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A364	Poles, Towers & Fixtures	WP/B-II	\$44,528,297	\$0	\$44,528,297	(\$10,564,369)	\$33,963,928	\$33,963,928	\$0	\$0	\$33,963,928
A365	O H Conductors & Devices	WP/D-II	\$45,007,333	\$0	\$45,007,333	(\$6,643,140)	\$38,364,193	\$38,364,193	\$0	\$0	\$38,364,193
A366	Underground Conduits		\$276,608	\$0	\$276,608	(\$40,828)	\$235,780	\$235,780	\$0	\$0	\$235,780
A367	U G Conductors & Devices	WP/D-II	\$1,401,274	\$0	\$1,401,274	(\$206,830)	\$1,194,444	\$1,194,444	\$0	\$0	\$1,194,444
A368	Line Transformers	WP/D-II	\$21,697,975	\$0	\$21,697,975	(\$3,202,649)	\$18,495,326	\$18,495,326	\$0	\$0	\$18,495,326
A369	Services	WP/D-II	\$580,944	\$0	\$580,944	(\$85,748)	\$495,196	\$495,196	\$0	\$0	\$495,196
A370	Meters	WP/D-II	\$10,005,170	\$0	\$10,005,170	(\$1,476,776)	\$8,528,394	\$8,528,394	\$0	\$0	\$8,528,394

Schedule B-1: Original Cost Of Plant

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
A371	Install on Customer Prem	WP/D-1 1	\$582,339	\$0	\$582,339	(\$85,954)	\$496,385	\$496,385	\$0	\$0	\$496,385
A372	Leased Prop on Cust Premises	WP/D-1 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A373	Street Lights	WP/D-1 1	\$272,070	\$0	\$272,070	(\$40,158)	\$231,912	\$231,912	\$0	\$0	\$231,912
Total Distribution Plant			\$138,511,959	\$0	\$138,511,959	(\$24,436,478)	\$114,075,481	\$114,075,481	\$0	\$1,965,049	\$112,110,433
Subtotal Original Cost of Plant			\$145,887,006	\$0	\$145,887,006	(\$27,019,548)	\$118,867,458	\$118,867,458	\$0	\$6,756,517	\$112,110,941

Schedule B-2: General Plant Functionalization

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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General Plant

A389	Land and Land Rights	WP B-1	\$195,983	\$0	\$195,983	(\$61,200)	\$134,783	\$134,783	\$0	\$2,932	\$131,852
A390	Structures and Improvements	WP B-1	\$7,733,792	\$0	\$7,733,792	(\$1,759,705)	\$5,974,088	\$5,974,088	\$0	\$129,940	\$5,844,147
A391	Office Furniture & Equip	WP B-1	\$3,191,960	\$0	\$3,191,960	(\$999,051)	\$2,192,909	\$2,192,909	\$0	\$47,697	\$2,145,212
A392	Transportation Equipment	WP B-1	\$9,815,477	\$0	\$9,815,477	(\$3,212,619)	\$6,602,858	\$6,602,858	\$0	\$335,153	\$6,267,705
A393	Stores Equipment	WP B-1	\$455,521	\$0	\$455,521	(\$77,211)	\$378,310	\$378,310	\$0	\$19,203	\$359,107
A394	Tools, Shop & Garage Equip	WP B-1	\$1,162,839	\$0	\$1,162,839	(\$533,315)	\$629,524	\$629,524	\$0	\$31,954	\$597,570
A395	Laboratory Equipment	WP B-1	\$930,763	\$0	\$930,763	(\$302,764)	\$628,000	\$628,000	\$0	\$31,876	\$596,123
A396	Power Operated Equipment	WP B-1	\$519,655	\$0	\$519,655	(\$122,275)	\$397,380	\$397,380	\$0	\$20,171	\$377,210
A397	Communication Equipment	Sch B-3	\$1,752,715	\$0	\$1,752,715	(\$517,946)	\$1,234,769	\$1,234,769	\$0	\$82,283	\$1,152,486
A398	Misc Equipment	WP B-1	\$594,822	\$0	\$594,822	(\$159,734)	\$435,089	\$435,089	\$0	\$22,085	\$413,004
A399	Other Tangible Property	WP B-1	\$2,019,075	\$0	\$2,019,075	(\$2,019,075)	\$0	\$0	\$0	\$0	\$0
Total General Plant			\$28,372,604	\$0	\$28,372,604	(\$9,764,895)	\$18,607,709	\$18,607,709	\$0	\$723,293	\$17,884,416

Schedule B-3: Communication Equipment

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Communication Equipment

A397	Communication Equipment	WP B 1	\$11,940	\$11,940	(\$2,946)	\$8,993	\$8,993	\$0	\$599	\$8,394	
A397 1	Comm Equipment (New)	WP B 1	\$1,627,323	\$1,627,323	(\$401,547)	\$1,225,776	\$1,225,776	\$0	\$81,684	\$1,144,092	
A397 13	Comm Equipment FB	WP B 1	\$113,452	\$113,452	(\$113,452)	\$0	\$0	\$0	\$0	\$0	
A397	Total Communications Equipment		\$1,752,715	\$0	\$1,752,715	(\$517,946)	\$1,234,769	\$1,234,769	\$0	\$82,283	\$1,152,486

Schedule B-4: Unbundled Construction Work In Progress

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Construction Work in Progress

A107 2	Constru WIP - Force Account	WP B 1	3,681,509 12	\$0	\$3,681,509	(866,259 10)	\$2,815,250	\$2,815,250	\$0	\$0	\$2,815,250
A107 4	Constru Overhead Costs				\$0	\$0	\$0	\$0	\$0	\$0	\$0
ACWIP	Total Construction Work in Progress		\$3,681,509		\$0	\$3,681,509	(\$866,259)	\$2,815,250	\$2,815,250	\$0	\$0

Schedule B-5: Unbundled Accumulated Depreciation

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
Accumulated Depreciation & Amortization											
Steam Production											
A310	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A311	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A312	Boiler Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A313	Engines/Engine Driven Gen		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A314	Turbogenerator Units		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A315	Accessory Electric Equip		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A316	Misc Power Plant Equip		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Steam Production			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Nuclear Production											
A320	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A321	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A322	Reactor Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A323	Engines/Engine Driven Gen		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A324	Turbogenerator Units		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A325	Accessory Electric Equip		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A326	Misc Power Plant Equip		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Nuclear Production			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hydraulic Production											
A330	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A331	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A332	Reservoirs, Dams, and Waterways		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A333	Water Wheels, Turbines, and Generators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A334	Accessory Electric Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A335	Miscellaneous Power Plant Equip		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A336	Roads, Railroads, and Bridges		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Hydraulic Production			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Production											
A340	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A341	Structure and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A342	Fuel Holder, Producer & Acc		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A343	Prime Movers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A344	Generator		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A345	Accessory Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A346	Misc Power Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Production			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Production Plant			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant											
A350	Land and Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A352	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A353	Station Equipment		\$911,921	\$911,921	(\$279,271)	\$632,651	\$632,651	\$0	\$632,651	\$0	\$0
A354	Towers and Fixtures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A355	Poles and Fixtures		\$607,399	\$607,399	(\$186,012)	\$421,386	\$421,386	\$0	\$421,386	\$0	\$0
A356	O H Conductors & Devices		\$903,080	\$903,080	(\$276,563)	\$626,517	\$626,517	\$0	\$626,517	\$0	\$0
A357	Underground Conduit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A358	Underground Conductors		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A359	Roads and Trails		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant			\$2,422,400	\$0	\$2,422,400	(\$741,846)	\$1,680,554	\$1,680,554	\$0	\$1,680,554	\$0
Distribution Plant											
A360	Land and Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A361	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A362	Station Equipment	WP/B-1	\$5,825,116	\$5,825,116	(\$2,379,696)	\$3,445,420	\$3,445,420	\$0	\$569,290	\$2,876,130	\$0
A363	Storage Battery Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A364	Poles, Towers & Fixtures		\$16,930,961	\$16,930,961	(\$6,983,878)	\$9,947,083	\$9,947,083	\$0	\$0	\$9,947,083	\$0
A365	O H Conductors & Devices		\$18,630,470	\$18,630,470	(\$7,637,078)	\$10,993,392	\$10,993,392	\$0	\$0	\$10,993,392	\$0
A366	Underground Conduits		\$215,437	\$215,437	(\$215,437)	\$0	\$0	\$0	\$0	\$0	\$0
A367	U G Conductors & Devices		\$537,724	\$537,724	(\$260,641)	\$277,082	\$277,082	\$0	\$0	\$277,082	\$0
A368	Line Transformers		\$5,864,893	\$5,864,893	(\$2,651,157)	\$3,213,736	\$3,213,736	\$0	\$0	\$3,213,736	\$0
A369	Services		\$117,142	\$117,142	(\$47,855)	\$69,287	\$69,287	\$0	\$0	\$69,287	\$0
A370	Meters		\$980,575	\$980,575	(\$591,736)	\$388,839	\$388,839	\$0	\$0	\$388,839	\$0
A371	Install on Customer Prem		\$93,010	\$93,010	(\$37,997)	\$55,013	\$55,013	\$0	\$0	\$55,013	\$0
A372	Leased Prop on Cust Premises		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A373	Street Lights		\$272,070	\$272,070	(\$261,135)	\$10,935	\$10,935	\$0	\$0	\$10,935	\$0
Total Distribution Plant			\$49,467,397	\$0	\$49,467,397	(\$21,066,611)	\$28,400,786	\$28,400,786	\$0	\$569,290	\$27,831,497

Schedule B-5: Unbundled Accumulated Depreciation

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
General Plant											
A389	Land and Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A390	Structures and Improvements		\$2,295,489	\$0	\$2,295,489	(\$799,009)	\$1,496,480	\$1,496,480	\$0	\$32,549	\$1,463,931
A391	Office Furniture & Equip		\$2,437,181	\$0	\$2,437,181	(\$777,160)	\$1,660,021	\$1,660,021	\$0	\$36,107	\$1,623,914
A392	Transportation Equipment		\$7,418,221	\$0	\$7,418,221	(\$3,608,281)	\$3,809,940	\$3,809,940	\$0	\$193,388	\$3,616,552
A393	Store Equipment		\$337,638	\$0	\$337,638	(\$187,116)	\$150,522	\$150,522	\$0	\$7,640	\$142,882
A394	Tools, Shop & Garage Equip		\$563,626	\$0	\$563,626	(\$313,945)	\$249,682	\$249,682	\$0	\$12,674	\$237,008
A395	Laboratory Equipment		\$719,914	\$0	\$719,914	(\$210,214)	\$509,699	\$509,699	\$0	\$25,872	\$483,828
A396	Power Operated Equipment		\$221,897	\$0	\$221,897	(\$54,754)	\$167,143	\$167,143	\$0	\$8,484	\$158,659
A397	Communication Equipment		\$1,933,108	\$0	\$1,933,108	(\$562,458)	\$1,370,650	\$1,370,650	\$0	\$69,572	\$1,301,077
A398	Misc Equipment		\$355,985	\$0	\$355,985	(\$91,407)	\$264,577	\$264,577	\$0	\$13,430	\$251,148
A399	Other Tangible Property		\$954,975	\$0	\$954,975	(\$954,975)	\$0	\$0	\$0	\$0	\$0
Total General Plant		WP B-5	\$17,238,032	\$0	\$17,238,032	(\$7,559,318)	\$9,678,714	\$9,678,714	\$0	\$399,715	\$9,278,999
Total Accumulated Dep. and Amort.			\$69,127,829	\$0	\$69,127,829	(\$29,367,775)	\$39,760,054	\$39,760,054	\$0	\$2,649,559	\$37,110,495

Schedule B-6: Unbundled Plant Held For Future Use

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Plant Held for Future Use

Total Plant Held for Future Use \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

Schedule B-7: Unbundled Accumulated Provision Balances

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Accumulated Provision for Depreciation & Amortization

Total Accumulated Provision for Dep. and Amort. \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

Schedule B-8: Unbundled Materials and Supplies

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Material and Supplies

154	Materials	WP/B-8	\$2,891,169	\$0	\$2,891,169	\$0	\$2,891,169	\$2,891,169	\$0	\$477,711	\$2,413,459
154 1	Unvoiced Materials	WP/B-8	(\$17,662)	\$0	(\$17,662)	\$0	(\$17,662)	(\$17,662)	\$0	\$0	(\$17,662)
154 2	Bulk Gas	WP/B-8	\$33,366	\$0	\$33,366	\$0	\$33,366	\$33,366	\$0	\$0	\$33,366
154 3	FB - Transformers	WP/B-8	\$94,650	\$0	\$94,650	(\$94,650)	\$0	\$0	\$0	\$0	\$0
154 21	Mechanic Shop Stock	WP/B-8	\$35,215	\$0	\$35,215	\$0	\$35,215	\$35,215	\$0	\$0	\$35,215
154 01	Materials - Electrician	WP/B-8	\$110,789	\$0	\$110,789	\$0	\$110,789	\$110,789	\$0	\$0	\$110,789
154 4	Inventory - Wild Blue	WP/B-8	\$9,348	\$0	\$9,348	\$0	\$9,348	\$9,348	\$0	\$1,545	\$7,804
Total Material and Supplies			\$3,156,877	\$0	\$3,156,877	(\$94,650)	\$3,062,227	\$3,062,227	\$0	\$479,255	\$2,582,972

Schedule B-9: Unbundled Cash Working Capital

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
Cash Working Capital											
Total Transmission Expenses	Sch D-1	\$20,462	\$0	\$20,462	(\$6,917)	\$13,545	\$13,545	\$0	\$13,545	\$0	\$0
Total Distribution Expenses	Sch D-1	\$6,788,149	\$0	\$6,788,149	(\$1,001,939)	\$5,786,209	\$5,786,209	\$0	\$142,378	\$5,643,832	
Total Cust Serv, Info & Sale Exp	Sch D-1	\$817,638	\$0	\$817,638	(\$151,857)	\$665,781	\$665,781	\$0	\$0	\$665,781	
Total Admin & General Expense	Sch D-2	\$2,516,843	\$0	\$2,516,843	(\$340,624)	\$2,176,218	\$2,176,218	\$0	\$42,335	\$2,133,884	
Total Operations & Maintenance		\$10,143,092	\$0	\$10,143,092	(\$1,501,338)	\$8,641,754	\$8,641,754	\$0	\$198,258	\$8,443,496	
Ratio (1/8)		0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125	0.125
Total Cash Working Capital		\$1,267,886	\$0	\$1,267,886	(\$187,667)	\$1,080,219	\$1,080,219	\$0	\$24,782	\$1,055,437	

Schedule B-10: Unbundled Prepayments

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Prepayments

Total Prepayments \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0 \$0

Schedule B-11: Unbundled Other Rate Base Items

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Other Rate Base Items

Total Other Rate Base Items

Schedule B-12: Unbundled Regulatory Assets

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Regulatory Assets

ADIT & FAS 109 Accounts

Total Regulatory Assets

Schedule C-1: Rate of Return Method**Rio Grande Electric Cooperative, Inc.****Test Year Ending 12/31/2018****RGEC FY 2018 Average Interest and Rate of Return Calculation**

Line No.	Reference	
1	Reference WP C1-1	4.122%
2	Average	4.122%
3	Plus 2%	2.000%
4	Equity Rate of Return	6.12%

RGEC FY 2018 Weighted Average Cost of Capital

Line No.	Reference	%	Cost	WACC
1	Debt	WP C-1	35.4%	4.122% 1.46%
2	Equity		64.6%	6.122% 3.95%
		100%		5.41%

RGEC FY 2018 Debt Equity Ratios

		%	Cost
3	Debt	WP C-1	35.4% \$ 39,375,351
4	Equity		64.6% \$ 71,773,475
		100.0%	\$ 111,148,826

Equity Reconciliation

5	Total Equities and Liabilities	Financial Statement pg. 4	\$ 149,146,982
6	Minus Total Current Liabilities	Financial Statement pg. 4	\$ 10,531,778
7	Minus Long-term Debt, Net of Current Maturities	Financial Statement pg. 4	\$ 33,436,347
8	Minus Deferred Credits	Financial Statement pg. 4	\$ 33,405,382
			\$ 71,773,475

Debt Reconciliation

9	Long-term Debt, Net of Current Maturities	Financial Statement pg. 4	\$ 33,436,347
10	Current Maturities of Long Term Debt	Financial Statement pg. 4	\$ 1,963,518
11	Advance Payment on RUS notes	Note 8 (Fin. Stmt. pg. 15)	\$ 3,975,486
		WP C-1	\$ 39,375,351

Schedule D-1: Operation & Maintenance Expenses

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Power Production Expenses

Steam Power Generation

Operation

Subtotal

Subtotal

Schedule D-1: Operation & Maintenance Expenses

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Schedule D-1: Operation & Maintenance Expenses

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
Maintenance											
A551	Maintenance Super & Engin		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A552	Maintenance of Structures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A553	Maint Gener & Elect Plt		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A554	Maint Misc Other power		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Power Supply											
A555	Purchased Power Demand		\$22,183,187	\$0	\$22,183,187	\$0	\$22,183,187	\$22,183,187	\$22,183,187	\$0	\$0
	Purchased Power Direct		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Trans Expense-Recon Fuel		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Off System Sales Credit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$22,183,187	\$0	\$22,183,187	\$0	\$22,183,187	\$22,183,187	\$22,183,187	\$0	\$0
A556	System Control & Load Dispatch		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A557	Other		\$92,590	\$0	\$92,590	\$0	\$92,590	\$92,590	\$92,590	\$0	\$0
	Subtotal (Other Power Supply)		\$22,275,777	\$0	\$22,275,777	\$0	\$22,275,777	\$22,275,777	\$22,275,777	\$0	\$0
	Total Power Production Expense		\$22,275,777	\$0	\$22,275,777	\$0	\$22,275,777	\$22,275,777	\$22,275,777	\$0	\$0
Transmission Expense											
Operation											
A560	Operation Super & Engin		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A561	Load Dispatching		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A562	Station Equipment	WP/D-II	\$129	\$0	\$129	(\$45)	\$84	\$84	\$0	\$84	\$0
A563	Overhead Line Expense	WP/D-II	\$3,861	\$0	\$3,861	(\$1,352)	\$2,509	\$2,509	\$0	\$2,509	\$0
A564	Underground Line Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A565	Wheeling Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A566	Misc Transmission Expense	WP/D-II	\$15,599	\$0	\$15,599	(\$5,464)	\$10,135	\$10,135	\$0	\$10,135	\$0
A567	Rents		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Others		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$19,589	\$0	\$19,589	(\$6,861)	\$12,728	\$12,728	\$0	\$12,728	\$0

Schedule D-1: Operation & Maintenance Expenses

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
Maintenance											
A568	Maintenance Super & Engin		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A569	Maint of Structures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A570	Maint of Station Equipment	WP/D-I II	\$158	\$0	\$158	(\$55)	\$103	\$103	\$0	\$103	\$0
A571	Maint. of Overhead Lines		\$715	\$0	\$715	\$0	\$715	\$715	\$0	\$715	\$0
A572	Maint of Underground Lines		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A573	Maint of Misc Trans Plant Others		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$873	\$0	\$873	(\$55)	\$818	\$818	\$0	\$818	\$0
	Total Transmission Expenses		\$20,462	\$0	\$20,462	(\$6,917)	\$13,545	\$13,545	\$0	\$13,545	\$0
Distribution											
Operation											
A580	Operation Super & Engin	WP/D-I I	\$143,547	\$0	\$143,547	(\$21,188)	\$122,359	\$122,359	\$0	\$6,211	\$116,149
A581	Load Dispatching	WP/D-I I	\$11,369	\$0	\$11,369	(\$1,678)	\$9,691	\$9,691	\$0	\$0	\$9,691
A582	Station Expense	WP/D-I I	\$223,839	\$0	\$223,839	(\$33,039)	\$190,800	\$190,800	\$0	\$31,526	\$159,274
A583	Overhead Line Expense	WP/D-I I	\$1,521,537	\$0	\$1,521,537	(\$224,581)	\$1,296,956	\$1,296,956	\$0	\$0	\$1,296,956
A584	Underground Line Expense	WP/D-I I	\$12,756	\$0	\$12,756	(\$1,883)	\$10,873	\$10,873	\$0	\$0	\$10,873
A585	Street Light & Signal Systems	WP/D-I I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A586	Meter Expenses	WP/D-I I	\$662,290	\$0	\$662,290	(\$97,755)	\$564,535	\$564,535	\$0	\$0	\$564,535
A587	Customer Installation Expense	WP/D-I I	(\$6,862)	\$0	(\$6,862)	\$1,013	(\$5,849)	(\$5,849)	\$0	\$0	(\$5,849)
A588	Misc Distribution Expenses	WP/D-I I	\$2,063,781	\$0	\$2,063,781	(\$304,617)	\$1,759,165	\$1,759,165	\$0	\$86,959	\$1,672,206
A589	Rents	WP/D-I I	\$42,762	\$0	\$42,762	(\$6,312)	\$36,450	\$36,450	\$0	\$0	\$36,450
	Subtotal		\$4,675,018	\$0	\$4,675,018	(\$690,039)	\$3,984,980	\$3,984,980	\$0	\$124,696	\$3,860,284
Maintenance											
A590	Maintenance Super & Engin	WP/D-L I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A591	Maint of Structures	WP/D-II I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A592	Maint of Station Equipment	WP/D-I I	\$125,545	\$0	\$125,545	(\$18,531)	\$107,015	\$107,015	\$0	\$17,682	\$89,332
A593	Maint of Overhead Lines	WP/D-II I	\$1,918,101	\$0	\$1,918,101	(\$283,114)	\$1,634,987	\$1,634,987	\$0	\$0	\$1,634,987
A594	Maint of Underground Lines	WP/D-I I	\$4,492	\$0	\$4,492	(\$663)	\$3,829	\$3,829	\$0	\$0	\$3,829
A595	Maint of Line Transformers	WP/D-I I	\$38,441	\$0	\$38,441	(\$5,674)	\$32,767	\$32,767	\$0	\$0	\$32,767
A596	Maint of Street Lights	WP/D-I I	\$26,552	\$0	\$26,552	(\$3,919)	\$22,633	\$22,633	\$0	\$0	\$22,633
A597	Maint of Meters	WP/D-I I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A598	Maint of Misc Dist Plant	WP/D-I I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$2,113,131	\$0	\$2,113,131	(\$311,901)	\$1,801,230	\$1,801,230	\$0	\$17,682	\$1,783,548
	Total Distribution Expenses		\$6,788,149	\$0	\$6,788,149	(\$1,001,939)	\$5,786,209	\$5,786,209	\$0	\$142,378	\$5,643,832

Schedule D-1: Operation & Maintenance Expenses

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
Customer and Information Expenses											
<u>Customer Accounts Expenses</u>											
A901	Supervision		\$104,572	\$0	\$104,572	\$0	\$104,572	\$104,572	\$0	\$0	\$104,572
A902	Meter Reading Expense		\$73,387	\$0	\$73,387	\$0	\$73,387	\$73,387	\$0	\$0	\$73,387
A903	Customer Records & Collect		\$456,945	\$0	\$456,945	\$0	\$456,945	\$456,945	\$0	\$0	\$456,945
A904	Uncollectible Accounts		(\$103,191)	\$0	(\$103,191)	\$0	(\$103,191)	(\$103,191)	\$0	\$0	(\$103,191)
A905	Misc Customer Account Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$531,714	\$0	\$531,714	\$0	\$531,714	\$531,714	\$0	\$0	\$531,714
<u>Cust Service & Information Expense</u>											
A906	Customer Svc & Infor		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A907	Supervision		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A908	Customer Assistance	WP/D-1 6-	\$748	\$0	\$748	(\$397)	\$351	\$351	\$0	\$0	\$351
A909	Inform & Instruct Adv Exp	WP/D-1 6	\$285,177	\$0	\$285,177	(\$151,460)	\$133,716	\$133,716	\$0	\$0	\$133,716
A910	Misc Cust Service & Inform		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$285,924	\$0	\$285,924	(\$151,857)	\$134,067	\$134,067	\$0	\$0	\$134,067
<u>Sales Expense</u>											
A911	Supervision		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A912	Demonstrating & Selling Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A913	Advertising Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A916	Misc Sales Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A917	Sales Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Cust. Serv., Inform. & Sale Exp.			\$817,638	\$0	\$817,638	(\$151,857)	\$665,781	\$665,781	\$0	\$0	\$665,781

Schedule D-2: Administrative & General Expenses

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
Administrative & General Expenses											
A920	Admin & General Salaries	WP/D-2.1	\$1,239,911	\$0	\$1,239,911	\$0	\$1,239,911	\$1,239,911	\$0	\$26,969	\$1,212,942
A921	Office Supplies		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A923	Outside Services		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A924	Property Insurance Exp	WP/B-8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Property Ins -Prod Plant	WP/B-8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Property Ins -General Plt	WP/B-8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Property Ins -Distribution	WP/B-8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Property Ins -Other	WP/B-8	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal (A924)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A925	Injuries & Damages		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A926	Pensions & Benefits		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A927	Franchise Fees		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A928	Regulatory Commission	Sch D-5	\$103,116	\$0	\$103,116	(\$103,116)	\$0	\$0	\$0	\$0	\$0
A930	Misc General Expense	WP/D-2	\$399,024	\$0	\$399,024	(\$1,329)	\$397,695	\$397,695	\$0	\$15,366	\$382,329
A930L&	Legislative Advocacy	Sch D-5	\$236,179	\$0	\$236,179	(\$236,179)	\$0	\$0	\$0	\$0	\$0
A931	Rents		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A932	Maint of General Plant		\$538,612	\$0	\$538,612	\$0	\$538,612	\$538,612	\$0	\$0	\$538,612
Total Admin. & General Expense			\$2,516,843	\$0	\$2,516,843	(\$340,624)	\$2,176,218	\$2,176,218	\$0	\$42,335	\$2,133,884

Schedule D-3: Payroll Expense Distribution

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Power Production Expenses

Steam Power Generation

Operation

Subtotal

Subtotal

Nuclear Power Generation

Operation

Subtotal

Schedule D-3: Payroll Expense Distribution

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Schedule D-3: Payroll Expense Distribution

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
Maintenance											
A551	Maintenance Super & Engin		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A552	Maintenance of Structure		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A553	Maint Gener & Elect Plt		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A554	Maint Misc Other power		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Power Supply											
A555	Purchased Power Demand		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Purchased Power Direct		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Net Trans Expense-Recon Fuel		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Off System Sales Credit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A556	System Control & Load Dispatch		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A557	Other		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal (Other Power Supply)		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Power Production Expense											
Transmission Expense											
Operation											
A560	Operation Super & Engin		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A561	Load Dispatching		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A562	Station Equipment	WP/D-11	\$205	\$0	\$205	(\$72)	\$133	\$133	\$0	\$133	\$0
A563	Overhead Line Expense	WP/D-11	\$2,857	\$0	\$2,857	(\$1,001)	\$1,857	\$1,857	\$0	\$1,857	\$0
A564	Underground Line Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A565	Wheeling Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A566	Misc Transmission Expense		\$6,207	\$0	\$6,207	\$0	\$6,207	\$6,207	\$0	\$6,207	\$0
A567	Rents		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Others		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$9,270	\$0	\$9,270	(\$1,073)	\$8,197	\$8,197	\$0	\$8,197	\$0

Schedule D-3: Payroll Expense Distribution

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
Maintenance											
A568	Maintenance Super & Engin		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A569	Maint of Structures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A570	Maint of Station Equipment	WP/D-I 1	\$195	\$0	\$195	(\$68)	\$127	\$127	\$0	\$127	\$0
A571	Maint of Overhead Lines	WP/D-II 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A572	Maint of Underground Lines		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A573	Maint of Misc Trans Plant		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Others		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$195	\$0	\$195	(\$68)	\$127	\$127	\$0	\$127	\$0
	Total Transmission Expenses		\$9,464	\$0	\$9,464	(\$1,141)	\$8,323	\$8,323	\$0	\$8,323	\$0
Distribution											
Operation											
A580	Operation Super & Engin	WP/D-I 1	\$157,674	\$0	\$157,674	(\$23,273)	\$134,401	\$134,401	\$0	\$6,822	\$127,579
A581	Load Dispatching		\$10,298	\$0	\$10,298	(\$1,520)	\$8,778	\$8,778	\$0	\$0	\$8,778
A582	Station Expense	WP/D-I 1	\$137,075	\$0	\$137,075	(\$20,232)	\$116,842	\$116,842	\$0	\$19,306	\$97,536
A583	Overhead Line Expense	WP/D-I 1	\$1,551,082	\$0	\$1,551,082	(\$228,942)	\$1,322,140	\$1,322,140	\$0	\$0	\$1,322,140
A584	Underground Line Expense	WP/D-II 1	\$69,462	\$0	\$69,462	(\$10,253)	\$59,210	\$59,210	\$0	\$0	\$59,210
A585	Street Light & Signal Systems		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A586	Meter Expenses	WP/D-II 1	\$695,839	\$0	\$695,839	(\$102,707)	\$593,132	\$593,132	\$0	\$0	\$593,132
A587	Customer Installations Expense	WP/D-I 1	\$7,550	\$0	\$7,550	(\$1,114)	\$6,436	\$6,436	\$0	\$0	\$6,436
A588	Misc Distribution Expenses	WP/D-I 1	\$1,922,528	\$0	\$1,922,528	(\$283,768)	\$1,638,761	\$1,638,761	\$0	\$81,007	\$1,557,754
A589	Rents		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$4,551,509	\$0	\$4,551,509	(\$671,809)	\$3,879,700	\$3,879,700	\$0	\$107,135	\$3,772,565
Maintenance											
A590	Maintenance Super & Engin		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A591	Maint of Structures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A592	Maint of Station Equipment	WP/D-I 1	\$50,335	\$0	\$50,335	(\$7,429)	\$42,905	\$42,905	\$0	\$7,089	\$35,816
A593	Maint of Overhead Lines	WP/D-I 1	\$1,281,564	\$0	\$1,281,564	(\$189,161)	\$1,092,404	\$1,092,404	\$0	\$0	\$1,092,404
A594	Maint of Underground Lines	WP/D-I 1	\$19,758	\$0	\$19,758	(\$2,916)	\$16,841	\$16,841	\$0	\$0	\$16,841
A595	Maint of Line Transformers		\$215	\$0	\$215	(\$32)	\$183	\$183	\$0	\$0	\$183
A596	Maint of Street Lights	WP/D-I 1	\$23,877	\$0	\$23,877	(\$3,524)	\$20,353	\$20,353	\$0	\$0	\$20,353
A597	Maint of Meters		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A598	Maint of Misc Dist Plant	WP/D-I 1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A599	Maint of Area Lights	WP/D-II 1	\$16,397	\$0	\$16,397	(\$2,420)	\$13,977	\$13,977	\$0	\$0	\$13,977
	Subtotal		\$1,392,145	\$0	\$1,392,145	(\$205,482)	\$1,186,663	\$1,186,663	\$0	\$7,089	\$1,179,574
	Total Distribution Expenses		\$5,943,654	\$0	\$5,943,654	(\$877,291)	\$5,066,363	\$5,066,363	\$0	\$114,224	\$4,952,139

Schedule D-3: Payroll Expense Distribution

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
Customer and Information Expenses											
<u>Customer Accounts Expenses</u>											
A901	Supervision		\$103,399	\$0	\$103,399	\$0	\$103,399	\$103,399	\$0	\$0	\$103,399
A902	Meter Reading Expense		\$110,879	\$0	\$110,879	\$0	\$110,879	\$110,879	\$0	\$0	\$110,879
A903	Customer Records & Collect		\$148,474	\$0	\$148,474	\$0	\$148,474	\$148,474	\$0	\$0	\$148,474
A904	Uncollectible Accounts		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A905	Misc Customer Account Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$362,752	\$0	\$362,752	\$0	\$362,752	\$362,752	\$0	\$0	\$362,752
<u>Cust Service & Information Expense</u>											
A906	Customer Svc & Infor		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A907	Supervision		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A908	Customer Assistance		\$663	\$0	\$663	\$0	\$663	\$663	\$0	\$0	\$663
A909	Inform & Instruct Adv Exp		\$196,114	\$0	\$196,114	\$0	\$196,114	\$196,114	\$0	\$0	\$196,114
A910	Misc Cust Service & Inform		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$196,777	\$0	\$196,777	\$0	\$196,777	\$196,777	\$0	\$0	\$196,777
<u>Sales Expense</u>											
A911	Supervision		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A912	Demonstrating & Selling Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A913	Advertising Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A916	Misc Sales Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A917	Sales Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Subtotal		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Total Cust. Serv., Inform. & Sale Exp.		\$559,529	\$0	\$559,529	\$0	\$559,529	\$559,529	\$0	\$0	\$559,529
Administrative & General Expenses											
A920	Admin & General Salaries	WP/D-1 I	\$1,559,154	\$0	\$1,559,154	(\$230,133)	\$1,329,021	\$1,329,021	\$0	\$28,907	\$1,300,114
A921	Office Supplies	WP/D-1 I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A923	Outside Services	WP/D-1 I	\$1,420	\$0	\$1,420	(\$210)	\$1,211	\$1,211	\$0	\$60	\$1,151
A924	Property Insurance Exp		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A925	Injuries & Damages	WP/D-1 I	\$3,569	\$0	\$3,569	(\$527)	\$3,042	\$3,042	\$0	\$66	\$2,976
A926	Pensions & Benefits	WP/D-1 I	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A927	Franchise Fees		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A928	Regulatory Commission	WP/D-1 I	\$4,756	\$0	\$4,756	(\$702)	\$4,054	\$4,054	\$0	\$26	\$4,028
A930	Misc General Expense	WP/D-1 I	\$122,520	\$0	\$122,520	(\$18,084)	\$104,436	\$104,436	\$0	\$5,162	\$99,274
A931	Rents		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A932	Maint of General Plant	WP/D-1 I	\$344,673	\$0	\$344,673	(\$50,874)	\$293,799	\$293,799	\$0	\$48,545	\$245,254
	Total Admin. & General Expense		\$2,036,092	\$0	\$2,036,092	(\$300,530)	\$1,735,563	\$1,735,563	\$0	\$82,766	\$1,652,797

Schedule D-5: Summary Of Exclusions From Reporting Period

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Description	FERC Acct No.	Reporting Period
		Amount
<u>Legislative Advocacy:</u>		
Account 930.2x-4/A		236,179.14
Total Legislative Advocacy		\$236,179
<u>Penalties and Fines:</u>		
See Note (b)		
Total Penalties and Fines		\$0
<u>Other Exclusions:</u>		
Reg Comm Exp-TX Util Gross Receipt	928.1	\$77,978
Reg. Comm. - ERCOT & NERC	928.11	\$18,578
Reg Comm Exp-NM Util Gross Receipt	928.14	\$2,032
Reg Commission Expense-Texas PUC	928.4	\$1,209
Reg. Comm.-New Mexico PRC	928.42	\$2,810
Transmission Cost of Service	928.7	\$510
Total Other Exclusions		\$103,116
<u>Social/Recreational/Religious:</u>		
See Note (b)		
Total Social/Recreational/Religious		\$0
<u>Political:</u>		
See Note (b)		
Total Political		\$0
Total Exclusions		\$339,295

Note (a) Items contained with Account 930.2 are misc labor expenditures and not related to legislative advocacy, and subsequently, not included in this line item.

Note (b) Items within each category of exclusions shall be listed separately by FERC Account No as recorded during the reporting period

Schedule E-1: Depreciation Expenses

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Depreciation and Amortization Expense

Schedule E-1: Depreciation Expenses
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
Other Production											
A340	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A341	Structure and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A342	Fuel Holder, Producer & Acc		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A343	Prime Movers		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A344	Generators		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A345	Accessory Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A346	Misc Power Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Production			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Production Plant			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Transmission Plant											
A350	Land and Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A352	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A353	Station Equipment		\$18,573	\$0	\$18,573	(\$6,175)	\$12,398	\$12,398	\$0	\$12,398	\$0
A354	Towers and Fixtures		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A355	Poles and Fixtures		\$90,851	\$0	\$90,851	(\$30,204)	\$60,647	\$60,647	\$0	\$60,647	\$0
A356	O H Conductors & Devices		\$50,303	\$0	\$50,303	(\$16,723)	\$33,579	\$33,579	\$0	\$33,579	\$0
A357	Underground Conduit		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A358	Underground Conductors		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A359	Roads and Trails		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Transmission Plant			\$159,727	\$0	\$159,727	(\$53,102)	\$106,625	\$106,625	\$0	\$106,625	\$0

Schedule E-1: Depreciation Expenses
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
Distribution											
A360	Land and Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A361	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A362	Station Equipment	W/P/B-II	\$409,457	\$0	\$409,457	(\$146,955)	\$262,501	\$262,501	\$0	\$43,373	\$219,128
A364	Poles, Towers & Fixtures		\$1,326,957	\$0	\$1,326,957	(\$469,123)	\$857,834	\$857,834	\$0	\$0	\$857,834
A365	O H Conductors & Devices		\$1,345,770	\$0	\$1,345,770	(\$480,505)	\$865,265	\$865,265	\$0	\$0	\$865,265
A366	U G Conduits		\$8,348	\$0	\$8,348	(\$8,348)	\$0	\$0	\$0	\$0	\$0
A367	U G Conductors & Devices		\$40,271	\$0	\$40,271	(\$15,829)	\$24,441	\$24,441	\$0	\$0	\$24,441
A368	Line Transformers		\$638,831	\$0	\$638,831	(\$241,072)	\$397,760	\$397,760	\$0	\$0	\$397,760
A369	Service Drops		\$14,080	\$0	\$14,080	(\$4,970)	\$9,110	\$9,110	\$0	\$0	\$9,110
A370	Meters		\$293,158	\$0	\$293,158	(\$115,297)	\$177,861	\$177,861	\$0	\$0	\$177,861
A371	Install On Cust Premises		\$17,401	\$0	\$17,401	(\$6,142)	\$11,259	\$11,259	\$0	\$0	\$11,259
A372	Leased Prop on Cust Premises		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A373	Street Light & Signal Sys		\$4,980	\$0	\$4,980	(\$4,980)	\$0	\$0	\$0	\$0	\$0
Total Distribution			\$4,099,252	\$0	\$4,099,252	(\$1,493,220)	\$2,606,032	\$2,606,032	\$0	\$43,373	\$2,562,658
General Plant											
A389	Land and Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A390	Structures and Improvements		\$211,772	\$0	\$211,772	(\$71,348)	\$140,424	\$140,424	\$0	\$3,054	\$137,369
A391	Office Furniture & Equip		\$340,584	\$0	\$340,584	(\$108,193)	\$232,391	\$232,391	\$0	\$5,055	\$227,337
A392	Transportation Equipment		\$717,369	\$0	\$717,369	(\$717,369)	\$0	\$0	\$0	\$0	\$0
A393	Store Equipment		\$30,100	\$0	\$30,100	(\$7,931)	\$22,170	\$22,170	\$0	\$1,125	\$21,044
A394	Tools, Shop & Garage Equip		\$96,066	\$0	\$96,066	(\$45,832)	\$50,184	\$50,184	\$0	\$2,547	\$47,636
A395	Laboratory Equipment		\$67,562	\$0	\$67,562	(\$22,150)	\$45,412	\$45,412	\$0	\$2,305	\$43,107
A396	Power Operated Equipment		\$34,730	\$0	\$34,730	(\$33,191)	\$1,539	\$1,539	\$0	\$78	\$1,460
A397	Communication Equipment		\$171,225	\$0	\$171,225	(\$45,672)	\$125,553	\$125,553	\$0	\$8,367	\$117,186
A398	Misc Equipment		\$53,677	\$0	\$53,677	(\$15,408)	\$38,269	\$38,269	\$0	\$1,943	\$36,327
Total General			\$1,723,086	\$0	\$1,723,086	(\$1,067,144)	\$655,941	\$655,941	\$0	\$24,474	\$631,467
Total Depreciation & Amortization			\$5,982,065	\$0	\$5,982,065	(\$2,613,467)	\$3,368,598	\$3,368,598	\$0	\$174,472	\$3,194,126

Schedule E-2: Taxes Other Than Federal Income Taxes

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Total Electric	Account Transfer	Total	Allocation to ERCOT	Allocation to Generation	Allocation to Transmission	Allocation to Distribution
(1)			(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	

Taxes Other than Income Taxes

Non Revenue Related

Revenue Related

**Schedule E-3: Federal Income Taxes
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018**

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Federal Income Taxes

Schedule E-4: Other Expenses
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
Other Expenses											
A426 1	Donations	WP/D-1 6	\$15,471	\$0	\$15,471	(\$8,217)	\$7,254	\$7,254	\$0	\$368	\$6,886
A426 5	Other Deductions	WP/D-1 6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MISC	Decommissioning Expense		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Expenses			\$15,471	\$0	\$15,471	(\$8,217)	\$7,254	\$7,254	\$0	\$368	\$6,886

Schedule E-5: Other Revenue Items
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Other Revenues

Interruptible Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Forfeited Discount	(188,157.49)	\$0	(\$188,157)	26,567.49	(\$161,590)	(\$161,590)	\$0	\$0	\$0	\$0	(\$161,590)
Misc Service Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Water and Water Power	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Rent from Property	(134,569)	\$0	(\$134,569)	\$3,884	(\$130,686)	(\$130,686)	\$0	\$0	\$0	\$0	(\$130,686)
Other	(\$8,885)	\$0	(\$8,885)	\$1,255	(\$7,630)	(\$7,630)	\$0	\$0	\$0	\$0	(\$7,630)
Ancillary Services Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Revenues	(\$331,612)	\$0	(\$331,612)	\$31,706	(\$299,906)	(\$299,906)	\$0	\$0	\$0	\$0	(\$299,906)

Schedule E-6: Wheeling Revenue Under Existing Contracts

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Wheeling Revenue Under Existing Contracts

Schedule F-1: Functionalization Factors

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Allocator	Description	Allocation to ERCOT	Allocation to Generation	Allocation to Transmission	Allocation to Distribution
C902_3	Accounts 902 & 903	\$530,332 100.00%	\$0 0.00%	\$0 0.00%	\$530,332 100.00%
DIST	All Distribution	 100.00%	0 0.00%	0 0.00%	1 100.00%
DIST/TRAN	Direct Assignment	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GEN	All Generation	 100.00%	 100.00%	0 0.00%	0 0.00%
GEN/TRAN	Direct Assignment	0 0.00%	0 0.00%	0 0.00%	0 0.00%
GNLPLT-N	GNLPLT-N	0 0.00%	0 0.00%	0 0.00%	0 0.00%
PAYROLL	Total Payroll	\$7,369,778 100.00%	\$0 0.00%	\$205,314 2.79%	\$7,164,465 97.21%
PAYXAG	Payroll excl A&G and Con Labor	\$5,634,216 100.00%	\$0 0.00%	\$122,548 2.18%	\$5,511,668 97.82%
PAYXAGIC	Payroll excl A&G incl Con Labor	\$5,635,427 100.00%	\$0 0.00%	\$122,608 2.18%	\$5,512,819 97.82%
PLTSVC-N	Net Plant In Service	\$97,715,112 100.00%	\$0 0.00%	\$4,830,251 4.94%	\$92,884,862 95.06%
PLTSVC-NX	Net Plant In Service excl Intang	\$97,714,578 100.00%	\$0 0.00%	\$4,830,224 4.94%	\$92,884,353 95.06%
PLTXGNL-N	Net Plant excl Intang & Gen Plt	\$88,785,583 100.00%	\$0 0.00%	\$4,506,646 5.08%	\$84,278,936 94.92%
Schedule B-3	Schedule B-3	\$1,234,769 100.00%	\$0 0.00%	\$82,283 6.66%	\$1,152,486 93.34%
Schedule B-5	Schedule B-5	\$39,760,054 100.00%	\$0 0.00%	\$2,649,559 6.66%	\$37,110,495 93.34%
SQFT	Building SQ FT allocator INFO NOT AVAILABLE	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TOM	Total O&M	\$33,993,477 100.00%	\$22,275,777 65.53%	\$373,099 1.10%	\$11,344,602 33.37%
TOMXFPOS	Total O&M excl Fuel & PP &OS	\$11,717,700 100.00%	\$0 0.00%	\$373,099 3.18%	\$11,344,602 96.82%
TOMXFP	Total O&M excl Fuel & PP	\$11,717,700 100.00%	\$0 0.00%	\$373,099 3.18%	\$11,344,602 96.82%
TOTREV	Total Revenue	\$47,498,122 100.00%	\$0 0.00%	\$299,868 0.63%	\$47,198,254 99.37%
TRAN	All Transmission	 100.00%	0 0.00%	1 100.00%	0 0.00%
TRAN/DIST	Direct Assignment	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRAN/GEN	Direct Assignment	0 0.00%	0 0.00%	0 0.00%	0 0.00%
TRB	Total Rate Base	\$101,857,559 100.00%	\$0 0.00%	\$5,334,288 5.24%	\$96,523,270 94.76%
NA	Not Applicable	0 0.00%	0 0.00%	0 0.00%	0 0.00%

Schedule F-2: Functionalization Factors Assignment

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

FERC Account	Allocator Name	Description	Lookup Name	Allocation to ERCOT	Allocation to Generation	Allocation to Transmission	Allocation to Distribution
301	PLTSVC-NX	Net Plant In Service excl Intang	A301	100.0000%	0.0000%	4 9432%	95.0568%
302	PLTSVC-NX	Net Plant In Service excl Intang	A302	100 0000%	0 0000%	4.9432%	95 0568%
303	PLTSVC-NX	Net Plant In Service excl Intang	A303	100.0000%	0.0000%	4.9432%	95.0568%
310	NA	Not Applicable	A310	0 0000%	0.0000%	0 0000%	0.0000%
311	NA	Not Applicable	A311	0.0000%	0 0000%	0.0000%	0.0000%
312	NA	Not Applicable	A312	0 0000%	0.0000%	0 0000%	0.0000%
313	NA	Not Applicable	A313	0.0000%	0 0000%	0.0000%	0.0000%
314	NA	Not Applicable	A314	0 0000%	0.0000%	0.0000%	0.0000%
315	NA	Not Applicable	A315	0.0000%	0.0000%	0.0000%	0 0000%
316	NA	Not Applicable	A316	0.0000%	0.0000%	0 0000%	0.0000%
320	NA	Not Applicable	A320	0 0000%	0.0000%	0 0000%	0.0000%
321	NA	Not Applicable	A321	0.0000%	0.0000%	0 0000%	0.0000%
322	NA	Not Applicable	A322	0 0000%	0.0000%	0.0000%	0.0000%
323	NA	Not Applicable	A323	0.0000%	0.0000%	0.0000%	0.0000%
324	NA	Not Applicable	A324	0 0000%	0.0000%	0 0000%	0.0000%
325	NA	Not Applicable	A325	0 0000%	0.0000%	0.0000%	0.0000%
326	NA	Not Applicable	A326	0 0000%	0.0000%	0 0000%	0.0000%
330	NA	Not Applicable	A330	0 0000%	0.0000%	0.0000%	0.0000%
331	NA	Not Applicable	A331	0 0000%	0.0000%	0.0000%	0.0000%
332	NA	Not Applicable	A332	0 0000%	0.0000%	0 0000%	0.0000%
333	NA	Not Applicable	A333	0 0000%	0.0000%	0 0000%	0.0000%
334	NA	Not Applicable	A334	0.0000%	0 0000%	0.0000%	0.0000%
335	NA	Not Applicable	A335	0 0000%	0.0000%	0 0000%	0.0000%
336	NA	Not Applicable	A336	0 0000%	0.0000%	0 0000%	0.0000%
340	NA	Not Applicable	A340	0 0000%	0.0000%	0.0000%	0.0000%
341	NA	Not Applicable	A341	0.0000%	0.0000%	0 0000%	0.0000%
342	NA	Not Applicable	A342	0 0000%	0.0000%	0 0000%	0.0000%
343	NA	Not Applicable	A343	0 0000%	0.0000%	0 0000%	0.0000%
344	NA	Not Applicable	A344	0 0000%	0.0000%	0.0000%	0.0000%
345	NA	Not Applicable	A345	0 0000%	0.0000%	0 0000%	0.0000%
346	NA	Not Applicable	A346	0 0000%	0.0000%	0.0000%	0.0000%
350	TRAN	All Transmission	A350	100.0000%	0.0000%	100.0000%	0.0000%
352	TRAN	All Transmission	A352	100.0000%	0.0000%	100 0000%	0 0000%
353	TRAN	All Transmission	A353	100 0000%	0.0000%	100 0000%	0 0000%
354	TRAN	All Transmission	A354	100.0000%	0.0000%	100.0000%	0.0000%
355	TRAN	All Transmission	A355	100.0000%	0.0000%	100.0000%	0.0000%
356	TRAN	All Transmission	A356	100 0000%	0.0000%	100 0000%	0 0000%
357	TRAN	All Transmission	A357	100.0000%	0.0000%	100 0000%	0 0000%
358	TRAN	All Transmission	A358	100 0000%	0.0000%	100.0000%	0.0000%
359	TRAN	All Transmission	A359	100.0000%	0.0000%	100 0000%	0 0000%
TPA	TRAN	All Transmission	ATPA	100.0000%	0.0000%	100.0000%	0.0000%
TPL	TRAN	All Transmission	ATPL	100 0000%	0.0000%	100.0000%	0.0000%
360	DIST	All Distribution	A360	100 0000%	0.0000%	0 0000%	100 0000%
361	DIST	All Distribution	A361	100 0000%	0.0000%	0.0000%	100.0000%
362	DIST/TRAN	Direct Assignment	A362	0.0000%	0.0000%	0 0000%	0 0000%
363	DIST	All Distribution	A363	100.0000%	0.0000%	0 0000%	100 0000%
364	DIST	All Distribution	A364	100.0000%	0.0000%	0 0000%	100.0000%
365	DIST	All Distribution	A365	100 0000%	0.0000%	0.0000%	100.0000%
366	DIST	All Distribution	A366	100.0000%	0.0000%	0 0000%	100 0000%
367	DIST	All Distribution	A367	100.0000%	0.0000%	0 0000%	100 0000%
368	DIST	All Distribution	A368	100.0000%	0.0000%	0 0000%	100 0000%
369	DIST	All Distribution	A369	100 0000%	0.0000%	0 0000%	100.0000%
370	DIST	All Distribution	A370	100.0000%	0.0000%	0.0000%	100 0000%
371	DIST	All Distribution	A371	100.0000%	0.0000%	0 0000%	100.0000%
372	DIST	All Distribution	A372	100.0000%	0.0000%	0 0000%	100 0000%
373	DIST	All Distribution	A373	100 0000%	0.0000%	0 0000%	100 0000%
DPL	DIST	All Distribution	ADPL	100 0000%	0.0000%	0 0000%	100.0000%
389	PAYXAG	Payroll excl A&G and Con Labor	A389	100.0000%	0 0000%	2 1751%	97 8249%

Schedule F-2: Functionalization Factors Assignment

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

FERC Account	Allocator Name	Description	Lookup Name	Allocation to ERCOT	Allocation to Generation	Allocation to Transmission	Allocation to Distribution
390	PAYXAG	Payroll excl A&G and Con Labor	A390	100.0000%	0.0000%	2.1751%	97.8249%
391	PAYXAG	Payroll excl A&G and Con Labor	A391	100.0000%	0.0000%	2.1751%	97.8249%
392	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A392	100.0000%	0.0000%	5.0759%	94.9241%
393	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A393	100.0000%	0.0000%	5.0759%	94.9241%
394	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A394	100.0000%	0.0000%	5.0759%	94.9241%
395	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A395	100.0000%	0.0000%	5.0759%	94.9241%
396	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A396	100.0000%	0.0000%	5.0759%	94.9241%
397	Schedule B-5	Schedule B-5	A397	100.0000%	0.0000%	6.6639%	93.3361%
397B	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A397B	100.0000%	0.0000%	5.0759%	94.9241%
398	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A398	100.0000%	0.0000%	5.0759%	94.9241%
399	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A399	100.0000%	0.0000%	5.0759%	94.9241%
RWIP	PLTXGNL-N	Net Plant excl Intang & Gen Plt	ARWIP	100.0000%	0.0000%	5.0759%	94.9241%
CWIP	DIST/TRAN	Direct Assignment	ACWIP	0.0000%	0.0000%	0.0000%	0.0000%
GPL	PLTXGNL-N	Net Plant excl Intang & Gen Plt	AGPL	100.0000%	0.0000%	5.0759%	94.9241%
408.5	DIST/TRAN	Direct Assignment	A408.5	0.0000%	0.0000%	0.0000%	0.0000%
426.1	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A426.1	100.0000%	0.0000%	5.0759%	94.9241%
426.5	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A426.5	100.0000%	0.0000%	5.0759%	94.9241%
427.1	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A427.1	100.0000%	0.0000%	5.0759%	94.9241%
427.4	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A427.4	100.0000%	0.0000%	5.0759%	94.9241%
427.5	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A427.5	100.0000%	0.0000%	5.0759%	94.9241%
427.51	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A427.51	100.0000%	0.0000%	5.0759%	94.9241%
431	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A431	100.0000%	0.0000%	5.0759%	94.9241%
431.4	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A431.4	100.0000%	0.0000%	5.0759%	94.9241%
431.5	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A431.5	100.0000%	0.0000%	5.0759%	94.9241%
447	DIST	All Distribution	A447	100.0000%	0.0000%	0.0000%	100.0000%
450	DIST	All Distribution	A450	100.0000%	0.0000%	0.0000%	100.0000%
451	DIST	All Distribution	A451	100.0000%	0.0000%	0.0000%	100.0000%
453	DIST	All Distribution	A453	100.0000%	0.0000%	0.0000%	100.0000%
454	DIST	All Distribution	A454	100.0000%	0.0000%	0.0000%	100.0000%
456	DIST	All Distribution	A456	100.0000%	0.0000%	0.0000%	100.0000%
ACS	DIST	All Distribution	AACS	100.0000%	0.0000%	0.0000%	100.0000%
500	NA	Not Applicable	A500	0.0000%	0.0000%	0.0000%	0.0000%
501	NA	Not Applicable	A501	0.0000%	0.0000%	0.0000%	0.0000%
501	NA	Not Applicable	A501	0.0000%	0.0000%	0.0000%	0.0000%
502	NA	Not Applicable	A502	0.0000%	0.0000%	0.0000%	0.0000%
505	NA	Not Applicable	A505	0.0000%	0.0000%	0.0000%	0.0000%
506	NA	Not Applicable	A506	0.0000%	0.0000%	0.0000%	0.0000%
507	NA	Not Applicable	A507	0.0000%	0.0000%	0.0000%	0.0000%
510	NA	Not Applicable	A510	0.0000%	0.0000%	0.0000%	0.0000%
511	NA	Not Applicable	A511	0.0000%	0.0000%	0.0000%	0.0000%
512	NA	Not Applicable	A512	0.0000%	0.0000%	0.0000%	0.0000%
513	NA	Not Applicable	A513	0.0000%	0.0000%	0.0000%	0.0000%
514	NA	Not Applicable	A514	0.0000%	0.0000%	0.0000%	0.0000%
517	NA	Not Applicable	A517	0.0000%	0.0000%	0.0000%	0.0000%
518	NA	Not Applicable	A518	0.0000%	0.0000%	0.0000%	0.0000%
519	NA	Not Applicable	A519	0.0000%	0.0000%	0.0000%	0.0000%
520	NA	Not Applicable	A520	0.0000%	0.0000%	0.0000%	0.0000%
523	NA	Not Applicable	A523	0.0000%	0.0000%	0.0000%	0.0000%
524	NA	Not Applicable	A524	0.0000%	0.0000%	0.0000%	0.0000%
525	NA	Not Applicable	A525	0.0000%	0.0000%	0.0000%	0.0000%
528	NA	Not Applicable	A528	0.0000%	0.0000%	0.0000%	0.0000%
529	NA	Not Applicable	A529	0.0000%	0.0000%	0.0000%	0.0000%
530	NA	Not Applicable	A530	0.0000%	0.0000%	0.0000%	0.0000%
531	NA	Not Applicable	A531	0.0000%	0.0000%	0.0000%	0.0000%
532	NA	Not Applicable	A532	0.0000%	0.0000%	0.0000%	0.0000%
535	NA	Not Applicable	A535	0.0000%	0.0000%	0.0000%	0.0000%
536	NA	Not Applicable	A536	0.0000%	0.0000%	0.0000%	0.0000%
537	NA	Not Applicable	A537	0.0000%	0.0000%	0.0000%	0.0000%

Schedule F-2: Functionalization Factors Assignment

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

FERC Account	Allocator Name	Description	Lookup Name	Allocation to ERCOT	Allocation to Generation	Allocation to Transmission	Allocation to Distribution
538	NA	Not Applicable	A538	0.0000%	0.0000%	0 0000%	0.0000%
539	NA	Not Applicable	A539	0 0000%	0 0000%	0.0000%	0.0000%
540	NA	Not Applicable	A540	0.0000%	0.0000%	0.0000%	0.0000%
541	NA	Not Applicable	A541	0.0000%	0.0000%	0.0000%	0.0000%
542	NA	Not Applicable	A542	0.0000%	0.0000%	0.0000%	0.0000%
543	NA	Not Applicable	A543	0.0000%	0.0000%	0.0000%	0.0000%
544	NA	Not Applicable	A544	0.0000%	0.0000%	0.0000%	0.0000%
545	NA	Not Applicable	A545	0.0000%	0.0000%	0.0000%	0.0000%
546	NA	Not Applicable	A546	0.0000%	0.0000%	0.0000%	0.0000%
547	NA	Not Applicable	A547	0.0000%	0.0000%	0.0000%	0.0000%
549	NA	Not Applicable	A549	0.0000%	0.0000%	0.0000%	0.0000%
550	NA	Not Applicable	A550	0.0000%	0.0000%	0.0000%	0.0000%
551	NA	Not Applicable	A551	0.0000%	0.0000%	0.0000%	0.0000%
552	NA	Not Applicable	A552	0.0000%	0.0000%	0.0000%	0.0000%
553	NA	Not Applicable	A553	0.0000%	0.0000%	0.0000%	0.0000%
554	NA	Not Applicable	A554	0.0000%	0.0000%	0.0000%	0.0000%
555	GEN	All Generation	A555	100.0000%	100.0000%	0.0000%	0.0000%
556	GEN/TRAN	Direct Assignment	A556	0.0000%	0.0000%	0.0000%	0.0000%
557	GEN	All Generation	A557	100.0000%	100.0000%	0 0000%	0.0000%
560	TRAN	All Transmission	A560	100.0000%	0.0000%	100.0000%	0.0000%
561	TRAN	All Transmission	A561	100.0000%	0.0000%	100.0000%	0.0000%
562	TRAN	All Transmission	A562	100.0000%	0.0000%	100.0000%	0.0000%
563	TRAN	All Transmission	A563	100.0000%	0.0000%	100.0000%	0.0000%
564	TRAN	All Transmission	A564	100.0000%	0.0000%	100.0000%	0.0000%
565	TRAN	All Transmission	A565	100.0000%	0.0000%	100.0000%	0.0000%
566	TRAN	All Transmission	A566	100.0000%	0.0000%	100.0000%	0.0000%
567	TRAN	All Transmission	A567	100.0000%	0.0000%	100.0000%	0.0000%
568	TRAN	All Transmission	A568	100.0000%	0.0000%	100.0000%	0.0000%
569	TRAN	All Transmission	A569	100.0000%	0.0000%	100.0000%	0.0000%
570	TRAN	All Transmission	A570	100.0000%	0.0000%	100.0000%	0.0000%
571	TRAN	All Transmission	A571	100.0000%	0.0000%	100.0000%	0.0000%
572	TRAN	All Transmission	A572	100.0000%	0.0000%	100.0000%	0.0000%
573	TRAN	All Transmission	A573	100.0000%	0.0000%	100.0000%	0.0000%
574	TRAN	All Transmission	A574	100.0000%	0.0000%	100.0000%	0.0000%
579	TRAN	All Transmission	A579	100.0000%	0.0000%	100.0000%	0.0000%
580	PLTXGNL-N	Net Plant excl Intang & Gen Plt	A580	100.0000%	0.0000%	5.0759%	94.9241%
581	DIST	All Distribution	A581	100.0000%	0.0000%	0 0000%	100.0000%
582	TRAN/DIST	Direct Assignment	A582	0.0000%	0.0000%	0.0000%	0.0000%
583	DIST	All Distribution	A583	100.0000%	0.0000%	0.0000%	100.0000%
584	DIST	All Distribution	A584	100.0000%	0.0000%	0.0000%	100.0000%
585	DIST	All Distribution	A585	100.0000%	0.0000%	0.0000%	100.0000%
586	DIST	All Distribution	A586	100.0000%	0.0000%	0.0000%	100.0000%
587	DIST	All Distribution	A587	100.0000%	0.0000%	0.0000%	100.0000%
588	PLTSVC-NX	Net Plant In Service excl Intang	A588	100.0000%	0.0000%	4.9432%	95.0568%
589	DIST	All Distribution	A589	100.0000%	0.0000%	0.0000%	100.0000%
590	DIST	All Distribution	A590	100.0000%	0.0000%	0.0000%	100.0000%
591	DIST	All Distribution	A591	100.0000%	0.0000%	0.0000%	100.0000%
592	TRAN/DIST	Direct Assignment	A592	0.0000%	0.0000%	0.0000%	0.0000%
593	DIST	All Distribution	A593	100.0000%	0.0000%	0.0000%	100.0000%
594	DIST	All Distribution	A594	100.0000%	0.0000%	0.0000%	100.0000%
595	DIST	All Distribution	A595	100.0000%	0.0000%	0.0000%	100.0000%
596	DIST	All Distribution	A596	100.0000%	0.0000%	0.0000%	100.0000%
597	DIST	All Distribution	A597	100.0000%	0.0000%	0.0000%	100.0000%
598	DIST	All Distribution	A598	100.0000%	0.0000%	0.0000%	100.0000%
599	DIST	All Distribution	A599	100.0000%	0.0000%	0.0000%	100.0000%
901	DIST	All Distribution	A901	100.0000%	0.0000%	0.0000%	100.0000%
902	DIST	All Distribution	A902	100.0000%	0.0000%	0.0000%	100.0000%
903	DIST	All Distribution	A903	100.0000%	0.0000%	0.0000%	100.0000%

Schedule F-2: Functionalization Factors Assignment

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

FERC Account	Allocator Name	Description	Lookup Name	Allocation to ERCOT	Allocation to Generation	Allocation to Transmission	Allocation to Distribution
904	DIST	All Distribution	A904	100.0000%	0.0000%	0 0000%	100 0000%
905	DIST	All Distribution	A905	100.0000%	0.0000%	0 0000%	100 0000%
906	DIST	All Distribution	A906	100.0000%	0.0000%	0 0000%	100.0000%
907	DIST	All Distribution	A907	100 0000%	0 0000%	0.0000%	100.0000%
908	DIST	All Distribution	A908	100 0000%	0 0000%	0 0000%	100 0000%
909	DIST	All Distribution	A909	100.0000%	0 0000%	0 0000%	100 0000%
910	DIST	All Distribution	A910	100.0000%	0 0000%	0 0000%	100 0000%
911	DIST	All Distribution	A911	100.0000%	0 0000%	0.0000%	100 0000%
912	DIST	All Distribution	A912	100 0000%	0 0000%	0.0000%	100 0000%
913	DIST	All Distribution	A913	100 0000%	0 0000%	0 0000%	100 0000%
916	DIST	All Distribution	A916	100.0000%	0 0000%	0.0000%	100.0000%
917	DIST	All Distribution	A917	100 0000%	0 0000%	0 0000%	100 0000%
920	PAYXAG	Payroll excl A&G and Con Labor	A920	100.0000%	0 0000%	2 1751%	97.8249%
920.1	PAYXAG	Payroll excl A&G and Con Labor	A920.1	100 0000%	0 0000%	2 1751%	97.8249%
920.12	PAYXAG	Payroll excl A&G and Con Labor	A920.12	100.0000%	0 0000%	2 1751%	97.8249%
920.131	PAYXAG	Payroll excl A&G and Con Labor	A920.131	100.0000%	0 0000%	2.1751%	97.8249%
920.136	PAYXAG	Payroll excl A&G and Con Labor	A920.136	100.0000%	0 0000%	2 1751%	97.8249%
920.2	PAYXAG	Payroll excl A&G and Con Labor	A920.2	100.0000%	0 0000%	2 1751%	97.8249%
920.21	PAYXAG	Payroll excl A&G and Con Labor	A920.21	100.0000%	0 0000%	2 1751%	97.8249%
921	PAYXAG	Payroll excl A&G and Con Labor	A921	100 0000%	0 0000%	2 1751%	97.8249%
922	PAYXAG	Payroll excl A&G and Con Labor	A922	100 0000%	0 0000%	2.1751%	97.8249%
923	TOMXFP	Total O&M excl Fuel & PP	A923	100.0000%	0 0000%	3 1841%	96.8159%
923B	PLTSVC-N	Net Plant In Service	A923B	100.0000%	0 0000%	4.9432%	95.0568%
924	PLTSVC-N	Net Plant In Service	A924	100.0000%	0 0000%	4.9432%	95.0568%
925	PAYXAG	Payroll excl A&G and Con Labor	A925	100.0000%	0 0000%	2 1751%	97.8249%
926	PAYXAG	Payroll excl A&G and Con Labor	A926	100 0000%	0 0000%	2.1751%	97.8249%
927	DIST	All Distribution	A927	100.0000%	0 0000%	0.0000%	100 0000%
928	TOTREV	Total Revenue	A928	100 0000%	0 0000%	0 6313%	99.3687%
930	PLTSVC-N	Net Plant In Service	A930	100 0000%	0 0000%	4.9432%	95.0568%
930.1	PLTSVC-N	Net Plant In Service	A930.1	100.0000%	0 0000%	4.9432%	95.0568%
930.2	PLTSVC-N	Net Plant In Service	A930.2	100 0000%	0 0000%	4.9432%	95.0568%
930.2136	PLTSVC-N	Net Plant In Service	A930.2136	100.0000%	0 0000%	4.9432%	95.0568%
930.3	PAYXAG	Payroll excl A&G and Con Labor	A930.3	100 0000%	0 0000%	2 1751%	97.8249%
930.31	PLTSVC-N	Net Plant In Service	A930.31	100.0000%	0 0000%	4.9432%	95.0568%
930.32	PAYXAG	Payroll excl A&G and Con Labor	A930.32	100 0000%	0 0000%	2 1751%	97.8249%
930.4	PAYXAG	Payroll excl A&G and Con Labor	A930.4	100 0000%	0 0000%	2.1751%	97.8249%
930.5	PLTSVC-N	Net Plant In Service	A930.5	100.0000%	0 0000%	4.9432%	95.0568%
930.6	PAYXAG	Payroll excl A&G and Con Labor	A930.6	100.0000%	0 0000%	2.1751%	97.8249%
930LA	PLTSVC-N	Net Plant In Service	A930LA	100.0000%	0 0000%	4.9432%	95.0568%
931	DIST	All Distribution	A931	100 0000%	0 0000%	0.0000%	100 0000%
932	DIST	All Distribution	A932	100 0000%	0 0000%	0.0000%	100 0000%
935	GNLPLT-N	GNLPLT-N	A935	0.0000%	0 0000%	0 0000%	0 0000%
FICA	PAYROLL	Total Payroll	FICA	100.0000%	0 0000%	2.7859%	97.2141%
FUTA	PAYROLL	Total Payroll	FUTA	100 0000%	0 0000%	2.7859%	97.2141%
PGeneration	PLTSVC-N	Net Plant In Service	PGeneration	100 0000%	0 0000%	4.9432%	95.0568%
PTtransmission	PLTSVC-N	Net Plant In Service	PTtransmission	100.0000%	0 0000%	4.9432%	95.0568%
PDistribution	PLTSVC-N	Net Plant In Service	PDistribution	100 0000%	0 0000%	4.9432%	95.0568%
PGeneral	PLTSVC-N	Net Plant In Service	PGeneral	100 0000%	0 0000%	4.9432%	95.0568%
Unemployment	PAYROLL	Total Payroll	Unemployment	100 0000%	0 0000%	2.7859%	97.2141%
Franchise	PAYROLL	Total Payroll	Franchise	100.0000%	0 0000%	2.7859%	97.2141%
Use Tax	PAYROLL	Total Payroll	Use Tax	100 0000%	0 0000%	2.7859%	97.2141%
NRPayroll	PAYROLL	Total Payroll	NRPayroll	100 0000%	0 0000%	2.7859%	97.2141%
Tax Sales	PAYROLL	Total Payroll	Tax Sales	100.0000%	0 0000%	2.7859%	97.2141%
Tax PUC	PAYROLL	Total Payroll	Tax PUC	100.0000%	0 0000%	2.7859%	97.2141%
Tax Occ St Rental	PAYROLL	Total Payroll	Tax Occ St Rental	100 0000%	0 0000%	2.7859%	97.2141%
FIT	PAYROLL	Total Payroll	FIT	100.0000%	0 0000%	2.7859%	97.2141%
MISC	PLTSVC-N	Net Plant In Service	MISC	100 0000%	0 0000%	4.9432%	95.0568%

Schedule A Reconciliation To Books

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/A

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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O&M Summary

Purchased Power	Sch D-1	\$22,183,187	\$0	\$22,183,187	\$0	\$22,183,187	\$22,183,187	\$22,183,187	\$0	\$0
Other Production Power	Sch D-1	\$92,590	\$0	\$92,590	\$0	\$92,590	\$92,590	\$92,590	\$0	\$0
Total Purchased Power		\$22,275,777	\$0	\$22,275,777	\$0	\$22,275,777	\$22,275,777	\$22,275,777	\$0	\$0
Non PP, Non A&G	Sch D-1	\$7,626,249	\$0	\$7,626,249	(\$1,160,714)	\$6,465,535	\$6,465,535	\$0	\$155,923	\$6,309,612
A&G	Sch D-2	\$2,516,843	\$0	\$2,516,843	(\$340,624)	\$2,176,218	\$2,176,218	\$0	\$42,335	\$2,133,884
Subtotal, Non-Purchased Power		\$10,143,092	\$0	\$10,143,092	(\$1,501,338)	\$8,641,754	\$8,641,754	\$0	\$198,258	\$8,443,496
Subtotal O&M		\$32,418,869	\$0	\$32,418,869	(\$1,501,338)	\$30,917,531	\$30,917,531	\$22,275,777	\$198,258	\$8,443,496

Depreciation and Amortization	Sch E-1	\$5,982,065	\$0	\$5,982,065	(\$2,613,467)	\$3,368,598	\$3,368,598	\$0	\$174,472	\$3,194,126
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Federal Income Tax	Sch E-3	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Taxes Other Than Income Taxes	Sch E-2	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
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Operating Expenses - Other Expenses Summary

Total Other Expenses	Sch E-4	\$15,471	\$0	\$15,471	(\$8,217)	\$7,254	\$7,254	\$0	\$368	\$6,886
Total Other Revenues	Sch E-5	(\$331,612)	\$0	(\$331,612)	\$31,706	(\$299,906)	(\$299,906)	\$0	\$0	(\$299,906)
Total Wheeling Revenues	Sch E-6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Operating Expenses - Other Exp		(\$316,140)	\$0	(\$316,140)	\$23,489	(\$292,652)	(\$292,652)	\$0	\$368	(\$293,020)

Total Operating Expenses		\$38,084,793	\$0	\$38,084,793	(\$4,091,316)	\$33,993,477	\$33,993,477	\$22,275,777	\$373,099	\$11,344,602
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Schedule B Reconciliation To Books

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/B

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
Total Plant In Service Summary											
Original Cost of Plant	Sch B-1	\$145,887,006	\$0	\$145,887,006	(\$27,019,548)	\$118,867,458	\$118,867,458	\$0	\$6,756,517	\$112,110,941	
General Plant	Sch B-2	\$28,372,604	\$0	\$28,372,604	(\$9,764,895)	\$18,607,709	\$18,607,709	\$0	\$723,293	\$17,884,416	
CWIP	Sch B-4	\$3,681,509	\$0	\$3,681,509	(\$866,259)	\$2,815,250	\$2,815,250	\$0	\$0	\$2,815,250	
Plant Held for Future Use	Sch B-6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Plant in Service		\$177,941,119	\$0	\$177,941,119	(\$37,650,702)	\$140,290,417	\$140,290,417	\$0	\$7,479,810	\$132,810,607	
Accumulated Dep. and Amort. Summary											
Accumulated Dep. and Amort	Sch B-5	\$69,127,829	\$0	\$69,127,829	(\$29,367,775)	\$39,760,054	\$39,760,054	\$0	\$2,649,559	\$37,110,495	
Accum Prov for Dep & Amort	Sch B-7	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Accumulated Depreciation		\$69,127,829	\$0	\$69,127,829	(\$29,367,775)	\$39,760,054	\$39,760,054	\$0	\$2,649,559	\$37,110,495	
Working Capital	Sch B-9	\$1,267,886	\$0	\$1,267,886	(\$187,667)	\$1,080,219	\$1,080,219	\$0	\$24,782	\$1,055,437	
Plant Held for Future Use	Sch B-6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
ADIT & FAS 109 Accounts	Sch B-12	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Customer Deposits	Sch B-11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve for Insurance	Sch B-11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Other Rate Base Items - Other Summary											
Total Material and Supplies	Sch B-8	\$3,156,877	\$0	\$3,156,877	(\$94,650)	\$3,062,227	\$3,062,227	\$0	\$479,255	\$2,582,972	
Total Prepayments	Sch B-10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Other Rate Base Items	Sch B-11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Subtotal Other Rate Base Items		\$3,156,877	\$0	\$3,156,877	(\$94,650)	\$3,062,227	\$3,062,227	\$0	\$479,255	\$2,582,972	
Less											
Plant Held for Future Use	Sch B-6	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Customer Deposits	Sch B-11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Reserve for Insurance	Sch B-11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Other Rate Base Items - Other		\$3,156,877	\$0	\$3,156,877	(\$94,650)	\$3,062,227	\$3,062,227	\$0	\$479,255	\$2,582,972	

Materials & Supplies Detail

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/B.1

Account #	Account Assignment	Account Description	Balance 12/31/18	Reclass Transmission Facilities	Adjusted Plant Balance as of 12/31/2018
301.0	A301	Organization	379.25	-63.57	\$315.68
302.0	A302	Franchise & Consents	263.22	-44.12	\$219.10
350.0	A350	Land & Land Rights Trans Plant	30,972.41	-17,778.16	\$13,194.25
353.0	A353	Station Equip-Trans Plant	1,444,156.16	-762,370.04	\$681,786.12
355.0	A355	Poles & Fixtures Trans Plant	3,511,081.63	-1,190,958.89	\$2,320,122.74
356.0	A356	OH Conductors & Devices - Trans	2,388,193.85	-611,855.26	\$1,776,338.59
360.0	A360	Land Rights-Distribution Plant	207,860.80	-32,072.92	\$175,787.88
362.0	A362	Station Equipment	13,952,089.16	-2,039,795.44	\$11,912,293.72
364.0	A364	Poles, Towers & Fixtures	44,414,708.87	-10,450,781.00	\$33,963,927.87
364.88	A364	LAFB Pls, Towers, Fix	113,587.63	-113,587.63	\$0.00
365.0	A365	OH Conductors and Devices	44,726,561.37	-10,524,159.89	\$34,202,401.48
365.88	A365	LAFB OH Cond & Dev	280,771.35	-280,771.35	\$0.00
366.88	A366	LAFB Underground Conduit	167,590.29	-167,590.29	\$0.00
366.882	A366	LAFB Underground Underground	104,603.97	-104,603.97	\$0.00
366.887	A366	LAFB Underground URD Vault	4,413.84	-4,413.84	\$0.00
367.0	A367	UG Conductors & Devices	1,319,971.67	-220,039.28	\$1,099,932.39
367.88	A367	LAFB UG Conduct-Dev	44,138.34	-44,138.34	\$0.00
367.881	A367	LAFB UG Conduct-Junction	14,449.25	-14,449.25	\$0.00
367.887	A367	LAFB UG Conduct-Switchgear	22,714.64	-22,714.64	\$0.00
368.0	A368	Line Transformers	20,904,244.37	-3,900,732.00	\$17,003,512.37
368.88	A368	LAFB Line Transformer	793,730.94	-793,730.94	\$0.00
369.0	A369	Services	580,944.27	-97,379.38	\$483,564.89
370.0	A370	Meters	1,838,474.11	-308,169.79	\$1,530,304.32
370.1	A370	Meters - TWACS	7,564,284.97	-1,267,945.04	\$6,296,339.93
370.13	A370	FB ION Meters(RGEC\$)	72,220.84	-72,220.84	\$0.00
370.88	A370	LAFB Meters	370,994.12	-370,994.12	\$0.00
370.881	A370	LAFB ION Meters(RGEC\$)	159,195.57	-159,195.57	\$0.00
371.0	A371	Install Consumers Premises	582,338.79	-97,613.14	\$484,725.65
373.0	A373	St Light & Signal Sys Dist Plant	18,487.34	-3,098.90	\$15,388.44
373.88	A373	LAFB St Lights	206,536.66	-206,536.66	\$0.00
373.881	A373	LAFB St Light Poles	47,045.82	-47,045.82	\$0.00
389.0	A389	Land & Land Rights	34,650.00	0.00	\$34,650.00
389.1	A389	Land & Land Rights - Brackett	47,420.86	0.00	\$47,420.86
389.136	A389	Land & Land Rights-El Paso Prop	53,900.00	-53,900.00	\$0.00
389.2	A389	Land & Land Rights Carrizo Prop	8,500.00	0.00	\$8,500.00
389.3	A389	Land & Land Rights-Alpine Prop.	23,000.00	0.00	\$23,000.00
389.5	A389	Land & Rights - Ft. Stk. Pole YD	3,212.50	0.00	\$3,212.50
389.71	A389	Land & Rights - Dell City	7,300.00	-7,300.00	\$0.00
389.8	A389	Land & Rights-Ft Stk Hdqtrs	18,000.00	0.00	\$18,000.00
390.12	A390	Struct&Improv - Brackett Pole Yd	13,280.55	0.00	\$13,280.55
390.136	A390	Struct & Improv - El Paso Bldg	695,832.84	-695,832.84	\$0.00
390.21	A390	Struct & Improv - Alpine Bldg	438,595.41	0.00	\$438,595.41
390.3	A390	Struct & Improv - Brackett Hdqtr	4,104,415.82	0.00	\$4,104,415.82
390.5	A390	Struct & Improv Carrizo Spring	438,151.80	0.00	\$438,151.80
390.6	A390	Struct & Improv - Dell City Prop	741,137.72	-741,137.72	\$0.00
390.7	A390	Struct&Improve Dell City House	61,231.29	-61,231.29	\$0.00
390.71	A390	Struct&Improve Dell City Duplex	94,900.35	-94,900.35	\$0.00
390.8	A390	Structures & Impr. CEO House	234,471.76	0.00	\$234,471.76
390.88	A390	Struct & Improv - LAFB	118,902.68	-118,902.68	\$0.00
390.9	A390	Struct&Improv Ft Stk Pole Yard	513.04	0.00	\$513.04

Materials & Supplies Detail
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018
Workpaper WP/B.1

Account #	Account Assignment	Account Description	Balance 12/31/18	Reclass Transmission Facilities	Adjusted Plant Balance as of 12/31/2018
390.91	A390	Struct&Improv - Ft Stk Hdqtr	421,209.92	0.00	\$421,209.92
390.92	A390	Struct&Improv - Manuf. homes	371,149.26	-47,700.00	\$323,449.26
391.2	A391	Office Furn & Fixtures (new)	2,898,022.57	-715,096.48	\$2,182,926.09
391.2136	A391	FB Furniture/Fixtures	259,674.85	-259,674.85	\$0.00
391.288	A391	LAFB Furniture/Fixtures	21,009.79	-21,009.79	\$0.00
391.99	A391	Rental Furn & Fixtures	13,253.05	-3,270.23	\$9,982.82
392.0	A392	Transportation Equipment	877.56	-139.36	\$738.20
392.2	A392	Trans Equipment - New	4,311,169.00	-700,133.85	\$3,611,035.15
392.213	A392	FB Transportation Equip.	1,966,197.34	-1,966,197.34	\$0.00
392.3	A392	Trans Equipment - Large	3,537,233.40	-546,148.84	\$2,991,084.56
393.1	A393	Stores Equipment - New	436,041.94	-57,731.95	\$378,309.99
393.88	A393	LAFB - Stores Equipment	19,479.19	-19,479.19	\$0.00
394.1	A394	Gargage Tools and Equipment	30,965.48	-7,640.83	\$23,324.65
394.136	A394	FB Misc. Tools	294,013.22	-294,013.22	\$0.00
394.2	A394	Tools Shop and Crew Equip (New)	804,781.25	-198,582.39	\$606,198.86
394.288	A394	LAFB Tools and Crew Equip	33,078.60	-33,078.60	\$0.00
395.1	A395	Laboratory Equipment (New)	800,379.23	-197,496.17	\$602,883.06
395.13	A395	FB Laboratory Equipment	97,039.42	-97,039.42	\$0.00
395.2	A395	Electrician Equipment	33,344.70	-8,227.91	\$25,116.79
396.2	A396	Power Operated Equipment-Large	488,835.06	-115,022.89	\$373,812.17
396.4	A396	Power Operated Equipment-Ig New	30,820.36	-7,252.03	\$23,568.33
397.0	A397	Communication Equipment	11,939.60	-2,946.14	\$8,993.46
397.1	A397	Communications Equipment (New)	1,627,322.90	-401,547.21	\$1,225,775.69
397.13	A397	FB Communication Equipment	113,452.42	-113,452.42	\$0.00
398.1	A398	Miscellaneous Equipment (New)	577,617.50	-142,528.99	\$435,088.51
398.136	A398	FB Miscellaneous Equipment	17,204.97	-17,204.97	\$0.00
399.88	A399	LAFB - Acquisition Costs in Excess BV	2,019,074.76	-2,019,074.76	\$0.00
Total Utility Plant In Service			\$174,259,609.46	(\$43,691,744.78)	\$130,567,864.68
107.2	A107.2	Construction WIP - Force Account	429,008.22	(100,945.63)	328,062.59
107.2	A107.2	WO Cost Tracking (Non-Plant)	247,954.81	(58,343.77)	189,611.04
107.2	A107.2	CIAC - Unapplied- Cash Register	\$3,004,546.09	(706,969.69)	2,297,576.40
Construction Work In Progress			\$3,681,509.12	(\$866,259.10)	\$2,815,250.02
Total Utility Plant			\$177,941,118.58	(\$44,558,003.88)	\$133,383,114.70

Distribution Plant Calculations
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018
Workpaper WP/B-1

Account No	Description	Reference Schedule	Total Electric	ERCOT % of Total	Reclassification Transfer (100% ERCOT)	Account Transfer	Allocation to ERCOT	Allocation to Generation	% Assigned	Allocation to Transmission	Allocation to Distribution
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WP/D-1 I

WP/D-1 I

Plant In Service - Distribution Plant

A362	Station Equipment	\$13,952,089	85 2399%		(\$2,059,346)	\$11,892,743	\$0	16 5231%	\$1,965,049	\$9,927,694
	Total Distribution Plant	\$138,511,959								
	A362 as % of Total Disp Plant		10 073%							

Accumulated Dep. and Amort. - Distribution Plant

ADPL										
Tot Accum Dep and Amort - Distrib Plant		\$49,467,397			(\$12,907,138)					
A362 as % of Total Disp Plant			10 073%							
A362	Station Equipment	\$4,982,772	85 2399%	(\$1,300,115)	(\$2,035,579)	\$2,947,193	\$0	16 5231%	\$486,967	\$2,460,226
	Remainder	\$44,484,625	85 2399%	(\$11,607,023)	(\$18,173,010)	\$26,311,615	\$0	0 0000%	\$0	\$26,311,615

Depreciation & Amortization Expense - Distribution Plant

ADPL										
Total		\$3,057,292								
A362 as % of Total Disp Plant		10 073%								
A362	Station Equipment	\$307,956	85 2399%		(\$45,455)	\$262,501	\$0	16 5231%	\$43,373	\$219,128
	Remainder	\$2,749,336	85 2399%		(\$405,806)	\$2,343,530	\$0	0 0000%	\$0	\$2,343,530

Transmission/Distribution Plant Calculations**Rio Grande Electric Cooperative, Inc.****Test Year Ending 12/31/2018****Workpaper WP/B-1.1**

Account No.	Description	Reference Schedule	Total Electric	ERCOT % of Total	Reclassification Transfer (100% ERCOT)	Account Transfer	Allocation to ERCOT
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Plant In Service - Transmission Plant

A350	Land and Land Rights	\$30,972	42.6000%	(\$17,778)	\$0	\$13,194
A352	Structures and Improvements	\$0	0.0000%	\$0	\$0	\$0
A353	Station Equipment	\$1,444,156	47.2100%	(\$762,370)	\$0	\$681,786
A354	Towers and Fixtures	\$0	0.0000%	\$0	\$0	\$0
A355	Poles and Fixtures	\$3,511,082	66.0800%	(\$1,190,959)	\$0	\$2,320,123
A356	O.H. Conductors & Devices	\$2,388,194	74.3800%	(\$611,855)	\$0	\$1,776,339
A357	Underground Conduit	\$0	0.0000%	\$0	\$0	\$0
A358	Underground Conductors	\$0	0.0000%	\$0	\$0	\$0
A359	Roads and Trails	\$0	0.0000%	\$0	\$0	\$0
	Plant Additions	\$0	0.0000%	\$0	\$0	\$0
Total Transmission Plant		\$7,374,404		(\$2,582,962)	\$0	\$4,791,442

Plant In Service - Distribution Plant

A364	Poles, Towers & Fixtures	\$44,528,297	76.2749%	(\$10,564,369)	\$0	\$33,963,928
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Accumulated Provision For Depreciation & Amortization Detail

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/B-5

Account #	Account Assignment	Account Description	Balance 12/31/18	Reclass A/D Trans / Distr Facilities	Adjusted A/D Balance as of 12/31/2018	
108 5	ATPL	Acc Prov Deprc - Transmission	(2,422,400.23)	805,339.40	(\$1,617,060.83)	ATPL
108 6	ADPL	Acc Prov Deprc - Distribution	(\$47,809,937.48)	\$11,249,678.29	(\$36,560,259.19)	ADPL
108 613	ADPL	FB Acc Prov Depr - Dist Plant	(\$33,096.80)	\$33,096.80	\$0.00	ADPL
108 688	ADPL	LAFB Acc Prov Depr - Dist Plant	(\$1,477,585.63)	\$1,477,585.63	\$0.00	ADPL
108.6881	ADPL	LAFB Acc Prov Depr - Dist Plant (RGECS)	(\$146,777.39)	\$146,777.39	\$0.00	ADPL
108.71	A391	Acc Prov Deprc Furniture (new)	(\$1,875,144.00)	\$462,697.87	(\$1,412,446.13)	A391
108 72	A391	Acc Prov Deprc - Furniture	(\$562,036.78)	\$138,684.40	(\$423,352.38)	A391
108 75	A392	Acc Prov Deprc Transportation LG	(\$1,199,914.59)	\$31,746.41	(\$168,167.98)	A392
108 76	A392	Acc Prov Deprc Transport (New)	(\$3,102,238.59)	\$492,635.49	(\$2,609,603.10)	A392
108 7613	A392	Acc Prov Deprc Transp - FB	(\$1,536,851.63)	\$1,536,851.63	\$0.00	A392
108 78	A395	Acc Prov Deprc Laboratory (New)	(\$719,913.50)	\$177,640.99	(\$542,272.51)	A395
108 79	A394	Acc Deprc Tools & Work	(\$190,674.38)	\$47,049.52	(\$143,624.86)	A394
108 791	A396	Acc Deprc Power Operated (New)	(\$31,223.14)	\$7,704.41	(\$23,518.73)	A396
108 7913	A394	Acc Prov Deprc Shop (New)	(\$562,626.90)	\$139,076.77	(\$424,550.13)	A394
108 79136	A390	Acc Prov Deprc-El Paso Bldg	(\$298,010.59)	\$298,010.59	\$0.00	A390
108 7914	A390	Acc Prov Deprc Carrizo Bldg	(\$176,809.35)	\$0.00	(\$176,809.35)	A390
108 7915	A390	Acc Prov Deprc Dell City Prop	(\$195,245.83)	\$195,245.83	\$0.00	A390
108 79171	A390	Acc Prov Deprc Alpine Bldg	(\$186,131.29)	\$0.00	(\$186,131.29)	A390
108 7918	A390	Acc Prov Deprc Manuf. Homes	(\$79,906.62)	\$10,269.58	(\$69,637.04)	A390
108 7919	A390	Acc Prov Deprc Hdqts Bldg	(\$1,137,726.67)	\$0.00	(\$1,137,726.67)	A390
108.7921	A392	Acc Prov Deprc Transport-Large	(\$2,579,216.49)	\$409,579.58	(\$2,169,636.91)	A392
108 7924	A390	Acc Prov Deprc Ft Stk Hdqtrs	(\$128,288.14)	\$0.00	(\$128,288.14)	A390
108 793	A390	Acc Deprc Dell City House	(\$42,978.97)	\$42,978.97	\$0.00	A390
108.7931	A390	Acc Deprc Dell City Duplex	(\$40,240.50)	\$40,240.50	\$0.00	A390
108 7938	A390	Acc Depr CEO House	(\$10,150.27)	\$0.00	(\$10,150.27)	A390
108.795	A398	Acc Deprc Misc Equip (New)	(\$355,984.40)	\$87,840.31	(\$268,144.09)	A398
108 796	A397	Acc Deprc Communication Equip	(\$11,727.90)	\$2,893.90	(\$8,834.00)	A397
108.797	A397	Acc Deprc Communication (New)	(\$1,211,040.71)	\$298,828.23	(\$912,212.48)	A397
108 79713	A399	Acc Depr General Plant FB	(\$662,573.29)	\$662,573.29	\$0.00	A399
108.79788	A399	Acc Depr General Plant LAFB	(\$47,765.74)	\$47,765.74	\$0.00	A399
108.799	A393	Acc Prov Deprc Stores Equip(New)	(\$337,637.75)	\$182,391.91	(\$155,245.84)	A393
108.8	ARWIP	Retirement WIP - Work Orders	\$431,339.99	(\$101,494.30)	\$329,845.69	ARWIP
Accum Prov For Deprec & Amortization			(\$67,741,515.36)		\$18,923,689.12	(\$48,817,826.24)

Adjustments for Plant Additions
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018
Workpaper WP/B-5.1

Account No.	Description	Total Electric	ERCOT % of Total	Reclassification Transfer (100% ERCOT)	Account Transfer	Allocation to ERCOT
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WP/D-1.1

Accumulated Dep. and Amort. - Transmission Plant

ATPL	Transmission Plant Accum. Depr.	\$2,422,400	64.9740%	(\$848,471)	\$1,573,929
	Depreciation Expense	\$106,625	100.0000%	\$0	\$106,625
	Depreciation Expense (Half Year)	\$0	100.0000%	\$0	\$0
	Adjusted Accumulated Depreciation	\$2,529,025		(\$848,471)	\$1,680,554

Depreciation & Amortization Expense - Transmission Plant

ATPL	Adjusted Trans. Plant	\$106,625	100.0000%	\$0	\$106,625
WP/B-1.1	Total Trans Plant In Service	\$7,374,404			

Calculated Depreciation Rate **1.45%**

WP/B-1.1	Plant Additions	\$0
	Depreciation Rate	1.45%
	ProForma CWIP Depreciation Expense Adj	\$0

Originally Submitted Schedule B-5 (Truncated)

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/B-5.3

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Percentage to ERCOT (7)
Accumulated Depreciation & Amortization									
Steam Production									
310 A310	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
311 A311	Structures and Improvem		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
312 A312	Boiler Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
313 A313	Engines/Engine Driven C		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
314 A314	Turbogenerator Units		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
315 A315	Accessory Electric Equip		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
316 A316	Misc Power Plant Equip		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Steam Production		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Nuclear Production									
320 A320	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
321 A321	Structures and Improvem		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
322 A322	Reactor Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
323 A323	Engines/Engine Driven C		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
324 A324	Turbogenerator Units		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
325 A325	Accessory Electric Equip		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
326 A326	Misc Power Plant Equip.		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Nuclear Productic		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Hydraulic Production									
330 A330	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
331 A331	Structures and Improvem		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
332 A332	Reservoirs, Dams, and W		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
333 A333	Water Wheels, Turbines,		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
334 A334	Accessory Electric Equip		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
335 A335	Miscellaneous Power Pla		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
336 A336	Roads, Railroads, and Br		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Hydraulic Produc		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Production									
340 A340	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
341 A341	Structure and Improveme		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
342 A342	Fuel Holder, Producer &		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
343 A343	Prime Movers		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
344 A344	Generator		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
345 A345	Accessory Plant Equipm		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
346 A346	Misc. Power Plant Equip		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Other Production		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Production Plant		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transmission Plant									
350 A350	Land and Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
352 A352	Structures and Improvem		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
353 A353	Station Equipment		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
354 A354	Towers and Fixtures		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
355 A355	Poles and Fixtures		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
356 A356	O H Conductors & Devi		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
357 A357	Underground Conduit		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
358 A358	Underground Conductors		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
359 A359	Roads and Trails		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
ATPL	Total WP/B-5.1		\$2,422,400	\$0	\$2,422,400	(\$741,846)	\$1,680,554	\$1,680,554	-30.62%
	Total Transmission Plan		\$2,422,400	\$0	\$2,422,400	(\$741,846)	\$1,680,554	\$1,680,554	-30.62%
Distribution Plant									
360 A360	Land and Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
361 A361	Structures and Improvem		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
362 A362	Station Equ WP/B-1		\$4,982,772	\$0	\$4,982,772	(\$2,035,579)	\$2,947,193	\$2,947,193	-40.85%
363 A363	Storage Battery Equipme		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
364 A364	Poles, Towers & Fixtures		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
365 A365	O H Conductors & Devi		\$0	\$0	\$0	\$0	\$0	\$0	0.00%

366 A366	Underground Conduits	\$0	\$0	\$0	\$0	\$0	\$0	0 00%
367 A367	U.G. Conductors & Devic	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
368 A368	Line Transformers	\$0	\$0	\$0	\$0	\$0	\$0	0 00%
369 A369	Services	\$0	\$0	\$0	\$0	\$0	\$0	0 00%
370 A370	Meters	\$0	\$0	\$0	\$0	\$0	\$0	0 00%
371 A371	Install on Customer Pren	\$0	\$0	\$0	\$0	\$0	\$0	0 00%
372 A372	Leased Prop on Cust Pre	\$0	\$0	\$0	\$0	\$0	\$0	0 00%
373 A373	Street Lights	\$0	\$0	\$0	\$0	\$0	\$0	0 00%
ADPL	Total WP/B-I	\$44,484.625	\$0	\$44,484.625 #####	\$26,311.615	\$26,311.615	-40 85%	
	Total Distribution Plant	\$49,467,397	\$0	\$49,467,397 #####	\$29,258,808	\$29,258,808	-40 85%	
General Plant								
389 A389	Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	0 00%
390 A390	Structures and Improvem	\$2,295,488	\$0	\$2,295,488 (\$586,745)	\$1,708,743	\$1,708,743	-25 56%	
391 A391	Office Furniture & Equip	\$2,437,181	\$0	\$2,437,181 (\$601,382)	\$1,835,799	\$1,835,799	-24 68%	
392 A392	Transportation Equipment	\$7,418,221	\$0	\$7,418,221 (\$2,470,813)	\$4,947,408	\$4,947,408	-33 31%	
393 A393	Store Equipment	\$337,638	\$0	\$337,638 (\$182,392)	\$155,246	\$155,246	-54.02%	
394 A394	Tools, Shop & Garage Eq	\$754,301	\$0	\$754,301 (\$186,126)	\$568,175	\$568,175	-24.68%	
395 A395	Laboratory Equipment	\$719,914	\$0	\$719,914 (\$177,641)	\$542,273	\$542,273	-24 68%	
396 A396	Power Operated Equipment	\$31,223	\$0	\$31,223 (\$7,704)	\$23,519	\$23,519	-24 68%	
397 A397	Communic.	\$1,222,769	\$0	\$1,222,769 (\$301,722)	\$921,046	\$921,046	-24.68%	
398 A398	Misc Equipment	\$355,984	\$0	\$355,984 (\$87,840)	\$268,144	\$268,144	-24 68%	
399 A399	Other Tangible Property	\$710,339	\$0	\$710,339 (\$710,339)	\$0	\$0	-100.00%	
ARWIP	Retirement WIP - Work C	(\$431,340)	\$0	(\$431,340) \$101,494	(\$329,846)	(\$329,846)	-23 53%	
	Total Gen WP B-5	\$15,851,718	\$0	\$15,851,718 (\$5,211,212)	\$10,640,506	\$10,640,506	-32 87%	
	Total Accumulated Dep. and Amort.	\$67,741,515	\$0	\$67,741,515 #####	\$41,579,868	\$41,579,868	-38.62%	

Materials & Supplies WP
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018
Workpaper WP/B-8

WP/B-8

Month	Material & Supplies - Electric 154.0	Materials - Electrician 154.01	Uninvoiced Material 154.1	Bulk Gas 154.2	Mechanic Shop Stock 154.21	Fort Bliss- Transformers 154.3	Inventory - Wild Blue 154.4	Total
FY 2018 Total	\$2,891,169	\$110,789	(\$17,662)	\$33,366	\$35,215	\$94,650	\$9,348	\$3,156,877

Net Plant In Service		
Transmission		\$4,830,251
Total		\$100,530,363
NTP Transmission Factor		0.048048
Total	\$	151,681

Revised Materials & Supplies Amount to be Functionalized to:

Distribution	\$2,413,459	\$110,789	(\$17,662)	\$33,366	\$35,215	\$94,650	\$7,804	100.00%
Transmission	\$477,711	\$0	\$0	\$0	\$0	\$0	\$1,545	
Total	\$2,891,169	\$110,789	(\$17,662)	\$33,366	\$35,215	\$94,650	\$9,348	100.00%

Prepayments**Rio Grande Electric Cooperative, Inc.****Test Year Ending 12/31/2018****Workpaper WP/B-11**

	Insurance 165.1	Auto Ins 165.2	Subtotal Insurance	Other 165.12	Dues 165.13	Ins - NRECA 165.11	Total
Total	150,582.77	50,104.19	\$200,687	523,880.07	22,050.89	(5,784.87)	\$740,833
Allocator	TOM		1.0976%	1.0976%	1.0976%	1.0976%	
Transmission Balance			\$2,203	\$5,750	\$242	(\$63)	\$8,131

LTD Interest Expense Calculation WP
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018
Workpaper WP/C-1

Rio Grande ECI - 2018 Mortgage Notes History
As of 12/31/18

A CoBank Mortgage Notes

Note Number	Date of Note	Interest Rate	Beginning Balance	Y-T-D Principal	Y-T-D Interest	Ending Balance	%	
RX0696T2-1	05/31/83	10.29%	42,024	42,024	827	0		0
RX0696T2	05/31/85	11.48%	109,633	42,098	4,370	67,535		2,992
RX0696T1-3	04/25/04	4.92%	727,435	28,821	35,829	698,615		34,337
RX0696T1-2	06/23/04	4.91%	406,252	10,324	17,579	395,928		15,916
RX0696T1-1	06/17/08	4.92%	1,304,517	26,899	56,532	1,277,618		51,360
RX0696T1	09/23/08	4.97%	1,323,665	25,375	66,338	1,298,290		64,538
RI0696T3 (RUS Refi)	11/30/10	5.20%	808,357	495,749	17,417	312,608		10,003
RI0696T4 (RUS Refi)	10/31/12	4.11%	8,333,377	270,857	349,189	8,062,520		337,820
RI0696T5	05/20/13	2.88%	2,449,758	423,699	66,425	2,026,059		58,249
RI0696T6	09/30/14	4.62%	2,870,426	78,125	126,225	2,792,301		112,251
Total - RUS Mortgage Notes			18,375,445	1,443,970	740,731	16,931,475	43.0%	687,467
B FFB Mortgage Notes								4.06%

C Laughlin AFB

		<u>LTVR</u>						
LAFB	04/01/10	3.880%	1,928,964	179,439	71,653	1,749,525		67,882
Total - CFC Mortgage Notes			1,928,964	179,439	71,653	1,749,525	4.4%	67,882
D CFC-PowerVision Loan								3.88%
		<u>LTVR</u>						
9006001	05/23/03	6.300%	1,859,750	75,250	113,120	1,784,500		114,654
9006002	09/10/03	6.300%	186,258	7,166	11,338	179,091		11,507
9006005	04/20/05	6.350%	424,185	9,007	26,198	415,178		26,883
9006006	06/15/05	6.350%	639,936	13,308	39,529	626,627		40,574
9006007	08/22/05	6.350%	853,248	17,744	52,706	835,503		54,099
9006008	08/22/05	6.350%	546,257	11,360	33,743	534,897		34,635
FB	9006009	08/22/05	1,279,872	26,617	79,059	1,253,255		81,148
	9006015	10/07/14	3,500%	644,380	18,086	20,979		22,703
Total - CFC PowerVision Loan			6,433,884	178,539	376,672	6,255,345	15.9%	386,202
E Total of all Mortgage Notes			37,519,024	2,143,673	1,615,461	39,375,351	100.0%	6 17%

**LTD Interest Expense Calculation WP
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018
Workpaper WP/C-1**

Rio Grande ECI - 2018 Mortgage Notes History
As of 12/31/18

F Summary of Annualized Interest Cost and ProForma LTD Interest Expense

	Blended Interest Rate						
	As of 12/31/18	Rate					
Fixed Debt	34,283,210	4.14%		1,420,940			
Variable Debt	5,092,141	3.97%		202,230			
Total Debt	39,375,351	4.12%		1,623,170	Annualized Interest Cost		

Expenses Detail WP

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/D-1

Acct #	Account Assignment	Description	2018
555.1	A555	Purchased Power-AEP	6,142.36
555.11	A555	Cost of Power - Office Use LCRA	(25,671.87)
555.2	A555	Purchased Power-El Paso Elec Co	3,559,117.05
555.21	A555	Cost of Power-Office Use(EPEC)	(5,696.91)
555.43	A555	TCOS	2,478,455.27
555.7	A555	Purchased Power-LCRA	16,170,840.92
557.0	A557	Other Expenses	92,590.28
		Cost of Purchased Power	\$22,275,777.11
562.0	A562	Switching Station Expense	129.12
563.0	A563	OH Transm Line Expense	3,861.26
566.0	A566	Misc Transmission Exp-Rec/Maps	15,598.74
570.0	A570	Maint of Switching Station	158.31
571.0	A571	Maintenance of OH Transm Lines	714.77
		Transmission Expense	\$19,747.44
580.0	A580	Operation Supervision & Eng-Gen	95,192.41
580.1	A580	General System Modeling & Engineerin	48,354.67
580.136	A580	FB-General System Modeling & Engine	-
580.188	A580	LAFB-General Sys. Modeling & Engine	-
581.0	A581	Load Disp/SCADA	11,369.38
582.0	A582	Substation Expense	9,361.08
582.1	A582	Substation Exp-Brackett	68,297.08
582.136	A582	Substation Expense-Fort Bliss	-
582.2	A582	Substation Exp-Carrizo	59,343.28
582.3	A582	Substation Exp-Alpine	28,856.69
582.4	A582	Substation Expense-Ft Stk	27,045.83
582.5	A582	Substation Exp-Dell City	-
582.9	A582	ION Metering Expense	30,934.58
583.0	A583	OH Distr Line Expense	(599,093.13)
583.1	A583	OH Distr Line Exp-Brackett	501,654.16
583.11	A583	Inv. Proposed New Ser.-Brackett	9,261.69
583.136	A583	Overhead Line Expense - Ft Bliss	-
583.1368	A583	Power Plant Expense-FB	-
583.2	A583	OH Distr Line Expense - Carrizo	504,654.49
583.21	A583	Inv. Proposed New Ser.-Carrizo	(4,393.72)
583.3	A583	OH Distr Line Expense - Alpine	477,550.53
583.31	A583	Inv. Proposed New Ser.-Alpine	10,862.62
583.4	A583	OH Distr Line Expense - Ft Stk	426,837.73
583.41	A583	Inv. Proposed New Ser.-Ft Stk	16,937.65
583.5	A583	OH Distr Line Expense-Dell City	-
583.51	A583	Inv. Proposed New Ser.-Dell City	-
583.6	A583	Overhead Line Expense - Safety	30,424.93
583.61	A583	Brackett Safety	49,051.19
583.6136	A583	Operation/Safety - FB	-
583.62	A583	Carrizo Springs Safety	35,159.32

Expenses Detail WP

Rio Grande Electric Cooperative, Inc.

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Acct #	Account Assignment	Description	2018
583.63	A583	Alpine Safety	22,684.38
583.64	A583	Fort Stockton Safety	39,944.83
583.65	A583	Dell City Safety	-
583.688	A583	Operation/Safety - LAFB	-
583.71	A583	EP - WO Investigation	-
583.81	A583	LAFB - WO Investigation	-
583.88	A583	Overhead Line Expense - LAFB	-
584.0	A584	Underground Line Expense	(10,293.79)
584.1	A584	Underground Line Expense-Bracket	7,143.37
584.136	A584	Underground Expense - Ft Bliss	-
584.2	A584	Underground Line Expense-Carrizo	4,080.90
584.3	A584	Underground Line Expense-Alpine	10,525.25
584.4	A584	Underground Line Expense Ft Stk	1,299.83
584.5	A584	Underground Line Expenses-DC	-
584.88	A584	Underground Expense - LAFB	-
585.136	A585	FB - Amortization	-
585.88	A585	LAFB - Redetermination Amortization	-
586.0	A586	Meter Expense	(118,792.23)
586.1	A586	Meter Expense-Brackett	192,656.07
586.136	A586	FB Meter Expense	-
586.2	A586	Meter Expense-Carrizo	228,917.57
586.3	A586	Meter Expense-Alpine	111,579.03
586.4	A586	Meter Expense-Ft Stk	247,929.76
586.5	A586	Meter Expense-Dell City	-
586.88	A586	Meter Expense - LAFB	-
587.0	A587	Consumer Installation Expense	4,840.98
587.1	A587	Consumer Installation Exp-Bkt	(3,242.29)
587.2	A587	Consumer Installation Exp-CS	(3,339.96)
587.3	A587	Consumer Installation Exp-Alpine	(3,074.75)
587.4	A587	Consumer Installation Exp-Ft St	(2,046.27)
587.5	A587	Consumer Installation Exp-DC	-
588.0	A588	Misc Distr Office Exp	344,113.92
588.1	A588	Misc Distr Office Exp-Brackett	552,229.91
588.136	A588	Misc. Distribution Expense-FB	-
588.2	A588	Misc Distr Office Exp-Carrizo	274,873.83
588.3	A588	Misc Distr Office Expense-Alpine	270,710.44
588.4	A588	Misc Distr Office Expense-Ft Stk	335,357.04
588.5	A588	Misc Distr Office Exp-Dell City	-
588.88	A588	Misc Distribution Expense - LAFB	-
588.9	A588	Dist. Ans. Service Expense	286,496.33
588.9136	A588	Dist. Ans. Service Expense FB	-
588.988	A588	Dist Ans Service Expense - LAFB	-
589.0	A589	Easement Expense	42,761.57
		Distribution Expense - Operation	\$4,675,018.19
592.0	A592	Maint of Substation	14,558.48
592.1	A592	Maint of Substation-Brackett	43,883.76

Expenses Detail WP

Rio Grande Electric Cooperative, Inc.

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Acct #	Account Assignment	Description	2018
592.136	A592	Maintenance of Substation-FB	-
592.2	A592	Maint of Substation-Carrizo	25,993.26
592.3	A592	Maint of Substation-Alpine	33,419.54
592.4	A592	Maint of Substation-Ft Stk	7,690.18
592.5	A592	Maint of Substation-Dell City	-
593.0	A593	Maint of OH Distr Lines	15,080.63
593.1	A593	Maint of OH Distr Line-Brackett	520,892.44
593.136	A593	Maintenance of Overhead Line-FB	-
593.2	A593	Maint of Overhead Line-CS	473,611.59
593.3	A593	Maint of OH Distr Line-Alpine	444,237.42
593.4	A593	Maint of Overhead Line-Ft St	464,278.59
593.5	A593	Maint of Overhead Line-Dell City	-
593.88	A593	Maintenance of OH Line - LAFB	-
594.1	A594	Maint of Underground Line-Bkt	1,325.85
594.136	A594	Underground Maintenance - FB	-
594.2	A594	Maint of Underground Line-Carrizo	2,443.85
594.3	A594	Maint of Underground Line-Alpine	722.03
594.5	A594	Maint of Underground Line-DC	-
594.88	A594	Underground Maintenance - LAFB	-
595.1	A595	Maint of Line Transformer-Bkt	18,702.88
595.136	A595	Maintenance of Line Transf-FB	-
595.3	A595	Maint of Line Transformers-Alpine	13,056.39
595.4	A595	Maint of Line Transformer-Ft Stk	6,682.19
595.5	A595	Maint of Line Transformers-DC	-
595.88	A595	Maintenance of Line Transf LAFB	-
596.136	A596	FB Maintenance Sec/Str Lighting	-
596.88	A596	LAFB Maintenance Sec/Str Lights	-
599.1	A596	Maint of Area Lights-Brackett	7,522.38
599.2	A596	Maint of Area Lights-Carrizo	15,014.30
599.3	A596	Maint of Area Lights-Alpine	2,627.90
599.4	A596	Maint of Area Lights-Ft Stk	1,387.11
599.5	A596	Maint of Area Lights-Dell City	-
Distribution Expense - Maintenance			\$2,113,130.77

901.0	A901	Supervision-Billing	104,572.27
902.0	A902	Meter Reading Expense	5,560.36
902.1	A902	Meter Reading-Brackett	7,919.37
902.136	A902	Meter Reading-Fort Bliss	-
902.2	A902	Meter Reading-Carrizo	50,179.00
902.3	A902	Meter Reading-Alpine	3,933.28
902.4	A902	Meter Reading-Ft Stk	5,795.33
902.5	A902	Meter Reading-Dell City	-
902.88	A902	Meter Reading - LAFB	-
903.0	A903	Consumer Records - Billing	327,448.43
903.1	A903	Consumer Records-Brackett	40,075.79
903.11	A903	Consumer Collections-Dist Off	1,550.10
903.136	A903	Consumer Records - FB	-

Expenses Detail WP
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018
Workpaper WP/D-1

Acct #	Account Assignment	Description	2018
903.2	A903	Consumer Records-Carrizo	12,244.96
903.21	A903	Consumer Disconnects-Non Pmnt	21,929.83
903.3	A903	Consumer Records-Alpine	29,467.17
903.4	A903	Consumer Records-Ft Stk	24,228.35
903.5	A903	Consumer Records-Dell City	-
904.0	A904	Uncollectible Accounts	(103,190.55)
		Consumer Accounts Expense	\$531,713.71

Expenses Detail WP

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/D-1

Acct #	Account Assignment	Description	2018
908.0	A908	Energy Conservation Expense	747.53 *
909.0	A909	Information/Instruction Adv Exp	285,176.60 *
		Customer Service & Informational Exp	\$285,924.14
920.0	A920.0	Administrative-General Salaries	1,066,699.58
920.1	A920.1	Administrative Salaries-Safety	63,030.11
920.136	A920.136	Admin Salary & Exp Fort Bliss	-
920.2	A920.2	Admin. Salaries-Benefits	51,063.09
920.21	A920.21	Admin. Salaries-Education	59,118.54
920.3	A920.3	Administrative Salaries-Claims	17,532.59
920.88	A920.88	Admin Salary & Exp LAFB	-
921.0	A921.0	Office Supplies & Expenses	235,352.96
923.0	A923.0	Outside Service Employed	645,098.15
923.136	A923.136	FB-Outside Services	-
923.3	A923.3	Outside Services-SESCO SF	15.51
923.5	A923.5	Wholesale Power Contract-Administrati	1,408.57
923.88	A923.88	LAFB - Outside Services	-
925.0	A925.0	Injuries & Damages	20,662.27
928.1	A928.1	Reg Comm Exp-TX Util Gross Receipt	77,977.68
928.11	A928.11	Reg. Comm. - ERCOT & NERC	18,578.08
928.14	A928.14	Reg Comm Exp-NM Util Gross Receipt	2,031.78
928.4	A928.4	Reg Commission Expense-Texas PUC	1,209.09
928.42	A928.42	Reg. Comm.-New Mexico PRC	2,809.57
928.7	A928.7	Transmission Cost of Service	510.00
930.1	A930.1	General Advertising Expense	2,502.02
930.2	A930.2	Miscellaneous General Expense	65,043.33
930.2136	A930.2136	Miscellaneous Expense FB	-
930.288	A930.288	Miscellaneous Expense - LAFB	-
930.3	A930.3	Directors Fees	89,230.86 *
930.31	A930.31	Board Meeting Expenses	90,883.86 *
930.32	A930.32	Director Expenses	37,541.52
930.4	A930.4	Dues Paid to Associated Organization	18,522.90
930.5	A930.5	Annual Meeting Expense	85,506.03
930.6	A930.6	Drug & Alcohol Abuse Expense	9,793.08
932.01	A932	Maintenance CEO House	6,587.29
932.1	A932	Maintenance of Property	88,030.10
932.136	A932	Maintenance of Property-FB	-
932.14	A932	Maintenance Ft Stk Hdqtrs	10,825.45
932.2	A932	Maint. of Office Furn & Equip	362,592.16
932.3	A932	Maint. of Communication Equip	64,298.66
932.3136	A932	Maintenance of Comm. Equip. FB	-
932.388	A932	Maintenance of Comm Equip LAFB	-
932.4	A932	Maintenance of Large Tools	2,157.76
932.5	A932	Maintenance of Laboratory Equip	1,553.30
932.6	A932	Maint of Small Tools & Shop Equi	2,567.53
932.88	A932	Maintenance of Property - LAFB	-
		Administrative & General Expense	\$3,200,733.42

Expenses Detail WP**Rio Grande Electric Cooperative, Inc.****Test Year Ending 12/31/2018****Workpaper WP/D-1**

Acct #	Account Assignment	Description	2018
403.5	ATPL	Depreciation Transmission Plant	106,625.11
403.6	ADPL	Depreciation of Distribution Plt	3,057,292.07
403.613	AGPL	FB Depreciation Distribution Pl	-
403.688	AGPL	LAFB Depr Exp Distr Plant (Acquisition	-
403.6881	AGPL	LAFB Depr Distr Plant (RGEC\$)	-
403.7	AGPL	Depreciation of General Plant	655,941.28
403.713	AGPL	Depreciation General Plant FB	-
403.788	AGPL	LAFB-Depr Exp Gen & Distr Plant (RG	-
403.888	AGPL	LAFB - Amortization Exp	-
		Depreciation & Amortization Expense	\$3,819,858.45
408.5	A408.5	Taxes-Gross Receipts Dell City Tax Expense - Property & Gross Receipts	\$0.00
		Tax Expense - Other	\$0.00
		Interest On Long Term Debt	\$0.00
		Interest Expense - Other	\$0.00
426.1	A426.1	Donations Other Deductions	15,471.46 * \$15,471.46
		Total Expenses	\$36,937,374.68

* Included in Gross Receipts Adjustment to Total Advertising, Contributions & Donations
 Workpaper WP/D-1.6

ERCOT Transmission & Distribution Plant

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/D-1.1

Existing Transmission Plant:

		<u>2018</u>
1	Total	\$7,374,404.05
2		
3	ERCOT Subtotal	\$4,791,441.70
4	ERCOT Percent of Total	64.97%
5	Non-ERCOT Percent of Total	35.03%
6	Per GL first round of data - before adjustment	
7	350 Land & Land Rights Trans Plant	\$61,944.00
8	353 Station Equip-Trans Plant	\$1,444,156.16
9	355 Poles & Fixtures Trans Plant	\$3,144,448.75
10	356 OH Conductors & Devices - Trans	\$2,388,193.85
11	Total	\$7,038,742.76

GL Account: 362. Substation Equipment

Sub Name	In/Out	Costs as of 12/2018	Cost Assigned to Trans Costs Above 60KV 12/2018	Percentage of Substations Costs Assigned to Trans Costs Above 60KV 12/2018
12 Altuda	ERCOT	1,249,106.15	446,960.64	35.78%
13 Blewett	ERCOT	74,944.64	-	0.00%
14 Brackett	ERCOT	2,263,778.00	525,094.33	23.20%
15 Carnzo	ERCOT	447,769.72	19,274.86	4.30%
16 Cienega	ERCOT	133,925.19	36,532.47	27.28%
17 Comstock	ERCOT	1,405,741.47	182,784.07	13.00%
18 Conoco	ERCOT	319,809.30	64,750.13	20.25%
19 Crystal City	ERCOT	485,291.38	37,150.69	7.66%
20 Del Rio	ERCOT	913,012.69	282,774.92	30.97%
21 Mobile	ERCOT	477,465.38	-	0.00%
22 Fort Stockton	ERCOT	951,708.90	93,779.81	9.85%
23 Hueco	Non-ERCOT	20,071.18	-	0.00%
24 Uvalde	ERCOT	377,949.18	23,264.14	6.16%
25 Persimmon Gap	ERCOT	129,960.53	37,292.67	28.70%
26 Pat Lee	ERCOT	166,137.50	46,186.48	27.80%
27 Rosita Creek	ERCOT	1,556,014.03	54,927.87	3.53%
28 Brundage	ERCOT	533,371.30	114,275.59	21.43%
29 Presidio	ERCOT	15,127.27	-	0.00%
30 Cornudas	Non-ERCOT	470,633.83	98,107.58	20.85%
31 Dell City	Non-ERCOT	383,721.09	40,027.41	10.43%
32 Van Horn	Non-ERCOT	1,167,863.01	122,565.46	10.49%
33 Salt Flats	Non-ERCOT	17,057.27	-	0.00%
34 Miscellaneous		391,631.00	-	0.00%
35				
36 Total Substation Costs		13,952,090.01	2,225,749.11	15.95%
37				
38 ERCOT Substation Costs		11,892,743.63	1,965,048.66	16.52%
39 Non-ERCOT Substation Costs		2,059,346.38	260,700.45	12.66%
40				
41 ERCOT Percent of Total		85.2399%	88.2871%	
42 Non-ERCOT Percent of Total		14.7601%	11.7129%	
			16.5231% Percent of ERCOT	

Substation Costs Detail

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/D-1.2

GL Account: 362. Substation Equipment

Asset	Asset Description	Sub. #	Sub. Name	Capitalized Cost	% Assigned to Transmission	Transmission Cost
3620020	Brackett Substation WO 68111	201	Brackett	474,983.84	17.67%	83,916.98
3620021	Ion Meter System-Brkt	201	Brackett	23,356.24	58.98%	13,774.54
3620435	Lone Star Substation	201	Brackett	1,765,437.67	24.21%	427,402.80
Total			Brackett	2,263,777.75	23.20%	525,094.33
3620077	Comstock Sub Damage Repairs	202	Comstock	83,681.52	0.00%	-
3620078	Comstock Sub Feeder 3	202	Comstock	191,805.18	0.00%	-
3620070	Comstock Substation	202	Comstock	308,094.42	13.66%	42,098.46
3620079	Comstock Substation Expansion	202	Comstock	142,171.78	0.00%	-
3620074	Comstock Substation Regulators	202	Comstock	79,408.87	0.00%	-
3620075	Comstock Substation Switch	202	Comstock	4,254.06	100.00%	4,254.06
3620073	Comstock Substation Transformer	202	Comstock	216,087.61	0.00%	-
3620072	Comstock Substation upgrade	202	Comstock	359,230.56	33.25%	119,455.29
3620071	Ion Meter System-Comstock	202	Comstock	21,007.47	80.81%	16,976.25
Total			Comstock	1,405,741.47	13.00%	182,784.07
3620090	Del Rio Substation	203	Del Rio	395,971.64	39.07%	154,711.72
3620096	Del Rio Substation battery compartment	203	Del Rio	18,408.37	100.00%	18,408.37
3620094	Del Rio Substation regulators	203	Del Rio	81,389.70	0.00%	-
3620095	Del Rio Substation switch	203	Del Rio	4,500.00	100.00%	4,500.00
3620093	Del Rio Substation transformer	203	Del Rio	118,485.00	0.00%	-
3620092	Del Rio Substation upgrade	203	Del Rio	273,250.51	32.27%	88,178.58
3620091	Ion Meter System-Del Rio	203	Del Rio	21,007.47	80.81%	16,976.25
Total			Del Rio	913,012.69	30.97%	282,774.92
3620281	Ion Meter System-Rosita Crk	205	Rosita Creek	16,327.20	33.63%	5,491.00
3620280	Rosita Creek Substation-Eagle Pass	205	Rosita Creek	1,539,686.83	3.21%	49,436.87
Total			Rosita Creek	1,556,014.03	3.53%	54,927.87
3620030	Brundage Substation	301	Brundage	187,119.61	22.59%	42,261.27
3620425	Brundage Substation upgrade	301	Brundage	220,535.58	23.15%	51,059.08
3620430	Brundage transformer (expansion)	301	Brundage	100,000.00	0.00%	-
3620031	Ion Meter System-Brundage	301	Brundage	25,716.11	81.49%	20,955.24
Total			Brundage	533,371.30	21.43%	114,275.59
3620305	Carrizo Springs Sub reclosers	302	Carrizo	16,474.34	0.00%	-
3620304	Carrizo Springs Sub regulator	302	Carrizo	84,697.85	0.00%	-
3620303	Carrizo Springs Sub transformer	302	Carrizo	240,230.93	0.00%	-
3620300	Carrizo Springs Substation	302	Carrizo	82,891.10	2.13%	1,766.13
3620301	Ion Mtr System-Carrizo Springs	302	Carrizo	23,475.50	74.58%	17,508.73
Total			Carrizo	447,769.72	4.30%	19,274.86
3620312	Crystal City Sub regulators	303	Crystal City	70,613.84	0.00%	-
3620311	Crystal City Sub transformers	303	Crystal City	274,034.99	0.00%	-
3620035	Ion Meter System-Crystal City	303	Crystal City	25,677.33	81.49%	20,923.64
3620310	West Crystal City Substation	303	Crystal City	114,965.22	14.11%	16,227.05
Total			Crystal City	485,291.38	7.66%	37,150.69
3620036	Ion Meter System-Uvalde	305	Uvalde	25,648.60	81.49%	20,900.23
3620292	Uvalde Substation transformer	305	Uvalde	239,097.53	0.00%	-
3620290	West Uvalde Substation	305	Uvalde	113,203.05	2.09%	2,363.91
Total			Uvalde	377,949.18	6.16%	23,264.14

3620440 Blewett Sub Bay 2	307 Blewett	74,944.64	0.00%	-
Total	Blewett	74,944.64	0.00%	-
3620017 Altuda Sub 69KV GOAB Switch upgrade	402 Altuda	412,893.73	100.00%	412,893.73
3620015 Altuda Substation Improvements	402 Altuda	494,752.86	0.00%	-
3620013 Altuda Substation WO 10/145-3	402 Altuda	257,959.76	0.00%	-
3620010 Altuda Substation WO 64083	402 Altuda	66,042.34	25.15%	16,609.45
3620011 Ion Meter System-Altuda	402 Altuda	17,457.46	100.00%	17,457.46
Total	Altuda	1,249,106.15	35.78%	446,960.64
3620046 Cienega Substation - Ground Grid	403 Cienega	25,442.61	0.00%	-
3620043 Cienega Substation fencing	403 Cienega	15,600.00	0.00%	-
3620040 Cienega Substation WO 69070	403 Cienega	75,367.11	25.23%	19,017.00
3620041 Ion Meter System-Cienega	403 Cienega	17,515.47	100.00%	17,515.47
Total	Cienega	133,925.19	27.28%	36,532.47
3620060 Conoco Substation	404 Conoco	302,351.94	15.64%	47,292.77
3620061 Ion Meter System-Conoco	404 Conoco	17,457.36	100.00%	17,457.36
Total	Conoco	319,809.30	20.25%	64,750.13
3620103 Fort Stockton Sub Regulators - A4	405 Fort Stockton	194,359.44	0.00%	-
3620104 Fort Stockton Sub Upgrade - A4	405 Fort Stockton	328,082.92	0.00%	-
3620104 Fort Stockton Sub Upgrade - A4	405 Fort Stockton	-13,122.53	0.00%	-
3620105 Ft Stockton Sub 69KV Switch Replic - A4	405 Fort Stockton	54,392.18	100.00%	54,392.18
3620100 Ft Stockton Substn WO 55100	405 Fort Stockton	365,768.08	6.46%	23,645.73
3620101 Ion Meter System-FS Sub	405 Fort Stockton	22,228.81	70.82%	15,741.90
Total	Fort Stockton	951,708.90	9.85%	93,779.81
3620121 Ion Meter System-Pat Lee	406 Pat Lee	17,457.36	100.00%	17,457.36
3620120 Pat Lee Substation WO 36002	406 Pat Lee	146,634.80	19.59%	28,729.12
3620130 Transformer 167kva Pat Lee Sub	406 Pat Lee	2,045.34	0.00%	-
Total	Pat Lee	166,137.50	27.80%	46,186.48
3620141 Ion Meter System-Persimmon Gap	407 Persimmon Gap	22,183.56	78.68%	17,453.67
3620143 Per Gap 69kv switch assembly	407 Persimmon Gap	9,735.00	100.00%	9,735.00
3620140 Per. Gap Substation WO 64185	407 Persimmon Gap	98,041.97	10.31%	10,104.00
Total	Persimmon Gap	129,960.53	28.70%	37,292.67
3620260 Ion Meter System-Presidio MP	409 Presidio	15,127.27	0.00%	-
Total	Presidio	15,127.27	0.00%	-
3620110 Hueco-Shell Substn WO 68144	601 Shell	20,071.18	100.00%	20,071.18
Total	Shell	20,071.18	100.00%	20,071.18
3620240 Distr. Mobile Substation	Mobile	Miscellaneous	477,465.38	0.00%
3620360 ION Meter Station - CFE Facility	Misc.	Miscellaneous	36,638.84	0.00%
3620250 Ion Meter System-Eagle Pass MP	Misc.	Miscellaneous	24,857.56	0.00%
3620270 Ion Meter System-La Pryor MP	Misc.	Miscellaneous	3,058.87	0.00%
3620230 Regulator, 14.4 3P	Misc.	Miscellaneous	29,210.00	0.00%
3620400 Spare substation transformers	Misc.	Miscellaneous	138,917.41	0.00%
3620210 Transformer 1250kva, spare	Misc.	Miscellaneous	53,778.62	0.00%
3620160 Transformer 167kva, spare	Misc.	Miscellaneous	927	0.00%
3620180 Transformer 250kva, spare	Misc.	Miscellaneous	14,175.36	0.00%
3620190 Transformer 500kva, spare	Misc.	Miscellaneous	26,749.02	0.00%
3620220 Transformer 7500kva, 69kv	Misc.	Miscellaneous	63,317.72	0.00%
Total		Miscellaneous	869,095.78	0.00%
3620050 Cornudas Substation	502 Cornudas		446,970.98	17.99%
3620051 ION Meter System-Cornudas Sub	502 Cornudas		23,662.85	74.88%

Total	Cornudas	470,633.83	20.85%	98,107.58
3620080 Dell City Substation P-1	503 Dell City	356,479.21	6.33%	22,555.00
3620081 ION Meter System-Dell City Sub	503 Dell City	27,241.88	64.14%	17,472.41
Total	Dell City	383,721.09	10.43%	40,027.41
3620170 Salt Flat Substation	504 Salt Flat	17,057.27	0.00%	-
Total	Salt Flat	17,057.27	0.00%	-
3620151 ION Meter System-Van Horn Sub	505 Van Horn	18,430.56	88.81%	16,368.93
3620150 Van Horn Substation	505 Van Horn	621,501.64	8.98%	55,801.98
3620153 Van Horn Substation Improvements	505 Van Horn	527,930.81	9.55%	50,394.55
Total	Van Horn	1,167,863.01	10.49%	122,565.46
Total Substation Costs		\$ 13,952,089.16	16.10%	\$ 2,245,820.29
proof		\$ 13,952,089.16	16.10%	\$ 2,245,820.29

Gross Receipts Adjustment to Total Advertising, Contributions & Donations**Rio Grande Electric Cooperative, Inc.****Test Year Ending 12/31/2018****Workpaper WP/D-1.6**

Acct #	Account Assignment	Description	2018	Ratioed Disallowable Expenses
908.0	A908	Energy Conservation Expense	\$747.53	(\$397.02)
909.0	A909	Information/Instruction Adv Exp	\$285,176.60	(\$151,460.32)
930.1	A930.1	General Advertising Expense	\$2,502.02	(\$1,328.85)
426.1	A426.1	Donations	\$15,471.46	(\$8,217.06)
426.5	A426.5	Other Deductions	\$0.00	\$0.00
Subtotal - per §25.231(b) (1E)			<u>\$303,897.62</u>	<u>(\$161,403.25)</u>

Schedule F-1 Gross Receipts \$47,498,122

§25.231(b) (1E) Allowable % 0.30%

Allowable Amount \$142,494.37

* Total Advertising, Contributions & Donations \$303,897.62

Over/(Under) \$161,403.25

Disallowable Expenses per rule §25.231(b) (1E) **(\$161,403.25)**

Miscellaneous General Expenses WP

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/D-2

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Miscellaneous General Expenses

A930 1	General Advertising Expense	WP/D-1 6	\$2,502	\$0	\$2,502	(\$1,329)	\$1,173	\$1,173	\$0	\$58	\$1,115
A930 2	Miscellaneous General Expense		\$65,043	\$0	\$65,043	\$0	\$65,043	\$65,043	\$0	\$3,215	\$61,828
A930 2136	Miscellaneous Expense FB		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
A930 3	Directors Fees		\$89,231	\$0	\$89,231	\$0	\$89,231	\$89,231	\$0	\$1,941	\$87,290
A930 31	Board Meeting Expenses		\$90,884	\$0	\$90,884	\$0	\$90,884	\$90,884	\$0	\$4,493	\$86,391
A930 32	Director Expenses		\$37,542	\$0	\$37,542	\$0	\$37,542	\$37,542	\$0	\$817	\$36,725
A930 4	Dues Paid to Associated Orginiza		\$18,523	\$0	\$18,523	\$0	\$18,523	\$18,523	\$0	\$403	\$18,120
A930 5	Annual Meeting Expense		\$85,506	\$0	\$85,506	\$0	\$85,506	\$85,506	\$0	\$4,227	\$81,279
A930 6	Drug & Alcohol Abuse Expense		\$9,793	\$0	\$9,793	\$0	\$9,793	\$9,793	\$0	\$213	\$9,580
A930	Total Misc. General Expense		\$399,024	\$0	\$399,024	(\$1,329)	\$397,695	\$397,695	\$0	\$15,366	\$382,329

Administrative & General Salaries Detail WP**Rio Grande Electric Cooperative, Inc.****Test Year Ending 12/31/2018****Workpaper WP/D-2.1**

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Allocation to Generation (7)	Allocation to Transmission (8)	Allocation to Distribution (9)
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Administrative & General Salaries

A920 0	Administrative-General Salaries	\$1,066,700	\$0	\$1,066,700	\$0	\$1,066,700	\$1,066,700	\$0	\$23,201	\$1,043,498
A920 1	Administrative Salaries-Safety	\$63,030	\$0	\$63,030	\$0	\$63,030	\$63,030	\$0	\$1,371	\$61,659
A920 2	Admin Salaries-Benefits	\$51,063	\$0	\$51,063	\$0	\$51,063	\$51,063	\$0	\$1,111	\$49,952
A920 21	Admin Salaries-Education	\$59,119	\$0	\$59,119	\$0	\$59,119	\$59,119	\$0	\$1,286	\$57,833

A920	Total Admin. & General Salaries	\$1,239,911	\$0	\$1,239,911	\$0	\$1,239,911	\$1,239,911	\$0	\$26,969	\$1,212,942
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Payroll Detail WP

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/D-3

Account	Account Assignment	Direct Hours	Labor Amt	Taxes	PTO	Benefits	Total	Account Title/Description
107.2	Asset	28,227.80	\$775,722.69	\$104,260.73	\$45,864.93	\$181,346.23	\$1,107,194.58	Construction WIP - Force Account
107.21	Asset	2,655.50	\$80,364.31	\$11,218.39	\$5,382.28	\$23,800.69	\$120,765.67	WO Cost Tracking (Non-Plant)
107.214	Asset	9,234.75	\$224,566.78	\$30,868.58	\$10,085.93	\$42,787.78	\$308,309.07	FB Mods & NonContract Constr - WIP
107.289	Asset	10,818.00	\$298,593.93	\$40,207.22	\$16,361.02	\$71,353.90	\$426,516.07	LAFB New Construction WIP
107.4	Asset	7,570.27	\$191,101.48	\$25,294.00	\$14,424.55	\$66,375.92	\$297,195.95	Construction Overhead Costs
107.413	Asset	3,426.43	\$90,384.29	\$11,142.32	\$5,647.73	\$18,182.94	\$126,357.28	FB-Overhead Costs
107.488	Asset	2,106.20	\$57,431.43	\$7,929.93	\$3,441.14	\$17,439.90	\$86,242.40	LAFB - Overhead Costs
108.8	Asset	3,624.75	\$87,826.74	\$11,729.77	\$3,734.01	\$20,741.85	\$124,032.37	Retirement WIP - Work Orders
108.813	Asset	1,364.00	\$31,291.87	\$5,3898.34	\$1,030.32	\$5,353.31	\$41,573.84	FB Retirement Work Orders
108.888	Asset	528.50	\$10,850.72	\$1,301.92	\$528.65	\$3,087.01	\$19,313.30	LAFB Retirement Work Orders
163.0	Asset	9.25	\$210.88	\$20.49	\$15.98	\$116.01	\$363.36	Stores Expense Clearing
163.1	Asset	3,072.50	\$74,606.24	\$10,187.34	\$4,523.01	\$23,604.57	\$112,921.16	Stores Expense-Brackett Whse
163.136	Asset	2,325.25	\$50,944.16	\$6,341.16	\$2,447.34	\$5,070.81	\$64,803.47	FB Stores Expense-Clearing
163.2	Asset	967.75	\$26,546.40	\$3,109.42	\$1,221.06	\$5,716.95	\$36,593.84	Stores Expense-Carrizo Whse
163.3	Asset	2,210.25	\$39,742.46	\$5,069.12	\$2,092.94	\$9,994.97	\$56,899.49	Stores Expense-Alpine Whse
163.4	Asset	2,300.25	\$40,850.55	\$5,416.89	\$2,161.69	\$10,311.00	\$59,739.93	Stores Expense-Ft Stk Whse
163.5	Asset	2,239.50	\$43,885.34	\$4,416.81	\$2,329.81	\$3,348.99	\$53,978.95	Stores Expense-Dell City Whse
183.8	Asset	188.75	\$7775.41	\$67.92	\$68.78	\$189.60	\$1,101.71	LAFB-GDS-Redetermination
184.013	Asset	8.00	\$142.24	\$19.56	\$8.60	\$29.16	\$199.56	FB Spread - Clearing
184.1	Asset	14,935.50	\$403,415.58	\$52,996.03	\$22,423.44	\$115,699.01	\$594,534.06	Transportation Expense-Clearing
184.2	Asset	2,406.50	\$46,770.03	\$6,047.76	\$1,534.53	\$8,876.76	\$63,229.08	FB - Transportation Clearing
184.3	Asset	111,400.25	\$307,118.54	\$0.00	\$0.00	\$0.00	\$303,118.54	Sick Leave Expense Clearing
184.5	Asset	1,320.00	\$361,221.79	\$0.00	\$0.00	\$0.00	\$361,221.79	Accrued Holiday
242.11	Liability	15,381.50	\$448,857.53	\$0.00	\$0.00	\$0.00	\$448,857.53	Accrued Vacation Leave
242.21	Liability	0.00	\$27,107.97	\$0.00	\$0.00	\$0.00	\$27,107.97	Acc Retirement Plan - Bonus
242.3	Liability	0.00	\$42,360.00	\$0.00	\$0.00	\$0.00	\$42,360.00	Accrued Christmas Bonus
416.32		5.50	\$173.14	\$29.75	\$11.25	\$27.37	\$241.51	WB-New Installation Expense
416.33		111.00	\$215.72	\$33.19	\$8.71	\$46.43	\$302.05	WB-Escalations & Repairs Expense
416.37		3.00	\$50.85	\$7.68	\$2.19	\$21.98	\$82.70	WB-Training Expense
418.1		35.50	\$567.38	\$66.36	\$33.57	\$61.90	\$729.21	Non-Operating Rental Expense
562.0	A562	5.00	\$157.01	\$21.37	\$5.25	\$21.45	\$205.08	Switching Station Expense
563.0	A563	65.50	\$11,996.85	\$271.07	\$126.56	\$462.99	\$2,857.47	OH Transm Line Expense
566.0	A566	1118.25	\$4,245.41	\$92.62	\$254.74	\$1,114.19	\$6,206.96	Misc Transmission Exp-Rec/Maps
570.0	A570	6.50	\$147.72	\$19.10	\$7.35	\$20.69	\$194.86	Maint of Switching Station
580.0	A580	738.50	\$27,402.18	\$3,561.56	\$1,817.42	\$7,846.86	\$40,628.02	Operation Supervision & Eng-Gen
580.1	A580	7778.25	\$27,204.03	\$4,083.21	\$2,164.83	\$7,932.09	\$41,484.16	General System Modeling & Engineering
580.136	A580	1,6711.00	\$47,702.77	\$7,389.75	\$3,551.57	\$8,588.18	\$67,232.27	FB-General System Modeling & Engineering
580.188	A580	142.00	\$5,695.39	\$869.38	\$393.69	\$1,370.56	\$8,329.22	LAFB-General Sys. Modeling & Engineering
581.0	A581	149.25	\$7,449.79	\$1,117.50	\$540.88	\$1,190.20	\$10,298.37	Load Disp/SCADA
582.0	A582	311.00	\$1,080.79	\$151.76	\$85.28	\$420.42	\$1,738.25	Substation Expense
582.1	A582	561.75	\$13,625.38	\$1,891.01	\$350.64	\$4,241.64	\$20,608.67	Substation Exp-Brackett
582.136	A582	1,5886.00	\$30,194.27	\$3,992.39	\$1,729.26	\$11,166.87	\$47,082.79	Substation Expense-Fort Bliss
582.2	A582	682.50	\$16,963.16	\$2,337.99	\$909.23	\$4,933.50	\$25,143.88	Substation Exp-Carrizo
582.3	A582	303.50	\$6,869.99	\$896.22	\$326.44	\$1,271.67	\$9,364.32	Substation Exp-Alpine
582.4	A582	206.50	\$5,091.97	\$636.50	\$245.60	\$1,247.75	\$7,221.82	Substation Expense-Ft Stk
582.5	A582	615.00	\$12,120.76	\$1,617.47	\$687.23	\$4,508.31	\$18,933.77	Substation Exp-Dell City
582.9	A582	122.00	\$5,155.39	\$796.23	\$339.96	\$691.58	\$6,981.16	ION Metering Expense
583.0	A583	164.75	\$4,795.56	\$550.92	\$547.30	\$1,710.57	\$7,604.35	OH Distr Line Expense
583.1	A583	6,343.44	\$148,574.43	\$18,277.04	\$7,329.68	\$39,120.82	\$213,301.97	OH Distr Line Exp-Brackett
583.11	A583	673.55	\$13,441.21	\$1,758.27	\$750.70	\$4,287.16	\$20,237.34	Inv. Proposed New Ser.-Brackett
583.136	A583	6,2077.42	\$127,350.92	\$15,464.52	\$4,721.26	\$24,435.56	\$171,972.26	Overhead Line Expense - Ft Bliss
583.1368	A583	357.75	\$11,113.73	\$163.62	\$71.02	\$193.39	\$1,541.76	Power Plant Expense-FB
583.2	A583	7,204.15	\$167,429.58	\$20,608.64	\$8,740.10	\$37,785.21	\$234,563.53	OH Distr Line Expense - Carrizo
583.21	A583	316.25	\$7,135.72	\$963.11	\$376.26	\$2,730.72	\$11,205.81	Inv. Proposed New Ser.-Carrizo
583.3	A583	7,849.05	\$160,010.38	\$19,665.77	\$5,717.61	\$44,774.90	\$230,168.66	OH Distr Line Expense - Alpine
583.31	A583	330.35	\$7,199.38	\$968.77	\$382.74	\$1,928.31	\$10,479.20	Inv. Proposed New Ser.-Alpine
583.4	A583	5,459.75	\$140,558.93	\$16,858.12	\$8,251.72	\$36,586.57	\$202,255.34	OH Distr Line Expense - Ft Stk
583.41	A583	396.30	\$10,339.26	\$1,367.49	\$592.88	\$3,498.51	\$15,798.14	Inv. Proposed New Ser.-Ft Stk
583.5	A583	6,279.57	\$163,171.62	\$18,960.40	\$6,388.36	\$29,239.25	\$217,759.63	OH Distr Line Expense-Dell City
583.51	A583	308.00	\$8,520.42	\$1,128.74	\$596.80	\$368.44	\$10,614.40	Inv. Proposed New Ser.-Dell City
583.6	A583	722.50	\$958.75	\$108.48	\$48.31	\$278.00	\$1,393.54	Overhead Line Expense - Safety
583.61	A583	993.00	\$24,304.11	\$3,301.40	\$1,430.14	\$6,252.70	\$35,288.35	Brackett Safety
583.6136	A583	958.00	\$22,767.09	\$3,030.75	\$1,334.87	\$4,648.14	\$31,780.85	Operation/Safety - FB
583.62	A583	620.50	\$17,942.19	\$2,385.12	\$1,127.66	\$3,910.77	\$25,365.74	Carrizo Springs Safety
583.63	A583	374.50	\$10,562.42	\$1,409.89	\$717.56	\$1,812.41	\$14,502.28	Alpine Safety
583.64	A583	666.50	\$19,897.17	\$2,563.77	\$1,489.96	\$4,230.06	\$28,180.96	Fort Stockton Safety
583.65	A583	201.50	\$4,563.89	\$602.43	\$317.24	\$511.68	\$6,016.24	Dell City Safety
583.688	A583	1711.00	\$5,208.43	\$737.88	\$297.91	\$1,063.79	\$7,308.01	Operation/Safety - LAFB
583.81	A583	166.00	\$460.25	\$65.86	\$38.45	\$114.76	\$679.32	LAFB - WO Investigation
583.88	A583	1,394.29	\$38,178.25	\$4,475.17	\$1,788.17	\$8,624.57	\$53,064.16	Overhead Line Expense - LAFB

Payroll Detail WP

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/D-3

Account	Account Assignment	Direct Hours	Labor Amt	Taxes	PTO	Benefits	Total	Account Title/Description
584.1	A584	1119.00	\$2,614.48	\$390.71	\$127.41	\$653.16	\$3,785.76	Underground Line Expense-Brackett
584.136	A584	11,791.50	\$76,064.40	\$4,862.00	\$1,280.67	\$6,564.74	\$48,771.82	Underground Expense - Ft Bliss
584.2	A584	555.50	\$1,496.86	\$201.82	\$78.35	\$339.95	\$2,116.98	Underground Line Expense-Carrizo
584.3	A584	203.50	\$4,520.75	\$563.79	\$186.19	\$1,148.21	\$6,418.94	Underground Line Expense-Alpine
584.4	A584	110.00	\$326.06	\$36.48	\$15.81	\$72.29	\$450.64	Underground Line Expense Ft Stk
584.5	A584	26.00	\$569.02	\$68.49	\$21.68	\$45.87	\$705.06	Underground Line Expenses-DC
584.88	A584	240.64	\$4,974.08	\$701.25	\$352.07	\$1,185.93	\$7,213.28	Underground Expense - LAFB
586.0	A586	2,072.00	\$51,780.91	\$6,522.99	\$2,977.66	\$8,929.88	\$70,211.44	Meter Expense
586.1	A586	3,755.52	\$82,321.56	\$9,864.94	\$4,034.18	\$24,997.83	\$121,218.51	Meter Expense-Brackett
586.136	A586	11,938.09	\$31,936.27	\$4,462.49	\$2,192.82	\$11,684.64	\$50,276.22	FB Meter Expense
586.2	A586	3,912.31	\$95,432.46	\$12,242.12	\$4,546.48	\$21,195.33	\$134,180.39	Meter Expense-Carrizo
586.3	A586	2,294.77	\$47,121.15	\$5,613.78	\$2,179.14	\$15,331.89	\$70,245.96	Meter Expense-Alpine
586.4	A586	5,439.07	\$124,712.52	\$16,614.25	\$8,890.01	\$20,010.33	\$170,227.11	Meter Expense-Ft Stk
586.5	A586	2,724.81	\$76,628.45	\$7,004.90	\$2,215.91	\$12,795.61	\$78,644.87	Meter Expense-Dell City
586.88	A586	227.75	\$601.88	\$81.08	\$39.93	\$111.87	\$834.76	Meter Expense - LAFB
587.0	A587	59.00	\$1,115.77	\$166.59	\$27.56	\$342.87	\$1,652.79	Consumer Installation Expense
587.1	A587	28.75	\$587.66	\$92.48	\$20.34	\$275.15	\$975.63	Consumer Installation Exp-Bkt
587.2	A587	5.50	\$108.49	\$12.41	\$5.90	\$42.18	\$168.98	Consumer Installation Exp-CS
587.3	A587	29.50	\$540.47	\$82.49	\$25.02	\$146.78	\$794.76	Consumer Installation Exp-Alpine
587.4	A587	112.00	\$229.51	\$23.83	\$11.06	\$81.94	\$346.34	Consumer Installation Exp-Ft St
587.5	A587	151.50	\$2,418.63	\$347.41	\$120.55	\$725.02	\$3,611.61	Consumer Installation Exp-DC
588.0	A588	5,629.50	\$155,613.80	\$19,614.66	\$11,464.99	\$58,340.35	\$245,033.80	Misc Distr Office Exp
588.1	A588	9,009.61	\$300,360.15	\$41,276.01	\$22,630.23	\$69,338.15	\$433,604.54	Misc Distr Office Exp-Brackett
588.136	A588	6,750.16	\$204,742.06	\$28,489.58	\$14,594.22	\$47,200.47	\$295,026.33	Misc. Distribution Expense-FB
588.2	A588	4,010.37	\$125,546.40	\$16,589.74	\$8,156.71	\$31,544.44	\$181,837.29	Misc Distr Office Exp-Carrizo
588.3	A588	3,420.92	\$111,885.95	\$15,787.29	\$6,849.42	\$11,415.20	\$145,937.86	Misc Distr Office Expense-Alpine
588.4	A588	4,768.25	\$152,618.38	\$19,691.80	\$11,220.84	\$32,474.71	\$216,005.73	Misc Distr Office Expense-Ft Stk
588.5	A588	2,995.39	\$85,448.31	\$12,414.45	\$6,860.95	\$9,310.14	\$114,033.85	Misc Distr Office Exp-Dell City
588.88	A588	882.25	\$1,985.27	\$278.90	\$176.51	\$642.24	\$3,082.92	Misc Distribution Expense - LAFB
588.9	A588	111,067.72	\$184,637.68	\$16,492.32	\$8,285.61	\$49,238.17	\$258,653.78	Dist. Ans. Service Expense
588.9136	A588	111,447.58	\$17,803.26	\$1,587.56	\$786.29	\$5,218.27	\$25,395.38	Dist. Ans. Service Expense FB
588.988	A588	1660.70	\$2,817.34	\$251.41	\$134.06	\$714.13	\$3,916.94	Dist Ans Service Expense - LAFB
592.1	A592	271.00	\$7,230.36	\$968.19	\$500.51	\$2,270.81	\$10,969.87	Maint of Substation-Brackett
592.136	A592	314.50	\$6,402.02	\$909.62	\$360.63	\$1,894.55	\$9,566.82	Maintenance of Substation-FB
592.2	A592	213.50	\$6,056.04	\$803.73	\$381.76	\$1,663.02	\$8,904.55	Maint of Substation-Carrizo
592.3	A592	363.75	\$7,682.72	\$11,048.00	\$367.05	\$1,938.71	\$11,036.48	Maint of Substation-Alpine
592.4	A592	50.50	\$11,127.92	\$151.10	\$69.29	\$321.36	\$1,669.67	Maint of Substation-Ft Stk
592.5	A592	2115.50	\$5,632.82	\$773.27	\$404.49	\$1,376.67	\$8,187.25	Maint of Substation-Dell City
593.0	A593	6.50	\$253.38	\$35.42	\$9.37	\$52.23	\$350.40	Maint of OH Dist Lines
593.1	A593	6,709.86	\$182,434.58	\$23,113.94	\$7,820.53	\$46,028.75	\$259,397.80	Maint of OH Dist Line-Brackett
593.136	A593	1,675.36	\$40,297.27	\$5,294.60	\$1,617.67	\$7,945.97	\$55,155.51	Maintenance of Overhead Line-FB
593.2	A593	5,421.08	\$162,228.60	\$21,342.26	\$8,021.33	\$42,862.52	\$234,454.71	Maint of Overhead Line-CS
593.3	A593	7,039.70	\$178,363.48	\$21,301.30	\$6,061.35	\$43,272.17	\$243,998.25	Maint of OH Distr Line-Alpine
593.4	A593	5,658.72	\$161,867.52	\$20,693.85	\$8,151.14	\$41,357.03	\$232,069.54	Maint of Overhead Line-Ft St
593.5	A593	7,075.04	\$183,474.46	\$23,187.85	\$6,535.85	\$35,374.29	\$248,572.45	Maint of Overhead Line-Dell City
593.88	A593	192.22	\$5,234.38	\$669.76	\$233.72	\$1,427.64	\$7,565.50	Maintenance of OH Line - LAFB
594.1	A594	119.00	\$456.24	\$59.10	\$15.43	\$79.25	\$610.02	Maint of Underground Line-Bkt
594.136	A594	120.00	\$2,595.30	\$316.02	\$112.19	\$686.80	\$3,710.31	Underground Maintenance - FB
594.2	A594	29.50	\$925.48	\$137.13	\$69.42	\$239.66	\$1,371.69	Maint of Underground Line-Carrizo
594.3	A594	110.00	\$332.08	\$43.10	\$3.60	\$60.39	\$439.27	Maint of Underground Line-Alpine
594.5	A594	336.75	\$9,682.01	\$1,172.12	\$342.62	\$1,993.92	\$13,190.67	Maint of Underground Line-DC
594.88	A594	7.07	\$296.81	\$44.83	\$23.90	\$70.04	\$435.58	Underground Maintenance - LAFB
595.1	A595	11.00	\$311.23	\$4.16	\$1.82	\$6.74	\$43.95	Maint of Line Transformer-Bkt
595.88	A595	4.50	\$138.84	\$21.33	\$8.02	\$2.76	\$170.95	Maintenance of Line Transf LAFB
596.136	A596	513.00	\$9,947.51	\$1,291.36	\$330.23	\$1,926.75	\$13,495.85	FB Maintenance Sec/Str Lighting
596.88	A596	295.00	\$7,149.49	\$908.76	\$352.92	\$1,990.06	\$10,381.23	LAFB Maintenance Sec/Str Lights
599.1	A599	126.00	\$2,780.69	\$361.29	\$113.38	\$807.87	\$4,063.23	Maint of Area Lights-Brackett
599.2	A599	207.00	\$5,549.39	\$732.59	\$325.44	\$1,400.50	\$8,007.92	Maint of Area Lights-Carrizo
599.3	A599	40.00	\$880.32	\$102.21	\$26.60	\$203.42	\$1,212.55	Maint of Area Lights-Alpine
599.4	A599	20.00	\$536.63	\$72.72	\$32.73	\$151.88	\$793.96	Maint of Area Lights-Ft Stk
599.5	A599	881.50	\$11,751.95	\$213.13	\$59.50	\$294.75	\$2,319.33	Maint of Area Lights-Dell City
901.0	A901	2,350.50	\$75,271.15	\$7,206.81	\$6,119.79	\$14,801.10	\$103,398.85	Supervision-Billing
902.0	A902	74.50	\$2,539.56	\$390.27	\$176.09	\$384.51	\$3,490.43	Meter Reading Expense
902.1	A902	132.50	\$5,110.02	\$457.48	\$159.64	\$981.71	\$4,708.95	Meter Reading-Brackett
902.136	A902	1,604.50	\$31,761.15	\$4,207.86	\$1,818.58	\$11,247.44	\$48,635.03	Meter Reading-Fort Bliss
902.2	A902	7883.00	\$20,529.17	\$2,782.06	\$1,002.86	\$4,857.45	\$29,171.54	Meter Reading-Carrizo
902.3	A902	76.50	\$1,728.07	\$204.86	\$63.66	\$409.88	\$2,406.47	Meter Reading-Alpine
902.4	A902	835.00	\$1,995.92	\$275.79	\$92.13	\$622.65	\$2,984.49	Meter Reading-Ft Stk
902.5	A902	4744.00	\$9,399.45	\$1,354.36	\$340.22	\$2,047.59	\$13,141.62	Meter Reading-Dell City
902.88	A902	212.50	\$4,598.21	\$590.42	\$163.83	\$987.92	\$6,340.38	Meter Reading - LAFB

Payroll Detail WP

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/D-3

Account	Account Assignment	Direct Hours	Labor Amt	Taxes	PTO	Benefits	Total	Account Title/Description
903.0	A903	3,256.75	\$55,717.03	\$4,801.84	\$3,616.64	\$33,448.85	\$97,584.36	Consumer Records - Billing
903.1	A903	1,758.91	\$2,958.34	\$264.89	\$138.44	\$858.95	\$4,220.62	Consumer Records-Brackett
903.11	A903	30.00	\$798.85	\$105.09	\$44.10	\$209.98	\$1,158.02	Consumer Collections-Dist Off
903.136	A903	37.34	\$694.48	\$69.63	\$40.84	\$157.14	\$962.09	Consumer Records - FB
903.2	A903	1112.86	\$1,966.51	\$190.34	\$98.92	\$201.94	\$2,457.71	Consumer Records-Carrizo
903.21	A903	4012.75	\$10,139.43	\$1,254.63	\$459.95	\$2,295.34	\$14,149.35	Consumer Disconnects-Non Pmnt
903.3	A903	634.29	\$9,177.82	\$813.93	\$534.81	\$6,261.57	\$16,788.13	Consumer Records-Alpine
903.4	A903	489.94	\$7,352.15	\$751.46	\$499.24	\$1,058.79	\$9,661.64	Consumer Records-Ft Stk
903.5	A903	67.28	\$1,137.81	\$112.54	\$53.81	\$188.38	\$1,492.54	Consumer Records-Dell City
908.0	A908	20.00	\$417.90	\$52.94	\$19.93	\$172.69	\$663.46	Energy Conservation Expense
909.0	A909	5,(692.00)	\$126,779.45	\$11,255.57	\$8,841.82	\$49,256.77	\$196,113.61	Information/Instruction Adv Exp
920.0	A920	23,742.98	\$842,040.04	\$87,188.25	\$44,468.01	\$155,356.45	\$1,129,052.75	Administrative-General Salaries
920.1	A920	11,496.00	\$48,515.58	\$7,279.67	(\$1,494.97)	\$1,095.46	\$55,395.74	Administrative Salaries-Safety
920.136	A920	5,(625.85)	\$154,982.86	\$15,709.12	\$12,618.49	\$27,947.06	\$211,257.53	Admin Salary & Exp Fort Bliss
920.2	A920	11,342.00	\$33,758.14	\$3,054.25	\$2,820.44	\$15,155.45	\$54,788.28	Admin. Salaries-Benefits
920.21	A920	1,939.75	\$42,812.56	\$3,902.01	\$2,134.36	\$8,429.52	\$57,278.45	Admin. Salaries-Education
920.3	A920	564.00	\$10,289.25	\$852.99	\$723.76	\$6,280.09	\$18,146.09	Administrative Salaries-Claims
920.88	A920	555.70	\$25,755.96	\$2,827.60	\$2,215.08	\$4,436.33	\$33,234.97	Admin Salary & Exp LAFB
923.5	A923	114.75	\$910.11	\$103.56	\$230.92	\$175.87	\$1,420.46	Wholesale Power Contract-Administration
925.0	A925	2,399.15	\$2,(619.31)	\$346.31	\$135.98	\$467.58	\$3,569.18	Injuries & Damages
928.11	A928	301.50	\$1,525.17	\$190.71	\$106.53	\$265.64	\$2,088.05	Reg. Comm. - ERCOT & NERC
928.4	A928	117.25	\$743.05	\$73.24	\$51.33	\$196.97	\$1,064.59	Reg Commission Expense-Texas PUC
928.42	A928	25.00	\$11,142.02	\$100.39	\$82.72	\$277.03	\$1,603.16	Reg. Comm.-New Mexico PRC
930.2	A930	740.47	\$18,280.45	\$2,175.25	\$851.39	\$4,182.48	\$25,489.57	Miscellaneous General Expense
930.2136	A930	56.50	\$1,392.44	\$168.09	\$65.80	\$362.09	\$1,988.42	Miscellaneous Expense FB
930.288	A930	7.50	\$255.43	\$58.00	\$30.26	\$74.45	\$398.14	Miscellaneous Expense - LAFB
930.31	A930	885.00	\$33,932.31	\$3,760.11	\$2,391.64	\$6,921.79	\$47,005.85	Board Meeting Expenses
930.5	A930	951.00	\$29,861.28	\$2,945.08	\$2,748.06	\$6,663.86	\$42,218.28	Annual Meeting Expense
930.6	A930	180.50	\$4,047.10	\$382.53	\$189.78	\$800.61	\$5,420.02	Drug & Alcohol Abuse Expense
932.01	A932	30.50	\$853.89	\$157.07	\$60.10	\$354.12	\$1,425.18	Maintenance CEO House
932.1	A932	2,249.25	\$34,141.54	\$3,518.34	\$1,619.37	\$11,777.37	\$51,056.62	Maintenance of Property
932.136	A932	78.50	\$2,023.96	\$269.92	\$146.78	\$493.55	\$2,934.21	Maintenance of Property-FB
932.14	A932	139.00	\$3,757.92	\$481.51	\$174.31	\$805.44	\$4,819.18	Maintenance Ft Stk Hdqtrs
932.2	A932	5,459.50	\$153,521.24	\$21,235.95	\$8,626.85	\$43,214.26	\$226,598.30	Maint. of Office Furn & Equip
932.3	A932	722.75	\$22,020.85	\$2,831.20	\$2,014.97	\$5,614.52	\$32,491.54	Maint. of Communication Equip
932.3136	A932	426.00	\$13,059.70	\$1,573.89	\$1,483.65	\$3,123.19	\$19,240.43	Maintenance of Comm. Equip. FB
932.388	A932	37.50	\$1,264.14	\$172.95	\$95.06	\$329.80	\$1,861.95	Maintenance of Comm Equip LAFB
932.88	A932	136.00	\$2,905.81	\$447.56	\$133.90	\$760.28	\$4,245.55	Maintenance of Property - LAFB
361,088.00		9,808,932.20	1,076,073.05	484,327.02	2,065,294.44		13,434,626.71	

Originally Submitted Schedule E-1 (Truncated)

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/E-1

Account No	Description	Reference Schedule	Total Company (1)	Non-Regulated or Non-Electric (2)	Total Electric (3)	Account Transfer (4)	Total (5)	Allocation to ERCOT (6)	Percentage to ERCOT (7)
Depreciation and Amortization Expense									
Amortization			\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Depreciation Steam Production									
A310	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A311	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A312	Boiler Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A313	Engines/Engine Driven Gen		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A314	Turbogenerator Units		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A315	Accessory Electric Equip		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A316	Misc Power Plant Equip		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Steam Production		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Nuclear Production									
A320	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A321	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A322	Reactor Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A323	Engines/Engine Driven Gen		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A324	Turbogenerator Units		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A325	Accessory Electric Equip		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A326	Misc Power Plant Equip		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Nuclear Production		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Hydraulic Production									
A330	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A331	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A332	Reservoirs, Dams, and Waterways		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A333	Water Wheels Turbines, and Generators		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A334	Accessory Electric Equipment		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A335	Miscellaneous Power Plant Equip		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A336	Roads Railroads and Bridges		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Hydraulic Production		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Production									
A340	Land & Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A341	Structure and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A342	Fuel Holder, Producer & Acc		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A343	Prime Movers		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A344	Generators		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A345	Accessory Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A346	Misc Power Plant Equipment		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Other Production		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Total Production Plant		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Transmission Plant									
A350	Land and Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A352	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A353	Station Equipment		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A354	Towers and Fixtures		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A355	Poles and Fixtures		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A356	O H Conductors & Devices		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A357	Underground Conduit		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A358	Underground Conductors		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A359	Roads and Trails		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
ATPL	Total Trans Plant	WP/B-1	\$106,625	\$0	\$106,625	\$0	\$106,625	\$106,625	0.00%
	Total Transmission Plant		\$106,625	\$0	\$106,625	\$0	\$106,625	\$106,625	0.00%
Distribution									
A360	Land and Land Rights		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A361	Structures and Improvements		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A362	Station Equipment		WP/B-1	\$307,956	\$0	\$307,956	(\$45,455)	\$262,501	\$262,501
A364	Poles Towers & Fixtures		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A365	O H Conductors & Devices		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A366	U G Conduits		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A367	U G Conductors & Devices		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A368	Line Transformers		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A369	Service Drops		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A370	Meters		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A371	Install On Cust Premises		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A372	Leased Prop on Cust Premises		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A373	Street Light & Signal Sys		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
ADPL	Total Dist Plant	WP/B-1	\$2,749,336	\$0	\$2,749,336	(\$405,806)	\$2,343,530	\$2,343,530	-14.76%
	Total Distribution		\$3,057,292	\$0	\$3,057,292	(\$451,260)	\$2,606,032	\$2,606,032	-14.76%

General Plant		\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A389	Land and Land Rights	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A390	Structures and Improvements	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A391	Office Furniture & Equip	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A392	Transportation Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A393	Store Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A394	Tools, Shop & Garage Equip	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A395	Laboratory Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A396	Power Operated Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A397	Communication Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
A398	Misc Equipment	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
AGPL	Total	\$655,941	\$0	\$655,941	\$0	\$655,941	\$655,941	0.00%
	Total General	\$655,941	\$0	\$655,941	\$0	\$655,941	\$655,941	0.00%
Total Depreciation & Amortization		\$3,819,858	\$0	\$3,819,858	(\$451,260)	\$3,368,598	\$3,368,598	-11.81%

Annual Depreciation Rates**Rio Grande Electric Cooperative, Inc.****Test Year Ending 12/31/2018****Workpaper WP/E-1.1**

GL Acct	GL Acct Desc	Depreciation Method	Annual Depr %
353	Station Equip-Trans Plant	Composite Unit	2.75%
355	Poles & Fixtures Trans Plant	Composite Unit	2.75%
356	OH Conductors & Devices - Trans	Composite Unit	2.75%
362	Station Equipment	Composite Unit	2.90%
364	Poles, Towers & Fixtures	Composite Unit	2.90%
364.88	LAFB PIs, Towers, Fix	Composite Unit	2.86%
365	OH Conductors and Devices	Composite Unit	2.90%
365.88	LAFB OH Cond & Dev	Composite Unit	2.86%
366.88	LAFB Underground Conduit	Composite Unit	1.00%
366.882	LAFB Underground Underground	Composite Unit	2.00%
366.887	LAFB Underground URD Vault	Composite Unit	3.33%
367	UG Conductors & Devices	Composite Unit	2.90%
367.88	LAFB UG Conduct-Dev	Composite Unit	5.00%
367.881	LAFB UG Conduct-Junction	Composite Unit	1.00%
367.887	LAFB UG Conduct-Switchgear	Composite Unit	3.33%
368	Line Transformers	Composite Unit	2.90%
368.88	LAFB Line Transformer	Composite Unit	2.86%
369	Services	Composite Unit	2.90%
370	Meters	Composite Unit	2.90%
370.88	LAFB Meters	Composite Unit	5.00%
371	Install Consumers Premises	Composite Unit	2.90%
373	St Light & Signal Sys Dist Plant	Composite Unit	2.90%
373.88	LAFB St Lights	Composite Unit	5.00%
373.881	LAFB St Light Poles	Composite Unit	2.86%
390.136	Struct & Improv - El Paso Bldg	Composite Unit	4.00%
390.21	Struct & Improv - Alpine Bldg	Composite Unit	4.00%
390.3	Struct & Improv - Brackett Hdqtr	Composite Unit	2.52%
390.5	Struct & Improv Carrizo Spring	Composite Unit	3.00%
390.6	Struct & Improv - Dell City Prop	Composite Unit	3.00%
390.7	Struct&Improve Dell City House	Composite Unit	4.00%
390.71	Struct&Improve Dell City Duplex	Composite Unit	4.00%
390.8	Structures & Impr. CEO House	Composite Unit	4.00%
390.88	Struct & Improv - LAFB	Composite Unit	4.00%
390.91	Struct&Improv - Ft Stk Hdqtr	Composite Unit	2.52%
392	Transportation Equipment	Composite Unit	1.50%
396.2	Power Operated Equipment-Large	Composite Unit	6.00%
397	Communication Equipment	Composite Unit	1.20%
350	Land & Land Rights Trans Plant	No Depreciation	-
360	Land Rights-Distribution Plant	No Depreciation	-
389	Land & Land Rights	No Depreciation	-
389.1	Land & Land Rights - Brackett	No Depreciation	-
389.136	Land & Land Rights-El Paso Prop	No Depreciation	-
389.2	Land & Land Rights Carrizo Prop	No Depreciation	-
389.3	Land & Land Rights-Alpine Prop.	No Depreciation	-
389.5	Land & Rights - Ft. Stk. Pole YD	No Depreciation	-
389.71	Land & Rights - Dell City	No Depreciation	-
389.8	Land & Rights-Ft Stk Hdqtrs	No Depreciation	-
390.12	Struct&Improv - Brackett Pole Yd	No Depreciation	-

390.9	Struct&Improv Ft Stk Pole Yard	No Depreciation	-
370.1	Meters - TWACS	Straight Line	5.56% - 5.00%
370.13	FB ION Meters(RGEC\$)	Straight Line	10%
370.881	LAFB ION Meters(RGEC\$)	Straight Line	33.33% - 10.00%
390.92	Struct&Improv - Manuf. homes	Straight Line	4.17% - 3.57%
391.2	Office Furn & Fixtures (new)	Straight Line	33.33% - 10.00%
391.2136	FB Furniture/Fixtures	Straight Line	33.33%
391.288	LAFB Furniture/Fixtures	Straight Line	20.00%
391.99	Rental Furn & Fixtures	Straight Line	33.33% - 20.00%
392.2	Trans Equipment - New	Straight Line	33.33% - 10.00%
392.213	FB Transportation Equip.	Straight Line	33.33% - 10.00%
392.3	Trans Equipment - Large	Straight Line	33.33% - 10.00%
393.1	Stores Equipment - New	Straight Line	33.33% - 10.00%
393.88	LAFB - Stores Equipment	Straight Line	5.00%
394.1	Garbage Tools and Equipment	Straight Line	33.33% - 20.00%
394.136	FB Misc. Tools	Straight Line	33.33%
394.2	Tools Shop and Crew Equip (New)	Straight Line	33.33% - 10.00%
394.288	LAFB Tools and Crew Equip	Straight Line	33.33%
395.1	Laboratory Equipment (New)	Straight Line	33.33% - 20.00%
395.13	FB Laboratory Equipment	Straight Line	33.33% - 10.00%
395.2	Electrician Equipment	Straight Line	33.33%
396.4	Power Operated Equipment-lg New	Straight Line	33.33%
397.1	Communications Equipment (New)	Straight Line	33.33% - 10.00%
397.13	FB Communication Equipment	Straight Line	33.33% - 20.00%
398.1	Miscellaneous Equipment (New)	Straight Line	33.33% - 10.00%
398.136	FB Miscellaneous Equipment	Straight Line	33.33% - 20.00%
399.88	LAFB - Acquisition Costs in Excess BV	Straight Line	5.63%

ProForma Adjustment Summary WP

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/ProForma-1

WP/ProF

Description	Total Company	Allocation to Transmission	Percent of Total Company	ProForma			
				Expenses Total	Allocated to Transmission	Adjusted Transmission	
Operations & Maintenance	\$32,418,869	\$198,258	0.61%	\$135,763	\$830	\$199,088	WP/ProForm
Estimated Increase in Employee Benefits				\$217,334	\$1,329		WP/ProForm
Estimated Increase in Insurance				(\$113,956)	(\$697)		WP/ProForm
Estimated Increase in Property Tax				\$32,384	\$198		WP/ProForm
Payroll	\$8,548,740	\$205,314	2.40%	\$682,565	\$4,174	\$209,488	WP/ProForm WP/ProForm
CWIP Depreciation Expense Adjustment			100.00%*	\$0	\$0	\$0	WP/B-5 1
Total ProForma Adjusted Amounts	\$40,967,609	\$403,572		\$818,328	\$5,004	\$408,576	
Amount Increase						\$5,004	
Percent Increase						1.24%	
Total Unbundled Cost Of Service							
Total Operating Expenses						\$373,099	Schedule A
Return on Investment Capital at proposed rates						\$288,787	Schedule A
Total ProForma Increase						\$5,004	
Total Transmission Function						<u>\$666,890</u>	
ERCOT 4-CP KW						69,368,964	Schedule A
Wholesale Transmission Rate \$/KW	Annual					\$0.009614	
	Quarterly					\$0.002403417	
	Monthly					\$0.000801139	
	Weekly					\$0.000178031	
	Daily					\$0.000026339	
	Hourly					\$0.000001097	

ProForma Transmission Allocator Development for O&M and Payroll Expenses WP

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/ProForma-2

Account No.	Description	O&M Expense			Payroll Expense			
		Total Company O&M	O&M Allocation to Transmission	Percent of Total Company	Total Company Payroll	Payroll Allocation to Transmission	Percent of Total Company	
Power Production Expenses								
Steam Power Generation								
<u>Operation</u>								
A500	Operation Super. & Eng.	\$0	\$0	0.00%	\$0	\$0	0.00%	
A501	Eligible Fuel	\$0	\$0	0.00%	\$0	\$0	0.00%	
A501	Non Eligible Fuel	\$0	\$0	0.00%	\$0	\$0	0.00%	
A502	Steam Expenses	\$0	\$0	0.00%	\$0	\$0	0.00%	
A505	Electric Expenses	\$0	\$0	0.00%	\$0	\$0	0.00%	
A506	Misc. Steam power Expenses	\$0	\$0	0.00%	\$0	\$0	0.00%	
A507	Rents	\$0	\$0	0.00%	\$0	\$0	0.00%	
Subtotal		\$0	\$0	0.00%	\$0	\$0	0.00%	
<u>Maintenance</u>								
A510	Maint. Super. & Eng.	\$0	\$0	0.00%	\$0	\$0	0.00%	
A511	Maint. of Structures	\$0	\$0	0.00%	\$0	\$0	0.00%	
A512	Maint. of Boiler Plant	\$0	\$0	0.00%	\$0	\$0	0.00%	
A513	Maint. of Electric Plant	\$0	\$0	0.00%	\$0	\$0	0.00%	
A514	Maint. of Misc. Steam Plant	\$0	\$0	0.00%	\$0	\$0	0.00%	
Subtotal		\$0	\$0	0.00%	\$0	\$0	0.00%	
Nuclear Power Generation								
<u>Operation</u>								
A517	Operation Supervision	\$0	\$0	0.00%	\$0	\$0	0.00%	
A518	Nuclear Fuel-Direct	\$0	\$0	0.00%	\$0	\$0	0.00%	
A519	Coolants and Water	\$0	\$0	0.00%	\$0	\$0	0.00%	
A520	Steam Expenses	\$0	\$0	0.00%	\$0	\$0	0.00%	
A523	Electric expenses	\$0	\$0	0.00%	\$0	\$0	0.00%	
A524	Misc. Nuclear Power Expenses	\$0	\$0	0.00%	\$0	\$0	0.00%	
A525	Rents-Allocable	\$0	\$0	0.00%	\$0	\$0	0.00%	
Subtotal		\$0	\$0	0.00%	\$0	\$0	0.00%	
<u>Maintenance</u>								
A528	Maint. Supervision	\$0	\$0	0.00%	\$0	\$0	0.00%	
A529	Maint. of Structures	\$0	\$0	0.00%	\$0	\$0	0.00%	
A530	Maint. of Reactor Plant	\$0	\$0	0.00%	\$0	\$0	0.00%	
A531	Maint. of Electric Plant	\$0	\$0	0.00%	\$0	\$0	0.00%	
A532	Maint. of Misc. Nuclear Plant	\$0	\$0	0.00%	\$0	\$0	0.00%	
Subtotal		\$0	\$0	0.00%	\$0	\$0	0.00%	
Hydraulic Generation								
<u>Operation</u>								
A535	Operation Supervision	\$0	\$0	0.00%	\$0	\$0	0.00%	
A536	Water for Power	\$0	\$0	0.00%	\$0	\$0	0.00%	
A537	Hydraulic Expenses	\$0	\$0	0.00%	\$0	\$0	0.00%	
A538	Electric Expenses	\$0	\$0	0.00%	\$0	\$0	0.00%	
A539	Misc. Hydraulic Gen. Exp.	\$0	\$0	0.00%	\$0	\$0	0.00%	
A540	Rents	\$0	\$0	0.00%	\$0	\$0	0.00%	
Subtotal		\$0	\$0	0.00%	\$0	\$0	0.00%	

ProForma Transmission Allocator Development for O&M and Payroll Expenses WP**Rio Grande Electric Cooperative, Inc.****Test Year Ending 12/31/2018****Workpaper WP/ProForma-2**

Account No.	Description	O&M Expense			Payroll Expense		
		Total Company O&M	O&M Allocation to Transmission	Percent of Total Company	Total Company Payroll	Payroll Allocation to Transmission	Percent of Total Company

ProForma Transmission Allocator Development for O&M and Payroll Expenses WP

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/ProForma-2

Account No.	Description	O&M Expense			Payroll Expense		
		Total Company O&M	O&M Allocation to Transmission	Percent of Total Company	Total Company Payroll	Payroll Allocation to Transmission	Percent of Total Company
Maintenance							
A541	Maint. Supervision	\$0	\$0	0.00%	\$0	\$0	0.00%
A542	Maint. of Structures	\$0	\$0	0.00%	\$0	\$0	0.00%
A543	Maint. of Reservoirs, Dams, & Waterway	\$0	\$0	0.00%	\$0	\$0	0.00%
A544	Maint. of Electric Plant	\$0	\$0	0.00%	\$0	\$0	0.00%
A545	Maint. of Misc. Hydraulic Gen. Exp.	\$0	\$0	0.00%	\$0	\$0	0.00%
	Subtotal	\$0	\$0	0.00%	\$0	\$0	0.00%
Other Power Generation							
<u>Operation</u>							
A546	Operation Super. & Engin.	\$0	\$0	0.00%	\$0	\$0	0.00%
A547	Fuel	\$0	\$0	0.00%	\$0	\$0	0.00%
A549	Misc. Other Power Generation	\$0	\$0	0.00%	\$0	\$0	0.00%
A550	Rents	\$0	\$0	0.00%	\$0	\$0	0.00%
	Subtotal	\$0	\$0	0.00%	\$0	\$0	0.00%
<u>Maintenance</u>							
A551	Maintenance Super. & Engin.	\$0	\$0	0.00%	\$0	\$0	0.00%
A552	Maintenance of Structure	\$0	\$0	0.00%	\$0	\$0	0.00%
A553	Maint. Gener. & Elect. Plt.	\$0	\$0	0.00%	\$0	\$0	0.00%
A554	Maint. Misc. Other power	\$0	\$0	0.00%	\$0	\$0	0.00%
	Subtotal	\$0	\$0	0.00%	\$0	\$0	0.00%
Other Power Supply							
A555	Purchased Power Demand	\$22,183,187	\$0	0.00%	\$0	\$0	0.00%
	Purchased Power Direct	\$0	\$0	0.00%	\$0	\$0	0.00%
	Net Trans. Expense-Recon. Fuel	\$0	\$0	0.00%	\$0	\$0	0.00%
	Off System Sales Credit	\$0	\$0	0.00%	\$0	\$0	0.00%
	Subtotal	\$22,183,187	\$0	0.00%	\$0	\$0	0.00%
A556	System Control & Load Dispatch	\$0	\$0	0.00%	\$0	\$0	0.00%
A557	Other	\$92,590	\$0	0.00%	\$0	\$0	0.00%
	Subtotal (Other Power Supply)	\$22,275,777	\$0	0.00%	\$0	\$0	0.00%
	Total Power Production Expense	\$22,275,777	\$0	0.00%	\$0	\$0	0.00%
Transmission Expense							
<u>Operation</u>							
A560	Operation Super. & Engin.	\$0	\$0	0.00%	\$0	\$0	0.00%
A561	Load Dispatching	\$0	\$0	0.00%	\$0	\$0	0.00%
A562	Station Equipment	\$129	\$84	64.97%	\$205	\$133	64.97%
A563	Overhead Line Expense	\$3,861	\$2,509	64.97%	\$2,857	\$1,857	64.97%
A564	Underground Line Expense	\$0	\$0	0.00%	\$0	\$0	0.00%
A565	Wheeling Expense	\$0	\$0	0.00%	\$0	\$0	0.00%
A566	Misc. Transmission Expense	\$15,599	\$10,135	64.97%	\$6,207	\$6,207	100.00%
A567	Rents	\$0	\$0	0.00%	\$0	\$0	0.00%
	Others	\$0	\$0	0.00%	\$0	\$0	0.00%
	Subtotal	\$19,589	\$12,728	64.97%	\$9,270	\$8,197	88.43%

ProForma Transmission Allocator Development for O&M and Payroll Expenses WP**Rio Grande Electric Cooperative, Inc.****Test Year Ending 12/31/2018****Workpaper WP/ProForma-2**

Account No.	Description	O&M Expense			Payroll Expense		
		Total Company O&M	O&M Allocation to Transmission	Percent of Total Company	Total Company Payroll	Payroll Allocation to Transmission	Percent of Total Company

ProForma Transmission Allocator Development for O&M and Payroll Expenses WP

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/ProForma-2

Account No.	Description	O&M Expense			Payroll Expense		
		Total Company O&M	O&M Allocation to Transmission	Percent of Total Company	Total Company Payroll	Payroll Allocation to Transmission	Percent of Total Company
Maintenance							
A568	Maintenance Super. & Engin.	\$0	\$0	0.00%	\$0	\$0	0.00%
A569	Maint. of Structures	\$0	\$0	0.00%	\$0	\$0	0.00%
A570	Maint. of Station Equipment	\$158	\$103	64.97%	\$195	\$127	64.97%
A571	Maint. of Overhead Lines	\$715	\$715	100.00%	\$0	\$0	0.00%
A572	Maint. of Underground Lines	\$0	\$0	0.00%	\$0	\$0	0.00%
A573	Maint. of Misc. Trans. Plant	\$0	\$0	0.00%	\$0	\$0	0.00%
	Others	\$0	\$0	0.00%	\$0	\$0	0.00%
	Subtotal	\$873	\$818	93.65%	\$195	\$127	64.97%
	Total Transmission Expenses	\$20,462	\$13,545	66.20%	\$9,464	\$8,323	87.94%
Distribution							
Operation							
A580	Operation Super. & Engin.	\$143,547	\$6,211	4.33%	\$157,674	\$6,822	4.33%
A581	Load Dispatching	\$11,369	\$0	0.00%	\$10,298	\$0	0.00%
A582	Station Expense	\$223,839	\$31,526	14.08%	\$137,075	\$19,306	14.08%
A583	Overhead Line Expense	\$1,521,537	\$0	0.00%	\$1,551,082	\$0	0.00%
A584	Underground Line Expense	\$12,756	\$0	0.00%	\$69,462	\$0	0.00%
A585	Street Light & Signal Systems	\$0	\$0	0.00%	\$0	\$0	0.00%
A586	Meter Expenses	\$662,290	\$0	0.00%	\$695,839	\$0	0.00%
A587	Customer Installations Expense	(\$6,862)	\$0	0.00%	\$7,550	\$0	0.00%
A588	Misc. Distribution Expenses	\$2,063,781	\$86,959	4.21%	\$1,922,528	\$81,007	4.21%
A589	Rents	\$42,762	\$0	0.00%	\$0	\$0	0.00%
	Subtotal	\$4,675,018	\$124,696	2.67%	\$4,551,509	\$107,135	2.35%
Maintenance							
A590	Maintenance Super.& Engin.	\$0	\$0	0.00%	\$0	\$0	0.00%
A591	Maint. of Structures	\$0	\$0	0.00%	\$0	\$0	0.00%
A592	Maint. of Station Equipment	\$125,545	\$17,682	14.08%	\$50,335	\$7,089	14.08%
A593	Maint. of Overhead Lines	\$1,918,101	\$0	0.00%	\$1,281,564	\$0	0.00%
A594	Maint. of Underground Lines	\$4,492	\$0	0.00%	\$19,758	\$0	0.00%
A595	Maint. of Line Transformers	\$38,441	\$0	0.00%	\$215	\$0	0.00%
A596	Maint. of Street Lights	\$26,552	\$0	0.00%	\$23,877	\$0	0.00%
A597	Maint. of Meters	\$0	\$0	0.00%	\$0	\$0	0.00%
A598	Maint. of Misc. Dist. Plant.	\$0	\$0	0.00%	\$0	\$0	0.00%
A599	Maint. of Area Lights	\$0	\$0	0.00%	\$16,397	\$0	0.00%
	Subtotal	\$2,113,131	\$17,682	0.84%	\$1,392,145	\$7,089	0.51%
	Total Distribution Expenses	\$6,788,149	\$142,378	2.10%	\$5,943,654	\$114,224	1.92%
Customer and Information Expenses							
Customer Accounts Expenses							
A901	Supervision	\$104,572	\$0	0.00%	\$103,399	\$0	0.00%
A902	Meter Reading Expense	\$73,387	\$0	0.00%	\$110,879	\$0	0.00%
A903	Customer Records & Collect.	\$456,945	\$0	0.00%	\$148,474	\$0	0.00%
A904	Uncollectible Accounts	(\$103,191)	\$0	0.00%	\$0	\$0	0.00%
A905	Misc. Customer Account Exp.	\$0	\$0	0.00%	\$0	\$0	0.00%
	Subtotal	\$531,714	\$0	0.00%	\$362,752	\$0	0.00%

ProForma Transmission Allocator Development for O&M and Payroll Expenses WP

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/ProForma-2

Account No.	Description	O&M Expense			Payroll Expense		
		Total Company O&M	O&M Allocation to Transmission	Percent of Total Company	Total Company Payroll	Payroll Allocation to Transmission	Percent of Total Company

ProForma Transmission Allocator Development for O&M and Payroll Expenses WP

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/ProForma-2

Account No.	Description	O&M Expense			Payroll Expense		
		Total Company O&M	O&M Allocation to Transmission	Percent of Total Company	Total Company Payroll	Payroll Allocation to Transmission	Percent of Total Company
Cust. Service & Information Expense							
A906	Customer Svc. & Infor.	\$0	\$0	0.00%	\$0	\$0	0.00%
A907	Supervision	\$0	\$0	0.00%	\$0	\$0	0.00%
A908	Customer Assistance	\$748	\$0	0.00%	\$663	\$0	0.00%
A909	Inform. & Instruct. Adv. Exp.	\$285.177	\$0	0.00%	\$196.114	\$0	0.00%
A910	Misc. Cust. Service & Inform.	\$0	\$0	0.00%	\$0	\$0	0.00%
Subtotal		\$285.924	\$0	0.00%	\$196.777	\$0	0.00%
Sales Expense							
A911	Supervision	\$0	\$0	0.00%	\$0	\$0	0.00%
A912	Demonstrating & Selling Exp.	\$0	\$0	0.00%	\$0	\$0	0.00%
A913	Advertising Exp.	\$0	\$0	0.00%	\$0	\$0	0.00%
A916	Misc. Sales Exp.	\$0	\$0	0.00%	\$0	\$0	0.00%
A917	Sales Expense	\$0	\$0	0.00%	\$0	\$0	0.00%
Subtotal		\$0	\$0	0.00%	\$0	\$0	0.00%
Total Cust. Serv., Inform. & Sale Exp.		\$817.638	\$0	0.00%	\$559.529	\$0	0.00%
Administrative & General Expenses							
A920	Admin. & General Salaries	\$1,239,911	\$26,969	2.18%	\$1,559,154	\$28,907	1.85%
A921	Office Supplies	\$0	\$0	0.00%	\$0	\$0	0.00%
A923	Outside Services	\$0	\$0	0.00%	\$1,420	\$60	4.21%
A924	Property Insurance Exp.	\$0	\$0	0.00%	\$0	\$0	0.00%
A925	Injuries & Damages	\$0	\$0	0.00%	\$3,569	\$66	1.85%
A926	Pensions & Benefits	\$0	\$0	0.00%	\$0	\$0	0.00%
A927	Franchise Fees	\$0	\$0	0.00%	\$0	\$0	0.00%
A928	Regulatory Commission	\$103,116	\$0	0.00%	\$4,756	\$26	0.54%
A930	Misc. General Expense	\$399,024	\$15,366	3.85%	\$122,520	\$5,162	4.21%
Legislative Advocacy		\$236,179	\$0	-100.00%	\$0	\$0	0.00%
A931	Rents	\$0	\$0	0.00%	\$0	\$0	0.00%
A932	Maint. of General Plant	\$538,612	\$0	0.00%	\$344,673	\$48,545	14.08%
Total Admin. & General Expense		\$2,516,843	\$42,335	1.68%	\$2,036,092	\$82,766	4.06%
Total		\$32,418.869	\$198,258	0.61%	\$8,548,740	\$205,314	2.40%
Total (Transmission Related Only)		\$4,216,109	\$198,258	4.70%	\$4,313,168	\$205,314	4.76%

ProForma Expense Summary WP
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018
Workpaper WP/ProForma-3

ProForma Payroll:

	Exempt	Non Exempt	Total
Gross Amount Last Pay Period in 2018 (Excl overtime)	\$122,713	\$205,722	\$328,435
List Vacancies in Above Pay Period			
Vacancy Description	Controller (1)	\$3,187	\$3,187
Base Pay for 80 hrs	Safety Coordinator (1)	\$3,615	\$3,615
	Crew - Lineman (6)	\$9,600	\$9,600
	Call Dispatcher (2)	\$2,080	\$2,080
	Customer Service Rep (1)	\$1,200	\$1,200
	Warehouse Coordinator(1)	\$1,200	\$1,200
(Pay period amount)	\$129,515	\$219,802	\$349,317
Number of Annual Pay Periods	26	26	26
Annualized Gross Payroll (excluding overtime)	\$3,367,401	\$5,714,842	\$9,082,243

Determine Average Overtime and Expense Rates:

For 2018, 2017 and 2016

	Avg Wages	Avg Hours	Avg Hourly Rate
Gross Over time	\$11,512,377	39,702	\$33.06
Gross Non Exempt Payroll(worked hours only)	\$5,434,222	261,578	\$20.77
Average OT Rate	24.15%		
Gross Payroll Expensed(paid annual, sick, holiday leave)	\$5,805,580	231,191	\$25.11
Gross Payroll(paid annual , sick, holiday leave)	\$9,415,047	368,919	\$25.52
Average Expense Rate	61.66%		

The projected increase in salaries is 3.5% for 2019.

Employee Benefits:

	Total Benefits	Insurance -	R & S Pension
		Health, Dental, Life, Disability	Plan
Employee Benefits Paid in 2018	\$2,523,308	\$934,217	\$1,589,091
Employee Benefits expected or budgeted for 2019	\$2,740,642	\$982,552	\$1,758,090

Insurance:

	Expensed
Insurance Paid in 2018	\$558,165
Insurance expected or budgeted for 2019 (excluding medical, dental, etc)	\$444,209

Property Tax:

	2018	2019
Property Taxes Expensed	\$308,435	\$331,906
Property Taxes 2018 / 2019	\$319,751	\$352,135
Level of Plant Property Assesment 2018 / 2019	\$19,021,651	\$20,948,170

(We will develop an effective rate from this data and apply it to the Gross Plant in our filing)

Rate Case Expenses:

Consultants	\$40,000
Attorneys	\$40,000
Misc	\$5,000
Total	\$85,000

ProForma Expense Allocation WP
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018
Workpaper WP/ProForma-4

WP/ProFo

	Exempt	Non Exempt	Total	
Normalized Pay Period	\$129,515	\$219,802	\$349,317	WP/ProForma
Number of Pay Periods	26	26	26	WP/ProForma
Gross Salaries B/f OT				
	\$3,367,401	\$5,714,842	\$9,082,243	
Average Increase 2019	\$117,859	\$200,019	\$317,878	
Subtotal	\$3,485,260	\$5,914,861	\$9,400,121	
Average OT Rate 24.15%	\$0	\$1,428,453	\$1,428,453	WP/ProForma
Gross Payroll				
	\$3,485,260	\$7,343,314	\$10,828,574	
Average Expense Rate	61.66%	61.66%	61.66%	WP/ProForma
Subtotal	\$2,149,108	\$4,528,092	\$6,677,200	
Test Year Payroll Expense			<u><u>\$6,045,195</u></u>	
ProForma Payroll Adjustment			\$632,005	
Estimated Payroll Tax Increase			<u><u>\$50,560</u></u>	
Total Payroll ProForma Adjustment			<u><u>\$682,565</u></u>	
Estimated Increase in Employee Benefits			<u><u>\$217,334</u></u>	
Estimated Increase in Insurance			<u><u>(\$113,956)</u></u>	
Estimated Increase in Property Tax			<u><u>\$32,384</u></u>	
Total ProForma Expenses to Allocate			<u><u>\$818,328</u></u>	

ProForma Insurance Adjustment WP
Rio Grande Electric Cooperative, Inc.
Test Year Ending 12/31/2018
Workpaper WP/ProForma-5

	July 2017 - June 2018	1st half 2018	2nd half 2018	2018
Pollution	8,580	4,290	3,463	7,753
Elect Magnetic	28,557	14,279	12,316	26,594
Comm Umbrella	58,582	29,291	20,516	49,807
General Liab	71,574	35,787	38,232	74,019
Work Comp	381,631	190,816	63,110	253,925
Auto	114,260	57,130	57,127	114,257
Director Liab	31,810	15,905	15,905	31,810
Total	694,994	347,497	210,668	558,165

	July 2018 - June 2019	1st half 2019	2nd half 2019	2019
Pollution	6,926	3,463	3,463	6,926
Elect Magnetic	24,631	12,316	12,163	24,478
Comm Umbrella	41,032	20,516	29,646	50,162
General Liab	76,463	38,232	38,732	76,964
Work Comp	126,219	63,110	71,458	134,568
Auto	114,254	57,127	61,635	118,762
Director Liab	31,810	15,905	16,445	32,350
Total	421,335	210,668	233,541	444,209

2019 Increase -20.42%

	July 2019 - June 2020
Pollution	6,926
Elect Magnetic	24,325
Comm Umbrella	59,292
General Liab	77,464
Work Comp	142,916
Auto	123,270
Director Liab	32,890
Total	467,083

ProForma Property Tax Allocation WP

Rio Grande Electric Cooperative, Inc.

Test Year Ending 12/31/2018

Workpaper WP/ProForma-6

Account No.	Title of Account	Allocation Percentage	2018
566	Misc Transmission Exp-Rec/Maps	4.17%	\$12,861
582.1	Substation Exp-Brackett	2.52%	\$7,764
582.2	Substation Exp-Carrizo	1.81%	\$5,576
582.3	Substation Exp-Alpine	1.32%	\$4,077
582.4	Substation Expense-Ft Stk	1.04%	\$3,208
582.5	Substation Exp-Dell City	1.23%	\$3,807
583.1	OH Distr Line Exp-Brackett	22.52%	\$69,459
583.136	Overhead Line Expense - Ft Bliss	1.45%	\$4,487
583.2	OH Distr Line Expense - Carrizo	16.19%	\$49,943
583.3	OH Distr Line Expense - Alpine	11.80%	\$36,393
583.4	OH Distr Line Expense - Ft Stk	9.30%	\$28,689
583.5	OH Distr Line Expense-Dell City	11.03%	\$34,085
588.1	Misc Distr Office Exp-Brackett	3.24%	\$9,983
588.136	Misc. Distribution Expense-FB	1.22%	\$3,756
588.2	Misc Distr Office Exp-Carrizo	2.33%	\$7,195
588.3	Misc Distr Office Expense-Alpine	2.16%	\$6,655
588.4	Misc Distr Office Expense-Ft Stk	1.56%	\$4,826
588.5	Misc Distr Office Exp-Dell City	1.65%	\$5,096
920.136	Admin Salary & Exp Fort Bliss	1.91%	\$5,900
921	Office Supplies & Expenses	1.52%	\$4,677
	Total	100.00%	\$308,435

Summary

Transmission	4.17%	\$12,861
Operations	92.40%	\$284,998
General Admin	3.43%	\$10,577
Total	100.00%	\$308,435